



CITY OF PATTERSON

FISCAL YEAR 2022 - 2023
ANNUAL BUDGET



CITY OF PATTERSON
City Council



Dennis McCord
Mayor



Shivaugn Alves
Council Member
District A



Alfred Parham
Council Member
District B



Dominic Farinha
Council Member
District C



Cynthia Homen
Council Member
District D



**CITY OF PATTERSON
ANNUAL BUDGET
FISCAL YEAR**

2022 - 2023

City Council

**MAYOR
Dennis McCord**

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

Executive Staff

**Kenneth Irwin, City Manager
Aracely Alegre, City Clerk
Joshua Clayton, Chief of Police
Jeff Gregory, Chief of Fire
Marie R. Guillory-Jones, Director of Human Resources
Michael Willett, Director of Public Works
Fernando Ulloa, Director of Engineering, Building & Capital
Projects
Saadiah Ryan, Director of Finance
Juliene Flanders, Recreation & Community Services Director
Joel Andrews, Interim Planning and Community Development
Director
Nubia Goldstein, City Attorney
Doug White, Deputy City Attorney**

City of Patterson

2022 - 2023 Budget

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City of Patterson

Fiscal Year 2022-23

Adopted Budget Introduction

City Manager's Message:

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

I am pleased to submit the City Manager's Budget for 2022-23 for your review, consideration, and adoption for the fiscal year beginning July 1, 2022.

The total budget for FY2022-23 is \$134.4 million, including \$31.1 million for General Fund operations, \$53.2 million for Enterprise funds and \$50.1 million for other funds and capital improvement projects.

This year, the budget is focused on rebuilding our economy as we recover from the shortfalls caused by the COVID 19 pandemic and increasing inflation. Our plan is to respond to the community's service needs and economic recovery. The budget is intended to reflect the vision of the Mayor and City Council and their commitment to maintain the excellent services our community expects and deserves; representing the City's fiscally responsible and accountable financial plan for the upcoming fiscal year; providing a transparent, comprehensive statement of the City's organization, operations, projected revenues and estimated expenditures; and serves as a strategic tool in communicating, implementing and monitoring City Council direction related to City operations.

It is important to note that rebuilding and recovery efforts are meant to get the city significantly back on track from where it was pre-COVID and provide the funding needed to ensure a financially stable and vibrant City for generations to come. The addition of several full-time employees will provide support for public safety, a modified recreation program, urban forestry, fleet maintenance, wastewater, and stormwater.

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

Our current workforce consists of 147 full time employees, augmented by 153 part-time positions. The City will continue its commitment to deliver high-quality municipal services to our residents and businesses through a continued analysis of strategic staff deployment and enhanced engagement with the community for service requests as well as reporting opportunities in multi media solutions.

We continue to improve and use technology to be more transparent to our public. Many lessons were learned during the pandemic. One of the lessons came about with telecommuting and teleconferencing. Our lessons learned helped us expand our transparency by using multimedia as a platform for residents to be part of our council meetings and our committee meetings. This has in some instances doubled our resident participation with Council and Staff. As we continue to monitor current progress and continued levelling in our local economy, we

remain mindful of escalating operation expenses and challenges in the years to come. Like most public agencies throughout the State, we are fully engaged in working to manage the ever-increasing number of unfunded state mandates.

We continue to follow our Strategic Plan to keep aligned with the current Council policies and public goals. This continues to set the City's mission to guide the City's critical path with minor modifications to remain resilient as we go into a brighter future. The strategic plan is used in guiding staff and Council, while maintaining the goals and priorities of our community. Many of the objectives and strategies have been implemented to achieve the City's goals. Under the Strategic Direction "Community Livability and Quality of Life" the Community Center and Public Safety Center continues to be a priority. We have also began a series of priority projects throughout Patterson. Our I-5/Sperry interchange project has now entered the Plans, Specifications, and Estimate (PS&E) phase. Our goal is to finish the design stage in the 3rd quarter of 2023 and begin construction in early 2024. We are also in the design stages of the Patterson Public Safety Center. This is a high priority project and very needed to house our growing Public Safety services Divisions.

Our Measure L funding continues as programmed and is evidenced by several upcoming projects coming later this summer. Projects finished last year utilizing Measure L Funds include the Kinshire Street Rehabilitation, Sperry Avenue Improvement between Baldwin Rd to HWY 33, Slurry Seal and Salado Creek Bike. Community Connection grant from the County will be used to fund Pedestrian Controlled Crosswalk safety Project.

As the Pandemic weakens, we expect to see more certainty in next year's revenues. With this in mind, we plan to increase our efforts in attracting diversified businesses with strong economic growth. With new businesses locating to Patterson, we expect to see an increase in Sales Tax, Property Tax revenue, and CFD funding for large capital projects. We are seeing an increase in the economy in Patterson, and staff remains diligent in the area of budgeting. As with last year, we continue a conservative approach in our budgeting operationally to help ensure long-term financial sustainability which is a cornerstone of Patterson's financial objective. With this conservative approach to budgeting, along with clear direction from the Mayor and Council, we will endure to see significant community enhancement in the future. With the invent of our Downtown Revitalization Committee, we plan to double down in our efforts to create a strong and vibrant downtown to help attract new businesses and strengthen our existing businesses. Our Economic Development team continues to create economic marketing materials to attract new business to our City's unique and historic Downtown center.

ECONOMIC CONDITION, OUTLOOK, AND ACTIVITY

The City has enjoyed strong economic growth over the last several years. Although the economy has some uncertainty due to the COVID-19 Pandemic, the City of Patterson remains focused on several interested new businesses that have visited our business Parks over the last year. We are also directing the American Rescue Plan funds in ways that will significantly help our City budget, bring in several new part time positions, and unfreeze positions in all departments. Factors that will impact our economic strength are the online sales which, in some instances, do not provide the City with a "point-of-sale" taxable nexus. The City is still fortunate to have a more diverse revenue structure which can continue to benefit from Measure L; the ½ cents

transaction and use tax over 25 years, SB1 revenue, new businesses such as the La Quinta Hotel, Grocery Outlet, Dutch Brothers Coffee, Popeye's restaurant and Sun Valley restaurant.

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

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

Self-Help Enterprise will pull 10 units for the Self-Help Apartments. Villages of Patterson will also follow suit with potential 50 units at Clayton Shire, 52 units for Cromwell Shire, 30 units for the VOP triplexes, 50 units for the Sycamore Ranch and Baldwin Ranch North with 100 units.

CURRENT YEAR'S BUDGET

The following factors were taken into consideration during the preparation of the City's budget for the fiscal year 2022- 2023.

- The third year of the pandemic has shown signs of recovery in the economy, as of March 2022, Stanislaus County and San Joaquin County reported an 5.7% unemployment rate, which by comparison of last year's 9.9% is vast improvement.
- The annual inflation rate as measured by the consumer price index (CPI), accelerated to 9.2% in March 2022, up from 7.5% in February 2022, 6.8% in January 2022 and 6.4% in December 2021.
- The expected increase in commercial and residential developments will contribute to increases in major revenue sources such as building permits, property tax and sales tax.
- The availability of both Federal/State grants and State Revolving Fund Loan (SRF).
- The American Rescue Plan Act in the amount of \$5.2 million will be allocated to the City Patterson. Wise spending will help the City to respond, rebuild and recover from the pandemic. Focusing on economic recovery, stabilizing the government, and uplifting our communities.
- State legislation mandating a steady increase toward a minimum wage increase to \$15 per hour by 2022 point to further increases in weekly wages. If signed into law, the minimum wage would increase to \$16 per hour in 2023 and \$17 per hour in 2024.
- The accumulation of Measure L revenue provides the funding source for the street capital projects that are being carefully orchestrated to begin upon completion of various underground capital pipeline projects.
- During the Water rate study, the City incorporated the 5-year long range capital improvement plan. The City will begin WM-6B replacement of water mains and service lines on the southside of the old town, WM-19B Water Meter replacement project changing out 6,500 meters and 1,000 meter boxes and WM-6A replacement of water mains and service lines in the downtown commercial area projects to enhance and improve the quality of our community's sewer infrastructure.

BUDGET HEADLINES

- Continued progression of our Strategic Plan with a planned update in 2022/23.
- Increase in project revenues through grants, Measure L, and SB1 for street maintenance, and infrastructure projects.
- Continue leveraging technology to improve efficiency and service delivery.
- Continued application processes for grant opportunities to fund COVID-19 expenditures, public safety, technology infrastructures, lost revenues, and Park’s renovation projects.
- Continue Downtown Revitalization and Master Planning for continued economic recovery and provide the framework for a vibrant downtown.

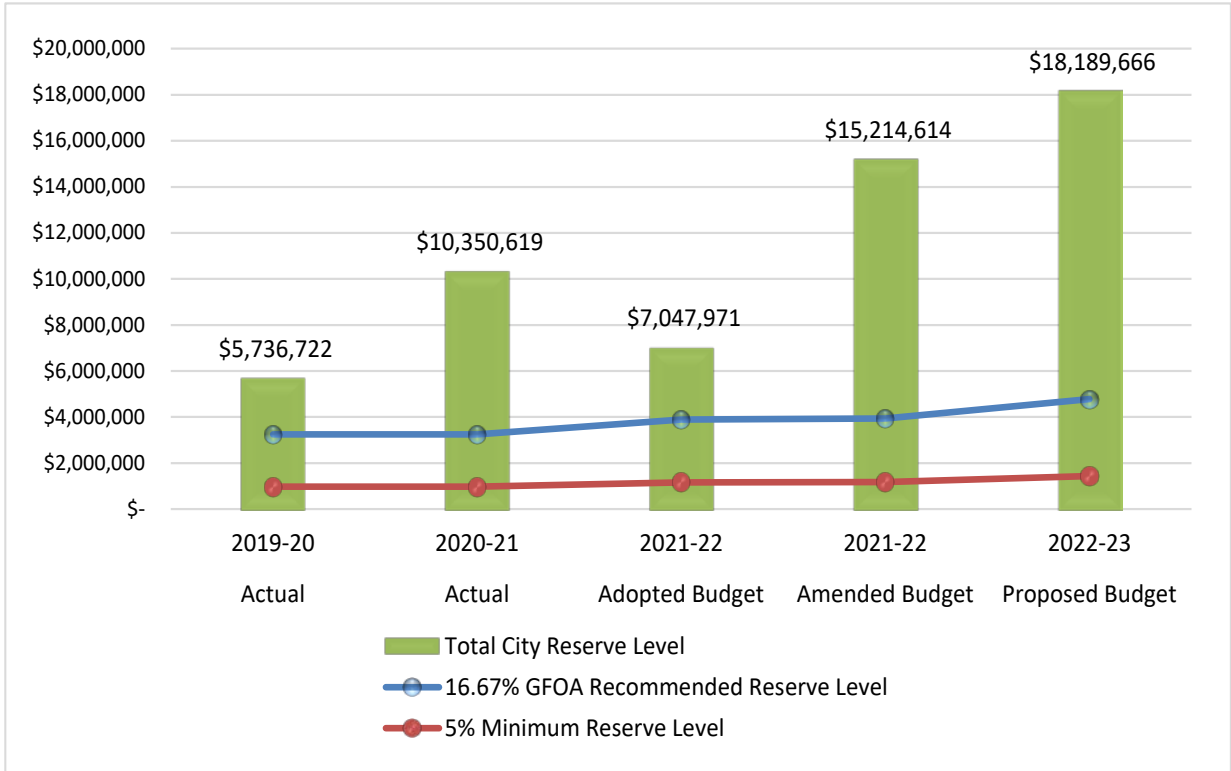
ANALYSIS

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

The City’s adopted budget maintains 63.47% of General Fund reserve in FY2022-23. It is important to note that the City’s ability to maintain the General Fund operating budget reserve was accomplished through both Federal and State grant revenues, cost reductions and some increases of current service level to the community.

GENERAL FUND RESERVE LEVEL

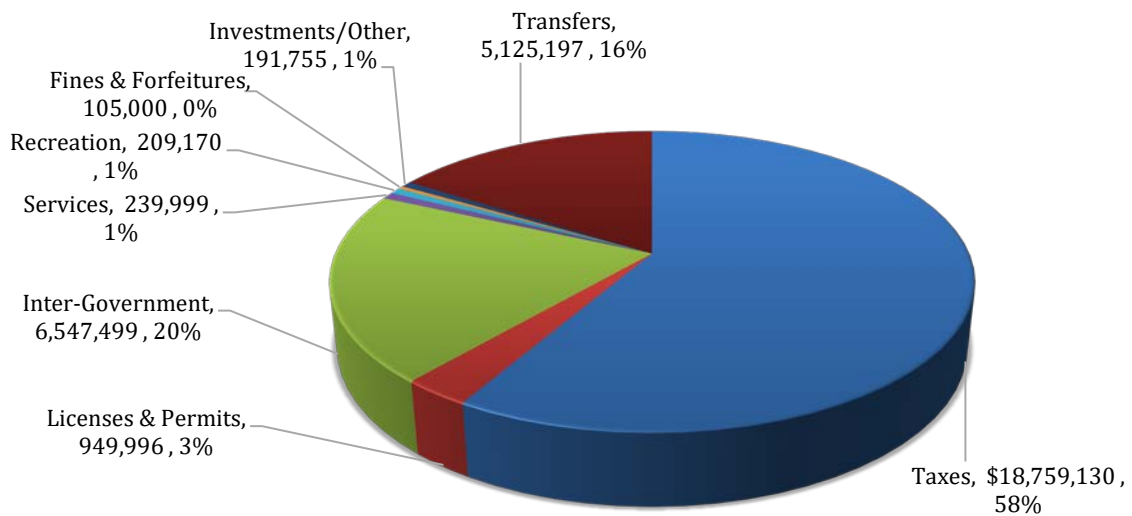
Description	Actual 2019-20	Actual 2020-21	Adopted Budget 2021-22	Amended Budget 2021-22	Proposed Budget 2022-23
TOTAL EXPENSES - FUND 100	\$ 19,441,241	\$ 19,448,852	\$ 23,356,379	\$ 23,590,509	\$ 28,659,450
16.67% GFOA Recommended Reserve Level	\$ 3,240,855	\$ 3,242,124	\$ 3,893,508	\$ 3,932,538	\$ 4,777,530
5% Minimum Reserve Level	\$ 972,062	\$ 972,443	\$ 1,167,819	\$ 1,179,525	\$ 1,432,972
Total City Reserve Level	\$ 5,736,722	\$ 10,350,619	\$ 7,047,971	\$ 15,214,614	\$ 18,189,666
Unassigned	\$ 1,984,909	\$ 6,588,149	\$ 3,250,501	\$ 11,430,386	\$ 14,398,681
Emergency Contingency Fund	\$ 3,751,813	\$ 3,762,470	\$ 3,797,471	\$ 3,784,228	\$ 3,790,985
Percentage Reserve	29.51%	53.22%	30.18%	64.49%	63.47%



GENERAL FUND REVENUE

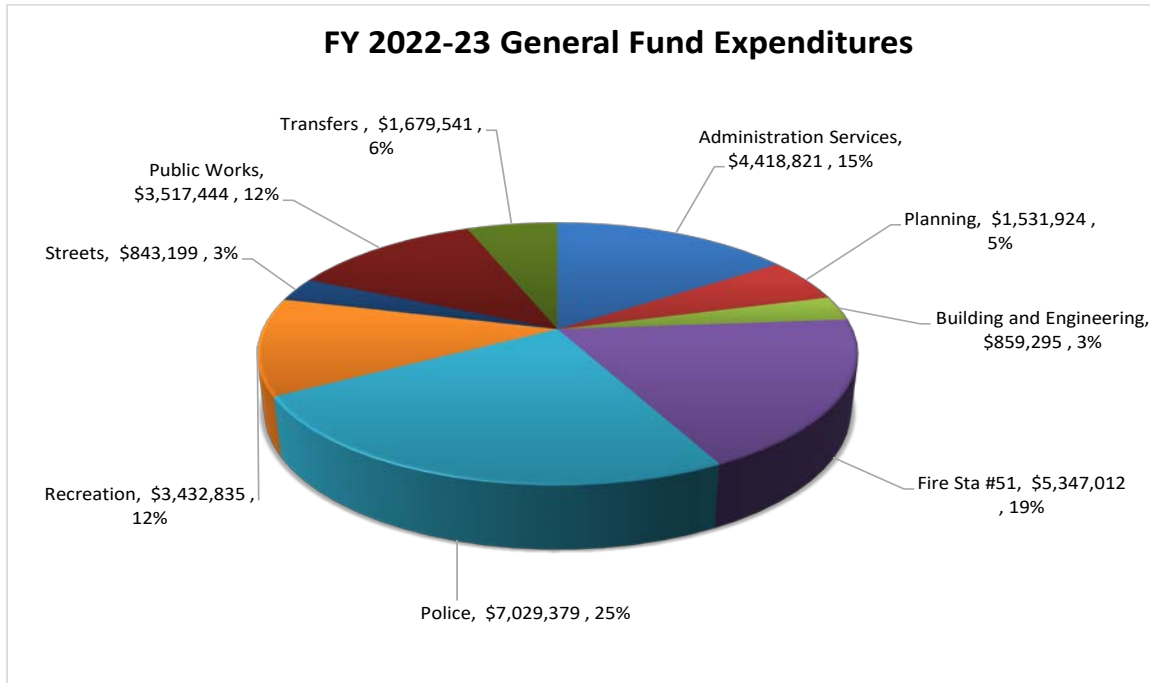
General Fund revenues in the FY 2022-23 budget are \$32.1 million, which is an increase from the prior year by \$3.6 million due to increase in taxes by \$76,000, Inter-government \$2.5 million and transfers in \$1.3 million.

FY 2022-23 Revenue General Fund Revenue



GENERAL FUND EXPENDITURES

General Fund expenditures in the FY 2022-23 budget are \$28.6 million, which is an increase from the prior year of \$5.1 million due to increase in Fire by \$1.0 million, Police by \$761,000, Planning \$676,000, Administration by \$716,000 and Public Works by \$312,000.



CAPITAL IMPROVEMENT PROGRAM

The Capital Improvement Program is necessary to maintain and improve the public works of the City. The public works include Street improvements, Sewer projects, Storm projects and Water projects. A summary of revenues, expenditures and fund balances for the various City funds that contain the individual capital projects are included in the later section of the FY 2022-23 budget in this document.

To determine the funds available for Capital Projects in the FY 2022-23 Capital budget, the City considers the following:

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

CAPITAL IMPROVEMENT PROGRAM FUNDING SOURCES AND EXPENDITURES

City Funds

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

Federal/State Funds

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

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

City Enterprise Funds

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

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

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

Impact Fees

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

MAJOR CAPITAL IMPROVEMENT PROGRAM SOURCES EXPENDITURES

MAJOR CAPITAL IMPROVEMENT PROJECTS

	FY 2022-23 CIP	
Street CIP projects	EXPENDITURES	
Kinshire Street Rehabilitation - Design & Construction Phase II*	\$ 3,967,796	Measure L/2019 AB Water Revenue Bond
Sperry Avenue Improvement between Baldwin Rd to HWY 33 Design and Construction*	2,020,000	LTF/RSTP/Gas Tax - SB1/Measure L
Salado Creek Bike Trail Project*	1,982,838	CMAQ/LTF non Motorized/Urban Greening Grant
I-5 Interchange PS&E - Design*	1,000,000	Street Impact /CFD 2005-1 Series 2021
Slurry Seal - Design and Construction*	821,000	BADs/Measure L
Pedestrian Controlled Crosswalk safety Project- Design	250,000	Measure L/ Measure L-Community Connection Grant
Bike/Pedestrian Projects (5%) - Salado Creek Bike Trail*	120,654	Measure L
	<u><u>\$ 10,162,288</u></u>	

	FY 2022-23 CIP	
Sewer CIP projects	EXPENDITURES	
WWTP Expansion Phase III	\$ 9,137,000	Sewer (O&M Funds)/CFD 2005-1 Series 2021 / CFD 2018-1 Series 2021
WWTP Admin Building	3,000,000	SRF Loan /CFD 2005-1 Series 2021
Ward Avenue Sewer Lift Station	300,000	Sewer (O&M Funds)
South Ditch Clarifer - Rehab	250,000	Sewer (O&M Funds)
Percolation Pond Repair (#10-18)	150,000	Sewer (O&M Funds)
	<u><u>\$ 12,837,000</u></u>	

	FY 2022-23 CIP	
Water CIP projects	EXPENDITURES	
Well #14 Site Improvement*	\$ 3,125,000	2019 Water Revenue Bond Proceeds
Meter Replacement Program*	3,100,000	SRF Loan
Kinshire Way (WM-1B) - Construction*	2,054,625	2019 Water Revenue Bond Proceeds
WM 6A-Pipeline Replacement	575,000	2019 Water Revenue Bond Proceeds
WM 6B-Pipeline Replacement	575,000	2019 Water Revenue Bond Proceeds
PP-1 New Percolation Ponds	475,000	Water Impact Fee
Non-Potable- Phase 6	250,000	Water Impact Fee
Non-Potable- Phase 1	225,000	Water Impact Fee
Groundwater Management	175,000	Water (O&M Funds)
	<u><u>\$ 10,554,625</u></u>	

***These projects are carried over from FY 21-22, with a completion date in FY 2022-23**

MAJOR CAPITAL IMPROVEMENT PROGRAM SOURCES EXPENDITURES

	FY 2022-23 CIP	
Storm Drain CIP projects	EXPENDITURES	
Headwall @ Salado Creek Diversion*	\$ 200,000	Storm Drain Fees (Impact Fee Funds)
Salado Creek Grate Feasibility*	150,000	Storm Drain Fees (Impact Fee Funds)
Tyler Street - Stormline*	100,000	Storm Drain Fees (Impact Fee Funds)
Black Gulch Repairs*	100,000	Storm Drain Fees (Impact Fee Funds)
	<u>\$ 550,000</u>	

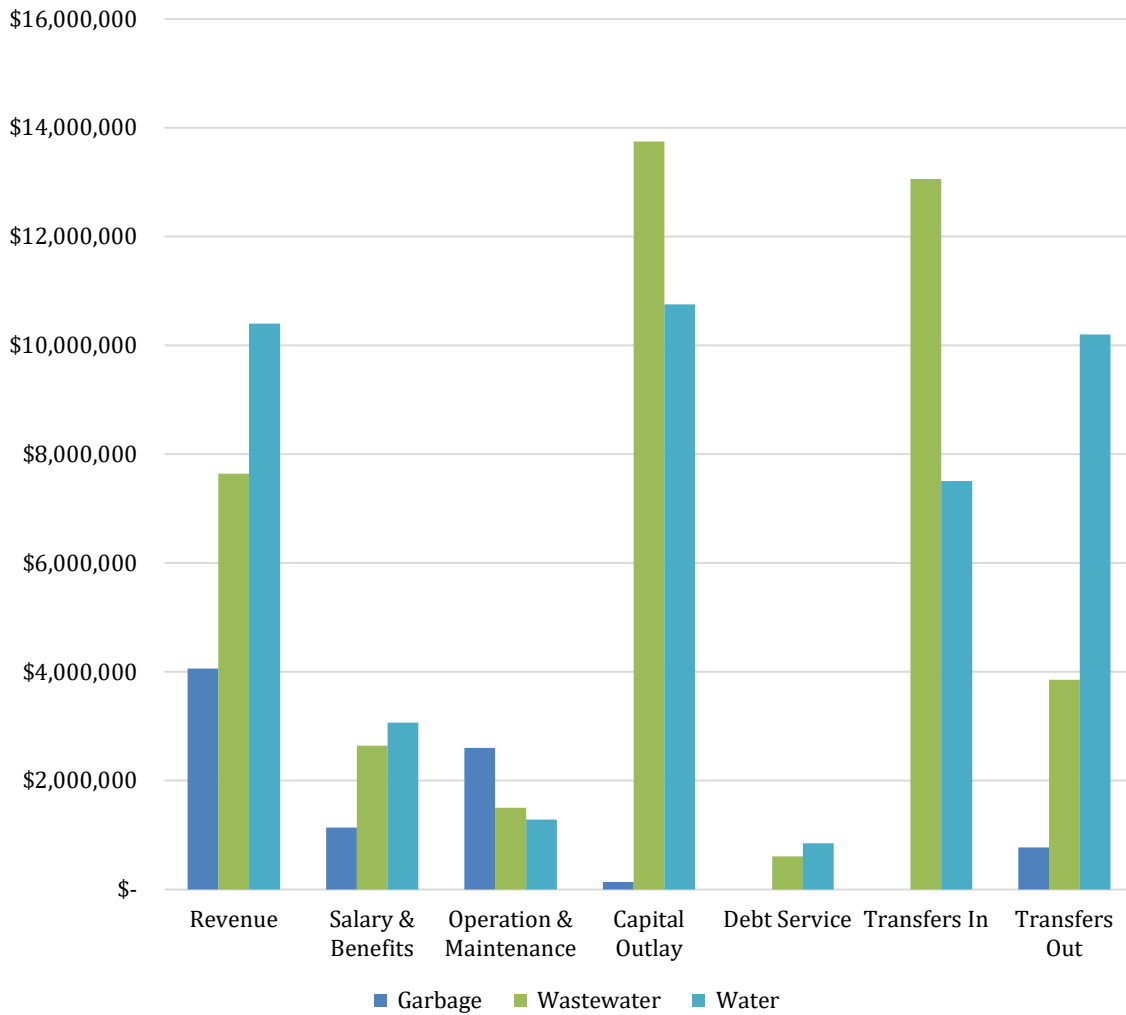
	FY 2022-23 CIP	
General Government CIP projects	EXPENDITURES	
Public Safety Facility - Building *	\$ 2,000,000	CFD 2001-1 PPFA Series 2013 Bond Proceeds/CFD2001-1 WPFA-LOB Bond Proceeds
Old Corp Yard Improvement*	355,000	General Government Impact Fee
South Park Improvement*	160,000	Per Capita Grant
Washburn Infrastructure*	150,000	County Consortium
North Park Improvement*	100,000	Grant Prop 68
	<u>\$ 2,765,000</u>	

***These projects are carried over from FY 21-22, with a completion date in FY 2022-23**

ENTERPRISE FUND REVENUE AND EXPENSES

As illustrated below, Enterprise Fund total revenues and transfers budgeted for FY 2022-23 are projected at \$42.6 million and expenditures and transfers out are projected \$53.2 million. The combination of the carried over of FY 2021-22 ending fund balance of \$42.03 million and the revenue and expenditure budgets for FY 2022-23 result in a projected ending available balance of \$31.4 million.

**FY 2022-23 Enterprise Fund
Revenue vs Expenses**



APPROPRIATIONS LIMIT

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

The appropriations limit of \$69,708,272 for Fiscal Year 2022-23 is significantly greater than the actual appropriations of \$21,552,905 subject to the limit for this year. Therefore, it appears that the City will not exceed its appropriations limit in the foreseeable future.

Patterson's Next Chapter

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

The future of the City of Patterson's economic stability promises to maintain stability and increase over time. With new marketing strategies and materials, we continue to attract more businesses that can outperform the economic stresses caused by COVID-19. We continue to study the feasibility for our much-needed Public Safety Center and City Hall Annex. This will be a great addition to our downtown historic City core.

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

Respectfully submitted



Ken Irwin
City Manager

RESOLUTION NO. 2022-38

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PATTERSON, CALIFORNIA, ADOPTING THE GENERAL FUND AND ALL OTHER FUNDS BUDGET FOR FISCAL YEAR 2022-2023

WHEREAS, on May 31, 2022 the City Manager, Finance Director and City Staff submitted and presented to the Patterson City Council the proposed General Fund and All Other Funds Budget for Fiscal Year 2022-2023 commencing on July 1, 2022; and


WHEREAS, on today, June 21, 2022 the City Manager and City Staff brought back the General Fund Budget and All Other Funds for Fiscal Year 2022-2023 for further review and discussion; and

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Patterson that the following revenue estimates and expenditure appropriations for the General Fund and all Other Funds are hereby adopted as the final budget for Fiscal Year 2022-2023 in the amount of \$134,468,002.

PASSED, APPROVED AND ADOPTED this 21th day of June 2022, by the City Council of the City of Patterson in the State of California by the following roll call vote:

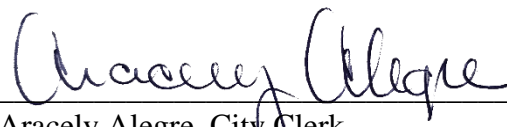
AYES: Councilmembers Farinha, Homen, Alves, Parham and Mayor McCord
NOES: None
EXCUSED: None

APPROVED:



Dennis McCord, Mayor
City of Patterson

ATTEST:



Aracely Alegre, City Clerk
City of Patterson

I hereby certify that the foregoing is a full, correct and true copy of a resolution passed by the City Council of the City of Patterson, a Municipal Corporation of the County of Stanislaus, State of California, held on the 21th day of June 2022, and I further certify that said resolution is in full force and effect and has never been rescinded or modified.

DATED:

City Clerk of the City of Patterson

**City of Patterson
2022-2023
Account Number Description**

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

Account Number Description

Revenue

5000-5099	Taxes - Assessments
5100-5199	License & Permits
5200-5299	Inter Governmental
5300-5499	User Fees
5500-5599	Fines & Forfeitures
5600-5699	Investment
5700-5899	Other Revenue
5900-5999	Transfers In

Expenses

6000-6199	Salary & Benefits
6200-6999	Maintenance & Operations
7000-7999	Capital Outlay
8000-8999	Debt Service
9000-9999	Transfer Out



FUND BALANCE ALLOCATION AND ASSIGNED FUND USAGE

Fund Balance Projections

	Fund Description	Audited		FY21-22 Projected Budget			Projected Fund Balance		FY22-23 Projected Budget			Projected Fund Balance	
		6/30/2021	Cash Balance 6/30/2021	Revenue	Expense	Difference Rev/Exp	6/30/2022	Cash Balance (Projected) 6/30/2022	Revenue	Expense	Difference Rev/Exp	6/30/2023	Cash Balance (Projected) 6/30/2023
100	General Fund	\$ 9,467,102	\$ 7,879,994	\$ 28,432,746	\$ 23,590,509	\$ 4,842,237	\$ 14,309,339	\$ 12,722,232	\$ 32,127,745	\$ 28,659,450	\$ 3,468,295	\$ 17,777,634	\$ 16,190,526
101	General Fund - Reserve	3,763,344	3,763,344	20,884	-	20,884	3,784,228	3,784,228	6,757	-	6,757	3,790,985	3,790,985
102	Bond Administration	360,488	357,795	187,758	173,703	14,055	374,543	371,850	191,009	183,416	7,593	382,136	379,442
103	American Rescue Relief Fund	-	2,684,110	2,696,314	1,897,260	799,054	799,054	3,483,164	2,698,678	2,289,080	409,598	1,208,653	3,892,763
105	Self Insurance Reserve	7,388	7,388	85	-	85	7,473	7,473	28	-	28	7,501	7,501
111	Master Plan	116,939	116,939	13,299	-	13,299	130,238	130,238	410	-	410	130,648	130,648
175	LMD Assessments	751,473	732,258	1,812,218	1,918,434	(106,217)	645,257	626,041	1,859,299	1,953,835	(94,537)	550,720	531,504
176	BAD Assessments	2,232,514	2,221,376	521,732	694,851	(173,119)	2,059,395	2,048,257	519,986	1,398,083	(878,097)	1,181,298	1,170,160
177	CSA #15 - Assessment District	(5,120)	(5,303)	8,968	13,636	(4,669)	(9,789)	(9,972)	9,062	16,745	(7,683)	(17,472)	(17,655)
178	CFD 2013-1 Non Residential Maint Svcs	421,310	418,721	204,050	173,697	30,352	451,662	449,074	220,651	32,805	187,846	639,508	636,920
179	CFD 2018-2 VOP Residential Maintenance Service	86,108	74,475	87,989	66,687	21,302	107,410	95,777	222,405	14,272	208,133	315,542	303,909
180	CFD 2018-1 VOP Infrastructure	406,575	315,474	5,801,838	280,509	5,521,330	5,927,904	5,836,804	110,313	4,267,644	(4,157,331)	1,770,573	1,679,472
188	CFD 2015-2 Arambel-KDN Patterson Gardens Fire Assessment	45,655	45,655	93,838	85,025	8,813	54,468	54,468	96,363	85,025	11,338	65,806	65,806
189	CFD 2003-1 Public Safety - Fire Sta 52	221,853	211,078	528,889	506,470	22,419	244,272	233,497	553,460	506,448	47,012	291,285	280,509
190	CFD 2005-1 West Patterson Business Park	(3,163,386)	(3,390,349)	1,783,296	2,869,556	(1,086,260)	(4,249,646)	(4,476,609)	2,658,155	3,480,784	(822,629)	(5,072,275)	(5,299,238)
191	CFD 2015-1 Arambel-KDN	4,235,825	-	8,199,870	823,990	7,375,880	11,611,704	7,375,880	775,915	7,335,928	(6,560,014)	5,051,691	815,866
192	Heartland Assessment District (Local bonds)	362,660	-	326,925	291,701	35,224	397,884	35,224	336,901	296,638	40,263	438,146	75,487
204	PPFA 2013 Heartland Ranch Revenue Bonds	606,920	597,074	653,094	580,156	72,938	679,858	670,011	646,784	582,854	63,930	743,788	733,942
205	West Patterson Financing Authority	2,463,096	2,463,097	590,085	1,038,900	(448,815)	2,014,281	2,014,282	524,851	1,040,129	(515,278)	1,499,004	1,499,004
250	Authority - Revenue Bonds 2013	9,572,359	8,071,669	6,409,082	6,982,663	(573,581)	8,998,778	7,498,088	6,878,814	7,271,977	(393,163)	8,605,615	7,104,924
252	Beautification Committee	60,586,177	60,586,187	3,659,302	5,782,112	(2,122,810)	58,463,367	58,463,377	3,532,777	6,263,741	(2,730,964)	55,732,404	55,732,413
305	State HCD Rehab Program	38,865	38,865	470	300	170	39,035	39,035	146	300	(154)	38,881	38,881
311	Federal CDBG Grant 2003	157,193	157,193	3,304	-	3,304	160,498	160,498	1,296	-	1,296	161,794	161,794
312	First Time Home Buyers	(281,585)	(210,062)	177,389	177,389	-	(281,585)	(210,062)	150,000	150,000	-	(281,585)	(210,062)
313	Federal HOME Funds	192,250	192,250	6,720	-	6,720	198,970	198,970	3,955	-	3,955	202,925	202,925
314	Neighborhood Stabilization Program	188,266	200,168	92,702	87,732	4,970	193,236	205,138	5,612	-	5,612	198,848	210,749
316	Police - Asset Forfeiture	5,345	5,345	999	-	999	6,343	6,343	521	-	521	6,864	6,864
320	Gas Tax	4,298	4,298	1,718	-	1,718	6,016	6,016	471	-	471	6,487	6,487
325		422,835	386,583	1,075,653	1,343,567	(267,914)	154,921	118,669	1,095,703	922,638	173,065	327,986	291,734

Fund Balance Projections

	Fund Description	Audited	Cash Balance	FY21-22 Projected Budget		Difference	Projected Fund	Cash Balance	FY22-23 Projected Budget		Difference	Projected Fund	Cash Balance
		Fund Balance	6/30/2021	Revenue	Expense	Rev/Exp	Balance	(Projected)	Revenue	Expense	Rev/Exp	Balance	(Projected)
		6/30/2021	6/30/2021				6/30/2022	6/30/2022				6/30/2023	6/30/2023
326	LTF Projects	(113,343)	183,799	58,531	-	58,531	(54,812)	242,330	2,954	-	2,954	(51,859)	245,283
327	Street Projects	2,974,177	2,999,220	2,322,420	2,349,572	(27,152)	2,947,025	2,972,068	6,200,898	6,116,272	84,626	3,031,651	3,056,694
328	Non Motorized Funds	72,851	85,179	41,081	10,000	31,081	103,932	116,260	281	72,851	(72,570)	31,362	43,690
329	Measure L	4,043,415	4,254,048	2,072,483	2,801,510	(729,027)	3,314,388	3,525,020	3,126,079	5,468,527	(2,342,448)	971,940	1,182,573
401	Affordable Housing Impact	1,053,566	1,053,566	12,114	-	12,114	1,065,680	1,065,680	1,386,985	-	1,386,985	2,452,666	2,452,666
402	Community Facilities Impact	566,163	610,110	1,115,534	-	1,115,534	1,681,697	1,725,644	1,423,104	320,000	1,103,104	2,784,800	2,828,747
404	General Govt Facilities Impact	418,194	424,692	174,969	150,150	24,819	443,013	449,511	259,932	415,000	(155,068)	287,945	294,443
408	Public Safety Impact	571,681	573,011	69,535	-	69,535	641,216	642,546	120,677	-	120,677	761,893	763,223
410	Parkland In Lieu	57,340	57,340	56,745	56,030	715	58,055	58,055	240,508	50,000	190,508	248,563	248,563
412	Street Impact	706,784	707,601	74,035	366,667	(292,631)	414,153	414,970	1,359,776	503,230	856,546	1,270,699	1,271,516
414	Water Impact	2,873,718	3,017,491	3,690,561	214,242	3,476,319	6,350,037	6,493,810	3,564,982	950,000	2,614,982	8,965,019	9,108,792
415	Storm Drain Impact	1,229,794	1,229,794	35,386	70,000	(34,614)	1,195,180	1,195,180	306,195	600,000	(293,805)	901,375	901,375
416	Sewer Impact	89	89	20,719	35,975	(15,256)	(15,167)	(15,167)	403,343	-	403,343	388,176	388,176
421	Delta Mendota Storm Gate	174,028	174,028	2,009	-	2,009	176,037	176,037	649	-	649	176,686	176,686
423	Westside Drainage Study	65,599	65,599	757	-	757	66,356	66,356	245	-	245	66,600	66,600
428	Downtown Redevelopment	107,346	113,521	156,810	-	156,810	264,156	270,331	124,242	-	124,242	388,399	394,574
430	Aquatic Center	264,641	276,326	297,433	-	297,433	562,074	573,759	231,857	-	231,857	793,931	805,616
440	Future Water Acquisition	138,349	137,714	157,637	-	157,637	295,986	295,351	4,795	-	4,795	300,781	300,145
600	Garbage/Street Sweeping	1,322,982	1,601,165	3,798,583	3,779,287	19,296	1,342,278	1,620,461	4,062,676	4,653,391	(590,715)	751,564	1,029,746
605	Sewer Fund	4,566,021	1,109,389	7,785,439	6,928,248	857,191	5,423,212	1,966,580	7,575,198	9,285,216	(1,710,018)	3,713,194	256,562
606	Sewer Capital	13,378,877	1,503,148	675,937	1,289,937	(614,001)	12,764,877	889,147	12,919,315	12,912,000	7,315	12,772,191	896,462
607	PPFA Sewer - Authority Bonds	496,836	505,978	221,656	215,228	6,428	503,264	512,406	212,543	210,832	1,712	504,976	514,117
610	Water	7,803,373	6,536,455	7,336,021	6,325,437	1,010,584	8,813,957	7,547,039	9,548,286	6,388,037	3,160,249	11,974,206	10,707,288
611	Water Capital	31,536,367	12,306,663	3,580,461	3,520,879	59,582	31,595,949	12,366,245	7,511,612	12,592,523	(5,080,911)	26,515,038	7,285,334
612	PPFA Water - Authority Bonds	(16,048,688)	759,024	934,997	3,290,932	(2,355,934)	(18,404,622)	(1,596,910)	850,088	7,178,331	(6,328,243)	(24,732,865)	(7,925,153)
710	Heartland Ranch Infrastructure	(1,210)	45,966	531	-	531	(679)	46,497	171	-	171	(508)	46,668
	FUND BALANCE - BY FUND	\$ 151,525,700	\$ 128,256,537	\$ 98,083,600	\$ 80,782,940	\$ 17,300,660	\$ 168,826,359	\$ 145,557,196	\$ 116,665,454	\$ 134,468,002	\$ (17,802,548)	\$ 151,023,812	\$ 127,754,648

General Fund & Reserves	\$ 13,715,261	\$ 14,809,570	\$ 31,351,085	\$ 25,661,471	\$ 5,689,614	\$ 19,404,876	\$ 20,499,184	\$ 35,024,627	\$ 31,131,946	\$ 3,892,680	\$ 23,297,556	\$ 24,391,865
Other Funds	137,810,439	113,446,967	66,732,514	55,121,469	11,611,045	149,421,484	125,058,012	81,640,827	103,336,055	(21,695,228)	127,726,256	103,362,784
Total Funds	\$ 151,525,700	\$ 128,256,537	\$ 98,083,600	\$ 80,782,940	\$ 17,300,660	\$ 168,826,359	\$ 145,557,196	\$ 116,665,454	\$ 134,468,002	\$ (17,802,548)	\$ 151,023,812	\$ 127,754,648

Fund Balance Allocation and Assigned Funds Available

Actual as of: 06/30/2022

Fund Description	Audited Fund Balance 6/30/2021	FY21-22 Budget Revenue	Expense	Difference Rev/Exp	Fund Balance Usage Adjustment	Unaudited FY21-22 Fund Balance 6/30/2022
100 General Fund	\$ 9,467,103	\$ 28,432,746	\$ 23,590,509	\$ 4,842,237	\$ -	\$ 14,309,340
101 General Fund - Reserve	3,763,344	20,884	-	20,884	-	3,784,228
102 Bond Administration	360,489	187,758	173,703	14,055	-	374,544
103 American Rescue Relief Fund	-	2,696,314	1,897,260	-	-	799,054
105 Self Insurance Reserve	7,388	85	-	85	-	7,473
111 Master Plan	116,939	13,299	-	13,299	-	130,238
GENERAL FUND BALANCE	\$ 13,715,263	\$ 31,351,085	\$ 25,661,471	\$ 4,890,560	\$ -	\$ 19,404,877

ALLOCATION TABLE - GENERAL FUND BALANCE

Fund	Projects / Expense Type	Nonspendable	Restricted	Committed	Assigned	Unassigned	Total
101	Gen Fund Emergency Contingency			\$ 3,784,228			\$ 3,784,228
100	Future Capital Projects				218,342		218,342
100	School Resource Officer			-	54,916		54,916
100	Vehicle Replacement				130,218		130,218
100	Computer & Equip Replacement				24,137		24,137
100	Park Maintenance				6,357		6,357
100	Facilities Maintenance				40,957		40,957
100	Web Site Upgrade				38,736		38,736
102	Bond Administration		374,544				374,544
100	PERS and OPEB Reserves				71,713		71,713
100	Street Maintenance				579,289		579,289
100	Museum Project				78,711		78,711
100	ALS Cert Sponsorship				12,000		12,000
100	Unassigned					13,037,341	13,037,341
100	Master Plan				16,623		16,623
111	Master Plan Fund				130,238		130,238
105	Self Insurance Reserve				7,473		7,473
103	American Rescue Relief Fund		799,054				799,054
		\$ -	\$ 1,173,598	\$ 3,784,228	\$ 1,409,710	\$ 13,037,341	\$ 19,404,877

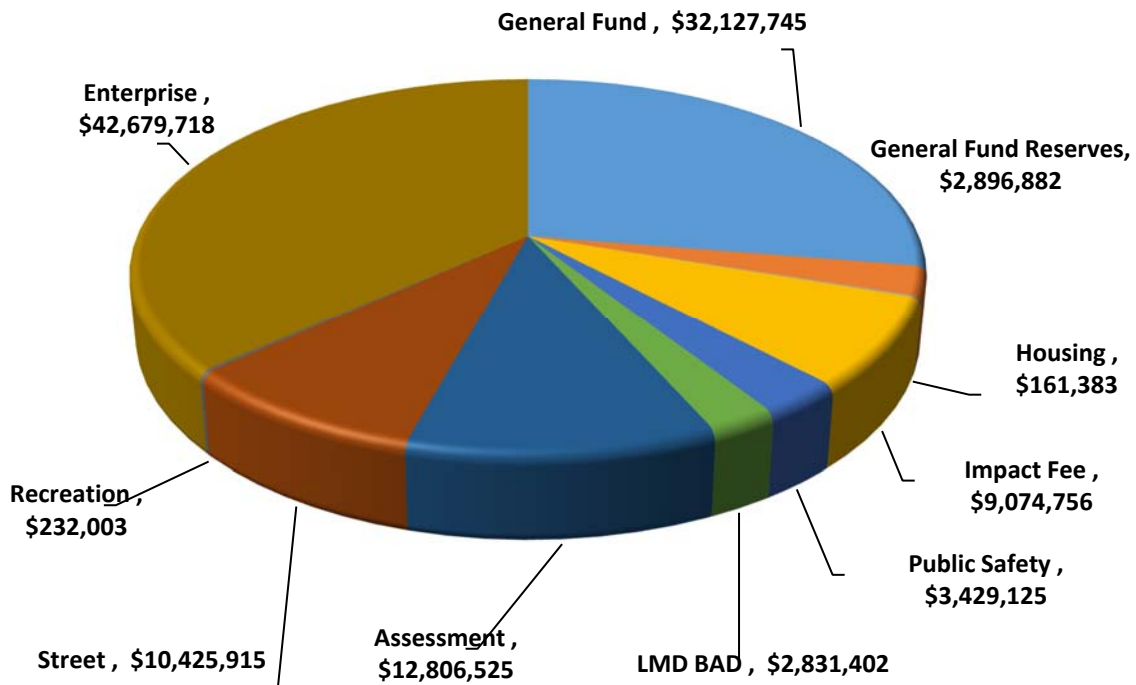
Actual General Fund Balance 06/30/2022

City of Patterson

Citywide Budget

FY 2022-23 Adopted Budget

REVENUE AND TRANSFERS IN \$116,665,454



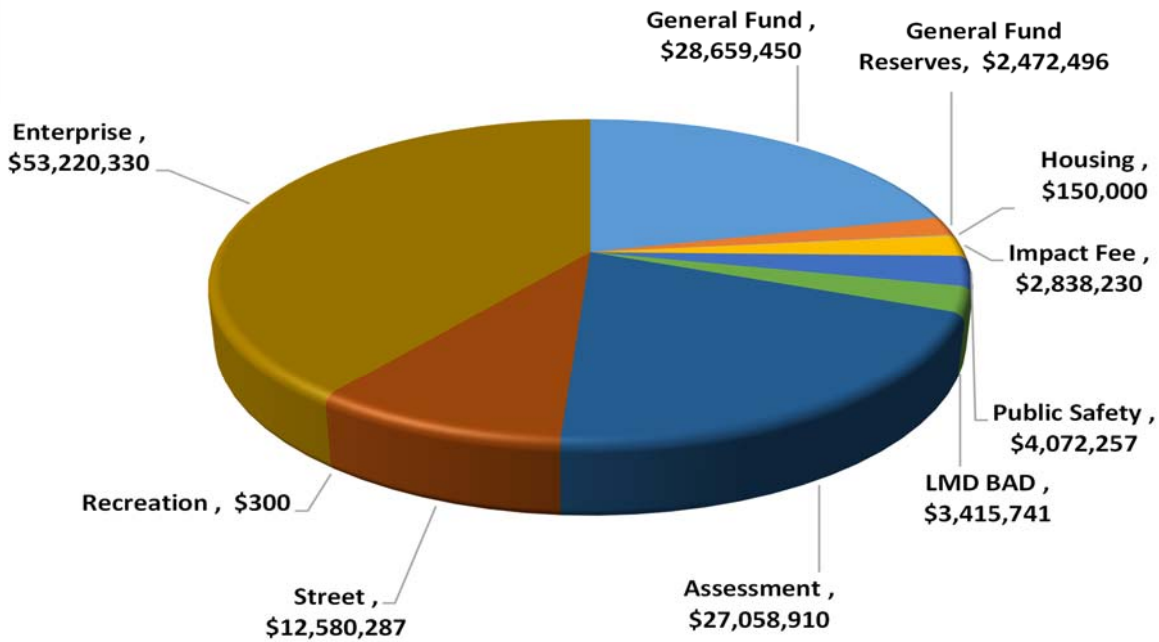
Fund	Revenue and Transfers In	
General Fund	\$	32,127,745
General Fund Reserves		2,896,882
Housing		161,383
Impact Fee		9,074,756
Public Safety		3,429,125
LMD BAD		2,831,402
Assessment		12,806,525
Street		10,425,915
Recreation		232,003
Enterprise		42,679,718
Total	\$	116,665,454

City of Patterson

Citywide Budget

FY 2022-23 Adopted Budget

APPROPRIATIONS AND TRANSFERS OUT \$134,468,002



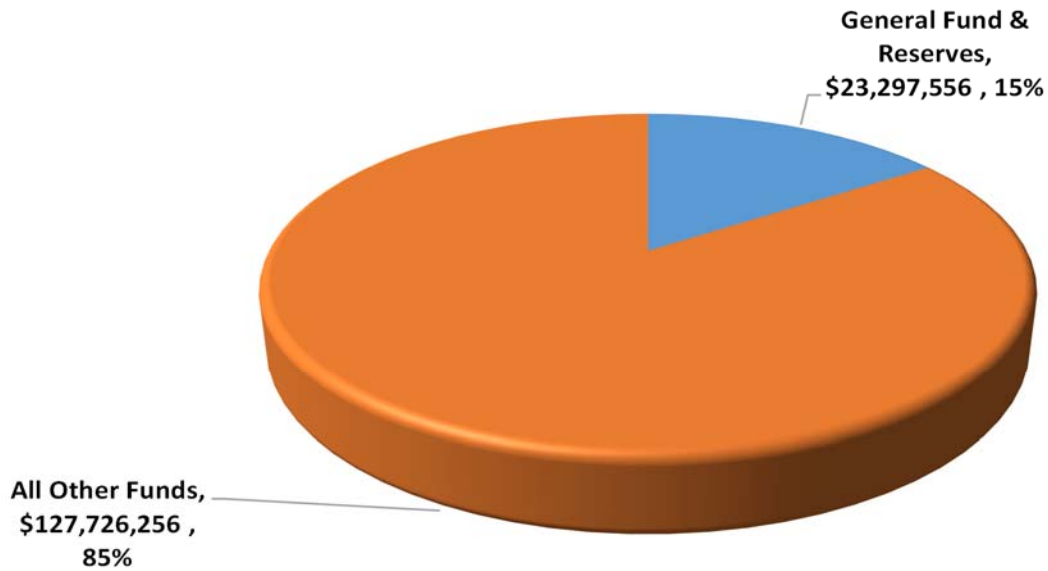
Fund	Appropriations and Transfers Out	
General Fund	\$	28,659,450
General Fund Reserves		2,472,496
Housing		150,000
Impact Fee		2,838,230
Public Safety		4,072,257
LMD BAD		3,415,741
Assessment		27,058,910
Street		12,580,287
Recreation		300
Enterprise		53,220,330
Total	\$	134,468,002

City of Patterson

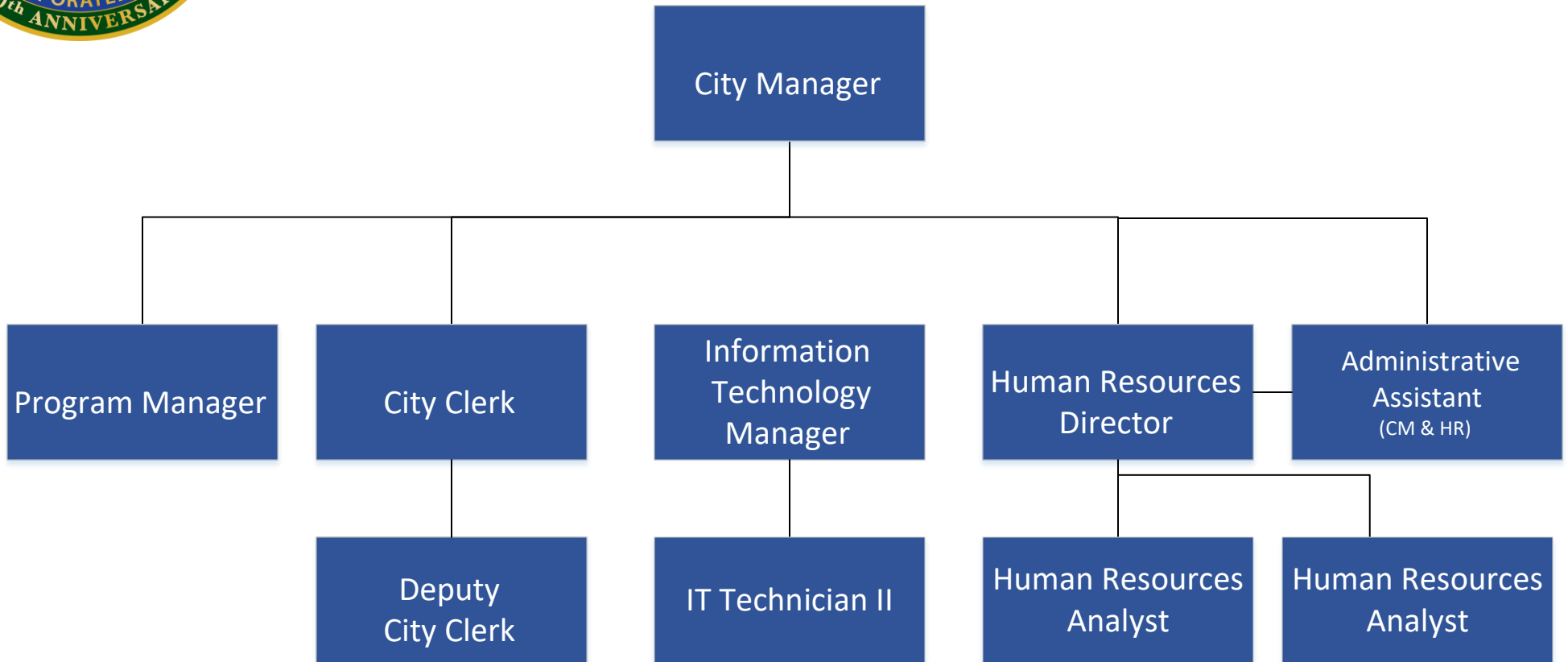
Citywide Budget

FY 2022-23 Adopted Budget

BUDGETED FUND BALANCE
\$151,023,812



		FY 2022-23 Projected
		City Wide Fund Balance
General Fund & Reserves	\$	23,297,556
All Other Funds		127,726,256
<hr/>		
Total Funds	\$	151,023,812
<hr/>		



ADMINISTRATION DEPARTMENT



City of Patterson

2022-23 Budget

Department: Administration

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

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

Recent Accomplishments: Continued progress on the City of Patterson's 5-Year Strategic Plan; continued our successful partnership with the PJUSD to coordinate growth at Centennial Park and future Community Center; implemented efforts to reduce the exposure to Covid-19 and create a safe work environment for the public and Staff at City facilities including creating alternate schedules to reduce the number of Staff in the workplace and contact with the public, and by implementing virtual meetings; obtained grants from the County for HOST and Naomi's House; successfully provided a balanced budget (2021/2022) to council; promoted the City's great attributes in City development to attract several new businesses and assisted our less fortunate homeless residents.

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

To better serve the public, an update to our web-based council agenda and minutes system through Granicus is in progress; implemented a web-based electronic filing system through Netfile for filings and viewing of Statement of Economic Interest Form 700s and Campaign Disclosure Statements to better serve the public in an easy user friendly format; implemented a Citywide web-based Public Records Request user-friendly system through NextRequest for the public to file, view, and/or download past and current public records requests. In 2021, a total of 162 public records requests were processed. In order to fulfill government transparency, PageFreezer, a social media archiving software, was implemented. Citywide Instagram, Facebook, and YouTube accounts are now being archived, allowing the City to provide a public record.

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

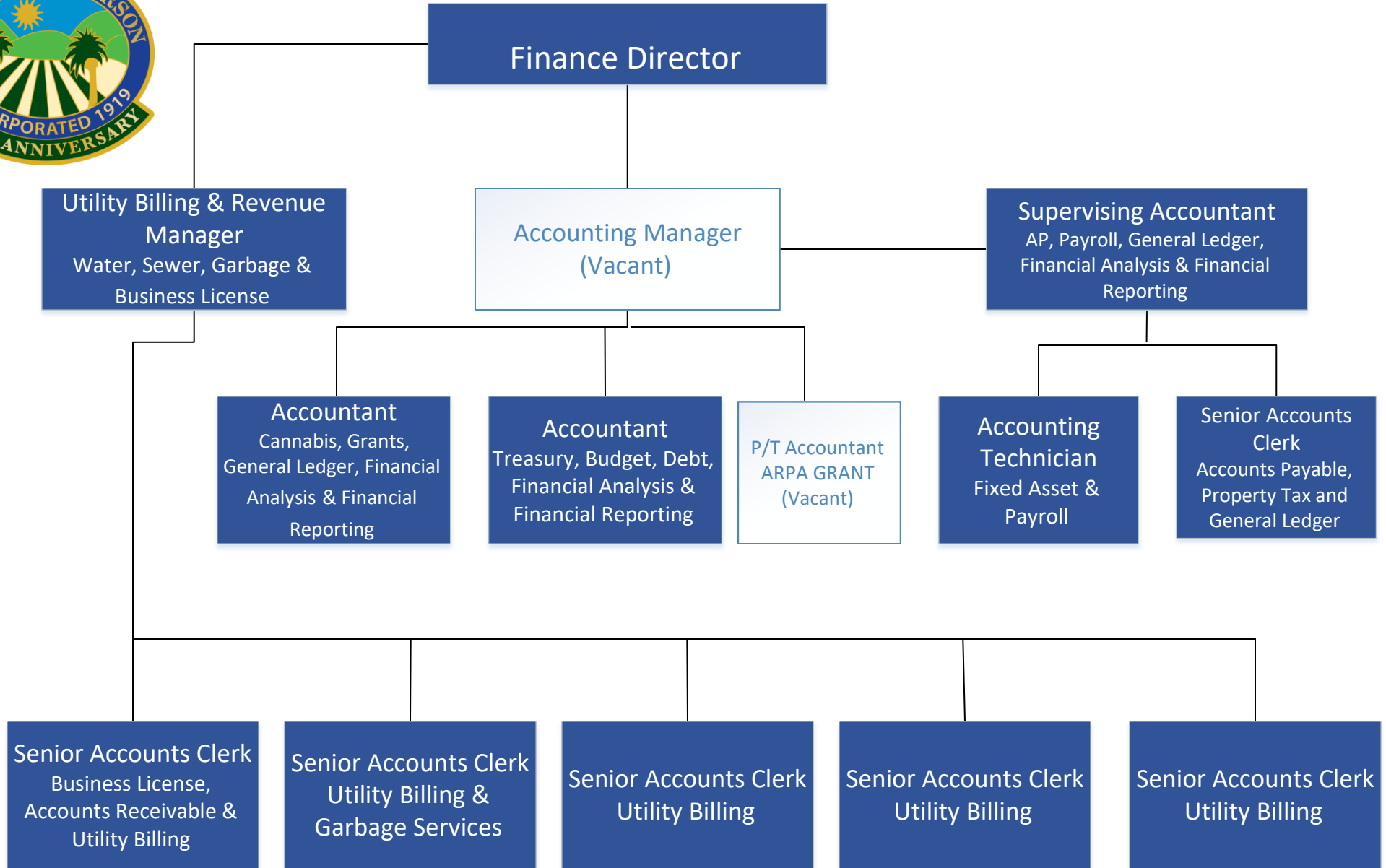
We continue to purchase necessary equipment and supplies to upgrade/update the Council Chambers audio/video system. The original audio/video system had not been upgraded/updated since City Hall originally opened in 2005 and is used by the City Council, Planning Commission, staff, and sometimes the public. The system is used for recording and streaming Council meeting videos to Comcast Cable Channel 7. We contracted with DocuSign, a federal authorized company with more than 500,000 customers which includes local, state, federal, and international public sector organizations. DocuSign is listed as an authorized FedRAMP (Federal Risk and Authorization Management Program). FedRAMP creates and manages a core set of processes to ensure effective, repeatable cloud security for government. The program is Cloud based and is hosted by DocuSign. DocuSign will help staff in logging, tracking, and finalizing city approved documents, forms, contracts, etc. Electronic signatures (eSignatures) through DocuSign are safe, secure, legal, and in compliance for governments.

We also transitioned from an on-premise phone system to a cloud-hosted VoIP phone solution that provides the city and staff greater flexibility in communicating with each other and the public.

Current Year Goals: Continue working on Strategic Plan goals and strategies, including continued progress on the Public Safety Center; continue strengthening City Departments to improve customer service and public transparency; coordinate with our new Public Safety and Downtown Revitalization committees to enhance the future of Public Safety in Patterson and create a plan to revitalize our Downtown core; continue efforts to revitalize north and south parks by applying for applicable grants; continue working with the Stanislaus Homeless Alliance to decrease our homeless population; attract professional consultants to complete the final design of the Centennial Park; improve the IT Division including advanced IT services to better serve the new norm of Virtual meetings and advanced technology; conduct the implementation the new Succession Plan to determine current and future staffing needs to include conducting a needs assessment and gap analysis; implemented progressive recruitment strategies to attract qualified staff with our positive culture; conduct a city-wide compensation study to ensure that the City has competitive salaries and benefits; continue to foster an environment that encourages career development; continue to improve city-wide customer service; continue the development of the Human Resources Department by hiring a new position in the department; and continue training city employees to better serve the community.

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

Source of Funding: General Fund



FINANCE DEPARTMENT



City of Patterson

2022-23 Budget

Department: Finance (100-200)

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

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

Recent Accomplishments:

- Developed and revised policies and procedures to keep current, relevant, and aligned with City's strategic plans.
- Implement GovInvest software for OPEB and Pension Projection.
- Establish Section 115 Trust Fund for OPEB and Pension Plan.
- Improvement on Finance web page to incorporate new regulations and compliance requirements.
- Municipal Code update for Finance section.
- Obtain Water Arrearage Grant and American Rescue Plan Act Grant.
- Obtain CFD 2018-1 VOP Infrastructure special tax bond and CFD 2005-1 West Patterson Business Park special tax bond series 2021.

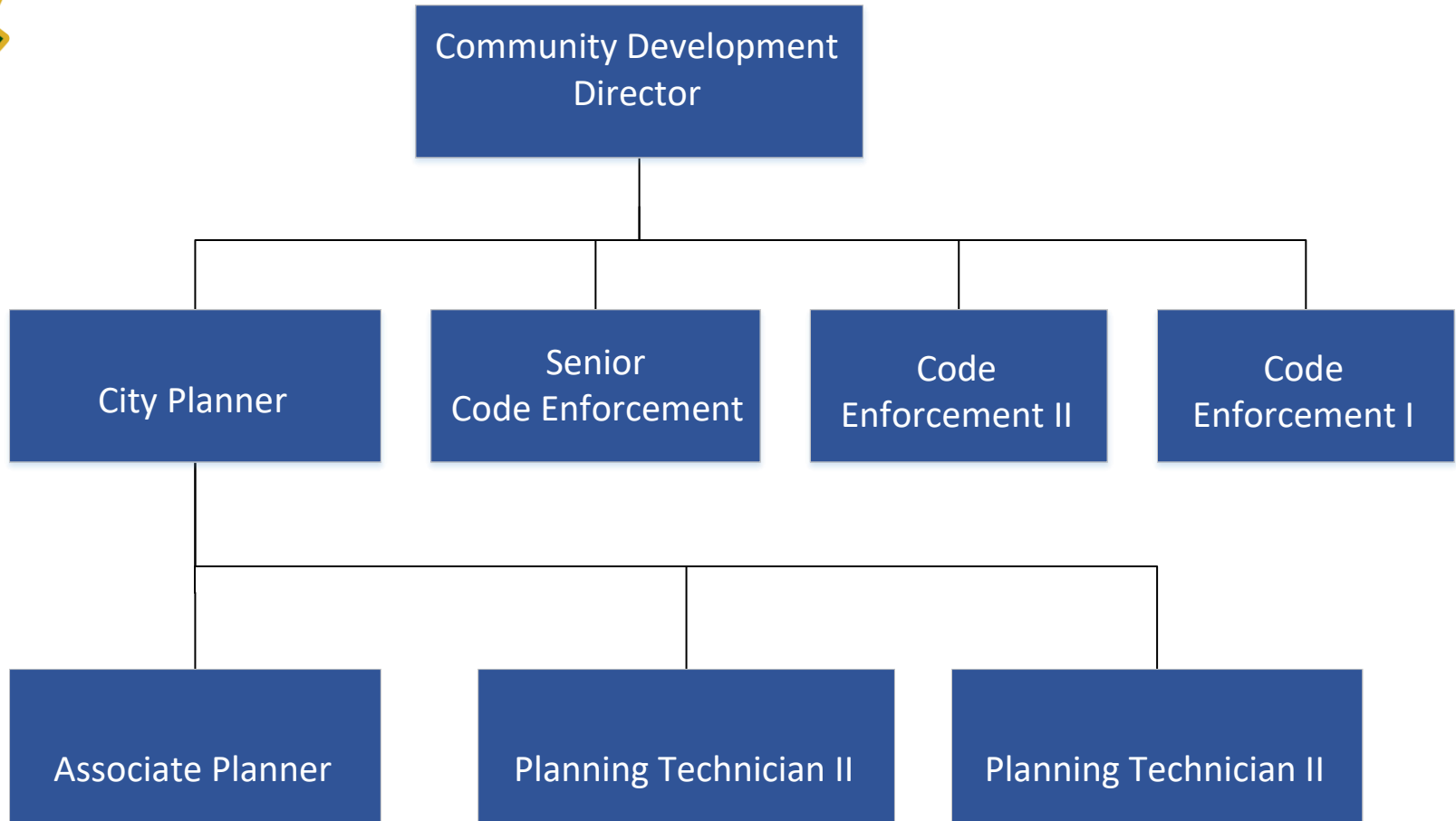
Current Year Goals:

- Establish a Citywide 5- year CIP Plan.
- Establish AB1600 Development Impact Fee on new development reporting.
- Develop a 5-year long-range financial plan.

Future Goals:

- Update various Finance division policies.
- Replace manual process with an automated process in financial reporting.
- Continuous process improvement initiatives to attain high productivity, efficient processes, and strong internal controls.

Source of Funding: General Fund and Enterprise Fund



COMMUNITY DEVELOPMENT DEPARTMENT



City of Patterson

2022-23 Budget

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

Mission Statement:

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

Department Description:

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

Recent Accomplishments:

Adoption of the City's Storm Drain and Water Master Plan. Approval of multiple projects, including S2A Modular manufacturing facility, Palms Plaza, Patterson Family Pharmacy, Hampton Inn, Burger King/Round

Table Pizza, Del Lago Mini Golf, Starbucks, Villages of Patterson Apartments, Self-Help Apartments, La Quinta Hotel, Landon Lane Apartments in the Villages, Adoption of Big Box Ordinance, Zoning Clean Up, Tools for Business Success Program Launched in 2018, successful transition of Code Enforcement responsibilities from Fire Department to Community Development Department. Completion of an infrastructure project that replaced 2,875 linear feet of water lines within the City's CDBG Target Area.

Current Year Goals:

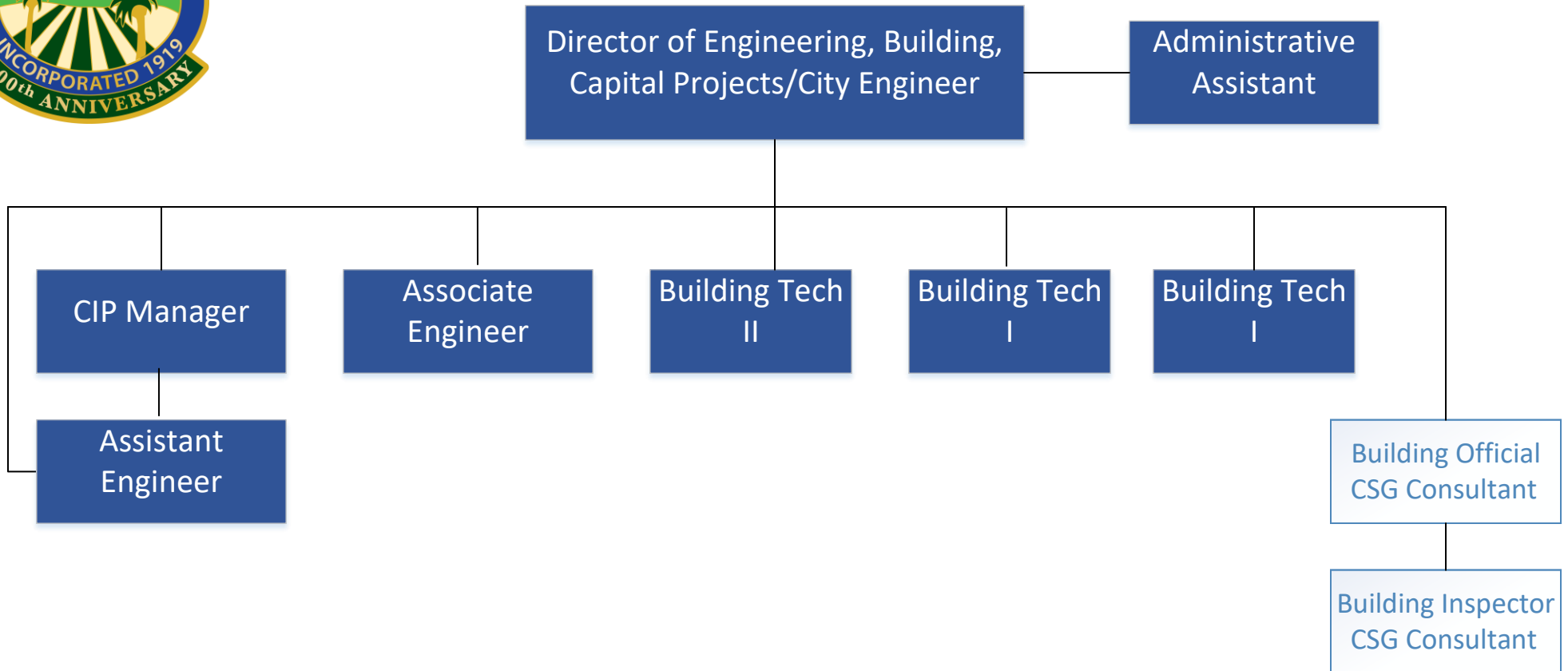
Complete master plans for transportation and parks and recreation. Complete work on impact fee update. Submit service fee update to Council. Continued review of development proposals. Increase the efficiency of the Development Review process. Creation of the initial phase of marketing materials to assist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

Future Goals:

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

Source of Funding:

General Fund (100)



ENGINEERING, BUILDING, CAPITAL PROJECTS DEPARTMENT



City of Patterson

2022-23 Budget

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

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

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

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

The primary function of the Building Division is to protect the lives and safety of the residents and visitors of the City of Patterson and enhance the quality of life, housing, economic prosperity, and job creation citywide. Through a timely, cooperative, and transparent process, the division advises, guides, and assists customers to achieve compliance with the Building, Zoning, Plumbing,

Mechanical, Electrical, Disabled Access, Energy & Green codes, local and State law to build safe, well, and efficient structures.

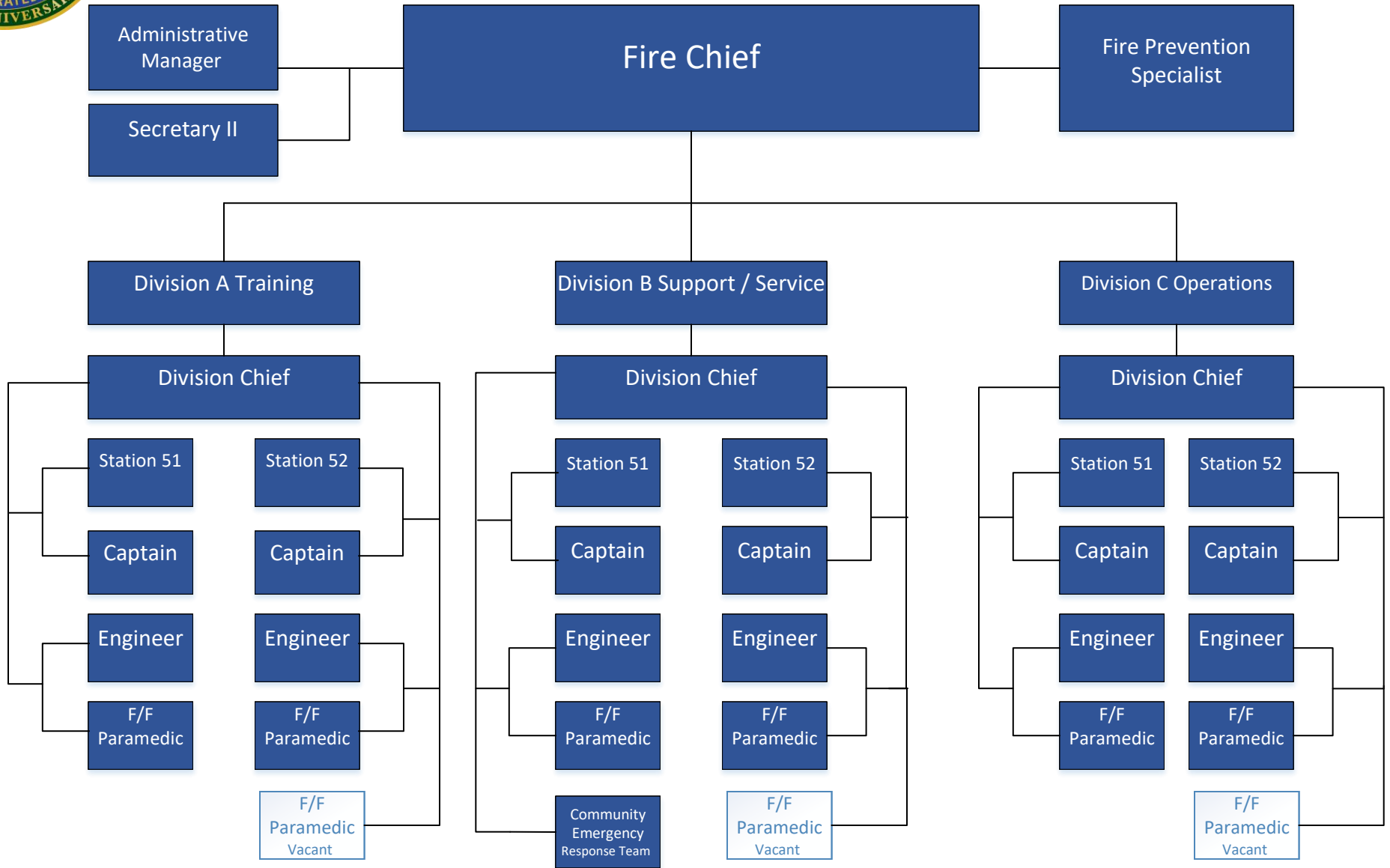
Recent Accomplishments: The Building Division has continued to see a steady increase in building permits over the past fiscal years and continues to streamline the permitting process and providing efficient customer services for inspections and plan check. CSG Building Services continues to assist the City with plan review and building inspections. CSG has allowed the department to provide limited over-the-counter plan approval for expedited plan checking.

The Engineering and Capital Projects Division has continued to manage a significant amount of new private development plan review and capital projects. Plan review was provided for new development on the Villages of Patterson planned development area for single family residential infrastructure improvements, Baldwin Ranch North subdivision onsite/offsite improvements, Dutch Bros Coffee & Grocery Outlet site plan improvements, and the LBA Logistics Warehouse project. Capital projects that are underway or have continued with design are the Kinshire Water Line Replacement and Road Reconstruction (Phase-2), Sperry Ave Overlay, Rogers Road/Delta Mendota Canal Bridge Replacement, Patterson Public Safety Center, Fire Station #1 foundation improvements, S2A Modular site improvements, Salado Creek Pedestrian/Bicycle Trail improvements, and the Ward Ave Sewer Lift Station rehabilitation project. Engineering also provides inspection services and construction management for all projects that are currently under construction. Construction for the following projects to begin in Spring 2022 or later in the year are the Black Gulch Culvert at DMC, Potable Water Well #14, Sperry Road widening at Rogers Road, Rogers Road Extension south of Sperry, WQCF Administration Building.

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

Future Goals: Continue the efforts with the Northern Delta Mendota Groundwater Subbasin group to assure State compliance of our local subbasin's Groundwater Sustainable Plan (GSP) with the State's requirements under the Sustainable Management Groundwater Act (SGMA). Continue to evaluate the most cost-effective process to treat the City's potable water for Chromium-6 due to State's proposed MCL requirements. Continue the efforts to fund the Phase-3A Water Quality Control Facility (WQCF) construction phase to expand the City's wastewater treatment facility by 0.625MGD to allow for future growth. Construct a new water tank, non-potable wells, recharge storm basins, and other WQCF expansions to provide the necessary services for years to come to our residents. Finalize the design for Rogers Road Bridge at the Delta Mendota Canal (DMC). Continue our partnership with the County and Caltrans and award the design (PS&E phase) for the Sperry Ave/I-5 Interchange and California Aqueduct bridge widening to meet current and future traffic volume demands.

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



FIRE DEPARTMENT



City of Patterson

2022-23 Budget

Department: Fire

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

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

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

Recent Accomplishments: Acquired funds to replace 2 Type I fire apparatus for first out assignments at Station 51 and 52.

Filled both open Division Chief positions to complete the command staff for the department.

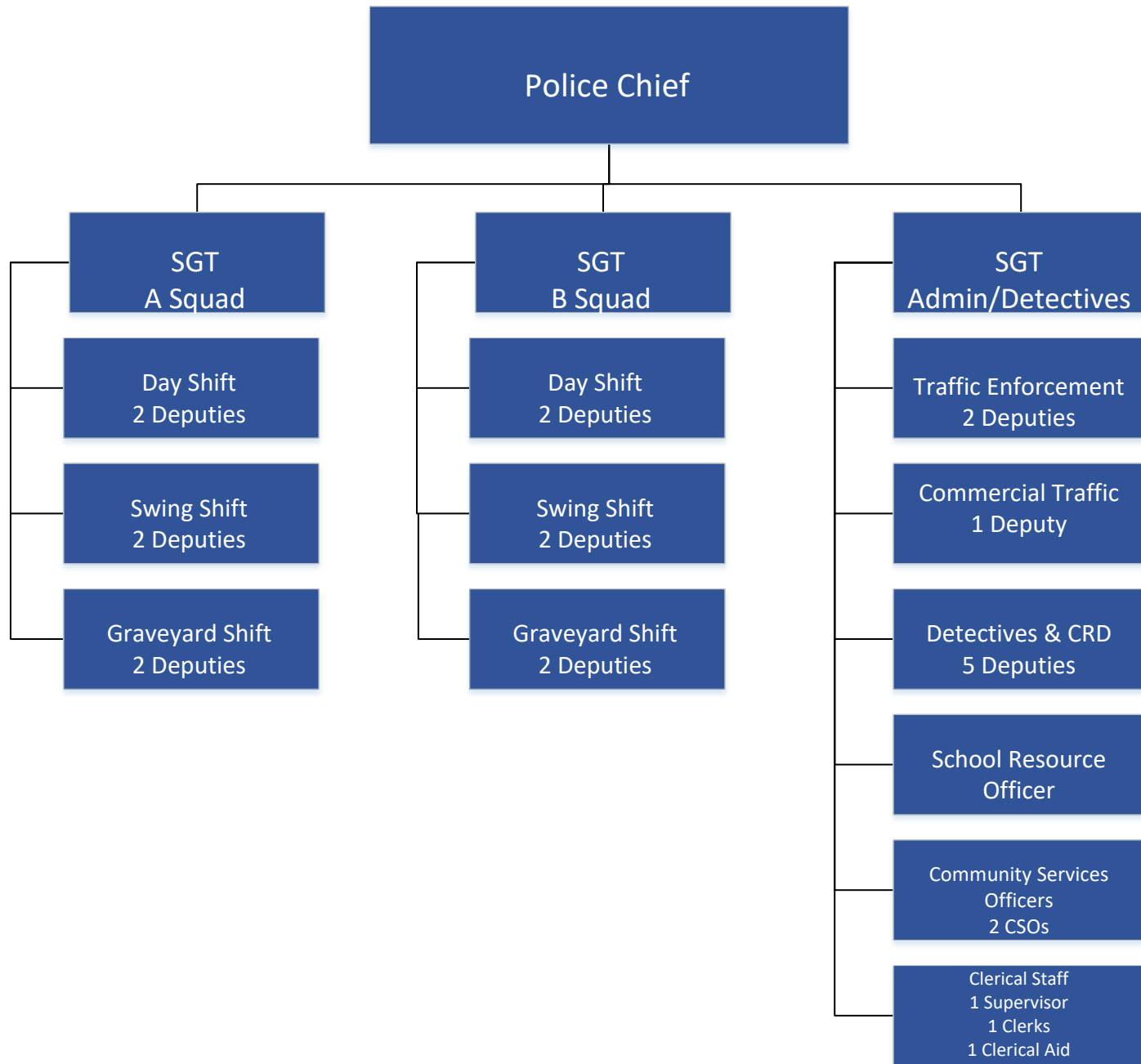
Replaced all mobile and portable radios as well as MDC laptops through a county wide grant.

Current Year Goals: Start the plan on building Fire Station 3 for the city of Patterson on the east side of town.

Apply for an AFG grant for a replacement ladder truck and training props for fire station 52.

Future Goals: Improve staffing by hiring 3-6 firefighter/EMT's to prepare for staffing new fire station.

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



POLICE DEPARTMENT



City of Patterson

2022-23 Budget

Department: Police (100-500)

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

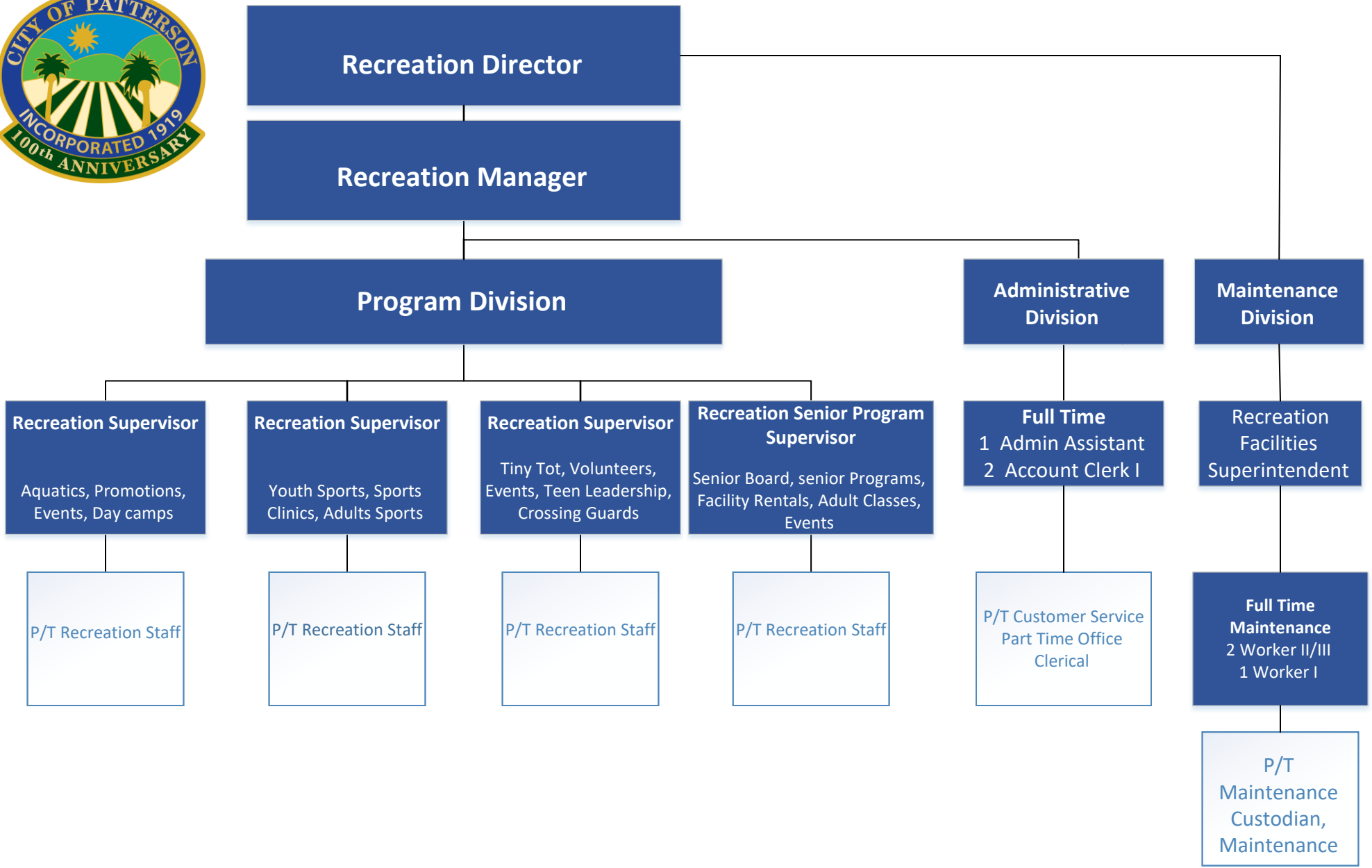
Recent Accomplishments: 2021 has been a challenging year dealing with the COVID-19 pandemic. Nonetheless, the city of Patterson has seen decreases in most Part I and Part II crimes. This can be attributed to sustained pro-active policing and partnerships with the community. This year Patterson Police Services executed over 100 search warrants, conducted several human trafficking operations and carried out several community events despite the pandemic.

Current Year Goals: We would like to add a Community Resource Detective to address quality of life and public nuisance issues and a crime analyst to help us analyze and gather data related to crime and quality of life issues within our community. Additionally, we are in the process of constructing a new public safety center, our hope is that this project is well underway by the end of this fiscal year.

Additional goals:

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

Source of Funding: General Fund and Public Safety Impact Fees



RECREATION AND COMMUNITY SERVICES DEPARTMENT



City of Patterson

2022-23 Budget

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

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

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

Strategic Plan Connections:

Community & Economic Development - Build Community Connectivity: Recreation connects with community members daily through social media, recreation promotions and in-person programming. We cultivate community events and support the efforts of United Patterson with mentoring of youth through recreation employment and programming. Recreation has increased access to recreation & safe neighborhoods by increasing teen programming through our active Youth Action Commission. Recreation provides programming for all ages that encourages all ages of young children through Senior Citizens, to keep active and healthy.

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

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

Recent Accomplishments:

- Recreation staff Developed a Health and Wellness Community Hub at the Hammon Senior Center that serves the community members with Wellness connections and a central gathering place and access point for a variety of programs and services — such as Healthy food, wellness programs, fitness, education, and other social services, cultural and recreation opportunities, among others.
- Staff have developed many new programs to engage community members in the outdoors with safe space in mind.

Current Year Goals:

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

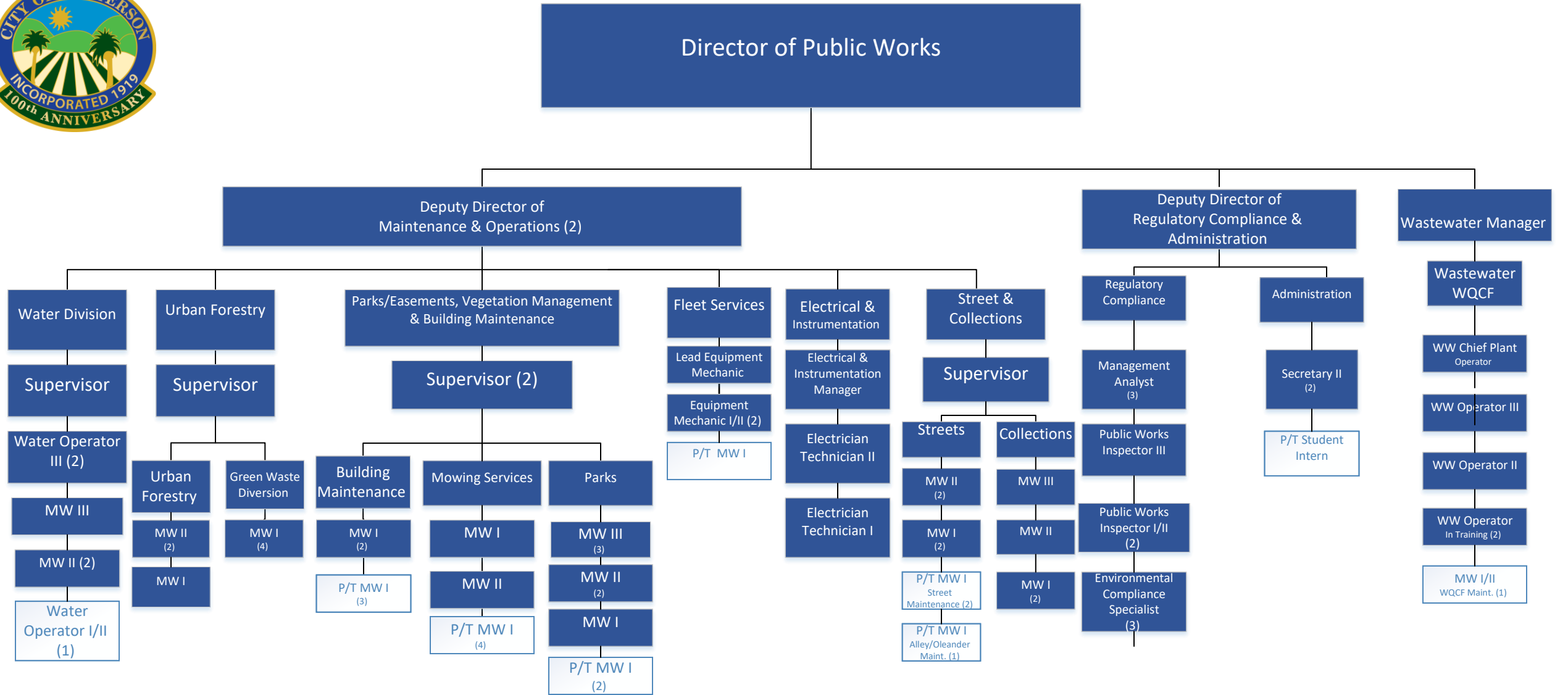
Future Goals:

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

Seek funding opportunities to develop the recreational facilities to meet the growing needs of the Patterson community.

Continue to develop the multi-use Recreation Center, Sports Complex, and expansion of the Aquatic Center to enhance recreational programming, tournaments, and Economic Development in Patterson.

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



PUBLIC WORKS DEPARTMENT



City of Patterson

2022-23 Budget

Department: Public Works

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

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

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

Current & Future Year Goals: Public Works has identified approximately 60 goals spread across all eight Public Works Divisions. While the tasks vary by division, they all share the common purpose of improving customer service, maintaining the City's infrastructure, or ensuring regulatory compliance for the City of Patterson.

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



City of Patterson

2022-23 Budget

Department: Public Works

Division: Administration

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

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

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

Recent Accomplishments: Implemented the Urban Forest Master Plan elements; Completed the implementation of electronic Mobile MMS System to improve efficiency, customer service, inspections services, permitting, and assist with regulatory compliance programs, and reporting. Assisted with the COVID-19 FEMA and CARES Grant applications/administration; Completed the Sewer Rate Study/Analysis; Coordinated the City-wide User Fee Study and Cost Allocation Study; Secured four-year land lease agreements; Continued efforts to ensure City compliance with SGMA including Council adoption of GSP (Groundwater Sustainability Plan); Working on the City's Full Trash Capture implementation plan to address Stormwater regulations; Developed and adopted new Park Guidelines and updated Standards; and completed the development of the SB 1383 Organics Recycling Program as required by SB 1383; Implemented new Sewer Rates; Adopted and Implemented Cost Allocation Plan and User Fees; and completed Sanitary Sewer Management Plan Update; Developed and implemented the Hometown Hero Program.

Current & Future Year Goals: Complete new Water Rate Study and implement new water rates; continue to work with Human Resources to update Personnel Rules & Policies/Procedures; Re-submit Prop 68 Grants for North Park and Felipe Garza Park; Implement SB 1383 (Organics Recycling ordinance) and continue with the City's five-year retro-reflectivity sign replacement program; Extend current contract for Signal Light Maintenance & Repairs; Secure bonds for Sewer CIP projects; Update and Improve Customer Service Program; Continue to Implement Electronic process to improve efficiency; Implement Parks CIP program; Improve Purchasing & Procurement process as needed;

Award Design Contract for Full Trash Capture Project; Complete Municipal Code Updates; and develop and implement Sewer Use Ordinance updates.

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



City of Patterson

2022-23 Budget

Department: Public Works

Division: Regulatory Compliance

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

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

- 1) **Water Resources:** Includes Water Resources (Potable & Non-Potable), Water Quality, Groundwater Management, Flood Plain Management, and Water Conservation. The State Water Resources Control Board Division of Drinking Water (DDW) is responsible for regulatory oversight and ensuring that the City's water system is in compliance with all State/Federal/Local requirements and mandates.
- 2) **Stormwater Pollution Prevention (SWPPP) Management:** The City's Municipal Storm Water (MS) Phase II Permit and Executive Orders (2013-0001-DWQ) from the State Water Resources Control Board, the city must have a program to manage/mitigate rainwater and storm water at the source effectively and prevent pollution from entering the storm drain system/waterways to improve water quality. The City's program elements include updating City policy via Ordinance(s); public outreach and education; illicit detection and elimination; staff training; developing/implementing BMPs; enforcement; and annual reporting. The City's program has been in place since 2003 and has been updated to meet the new Phase II Permits that were adopted by the State. A new MS4 Phase II permit will be adopted in 2021.
- 3) **Solid Waste:** Includes Recycling (Residential, Commercial, Organics, and C&D), Construction & Demolition (C&D), and Garbage/Sweeping Contract Administration. The goal is to satisfy all the regulations and mandates set forth by the State. The City must implement recycling programs (Residential Recycling, E-Waste, Hazardous Waste, Beverage Container Recycling, Mandatory Commercial Recycling (AB 341), Commercial Organics Recycling (SB 1383), Construction Demolition Recycling/Diversion, etc.) to meet the State's waste diversion rates established at 75%. The city is regulated by the California Department of Resources Recycling and Recovery (CalRecycle).

- 4) **Fats, Oils, and Grease (FOG) Management:** FOG is an element of the City's Sanitary Sewer Management Plan (SSMP). An SSMP was first prepared for the City of Patterson in April 2009 to satisfy the requirements of the State Water Resources Control Board Order No. 2006-003-DWQ. The purpose of the SSMP is to properly manage, operate and maintain all portions of the agency's wastewater collection system, provide adequate capacity to convey peak wastewater flows, minimize the frequency of Sanitary Sewer Overflows (SSOs), mitigate impacts of SSOs that may occur and meet all the notification and reporting requirements. SSOs cause a public nuisance, particularly when raw untreated wastewater is discharged to areas with high public exposure, such as streets or surface waters used for drinking, fishing, or body contact recreation. SSOs threaten public health, and adversely affect aquatic life. This program requires the City to ensure that all City lines are properly maintained, prevent FOG from entering the sewer system, and requires any person/business generating FOG to install a grease interceptor. The City is responsible to ensure that all Grease Interceptors located in the City are maintenance properly by the property owners to prevent sewer overflows. The city is regulated and mandated by Federal and State laws.
- 5) **Backflow Prevention/Cross Connection Control:** All drinking water suppliers are regulated by the State Water Resources Control Board, Division of Drinking Water (DDW) and required to have a Cross Connection Control Program to ensure that the drinking water is safe and reliable for all consumers. The city currently has over 500 backflow prevention devices to prevent water cross contamination. The city is required to ensure that all devices are tested on an annual basis and to report this information to the State. The city tests the majority of the devices located in the city, including those installed at City Parks, Facilities, etc. All personnel must be trained and certified to test the devices.
- 6) **Pre-Treatment:** The City is regulated and mandated by the EPA & State Water Resources Control Board to manage industrial/commercial wastewater discharges that enter the City's public sewer system. The goals and objectives are to establish the legal authority for the program; work with local businesses to identify the roles and responsibilities of each party; and to develop & implement a program to prevent the introduction of pollutants into the City's sewer treatment system which can interfere with the normal operations of the system and/or cause contamination. This program requires on-going maintenance, daily monitoring, lab sampling & analysis, and enforcement.

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

Recent Accomplishments: Completed Implementation of the Commercial & Organics Recycling Requirements for Businesses generating 4 cubic yards of trash per week; Continued with the Water Conservation Programs (Cash for Grass, Toilet Rebate, and Free Fixtures) & Enforcement to satisfy the State's 10% Target Goal for Water Savings; Maintained the Public Outreach Programs as much as possible due to COVID-19; Continued Implementing Monitoring, Inspections, and Enforcement

program for FOG, Stormwater, and Water Conservation; Developed & Implemented an Organics Recycling Program; continued participating in the local GSA/GSP preparation process; Worked with the State to implement the City's new WDR Permit; Developed and submitted the City's Pyrethroids Management Plan to the State as required.

Current & Future Year Goals: Continue to work on the implementation of the State Trash Policy Amendments for screening all trash in the storm drain system down to no larger than 5mm and develop CIP plan for installation of City's regional trash capturing device(s); Implement the new 2021 MS4 Phase II Stormwater Permit Requirements, which will include compliance with monitoring/testing of TMDLs and Pyrethroids Management plan; Continue to Implement a Regional Stormwater Monitoring Program to comply with the Phase II Stormwater Permit Requirements, including the implementation of a Pyrethroids Management Plan; Continue with Water Conservation Programs & Enforcement; Fully implement a Pre-Treatment Program to target Industrial Areas that have a significant effect on the City's Sewer System;

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



City of Patterson

2022-23 Budget

Department: Public Works

Division: Building Maintenance (100-700)

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

Recent Accomplishments: Completed the purchase and retrofit of all City facility plumbing fixtures to touchless; implemented a sanitization program for all City facilities to help with the spread of COVID-19. Completed the first phase of Old Corp Yard Improvements.

Current & Future Year Goals: Continue existing in-house maintenance and janitorial services for all City facilities and continue to find ways to cut back on building maintenance expenses; Complete Phase 2 of Old Corp Yard Improvements.

Source of Funding: General Fund.



City of Patterson

2022-23 Budget

Department: Public Works

Division: Parks (100-710)

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

Recent Accomplishments: Completed the analysis of the Landscape Maintenance Districts (LMDs)/Budgets and Maintenance CFDs to ensure adequate funding and sustainability for all districts; Implemented the Parks CIP; and ensured that all parks and landscape areas were maintained and in good condition. Applied for major grant to renovate North Park.

Current and Future Year Goals: Continued implementing the Parks CIP (Capital Improvement Program) projects; and retrofitted landscaped areas to drought tolerant to conserve water; develop the City's own weather station and ensure that all smart irrigation is connected to the station so they can perform at optimal water efficiency. Implement South/Veterans Memorial Park project.

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



City of Patterson

2022-23 Budget

Department: Public Works

Division: Streets (100-780)

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

Recent Accomplishments: Continued with the curb & gutter replacement program; Implemented the second phase of the retro reflectivity street sign project; installed additional Radar Speed signs; and completed Oleander/Alley clean-up.

Current & Future Year Goals: Continue to coordinate with Engineering Department to implement Pavement Maintenance Program on local streets using the Measure L funding plan for a City-wide street maintenance program; continue to remove and replace sidewalk tripping hazards; continue implementing the street sign project; continue to crack seal and patch potholes prior to full implementation of street maintenance program.

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



City of Patterson

2022-23 Budget

Department: Public Works

Division: Urban Forestry (100-781)

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

Recent Accomplishments: Continue to educate and implement an Outreach Program to educate the community and school age children about the benefits of trees. Established a tree farm at the WQCF for Canary Island Date Palm trees. Approved the Urban Forest Master Plan. Completed maintenance route in Walker Ranch and east of Hwy 33.

Current & Future Year Goals: Develop and present to Council requests for additional staffing and equipment to ensure consistent attainment of 4-5 year pruning cycle; continue to hold Arbor Day events; Continue to implement the new Urban Forest Master Plan. Continue with maintenance route, focusing on Patterson Gardens.

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



City of Patterson

2022-23 Budget

Department: Public Works

Division: Garbage (600-790)

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

Recent Accomplishments: Implemented new State-mandated Commercial Recycling requirements, including outreach to the business community; and began outreach and initial steps to implement an Organics Recycling Program (again State-mandated).

Current & Future Year Goals: Fully implement an Organics Recycling Program to remain in compliance with new State requirements; continue public outreach activities for, and implementation of, the Commercial Recycling Program; Continue to raise awareness throughout the community by promoting the significance of active recycling (Coordinating Mobile E-Waste and Hazardous Materials Events) and increase diversion rates for the city. Continue holding Community Yard Sale Events; Find additional means to augment recycling as future mandates will increase the required diversion rate; continue to implement new ordinances (Organics Program Ordinance); and continue to research the development of new recycling options for food waste, electronics, and hazardous waste; Operationally, continue maintenance of the alleys and oleanders.

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



City of Patterson

2022-23 Budget

Department: Public Works

Division: Wastewater Quality Control (605-790)

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

Recent Accomplishments: Secured funding for new WQCF Administration building and completed bid process; Installed security fencing and improvements to the front entrance of the facility; Completed upgrade of Sewer SCADA System to improve monitoring of the sewer system flows/sewer process; Coordinated with Engineering to complete the North Plant Clarifier Rehab project; and secured a five-year lease agreement for 23-acre site.

Current & Future Year Goals: Research other options for solids disposal to lower operational costs and increase revenues; refine the vegetation control program to increase efficiency and lower costs; develop and implement a Pre-Treatment Program or local limits program; Purchase and install additional security and perimeter fencing and security camera system; Begin construction of the new administration building; finish design/begin construction of Phase 3A expansion.

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



City of Patterson

2022-23 Budget

Department: Public Works

Division: Collections (605-791)

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

Recent Accomplishments: Fully implemented the Electronic Portal option to improve efficiency of customer reporting in the FOG (Fats, Oils, and Grease) program for dozens of businesses across Patterson; installed four additional collection system monitoring stations throughout the City to detect high sewer flows; added second inspector to assist with FOG Program; Completed 2-year audit of the city's Sanitary Sewer Management Plan (SSMP); Cleaned and maintained 12,984 feet of sewer and storm drain lines and 85 drain inlets; and performed a cross-connection survey to address inflow and infiltration issues on First Street.

Current & Future Year Goals: Implement the storm drainage and sanitary sewer maintenance programs and incorporate plan into the Mobile MMS System; Continue with the FOG (Fats, Oils, and Grease) Program; Obtain Environmental Compliance Inspector Certification; further research pre-treatment requirements and how they would apply to businesses in Patterson; Obtain collections certification for all collection personnel; work with Engineering to rehab the Ward Avenue Lift Station; and Begin 5-year update of SSMP.

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



City of Patterson

2022-23 Budget

Department: Public Works

Division: Water (610-790)

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

Recent Accomplishments: All water system personnel have become State Certified operators; assisted the Regulatory Compliance Division staff with the Water Conservation Program; completed upgrade of water SCADA System; secured SRF funding for Water Meter Replacement Project; and coordinated with Engineering on the Well #14 design, Gateway Tank Recoating project; and WM-1 project.

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

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



City of Patterson

2022-23 Budget

Department: Public Works

Division: Electrical

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

Recent Accomplishments: Creation of a new Electrical Division and filled both the Manager and two Electrical Technician positions; completed upgrade of Wastewater SCADA (supervisory control and data acquisition) System; installed SCADA controls on the Ward Ave and Orange Ave sewer lift stations; installed new antenna at the WQCF to improve reliability of communication between the plant and the Corporation Yard; installed new VFD at Keystone Well; and completed upgrade of water SCADA System.

Current & Future Year Goals: install Historian Driver for City Hall to improve tracking of water production quantities; and install new well depth monitoring instruments at the well sites.

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



GENERAL FUND

BUDGET - REVENUES - GENERAL FUND 2022-2023

Account Number	Description	2018-19 Actual	2019-20 Actual	Audited	Budget 2021-22	Mid-Year Adjustment 2021-22	Year-End Adjustment 2021-22	Projected Budget 2021-22	Budget 2022-23
				As of: 2020-21 Actual					
100-000-5001	Property Tax - Current Secured	\$ 2,834,225	\$ 3,228,367	\$ 3,392,809	\$ 3,518,783	\$ -	\$ -	\$ 3,518,783	\$ 3,828,991
100-000-5002	Property Tax - Current Unsecured	292,400	175,174	171,098	186,369			186,369	191,519
100-000-5004	Property Tax - Delinquent	3,616	15,050	6,303	15,802			15,802	6,618
100-000-5006	Property Tax - Supplemental	75,301	68,222	71,433	71,633			71,633	75,004
100-000-5007	Property Tax - Miscellaneous	456	413	478	478			478	491
100-000-5010	Real Estate Transfer Tax	130,961	101,629	147,457	106,711			106,711	154,830
100-000-5020	Sales & Use Tax	5,771,826	6,776,682	9,961,436	7,107,179		6,881,251	13,988,430	12,992,926
100-000-5021	Sales & Use Tax-PubSaf (Prop172)	65,538	63,838	68,063	77,957		7,822	85,779	88,370
100-000-5025	Transient Occupancy Tax (TOT)	134,752	161,118	246,726	175,468			175,468	226,438
100-000-5030	Franchise Fees	205,047	211,963	222,803	233,159			233,159	233,943
100-000-5180	Cannabis Pilot Program	602,060	290,300	208,877	800,000		(500,000)	300,000	960,000
	Total Taxes	\$ 10,116,182	\$ 11,092,756	\$ 14,497,482	\$ 12,293,539	\$ -	\$ 6,389,073	\$ 18,682,612	\$ 18,759,130
100-000-5100	Business License	\$ 117,452	\$ 128,027	\$ 112,179	\$ 134,428	\$ -	\$ -	\$ 134,428	\$ 117,788
100-000-5101	Business License - Adjustment	(17)	-	-	-			-	-
100-000-5102	CASp Program Fee	4,315	4,351	4,133	4,000			4,000	4,000
100-000-5150	Building Permit - Residential	71,201	626,561	464,673	861,107		(493,438)	367,670	625,264
100-000-5151	Building Permit - Commercial	100,124	30,596	37,598	46,859		6,580	53,439	51,398
100-000-5158	Abandoned Prop Registration	530	610	360	2,000			2,000	2,000
100-000-5160	Plan Check	72,883	139,519	115,274	415,993			415,993	106,546
100-000-5161	Application Fee	23,140	39,732	26,330	35,000		6,865	41,865	35,000
100-000-5170	Encroachment Permit	7,685	4,983	4,730	5,000		1,321	6,321	5,000
100-000-5172	Trench Cut Permit	-	-	950	-		28,378	28,378	-
100-000-5190	Other Licenses & Permits	2,408	1,535	578	3,000			3,000	3,000
	Total License & Permits	\$ 399,721	\$ 975,914	\$ 766,804	\$ 1,507,387	\$ -	\$ (450,294)	\$ 1,057,093	\$ 949,996

Account Number	Description	2018-19 Actual	2019-20 Actual	Audited	Budget 2021-22	Mid-Year Adjustment 2021-22	Year-End Adjustment 2021-22	Projected Budget 2021-22	Budget 2022-23
				As of: 2020-21 Actual					
100-000-5202	Motor Vehicle In-lieu	\$ 2,089,248	\$ 2,267,086	\$ 2,374,139	\$ 2,446,790	\$ -	\$ -	\$ 2,446,790	\$ 2,636,249
100-000-5206	FHA In-lieu	1,295	1,318	1,433	1,300			1,300	1,300
100-000-5208	Homeowner Property Tax Relief	32,115	32,910	32,435	32,000			32,000	32,000
100-000-5260	Abandoned Vehicle	12,645	15,812	15,812	12,000		5,035	17,035	12,000
100-000-5267	San Joaquin Air District Grant	-	50,000	289,537	-			-	100,000
100-000-5268	CARES CoronaVirus Relief Grant	-	-	1,063,957	-			-	-
100-000-5269	FEMA COVID 19 grant	-	-	-	-	66,741		66,741	-
100-000-5270	COPS - AB 3229 SLESF	148,747	187,739	109,638	140,000		17,845	157,845	173,630
100-000-5273	FEMA Grant	-	-	-	-			-	900,000
100-000-5274	Federal DOJ Funds (SDEA Agrmt)	-	-	-	-			-	-
100-000-5275	Grant County-Tire Amnesty	1,119	-	-	2,500			2,500	5,010
100-000-5277	State (Beverage) Grant	6,481	472	6,865	5,668			5,668	6,009
100-000-5280	State Mandated Cost Reimb	791	29,400	14,626	15,000			15,000	15,000
100-000-5281	National Recreation Park Grant	-	5,000	5,000	-			-	-
100-000-5285	Fire District Reimbursement	335,542	394,285	388,871	428,619			428,619	366,336
100-000-5286	Crossing Guard Reimbursement	60,165	52,038	27,991	77,400			77,400	90,662
100-000-5291	Stan Cnty-Crowslanding Security	11,550	-	-	-			-	-
100-000-5292	Cal Fire Urban and Comm Forestry Grant	19,333	(23,134)	-	-			-	-
100-000-5293	Patterson Joint Unified School District Grant	2,324	-	-	-			-	-
100-000-5295	Museum Grant from State	-	115,850	-	-			-	-
100-000-5296	Safer Grant - Federal	183,389	203,769	89,072	-			-	339,793
100-000-5297	Cal Recycle Grant - State	-	-	-	319,968	32,109		352,077	-
100-000-5298	Prop 68 Grant - State	-	-	-	346,030			346,030	310,000
100-000-5299	Urban Greening Grant - State	-	-	196,092	1,586,384		(1,556,445)	29,939	1,559,510
Total Inter-Governmental		\$ 2,904,742	\$ 3,332,546	\$ 4,615,467	\$ 5,413,659	\$ 98,850	\$ (1,533,565)	\$ 3,978,944	\$ 6,547,499

Account Number	Description	2018-19 Actual	2019-20 Actual	Audited	Budget 2021-22	Mid-Year Adjustment 2021-22	Year-End Adjustment 2021-22	Projected Budget 2021-22	Budget 2022-23
				As of: 2020-21 Actual					
100-000-5300	Administration Fee	\$ 60,216	\$ 92,784	\$ 88,082	\$ 76,234	\$ -	\$ -	\$ 76,234	\$ 80,361
100-000-5305	Return Check Charge	3,220	3,055	1,946	4,000			4,000	4,000
100-000-5306	Credit Check Fee	34	30	4	30			30	30
100-000-5308	Copies & Maps	546	86	1,205	500			500	500
100-000-5315	Rental Income	17,424	17,424	17,424	18,240			18,240	18,720
100-000-5320	Plans & Specs	-	-	-	100			100	100
100-000-5325	Park Reservation Fees	1,019	855	-	971			971	800
100-000-5326	Senior Center Reservation Fee	21,039	19,250	90	6,500		500	7,000	14,500
100-000-5327	Walnut Grove Facility Fees	-	638	-	950		(500)	450	950
100-000-5328	Sports Complex Facility Fees	8,530	3,615	-	5,515		4,367	9,882	13,000
100-000-5329	Accident Reports	4,082	4,126	3,976	4,000			4,000	4,000
100-000-5330	Police Service-Permit Processing	452	69	-	500			500	500
100-000-5365	Weed & Mistletoe Abatement	2,465	3,580	2,629	5,000			5,000	5,000
100-000-5380	Fire Inspections	2,943	11,030	18,466	10,000			10,000	10,000
100-000-5381	Fire Plan Review	2,520	1,604	279	10,000			10,000	10,000
100-000-5382	Fire Permits	3,316	28,791	67,538	10,000	43,324	18,230	71,554	67,538
100-000-5383	Fire Other	2,129	2,746	2,412	8,000			8,000	8,000
100-000-5384	Charging Station Revenue	108	3,069	1,963	2,000			2,000	2,000
	Total Charges for Services	\$ 130,042	\$ 192,753	\$ 206,014	\$ 162,540	\$ 43,324	\$ 22,597	\$ 228,461	\$ 239,999

Account Number	Description	Audited			Budget 2021-22	Mid-Year Adjustment 2021-22	Year-End Adjustment 2021-22	Projected Budget 2021-22	Budget 2022-23
		2018-19 Actual	2019-20 Actual	As of: 2020-21 Actual					
100-000-5402	Admin Reimb - Life Scan/Ins	\$ 216	\$ 98	\$ 49	\$ -	\$ -	\$ -	\$ -	\$ -
100-000-5405	Tiny Tots	4,893	2,184	2,392	5,460			5,460	4,960
100-000-5415	Contract Programs	14,765	8,842	193	468			468	9,000
100-000-5425	Youth Sports	-	1,271	-	-			-	-
100-000-5427	Youth Basketball	16,395	14,058	1,900	19,840			19,840	21,320
100-000-5428	Youth Flag Football	9,477	(4,014)	-	-			-	-
100-000-5430	Youth Soccer	24,062	17,415	3,974	4,824	9,521	2,952	17,297	25,000
100-000-5450	Adult Sports	13,202	904	-	5,424		(5,424)	-	6,600
100-000-5455	Community Programs	616	-	-	-			-	-
100-000-5472	School Reimbursement Pool Heating	11,492	19,792	12,621	22,865			22,865	18,600
100-000-5473	Youth Commission/Development	1,969	43	-	1,500		(1,000)	500	1,500
100-000-5475	New Programs	437	13,388	175	9,250			9,250	9,250
100-000-5476	Special Events	12,435	4,206	1,815	2,550		(1,000)	1,550	5,800
100-000-5478	Special Interest Classes	-	-	1	1,000		(1,000)	-	1,000
100-000-5479	Other Recreation Programs	301	25	-	-			-	-
100-000-5481	Great America Tickets	162	-	-	-			-	-
100-000-5482	Swim Lessons	37,994	7,253	25,225	7,440	6,750	6,764	20,954	24,102
100-000-5483	Open Swim Fees	27,925	19,564	6,095	11,520			11,520	31,503
100-000-5484	Swim Team Revenue	8,195	(239)	156	2,080			2,080	9,660
100-000-5488	Concession Stand	16,750	10,466	570	-			-	10,000
100-000-5489	Day Camp	40,224	15,652	5,600	20,770			20,770	28,875
100-000-5490	Recreation Reimb - Training	-	-	-	500			500	500
100-000-5491	Facility Reservation Fees	660	1,764	-	500			500	500
100-000-5492	Advertising Fees	550	1,450	-	2,300		(1,000)	1,300	1,000
100-000-5493	Teen Programs	276	-	-	-			-	-
100-000-5499	Jr. Leader	-	20	-	-			-	-
	Total Recreation	\$ 242,995	\$ 134,141	\$ 60,766	\$ 118,291	\$ 16,271	\$ 292	\$ 134,854	\$ 209,170

Account Number	Description	Audited								
		2018-19 Actual	2019-20 Actual	As of: 2020-21 Actual	Budget 2021-22	Mid-Year Adjustment 2021-22	Year-End Adjustment 2021-22	Projected Budget 2021-22	Budget 2022-23	
100-000-5500	Fines - Parking	\$ 54,225	\$ 17,578	\$ 78,993	\$ 50,000	\$ -	\$ -	\$ 50,000	\$ 50,000	
100-000-5501	Fines - Traffic/Booking Fees	90,787	19,799	22,886	50,000			50,000	23,000	
100-000-5502	Fines - Cannabis	5,000	1,550	201,875	5,000		14,500	19,500	5,000	
100-000-5506	Forfeiture - Stored Vehicle	23,379	19,320	30,812	20,000		2,686	22,686	20,000	
100-000-5520	Code Enforcement	7,653	8,436	4,514	7,000		2,024	9,024	7,000	
	Total Fines & Forfeitures	\$ 181,043	\$ 66,683	\$ 339,079	\$ 132,000	\$ -	\$ 19,210	\$ 151,210	\$ 105,000	
100-000-5600	Interest Income	\$ (71,018)	\$ 3,474	\$ 3,055	\$ 3,474	\$ 1,814	\$ 4,480	\$ 9,769	\$ 3,055	
100-000-5710	Sale of Surplus/Salvage	5	4,213	7,200	-	12,800		12,800	-	
100-000-5789	Grading Permit	13,249	5,559	7,982	8,000		10,499	18,499	8,000	
100-000-5790	Miscellaneous Revenue	38,355	602,938	38,172	40,000			40,000	40,000	
100-000-5792	Miscellaneous Rev- Recreation	350	2,303	597	1,500			1,500	1,500	
100-000-5793	CPR/First Aid Revenue	889	928	40	-			-	4,200	
100-000-5794	Salary Reimbursements	11,840	55,153	36,796	10,000		40,413	50,413	10,000	
100-000-5795	Miscellaneous Reimbursements	753,753	5,402	25,509	20,000		72,245	92,245	20,000	
100-000-5796	Public Works Reimbursement	7,005	5,517	418	5,000		1,005	6,005	5,000	
100-000-5798	Solar Rebate - TID	6,558	-	-	10,000			10,000	10,000	
100-000-5801	Salary Reimbursement - Fire Dept	91,525	40,489	132,357	90,000		62,804	152,804	90,000	
100-000-5802	Vehicle Use Reimb - Fire Dept	-	3,782	58,735	-			-	-	
100-000-5804	Baseball Lighthing Grant	-	41,000	-	-			-	-	
100-000-5999	GASB 31 Adjustment	148,346	161,553	124,734	-			-	-	
	Total Investments/Other	\$ 1,000,858	\$ 932,311	\$ 435,595	\$ 187,974	\$ 14,614	\$ 191,447	\$ 394,035	\$ 191,755	
TOTAL REVENUE-FUND 100		\$ 14,975,584	\$ 16,727,104	\$ 20,921,207	\$ 19,815,390	\$ 173,059	\$ 4,638,759	\$ 24,627,208	\$ 27,002,548	

Account Number	Description	2018-19 Actual	2019-20 Actual	Audited	Budget 2021-22	Mid-Year Adjustment 2021-22	Year-End Adjustment 2021-22	Projected Budget 2021-22	Budget 2022-23
				As of: 2020-21 Actual					
100-998-5902	From Garbage Fund	\$ 448,204	\$ 452,967	\$ 475,909	\$ 533,777	\$ -	\$ -	\$ 533,777	\$ 673,229
100-998-5903	From Sewer Fund	577,464	647,677	655,395	698,572			698,572	731,328
100-998-5904	From Water Fund	543,759	570,217	573,639	631,850			631,850	783,026
100-998-5905	From Gas Tax Fund	325,000	485,000	300,000	300,000			300,000	300,000
100-998-5906	From BAD Districts	131,766	120,209	116,933	162,050			162,050	83,747
100-998-5910	From CDBG	9,533	7,500	13,797	-			-	-
100-998-5911	From Fire CFD	363,011	-	-	449,469		(449,469)	-	-
100-998-5912	From Bond Administrative Fee	113,000	120,000	120,000	120,000			120,000	120,000
100-998-5913	From Community Facility Fee	17,100	-	-	-			-	-
100-998-5914	From LMD	1,091,573	1,088,333	1,070,860	1,361,048		(74,150)	1,286,898	1,388,866
100-998-5915	From Senior Fund	-	-	-	-			-	315,000
100-998-5918	From HOME	-	2,000	2,000	-			-	-
100-998-5920	From CSA #15	4,405	4,404	4,059	-			-	-
100-998-5921	From CFD 2013-1 - Maintenance	15,865	-	-	67,878		(35,705)	32,173	-
100-998-5922	From American Rescue Relief Fund	-	-	-	-			-	730,000
100-998-5923	From CFD 2018-2 Maintenance	-	-	-	90,540		(50,323)	40,217	-
TOTAL TRANSFERS		\$ 3,640,679	\$ 3,498,307	\$ 3,332,592	\$ 4,415,185	\$ -	\$ (609,647)	\$ 3,805,538	\$ 5,125,197
100 GRAND TOTAL		\$ 18,616,263	\$ 20,225,410	\$ 24,253,799	\$ 24,230,575	\$ 173,059	\$ 4,029,112	\$ 28,432,746	\$ 32,127,745

BUDGET - EXPENSES - GENERAL FUND 2022-2023

Account Number	Description	2018-19 Actual	2019-20 Actual	Audited	Budget 2021-22	Mid-Year Adjustment 2021-22	Year-End Adjustment 2021-22	Projected Budget 2021-22	Budget 2022-23
				As of: 2020-21 Actual					
Administration									
100-100-6001	Salaries & Wages, Full-Time	\$ 521,832	\$ 634,446	\$ 719,034	\$ 719,883	\$ 116,489	\$ -	\$ 836,372	\$ 914,214
100-100-6005	Overtime	1,129	93	16	-	99		99	-
100-100-6009	Salaries & Wages, COVID 19	-	6,440	1,431	-	-		-	-
100-100-6011	Leave Payout	-	22,574	2,166	36,193	5,279		41,472	16,903
100-100-6100	FICA/Medicare - Employer	7,116	9,067	9,887	10,963	1,444		12,407	13,501
100-100-6105	Retirement	90,289	109,039	127,491	122,338	12,811		135,149	147,922
100-100-6110	Worker's Compensation	(473)	(6,754)	8,971	2,071	1,414		3,485	2,508
100-100-6115	Unemployment Insurance	2,922	696	-	696	(348)		348	-
100-100-6120	Medical Insurance	94,859	114,043	114,130	124,326	3,178		127,505	146,678
100-100-6123	Post Retirement Medical Insurance	6,096	7,868	9,013	5,107	1,401		6,509	5,733
100-100-6125	Dental Insurance	8,821	9,701	9,985	14,583	374		14,957	14,544
100-100-6130	Vision Insurance	1,443	1,857	1,640	1,824	145		1,969	2,048
100-100-6135	Life Insurance	2,099	2,692	2,784	2,788	(181)		2,607	2,080
100-100-6150	Auto Allowance	5,850	6,000	6,000	6,000	-		6,000	6,000
100-100-6155	Def. Compensation Match	17,027	18,787	17,988	24,971	(10,147)		14,824	13,500
100-100	Total Salary & Benefits	\$ 759,008	\$ 936,550	\$ 1,030,536	\$ 1,071,744	\$ 131,958	\$ -	\$ 1,203,702	\$ 1,285,630
100-100-6222	IT Services	\$ 49,348	\$ 19,078	\$ 19,016	\$ 21,233	\$ -	\$ -	\$ 21,233	\$ 42,757
100-100-6240	General Contract Services	63,721	72,647	61,571	73,450		(5,000)	68,450	78,050
100-100-6241	General Contract Services - HR	71,185	106,051	77,047	80,750		11,700	92,450	96,494
100-100-6410	Departmental Supplies	4,484	3,221	3,316	5,000			5,000	6,000
100-100-6411	Departmental Supplies - HR	12,268	10,288	12,273	15,000		(3,000)	12,000	14,400
100-100-6425	Fuel	73	-	-	200			200	-
100-100-6500	Rent & Leases - Equipment	5,180	4,224	4,350	4,461			4,461	4,487
100-100-6605	Advertising	9,728	10,330	11,407	5,500		1,500	7,000	6,500
100-100-6606	Recruitment	17,183	7,870	19,969	11,000	11,000	17,000	39,000	25,000
100-100-6610	Training & Travel	15,832	13,515	1,998	19,000		(5,500)	13,500	21,500
100-100-6620	Dues & Publications	16,224	12,182	9,332	14,420		5,000	19,420	18,140
100-100-6700	Telephone	2,376	4,003	4,670	4,200			4,200	4,200
100-100-6701	Cannabis Expenditures	67,027	43,937	32,355	25,000			25,000	25,000
100-100-6702	COVID 19 Expenditure	-	142,340	547,680	-			-	-
100-100	Total Operation & Maintenance	\$ 334,629	\$ 449,686	\$ 804,981	\$ 279,214	\$ 11,000	\$ 21,700	\$ 311,914	\$ 342,528
100-100-7501	Computer Equipment	\$ 2,371	\$ -	\$ 1,018	\$ -	\$ -	\$ -	\$ -	\$ 19,400
100-100-7502	IT Equipment - Server	-	-	29,847	-			-	80,000
100-100-7560	Machinery & Equipment Expense	-	-	-	-			-	14,400
100-100-7550	Project Restart	40,000	-	-	-			-	-
100-100	Total Capital	\$ 42,371	\$ -	\$ 30,865	\$ -	\$ -	\$ -	\$ -	\$ 113,800
100-100	TOTAL EXPENSES - Administration	\$ 1,136,009	\$ 1,386,235	\$ 1,866,382	\$ 1,350,958	\$ 142,958	\$ 21,700	\$ 1,515,616	\$ 1,741,958

Account Number	Description	2018-19 Actual	2019-20 Actual	Audited As of: 2020-21 Actual	Budget 2021-22	Mid-Year Adjustment 2021-22	Year-End Adjustment 2021-22	Projected Budget 2021-22	Budget 2022-23
Attorney									
100-115-6205	Legal Services - General Municipal	\$ 106,786	\$ 254,927	\$ 233,669	\$ 140,000	\$ -	\$ -	\$ 140,000	\$ 200,000
100-115-6206	Legal Services - General Litigation	294,847	14,266	39,409	75,000			75,000	75,000
100-115-6207	Legal Services - General Consulting	6,469	4,304	-	20,000			20,000	20,000
100-115-6208	Legal Services - HR	39,392	63,120	9,188	30,000			30,000	30,000
100-115	Total Operation & Maintenance	\$ 447,494	\$ 336,616	\$ 282,265	\$ 265,000	\$ -	\$ -	\$ 265,000	\$ 325,000
100-115	TOTAL EXPENSES - Attorney	\$ 447,494	\$ 336,616	\$ 282,265	\$ 265,000	\$ -	\$ -	\$ 265,000	\$ 325,000
City Council									
100-120-6002	Salaries & Wages, Part-Time	\$ 23,824	\$ 23,640	\$ 26,568	\$ 26,928	\$ -	\$ -	\$ 26,928	\$ 26,928
100-120-6100	FICA/Medicare - Employer	1,599	1,511	1,547	2,060			2,060	2,060
100-120-6110	Worker's Compensation	1,091	269	48	-			-	-
100-120-6120	Medical Insurance	108	169	-	-			-	-
100-120-6123	Post Retirement Medical Insurance	49	15	3	-			-	-
100-120-6125	Dental Insurance	9	12	-	-			-	-
100-120-6130	Vision Insurance	2	2	-	-			-	-
100-120-6135	Life Insurance	2	3	-	-			-	-
100-120	Total Salary & Benefits	\$ 26,684	\$ 25,621	\$ 28,166	\$ 28,988	\$ -	\$ -	\$ 28,988	\$ 28,988
100-120-6222	IT Services	\$ 29,032	\$ 9,102	\$ 14,817	\$ 8,330	\$ -	\$ -	\$ 8,330	\$ 9,014
100-120-6240	General Contract Services	53,883	60,130	60,695	50,650			50,650	89,600
100-120-6260	Elections	7,901	(200)	19,479	-			-	25,000
100-120-6410	Departmental Supplies	5,717	10,286	6,025	6,000			6,000	6,000
100-120-6607	City Promotion	23,401	13,852	3,447	10,000			10,000	10,000
100-120-6607a	City Promotion - Apricot Fiesta	-	-	-	45,000			45,000	45,000
100-120-6610	Training & Travel	15,625	8,574	1,675	20,000			20,000	20,000
100-120-6620	Dues & Publications	19,521	11,527	12,765	20,745			20,745	36,000
100-120-6699	Donations	4,504	9,769	5,634	8,000			8,000	8,000
100-120-6700	Telephones	3,503	2,206	2,787	3,500			3,500	3,500
100-120	Total Operation & Maintenance	\$ 163,086	\$ 125,245	\$ 127,323	\$ 172,225	\$ -	\$ -	\$ 172,225	\$ 252,114
100-120-7550	Host House project	\$ 70,000	\$ 160,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100-120-7551	Noami House Project	-	214,900	284,901	-			-	-
100-120	Total Capital	\$ 70,000	\$ 374,900	\$ 284,901	\$ -	\$ -	\$ -	\$ -	\$ -
100-120	TOTAL EXPENSES - Council	\$ 259,769	\$ 525,766	\$ 440,390	\$ 201,213	\$ -	\$ -	\$ 201,213	\$ 281,102

Account Number	Description	2018-19 Actual	2019-20 Actual	Audited As of: 2020-21 Actual	Budget 2021-22	Mid-Year Adjustment 2021-22	Year-End Adjustment 2021-22	Projected Budget 2021-22	Budget 2022-23
Finance									
100-200-6001	Salaries & Wages, Full-Time	\$ 353,632	\$ 361,729	\$ 399,786	\$ 405,959	\$ 29,526	\$ 7,741	\$ 443,227	\$ 628,483
100-200-6005	Overtime	124	2	440	2,000	0		2,000	2,000
100-200-6009	Salaries & Wages, COVID 19	-	1,421	3,576	-	-		-	-
100-200-6011	Leave Payout	-	12,421	-	19,595	(9,061)	5,808	16,342	12,605
100-200-6100	FICA/Medicare - Employer	4,692	5,018	5,270	6,200	(63)	47	6,184	9,325
100-200-6105	Retirement	43,654	39,311	51,355	49,320	6,807	319	56,446	68,856
100-200-6106	HRA	19,564	11,097	7,896	7,898	121		8,019	8,320
100-200-6110	Worker's Compensation	(313)	(3,899)	5,011	1,168	586	18	1,772	1,724
100-200-6115	Unemployment Insurance	-	-	5,100	-	55		55	5,100
100-200-6123	Post Retirement Medical insurance	5,370	4,710	5,030	4,267	(112)		4,155	4,687
100-200-6120	Medical Insurance	64,559	44,393	63,891	71,728	4,617		76,345	90,189
100-200-6125	Dental Insurance	9,247	8,014	8,461	12,184	0		12,184	11,891
100-200-6130	Vision Insurance	1,528	1,430	1,332	1,524	0		1,524	1,674
100-200-6135	Life Insurance	1,939	1,905	1,966	1,841	108		1,949	2,065
100-200-6145	Tuition Reimbursement	-	1,000	-	4,000	-		4,000	4,000
100-200-6155	Def. Compensation Match	-	3,073	2,152	-	-		-	-
100-200	Total Salary & Benefits	\$ 503,996	\$ 491,624	\$ 561,266	\$ 587,685	\$ 32,585	\$ 13,932	\$ 634,202	\$ 850,919
100-200-6200	Fiscal Services	\$ 33,249	\$ 50,354	\$ 84,244	\$ 56,439	\$ -	\$ -	\$ 56,439	\$ 60,864
100-200-6222	IT Services	65,621	22,919	21,955	28,613	9,000		37,613	25,831
100-200-6240	General Contract Services	51,179	16,616	36,599	81,000	(9,000)		72,000	162,384
100-200-6300	Equipment Maintenance	-	-	-	1,000			1,000	1,000
100-200-6405	Postage	405	22	-	1,500			1,500	1,500
100-200-6410	Departmental Supplies	3,570	5,715	9,046	6,143			6,143	10,323
100-200-6500	Rents & Leases - Equipment	2,091	1,500	1,649	1,744			1,744	1,702
100-200-6605	Advertising	-	-	-	100			100	100
100-200-6610	Training & Travel	12,067	6,190	5,433	16,068			16,068	16,068
100-200-6620	Dues & Publications	1,240	1,002	1,100	1,629			1,629	1,629
100-200-6625	Medical Services	195	550	130	100			100	100
100-200-6700	Telephone	-	666	2,493	1,400			1,400	2,500
100-200	Total Operation & Maintenance	\$ 169,618	\$ 105,534	\$ 162,649	\$ 195,737	\$ -	\$ -	\$ 195,737	\$ 284,001
100-200-7501	Computer Equipment	\$ -	\$ 3,725	\$ 2,304	\$ 4,000	\$ -	\$ -	\$ 4,000	\$ 8,000
100-200-7560	Machinery & Equipment Expense	-	6,558	-	-			-	7,000
100-200	Total Capital	\$ -	\$ 10,282	\$ 2,304	\$ 4,000	\$ -	\$ -	\$ 4,000	\$ 15,000
100-200	TOTAL EXPENSES - Finance	\$ 673,613	\$ 607,440	\$ 726,220	\$ 787,421	\$ 32,585	\$ 13,932	\$ 833,938	\$ 1,149,921

Account Number	Description	2018-19 Actual	2019-20 Actual	Audited As of: 2020-21 Actual	Budget 2021-22	Mid-Year Adjustment 2021-22	Year-End Adjustment 2021-22	Projected Budget 2021-22	Budget 2022-23
Non Departmental									
100-250-6221	Consulting Services	\$ 4,132	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100-250-6230	Property Tax Admin Services	49,343	53,721	57,301	57,301			57,301	60,511
100-250-6231	Sale Tax County Allocation-Annex Area	39,179	50,833	41,444	71,513			71,513	71,513
100-250-6240	General Contract Services	3,707	8,806	1,310	4,000			4,000	1,083
100-250-6250	Insurance	114,358	125,580	166,466	217,541			217,541	254,709
100-250-6400	Office Supplies	15,298	15,787	8,888	20,000			20,000	20,000
100-250-6405	Postage	11,405	9,088	11,589	17,100			17,100	17,100
100-250-6500	Rents & Leases - Equipment	2,094	1,375	1,763	1,354		3,490	4,844	1,819
100-250-6635	Bank Service Charge	7,579	7,388	4,352	7,500			7,500	7,500
100-250-6636	Penalty Fee	1,600	-	-	-			-	-
100-250-6680	Grant Expenditure - Bev Container	6,481	472	6,865	5,668			5,668	6,009
100-250-6681	Grant Expenditure - Tire Amnesty	1,119	-	-	2,500			2,500	5,010
100-250-6685	Grant Exp SJVAPCD Grant	53,285	200	189,537	-			-	-
100-250-6700	Telephone	11,892	13,135	12,469	13,500			13,500	13,500
100-250-6890	Uncollectible Account Expense	-	651,351	6,711	-			-	-
100-250-6896	Cash Over /Short	(55)	42	11	-			-	-
100-250-6897	Cash Over /Short Recreation	23	21	6	-			-	-
100-250-6899	Miscellaneous Expense	10,538	3,379	3,310	500	5,379		5,879	3,000
100-250	Total Operation & Maintenance	\$ 331,977	\$ 941,178	\$ 512,021	\$ 418,477	\$ 5,379	\$ 3,490	\$ 427,346	\$ 461,754
100-250-7565	Centennial Park	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000
100-250	Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000
100-250-8007	Principal Expense - Capital One	\$ 125,882	\$ 130,288	\$ 134,848	\$ 139,568	\$ -	\$ -	\$ 139,568	\$ 144,453
100-250-8107	Interest Expense - Capital One	83,204	78,798	74,231	69,518			69,518	64,633
100-250	Total Debt Service	\$ 209,086	\$ 209,086	\$ 209,079	\$ 209,086	\$ -	\$ -	\$ 209,086	\$ 209,086
100-250	TOTAL EXPENSES - Non Depart	\$ 541,062	\$ 1,150,264	\$ 721,100	\$ 627,563	\$ 5,379	\$ 3,490	\$ 636,432	\$ 920,840

Account Number	Description	2018-19 Actual	2019-20 Actual	Audited As of: 2020-21 Actual	Budget 2021-22	Mid-Year Adjustment 2021-22	Year-End Adjustment 2021-22	Projected Budget 2021-22	Budget 2022-23
Community Development									
100-300-6001	Salaries & Wages, Full-Time	\$ 466,119	\$ 458,031	\$ 505,813	\$ 495,168	\$ 32,473	\$ 6,606	\$ 534,247	\$ 530,711
100-300-6005	Overtime	-	40	1	-	-	-	-	-
100-300-6011	Leave Payout	-	18,890	4,497	20,429	(13,845)	-	6,583	10,784
100-300-6100	FICA/Medicare - Employer	6,201	6,328	6,815	7,476	(47)	52	7,481	7,852
100-300-6105	Retirement	79,722	80,489	93,372	96,841	11,034	481	108,356	121,860
100-300-6110	Worker's Compensation	(369)	(4,937)	6,329	1,425	734	20	2,178	1,456
100-300-6120	Medical Insurance	118,415	111,582	116,580	125,215	(3,213)	-	122,002	126,284
100-300-6123	Post Retirement Medical Insurance	6,496	6,417	7,296	3,360	1,465	-	4,825	4,284
100-300-6125	Dental Insurance	9,713	7,815	8,345	9,594	1,799	-	11,393	10,868
100-300-6130	Vision Insurance	1,572	1,571	1,390	1,200	300	-	1,500	1,530
100-300-6135	Life Insurance	2,200	2,133	2,149	2,154	-	-	2,154	3,173
100-300-6145	Tuition Reimbursement	-	-	-	2,000	-	-	2,000	2,000
100-300	Total Salary & Benefits	\$ 690,067	\$ 688,359	\$ 752,588	\$ 764,861	\$ 30,700	\$ 7,159	\$ 802,721	\$ 820,801
100-300-6210	Planning Services	\$ 1,739	\$ 35,757	\$ 4,303	\$ 2,400	\$ 8,357	\$ -	\$ 10,757	\$ 202,400
100-300-6222	IT Services	31,180	10,192	8,509	8,379	-	-	8,379	9,485.00
100-300-6240	General Contract Services	3,314	18,901	2,513	220	-	-	220	20,572
100-300-6300	Equipment Maintenance	-	-	-	500	-	-	500	500
100-300-6410	Departmental Supplies	544	988	435	1,000	-	-	1,000	1,650
100-300-6411	Departmental Supplies - Planning Commission	-	37	37	100	-	-	100	100
100-300-6500	Rents & Leases - Equipment	5,023	4,096	4,213	4,340	-	-	4,340	4,346
100-300-6605	Advertising	2,808	3,287	3,513	3,000	800	-	3,800	4,000
100-300-6610	Training & Travel	3,916	1,798	524	9,565	(800)	-	8,765	9,565
100-300-6611	Training & Travel - Planning Commission	-	-	-	4,000	-	-	4,000	4,000
100-300-6620	Dues & Publications	3,185	2,490	4,516	5,470	-	-	5,470	5,470
100-300-6625	Medical Services	-	-	-	-	-	-	-	140
100-300-6700	Telephone	640	519	620	750	-	-	750	750
100-300	Total Operation & Maintenance	\$ 52,348	\$ 78,064	\$ 29,183	\$ 39,724	\$ 8,357	\$ -	\$ 48,081	\$ 262,978
100-300-7501	Computer Equipment	\$ 172	\$ -	\$ 1,782	\$ 3,470	\$ -	\$ -	\$ 3,470	\$ 3,120
100-300-7502	Office Equipment	-	2,727	429	1,000	-	-	1,000	1,000
100-300	Total Capital	\$ 172	\$ 2,727	\$ 2,212	\$ 4,470	\$ -	\$ -	\$ 4,470	\$ 4,120
100-300	TOTAL EXPENSES - Community Development	\$ 742,587	\$ 769,150	\$ 783,983	\$ 809,056	\$ 39,057	\$ 7,159	\$ 855,272	\$ 1,087,899

Account Number	Description	2018-19 Actual	2019-20 Actual	Audited As of: 2020-21 Actual	Budget 2021-22	Mid-Year Adjustment 2021-22	Year-End Adjustment 2021-22	Projected Budget 2021-22	Budget 2022-23
Engineering, Building & Capital Projects									
100-305-6001	Salaries & Wages, Full-Time	\$ 195,988	\$ 202,070	\$ 264,791	\$ 303,106	\$ 20,522	\$ 10,186	\$ 333,814	\$ 322,577
100-305-6009	Salaries & Wages, COVID 19	-	1,218	3,789	-	-	-	-	-
100-305-6011	Leave Payout	-	4,948	-	6,162	2,018	-	8,181	6,588
100-305-6100	FICA/Medicare - Employer	2,595	2,751	3,527	4,484	100	61	4,645	4,773
100-305-6105	Retirement	29,317	33,210	47,808	40,571	11,588	318	52,477	44,642
100-305-6110	Worker's Compensation	10,358	10,605	9,914	10,337	4,881	23	15,241	10,305
100-305-6120	Medical Insurance	54,665	52,573	65,699	79,572	(729)	-	78,843	80,811
100-305-6123	Post Retirement Medical Insurance	3,005	2,872	3,059	3,654	(307)	-	3,347	3,570
100-305-6125	Dental Insurance	4,444	3,667	5,847	10,433	(20)	-	10,413	9,057
100-305-6130	Vision Insurance	725	712	992	1,305	(3)	-	1,302	1,275
100-305-6135	Life Insurance	965	950	1,408	1,126	260	-	1,386	1,654
100-305-6145	Tuition Reimbursement	1,000	1,000	1,000	3,000	-	-	3,000	-
100-305	Total Salary & Benefits	\$ 303,062	\$ 316,577	\$ 407,834	\$ 463,751	\$ 38,310	\$ 10,587	\$ 512,647	\$ 485,251
100-305-6205	Legal Services	\$ -	\$ 510	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100-305-6210	Building Contract Service	241,786	346,383	234,443	180,000	-	250,000	430,000	300,000
100-305-6222	IT Services	25,016	9,004	8,483	8,379	-	-	8,379	9,030
100-305-6240	General Contract Services	43,713	84,105	34,955	-	-	-	-	-
100-305-6315	Vehicle Maintenance	-	-	161	1,000	-	-	1,000	1,000
100-305-6410	Departmental Supplies	688	981	1,378	4,500	-	-	4,500	4,500
100-305-6425	Fuel	81	59	-	200	-	-	200	400
100-305-6440	Uniform	-	-	265	350	-	-	350	350
100-305-6500	Rents & Leases - Equipment	3,691	2,961	3,066	3,156	-	-	3,156	3,163
100-305-6610	Training & Travel	-	1,220	250	4,000	-	-	4,000	4,000
100-305-6620	Dues & Publications	-	-	32	300	-	-	300	300
100-305-6625	Medical Services	-	269	242	200	-	-	200	200
100-305	Total Operation & Maintenance - Building	\$ 314,976	\$ 445,491	\$ 283,274	\$ 202,085	\$ -	\$ 250,000	\$ 452,085	\$ 322,943
100-306-6215	Engineering Services	\$ 109	\$ -	\$ 1,186	\$ 10,000	\$ -	\$ -	\$ 10,000	\$ 20,000
100-306-6222	IT Services	29,033	11,242	13,812	10,474	-	-	10,474	11,288
100-306-6410	Departmental Supplies	741	2,061	1,969	3,000	-	-	3,000	3,000
100-306-6440	Uniform	-	207	311	400	-	-	400	400
100-306-6500	Rents & Leases - Equipment	953	798	846	871	-	-	871	872
100-306-6610	Training & Travel	1,545	1,082	3,239	6,000	-	-	6,000	6,000
100-306-6620	Dues & Publications	5,523	46	282	1,950	-	-	1,950	5,040
100-306-6700	Telephone	1,279	1,970	2,382	2,000	-	-	2,000	2,000
100-306	Total Operation & Maintenance - Engineering & Capital Projects	\$ 39,183	\$ 17,406	\$ 24,027	\$ 34,695	\$ -	\$ -	\$ 34,695	\$ 48,600

Account Number	Description	2018-19 Actual	2019-20 Actual	Audited	Budget 2021-22	Mid-Year Adjustment 2021-22	Year-End Adjustment 2021-22	Projected Budget 2021-22	Budget 2022-23
				As of: 2020-21 Actual					
100-305-7501	Computer Equipment	\$ 6,092	\$ 36	\$ -	\$ 1,000	\$ -	\$ -	\$ 1,000	\$ 1,000
100-305-7502	Office Equipment	680	108	799	1,500			1,500	1,500
100-305-7531	Museum project	13,491	234,436	-	-			-	-
100-305	Total Capital	\$ 20,263	\$ 234,580	\$ 799	\$ 2,500	\$ -	\$ -	\$ 2,500	\$ 2,500
100-305/306	TOTAL EXPENSES - Engineering, Building & Capital Projects	\$ 677,485	\$ 1,014,054	\$ 715,935	\$ 703,031	\$ 38,310	\$ 260,587	\$ 1,001,928	\$ 859,295

Code Enforcement

100-310-6001	Salaries & Wages, Full-Time	\$ 102,249	\$ 110,682	\$ 113,991	\$ 121,408	\$ 4,524	\$ 6,007	\$ 131,939	\$ 231,209
100-310-6009	Salaries & Wages, COVID 19	-	3,008	1,792	-	-	-	-	-
100-310-6100	FICA/Medicare - Employer	1,330	1,471	1,508	1,760	(18)	44	1,786	3,353
100-310-6105	Retirement	19,091	21,843	22,669	25,466	(545)	304	25,225	36,439
100-310-6110	Worker's Compensation	7,903	8,656	8,679	8,478	3,216	364	12,058	15,678
100-310-6120	Medical Insurance	37,429	39,116	38,040	42,412	(127)		42,284	54,826
100-310-6123	Post Retirement Medical Insurance	1,205	1,491	1,491	1,680	(387)		1,293	2,100
100-310-6125	Dental Insurance	3,368	3,286	3,239	4,797	(400)		4,397	5,327
100-310-6130	Vision Insurance	566	617	556	600	-		600	750
100-310-6135	Life Insurance	680	745	720	744	-		744	1,465
100-310-6145	Tuition Reimbursement	-	-	-	2,000	-		2,000	2,000
100-310	Total Salary & Benefits	\$ 173,821	\$ 190,915	\$ 192,685	\$ 209,345	\$ 6,263	\$ 6,719	\$ 222,327	\$ 353,147

Account Number	Description	2018-19 Actual	2019-20 Actual	Audited	Budget 2021-22	Mid-Year Adjustment 2021-22	Year-End Adjustment 2021-22	Projected Budget 2021-22	Budget 2022-23
				As of: 2020-21 Actual					
100-310-6222	IT Services	\$ 21,485	\$ 10,321	\$ 8,516	\$ 8,664	\$ -	\$ -	\$ 8,664	\$ 8,681
100-310-6226	Abandoned Vehicle	3,205	2,737	-	3,000			3,000	3,000
100-310-6240	General Contract Services	32	97	-	250			250	250
100-310-6241	Abatement Expense	890	9,661	11,031	12,500			12,500	12,500
100-310-6300	Equipment Maintenance	-	-	-	1,500	(1,500)		-	1,500
100-310-6315	Vehicle Maintenance	349	806	3,504	1,500	1,500		3,000	1,500
100-310-6410	Departmental Supplies	527	676	434	1,000			1,000	1,250
100-310-6411	Supplies - Graffiti Program	4,195	5,357	2,206	7,500			7,500	7,500
100-310-6425	Fuel	1,488	1,255	685	3,500			3,500	3,500
100-310-6440	Uniform	518	612	477	1,500			1,500	2,200
100-310-6500	Rents & Leases - Equipment	577	487	531	547			547	548
100-310-6610	Training & Travel	2,774	2,691	1,413	2,560			2,560	2,560
100-310-6620	Dues & Publications	95	295	127	400			400	400
100-310-6625	Medical Services	140	-	180	-			-	140
100-310-6700	Telephone	1,349	1,533	1,697	1,500			1,500	1,500
100-310	Total Operation & Maintenance	\$ 37,623	\$ 36,529	\$ 30,801	\$ 45,921	\$ -	\$ -	\$ 45,921	\$ 47,028
100-310-7501	Computer Equipment	\$ 914	\$ 1,707	\$ 682	\$ 200	\$ -	\$ -	\$ 200	\$ 3,350
100-310-7502	Office Equipment		-	-	500			500	5,500
100-310-7504	Vehicle		-	-	-			-	35,000
100-310	Total Capital	\$ 914	\$ 1,707	\$ 682	\$ 700	\$ -	\$ -	\$ 700	\$ 43,850
100-310	TOTAL EXPENSES - Code Enforcement	\$ 212,358	\$ 229,151	\$ 224,169	\$ 255,966	\$ 6,263	\$ 6,719	\$ 268,948	\$ 444,025

Account Number	Description	2018-19 Actual	2019-20 Actual	Audited As of: 2020-21 Actual	Budget 2021-22	Mid-Year Adjustment 2021-22	Year-End Adjustment 2021-22	Projected Budget 2021-22	Budget 2022-23
Fire - Station 51									
100-400-6001	Salaries & Wages, Full-Time	\$ 1,117,969	\$ 1,082,057	\$ 1,006,621	\$ 1,260,895	\$ 134,177	\$ 88,108	\$ 1,483,180	\$ 1,542,537
100-400-6005	Overtime - Suppression	174,182	296,799	321,879	262,197	155,015		417,212	333,014
100-400-6006	Overtime - Strike Team	77,081	42,564	93,026	75,000	108,587		183,587	100,000
100-400-6007	Overtime - Training	1,859	3,584	1,979	8,000	6,247		14,247	14,247
100-400-6008	Overtime - Special Operations	7,416	2,543	2,466	7,000	-		7,000	7,000
100-400-6009	Salaries & Wages, COVID 19	-	1,893	12,265	-	-		-	-
100-400-6011	Leave Payout	-	16,145	-	28,885	(13,244)		15,640	17,799
100-400-6015	Holiday Pay	29,752	25,574	26,001	28,388	797		29,185	48,983
100-400-6020	Uniform Allowance	11,013	10,959	9,277	9,510	1,239		10,749	14,607
100-400-6100	FICA/Medicare - Employer	18,735	19,668	19,582	23,053	2,900	38	25,991	28,376
100-400-6105	Retirement	279,242	308,838	293,308	433,651	4,646	348	438,645	532,739
100-400-6106	HRA	19,451	18,493	17,963	19,347	4,287		23,634	29,138
100-400-6110	Worker's Compensation	180,142	170,944	167,193	135,592	123,873	164	259,629	157,659
100-400-6120	Medical Insurance	242,614	219,129	215,559	290,837	12,233		303,070	332,285
100-400-6123	Post Retirement Medical Insurance	16,302	15,339	13,821	11,508	1,990		13,498	14,028
100-400-6125	Dental Insurance	25,164	18,969	18,200	32,859	1,337		34,196	35,587
100-400-6130	Vision Insurance	4,103	3,691	3,050	4,110	167		4,277	5,010
100-400-6135	Life Insurance	5,282	4,773	4,361	5,474	(384)		5,090	6,070
100-400-6145	Tuition Reimbursement	5,391	1,345	2,360	12,000	1,090		13,090	13,090
100-400-6155	Deferred Compensation	6,828	6,148	-	-	-		-	-
100-400	Total Salary & Benefits	\$ 2,222,527	\$ 2,269,456	\$ 2,228,912	\$ 2,648,306	\$ 544,957	\$ 88,658	\$ 3,281,921	\$ 3,232,169

Account Number	Description	2018-19 Actual	2019-20 Actual	Audited	Budget 2021-22	Mid-Year Adjustment 2021-22	Year-End Adjustment 2021-22	Projected Budget 2021-22	Budget 2022-23
				As of: 2020-21 Actual					
100-400-6222	IT Services	\$ 77,839	\$ 25,214	\$ 22,715	\$ 24,082	\$ -	\$ -	\$ 24,082	\$ 26,446
100-400-6225	Public Safety Services	80,364	70,460	74,854	84,094			84,094	87,247
100-400-6230	Firefighter Intern Program	-	-	-	50,000		(40,000)	10,000	50,000
100-400-6231	ALS Paramedic Program	4,842	6,692	5,950	7,500			7,500	7,500
100-400-6240	General Contract Services	32,316	7,619	14,778	11,230			11,230	11,305
100-400-6241	Weed Abatement Expense	2,960	4,724	3,142	15,000		(9,300)	5,700	15,000
100-400-6300	Equipment Maintenance	1,071	2,473	3,695	3,000			3,000	4,200
100-400-6310	Facility Maintenance	-	-	-	-			-	20,000
100-400-6315	Vehicle Maintenance	21,172	17,042	10,970	20,000			20,000	20,000
100-400-6400	Office Supplies	520	1,627	637	1,500			1,500	1,500
100-400-6410	Departmental Supplies	6,102	6,634	8,380	5,400			5,400	7,000
100-400-6415	Small Tools/Shop Supplies	1,671	1,866	1,238	2,000			2,000	4,000
100-400-6420	Janitorial Supplies	1,237	1,238	2,023	2,500			2,500	2,500
100-400-6425	Fuel	6,670	9,678	8,966	10,000			10,000	10,000
100-400-6440	Uniform	738	1,363	624	2,500			2,500	3,000
100-400-6500	Rents & Leases - Equipment	5,545	4,163	4,809	4,954			4,954	4,960
100-400-6610	Training & Travel	5,835	2,102	5,851	7,000			7,000	9,000
100-400-6611	CPR / First Aid Program	1,050	-	-	-			-	500
100-400-6612	Community Risk Reduction Program	2,239	2,027	-	3,000			3,000	3,000
100-400-6613	CERT/Emergency Management Program	2,635	1,815	-	2,500			2,500	2,500
100-400-6620	Dues & Publications	2,035	2,071	1,627	2,500			2,500	2,500
100-400-6625	Medical Services	9,923	4,854	3,068	11,770			11,770	9,410
100-400-6699	Volunteer Incentives	3,000	-	-	6,400		(6,400)	-	6,400
100-400-6700	Telephone	10,124	6,116	6,726	8,000			8,000	9,000
100-400-6710	Utilities - Building	8,454	8,091	8,583	9,500			9,500	9,800
100-400-6899	Miscellaneous Expenses	-	125,913	30,410	-			-	-
100-400	Total Operation & Maintenance	\$ 288,344	\$ 313,782	\$ 219,044	\$ 294,430	\$ -	\$ (55,700)	\$ 238,730	\$ 326,768
100-400-7501	Rope Rescue	\$ 1,443	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100-400-7503	Pagers	1,881	271	-	-			-	-
100-400-7504	Vehicles	-	-	21,570	183,000	160,000		343,000	1,560,000
100-400-7506	Computer Equipment	2,179	-	-	-			-	7,600
100-400-7510	Equipment	7,759	36,875	33,243	30,800		20,000	50,800	31,300
100-400-7550	Improvements Expense	-	1,523	-	200,000		(50,000)	150,000	150,000
100-400-7621	Personal Protective Equip (PPE)	-	-	-	18,975	13,200		32,175	39,175
100-400	Total Capital	\$ 13,263	\$ 38,669	\$ 54,812	\$ 432,775	\$ 173,200	\$ (30,000)	\$ 575,975	\$ 1,788,075
100-400	TOTAL EXPENSES - Fire	\$ 2,524,134	\$ 2,621,907	\$ 2,502,769	\$ 3,375,511	\$ 718,157	\$ 2,958	\$ 4,096,626	\$ 5,347,012

Account Number	Description	2018-19 Actual	2019-20 Actual	Audited As of: 2020-21 Actual	Budget 2021-22	Mid-Year Adjustment 2021-22	Year-End Adjustment 2021-22	Projected Budget 2021-22	Budget 2022-23
Police									
100-500-6225	Public Safety Services	\$ 4,948,330	\$ 4,903,978	\$ 5,008,626	\$ 5,706,087	\$ -	\$ -	\$ 5,706,087	\$ 6,475,719
100-500-6224	Public Safety Services SRO	33,860	140,149	61,138	135,043		4,999	140,042	136,591
100-500-6227	State Grant - COPS	148,747	187,739	109,638	140,000			140,000	154,000
100-500-6230	Animal Control	58,679	77,098	101,824	131,079			131,079	144,187
100-500-6231	StanCo DEA	15,829	15,000	15,000	15,000			15,000	16,500
100-500-6240	General Contract Services	2,069	2,182	8,680	5,000			5,000	3,030
100-500-6300	Equipment Maintenance	-	-	-	5,000			5,000	5,500
100-500-6410	Departmental Supplies	-	430	1,433	3,000			3,000	3,300
100-500-6505	Rents & Leases - Building	58,964	60,927	62,886	64,320			64,320	66,353
100-500-6645	Community Outreach Supplies	-	-	-	2,000			2,000	2,200
100-500-6700	Telephone	8,037	9,013	9,286	10,000			10,000	11,000
100-500-6710	Utilities	6,607	6,882	6,936	10,000			10,000	11,000
100-500	Total Operation & Maintenance	\$ 5,281,122	\$ 5,403,397	\$ 5,385,448	\$ 6,226,529	\$ -	\$ 4,999	\$ 6,231,528	\$ 7,029,379
100-500-7504	Vehicle	\$ -	\$ -	\$ 25,512	\$ -	\$ -	\$ -	\$ -	\$ -
100-500-7560	Machinery & Equipment Expense	-	-	-	36,435			36,435	-
100-500	Total Capital	\$ -	\$ -	\$ 25,512	\$ 36,435	\$ -	\$ -	\$ 36,435	\$ -
100-500	TOTAL EXPENSES - Police	\$ 5,281,122	\$ 5,403,397	\$ 5,410,960	\$ 6,262,964	\$ -	\$ 4,999	\$ 6,267,963	\$ 7,029,379

Account Number	Description	2018-19 Actual	2019-20 Actual	Audited As of: 2020-21 Actual	Budget 2021-22	Mid-Year Adjustment 2021-22	Year-End Adjustment 2021-22	Projected Budget 2021-22	Budget 2022-23
Crossing Guards									
100-510-6001	Salaries & Wages, Full-Time	\$ -	\$ -	\$ 17,743	\$ 19,319	\$ 1,911	\$ -	\$ 21,231	\$ 36,097
100-510-6002	Salaries & Wages, Part-Time	-	-	25,924	105,187	15,018	-	120,205	121,949
100-510-6009	Salaries & Wages, COVID 19	-	-	53	-	-	-	-	-
100-510-6011	Leave Payout	-	-	-	1,783	(1,366)	-	417	121
100-510-6100	FICA/Medicare - Employer	-	-	2,217	8,353	(969)	-	7,384	9,854
100-510-6105	Retirement	-	-	4,033	6,420	(486)	-	5,934	2,778
100-510-6110	Worker's Compensation	-	-	1,234	56	695	-	751	99
100-510-6115	Unemployment Insurance	-	(86)	-	-	-	-	-	-
100-510-6120	Medical Insurance	-	-	2,693	3,029	(9)	-	3,020	2,121
100-510-6123	Post Retirement Medical Insurance	-	-	269	252	24	-	276	420
100-510-6125	Dental Insurance	-	-	423	720	0	-	720	1,065
100-510-6130	Vision Insurance	-	-	72	90	-	-	90	150
100-510-6135	Life Insurance	-	-	142	102	(0)	-	102	94
100-510	Total Salary & Benefits	\$ -	\$ (86)	\$ 54,802	\$ 145,311	\$ 14,819	\$ -	\$ 160,130	\$ 174,749
100-510-6410	Departmental Supplies	\$ -	\$ -	\$ 912	\$ 3,500	\$ -	\$ -	\$ 3,500	\$ 3,500
100-510-6240	General Contract Services	126,836	110,589	-	500	-	-	500	500
100-510-6610	Training & Travel	-	-	500	1,000	-	-	1,000	1,000
100-510-6625	Medical Services	-	-	1,548	500	-	-	500	500
100-510	Total Operation & Maintenance	\$ 126,836	\$ 110,589	\$ 2,960	\$ 5,500	\$ -	\$ -	\$ 5,500	\$ 5,500
100-510	TOTAL EXPENSES - Crossing Guards	\$ 126,836	\$ 110,503	\$ 57,762	\$ 150,811	\$ 14,819	\$ -	\$ 165,630	\$ 180,249

Account Number	Description	2018-19 Actual	2019-20 Actual	Audited As of: 2020-21 Actual	Budget 2021-22	Mid-Year Adjustment 2021-22	Year-End Adjustment 2021-22	Projected Budget 2021-22	Budget 2022-23
Recreation Administration									
100-600-6001	Salaries & Wages, Full-Time	\$ 307,910	\$ 313,234	\$ 348,168	\$ 364,169	\$ 55,464	\$ 5,078	\$ 424,711	\$ 414,871
100-600-6002	Salaries & Wages, Part-time, Clerical	12,035	13,196	4,187	23,484	15,603		39,087	33,000
100-600-6003	Salaries & Wages, Part-time, Maintenance	7,387	8,413	7,489	-	7,462		7,462	-
100-600-6005	Overtime	2,154	342	39	3,000	337		3,337	5,000
100-600-6009	Salaries & Wages, COVID 19	-	3,337	10,869	-	-		-	-
100-600-6011	Leave Payout	-	5,367	-	12,774	1,634		14,408	16,679
100-600-6100	FICA/Medicare - Employer	5,370	5,807	5,285	7,306	1,049	30	8,385	8,854
100-600-6105	Retirement	40,050	40,389	49,682	47,089	4,055	158	51,302	71,311
100-600-6106	HRA	-	-	-	7,898	(1,181)		6,718	8,320
100-600-6110	Worker's Compensation	2,200	(3,132)	4,325	1,048	636	11	1,695	1,138
100-600-6115	Unemployment Insurance	2,059	2,733	3,438	2,733	(1,367)		1,367	3,438
100-600-6120	Medical Insurance	57,511	56,935	66,366	73,886	(2,613)		71,273	75,790
100-600-6123	Post Retirement Medical Insurance	3,797	4,646	5,344	3,570	835		4,405	4,200
100-600-6125	Dental Insurance	5,731	6,050	6,778	10,193	1,599		11,792	10,655
100-600-6130	Vision Insurance	916	1,166	1,141	1,275	200		1,475	1,500
100-600-6135	Life Insurance	1,192	1,444	1,547	1,622	57		1,679	1,893
100-600-6145	Tuition Reimbursement	-	-	-	3,000	-		3,000	3,000
100-600	Total Salary & Benefits	\$ 448,311	\$ 459,927	\$ 514,660	\$ 563,046	\$ 83,772	\$ 5,277	\$ 652,095	\$ 659,649

Account Number	Description	2018-19 Actual	2019-20 Actual	Audited	Budget 2021-22	Mid-Year Adjustment 2021-22	Year-End Adjustment 2021-22	Projected Budget 2021-22	Budget 2022-23
				As of: 2020-21 Actual					
100-600-6220	Technical Services	\$ -	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100-600-6222	IT Services	35,829	10,734	9,337	10,425			10,425	\$ 11,272
100-600-6229	Community Complex Security	30,517	-	-	-			-	-
100-600-6240	General Contract Services	11,571	8,898	10,723	12,000			12,000	12,000
100-600-6223	Tourism	2,445	2,094	1,049	2,500			2,500	2,500
100-600-6310	Facility Maintenance	13,103	11,665	10,643	10,600			10,600	10,600
100-600-6315	Vehicle Maintenance	362	489	3,009	2,500			2,500	2,500
100-600-6410	Departmental Supplies	10,011	9,203	3,349	9,420			9,420	9,420
100-600-6425	Fuel	2,186	1,494	2,089	2,800			2,800	2,800
100-600-6440	Uniform	404	-	-	-			-	-
100-600-6500	Rents & Leases - Equipment	7,185	9,459	6,874	9,383			9,383	7,091
100-600-6505	Rents & Leases - Buildings	14,661	16,232	10,325	15,160	3,210		18,370	17,660
100-600-6605	Advertising	16,083	18,236	14,631	18,000		(1,230)	16,770	20,000
100-600-6610	Training & Travel	8,561	9,239	2,233	8,078		1,230	9,308	8,078
100-600-6615	Travel & Meetings	112	-	-	-			-	-
100-600-6620	Dues & Publications	1,298	910	1,427	1,300			1,300	1,410
100-600-6625	Medical Services	495	65	134	1,000			1,000	1,000
100-600-6700	Telephone	2,744	1,617	1,840	3,500			3,500	3,500
100-600-7550	Improvements Expense	-	-	-	-	42,000		42,000	-
100-600-7560	Machinery & Equipment Expense	-	3,505	-	-			-	-
100-600	Total Operation & Maintenance	\$ 157,567	\$ 104,015	\$ 80,770	\$ 106,666	\$ 45,210	\$ -	\$ 151,876	\$ 109,831
100-600-7501	Computer Equipment	\$ 4,544	\$ 4,273	\$ 1,855	\$ 4,500	\$ -	\$ -	\$ 4,500	\$ -
100-600-7503	Equipment	4,483	-	-	8,750			8,750	-
100-600-7504	Vehicle	-	-	21,570	-			-	-
100-600	Total Capital	\$ 9,026	\$ 4,273	\$ 23,425	\$ 13,250	\$ -	\$ -	\$ 13,250	\$ -
100-600	TOTAL EXPENSES - Recreation Adm	\$ 614,904	\$ 568,215	\$ 618,855	\$ 682,962	\$ 128,982	\$ 5,277	\$ 817,221	\$ 769,481

Account Number	Description	2018-19 Actual	2019-20 Actual	Audited As of: 2020-21 Actual	Budget 2021-22	Mid-Year Adjustment 2021-22	Year-End Adjustment 2021-22	Projected Budget 2021-22	Budget 2022-23
Recreation Programs									
100-605-6001	Salaries & Wages, Full-Time	\$ 21,274	\$ 16,512	\$ 19,700	\$ 21,065	\$ 2,118	\$ -	\$ 23,183	\$ 18,013
100-605-6002	Salaries & Wages, Part-time, Clerical	4,198	975	7	-	-	-	-	-
100-605-6004	Salaries & Wages, Part-time, Programs	31,534	20,304	876	3,475	1,303	-	4,778	9,000
100-605-6005	Overtime	2,093	1,115	-	2,000	-	-	2,000	-
100-605-6009	Salaries & Wages, COVID 19	-	3,303	1,548	-	-	-	-	-
100-605-6011	Leave Payout	-	-	-	496	(261)	-	236	121
100-605-6100	FICA/Medicare - Employer	2,857	1,936	355	607	(34)	-	574	951
100-605-6105	Retirement	1,883	1,695	2,138	1,642	568	-	2,211	1,386
100-605-6110	Worker's Compensation	1,379	1,745	1,689	61	779	-	840	49
100-605-6115	Unemployment Insurance	587	1,895	1,063	1,895	(947)	-	947	1,063
100-605-6120	Medical Insurance	3,790	3,794	3,355	3,534	(11)	-	3,524	2,121
100-605-6123	Post Retirement Medical Insurance	329	377	369	294	24	-	318	210
100-605-6125	Dental Insurance	725	621	591	839	0	-	839	533
100-605-6130	Vision Insurance	122	115	102	105	-	-	105	75
100-605-6135	Life Insurance	123	117	109	108	-	-	108	94
100-605	Total Salary & Benefits	\$ 70,894	\$ 54,505	\$ 31,903	\$ 36,122	\$ 3,539	\$ -	\$ 39,661	\$ 33,616
100-605-6222	IT Services	\$ 11,649	\$ 3,799	\$ 30,260	\$ 3,332	\$ -	\$ -	\$ 3,332	\$ 3,606
100-605-6605	Advertising	914	2,062	162	1,700	-	-	1,700	1,700
100-605-6610	Training & Travel	-	-	-	32	-	-	32	32
100-605-6625	Medical Services	-	97	-	500	-	-	500	500
100-605-6899	Rec Ware/Credit Card Fee	4,600	4,600	4,025	5,600	-	-	5,600	9,424
100-605-6940	Contract Programs	6,982	3,980	2,126	2,800	-	-	2,800	2,800
100-605-6975	New Programs	1,000	137	2,329	1,340	-	-	1,340	1,340
100-605-6976	Special Events	20,182	6,591	82	2,000	3,000	-	5,000	2,000
100-605	Total Operation & Maintenance	\$ 45,327	\$ 21,267	\$ 38,984	\$ 17,304	\$ 3,000	\$ -	\$ 20,304	\$ 21,402
100-605	TOTAL EXPENSES - Rec Programs	\$ 116,221	\$ 75,772	\$ 70,886	\$ 53,426	\$ 6,539	\$ -	\$ 59,965	\$ 55,018

Account Number	Description	2018-19 Actual	2019-20 Actual	Audited As of: 2020-21 Actual	Budget 2021-22	Mid-Year Adjustment 2021-22	Year-End Adjustment 2021-22	Projected Budget 2021-22	Budget 2022-23
Recreation Youth Development and Camps									
100-606-6001	Salaries & Wages, Full-Time	\$ 32,344	\$ 21,651	\$ 23,090	\$ 24,872	\$ (10,682)	\$ -	\$ 14,190	\$ 38,393
100-606-6002	Salaries & Wages, Part-time, Clerical	5,406	(323)	5	-	1,044	-	1,044	-
100-606-6003	Salaries & Wages, Part-time, Maintenance	-	200	-	-	-	-	-	-
100-606-6004	Salaries & Wages, Part-time, Programs	52,376	37,888	8,751	38,000	2,809	-	40,809	35,900
100-606-6005	Overtime	476	108	-	900	21	-	921	-
100-606-6009	Salaries & Wages, COVID 19	-	746	1,183	-	-	-	-	-
100-606-6011	Leave Payout	-	-	-	574	2,316	-	2,890	877
100-606-6100	FICA/Medicare - Employer	4,827	3,088	988	3,289	(1,014)	-	2,275	3,316
100-606-6105	Retirement	3,341	2,010	2,460	1,938	(755)	-	1,183	12,740
100-606-6110	Worker's Compensation	790	(156)	284	72	11	-	82	105
100-606-6115	Unemployment Insurance	2,526	5,848	5,988	5,848	(2,833)	-	3,015	5,988
100-606-6120	Medical Insurance	4,673	2,896	3,072	3,231	1,307	-	4,539	5,303
100-606-6123	Post Retirement Medical Insurance	322	404	439	336	(137)	-	199	420
100-606-6125	Dental Insurance	910	651	676	959	(400)	-	560	1,065
100-606-6130	Vision Insurance	151	122	116	120	(50)	-	70	150
100-606-6135	Life Insurance	161	132	134	133	(122)	-	11	171
100-606-6145	Tuition Reimbursement	-	-	-	1,000	-	-	1,000	1,000
100-606	Total Salary & Benefits	\$ 108,303	\$ 75,265	\$ 47,187	\$ 81,272	\$ (8,484)	\$ -	\$ 72,788	\$ 105,428
100-606-6222	IT Services	\$ 11,613	\$ 3,642	\$ 3,273	\$ 1,666	\$ -	\$ -	\$ 1,666	\$ 1,803
100-606-6410	Departmental Supplies	1,307	1,125	740	1,500	-	-	1,500	1,500
100-606-6605	Advertising	402	468	64	500	-	-	500	500
100-606-6610	Training and Travel	1,509	1,830	794	1,621	-	-	1,621	1,621
100-606-6625	Medical Services	1,040	-	-	500	-	-	500	500
100-606-6928	Extreme Tuesdays	230	-	-	-	-	-	-	-
100-606-6929	Jr. Leader	1,706	-	-	-	-	-	-	-
100-606-6975	New Programs	398	3,251	81	1,000	-	-	1,000	1,000
100-606-6988	Day Camp	23,658	11,941	12,220	12,000	-	-	12,000	16,000
100-606	Total Operation & Maintenance	\$ 41,863	\$ 22,257	\$ 17,172	\$ 18,787	\$ -	\$ -	\$ 18,787	\$ 22,924
100-606	TOTAL EXPENSES - Youth Development	\$ 150,166	\$ 97,522	\$ 64,358	\$ 100,059	\$ (8,484)	\$ -	\$ 91,575	\$ 128,352

Account Number	Description	2018-19 Actual	2019-20 Actual	Audited As of: 2020-21 Actual	Budget 2021-22	Mid-Year Adjustment 2021-22	Year-End Adjustment 2021-22	Projected Budget 2021-22	Budget 2022-23
Recreation Sports									
100-607-6001	Salaries & Wages, Full-Time	\$ 110,816	\$ 65,295	\$ 57,332	\$ 71,125	\$ (28,609)	\$ -	\$ 42,516	\$ 43,285
100-607-6002	Salaries & Wages, Part-time Clerical	6,952	691	173	3,034	2,979	-	6,013	3,641
100-607-6003	Salaries & Wages, Part-Time Maintenance	683	-	-	-	-	-	-	-
100-607-6004	Salaries & Wages, Part-Time Programs	90,174	67,507	20,544	37,478	73,089	-	110,567	85,000
100-607-6005	Overtime	1,157	642	-	4,000	31	-	4,031	-
100-607-6009	Salaries & Wages, COVID 19	-	636	1,827	-	-	-	-	-
100-607-6011	Leave Payout	-	1,577	-	2,644	2,108	-	4,753	-
100-607-6100	FICA/Medicare - Employer	8,659	5,826	2,361	4,227	776	-	5,003	7,409
100-607-6105	Retirement	12,503	9,978	8,686	10,457	(2,802)	-	7,655	3,397
100-607-6110	Worker's Compensation	2,444	1,759	1,190	205	670	-	874	119
100-607-6115	Unemployment Insurance	4,390	10,848	10,433	10,848	(4,907)	-	5,941	10,433
100-607-6120	Medical Insurance	17,114	9,484	7,795	13,127	(3,299)	-	9,828	21,004
100-607-6123	Post Retirement Medical Insurance	1,678	1,246	1,070	966	(391)	-	575	840
100-607-6125	Dental Insurance	3,644	1,903	1,578	2,758	(1,199)	-	1,559	2,131
100-607-6130	Vision Insurance	612	358	270	345	(150)	-	195	300
100-607-6135	Life Insurance	662	390	317	398	(279)	-	119	382
100-607-6145	Tuition Reimbursement	-	-	-	1,000	-	-	1,000	1,000
100-607	Total Salary & Benefits	\$ 261,487	\$ 178,139	\$ 113,575	\$ 162,612	\$ 38,016	\$ -	\$ 200,628	\$ 178,940
100-607-6222	IT Services	\$ 17,408	\$ 5,018	\$ 3,495	\$ 6,664	\$ -	\$ -	\$ 6,664	\$ 7,212
100-607-6410	Departmental Supplies	1,334	511	726	1,000	-	-	1,000	1,000
100-607-6605	Advertising	1,495	1,598	64	1,500	-	-	1,500	1,500
100-607-6610	Training & Travel	737	1,251	888	2,340	-	-	2,340	2,340
100-607-6625	Medical Services	585	261	-	1,000	-	-	1,000	1,000
100-607-6905	Tiny Tots	4,640	2,280	2,092	-	-	-	-	-
100-607-6926	Youth Base/Softball	391	9,779	7,489	8,000	-	-	8,000	8,000
100-607-6927	Patterson Youth Basketball	11,634	924	-	-	-	-	-	1,500
100-607-6928	Youth Flag Football	6,374	2,930	1,164	-	-	-	-	2,500
100-607-6929	Jr. Leader	-	30	-	-	-	-	-	-
100-607-6930	Youth Soccer	24,779	17,654	6,040	8,000	-	-	8,000	8,000
100-607-6940	Contract Programs	465	-	-	-	-	-	-	-
100-607-6950	Adult Programs	6,731	4,629	1,256	-	-	-	-	5,550
100-607-6955	Community Programs	229	230	-	-	-	-	-	-
100-607-6975	New Programs	8,112	3,342	-	3,115	-	-	3,115	3,500
100-607-6988	Day Camp	375	-	-	-	-	-	-	-
100-607	Total Operation & Maintenance	\$ 85,290	\$ 50,437	\$ 23,213	\$ 31,619	\$ -	\$ -	\$ 31,619	\$ 42,102
100-607	TOTAL EXPENSES - Recreation Sports	\$ 346,777	\$ 228,576	\$ 136,788	\$ 194,231	\$ 38,016	\$ -	\$ 232,247	\$ 221,041

Account Number	Description	2018-19 Actual	2019-20 Actual	Audited	Budget 2021-22	Mid-Year Adjustment 2021-22	Year-End Adjustment 2021-22	Projected Budget 2021-22	Budget 2022-23
				As of: 2020-21 Actual					
Aquatic Center									
100-610-6001	Salaries & Wages, Full-Time	\$ 100,061	\$ 68,511	\$ 82,596	\$ 106,380	\$ (10,881)	\$ 2,079	\$ 97,578	\$ 113,057
100-610-6002	Salaries & Wages, Part-Time, Clerical	17,070	1,986	2,060	3,034	7,101		10,135	3,641
100-610-6003	Salaries & Wages, Part-Time, Maintenance	8,217	7,790	8,847	8,459	15,035		23,494	8,805
100-610-6004	Salaries & Wages, Part-Time, Programs	155,046	106,473	76,951	160,827	82,337		243,164	185,680
100-610-6009	Salaries & Wages, COVID 19	-	8,675	3,558	-	-		-	-
100-610-6005	Overtime	2,789	872	4,766	4,000	3,724		7,724	8,000
100-610-6011	Leave Payout	-	902	-	2,748	(843)		1,905	1,804
100-610-6100	FICA/Medicare - Employer	14,780	9,669	7,392	14,823	950	8	15,782	16,938
100-610-6105	Retirement	10,203	10,267	14,081	16,442	(1,384)	77	15,135	18,387
100-610-6110	Worker's Compensation	5,511	6,387	7,663	6,888	2,392	146	9,426	5,401
100-610-6115	Unemployment Insurance	5,188	19,554	13,528	19,554	(9,391)		10,163	13,528
100-610-6120	Medical Insurance	22,367	17,517	20,808	30,193	(16,452)		13,741	2,121
100-610-6123	Post Retirement Medical Insurance	1,324	1,409	1,474	1,386	(133)		1,253	1,260
100-610-6125	Dental Insurance	3,242	2,194	2,086	3,957	(700)		3,258	3,196
100-610-6130	Vision Insurance	544	411	356	495	(88)		408	450
100-610-6135	Life Insurance	564	447	418	571	(148)		422	115
100-610-6145	Tuition Reimbursement	711	-	-	1,000	-		1,000	1,000
100-610-6147	Moving Expense	-	-	500	-	-		-	-
100-610	Total Salary & Benefits	\$ 347,616	\$ 263,064	\$ 247,082	\$ 380,757	\$ 71,519	\$ 2,312	\$ 454,587	\$ 383,383

Account Number	Description			Audited			Mid-Year	Year-End	Projected		
		2018-19	2019-20	As of:	Budget	Adjustment	Adjustment	Budget	Budget	Budget	
		Actual	Actual	2020-21	2021-22	2021-22	2021-22	2021-22	2021-22	2021-22	2022-23
100-610-6240	General Contract Services	\$ 10,233	\$ 16,187	\$ 6,153	\$ 18,277	\$ -	\$ (3,800)	\$ 14,477	\$ 13,277		
100-610-6222	IT Services	11,728	3,246	1,993	6,664			6,664	\$ 7,212		
100-610-6310	Facility Maintenance	14,998	16,758	3,743	14,700			14,700	14,700		
100-610-6410	Departmental Supplies	3,139	1,103	458	2,500			2,500	3,500		
100-610-6412	Departmental Supplies - Programs	2,423	8,430	9,949	12,760			12,760	15,760		
100-610-6411	Swim Team Supplies	2,252	1,380	312	2,390			2,390	3,000		
100-610-6430	Chemicals	21,802	30,143	29,097	29,500			29,500	29,500		
100-610-6435	Safety Supplies	3,858	3,246	3,302	3,300			3,300	8,300		
100-610-6440	Uniform	1,245	1,746	1,357	2,700	2,000		4,700	2,700		
100-610-6500	Rent & Leases - Equipment	1,749	1,991	1,994	2,342			2,342	2,057		
100-610-6605	Advertising	657	515	442	500			500	1,000		
100-610-6610	Training & Travel	4,043	1,488	667	2,800			2,800	3,500		
100-610-6620	Dues & Publications	150	190	32	200			200	200		
100-610-6625	Medical Services	2,039	195	32	1,200			1,200	2,200		
100-610-6705	Utilities	36,410	28,216	43,575	40,000		11,694	51,694	40,000		
100-610-6760	Permits & Fees	1,161	937	970	886			886	1,500		
100-610-6985	Concession Stand	8,637	3,757	560	8,000			8,000	8,000		
100-610	Total Operation & Maintenance	\$ 126,524	\$ 119,527	\$ 104,637	\$ 148,719	\$ 2,000	\$ 7,894	\$ 158,613	\$ 156,405		
100-610-7550	Improvements Expense	\$ -	\$ -	\$ -	\$ 270,900	\$ 139,700	\$ -	\$ 410,600	\$ 123,000		
100-610-7560	Machinery & Equipment Expense	13,312	3,310	789	35,250			35,250	29,000		
100-610	Total Capital	\$ 13,312	\$ 3,310	\$ 789	\$ 306,150	\$ 139,700	\$ -	\$ 445,850	\$ 152,000		
100-610	TOTAL EXPENSES - Aquatic Center	\$ 487,452	\$ 385,901	\$ 352,508	\$ 835,626	\$ 213,219	\$ 10,206	\$ 1,059,050	\$ 691,788		

Account Number	Description	2018-19 Actual	2019-20 Actual	Audited As of: 2020-21 Actual	Budget 2021-22	Mid-Year Adjustment 2021-22	Year-End Adjustment 2021-22	Projected Budget 2021-22	Budget 2022-23
Hammon Senior Center									
100-611-6001	Salaries & Wages, Full-Time	\$ 109,619	\$ 112,445	\$ 120,821	\$ 151,803	\$ 6,327	\$ 579	\$ 158,709	\$ 206,009
100-611-6002	Salaries & Wages, Part-time, Clerical	27,259	26,382	4,204	33,208	16,940		50,148	34,958
100-611-6003	Salaries & Wages, Part-time, Maintenance	12,489	13,962	154	38,591	(13,779)		24,812	12,830
100-611-6004	Salaries & Wages, Part-time, Programs	40,231	26,254	10,837	43,482	22,432		65,914	51,887
100-611-6005	Overtime	3,573	702	4,852	-	3,724		3,724	3,000
100-611-6009	Salaries & Wages, COVID 19	-	2,628	2,627	-	-		-	-
100-611-6011	Leave Payout	-	1,804	-	6,433	(4,524)		1,909	2,082
100-611-6100	FICA/Medicare - Employer	5,163	4,543	2,568	11,114	(2,981)	8	8,141	10,686
100-611-6105	Retirement	16,888	18,209	18,031	19,964	1,647	77	21,689	25,601
100-611-6110	Worker's Compensation	8,881	9,567	10,157	9,650	3,705	146	13,502	15,956
100-611-6115	Unemployment Insurance	7,497	4,255	2,371	4,255	(1,925)		2,330	2,371
100-611-6120	Medical Insurance	25,541	25,022	24,411	36,959	(12,799)		24,160	18,769
100-611-6123	Post Retirement Medical Insurance	1,089	1,453	1,526	1,890	(96)		1,794	1,680
100-611-6125	Dental Insurance	3,436	3,152	2,820	5,396	100		5,496	4,262
100-611-6130	Vision Insurance	575	594	480	675	12		687	600
100-611-6135	Life Insurance	641	720	629	840	(60)		781	417
100-611-6145	Tuition Reimbursement	-	-	-	1,000	-		1,000	1,000
100-611-6147	Moving Expense	-	-	1,000	-	-		-	-
100-611	Total Salary & Benefits	\$ 262,883	\$ 251,692	\$ 207,486	\$ 365,260	\$ 18,725	\$ 812	\$ 384,797	\$ 392,107
100-611-6240	General Contract Services	\$ 20,212	\$ 20,757	\$ 16,285	\$ 18,353	\$ -	\$ -	\$ 18,353	\$ 18,353
100-611-6222	IT Services	17,614	5,356	5,668	4,998			4,998	5,409
100-611-6310	Maintenance	24,881	22,692	14,057	25,000			25,000	25,000
100-611-6410	Departmental Supplies	2,291	1,352	1,833	2,300			2,300	2,300
100-611-6411	Departmental Supplies - Programs	7,694	8,234	10,674	9,075			9,075	9,075
100-611-6425	Fuel	749	62	38	1,000			1,000	1,000
100-611-6440	Uniforms	1,568	1,259	500	1,250			1,250	1,250
100-611-6500	Rent & Leases - Equipment	2,493	1,402	1,955	2,490			2,490	2,017
100-611-6605	Advertising	978	602	500	1,175			1,175	1,175
100-611-6610	Training & Travel	3,712	4,022	729	2,625			2,625	2,625
100-611-6620	Dues & Publications	238	150	182	200			200	200
100-611-6705	Utilities	20,140	19,803	19,702	22,400		3,086	25,486	22,400
100-611-6760	Permits & Fees	-	-	-	1,000			1,000	1,000
100-611	Total Operation & Maintenance	\$ 102,569	\$ 85,690	\$ 72,123	\$ 91,866	\$ -	\$ 3,086	\$ 94,952	\$ 91,804
100-611-7550	Improvements Expense	\$ -	\$ -	\$ -	\$ 21,000	\$ -	\$ -	\$ 21,000	\$ 249,000
100-611-7560	Machinery & Equipment Expense	-	-	1,928	-			-	-
100-611	Total Capital	\$ -	\$ -	\$ 1,928	\$ 21,000	\$ -	\$ -	\$ 21,000	\$ 249,000
100-611	TOTAL EXPENSES - Hammon Senior Center	\$ 365,451	\$ 337,382	\$ 281,537	\$ 478,127	\$ 18,725	\$ 3,898	\$ 500,749	\$ 732,911

Account Number	Description	2018-19 Actual	2019-20 Actual	Audited As of: 2020-21 Actual	Budget 2021-22	Mid-Year Adjustment 2021-22	Year-End Adjustment 2021-22	Projected Budget 2021-22	Budget 2022-23
Teen Programs									
100-612-6001	Salaries & Wages, Full-Time	\$ 8,796	\$ 27,609	\$ 28,611	\$ 25,759	\$ 2,548	\$ -	\$ 28,308	\$ 38,393
100-612-6002	Salaries & Wages, Part-time, Clerical	896	(10)	7	-	-	-	-	-
100-612-6004	Salaries & Wages, Part-time, Programs	13,249	10,267	3,267	44,900	(6,199)	-	38,701	32,144
100-612-6005	Overtime	160	32	-	500	-	-	500	500
100-612-6009	Salaries & Wages, COVID 19	-	231	70	-	-	-	-	-
100-612-6011	Leave Payout	-	1,577	-	2,378	(1,821)	-	556	877
100-612-6100	FICA/Medicare - Employer	1,176	1,149	628	3,850	(1,057)	-	2,793	3,036
100-612-6105	Retirement	1,311	6,322	6,340	8,560	(647)	-	7,912	12,740
100-612-6110	Worker's Compensation	421	1,969	2,028	74	927	-	1,001	105
100-612-6115	Unemployment Insurance	-	560	357	560	(280)	-	280	357
100-612-6120	Medical Insurance	1,327	4,354	3,993	4,039	(12)	-	4,027	5,303
100-612-6123	Post Retirement Medical Insurance	116	467	500	336	32	-	368	420
100-612-6125	Dental Insurance	257	768	705	959	(0)	-	959	1,065
100-612-6130	Vision Insurance	43	145	120	120	0	-	120	150
100-612-6135	Life Insurance	47	160	144	137	(0)	-	137	171
100-612	Total Salary & Benefits	\$ 27,798	\$ 55,600	\$ 46,770	\$ 92,172	\$ (6,509)	\$ -	\$ 85,663	\$ 95,260
100-612-6222	IT Services	\$ 5,830	\$ 1,923	\$ 1,756	\$ 1,666	\$ -	\$ -	\$ 1,666	\$ 1,803
100-612-6310	Maintenance	231	-	-	-	-	-	-	-
100-612-6410	Departmental Supplies	766	36	284	-	-	-	-	-
100-612-6411	Departmental Supplies - Program	1,261	11,521	5,271	12,419	10,550	-	22,969	13,000
100-612-6500	Rents & Leases-Equipment	1,222	-	-	-	-	-	-	-
100-612-6505	Rents & Leases-Buildings	14,340	-	-	-	-	-	-	-
100-612-6610	Training & Travel	-	1,554	1,353	2,400	-	-	2,400	2,400
100-612-6625	Medical Services	195	-	64	200	-	-	200	200
100-612-6700	Telephone	1,375	482	-	-	-	-	-	-
100-612-6705	Utilities	765	107	-	-	-	-	-	-
100-612	Total Operation & Maintenance	\$ 25,985	\$ 15,623	\$ 8,729	\$ 16,685	\$ 10,550	\$ -	\$ 27,235	\$ 17,403
100-612	TOTAL EXPENSES - Teen Programs	\$ 53,783	\$ 71,223	\$ 55,498	\$ 108,857	\$ 4,041	\$ -	\$ 112,898	\$ 112,663

Account Number	Description	2018-19 Actual	2019-20 Actual	Audited	Budget 2021-22	Mid-Year Adjustment 2021-22	Year-End Adjustment 2021-22	Projected Budget 2021-22	Budget 2022-23
				As of: 2020-21 Actual					
Building Maintenance									
100-700-6001	Salaries & Wages, Full-Time	\$ 95,254	\$ 93,822	\$ 99,018	\$ 99,129	\$ 4,743	\$ 5,389	\$ 109,262	\$ 105,339
100-700-6002	Salaries & Wages, Part-Time	11,496	20,828	14,975	59,280	5,482		64,762	62,208
100-700-6005	Overtime	8,799	5,368	9,267	9,500	3,371		12,871	13,000
100-700-6009	Salaries & Wages, COVID 19	-	1,726	1,478	-	-		-	-
100-700-6011	Leave Payout	-	-	-	3,252	(3,252)		-	-
100-700-6100	FICA/Medicare - Employer	2,177	2,488	2,537	6,157	(2,028)	35	4,164	6,475
100-700-6105	Retirement	8,830	9,037	11,199	9,562	523	181	10,267	8,196
100-700-6106	HRA	-	57	-	-	2,604		2,604	-
100-700-6110	Worker's Compensation	10,608	8,876	9,254	12,651	6,137	604	19,393	10,765
100-700-6115	Unemployment Insurance	-	-	317	-	36		36	317
100-700-6120	Medical Insurance	48,359	37,992	31,437	31,708	(9,022)		22,686	43,062
100-700-6123	Post Retirement Medical Insurance	1,420	1,865	2,083	1,764	(176)		1,588	1,680
100-700-6125	Dental Insurance	3,891	3,633	3,643	5,037	(197)		4,840	4,262
100-700-6130	Vision Insurance	662	674	631	630	(25)		605	600
100-700-6135	Life Insurance	726	748	744	715	(188)		528	1,133
100-700-6145	Tuition	-	-	-	-			-	1,000
100-700	Total Salary & Benefits	\$ 192,221	\$ 187,115	\$ 186,582	\$ 239,385	\$ 8,010	\$ 6,209	\$ 253,605	\$ 258,036
100-700-6222	IT Services	\$ 17,437	\$ 4,694	\$ 3,069	\$ 4,569	\$ -	\$ -	\$ 4,569	\$ 3,705
100-700-6240	General Contract Services	27,101	16,336	25,310	30,000		(3,000)	27,000	42,680
100-700-6305	Building Maintenance	28,302	21,772	29,185	36,100		(4,500)	31,600	30,100
100-700-6307	Building Maintenance (CtrBldg)	2,155	2,318	591	2,000			2,000	2,000
100-700-6315	Vehicle & Equipment Maintenance	338	244	2,391	1,500			1,500	1,500
100-700-6410	Departmental Supplies	4,374	4,619	3,533	3,000			3,000	3,500
100-700-6415	Small Tools/Shop Supplies	1,501	1,838	2,211	2,090			2,090	2,090
100-700-6420	Janitorial Supplies	6,769	7,840	9,071	8,700			8,700	8,700
100-700-6425	Fuel	2,332	2,660	4,964	3,000	3,600	3,000	9,600	6,600
100-700-6435	Safety Supplies	311	166	164	500			500	500
100-700-6440	Uniform	1,659	1,765	1,677	1,600			1,600	1,600
100-700-6500	Rents & Leases - Equipment	160	-	-	442			442	160
100-700-6610	Training	26	-	-	1,532			1,532	1,600
100-700-6700	Telephone	1,467	3,115	3,394	2,800			2,800	3,000
100-700-6710	Utilities - Building	37,718	43,248	46,948	50,000	(3,600)	4,500	50,900	50,000
100-700-6760	Permits and Fees	2,113	2,511	1,477	1,750			1,750	1,750
100-700	Total Operation & Maintenance	\$ 133,763	\$ 113,129	\$ 133,986	\$ 149,583	\$ -	\$ -	\$ 149,583	\$ 159,485
100-700-7550	Improvements Expense	\$ -	\$ -	\$ 10,501	\$ -	\$ -	\$ -	\$ -	\$ -
100-700-7560	Machinery & Equipment Expense	-	-	-	3,000			3,000	-
100-700	Total Capital	\$ -	\$ -	\$ 10,501	\$ 3,000	\$ -	\$ -	\$ 3,000	\$ -
100-700	TOTAL EXPENSES - Bldg Maint	\$ 325,983	\$ 300,244	\$ 331,069	\$ 391,968	\$ 8,010	\$ 6,209	\$ 406,188	\$ 417,521

Account Number	Description	2018-19 Actual	2019-20 Actual	Audited As of: 2020-21 Actual	Budget 2021-22	Mid-Year Adjustment 2021-22	Year-End Adjustment 2021-22	Projected Budget 2021-22	Budget 2022-23
City Hall Annex									
100-701-6305	Building Maintenance	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ 1,000	\$ 1,000
100-701	Total Operation & Maintenance	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ 1,000	\$ 1,000
100-701	TOTAL EXPENSES - City Hall Annex	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ 1,000	\$ 1,000
Sports Park Maintenance									
100-705-6001	Salaries & Wages, Full-Time	\$ 52,891	\$ 66,552	\$ 64,613	\$ 76,311	\$ 6,761	\$ 2,901	\$ 85,972	\$ 78,885
100-705-6002	Salaries & Wages, Part-time-Clerical	7,265	777	651	-	1,509		1,509	-
100-705-6003	Salaries & Wages, Part-time-Sports and Maintenance	17,056	15,532	-	-	759		759	10,000
100-705-6004	Salaries & Wages, Part-time-Maint.-Opening/Closing	33,462	21,495	15,130	24,930	21,135		46,065	36,500
100-705-6005	Overtime	6,431	5,736	9,733	7,882	5,428		13,310	7,288
100-705-6009	Salaries & Wages, COVID 19	-	2,449	2,806	-	-		-	-
100-705-6011	Leave Payout	-	2,773	-	-	32		32	35
100-705-6106	HRA	-	7,400	7,594	7,898	121		8,019	8,320
100-705-6100	FICA/Medicare - Employer	4,839	3,101	2,277	3,128	543	20	3,691	4,807
100-705-6105	Retirement	4,574	9,123	7,407	5,948	1,777	106	7,831	6,097
100-705-6110	Worker's Compensation	5,860	6,905	7,298	9,739	3,673	354	13,766	7,304
100-705-6115	Unemployment Insurance	-	5,297	2,776	5,297	(2,649)		2,649	2,776
100-705-6120	Medical Insurance	668	5,579	2,211	5,251	(3,343)		1,908	2,121
100-705-6123	Post Retirement Medical Insurance	982	1,251	1,208	1,050	96		1,146	1,050
100-705-6125	Dental Insurance	1,926	2,003	1,834	2,998	(0)		2,998	2,664
100-705-6130	Vision Insurance	325	376	315	375	0		375	375
100-705-6135	Life Insurance	377	449	397	454	(38)		416	474
100-705-6145	Tuition Reimbursement	-	-	-	3,000	-		3,000	3,000
100-705-6147	Moving Expense	-	-	500	-	-		-	-
100-705	Total Salary & Benefits	\$ 136,658	\$ 156,798	\$ 126,751	\$ 154,260	\$ 35,804	\$ 3,382	\$ 193,447	\$ 171,696

Account Number	Description	2018-19 Actual	2019-20 Actual	Audited As of: 2020-21 Actual	Budget 2021-22	Mid-Year Adjustment 2021-22	Year-End Adjustment 2021-22	Projected Budget 2021-22	Budget 2022-23
100-705-6220	Technical Services	\$ -	\$ -	\$ 32	\$ -	\$ -	\$ -	\$ -	\$ -
100-705-6222	IT Services	5,830	1,818	1,578	4,998			4,998	5,409
100-705-6240	General Contract Services	8,230	4,603	6,130	9,000		(3,086)	5,914	9,000
100-705-6310	Maintenance	17,858	17,693	21,238	20,000		(7,894)	12,106	20,000
100-705-6315	Vehicle/ Equipment Maintenance	1,924	4,630	6,237	5,000			5,000	5,000
100-705-6316	Vandalism & Unexpected Repairs	-	133	1,136	1,200			1,200	1,200
100-705-6410	Departmental Supplies	2,067	555	1,182	1,000			1,000	1,000
100-705-6415	Small Tools/Shop Supplies	1,500	1,229	1,510	1,500			1,500	1,500
100-705-6420	Janitorial Supplies (restrooms)	7,434	3,933	1,163	7,000			7,000	7,000
100-705-6425	Fuel	4,455	4,278	2,136	4,000			4,000	5,500
100-705-6430	Chemicals	3,400	5,821	2,399	5,800			5,800	5,800
100-705-6435	Safety Supplies	251	228	258	250			250	751
100-705-6440	Uniform	3,270	1,403	1,356	1,500			1,500	2,500
100-705-6500	Rents & Leases - Equipment	133	-	100	-			-	103
100-705-6605	Advertising	-	150	64	100			100	100
100-705-6610	Training & Meetings	4,901	4,068	945	4,077			4,077	6,154
100-705-6620	Dues & Publications	150	-	580	870			870	1,320
100-705-6625	Medical Services	195	380	87	500			500	500
100-705-6700	Telephone	2,080	2,958	3,098	1,500			1,500	2,200
100-705-6705	Utilities - Water	68,027	133,001	94,131	67,000			67,000	94,000
100-705-6760	Permits & Fees	428	449	471	600			600	600
100-705	Total Operation & Maintenance	\$ 132,134	\$ 187,330	\$ 145,831	\$ 135,895	\$ -	\$ (10,980)	\$ 124,915	\$ 169,637
100-705-7504	Vehicles	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ -
100-705-7550	Improvements Expense	-	-	-	25,200			25,200	200,000
100-705-7560	Machinery & Equipment Expense	-	-	12,799	-			-	-
100-705	Total Capital	\$ -	\$ -	\$ 12,799	\$ 25,200	\$ 50,000	\$ -	\$ 75,200	\$ 200,000
100-705	TOTAL EXPENSES - Sports Park	\$ 268,792	\$ 344,128	\$ 285,381	\$ 315,355	\$ 85,804	\$ (7,598)	\$ 393,562	\$ 541,332

Account Number	Description	2018-19 Actual	2019-20 Actual	Audited As of: 2020-21 Actual	Budget 2021-22	Mid-Year Adjustment 2021-22	Year-End Adjustment 2021-22	Projected Budget 2021-22	Budget 2022-23
Park Maintenance									
100-710-6001	Salaries & Wages, Full-Time	\$ 775,327	\$ 713,219	\$ 740,848	\$ 864,739	\$ (10,807)	\$ 28,486	\$ 882,418	\$ 973,235
100-710-6002	Salaries & Wages, Part-Time	42,337	35,052	55,311	98,800	44,138		142,938	98,208
100-710-6005	Overtime	12,287	12,112	13,339	11,000	8,291		19,291	18,000
100-710-6009	Salaries & Wages, COVID 19		13,949	3,373	-	-		-	-
100-710-6011	Leave Payout	-	14,085	940	28,806	(15,733)		13,073	16,663
100-710-6100	FICA/Medicare - Employer	13,217	12,647	14,229	20,674	(1,252)	196	19,618	22,127
100-710-6106	HRA	4,556	3,749	7,650	7,898	(2,808)		5,090	8,320
100-710-6105	Retirement	142,104	142,124	149,381	217,832	(22,794)	1,637	196,675	247,891
100-710-6110	Worker's Compensation	65,591	55,399	53,225	92,984	40,487	3,025	136,496	84,102
100-710-6115	Unemployment Insurance	7,049	7,243	3,686	7,243	(2,446)		4,797	3,686
100-710-6120	Medical Insurance	267,723	258,925	256,575	310,874	(20,948)		289,926	326,532
100-710-6123	Post Retirement Medical Insurance	12,635	12,099	11,964	11,180	(500)		10,680	11,386
100-710-6125	Dental Insurance	22,675	18,345	17,944	31,923	(3,322)		28,601	28,885
100-710-6130	Vision Insurance	3,767	3,471	3,057	3,993	(415)		3,578	4,067
100-710-6135	Life Insurance	4,309	4,154	3,946	4,469	(470)		3,999	4,310
100-710-6145	Tuition Reimbursement	1,000	2,000	1,000	1,500	-		1,500	1,500
100-710	Total Salary & Benefits	\$ 1,374,577	\$ 1,308,571	\$ 1,336,469	\$ 1,713,915	\$ 11,422	\$ 33,343	\$ 1,758,680	\$ 1,848,912

Account Number	Description	2018-19 Actual	2019-20 Actual	Audited	Budget 2021-22	Mid-Year Adjustment 2021-22	Year-End Adjustment 2021-22	Projected Budget 2021-22	Budget 2022-23
				As of: 2020-21 Actual					
100-710-6222	IT Services	\$ 24,590	\$ 11,910	\$ 14,237	\$ 19,085	\$ -	\$ -	\$ 19,085	\$ 21,040
100-710-6240	General Contract Services	13,438	51,325	72,700	14,150			14,150	42,500
100-710-6300	Equipment Maintenance	468	25	-	-			-	-
100-710-6305	Building Maintenance	-	74	2,397	-			-	-
100-710-6310	Maintenance	12,418	8,435	18,954	18,700			18,700	18,700
100-710-6315	Vehicle/ Equipment Maintenance	16,498	9,014	16,654	11,180	(1,500)	(3,000)	6,680	13,000
100-710-6316	Vandalism & Unexpected Repairs	4,902	5,454	3,125	8,900			8,900	8,900
100-710-6410	Departmental Supplies	4,664	4,827	3,953	5,300	20,000	(2,450)	22,850	11,300
100-710-6415	Small Tools/Shop Supplies	2,040	2,166	2,267	1,600			1,600	1,600
100-710-6425	Fuel	21,031	20,475	21,049	19,700		5,000	24,700	21,670
100-710-6430	Chemicals	45	354	701	7,200		(2,000)	5,200	7,200
100-710-6435	Safety Supplies	2,547	2,064	1,407	2,670			2,670	2,670
100-710-6440	Uniform	9,972	10,693	10,835	7,625	1,500		9,125	10,000
100-710-6500	Rents & Leases - Equipment	2,985	3,456	3,722	4,865			4,865	3,839
100-710-6605	Advertising	-	-	57	225			225	350
100-710-6610	Training & Meetings	2,597	2,894	1,520	4,371			4,371	5,150
100-710-6620	Dues & Publications	1,361	470	692	900			900	900
100-710-6625	Medical Services	915	1,229	1,023	400			400	600
100-710-6700	Telephone	5,966	5,893	6,910	5,500			5,500	6,500
100-710-6705	Utilities	110,195	162,810	151,343	133,200			133,200	160,000
100-710	Total Operation & Maintenance	\$ 236,632	\$ 303,569	\$ 333,547	\$ 265,571	\$ 20,000	\$ (2,450)	\$ 283,121	\$ 335,919
100-710-7501	Computer Equipment	\$ -	\$ 1,933	\$ -	\$ 2,000	\$ -	\$ -	\$ 2,000	\$ -
100-710-7504	Vehicles	-	-	51,538	105,000		(47,550)	57,450	50,000
100-710-7531	Museum Improvements	-	278	-	-			-	-
100-710-7551	North Park Improvement	277	9,696	1,607	100,000		(100,000)	-	100,000
100-710-7552	South Park Improvement	-	-	-	190,000		(160,000)	30,000	160,000
100-710-7550	Improvements Expense	-	9,092	71	-			-	11,200
100-710-7560	Machinery & Equipment Expense	-	53,936	-	-			-	-
100-710	Total Capital	\$ 277	\$ 74,935	\$ 53,216	\$ 397,000	\$ -	\$ (307,550)	\$ 89,450	\$ 321,200
100-710	TOTAL EXPENSES - Park Maint	\$ 1,611,486	\$ 1,687,076	\$ 1,723,232	\$ 2,376,486	\$ 31,422	\$ (276,657)	\$ 2,131,251	\$ 2,506,031

Account Number	Description	2018-19 Actual	2019-20 Actual	Audited As of: 2020-21 Actual	Budget 2021-22	Mid-Year Adjustment 2021-22	Year-End Adjustment 2021-22	Projected Budget 2021-22	Budget 2022-23
Street Maintenance									
100-780-6001	Salaries & Wages, Full-Time	\$ 242,981	\$ 263,296	\$ 285,610	\$ 290,614	\$ 37,454	\$ 8,704	\$ 336,772	\$ 377,150
100-780-6002	Salaries & Wages, Part-Time	31,651	17,955	10,978	19,760	5,674		25,434	-
100-780-6005	Overtime	6,941	7,481	7,148	8,000	3,205		11,205	8,000
100-780-6009	Salaries & Wages, COVID 19	-	3,648	2,694	-	-		-	-
100-780-6011	Leave Payout	-	7,831	4,164	6,048	1,497		7,546	9,729
100-780-6100	FICA/Medicare - Employer	4,374	4,742	4,818	5,929	18	61	6,008	5,726
100-780-6105	Retirement	39,161	41,943	48,951	56,675	2,104	397	59,176	68,420
100-780-6106	HRA			1,953	-	2,929		2,929	-
100-780-6110	Worker's Compensation	20,523	20,370	19,547	30,570	17,374	1,020	48,964	33,123
100-780-6120	Medical Insurance	73,691	80,974	77,787	85,429	460		85,888	96,134
100-780-6123	Post Retirement Medical Insurance	3,571	4,124	4,334	4,095	(26)		4,069	4,725
100-780-6125	Dental Insurance	7,165	7,353	7,737	11,692	548		12,240	11,987
100-780-6130	Vision Insurance	1,194	1,385	1,325	1,463	119		1,581	1,688
100-780-6135	Life Insurance	1,384	1,583	1,716	1,452	82		1,533	1,972
100-780-6145	Tuition Reimbursement	-	-	-	1,000	(1,000)		-	1,000
100-780	Total Salary & Benefits	\$ 432,635	\$ 462,685	\$ 478,762	\$ 522,727	\$ 70,437	\$ 10,182	\$ 603,347	\$ 619,653

Account Number	Description	2018-19 Actual	2019-20 Actual	Audited As of: 2020-21 Actual	Budget 2021-22	Mid-Year Adjustment 2021-22	Year-End Adjustment 2021-22	Projected Budget 2021-22	Budget 2022-23
100-780-6200	Fiscal Services	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ -	\$ -	\$ 1,200	\$ 1,238
100-780-6222	IT Services	41,298	13,124	7,570	8,672			8,672	9,035
100-780-6240	General Contract Services	474	1,425	671	16,725	(6,500)		10,225	15,000
100-780-6300	Equipment Maintenance	4	4	17	-			-	-
100-780-6315	Vehicle/ Equipment Maintenance	9,154	14,358	13,093	13,650			13,650	13,900
100-780-6320	Streetlight Maintenance	1,984	4,432	9,065	8,000			8,000	8,000
100-780-6321	Signal Light Maintenance	41,491	55,382	45,592	32,000			32,000	40,000
100-780-6410	Departmental Supplies	2,448	1,484	1,525	500		1,100	1,600	800
100-780-6415	Small Tools/Shop Supplies	2,688	4,012	3,239	3,100	6,500	(1,100)	8,500	9,600
100-780-6425	Fuel	21,713	19,471	19,878	18,161	(2,050)	3,500	19,611	19,000
100-780-6430	Chemicals	-	-	-	500			500	500
100-780-6435	Safety Supplies	1,335	1,393	1,720	1,925			1,925	1,925
100-780-6440	Uniform	6,024	6,414	6,550	4,900	2,050		6,950	7,050
100-780-6500	Rents & Leases - Equipment	2,625	1,207	1,306	3,846			3,846	3,848
100-780-6605	Advertising	-	-	-	500	(250)		250	250
100-780-6610	Training & Travel	889	546	136	1,050			1,050	1,050
100-780-6620	Dues & Publications	806	466	655	300	250	950	1,500	550
100-780-6625	Medical Services	261	220	565	500			500	500
100-780-6700	Telephone	3,951	4,129	6,180	3,300		1,250	4,550	6,000
100-780-6720	Utilities - Lights	60,833	61,107	58,921	62,000		(5,700)	56,300	62,000
100-780-6725	Utilities - Traffic Signals	11,546	11,114	11,185	13,200			13,200	13,200
100-780-6760	Permits & Fees	-	42	-	100			100	100
100-780	Total Operation & Maintenance	\$ 210,724	\$ 201,540	\$ 189,069	\$ 194,129	\$ -	\$ -	\$ 194,129	\$ 213,546
100-780-7550	Improvements Expense	\$ 12,322	\$ 14,711	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000
100-780	Total Capital	\$ 12,322	\$ 14,711	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000
100-780	TOTAL EXPENSES - Streets	\$ 655,682	\$ 678,936	\$ 667,831	\$ 716,856	\$ 70,437	\$ 10,182	\$ 797,476	\$ 843,199

Account Number	Description	2018-19 Actual	2019-20 Actual	Audited	Budget 2021-22	Mid-Year Adjustment 2021-22	Year-End Adjustment 2021-22	Projected Budget 2021-22	Budget 2022-23	
				As of: 2020-21 Actual						
Streets - Urban Forestry										
100-781-6001	Salaries & Wages, Full-Time	\$ 183,917	\$ 201,781	\$ 224,206	\$ 196,974	\$ 75,948	\$ 10,826	\$ 283,749	\$ 288,246	
100-781-6002	Salaries & Wages, Part-Time	1,194	-	1,843	-	-	-	-	-	
100-781-6005	Overtime	10,465	15,094	8,452	17,000	4,418	-	21,418	17,000	
100-781-6009	Salaries & Wages, COVID 19	-	1,595	-	-	-	-	-	-	
100-781-6011	Leave Payout	-	-	-	2,668	(2,668)	-	-	-	
100-781-6100	FICA/Medicare - Employer	2,605	2,824	2,980	3,141	776	70	3,987	4,426	
100-781-6105	Retirement	28,918	30,890	35,576	25,669	14,402	366	40,437	42,337	
100-781-6106	HRA	-	6,176	7,610	7,898	158	-	8,056	8,320	
100-781-6110	Worker's Compensation	16,310	13,965	16,034	25,139	25,448	1,220	51,807	29,456	
100-781-6120	Medical Insurance	71,852	55,088	57,673	44,835	25,609	-	70,444	75,084	
100-781-6123	Post Retirement Medical Insurance	2,792	3,435	3,662	3,024	894	-	3,918	4,200	
100-781-6125	Dental Insurance	6,153	6,601	6,873	8,634	3,018	-	11,652	10,655	
100-781-6130	Vision Insurance	1,035	1,234	1,183	1,080	377	-	1,457	1,500	
100-781-6135	Life Insurance	1,166	1,417	1,438	1,258	241	-	1,498	1,725	
100-781-6145	Tuition Reimbursement	1,000	1,000	-	1,000	(1,000)	-	-	1,000	
100-781	Total Salary & Benefits	\$ 327,408	\$ 341,100	\$ 367,530	\$ 338,320	\$ 147,620	\$ 12,483	\$ 498,423	\$ 483,948	
100-781-6222	IT Services	\$ 35,076	\$ 11,479	\$ 11,599	\$ 18,377	\$ -	\$ -	\$ 18,377	\$ 18,939	
100-781-6240	General Contract Services	172	-	-	1,300	64,000	-	65,300	1,300	
100-781-6241	Mistletoe Abatement	1,325	-	830	-	-	-	-	-	
100-781-6315	Vehicle/ Equipment Maintenance	15,131	20,339	16,878	18,694	-	-	18,694	18,694	
100-781-6410	Departmental Supplies	9,239	8,964	5,435	7,800	-	-	7,800	7,800	
100-781-6415	Small Tools/Shop Supplies	5,210	6,589	4,562	6,000	-	-	6,000	6,000	
100-781-6425	Fuel	25,132	23,381	21,337	22,000	-	-	22,000	23,000	
100-781-6430	Chemicals	1,137	1,488	1,012	4,800	-	-	4,800	4,800	
100-781-6435	Safety Supplies	2,155	2,578	1,227	2,000	-	-	2,000	2,500	
100-781-6440	Uniform	6,632	6,067	6,364	5,200	-	-	5,200	5,200	
100-781-6500	Rents & Leases - Equipment	1,338	1,918	-	6,500	-	-	6,500	4,000	
100-781-6605	Advertising	453	1,347	-	1,500	-	-	1,500	1,500	
100-781-6610	Training & Travel	2,533	1,771	1,043	3,060	-	-	3,060	3,060	
100-781-6620	Dues & Publications	165	387	297	2,000	-	(1,200)	800	2,000	
100-781-6625	Medical Services	89	247	80	500	-	-	500	500	
100-781-6700	Telephone	7,250	4,888	4,510	4,500	-	1,200	5,700	5,500	
100-781-6760	Permits & Fees	-	-	-	150	-	-	150	150	
100-781	Total Operation & Maintenance	\$ 113,038	\$ 91,442	\$ 75,174	\$ 104,381	\$ 64,000	\$ -	\$ 168,381	\$ 104,943	

Account Number	Description	2018-19 Actual	2019-20 Actual	Audited	Budget 2021-22	Mid-Year Adjustment 2021-22	Year-End Adjustment 2021-22	Projected Budget 2021-22	Budget 2022-23
				As of: 2020-21 Actual					
100-781-7560	Machinery & Equipment Expense	\$ 194	\$ 612	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000
100-781-7562	Green House Gas Reduction Grant	30,163	4,569	-	-	-	-	-	-
100-781	Total Capital	\$ 30,357	\$ 5,181	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000
100-781	TOTAL EXPENSES - Urban Forestry	\$ 470,803	\$ 437,723	\$ 442,704	\$ 442,701	\$ 211,620	\$ 12,483	\$ 666,804	\$ 592,891
100	TOTAL EXPENSES - FUND 100	\$ 18,089,971	\$ 19,367,179	\$ 18,762,581	\$ 21,487,148	\$ 1,805,859	\$ 85,544	\$ 23,378,550	\$ 26,979,909
Transfers Out of General Fund									
100-999-9007	To Water Fund	\$ -	\$ -	\$ 80,144	\$ -	\$ -	\$ -	\$ -	\$ -
100-999-9008	To Comm Facilities Impact	61,033	32,865	-	56,030	-	-	56,030	50,000
100-999-9009	To Sewer Fund	33,375	41,197	64,733	62,874	-	-	62,874	66,801
100-999-9017	To Garbage Fund	-	-	1,284	-	39,000	-	39,000	-
100-999-9018	To Self Insurance Fund	-	-	-	-	-	-	-	-
100-999-9019	To CFD 2003-1	-	-	397,330	-	-	13,200	13,200	-
100-999-9020	To BAD'S	-	-	-	-	-	-	-	-
100-999-9021	To Street Fund	-	-	142,781	1,750,328	-	(1,709,473)	40,855	1,559,510
100-999-9022	To Street Improvement Impact	-	-	-	-	-	-	-	3,230
100-999	Total Transfers Out	\$ 94,408	\$ 74,062	\$ 686,271	\$ 1,869,232	\$ 39,000	\$ (1,696,273)	\$ 211,959	\$ 1,679,541
100	GRAND TOTAL EXPENSES	\$ 18,184,379	\$ 19,441,241	\$ 19,448,852	\$ 23,356,379	\$ 1,844,859	\$ (1,610,729)	\$ 23,590,509	\$ 28,659,450
100	TOTAL REVENUE	\$ 18,616,263	\$ 20,225,410	\$ 24,253,799	\$ 24,230,575	\$ 173,059	\$ 4,029,112	\$ 28,432,746	\$ 32,127,745
	NET REVENUE VS EXPENSES	\$ 431,884	\$ 784,169	\$ 4,804,948	\$ 874,196	\$ (1,671,800)	\$ 5,639,841	\$ 4,842,237	\$ 3,468,295

GENERAL FUND RESERVES 2022-2023

Account Number	Description	2018-19 Actual	2019-20 Actual	Audited As of: 2020-21 Actual	Budget 2021-22	Mid-Year Adjustment 2021-22	Year-End Adjustment 2021-22	Projected Budget 2021-22	Budget 2022-23
General Fund Reserve									
101-000-5600	Interest	\$ 59,498	\$ 20,884	\$ 6,757	\$ 20,884	\$ -	\$ -	\$ 20,884	\$ 6,757
101	Total Revenue	\$ 59,498	\$ 20,884	\$ 6,757	\$ 20,884	\$ -	\$ -	\$ 20,884	\$ 6,757
101	TOTAL EXPENSES - GF Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
101	NET REVENUE VS EXPENSES	\$ 59,498	\$ 20,884	\$ 6,757	\$ 20,884	\$ -	\$ -	\$ 20,884	\$ 6,757
Bond Administrative Fees									
102-000-5009	Mello Roos Assmt-Admin Portion	\$ 188,467	\$ 209,219	\$ 177,057	\$ 184,024	\$ -	\$ -	\$ 184,024	\$ 189,839
102-000-5600	Interest Income	4,222	3,734	1,170	3,734			3,734	1,170
102	Total Revenue	\$ 192,689	\$ 212,953	\$ 178,227	\$ 187,758	\$ -	\$ -	\$ 187,758	\$ 191,009
Expenses									
102-000-6200	Fiscal Services	\$ 12,351	\$ 16,570	\$ 28,311	\$ 17,668	\$ -	\$ 2,085	\$ 19,753	\$ 19,111
102-000-6240	General Contract Services	21,530	20,605	16,127	27,750			27,750	38,105
102-000-6405	Postage	-	-	-	200			200	200
102-000-6610	Training & Travel	-	-	-	6,000			6,000	6,000
102	Total Operation & Maintenance	\$ 33,881	\$ 37,175	\$ 44,438	\$ 51,618	\$ -	\$ 2,085	\$ 53,703	\$ 63,416
102-999-9000	To General Fund	\$ 113,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ -	\$ -	\$ 120,000	\$ 120,000
102	Total Capital/Transfers	\$ 113,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ -	\$ -	\$ 120,000	\$ 120,000
102	TOTAL EXPENSES - Bond Admin	\$ 146,881	\$ 157,175	\$ 164,438	\$ 171,618	\$ -	\$ 2,085	\$ 173,703	\$ 183,416
102	NET REVENUE VS EXPENSES	\$ 45,808	\$ 55,777	\$ 13,789	\$ 16,140	\$ -	\$ (2,085)	\$ 14,055	\$ 7,593

Account Number	Description	2018-19 Actual	2019-20 Actual	Audited As of: 2020-21 Actual	Budget 2021-22	Mid-Year Adjustment 2021-22	Year-End Adjustment 2021-22	Projected Budget 2021-22	Budget 2022-23
American Rescue Relief Fund									
103-000-5200	American Rescue Relief Grant	\$ -	\$ -	\$ -	\$ 2,065,096	\$ 629,014	\$ -	\$ 2,694,110	\$ 2,694,110
103-000-5600	Interest Income	-	-	-	-	1,142	1,062	2,204	4,568
103	Total Revenue	\$ -	\$ -	\$ -	\$ 2,065,096	\$ 630,156	\$ 1,062	\$ 2,696,314	\$ 2,698,678
Expenses									
103-000-6002	Salaries & Wages, Part-Time	\$ -	\$ -	\$ -	\$ 46,080	\$ -	\$ -	\$ 46,080	\$ 46,080
103-000	Total Salary & Benefits	\$ -	\$ -	\$ -	\$ 46,080	\$ -	\$ -	\$ 46,080	\$ 46,080
103-000-6240	General Contract Services	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ 33,000	\$ 83,000	\$ 50,000
103-000-6702	COVID 19 Expenditure	-	-	-	394,680	-	-	394,680	150,000
103-000-6703	Aid to Nonprofit Organizations	-	-	-	-	-	10,000	10,000	130,000
103-000-6900	Loss of General Fund Revenue	-	-	-	362,728	-	(362,728)	-	-
103-000-6901	Economic Recovery Programs	-	-	-	500,000	-	(100,000)	400,000	200,000
103-000-6902	Homeless Shelter Programs	-	-	-	118,000	-	-	118,000	118,000
103-000-6903	COVID Premium Pay	-	-	-	-	-	344,500	344,500	-
103-000-6904	Cyber Security Services	-	-	-	-	-	-	-	105,000
103-000-6905	Recreational Program Modification	-	-	-	20,000	-	-	20,000	-
103	Total Operation & Maintenance	\$ -	\$ -	\$ -	\$ 1,445,408	\$ -	\$ (75,228)	\$ 1,370,180	\$ 753,000
103-000-7502	IT Equipment	\$ -	\$ -	\$ -	\$ 185,000	\$ 96,000	\$ -	\$ 281,000	\$ 100,000
103-000-7503	Public Safety Protective Personnel Equipment	-	-	-	100,000	-	-	100,000	-
103	Total Capital	\$ -	\$ -	\$ -	\$ 285,000	\$ 96,000	\$ -	\$ 381,000	\$ 100,000

Account Number	Description	2018-19 Actual	2019-20 Actual	Audited	Budget 2021-22	Mid-Year Adjustment 2021-22	Year-End Adjustment 2021-22	Projected Budget 2021-22	Budget 2022-23
				As of: 2020-21 Actual					
Transfers Out of American Rescue Relief Fund									
103-999-9000	To General Fund	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ 730,000
103-999-9001	To CFD 2003-1 Public Safety - Fire Sta 2	-	-	-	-	-	-	-	660,000
103-999-9007	To Water Fund	-	-	-	172,396	-	(172,396)	-	-
103-999-9009	To Sewer Fund	-	-	-	66,141	-	(66,141)	-	-
103-999-9017	To Garbage Fund	-	-	-	50,071	-	(50,071)	-	-
103-999	Total Transfers Out	\$ -	\$ -	\$ -	\$ 288,608	\$ 100,000	\$ (288,608)	\$ 100,000	\$ 1,390,000
103	TOTAL EXPENSES - American Rescue Relief Fund	\$ -	\$ -	\$ -	\$ 2,065,096	\$ 196,000	\$ (363,836)	\$ 1,897,260	\$ 2,289,080
103	NET REVENUE VS EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ 434,156	\$ 364,898	\$ 799,054	\$ 409,598
Self Insurance Reserve									
105-000-5600	Interest Income	\$ 116	\$ 85	\$ 28	\$ 85	\$ -	\$ -	\$ 85	\$ 28
105	Total Revenue	\$ 116	\$ 85	\$ 28	\$ 85	\$ -	\$ -	\$ 85	\$ 28
Expenses									
105	Total Operation & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
105	TOTAL EXPENSES - Self Ins Res	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
105	NET REVENUE VS EXPENSES	\$ 116	\$ 85	\$ 28	\$ 85	\$ -	\$ -	\$ 85	\$ 28
Master Plan									
111-000-5310	Developer Reimbursement	\$ -	\$ 27,528	\$ 5,489	\$ -	\$ 4,566	\$ 4,223	\$ 8,789	\$ -
111-000-5311	Stake Holder Payments	-	13,812	2,754	-	2,291	2,119	4,410	-
111-000-5600	Interest Income	1,055	932	410	100	-	-	100	410
111	Total Revenue	\$ 1,055	\$ 42,272	\$ 8,653	\$ 100	\$ 6,857	\$ 6,343	\$ 13,299	\$ 410
Expenses									
111	Total Operation & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
111	TOTAL EXPENSES - Master Plan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Account Number	Description	2018-19 Actual	2019-20 Actual	Audited As of: 2020-21 Actual	Budget 2021-22	Mid-Year Adjustment 2021-22	Year-End Adjustment 2021-22	Projected Budget 2021-22	Budget 2022-23
111	NET REVENUE VS EXPENSES	\$ 1,055	\$ 42,272	\$ 8,653	\$ 100	\$ 6,857	\$ 6,343	\$ 13,299	\$ 410
101-111	GRAND TOTAL EXPENSES	\$ 146,881	\$ 157,175	\$ 164,438	\$ 2,236,713	\$ 196,000	\$ (361,751)	\$ 2,070,962	\$ 2,472,496
101-111	TOTAL REVENUE	\$ 253,359	\$ 276,194	\$ 193,665	\$ 2,273,922	\$ 637,013	\$ 7,405	\$ 2,918,339	\$ 2,896,882
101-111	NET REVENUE VS EXPENSES	\$ 106,478	\$ 119,018	\$ 29,227	\$ 37,209	\$ 441,013	\$ 369,155	\$ 847,377	\$ 424,386



HOUSING FUNDS

HOUSING PROGRAMS 2022-2023

Account Number	Description	2018-19 Actual	2019-20 Actual	Audited	Budget 2021-22	Mid-Year Adjustment 2021-22	Year-End Adjustment 2021-22	Projected Budget 2021-22	Budget 2022-23	
				As of: 2020-21 Actual						
Housing Program										
311-000-5370	Program Income-Loan Repayment	\$ 598	\$ 688	\$ 709	\$ 688	\$ -	\$ -	\$ 688	\$ -	
311-000-5600	Interest Income	2,671	2,616	1,296	2,616			2,616	1,296	
311	Total Revenue	\$ 3,269	\$ 3,305	\$ 2,006	\$ 3,304	\$ -	\$ -	\$ 3,304	\$ 1,296	
311	TOTAL EXPENSES - Fund 311	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
311	NET REVENUE VS EXPENSES	\$ 3,269	\$ 3,305	\$ 2,006	\$ 3,304	\$ -	\$ -	\$ 3,304	\$ 1,296	
County Consortium										
312-000-5295	Federal Grant	\$ (178,772)	\$ 48	\$ -	\$ 327,389	\$ -	\$ (150,000)	\$ 177,389	\$ 150,000	
312-998-5904	From Water Capital	-	-	-	-			-	-	
312	Total Revenue	\$ (178,772)	\$ 48	\$ -	\$ 327,389	\$ -	\$ (150,000)	\$ 177,389	\$ 150,000	
Expenses										
312-000-6240	Project Administration	\$ -	\$ 48	\$ -	\$ 14,389	\$ -	\$ -	\$ 14,389	\$ -	
312-000-7581	Washburn infrast. Improvements.	-	-	-	313,000		(150,000)	163,000	150,000	
312-999-9000	To General Fund - Admin Costs	7,533	7,500	13,797	-			-	-	
312	Total Expenses and Capital	\$ 7,533	\$ 7,548	\$ 13,797	\$ 327,389	\$ -	\$ (150,000)	\$ 177,389	\$ 150,000	
312	TOTAL EXPENSES - Fund 312	\$ 7,533	\$ 7,548	\$ 13,797	\$ 327,389	\$ -	\$ (150,000)	\$ 177,389	\$ 150,000	
312	NET REVENUE VS EXPENSES	\$ (186,305)	\$ (7,500)	\$ (13,797)	\$ -	\$ -	\$ -	\$ -	\$ -	

Account Number	Description	2018-19 Actual	2019-20 Actual	Audited	Budget 2021-22	Mid-Year Adjustment 2021-22	Year-End Adjustment 2021-22	Projected Budget 2021-22	Budget 2022-23	
				As of: 2020-21 Actual						
First Time Home Buyers										
313-000-5370	Program Income-Loan Repayment	\$ 3,556	\$ 3,656	\$ 1,778	\$ 3,656	\$ -	\$ -	\$ 3,656	\$ 1,778	
313-000-5371	Program Income-Loan Pay Off	-	-	136,234	-	-	-	-	-	
313-000-5600	Interest Income	3,505	3,064	2,176	3,064	-	-	3,064	2,176	
313	Total Revenue	\$ 7,061	\$ 6,720	\$ 140,188	\$ 6,720	\$ -	\$ -	\$ 6,720	\$ 3,955	
313	TOTAL EXPENSES - Fund 313	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
313	NET REVENUE VS EXPENSES	\$ 7,061	\$ 6,720	\$ 140,188	\$ 6,720	\$ -	\$ -	\$ 6,720	\$ 3,955	
Federal Home Funds										
314-000-5295	Federal Grant	\$ 2,500	\$ 2,000	\$ -	\$ 87,732	\$ -	\$ -	\$ 87,732	\$ -	
314-000-5370	Program Income-Loan Repayment	1,624	1,772	2,439	1,772	-	-	1,772	2,438	
314-000-5371	Program Income-Loan Pay Off	12,885	-	4,978	-	-	-	-	-	
314-000-5600	Interest Income	3,240	3,198	3,174	3,198	-	-	3,198	3,174	
314-000-5790	Miscellaneous Revenue	-	32,576	-	-	-	-	-	-	
314	Total Revenue	\$ 20,249	\$ 39,546	\$ 10,590	\$ 92,702	\$ -	\$ -	\$ 92,702	\$ 5,612	
Expenses										
314-000-6240	Project Administration	\$ 2,500	\$ -	\$ 2,000	\$ 1,800	\$ -	\$ -	\$ 1,800	\$ -	
314-000-6275	Rehabilitation	-	-	-	13,932	-	-	13,932	-	
314-000-6800	First Time Home Buyers	37,518	-	-	72,000	-	-	72,000	-	
314-999-9000	To General Fund - Admin Costs	2,000	2,000	2,000	-	-	-	-	-	
314	Total Expenses and Capital	\$ 42,018	\$ 2,000	\$ 4,000	\$ 87,732	\$ -	\$ -	\$ 87,732	\$ -	
314	TOTAL EXPENSES - Fund 314	\$ 42,018	\$ 2,000	\$ 4,000	\$ 87,732	\$ -	\$ -	\$ 87,732	\$ -	
314	NET REVENUE VS EXPENSES	\$ (21,769)	\$ 37,546	\$ 6,590	\$ 4,970	\$ -	\$ -	\$ 4,970	\$ 5,612	

Account Number	Description	2018-19 Actual	2019-20 Actual	Audited	Budget 2021-22	Mid-Year Adjustment 2021-22	Year-End Adjustment 2021-22	Projected Budget 2021-22	Budget 2022-23	
				As of: 2020-21 Actual						
Neighborhood Stabilization Program (NSP)										
316-000-5370	Program Income-Loan Repayment	\$ 526	\$ 501	\$ -	\$ 501	\$ -	\$ -	\$ 501	\$ 501	
316-000-5600	Interest Income	556	498	20	498			498	20	
316	Total Revenue	\$ 1,082	\$ 999	\$ 20	\$ 999	\$ -	\$ -	\$ 999	\$ 521	
316	TOTAL EXPENSES - Fund 316	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
316	NET REVENUE VS EXPENSES	\$ 1,082	\$ 999	\$ 20	\$ 999	\$ -	\$ -	\$ 999	\$ 521	
	GRAND TOTAL EXPENSES	\$ 49,551	\$ 9,548	\$ 17,797	\$ 415,121	\$ -	\$ (150,000)	\$ 265,121	\$ 150,000	
	TOTAL REVENUE	\$ (147,111)	\$ 50,617	\$ 152,803	\$ 431,114	\$ -	\$ (150,000)	\$ 281,114	\$ 161,383	
	NET REVENUE VS EXPENSES	\$ (196,662)	\$ 41,069	\$ 135,006	\$ 15,993	\$ -	\$ -	\$ 15,993	\$ 11,383	



IMPACT FEE FUNDS

IMPACT FEES 2022-2023

Account Number	Description	2018-19 Actual	2019-20 Actual	Audited As of: 2020-21 Actual	Budget 2021-22	Mid-Year Adjustment 2021-22	Year-End Adjustment 2021-22	Projected Budget 2021-22	Budget 2022-23
Affordable Housing in Lieu Fee									
401-000-5143	Affordable Housing in Lieu Fee	\$ 17,522	\$ -	\$ 4,381	\$ 2,256,614	\$ -	\$ (2,256,614)	\$ -	\$ 1,383,062
401-000-5600	Interest Income	23,956	12,114	3,923	12,114			12,114	3,923
401	Total Revenue	\$ 41,478	\$ 12,114	\$ 8,304	\$ 2,268,728	\$ -	\$ (2,256,614)	\$ 12,114	\$ 1,386,985
Expenses									
401-000-6276	Self Help Enterprise Project	\$ 730,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
401	Total Operations/Capital Outlay	\$ 730,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
401	TOTAL EXPENSES - Affordable Housing	\$ 730,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
401	NET REVENUE VS EXPENSES	\$ (688,522)	\$ 12,114	\$ 8,304	\$ 2,268,728	\$ -	\$ (2,256,614)	\$ 12,114	\$ 1,386,985
Community Facility Impact Fee									
402-000-5120	Sports Complex Fee	\$ 163	\$ 916	\$ 1,374	\$ 235,938	\$ -	\$ (235,938)	\$ -	\$ 144,605
402-000-5121	Community/Sr. Center Fee	950	159,597	593,636	1,710,706		(595,771)	1,114,935	869,229
402-000-5123	Park Development Fee	1,140	2,585	3,878	665,831		(665,831)	-	408,083
402-000-5600	Interest Income	599	-	1,186	599			599	1,186
402-998-5900	From General Fund	61,033	32,865	-	-			-	-
402	Total Revenue	\$ 63,885	\$ 195,963	\$ 600,073	\$ 2,613,074	\$ -	\$ (1,497,540)	\$ 1,115,534	\$ 1,423,104

Account Number	Description	2018-19 Actual	2019-20 Actual	Audited	Budget 2021-22	Mid-Year Adjustment 2021-22	Year-End Adjustment 2021-22	Projected Budget 2021-22	Budget 2022-23
				As of: 2020-21 Actual					
	Expenses								
402-000-7554	Sports Complex Project	\$ 254,026	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
402-000-7555	Community/Sr.- Skate Park	13,404	5,591	-	-	-	-	-	-
402-000-7556	Community/Sr. Center Project	31,174	1,641	-	-	-	-	-	-
402-000-7557	Aquatic Ctr Improvements	12,331	9,558	-	-	-	-	-	-
402-000-7558	Hammon Ctr Improvements	20,975	16,075	-	-	-	-	-	5,000
402	Total Capital	\$ 331,911	\$ 32,864	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
402-999-9000	Transfer To GF	\$ 17,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 315,000
402	Total Transfers	\$ 17,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 315,000
402	TOTAL EXPENSES - Community Fac	\$ 349,011	\$ 32,864	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 320,000
402	NET REVENUE VS EXPENSES	\$ (285,126)	\$ 163,099	\$ 600,073	\$ 2,613,074	\$ -	\$ (1,497,540)	\$ 1,115,534	\$ 1,103,104

Account Number	Description	2018-19 Actual	2019-20 Actual	Audited	Budget 2021-22	Mid-Year Adjustment 2021-22	Year-End Adjustment 2021-22	Projected Budget 2021-22	Budget 2022-23
				As of: 2020-21 Actual					
General Government Impact Fee									
404-000-5110	City Hall Fee	\$ 8,957	\$ 23,598	\$ 106,616	\$ 260,289	\$ -	\$ (93,712)	\$ 166,577	\$ 134,964
404-000-5111	Corporation Yard Fee	9,854	731	4,827	198,581		(195,351)	3,230	123,394
404-000-5600	Interest Income	9,498	5,162	1,575	5,162			5,162	1,575
404	Total Revenue	\$ 28,309	\$ 29,491	\$ 113,018	\$ 464,032	\$ -	\$ (289,063)	\$ 174,969	\$ 259,932
Expenses									
404	Total Operation & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
404-000-7560	City Hall Expenses	\$ -	\$ 23,429	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
404-000-7561	Corp Yard Equipment Expenses	421	14,772	9,761	-			-	-
404-000-7504	Corp Yard Vehicles	-	19,004	-	55,000			55,000	-
404-000-7576	Corp Yard Building Expansion	-	-	-	150,000	(50,150)	(99,850)	-	55,000
404-000-7577	Old Corp Yard Improvement	-	-	49,908	25,000	50,150		75,150	355,000
404-000-7600	City Hall Expansion	3,841	206,438	-	-			-	-
404	Total Capital	\$ 4,262	\$ 263,642	\$ 59,670	\$ 230,000	\$ -	\$ (99,850)	\$ 130,150	\$ 415,000
404-999-9015	Transfer to Sewer Fund	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ 20,000	\$ -
404	Total Transfers	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ 20,000	\$ -
404	TOTAL EXPENSES - General Govt	\$ 4,262	\$ 263,642	\$ 59,670	\$ 250,000	\$ -	\$ (99,850)	\$ 150,150	\$ 415,000
404	NET REVENUE VS EXPENSES	\$ 24,047	\$ (234,151)	\$ 53,348	\$ 214,032	\$ -	\$ (189,213)	\$ 24,819	\$ (155,068)

Account Number	Description	2018-19 Actual	2019-20 Actual	Audited	Budget 2021-22	Mid-Year Adjustment 2021-22	Year-End Adjustment 2021-22	Projected Budget 2021-22	Budget 2022-23
				As of: 2020-21 Actual					
Parkland In-Lieu Fee									
410-000-5144	Parkland In-lieu Fee	\$ 479	\$ -	\$ 1,845	\$ -	\$ -	\$ -	\$ -	\$ 190,279
410-000-5600	Interest Income	1,429	715	229	715			715	229
410-998-5900	From General Fund	-	-	-	56,030			56,030	50,000
410	Total Revenue	\$ 1,908	\$ 715	\$ 2,074	\$ 56,745	\$ -	\$ -	\$ 56,745	\$ 240,508
Expenses									
410-000-7550	Improvements	\$ 13,175	\$ 17,470	\$ 5,700	\$ 56,030	\$ -	\$ -	\$ 56,030	\$ 50,000
410	Total Capital	\$ 13,175	\$ 17,470	\$ 5,700	\$ 56,030	\$ -	\$ -	\$ 56,030	\$ 50,000
410	TOTAL EXPENSES - Parkland	\$ 13,175	\$ 17,470	\$ 5,700	\$ 56,030	\$ -	\$ -	\$ 56,030	\$ 50,000
	NET REVENUE VS EXPENSES	\$ (11,268)	\$ (16,755)	\$ (3,626)	\$ 715	\$ -	\$ -	\$ 715	\$ 190,508

Account Number	Description	2018-19 Actual	2019-20 Actual	Audited	Budget 2021-22	Mid-Year Adjustment 2021-22	Year-End Adjustment 2021-22	Projected Budget 2021-22	Budget 2022-23
				As of: 2020-21 Actual					
Street Improvement Impact Fee									
412-000-5140	Street Improvement Fee	\$ 48,594	\$ 14,379	\$ 15,911	\$ 1,091,057	\$ -	\$ (1,047,129)	\$ 43,928	\$ 664,641
412-000-5145	I-5 Sperry Interchange	10,313	2,967	23,321	38,229		(15,994)	22,235	172,761
412-000-5146	Sperry/I-5 Interchange Fair Share	-	-	-	361,388		(361,388)	-	515,552
412-000-5147	Sperry Ave/HWY 33 Fee	-	-	-	49,252		(49,252)	-	-
412-000-5600	Interest Income	14,047	7,873	3,593	7,873			7,873	3,593
412-998-5900	From General Fund	-	-	-	-			-	3,230
412	Total Revenue	\$ 72,955	\$ 25,219	\$ 42,824	\$ 1,547,799	\$ -	\$ (1,473,763)	\$ 74,035	\$ 1,359,776
Expenses									
412-000-7579	Street Master Plan	\$ 16,303	\$ 21,771	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,230
412-999-9012	Transfer to Streets (I-5 Interchange Project)	167,512	-	500,000	1,100,000		(733,333)	366,667	500,000
412	Total Capital and Transfers Out	\$ 183,815	\$ 21,771	\$ 500,000	\$ 1,100,000	\$ -	\$ (733,333)	\$ 366,667	\$ 503,230
412	TOTAL EXPENSES - Street	\$ 183,815	\$ 21,771	\$ 500,000	\$ 1,100,000	\$ -	\$ (733,333)	\$ 366,667	\$ 503,230
412	NET REVENUE VS EXPENSES	\$ (110,860)	\$ 3,448	\$ (457,176)	\$ 447,799	\$ -	\$ (740,430)	\$ (292,631)	\$ 856,546
Water Impact Fee									
414-000-5335	Water Connection	\$ 135,886	\$ 514,969	\$ 1,784,756	\$ 6,452,915	\$ -	\$ (2,772,389)	\$ 3,680,526	\$ 3,556,922
414-000-5600	Interest Income	8,464	10,035	8,060	10,035			10,035	8,060
414	Total Revenue	\$ 144,350	\$ 525,004	\$ 1,792,815	\$ 6,462,950	\$ -	\$ (2,772,389)	\$ 3,690,561	\$ 3,564,982
414-999-9014	To Water Capital Fund	\$ -	\$ -	\$ -	\$ 55,138	\$ -	\$ 159,104	\$ 214,242	\$ 950,000
414	Total Transfers	\$ -	\$ -	\$ -	\$ 55,138	\$ -	\$ 159,104	\$ 214,242	\$ 950,000
414	TOTAL EXPENSES - Water Fees	\$ -	\$ -	\$ -	\$ 55,138	\$ -	\$ 159,104	\$ 214,242	\$ 950,000
414	NET REVENUE VS EXPENSES	\$ 144,350	\$ 525,004	\$ 1,792,815	\$ 6,407,812	\$ -	\$ (2,931,493)	\$ 3,476,319	\$ 2,614,982

Account Number	Description	2018-19 Actual	2019-20 Actual	Audited	Budget 2021-22	Mid-Year Adjustment 2021-22	Year-End Adjustment 2021-22	Projected Budget 2021-22	Budget 2022-23
				As of: 2020-21 Actual					
Storm Drain Impact Fee									
415-000-5153	Storm Drain Fees	\$ 36,223	\$ -	\$ 4,335	\$ 40,454	\$ -	\$ (19,782)	\$ 20,672	\$ 301,513
415-000-5600	Interest Income	20,038	14,714	4,682	14,714			14,714	4,682
415	Total Revenue	\$ 56,261	\$ 14,714	\$ 9,017	\$ 55,168	\$ -	\$ (19,782)	\$ 35,386	\$ 306,195
415	Total Operation & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
415-000-7552	Tyler Street - Storm Line	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ (100,000)	\$ -	\$ 100,000
415-000-7554	Storm Drain - Master Plan	4,112	-	-	-			-	-
415-000-7560	Housing Authority Cross Connection Correction	-	-	-	-			-	-
415-000-7561	First Street Cross Connection	-	-	-	-			-	-
415-000-7571	Black Gulch Repairs	5,525	1,200	31,565	100,000		(100,000)	-	100,000
415-000-7573	Salado Creek Grate Feasibility Study	-	1,583	-	100,000		(50,000)	50,000	150,000
415-000-7574	Trash Capturing/Amendments (Design)	-	7,798	8,056	70,000		(50,000)	20,000	50,000
415-000-7575	Headwall @ Salado Creek Diversion Pipes	-	-	-	200,000		(200,000)	-	200,000
415	Total Capital	\$ 9,636	\$ 10,580	\$ 39,621	\$ 570,000	\$ -	\$ (500,000)	\$ 70,000	\$ 600,000
415	TOTAL EXPENSES - Storm Drain	\$ 9,636	\$ 10,580	\$ 39,621	\$ 570,000	\$ -	\$ (500,000)	\$ 70,000	\$ 600,000
415	NET REVENUE VS EXPENSES	\$ 46,625	\$ 4,134	\$ (30,605)	\$ (514,832)	\$ -	\$ 480,218	\$ (34,614)	\$ (293,805)

Account Number	Description	2018-19 Actual	2019-20 Actual	Audited As of: 2020-21 Actual	Budget 2021-22	Mid-Year Adjustment 2021-22	Year-End Adjustment 2021-22	Projected Budget 2021-22	Budget 2022-23
Sewer Impact Fee									
416-000-5335	Sewer Connection	\$ 57,215	\$ -	\$ 2,034	\$ 33,191	\$ -	\$ (13,276)	\$ 19,915	\$ 403,144
416-000-5600	Interest Income	1,082	804	199	804			804	199
416	Total Revenue	\$ 58,297	\$ 804	\$ 2,233	\$ 33,995	\$ -	\$ (13,276)	\$ 20,719	\$ 403,343
Expenses									
416-999-9013	To Sewer CIP	\$ 34,489	\$ -	\$ 71,500	\$ 60,975	\$ -	\$ (25,000)	\$ 35,975	\$ -
416	Total Transfer Out	\$ 34,489	\$ -	\$ 71,500	\$ 60,975	\$ -	\$ (25,000)	\$ 35,975	\$ -
416	TOTAL EXPENSES - Sewer Impact	\$ 34,489	\$ -	\$ 71,500	\$ 60,975	\$ -	\$ (25,000)	\$ 35,975	\$ -
416	NET REVENUE VS EXPENSES	\$ 23,808	\$ 804	\$ (69,267)	\$ (26,980)	\$ -	\$ 11,724	\$ (15,256)	\$ 403,343
Future Water Acquisition Impact Fee									
440-000-5145	Water Acquisition Fee	\$ 4,986	\$ -	\$ -	\$ 258,728	\$ -	\$ (106,430)	\$ 152,298	\$ -
440-000-5315	Rental Income	3,812	3,812	2,780	3,812			3,812	4,288
440-000-5600	Interest Income	3,590	1,527	506	1,527			1,527	506
440	Total Revenue	\$ 12,387	\$ 5,339	\$ 3,286	\$ 264,067	\$ -	\$ (106,430)	\$ 157,637	\$ 4,795
Expenses									
440-999-9013	Transfer to Water Capital	\$ 299,832	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
440	Total Transfers	\$ 299,832	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
440	TOTAL EXPENSES - Water Acquisition	\$ 299,832	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
440	NET REVENUE VS EXPENSES	\$ (287,445)	\$ 5,339	\$ 3,286	\$ 264,067	\$ -	\$ (106,430)	\$ 157,637	\$ 4,795

Account Number	Description	2018-19 Actual	2019-20 Actual	Audited As of: 2020-21 Actual	Budget 2021-22	Mid-Year Adjustment 2021-22	Year-End Adjustment 2021-22	Projected Budget 2021-22	Budget 2022-23
Delta Mendota Storm Drain Impact Fee									
421-000-5600	Interest Income	\$ 2,739	\$ 2,009	\$ 649	\$ 2,009	\$ -	\$ -	\$ 2,009	\$ 649
421	Total Revenue	\$ 2,739	\$ 2,009	\$ 649	\$ 2,009	\$ -	\$ -	\$ 2,009	\$ 649
421	TOTAL EXPENSES - Delta Mendota Storm Drain	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
421	NET REVENUE VS EXPENSES	\$ 2,739	\$ 2,009	\$ 649	\$ 2,009	\$ -	\$ -	\$ 2,009	\$ 649
Westside Drainage Study Fee									
423-000-5600	Interest Income	\$ 1,032	\$ 757	\$ 245	\$ 757	\$ -	\$ -	\$ 757	\$ 245
423	Total Revenue	\$ 1,032	\$ 757	\$ 245	\$ 757	\$ -	\$ -	\$ 757	\$ 245
423	TOTAL EXPENSES - Westside Drainage Study	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
423	NET REVENUE VS EXPENSES	\$ 1,032	\$ 757	\$ 245	\$ 757	\$ -	\$ -	\$ 757	\$ 245
Downtown Redevelopment									
428-000-5115	Downtown Assistance Fee	\$ -	\$ 22,100	\$ 84,825	\$ 156,659	\$ -	\$ -	\$ 156,659	\$ 123,972
428-000-5600	Interest Income	-	151	270	151	-	-	151	270
428	Total Revenue	\$ -	\$ 22,251	\$ 85,095	\$ 156,810	\$ -	\$ -	\$ 156,810	\$ 124,242
Expenses									
428	Total Operation & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
428	TOTAL EXPENSES - Downtown Redevelopment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
428	NET REVENUE VS EXPENSES	\$ -	\$ 22,251	\$ 85,095	\$ 156,810	\$ -	\$ -	\$ 156,810	\$ 124,242
GRAND TOTAL EXPENSES		\$ 1,624,220	\$ 346,328	\$ 676,491	\$ 2,092,143	\$ -	\$ (1,199,079)	\$ 893,064	\$ 2,838,230
TOTAL REVENUE		\$ 483,601	\$ 834,382	\$ 2,659,634	\$ 13,926,134	\$ -	\$ (8,428,858)	\$ 5,497,276	\$ 9,074,756
NET REVENUE VS EXPENSES		\$ (1,140,619)	\$ 488,054	\$ 1,983,143	\$ 11,833,991	\$ -	\$ (7,229,779)	\$ 4,604,212	\$ 6,236,526



PUBLIC SAFETY FUNDS

PUBLIC SAFETY 2022-2023

Account Number	Description	2018-19 Actual	2019-20 Actual	Audited As of: 2020-21 Actual	Budget 2021-22	Mid-Year Adjustment 2021-22	Year-End Adjustment 2021-22	Projected Budget 2021-22	Budget 2022-23
Community Facilities District (2015-2)									
Arambel-KDN									
188-000-5040	Assessment Fees	\$ 91,251	\$ 89,465	\$ 90,459	\$ 93,200	\$ -	\$ -	\$ 93,200	\$ 96,145
188-000-5600	Interest Income	448	638	218	638			638	218
188	Total Revenue	\$ 91,699	\$ 90,104	\$ 90,676	\$ 93,838	\$ -	\$ -	\$ 93,838	\$ 96,363
Expenses									
188-000-6899	Miscellaneous Admin Expenses	\$ 25	\$ 25	\$ 25	\$ 25	\$ -	\$ -	\$ 25	\$ 25
188	Total Operation & Maintenance	\$ 25	\$ 25	\$ 25	\$ 25	\$ -	\$ -	\$ 25	\$ 25
188-999-9013	To CFD 2003-1	\$ 80,000	\$ 85,000	\$ 80,000	\$ 85,000	\$ -	\$ -	\$ 85,000	\$ 85,000
188	Total Transfers	\$ 80,000	\$ 85,000	\$ 80,000	\$ 85,000	\$ -	\$ -	\$ 85,000	\$ 85,000
188	TOTAL EXPENSES - CFD 2015-01	\$ 80,025	\$ 85,025	\$ 80,025	\$ 85,025	\$ -	\$ -	\$ 85,025	\$ 85,025
NET REVENUE VS EXPENSES		\$ 11,674	\$ 5,079	\$ 10,651	\$ 8,813	\$ -	\$ -	\$ 8,813	\$ 11,338
Patterson Gardens Fire Assessment									
189-000-5040	Assessment Fees	\$ 490,678	\$ 510,850	\$ 521,518	\$ 526,383	\$ -	\$ -	\$ 526,383	\$ 553,166
189-000-5600	Interest Income	1,938	2,506	294	2,506			2,506	294
189	Total Revenue	\$ 492,616	\$ 513,355	\$ 521,813	\$ 528,889	\$ -	\$ -	\$ 528,889	\$ 553,460
Expenses									
189-000-6200	Fiscal Service	\$ 5,901	\$ 6,217	\$ 6,316	\$ 6,470	\$ -	\$ -	\$ 6,470	\$ 6,448
189	Total Operation & Maintenance	\$ 5,901	\$ 6,217	\$ 6,316	\$ 6,470	\$ -	\$ -	\$ 6,470	\$ 6,448
189-999-9013	To Fire Station 2	\$ 400,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ 500,000	\$ 500,000
189	Total Transfers	\$ 400,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ 500,000	\$ 500,000
189	TOTAL EXPENSES - PG Fire District	\$ 405,901	\$ 506,217	\$ 506,316	\$ 506,470	\$ -	\$ -	\$ 506,470	\$ 506,448
NET REVENUE VS EXPENSES		\$ 86,715	\$ 7,139	\$ 15,497	\$ 22,419	\$ -	\$ -	\$ 22,419	\$ 47,012

Account Number	Description	2018-19 Actual	2019-20 Actual	Audited	Budget 2021-22	Mid-Year Adjustment 2021-22	Year-End Adjustment 2021-22	Projected Budget 2021-22	Budget 2022-23
				As of: 2020-21 Actual					
Fire Station #52									
190-000-5040	Assessment Fees	\$ 1,008,529	\$ 1,092,447	\$ 1,197,629	\$ 1,125,370	\$ -	\$ -	\$ 1,125,370	\$ 1,346,155
190-405-5794	Salary Reimbursement	-	-	-	-			-	20,000
190-000-5795	Miscellaneous Reimbursement	-	-	621	-			-	2,000
190-000-5801	Salary Reimb - Fire Dept	163,078	28,578	94,155	30,000		29,726	59,726	45,000
190-998-5901	From General Fund	-	-	397,330	-		13,200	13,200	-
190-998-5902	From ARPA Grant Fund	-	-	-	-			-	660,000
190-998-5918	From Fund 189	400,000	500,000	500,000	500,000			500,000	500,000
190-998-5919	From Fund 188 CFD 2015-2	80,000	85,000	80,000	85,000			85,000	85,000
190	Total Revenue	\$ 1,651,607	\$ 1,706,025	\$ 2,269,735	\$ 1,740,370	\$ -	\$ 42,926	\$ 1,783,296	\$ 2,658,155
Expenses									
190-405-6001	Salaries & Wages, Full-Time	\$ 854,632	\$ 933,799	\$ 999,879	\$ 1,024,473	\$ (91,938)	\$ 53,349	\$ 985,884	\$ 1,205,198
190-405-6005	Overtime - Suppression	215,356	440,613	697,108	388,487	301,992		690,480	402,799
190-405-6006	Overtime - Strike Team	129,244	21,260	32,465	93,000	25,915		118,915	100,000
190-405-6007	Overtime - Training	3,993	1,596	1,295	8,500	5,357		13,857	13,857
190-405-6008	Overtime - Special Operations	7,212	2,167	1,304	7,000	252		7,252	7,252
190-405-6009	Salaries & Wages, COVID 19	-	2,012	9,519	-	-		-	-
190-405-6011	Leave Payout	-	5,488	267	11,956	16,158		28,114	7,161
190-405-6015	Holiday Pay	31,371	32,589	35,589	38,041	(966)		37,075	30,792
190-405-6020	Uniform Allowance	9,264	9,554	10,160	10,190	(317)		9,872	7,467
190-405-6100	FICA/Medicare - Employer	16,513	18,290	23,353	21,361	1,634		23,007	23,975
190-405-6105	Retirement	204,120	215,907	246,955	291,766	(47,062)	105	244,810	290,904
190-405-6106	HRA	30,414	33,352	41,666	41,673	(15,212)		26,461	20,026
190-405-6110	Worker's Compensation	170,427	172,443	221,046	115,829	60,711	69	176,608	127,052
190-405-6115	Unemployment	596	142	-	142	(71)		71	-
190-405-6120	Medical Insurance	204,099	199,463	218,375	226,462	(25,642)		200,820	206,358
190-405-6123	Post Retirement Medical Insurance	13,249	13,916	15,208	9,962	326		10,289	8,744
190-405-6125	Dental Insurance	20,781	17,439	20,272	28,445	(3,940)		24,506	22,183
190-405-6130	Vision Insurance	3,412	3,380	3,422	3,558	(480)		3,078	3,123
190-405-6135	Life Insurance	4,503	4,544	5,173	5,065	(944)		4,121	4,105
190-405-6145	Tuition Reimbursement	2,754	527	705	11,000	(5,500)		5,500	6,000
190-405-6155	Def. Compensation	759	682	-	-	-		-	-
190-405	Total Salary & Benefits	\$ 1,922,700	\$ 2,129,162	\$ 2,583,759	\$ 2,336,911	\$ 220,273	\$ 53,535	\$ 2,610,719	\$ 2,486,997

Account Number	Description	2018-19 Actual	2019-20 Actual	Audited	Budget 2021-22	Mid-Year Adjustment 2021-22	Year-End Adjustment 2021-22	Projected Budget 2021-22	Budget 2022-23
				As of: 2020-21 Actual					
190-405-6200	Fiscal Service	\$ 6,539	\$ 6,764	\$ 7,014	\$ 6,907	\$ -	\$ -	\$ 6,907	\$ 14,571
190-405-6222	IT Services	71,300	24,004	22,375	24,515			24,515	25,991
190-405-6231	Advance Life Support (ALS)	4,208	6,701	5,280	7,500			7,500	7,500
190-405-6240	General Contract Services	12,442	9,073	28,420	22,490		16,500	38,990	33,259
190-405-6300	Equipment Maintenance	3,108	3,154	4,955	3,500		700	4,200	4,200
190-405-6310	Facility Maintenance	-	-	-	-			-	20,000
190-405-6315	Vehicle Maintenance	29,618	31,977	61,443	20,000		10,000	30,000	20,000
190-405-6400	Office Supplies	399	324	286	1,000			1,000	2,000
190-405-6410	Departmental Supplies	5,747	6,119	8,933	5,500			5,500	7,000
190-405-6415	Small Tools	2,156	1,345	2,127	2,000			2,000	4,000
190-405-6420	Janitorial Supplies	2,391	1,894	1,532	2,500			2,500	2,500
190-405-6425	Fuel	10,913	10,482	10,528	10,000		2,000	12,000	10,000
190-405-6440	Uniforms	1,254	1,583	1,942	2,500			2,500	3,000
190-405-6500	Rents & Leases - Equipment	5,282	4,860	4,809	4,955			4,955	4,961
190-405-6600	Printing	-	-	-	500			500	-
190-405-6605	Advertising	-	-	-	500			500	-
190-405-6610	Training & Travel	4,160	865	6,800	7,000			7,000	9,000
190-405-6612	Community Risk Reduction Program	2,109	2,027	-	3,000			3,000	3,000
190-405-6625	Medical Services	9,982	5,087	2,437	11,770			11,770	9,410
190-405-6700	Telephone	12,079	11,234	11,940	8,000		3,000	11,000	12,000
190-405-6720	Utilities	11,176	10,876	11,127	11,000			11,000	13,000
190-405-6750	Property Tax & Assessments	4,768	4,717	5,055	5,000			5,000	5,000
190-405	Total Operation & Maintenance	\$ 199,631	\$ 143,086	\$ 197,005	\$ 160,136	\$ -	\$ 32,200	\$ 192,336	\$ 210,392
190-405-7501	Computer Equipment	\$ 4,134	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
190-405-7503	Equipment	6,290	16,683	20,742	33,300		20,000	53,300	79,895
190-405-7504	Vehicle	-	-	-	-			-	660,000
190-405-7550	Improvement Expense	-	-	-	-			-	30,500
190-405-7621	Person Protective Equip (Fire)	-	-	-	-	13,200		13,200	13,000
190-405	Total Capital	\$ 10,425	\$ 16,683	\$ 20,742	\$ 33,300	\$ 13,200	\$ 20,000	\$ 66,500	\$ 783,395
190-999-9000	To General Fund	\$ 363,011	\$ -	\$ -	\$ 449,469	\$ -	\$ (449,469)	\$ -	\$ -
190-405	Total Transfers	\$ 363,011	\$ -	\$ -	\$ 449,469	\$ -	\$ (449,469)	\$ -	\$ -
190-405	TOTAL EXPENSES - CFD Sta 52	\$ 2,495,767	\$ 2,288,932	\$ 2,801,505	\$ 2,979,816	\$ 233,473	\$ (343,734)	\$ 2,869,556	\$ 3,480,784
	NET REVENUE VS EXPENSES	\$ (844,160)	\$ (582,907)	\$ (531,770)	\$ (1,239,447)	\$ (233,473)	\$ 386,660	\$ (1,086,260)	\$ (822,629)

Account Number	Description	2018-19 Actual	2019-20 Actual	Audited	Budget 2021-22	Mid-Year Adjustment 2021-22	Year-End Adjustment 2021-22	Projected Budget 2021-22	Budget 2022-23
				As of: 2020-21 Actual					
Public Safety Impact Fee									
408-000-5130	Police Fee	\$ 4,688	\$ 4,830	\$ 20,103	\$ 55,444	\$ -	\$ (20,841)	\$ 34,603	\$ 29,526
408-000-5131	Fire Fee	18,663	457	7,883	140,230		(132,870)	7,360	89,050
408-000-5600	Interest Income	9,408	6,547	2,101	6,547			6,547	2,101
408-000-5795	Reimbursement - Other Agencies	21,025	21,025	21,025	-	21,025		21,025	-
408	Total Revenue	\$ 53,785	\$ 32,859	\$ 51,111	\$ 202,221	\$ 21,025	\$ (153,711)	\$ 69,535	\$ 120,677
Expenses									
408-000-6221	Consulting-Public Safety Facility	\$ 76	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
408	Total Operation & Maintenance	\$ 76	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
408-000-7503	Equipment - Fire	\$ 22,738	\$ 1,868	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
408-000-7614	Fire Station II Improvements	3,395	-	-	-			-	-
408-000-7621	Personal Protective Equip (Fire)	4,859	2,648	-	-			-	-
408	Total Capital	\$ 30,992	\$ 4,516	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
408-000-8000	Principal Expense	\$ 31,810	\$ 32,652	\$ 33,518	\$ -	\$ -	\$ -	\$ -	\$ -
408-000-8100	Interest Expense	2,596	1,754	888	-			-	-
408-000	Total Debt Service	\$ 34,406	\$ 34,406	\$ 34,406	\$ -	\$ -	\$ -	\$ -	\$ -
408	TOTAL EXPENSES - Safety Impact	\$ 65,473	\$ 38,922	\$ 34,406	\$ -	\$ -	\$ -	\$ -	\$ -
NET REVENUE VS EXPENSES		\$ (11,689)	\$ (6,063)	\$ 16,705	\$ 202,221	\$ 21,025	\$ (153,711)	\$ 69,535	\$ 120,677

Account Number	Description	2018-19 Actual	2019-20 Actual	Audited As of: 2020-21 Actual	Budget 2021-22	Mid-Year Adjustment 2021-22	Year-End Adjustment 2021-22	Projected Budget 2021-22	Budget 2022-23
Police - Asset Forfeiture									
320-000-5600	Interest Income	\$ 1,965	\$ 1,718	\$ 471	\$ 1,718	\$ -	\$ -	\$ 1,718	\$ 471
320	Total Revenue	\$ 1,965	\$ 1,718	\$ 471	\$ 1,718	\$ -	\$ -	\$ 1,718	\$ 471
NET REVENUE VS EXPENSES		\$ 1,965	\$ 1,718	\$ 471	\$ 1,718	\$ -	\$ -	\$ 1,718	\$ 471
GRAND TOTAL EXPENSES		\$ 3,047,167	\$ 2,919,095	\$ 3,422,252	\$ 3,571,311	\$ 233,473	\$ (343,734)	\$ 3,461,051	\$ 4,072,257
TOTAL REVENUE		\$ 2,291,672	\$ 2,344,061	\$ 2,933,806	\$ 2,567,036	\$ 21,025	\$ (110,785)	\$ 2,477,276	\$ 3,429,125
NET REVENUE VS EXPENSES		\$ (755,494)	\$ (575,035)	\$ (488,446)	\$ (1,004,275)	\$ (212,448)	\$ 232,949	\$ (983,774)	\$ (643,132)



LMD / BAD / GATEWAY FUNDS

LANDSCAPE MAINTENANCE/BENEFIT/GATEWAY DISTRICT ASSESSMENTS 2022-2023

Account Number	Description	2018-19 Actual	2019-20 Actual	Audited As of: 2020-21 Actual	Budget 2021-22	Mid-Year Adjustment 2021-22	Year-End Adjustment 2021-22	Projected Budget 2021-22	Budget 2022-23
Landscaping Assessment Districts (LMD)									
175-000-5041	Country Hollow - LMD	\$ 1,173	\$ 1,217	\$ 1,227	\$ 1,254	\$ -	\$ -	\$ 1,254	\$ 1,293
175-000-5042	Heartland Ranch - LMD	159,225	161,401	164,328	169,570			169,570	174,928
175-000-5043	Heartland Ranch Overlay	15,357	15,259	15,659	16,224			16,224	16,737
175-000-5044	Keystone Bus Park - LMD	203,685	199,475	216,147	226,692			226,692	233,855
175-000-5045	Kinshire Estates - LMD	3,200	3,200	3,152	3,323			3,323	3,428
175-000-5046	Miraggio - LMD	18,575	21,246	20,982	21,644			21,644	22,327
175-000-5047	Patterson Estates - LMD	11,787	7,032	12,229	12,250			12,250	12,637
175-000-5048	Patterson Gardens - LMD	492,993	502,484	546,466	558,165			558,165	575,803
175-000-5049	Shirepark Estates - LMD	8,104	8,104	8,055	8,401			8,401	8,667
175-000-5050	Sutter Pointe - LMD	68,975	68,725	87,600	89,981			89,981	92,825
175-000-5051	Walker Ranch/Creekside - LMD	583,529	593,148	622,512	634,138			634,138	654,177
175-000-5052	Walnut Square - LMD	4,339	4,339	4,339	4,496			4,496	4,638
175-000-5053	Keystone Annex-McShane - LMD	52,225	52,225	52,225	53,833			53,833	55,534
175-000-5600	Interest Income	13,489	12,247	2,448	12,247			12,247	2,448
175	Total Revenue	\$ 1,636,657	\$ 1,650,101	\$ 1,757,370	\$ 1,812,218	\$ -	\$ -	\$ 1,812,218	\$ 1,859,299
Expenses									
175-000	Total Salary & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
175-000-6425	Fuel	\$ 10,831	\$ 8,855	\$ 15,237	\$ -	\$ 9,155	\$ 8,384	\$ 17,538	\$ 15,237
175-000-6740	Utilities - Roundabouts			8	-			-	-
175-000	Total Operation & Maintenance	\$ 10,831	\$ 8,855	\$ 15,246	\$ -	\$ 9,155	\$ 8,384	\$ 17,538	\$ 15,237

Account Number	Description	2018-19 Actual	2019-20 Actual	Audited As of: 2020-21 Actual	Budget 2021-22	Mid-Year Adjustment 2021-22	Year-End Adjustment 2021-22	Projected Budget 2021-22	Budget 2022-23
175-000-6750	Country Hollow - LMD	\$ 383	\$ 425	\$ 399	\$ 982	\$ -	\$ -	\$ 982	\$ 1,013
175-000-6751	Heartland Ranch - LMD	16,542	15,756	15,959	130,271			130,271	134,388
175-000-6752	Heartland Ranch Overlay	2,662	4,263	3,033	15,350			15,350	15,836
175-000-6753	Keystone Bus Park - LMD	239,193	335,399	351,037	263,712			263,712	272,046
175-000-6754	Kinshire Estates - LMD	572	540	579	3,068			3,068	3,165
175-000-6755	Miraggio - LMD	14,031	13,655	12,305	22,570			22,570	23,283
175-000-6756	Patterson Estates - LMD	3,885	11,826	11,857	14,767			14,767	15,234
175-000-6757	Patterson Gardens - LMD	492,139	565,446	539,495	558,167			558,167	575,805
175-000-6759	Shirepark Estates - LMD	808	7,432	6,712	9,808			9,808	10,118
175-000-6760	Sutter Pointe - LMD	87,363	96,353	97,887	100,284			100,284	103,453
175-000-6762	Walker Ranch - LMD	542,488	602,921	571,970	644,675			644,675	665,047
175-000-6763	Walnut Square - LMD	4,427	4,774	1,626	5,361			5,361	5,530
175-000-6764	Keystone Annex-McShane - LMD	47,619	50,441	50,690	84,025			84,025	86,680
175	Total Operation & Maintenance	\$ 1,452,111	\$ 1,709,231	\$ 1,663,548	\$ 1,853,042	\$ -	\$ -	\$ 1,853,042	\$ 1,911,598
175-999-9000	Transfers to General fund	\$ -	\$ -	\$ -	98,202	\$ -	(63,348)	34,854	27,000
175-999-9001	Transfers to Garbage			-	-	13,000		13,000	-
175	Total Transfers	\$ -	\$ -	\$ -	\$ 98,202	\$ 13,000	\$ (63,348)	\$ 47,854	\$ 27,000
175	TOTAL EXPENSES - LMD	\$ 1,462,942	\$ 1,718,086	\$ 1,678,794	\$ 1,951,244	\$ 22,155	\$ (54,964)	\$ 1,918,434	\$ 1,953,835
175	NET REVENUE VS EXPENSES	\$ 173,715	\$ (67,985)	\$ 78,576	\$ (139,026)	\$ (22,155)	\$ 54,964	\$ (106,217)	\$ (94,537)

Account Number	Description	2018-19 Actual	2019-20 Actual	Audited As of: 2020-21 Actual	Budget 2021-22	Mid-Year Adjustment 2021-22	Year-End Adjustment 2021-22	Projected Budget 2021-22	Budget 2022-23
Benefit Assessment Districts (BAD)									
176-000-5041	Country Hollow BAD	\$ 4,203	\$ 4,361	\$ 4,237	\$ 4,504	\$ -	\$ -	\$ 4,504	\$ 4,647
176-000-5042	Golden Estates - BAD	6,853	7,089	7,088	7,254			7,254	7,484
176-000-5043	Heartland Ranch - BAD	68,342	69,273	70,541	72,806			72,806	75,107
176-000-5045	Keystone Bus Park - BAD	55,856	54,240	54,264	56,848			56,848	58,644
176-000-5046	Kinshire Estates - BAD	2,688	2,710	2,688	2,795			2,795	2,884
176-000-5047	Miraggio - BAD	3,698	4,145	4,089	4,239			4,239	4,373
176-000-5048	Patterson Estates I - BAD	4,176	4,195	4,372	4,348			4,348	4,485
176-000-5049	Patterson Estates III - BAD	667	5,734	667	713			713	735
176-000-5050	Patterson Estates IV - BAD	5,610	5,867	5,821	5,857			5,857	6,042
176-000-5051	Patterson Gardens - BAD	116,567	116,757	117,400	119,664			119,664	123,446
176-000-5053	Shirepark Estates - BAD	6,178	6,178	6,140	6,411			6,411	6,613
176-000-5054	Springshire Estates - BAD	1,367	1,345	1,345	1,412			1,412	1,456
176-000-5055	Sutter Pointe - BAD	12,652	12,982	13,477	13,855			13,855	14,293
176-000-5056	Walker Ranch/Creekside - BAD	148,709	152,158	159,348	162,348			162,348	167,479
176-000-5057	Walnut Square - BAD	2,616	2,616	2,616	2,721			2,721	2,807
176-000-5058	Weber Estates - BAD	1,754	1,754	1,754	1,833			1,833	1,891
176-000-5059	Yorkshire Estates - BAD	1,016	677	1,060	1,142			1,142	1,178
176-000-5060	Yorkshire Estates II - BAD	287	670	265	308			308	318
176-000-5064	Mahaffey Plaza	4,659	1,495	1,541	1,613			1,613	1,664
176-000-5065	Patterson Plaza (Annexation)	7,003	7,003	7,003	7,241			7,241	7,470
176-000-5066	Keystone Anne (Mc Shane)	13,560	13,560	13,560	13,997			13,997	14,439
176-000-5067	Patterson Gardens - BAD Lot E	3,462	3,423	3,471	3,632			3,632	3,747
176-000-5600	Interest Income	32,331	26,191	8,786	26,191			26,191	8,786
176	Total Revenue	\$ 504,252	\$ 504,428	\$ 491,533	\$ 521,732	\$ -	\$ -	\$ 521,732	\$ 519,986

Account Number	Description	2018-19 Actual	2019-20 Actual	Audited As of: 2020-21 Actual	Budget 2021-22	Mid-Year Adjustment 2021-22	Year-End Adjustment 2021-22	Projected Budget 2021-22	Budget 2022-23
176-000-6200	Fiscal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
176-000-6750	Country Hollow BAD	3,313	2,585	2,568	5,604			5,604	5,781
176-000-6751	Golden Estates - BAD	7,722	4,340	5,100	7,048			7,048	7,271
176-000-6752	Heartland Ranch - BAD	36,375	35,637	35,206	70,014			70,014	72,226
176-000-6754	Keystone Bus Park - BAD	14,557	15,087	12,926	85,004			85,004	87,690
176-000-6755	Kinshire Estates - BAD	2,832	2,297	1,915	2,729			2,729	2,816
176-000-6756	Miraggio - BAD	1,535	1,740	4,274	3,276			3,276	3,380
176-000-6757	Patterson Estates I - BAD	4,354	5,277	3,712	4,673			4,673	4,821
176-000-6758	Patterson Estates III - BAD	662	827	402	746			746	770
176-000-6759	Patterson Estates IV - BAD	6,976	5,273	3,536	7,400			7,400	7,633
176-000-6760	Patterson Gardens - BAD	66,648	60,426	64,140	155,380			155,380	160,290
176-000-6761	Patterson Gardens - BAD Lot E	3,965	3,609	3,194	3,338			3,338	3,444
176-000-6762	Shirepark Estates - BAD	3,730	3,587	4,185	6,264			6,264	6,462
176-000-6763	Springshire Estates - BAD	1,852	1,574	972	1,248			1,248	1,287
176-000-6764	Sutter Pointe - BAD	6,225	6,485	9,634	15,028			15,028	15,503
176-000-6765	Walker Ranch/Creekside - BAD	78,904	73,270	76,956	133,764			133,764	137,991
176-000-6766	Walnut Square - BAD	2,039	2,007	2,007	2,256			2,256	2,328
176-000-6767	Weber Estates - BAD	1,945	2,167	1,122	2,058			2,058	2,123
176-000-6768	Yorkshire Estates - BAD	927	1,115	688	922			922	951
176-000-6769	Yorkshire Estates II - BAD	194	236	125	245			245	253
176-000-6771	The Villages	434	441	433	450			450	464
176-000-6772	Mahaffey Plaza	1,079	960	959	1,135			1,135	1,171
176-000-6773	Patterson Plaza -Annexation 1 BAD	1,723	1,360	1,363	10,352			10,352	10,680
176-000-6774	Keystone Anne (Mc Shane)	6,625	6,504	6,547	22,276			22,276	22,980
176	Total Operation & Maintenance	\$ 254,617	\$ 236,804	\$ 241,963	\$ 541,211	\$ -	\$ -	\$ 541,211	\$ 558,313
176-999-9001	To Street Fund	\$ -	\$ -	\$ 350,648	\$ 854,972	\$ -	\$ (778,332)	\$ 76,640	\$ 802,667
176-999-9009	To Sewer Fund	-	-	25,099	77,000			77,000	37,102
176	Total Transfers	\$ -	\$ -	\$ 375,747	\$ 931,972	\$ -	\$ (778,332)	\$ 153,640	\$ 839,770
176	TOTAL EXPENSES - BAD	\$ 254,617	\$ 236,804	\$ 617,710	\$ 1,473,183	\$ -	\$ (778,332)	\$ 694,851	\$ 1,398,083
176	NET REVENUE VS EXPENSES	\$ 249,636	\$ 267,624	\$ (126,177)	\$ (951,451)	\$ -	\$ 778,332	\$ (173,119)	\$ (878,097)

Account Number	Description	2018-19 Actual	2019-20 Actual	Audited As of: 2020-21 Actual	Budget 2021-22	Mid-Year Adjustment 2021-22	Year-End Adjustment 2021-22	Projected Budget 2021-22	Budget 2022-23
Gateway Assessments									
177-000-5061	Assessments	\$ 8,499	\$ 8,499	\$ 8,499	\$ 8,758	\$ -	\$ -	\$ 8,758	\$ 9,034
177-000-5600	Interest	322	210	27	210			210	27
177	Total Revenue	\$ 8,821	\$ 8,709	\$ 8,527	\$ 8,968	\$ -	\$ -	\$ 8,968	\$ 9,062
Expenses									
177-000-6200	Fiscal Services	\$ 400	\$ 400	\$ 400	\$ 400	\$ -	\$ -	\$ 400	\$ 413
177-000-6770	Gateway Expense	4,525	11,145	20,711	13,236			13,236	13,654
177-999-9000	Transfer General Fund Costs	4,404	4,404	4,059	-			-	-
177-999-9001	To Sewer	-	-	-	-			-	2,678
177	Total Operation & Maintenance	\$ 9,329	\$ 15,949	\$ 25,170	\$ 13,636	\$ -	\$ -	\$ 13,636	\$ 16,745
177	TOTAL EXPENSES - Gateway Asses	\$ 9,329	\$ 15,949	\$ 25,170	\$ 13,636	\$ -	\$ -	\$ 13,636	\$ 16,745
177	NET REVENUE VS EXPENSES	\$ (507)	\$ (7,240)	\$ (16,643)	\$ (4,669)	\$ -	\$ -	\$ (4,669)	\$ (7,683)
178	CFD 2013-1 (Non-Residential Maintenance Service)								
178-000-5040	Assessment Fees	\$ 171,265	\$ 193,107	\$ 203,098	\$ 199,875	\$ -	\$ -	\$ 199,875	\$ 219,300
178-000-5600	Interest Income	4,755	4,175	1,351	4,175			4,175	1,351
178-000-5009	Admin Fee	15,865	-	-	-			-	-
	Total Revenue	\$ 191,885	\$ 197,281	\$ 204,450	\$ 204,050	\$ -	\$ -	\$ 204,050	\$ 220,651
Expenses									
178-000-6200	Fiscal Services	\$ 2,195	\$ 2,344	\$ 2,398	\$ 2,562	\$ -	\$ -	\$ 2,562	\$ 2,604
178-000-6310	Facility Maintenance	-	4,917	-	-			-	-
178-000-6320	Streetlight Maintenance	-	-	-	2,000			2,000	2,000
178-000-6410	Departmental Supplies	1,276	-	-	-			-	-
178-000-6710	Utilities - Building	22,881	108,323	17,256	32,424			32,424	17,801
178-000-6720	Utilities - Lights	410	413	409	400			400	400
178-000-6725	Utilities - Traffic Signals	-	-	712	-			-	-
178-000-6735	Utilities - Storm Lift Gate	31,470	6,292	9,234	-	3,915	3,723	7,638	10,000
178-000-6750	Mahaffey Plaza Area	605	752	860	-			-	-
178-000-6751	Westridge Business Park	-	-	442	-			-	-
178-000-6752	Arambel Business Park	-	-	442	-			-	-
178	Total Operation & Maintenance	\$ 58,838	\$ 123,042	\$ 31,754	\$ 37,386	\$ 3,915	\$ 3,723	\$ 45,024	\$ 32,805

Account Number	Description	2018-19 Actual	2019-20 Actual	Audited	Budget 2021-22	Mid-Year Adjustment 2021-22	Year-End Adjustment 2021-22	Projected Budget 2021-22	Budget 2022-23
				As of: 2020-21 Actual					
178-999-6800	Transfers to General fund	\$ 15,865	\$ -	\$ -	\$ 77,986	\$ -	\$ (45,813)	\$ 32,173	\$ -
178-999-6801	Transfers to Sewer Fund	11,396	-	-	76,000			76,000	-
178-999-6802	Transfers to Street Fund	-	70,000	96,636	-			-	-
178-999-9003	To Garbage fund	-	-	-	7,500	13,000		20,500	-
178	Total Transfers	\$ 27,261	\$ 70,000	\$ 96,636	\$ 161,486	\$ 13,000	\$ (45,813)	\$ 128,673	\$ -
178	TOTAL EXPENSES - CFD 2013-1	\$ 86,100	\$ 193,042	\$ 128,390	\$ 198,872	\$ 16,915	\$ (42,089)	\$ 173,697	\$ 32,805
178	NET REVENUE VS EXPENSES	\$ 105,785	\$ 4,240	\$ 76,060	\$ 5,178	\$ (16,915)	\$ 42,089	\$ 30,352	\$ 187,846
179	Village of Patterson (CFD 2018-2) (Residential Maintenance Service)								
179-000-5040	Assessment Fees	\$ -	\$ -	\$ 99,195	\$ 28,217	\$ -	\$ 59,480	\$ 87,697	\$ 222,286
179-000-5600	Interest Income	441	292	118	292			292	118
	Total Revenue	\$ 441	\$ 292	\$ 99,314	\$ 28,509	\$ -	\$ 59,480	\$ 87,989	\$ 222,405
	Expenses								
179-000-6200	Fiscal Services	\$ 1,438	\$ 2,153	\$ 2,355	\$ 2,170	\$ -	\$ -	\$ 2,170	\$ 2,589
179-000-6300	Equipment Maintenance	524	-	-	-			-	-
179-000-6710	Utilities - Building	-	-	4,540	-	3,256		3,256	4,683
179-000-6720	Utilities - Lights	-	-	3,155	-	1,275	1,269	2,544	7,000
	Total Operation & Maintenance	\$ 1,961	\$ 2,153	\$ 10,050	\$ 2,170	\$ 4,532	\$ 1,269	\$ 7,970	\$ 14,272
179-999-9000	Transfer to Sewer Fund	\$ -	\$ -	\$ -	\$ 11,000	\$ -	\$ -	\$ 11,000	\$ -
179-999-9001	Transfer to General Fund	-	-	-	115,810		(75,593)	40,217	-
179-999-9002	To Garbage fund	-	-	-	7,500			7,500	-
179	Total Transfers	\$ -	\$ -	\$ -	\$ 134,310	\$ -	\$ (75,593)	\$ 58,717	\$ -
179	TOTAL EXPENSES - VOP CFD 2018-2	\$ 1,961	\$ 2,153	\$ 10,050	\$ 136,480	\$ 4,532	\$ (74,325)	\$ 66,687	\$ 14,272
179	NET REVENUE VS EXPENSES	\$ (1,520)	\$ (1,860)	\$ 89,264	\$ (107,971)	\$ (4,532)	\$ 133,804	\$ 21,302	\$ 208,133
	GRAND TOTAL EXPENSES	\$ 1,814,948	\$ 2,166,033	\$ 2,460,113	\$ 3,773,415	\$ 43,601	\$ (949,710)	\$ 2,867,306	\$ 3,415,741
	TOTAL REVENUE	\$ 2,342,057	\$ 2,360,811	\$ 2,561,193	\$ 2,575,476	\$ -	\$ 59,480	\$ 2,634,956	\$ 2,831,402
	NET REVENUE VS EXPENSES	\$ 527,108	\$ 194,778	\$ 101,080	\$ (1,197,939)	\$ (43,601)	\$ 1,009,190	\$ (232,350)	\$ (584,339)



ASSESSMENTS FUNDS

ASSESSMENTS 2022-2023

Account Number	Description	2018-19 Actual	2019-20 Actual	Audited	Budget 2021-22	Mid-Year Adjustment 2021-22	Year-End Adjustment 2021-22	Projected Budget 2021-22	Budget 2022-23
				As of: 2020-21 Actual					
Community Facilities District (2018-1)									
Villages of Patterson Infrastructure									
180-000-5008	Mello Roos - Assessment Prepay	\$ -	\$ -	\$ 327,237	\$ -	\$ 347,092	\$ 378,510	\$ 725,602	\$ -
180-000-5050	Assessment Fees -VOP	-	-	84,829	87,665	-	58,350	146,015	90,435
180-000-5300	Administration Fee	5,203	166	2,471	4,121	15,000	-	19,121	19,251
180-000-5600	Interest Income	-	-	626	100	-	-	100	626
180-000-5850	Bond Proceeds	-	-	-	-	4,911,000	-	4,911,000	-
180	Total Revenue	\$ 5,203	\$ 166	\$ 418,118	\$ 91,886	\$ 5,273,092	\$ 436,860	\$ 5,801,838	\$ 110,313
Expenses									
180-000-6200	Fiscal Services	\$ -	\$ -	\$ 16,614	\$ 12,982	\$ -	\$ 4,334	\$ 17,316	\$ 33,011
180-000-6899	Misc Admin Expenses	-	-	298	-	-	-	-	-
180	Total Operation & Maintenance	\$ -	\$ -	\$ 16,912	\$ 12,982	\$ -	\$ 4,334	\$ 17,316	\$ 33,011
180-999-9013	Transfer to Sewer CIP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000,000
180	Total Transfer Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000,000
180-000-8000	Principal Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000
180-000-8100	Interest Expense	-	-	-	-	-	-	-	175,850
180-000-8200	Cost of Issuance	-	-	-	-	260,893	2,300	263,193.00	-
180-000-8205	Underwriter's Discount	-	-	-	-	-	-	-	675
180-000-8210	Call Premium Payment	-	-	-	-	-	-	-	8,108
180	Total Debt Service	\$ -	\$ -	\$ -	\$ -	\$ 260,893	\$ 2,300	\$ 263,193	\$ 234,633
180	TOTAL EXPENSES - Village of Patterson	\$ -	\$ -	\$ 16,912	\$ 12,982	\$ 260,893	\$ 6,634	\$ 280,509	\$ 4,267,644
180	NET REVENUE VS EXPENSES	\$ 5,203	\$ 166	\$ 401,206	\$ 78,905	\$ 5,012,199	\$ 430,226	\$ 5,521,330	\$ (4,157,331)

Account Number	Description	2018-19 Actual	2019-20 Actual	Audited As of: 2020-21 Actual	Budget 2021-22	Mid-Year Adjustment 2021-22	Year-End Adjustment 2021-22	Projected Budget 2021-22	Budget 2022-23
West Patterson Business Park CFD 2005-1									
191-000-5050	Assessment Fees Keystone	\$ 632,105	\$ 608,612	\$ 643,247	\$ 741,049	\$ -	\$ -	\$ 741,049	\$ 764,466
191-000-5602	Delinquency Penalty-10 Percent	1,661	-	359	-	-	-	-	-
191-000-5300	Administration Fee	-	-	-	-	15,000	-	15,000	-
191-000-5600	Interest Income	40,798	25,184	11,448	25,184	-	-	25,184	11,448
191-000-5850	Bond Proceeds	-	-	-	-	7,418,637	-	7,418,637	-
191	Total Revenue	\$ 674,564	\$ 633,796	\$ 655,055	\$ 766,233	\$ 7,433,637	\$ -	\$ 8,199,870	\$ 775,915
Expenses									
191-000-6200	Fiscal Services	\$ 6,876	\$ 6,338	\$ 8,053	\$ 15,455	\$ -	\$ -	\$ 15,455	\$ 21,457
191-000-6899	Misc Admin Expenses	28	29	29	30	-	-	30	92
191	Total Operation & Maintenance	\$ 6,904	\$ 6,367	\$ 8,082	\$ 15,484	\$ -	\$ -	\$ 15,484	\$ 21,549
191-999-9012	To Streets	\$ -	\$ 224,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000
191-999-9013	Transfer to Sewer CIP	1,997,871	1,648,115	155,744	-	-	-	-	6,000,000
191-999-9014	Transfer to Water Capital Fund	1,852,666	-	-	-	-	-	-	-
191	Total Transfers Out	\$ 3,850,537	\$ 1,872,115	\$ 155,744	\$ -	\$ -	\$ -	\$ -	\$ 6,500,000
191-000-8000	Principal Expense	\$ 65,000	\$ 80,000	\$ 90,000	\$ 100,000	\$ -	\$ -	\$ 100,000	\$ 140,000
191-000-8100	Interest Expense	409,338	407,606	405,369	402,506	-	-	402,506	662,013
191-000-8200	Cost of Issuance	-	-	-	-	306,000	-	306,000	-
191-000-8205	Underwriter's Discount	-	-	-	-	-	-	-	1,028
191-000-8210	Call Premium Payment	-	-	-	-	-	-	-	11,339
191	Total Debt Service	\$ 474,338	\$ 487,606	\$ 495,369	\$ 502,506	\$ 306,000	\$ -	\$ 808,506	\$ 814,379
191	TOTAL EXPENSES - W Patterson	\$ 4,331,779	\$ 2,366,088	\$ 659,195	\$ 517,990	\$ 306,000	\$ -	\$ 823,990	\$ 7,335,928
191	NET REVENUE VS EXPENSES	\$ (3,657,214)	\$ (1,732,292)	\$ (4,140)	\$ 248,243	\$ 7,127,637	\$ -	\$ 7,375,880	\$ (6,560,014)

Account Number	Description	2018-19 Actual	2019-20 Actual	Audited As of: 2020-21 Actual	Budget 2021-22	Mid-Year Adjustment 2021-22	Year-End Adjustment 2021-22	Projected Budget 2021-22	Budget 2022-23
Community Facilities District (2015-1) Arambel-KDN									
192-000-5050	Assessment Fees Arambel-KDN	\$ 262,843	\$ 266,861	\$ 280,337	\$ 326,047	\$ -	\$ -	\$ 326,047	\$ 336,350
192-000-5600	Interest Income	539	878	550	878			878	550
192	Total Revenue	\$ 263,382	\$ 267,739	\$ 280,888	\$ 326,925	\$ -	\$ -	\$ 326,925	\$ 336,901
Expenses									
192-000-6200	Fiscal Services	\$ 3,719	\$ 6,056	\$ 9,056	\$ 11,338	\$ -	\$ -	\$ 11,338	\$ 12,998
192-000-6635	Bank Service Charge	-	80	80	-			-	-
192-000-6899	Misc Admin Expenses	25	25	-	25			25	52
192	Total Operation & Maintenance	\$ 3,744	\$ 6,161	\$ 9,136	\$ 11,363	\$ -	\$ -	\$ 11,363	\$ 13,050
192	Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
192-000-8000	Principal Expense	\$ 15,000	\$ 20,000	\$ 25,000	\$ 35,000	\$ -	\$ -	\$ 35,000	\$ 40,000
192-000-8100	Interest Expense	247,963	247,088	245,963	245,338			245,338	243,588
192-000-8200	Cost of Issuance	63,517	-	-	-			-	-
192	Total Debt Service	\$ 326,479	\$ 267,088	\$ 270,963	\$ 280,338	\$ -	\$ -	\$ 280,338	\$ 283,588
192	TOTAL EXPENSES - W Patterson	\$ 330,223	\$ 273,249	\$ 280,099	\$ 291,701	\$ -	\$ -	\$ 291,701	\$ 296,638
192	NET REVENUE VS EXPENSES	\$ (66,841)	\$ (5,510)	\$ 789	\$ 35,224	\$ -	\$ -	\$ 35,224	\$ 40,263

Account Number	Description	2018-19 Actual	2019-20 Actual	Audited As of: 2020-21 Actual	Budget 2021-22	Mid-Year Adjustment 2021-22	Year-End Adjustment 2021-22	Projected Budget 2021-22	Budget 2022-23
Heartland Assessment District (Local bonds)									
204-000-5008	HR - Assessment Prepay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,523	\$ 1,523	\$ -
204-000-5040	Assessment Fees	627,339	631,031	629,563	648,054	-	-	648,054	646,100
204-000-5600	Interest Income	7,805	3,517	683	3,517			3,517	683
204	Total Revenue	\$ 635,145	\$ 634,549	\$ 630,247	\$ 651,571	\$ -	\$ 1,523	\$ 653,094	\$ 646,784
Expenses									
204-000-6200	Fiscal Services	\$ 29,061	\$ 33,302	\$ 33,301	\$ 59,308	\$ -	\$ -	\$ 59,308	\$ 59,910
204	Total Operation & Maintenance	\$ 29,061	\$ 33,302	\$ 33,301	\$ 59,308	\$ -	\$ -	\$ 59,308	\$ 59,910
204-999-9018	To PPFA 2013 HR Bonds	\$ 521,673	\$ 955,141	\$ 527,556	\$ 520,848	\$ -	\$ -	\$ 520,848	\$ 522,944
204	Total Capital/Transfers	\$ 521,673	\$ 955,141	\$ 527,556	\$ 520,848	\$ -	\$ -	\$ 520,848	\$ 522,944
204	TOTAL EXPENSES - Heartland	\$ 550,734	\$ 988,443	\$ 560,857	\$ 580,156	\$ -	\$ -	\$ 580,156	\$ 582,854
204	NET REVENUE VS EXPENSES	\$ 84,411	\$ (353,894)	\$ 69,390	\$ 71,415	\$ -	\$ 1,523	\$ 72,938	\$ 63,930
PPFA 2013 Heartland Ranch Revenue Bonds									
205-000-5600	Interest Income	\$ 1,320	\$ 3,373	\$ 1,907	\$ 3,373	\$ -	\$ -	\$ 3,373	\$ 1,907
205-000-5601	Interest Income - Local Oblig Bonds	187,029	165,928	143,437	-	65,864		65,864	-
205-998-5924	From HR Local Oblig Bonds	521,673	955,141	527,556	520,848			520,848	522,944
205	Total Revenue	\$ 710,022	\$ 1,124,442	\$ 672,900	\$ 524,221	\$ 65,864	\$ -	\$ 590,085	\$ 524,851
Expenses									
205-000-8000	Principal Expense	\$ 731,325	\$ 757,489	\$ 812,926	\$ 842,270	\$ -	\$ -	\$ 842,270	\$ 885,792
205-000-8100	Interest Expense	311,354	275,225	237,022	196,630			196,630	154,337
205	Total Debt Service	\$ 1,042,679	\$ 1,032,714	\$ 1,049,948	\$ 1,038,900	\$ -	\$ -	\$ 1,038,900	\$ 1,040,129
205-799-7105	HR Non Potable-New Well (Design & Constr)	\$ 57,318	\$ 1,221	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
205	Total Capital/Transfers	\$ 57,318	\$ 1,221	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
205	TOTAL EXPENSES - Heartland PPFA	\$ 1,099,997	\$ 1,033,935	\$ 1,049,948	\$ 1,038,900	\$ -	\$ -	\$ 1,038,900	\$ 1,040,129
205	NET REVENUE VS EXPENSES	\$ (389,975)	\$ 90,507	\$ (377,048)	\$ (514,679)	\$ 65,864	\$ -	\$ (448,815)	\$ (515,278)

Account Number	Description	2018-19 Actual	2019-20 Actual	Audited As of: 2020-21 Actual	Budget 2021-22	Mid-Year Adjustment 2021-22	Year-End Adjustment 2021-22	Projected Budget 2021-22	Budget 2022-23
West Patterson Financing Authority - Local Bonds (2001-01)									
250-000-5007	Mello Roos - Assessment Tax	\$ 5,198,148	\$ 5,206,756	\$ 5,245,182	\$ 5,516,948	\$ -	\$ -	\$ 5,516,948	\$ 5,691,284
250-000-5008	Mello Roos - Assessment Prepay	348,320	169,841	110,356	100,000	38,633	78,168	216,801	100,000
250-000-5600	Interest Income	115,901	160,333	72,530	160,333			160,333	72,530
250-000-5602	Delinquent Penalty	15,840	10,562	110,838	15,000			15,000	15,000
250-000-5713	Proceeds from Sale of Property	1,100,000	-	-	-			-	-
250-998-5900	From PPFA CFD2001-1 Revenue Bonds	-	-	-	500,000			500,000	1,000,000
250	Total Revenue	\$ 6,778,210	\$ 5,547,491	\$ 5,538,907	\$ 6,292,281	\$ 38,633	\$ 78,168	\$ 6,409,082	\$ 6,878,814
Expenses									
250-000-6899	Misc Admin Expenses	\$ 569	\$ 653	\$ 571	\$ 588	\$ -	\$ -	\$ 588	\$ 589
250	Total Operation & Maintenance	\$ 569	\$ 653	\$ 571	\$ 588	\$ -	\$ -	\$ 588	\$ 589
250-000-8000	Principal Expense	\$ 1,389,751	\$ 1,638,483	\$ 1,571,445	\$ 1,576,843	\$ 50,000	\$ -	\$ 1,626,843	\$ 1,730,557
250-000-8100	Interest Expense	3,937,983	3,845,341	3,745,572	3,647,072			3,647,072	3,532,671
250	Total Debt Service	\$ 5,327,734	\$ 5,483,824	\$ 5,317,017	\$ 5,223,915	\$ 50,000	\$ -	\$ 5,273,915	\$ 5,263,228
250-799-7124	Public Safety Facility - Building	\$ -	\$ 66,000	\$ 23,000	\$ 1,700,000	\$ -	\$ -	\$ 1,700,000	\$ 2,000,000
250	Total Capital/Transfers	\$ -	\$ 66,000	\$ 23,000	\$ 1,700,000	\$ -	\$ -	\$ 1,700,000	\$ 2,000,000
250-000-8210	Call Premium	\$ 7,350	\$ 10,217	\$ 3,999	\$ 8,160	\$ -	\$ -	\$ 8,160	\$ 8,160
	Total Debt Service	\$ 7,350	\$ 10,217	\$ 3,999	\$ 8,160	\$ -	\$ -	\$ 8,160	\$ 8,160
250	TOTAL EXPENSES - WPFA Local Bonds	\$ 5,335,653	\$ 5,560,694	\$ 5,344,587	\$ 6,932,663	\$ 50,000	\$ -	\$ 6,982,663	\$ 7,271,977
250	NET REVENUE VS EXPENSES	\$ 1,442,557	\$ (13,203)	\$ 194,320	\$ (640,382)	\$ (11,367)	\$ 78,168	\$ (573,581)	\$ (393,163)

Account Number	Description	2018-19 Actual	2019-20 Actual	Audited As of: 2020-21 Actual	Budget 2021-22	Mid-Year Adjustment 2021-22	Year-End Adjustment 2021-22	Projected Budget 2021-22	Budget 2022-23
Patterson Public Financing Authority - Revenue Bonds 2013 (CFD 2001-01)									
252-000-5600	Interest Income	\$ 18,973	\$ 12,230	\$ 106	\$ 12,230	\$ -	\$ -	\$ 12,230	\$ 106
252-000-5601	Interest Income - Local Oblig Bonds	3,945,332	3,951,084	3,654,046	3,647,072			3,647,072	3,532,671
252	Total Revenue	\$ 3,964,305	\$ 3,963,315	\$ 3,654,151	\$ 3,659,302	\$ -	\$ -	\$ 3,659,302	\$ 3,532,777
Expenses									
252-799-7053	Community Complex Parking Lot - Expansion	\$ 603,351	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
252-999-9000	To CFD2001-1 WPFA Local Bonds	-	-	-	500,000			500,000	1,000,000
252	Total Capital/Transfers	\$ 603,351	\$ -	\$ -	\$ 500,000	\$ -	\$ -	\$ 500,000	\$ 1,000,000
252-000-8000	Principal Expense	\$ 1,670,000	\$ 1,905,000	\$ 1,825,000	\$ 1,800,000	\$ 50,000	\$ -	\$ 1,850,000	\$ 1,930,000
252-000-8100	Interest Expense	3,670,259	3,592,050	3,510,188	3,432,112			3,432,112	3,333,741
252	Total Debt Service	\$ 5,340,259	\$ 5,497,050	\$ 5,335,188	\$ 5,232,112	\$ 50,000	\$ -	\$ 5,282,112	\$ 5,263,741
252	TOTAL EXPENSES - PPFA Authority Bonds	\$ 5,943,611	\$ 5,497,050	\$ 5,335,188	\$ 5,732,112	\$ 50,000	\$ -	\$ 5,782,112	\$ 6,263,741
252	NET REVENUE VS EXPENSES	\$ (1,979,306)	\$ (1,533,735)	\$ (1,681,036)	\$ (2,072,810)	\$ (50,000)	\$ -	\$ (2,122,810)	\$ (2,730,964)
Heartland Ranch Infrastructure									
710-000-5600	Interest Income	\$ 724	\$ 531	\$ 171	\$ 531	\$ -	\$ -	\$ 531	\$ 171
710	Total Revenue	\$ 724	\$ 531	\$ 171	\$ 531	\$ -	\$ -	\$ 531	\$ 171
710	TOTAL EXPENSES - Heartland Ranch Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
710	NET REVENUE VS EXPENSES	\$ 724	\$ 531	\$ 171	\$ 531	\$ -	\$ -	\$ 531	\$ 171
	GRAND TOTAL EXPENSES	\$ 17,591,996	\$ 15,719,459	\$ 13,246,785	\$ 15,106,504	\$ 666,893	\$ 6,634	\$ 15,780,031	\$ 27,058,910
	TOTAL REVENUE	\$ 13,031,555	\$ 12,172,029	\$ 11,850,437	\$ 12,312,950	\$ 12,811,226	\$ 516,551	\$ 25,640,727	\$ 12,806,525
	NET REVENUE VS EXPENSES	\$ (4,560,441)	\$ (3,547,430)	\$ (1,396,348)	\$ (2,793,554)	\$ 12,144,333	\$ 509,917	\$ 9,860,695	\$ (14,252,385)



STREET PROJECT FUNDS

STREET PROJECTS 2022-2023

Account Number	Description	2018-19 Actual	2019-20 Actual	Audited As of: 2020-21 Actual	Budget 2021-22	Mid-Year Adjustment 2021-22	Year-End Adjustment 2021-22	Projected Budget 2021-22	Budget 2022-23
Gas Tax Fund									
325-000-5220	Gas Tax 2105	\$ 133,144	\$ 122,064	\$ 119,479	\$ 136,791	\$ -	\$ -	\$ 136,791	\$ 137,834
325-000-5221	Gas Tax 2106	84,463	73,386	73,169	83,447			83,447	83,042
325-000-5222	Gas Tax 2107	167,927	154,731	161,695	174,077			174,077	187,838
325-000-5223	Gas Tax 2107.5	10,000	5,000	5,000	5,000			5,000	5,000
325-000-5224	Gas Tax 2103	84,543	169,555	160,904	209,929			209,929	197,620
325-000-5225	Gas Tax SB1	469,878	438,305	427,758	464,460			464,460	482,684
325-000-5600	Interest Income	452	1,949	1,685	1,949			1,949	1,685
325	Total Revenue	\$ 950,407	\$ 964,991	\$ 949,690	\$ 1,075,653	\$ -	\$ -	\$ 1,075,653	\$ 1,095,703
Expenses									
325-000-7560	Machinery & Equipment Expense	\$ -	-	-	\$ -	\$ -	\$ -	\$ -	-
325	Total Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
325-999-9000	To General Fund	\$ 325,000	\$ 485,000	\$ 300,000	\$ 300,000	\$ -	\$ -	\$ 300,000	\$ 300,000
325-999-9012	To Street Projects Fund	548,550	257,951	616,436	1,235,567		(192,000)	1,043,567	622,638
325	Total Transfers	\$ 873,550	\$ 742,951	\$ 916,436	\$ 1,535,567	\$ -	\$ (192,000)	\$ 1,343,567	\$ 922,638
325	TOTAL EXPENSES - Gas Tax	\$ 873,550	\$ 742,951	\$ 916,436	\$ 1,535,567	\$ -	\$ (192,000)	\$ 1,343,567	\$ 922,638
325	NET REVENUE VS EXPENSES	\$ 76,857	\$ 222,040	\$ 33,254	\$ (459,914)	\$ -	\$ 192,000	\$ (267,914)	\$ 173,065
LTF - Street Projects									
326-000-5230	SB325 (LTF)	\$ -	\$ -	\$ -	\$ 55,072	\$ -	\$ -	\$ 55,072	\$ 2,000
326-000-5600	Interest Income	5,491	3,459	954	3,459			3,459	954
326	Total Revenue	\$ 5,491	\$ 3,459	\$ 954	\$ 58,531	\$ -	\$ -	\$ 58,531	\$ 2,954
Expenses									
326-000-6240	General Contract Services	\$ 16,935	\$ -	\$ 6,366	\$ -	\$ -	\$ -	\$ -	-
326	Total Operation & Maintenance	\$ 16,935	\$ -	\$ 6,366	\$ -	\$ -	\$ -	\$ -	\$ -
326-999-9012	To Street 327 Fund	\$ 157,562	\$ -	\$ 109,242	\$ 55,072	\$ -	\$ (55,072)	\$ -	-
326	Total Transfers	\$ 157,562	\$ -	\$ 109,242	\$ 55,072	\$ -	\$ (55,072)	\$ -	\$ -
326	TOTAL EXPENSES - LTF Projects	\$ 174,497	\$ -	\$ 115,608	\$ 55,072	\$ -	\$ (55,072)	\$ -	\$ -
326	NET REVENUE VS EXPENSES	\$ (169,006)	\$ 3,459	\$ (114,654)	\$ 3,459	\$ -	\$ 55,072	\$ 58,531	\$ 2,954

Account Number	Description	2018-19 Actual	2019-20 Actual	Audited As of: 2020-21 Actual	Budget 2021-22	Mid-Year Adjustment 2021-22	Year-End Adjustment 2021-22	Projected Budget 2021-22	Budget 2022-23
Street Projects									
327-000-5240	RSTP	\$ 8,949	607,057	27,017	\$ 269,543	\$ -	\$ -	269,543	\$ 534,361
327-000-5241	LRSPL State Grant	-	-	-	72,000			72,000	18,000
327-000-5245	CMAQ	384,322	839,331	539,507	-			-	297,142
327-000-5600	Interest Income	16,291	4,366	6,626	4,366			4,366	6,626
327-000-5700	ATP Grant Funding	32,770	1,280,871	201,527	-	17,213	35,277	52,490	-
327-000-5702	HBP Federal Grant Funding	29,462	204,335	112,152	150,627			150,627	82,767
327	Total Revenue	\$ 471,793	\$ 2,935,959	\$ 886,829	\$ 496,536	\$ 17,213	\$ 35,277	\$ 549,026	\$ 938,896
327-998-5900	From General Fund	\$ -	\$ -	\$ 142,781	\$ 1,750,328	\$ -	\$ (1,709,473)	\$ 40,855	\$ 1,559,510
327-998-5902	From Garbage Fund	100,000	100,000	100,000	100,000			100,000	100,000
327-998-5905	From Gas Tax Fund	548,550	257,951	616,436	1,279,639		(236,072)	1,043,567	622,638
327-998-5906	From BAD	-	-	350,648	854,972		(778,332)	76,640	802,667
327-998-5915	From LTF	157,562	-	109,242	55,072		(55,072)	-	-
327-998-5911	From CFD 2005-1	-	224,000	-	-			-	500,000
327-998-5912	From CFD 2013-1	-	70,000	96,636	-			-	-
327-998-5916	From Measure L	-	-	868,724	257,333		(111,668)	145,665	1,104,336
327-998-5922	From Street Impact Fees/I-5 Interchange	167,512	-	500,000	1,100,000		(733,333)	366,667	500,000
327-998-5923	From LTF Non-Motorized	-	-	-	-			-	72,851
327	Total Revenue - Transfers From	\$ 973,624	\$ 651,951	\$ 2,784,467	\$ 5,397,344	\$ -	\$ (3,623,951)	\$ 1,773,393	\$ 5,262,002
327	Total Revenue	\$ 1,445,417	\$ 3,587,910	\$ 3,671,296	\$ 5,893,880	\$ 17,213	\$ (3,588,674)	\$ 2,322,420	\$ 6,200,898
Expenses									
327-000-6240	General Contract Services	\$ 4,683	\$ 2,557	\$ 3,283	\$ 3,000	\$ -	\$ -	3,000	\$ 25,000
327-000-6410	Departmental Supplies	54,693	32,342	49,435	60,000			60,000	60,000
327	Total Operation & Maintenance	\$ 59,376	\$ 34,899	\$ 52,718	\$ 63,000	\$ -	\$ -	\$ 63,000	\$ 85,000

Account Number	Description	2018-19	2019-20	Audited As of: 2020-21	Budget	Mid-Year	Year-End	Projected	Budget
		Actual	Actual	Actual	2021-22	Adjustment 2021-22	Adjustment 2021-22	Budget 2021-22	2022-23
327-000-7580	ATP Sidewalk Repair and Replacement Project	\$ -	\$ -	\$ -	\$ 149,000	\$ -	\$ (49,000)	\$ 100,000	\$ 36,259
327-000-7585	Intersect Improv (Sperry/DelPuerto) (CMAQ)	749	74,347	-	-	-	-	-	-
327-000-7593	Apricot Fiesta Striping - Gas Tax	10,496	-	-	12,000	-	-	12,000	12,000
327-000-7576	I-5 Interchange PS & E Study (Aqueduct)	-	67,923	-	1,500,000	-	(1,000,000)	500,000	1,000,000
327-000-7608	Rogers Road Bridge	94,125	188,219	131,986	186,699	-	(146,699)	40,000	93,175
327-000-7611	Safety Improvement along Ward/Las Palmas Design	12,864	782,680	2,340	-	-	-	-	-
327-000-7612	Retro Relectivity Project	28,266	-	19,655	20,000	-	-	20,000	25,000
327-000-7613	Sperry Avenue Improv (Baldwin to Hwy 33)	1,073,950	50,493	-	90,000	-	(20,000)	70,000	2,020,000
327-000-7614	Traffice Signs	-	11,345	20,518	20,000	-	-	20,000	-
327-000-7617	City Striping	2,675	-	453,665	52,305	-	-	52,305	-
327-000-7619	Roundabout - Salado/7th Street	62,001	15,675	815,730	-	-	-	-	-
327-000-7621	Ninth Street Improvements	86,052	1,202,702	326	-	-	-	-	-
327-000-7622	Slurry Seal - Corp yard	44,302	2,332	-	-	-	-	-	-
327-000-7624	City Wide Active Transportation Plan (Bike Pedestrian)	-	14,154	54,409	32,358	-	-	32,358	-
327-000-7625	Conservation Core Projects	-	-	-	96,000	-	(21,000)	75,000	21,000
327-000-7626	Salado Creek Bike Trail Project	-	90,677	220,864	1,586,384	-	(1,581,529)	4,855	1,982,838
327-000-7627	Kinshire Street Rehab Phase 1	-	-	-	300,000	-	-	300,000	-
327-000-7628	Street Main. Proj. - Las Palma	-	-	125,687	1,000,054	-	-	1,000,054	-
327-000-7629	Slurry Seal	-	-	-	821,000	-	(821,000)	-	821,000
327-000-7630	City of Patterson Local Road Safety Plan	-	-	-	80,000	-	(20,000)	60,000	20,000
327	Total Capital	\$ 1,415,481	\$ 2,500,546	\$ 1,845,181	\$ 5,945,799	\$ -	\$ (3,659,228)	\$ 2,286,572	\$ 6,031,272
327-999-9013	To Measure L Fund	\$ -	\$ 112,279	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
327	Total Transfers	\$ -	\$ 112,279	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
327	TOTAL EXPENSES - Street Projects	\$ 1,474,857	\$ 2,647,725	\$ 1,897,899	\$ 6,008,799	\$ -	\$ (3,659,228)	\$ 2,349,572	\$ 6,116,272
327	NET REVENUE VS EXPENSES	\$ (29,440)	\$ 940,185	\$ 1,773,396	\$ (114,919)	\$ 17,213	\$ 70,554	\$ (27,152)	\$ 84,626

Account Number	Description	2018-19 Actual	2019-20 Actual	Audited As of: 2020-21 Actual	Budget 2021-22	Mid-Year Adjustment 2021-22	Year-End Adjustment 2021-22	Projected Budget 2021-22	Budget 2022-23
LTF - Non Motorized									
328-000-5231	Non Motorized Funds	\$ -	\$ 37,679	\$ -	\$ -	\$ 40,365	\$ -	\$ 40,365	\$ -
328-000-5600	Interest Income	872	716	281	716			716	281
328	Total Revenue	\$ 872	\$ 38,395	\$ 281	\$ 716	\$ 40,365	\$ -	\$ 41,081	\$ 281
328-998-5916	From Measure L Fund	\$ -	\$ -	\$ 11,398	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Revenue - Transfers From	\$ -	\$ -	\$ 11,398	\$ -	\$ -	\$ -	\$ -	\$ -
328	Total Revenue	\$ 872	\$ 38,395	\$ 11,679	\$ 716	\$ 40,365	\$ -	\$ 41,081	\$ 281
Expenses									
328-000-7551	Non Motorized Projects	\$ -	\$ 57	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
328-000-7571	Ward Ave pedestrian bridge repair	-	7,982	-	-	-	-	-	-
328-000-7572	Machinery & Equipment Expense	-	-	-	-	10,000	-	10,000	-
328	Total Capital	\$ -	\$ 8,039	\$ -	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ -
328-999-9001	To Measure L	\$ -	\$ 11,398	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
328-999-9002	To Street Fund	-	-	-	-	-	-	-	72,851
328	Total Transfers	\$ -	\$ 11,398	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 72,851
328	TOTAL EXPENSES - Non Motorized	\$ -	\$ 19,436	\$ -	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ 72,851
328	NET REVENUE VS EXPENSES	\$ 872	\$ 18,959	\$ 281	\$ 716	\$ 30,365	\$ -	\$ 31,081	\$ (72,570)
Measure L									
329-000-5022	Local Streets & Roads Revenue	\$ 1,014,305	\$ 1,019,285	\$ 1,379,220	\$ 865,202	\$ -	\$ -	\$ 865,202	\$ 865,202
329-000-5023	Traffic Management Revenue	202,861	203,857	275,844	173,040			173,040	173,040
329-000-5024	Bike and Pedestrian Improvements Revenue	101,431	101,929	137,922	86,520			86,520	86,520
329-000-5100	Measure L-Community Connection Grant	-	-	-	-		908,280	908,280	-
329-000-5600	Interest Income	31,659	39,441	17,419	39,441			39,441	17,419
329	Total Revenue	\$ 1,350,256	\$ 1,364,511	\$ 1,810,406	\$ 1,164,203	\$ -	\$ 908,280	\$ 2,072,483	\$ 1,142,181

Account Number	Description	2018-19 Actual	2019-20 Actual	Audited	Budget 2021-22	Mid-Year Adjustment 2021-22	Year-End Adjustment 2021-22	Projected Budget 2021-22	Budget 2022-23
				As of: 2020-21 Actual					
329-998-5900	From Street Fund	\$ -	\$ 112,279	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
329-998-5901	From LTF	-	11,398	-	-	-	-	-	-
329-998-5903	From General Fund	-	-	-	-	-	-	-	-
329-998-5904	From Water Fund	-	-	-	-	-	-	-	1,983,898
329-998-5905	From Water Capital Fund	-	-	86,858	-	-	-	-	-
329	Total Revenue - Transfers From	\$ -	\$ 123,677	\$ 86,858	\$ -	\$ -	\$ -	\$ -	\$ 1,983,898
329	Total Revenue	\$ 1,350,256	\$ 1,488,188	\$ 1,897,264	\$ 1,164,203	\$ -	\$ 908,280	\$ 2,072,483	\$ 3,126,079
	Expenses								
329-000-6240	General Contract Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,557	\$ 33,557	\$ -
329	Total Operation & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,557	\$ 33,557	\$ -
	Expenses								
329-000-7100	Street maintenance projects- Slurry seal	\$ 218,709	11,398	-	\$ -	\$ -	\$ -	\$ -	\$ -
329-000-7101	Street maintenance projects-Las Palmas Overlay	3,000	112,279	426,811	32,304	-	-	32,304	-
329-000-7102	Kinshire Street Rehabilitation - Design & construction Phase I	4,747	60,602	121,833	1,680,355	(19,816)	592,529	2,253,068	-
329-000-7103	Kinshire Street Rehabilitation - Design & construction Phase II	4,095	45,790	2,771	17,100	-	250,000	267,100	3,967,796
329-000-7104	WM 6A Design	-	-	-	-	-	-	-	-
329-000-7301	ATP Sidewalk Repair and Replac	-	-	-	-	-	-	-	12,741
329-000-7400	Pedestrian Controlled Crosswalk Safety Project	-	-	-	-	-	50,000	50,000	250,000
329-000-7300	Bike/Ped projects (5%)	-	-	-	-	19,816	-	19,816	120,654
329	Total Capital	\$ 230,552	\$ 230,070	\$ 551,415	\$ 1,729,759	\$ -	\$ 892,529	\$ 2,622,288	\$ 4,351,191
329-999-9001	To Water Capital	\$ -	86,858	\$ -	\$ -	\$ -	\$ -	\$ -	13,000
329-999-9002	To Street Fund	-	-	868,724	257,333	-	(111,668)	145,665	1,104,336
329-999-9005	To LTF Fund	-	-	11,398	-	-	-	-	-
329	Total Transfers	\$ -	\$ 86,858	\$ 880,122	\$ 257,333	\$ -	\$ (111,668)	\$ 145,665	\$ 1,117,336
329	TOTAL EXPENSES - Measure L	\$ 230,552	\$ 316,928	\$ 1,431,537	\$ 1,987,092	\$ -	\$ 814,418	\$ 2,801,510	\$ 5,468,527
329	NET REVENUE VS EXPENSES	\$ 1,119,705	\$ 1,171,261	\$ 465,727	\$ (822,889)	\$ -	\$ 93,862	\$ (729,027)	\$ (2,342,448)
	GRAND TOTAL EXPENSES	\$ 2,753,456	\$ 3,727,040	\$ 4,361,481	\$ 9,586,531	\$ 10,000	\$ (3,091,882)	\$ 6,504,648	\$ 12,580,287
	TOTAL REVENUE	\$ 3,752,444	\$ 6,082,944	\$ 6,530,882	\$ 8,192,983	\$ 57,578	\$ (2,680,394)	\$ 5,570,168	\$ 10,425,915
	NET REVENUE VS EXPENSES	\$ 998,988	\$ 2,355,905	\$ 2,169,401	\$ (1,393,548)	\$ 47,578	\$ 411,488	\$ (934,481)	\$ (2,154,373)



RECREATION & OTHER FUNDS

RECREATION FUNDS - OTHER 2022-2023

Account Number	Description	2018-19 Actual	2019-20 Actual	Audited As of: 2020-21 Actual	Budget 2021-22	Mid-Year Adjustment 2021-22	Year-End Adjustment 2021-22	Projected Budget 2021-22	Budget 2022-23
Beautification Committee									
305-000-5600	Interest Income	\$ 641	\$ 470	\$ 146	\$ 470	\$ -	\$ -	\$ 470	\$ 146
305	Total Revenue	\$ 641	\$ 470	\$ 146	\$ 470	\$ -	\$ -	\$ 470	\$ 146
Expenses									
305-000-6410	Departmental Supplies/Programs	\$ -	\$ 1,591	\$ 269	\$ 300	\$ -	\$ -	\$ 300	\$ 300
305	Total Operation & Maintenance	\$ -	\$ 1,591	\$ 269	\$ 300	\$ -	\$ -	\$ 300	\$ 300
305	TOTAL EXPENSES - Beautification	\$ -	\$ 1,591	\$ 269	\$ 300	\$ -	\$ -	\$ 300	\$ 300
305	NET REVENUE VS EXPENSES	\$ 641	\$ (1,121)	\$ (123)	\$ 170	\$ -	\$ -	\$ 170	\$ (154)
Aquatic Center Construction									
430-000-5122	Aquatic Center Fee	\$ 489	\$ 42,435	\$ 161,438	\$ 454,857	\$ -	\$ (158,409)	\$ 296,448	\$ 231,118
430-000-5600	Interest Income	940	985	739	985			985	739
430	Total Revenue	\$ 1,430	\$ 43,420	\$ 162,176	\$ 455,842	\$ -	\$ (158,409)	\$ 297,433	\$ 231,857
430	TOTAL EXPENSES - Aquatic Center	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
430	NET REVENUE VS EXPENSES	\$ 1,430	\$ 43,420	\$ 162,176	\$ 455,842	\$ -	\$ (158,409)	\$ 297,433	\$ 231,857
GRAND TOTAL EXPENSES		\$ -	\$ 1,591	\$ 269	\$ 300	\$ -	\$ -	\$ 300	\$ 300
TOTAL REVENUE		\$ 2,071	\$ 43,891	\$ 162,322	\$ 456,312	\$ -	\$ (158,409)	\$ 297,903	\$ 232,003
NET REVENUE VS EXPENSES		\$ 2,071	\$ 42,299	\$ 162,054	\$ 456,012	\$ -	\$ (158,409)	\$ 297,603	\$ 231,703



ENTERPRISE FUNDS

ENTERPRISE FUNDS 2022-2023

Account Number	Description			Audited						
		2018-19 Actual	2019-20 Actual	As of: 2020-21 Actual	Budget 2021-22	Mid-Year Adjustment 2021-22	Year-End Adjustment 2021-22	Projected Budget 2021-22	Budget 2022-23	
Garbage										
600-000-5030	Franchise Fees	\$ 30,329	\$ 30,130	\$ 33,268	\$ 34,407	\$ -	\$ -	\$ 34,407	\$ 35,494	
600-000-5210	AB939 Recycling	-	-	-	-	-	-	-	-	
600-000-5235	Highway Maintenance (SWEEP)	4,320	4,680	4,320	4,320	-	-	4,320	4,320	
600-000-5332	Garbage Services	3,119,432	3,293,298	3,540,022	3,646,207	-	-	3,646,207	3,982,292	
600-000-5333	Garbage Services Bertolotti	(944)	(24)	-	-	-	-	-	-	
600-000-5600	Interest Income	21,433	17,804	5,570	17,804	-	-	17,804	5,570	
600-000-5700	Late Fee	74,916	50,071	170	-	-	8,345	8,345	35,000	
600-000-5795	Miscellaneous Reimbursement	-	-	364	-	-	-	-	-	
600	Total Revenue	\$ 3,249,486	\$ 3,395,958	\$ 3,583,715	\$ 3,702,738	\$ -	\$ 8,345	\$ 3,711,083	\$ 4,062,676	
600-998-5900	From General Fund	\$ -	\$ -	\$ 1,284	\$ -	\$ -	\$ -	\$ -	\$ -	
600-998-5901	From American Rescue Relief Fund	-	-	-	50,071	-	(50,071)	-	-	
600-998-5902	From CFD 2013 Maintenance	-	-	-	7,500	13,000	-	20,500	-	
600-998-5903	From CFD 2018-2 Maintenance	-	-	-	7,500	-	-	7,500	-	
600-998-5904	From Water Operation fund	-	-	-	7,500	-	-	7,500	-	
600-998-5906	From General Fund	-	-	-	-	39,000	-	39,000	-	
600-998-5907	From LMD	-	-	-	-	13,000	-	13,000	-	
600	Total Revenue - Transfers From	\$ -	\$ -	\$ 1,284	\$ 72,571	\$ 65,000	\$ (50,071)	\$ 87,500	\$ -	
600	TOTAL REVENUE AND TRANSFERS IN	\$ 3,249,486	\$ 3,395,958	\$ 3,584,998	\$ 3,775,309	\$ 65,000	\$ (41,726)	\$ 3,798,583	\$ 4,062,676	

Account Number	Description	2018-19 Actual	2019-20 Actual	Audited	Budget 2021-22	Mid-Year Adjustment 2021-22	Year-End Adjustment 2021-22	Projected Budget 2021-22	Budget 2022-23
				As of: 2020-21 Actual					
Expenses									
600-790-6001	Salaries & Wages, Full-Time	\$ 284,304	\$ 331,332	\$ 355,550	\$ 438,741	\$ 11,872	\$ 9,644	\$ 460,257	\$ 797,540
600-790-6002	Salaries & Wages, Part-Time	62,257	85,270	57,581	79,040	13,639		92,679	9,000
600-790-6005	Overtime	2,440	2,468	1,351	5,200	1,088		6,288	6,200
600-790-6009	Salaries & Wages, COVID 19	-	3,821	3,737	-			-	-
600-790-6011	Leave Payout	-	6,250	2,133	11,989	(60)		11,930	14,610
600-790-6100	FICA/Medicare - Employer	7,125	8,833	7,640	12,658	681	53	13,392	12,555
600-790-6105	Retirement	99,518	139,166	187,586	64,297	2,653	277	67,227	100,431
600-790-6106	HRA	1,519	7,644	11,156	7,898	(483)		7,415	2,745
600-790-6110	Worker's Compensation	8,928	6,183	3,819	24,499	10,259	415	35,172	54,654
600-790-6115	Unemployment Insurance	(253)	2,848	1,223	2,848	(1,424)		1,424	1,223
600-790-6120	Medical Insurance	83,326	80,661	76,968	121,086	(42,598)		78,488	114,492
600-790-6123	Post Retirement Medical Insurance	14,809	43,903	48,737	5,569	(625)		4,945	6,296
600-790-6125	Dental Insurance	8,334	8,853	8,388	15,902	(3,449)		12,453	15,268
600-790-6130	Vision Insurance	1,389	1,677	1,427	1,989	(427)		1,562	2,150
600-790-6135	Life Insurance	1,610	1,983	2,048	2,459	(687)		1,772	1,761
600-790-6145	Tuition Reimbursement	-	-	-	1,500	(750)		750	1,000
600-790-6155	Def. Compensation Match	-	101	-	-			-	-
600-790-6160	Compensated Absences	(6,780)	15,347	2,804	-			-	-
600-790	Total Salary & Benefits	\$ 568,525	\$ 746,340	\$ 772,149	\$ 795,674	\$ (10,309)	\$ 10,388	\$ 795,753	\$ 1,139,924

Account Number	Description	Audited As of:			Budget 2021-22	Mid-Year Adjustment 2021-22	Year-End Adjustment 2021-22	Projected Budget 2021-22	Budget 2022-23
		2018-19 Actual	2019-20 Actual	2020-21 Actual					
600-790-6200	Fiscal Service	\$ 3,496	\$ 3,121	\$ 3,323	\$ 3,346	\$ -	\$ -	\$ 3,346	\$ 3,572
600-790-6205	Legal Services	-	28	-	-	-	-	-	-
600-790-6220	Technical Services	-	-	60	-	-	625	625	-
600-790-6222	IT Services	28,361	12,431	8,138	12,383	-	-	12,383	19,266
600-790-6221	Consulting Services	14,192	-	689	-	-	-	-	-
600-790-6240	General Contract Services	1,586,503	1,698,411	1,585,588	1,648,031	-	-	1,648,031	2,030,143
600-790-6241	Contract Service - St Sweeping	166,739	173,409	175,316	192,786	-	-	192,786	194,329
600-790-6250	Insurance	114,358	125,233	166,466	217,541	-	-	217,541	254,709
600-790-6300	Equipment Maintenance	124	-	-	400	-	-	400	400
600-790-6310	Alley/Sidewalk Maintenance	1,634	12	-	5,000	-	(1,915)	3,085	5,000
600-790-6315	Vehicle Maintenance	2,130	2,069	3,244	8,250	-	-	8,250	8,250
600-790-6400	Office Supplies	4,060	4,772	5,237	3,500	-	600	4,100	4,500
600-790-6405	Postage	10,455	10,595	11,013	10,000	-	-	10,000	11,000
600-790-6410	Departmental Supplies	6,070	6,213	1,654	-	-	690	690	-
600-790-6415	Small Tools/Shop Supplies	1,504	1,769	2,547	2,567	-	-	2,567	2,667
600-790-6425	Fuel	1,797	2,290	1,047	3,300	-	-	3,300	3,500
600-790-6435	Safety Supplies	1,062	608	399	1,200	-	-	1,200	1,200
600-790-6440	Uniforms	4,148	4,126	4,360	3,500	-	-	3,500	3,500
600-790-6500	Rents & Leases, Equipment	10,168	8,470	9,453	9,703	-	-	9,703	9,751
600-790-6605	Advertising	6,333	5,785	3,131	11,600	-	-	11,600	11,600
600-790-6610	Training & Travel	2,324	1,130	897	2,500	-	-	2,500	2,500
600-790-6620	Dues & Publications	524	625	1,778	1,300	-	-	1,300	1,500
600-790-6625	Medical Services	124	92	322	500	-	-	500	500
600-790-6700	Telephone	3,901	3,912	5,292	4,250	-	-	4,250	4,250
600-790-6760	Permits & Fees	67	42	-	100	-	-	100	100
600-790-6895	Depreciation Expense	12,779	12,779	12,779	-	-	-	-	-
600-790-6896	Utility Service Write-off	-	-	-	28,000	-	-	28,000	28,000
600-000-6995	Capit Contrib to City of Patt	-	82,727	-	-	-	-	-	-
600-790	Total Operation & Maintenance	\$ 1,982,853	\$ 2,160,649	\$ 2,002,731	\$ 2,169,756	\$ -	\$ -	\$ 2,169,756	\$ 2,600,237

Account Number	Description	2018-19 Actual	2019-20 Actual	Audited	Budget 2021-22	Mid-Year Adjustment 2021-22	Year-End Adjustment 2021-22	Projected Budget 2021-22	Budget 2022-23
				As of: 2020-21 Actual					
600-790-7501	Computer Equipment	\$ -	\$ 2,113	\$ 1,210	\$ -	\$ -	\$ -	\$ -	\$ -
600-790-7504	Vehicles	-	-	-	30,000			30,000	140,000
600-790-7550	Improvement Expense	-	2,294	-	-			-	-
600-790-7560	Machinery & Equipment Expense	-	-	-	-	130,000		130,000	-
600-790	Total Capital	\$ -	\$ 4,407	\$ 1,210	\$ 30,000	\$ 130,000	\$ -	\$ 160,000	\$ 140,000
600-999-9000	To General Fund	\$ 448,204	\$ 452,967	\$ 475,909	\$ 533,777	\$ -	\$ -	\$ 533,777	\$ 673,229
600-999-9012	To Streets Fund	100,000	100,000	100,000	100,000			100,000	100,000
600-999-9013	To Sewer Fund	-	-	-	20,000			20,000	-
600-790	Total Transfers Out	\$ 548,204	\$ 552,967	\$ 575,909	\$ 653,777	\$ -	\$ -	\$ 653,777	\$ 773,229
600-790	TOTAL EXPENSES - Garbage/St Sw	\$ 3,099,582	\$ 3,464,363	\$ 3,351,999	\$ 3,649,208	\$ 119,691	\$ 10,388	\$ 3,779,287	\$ 4,653,391
	NET REVENUE VS EXPENSES	\$ 149,905	\$ (68,405)	\$ 232,999	\$ 126,101	\$ (54,691)	\$ (52,114)	\$ 19,296	\$ (590,715)

Account Number	Description	Audited			Budget 2021-22	Mid-Year Adjustment 2021-22	Year-End Adjustment 2021-22	Projected Budget 2021-22	Budget 2022-23
		2018-19 Actual	2019-20 Actual	As of: 2020-21 Actual					
Sewer									
605-000-5141	Pool Const Fee	\$ 3,200	\$ 2,240	\$ 5,000	\$ 3,200	\$ -	\$ -	\$ 3,200	\$ 3,200
605-000-5300	Administration Fee	9,062	13,623	12,593	14,000			14,000	14,000
605-000-5315	Rental Income	12,383	12,383	20,316	17,964		1,248	19,212	19,157
605-000-5331	Sewer Service	4,097,648	4,350,307	4,419,740	4,695,144			4,695,144	4,841,137
605-000-5332	Sewer Service - Diablo Grande	459,294	176,430	-	463,099			463,099	463,099
605-000-5520	Code Enforcement	-	2,244	3,000	3,000			3,000	3,000
605-000-5600	Interest Income	14,456	12,348	1,861	12,348			12,348	1,861
605-000-5700	Late Fee	96,321	66,141	213	-		11,024	11,024	45,000
605-000-5710	Sale of Surplus/Salvage	-	-	-	1,000			1,000	1,000
605-000-5795	Miscellaneous Reimbursement	-	11,500	1,156	185,000			185,000	-
605-000-5796	Public Works Salary Reimbursement	-	5,695	-	1,000			1,000	1,000
605-000-5798	Solar Rebate TID	34,318	-	-	34,000			34,000	34,000
605-000-5799	Other Financing Sources	-	-	-	2,000,000			2,000,000	2,000,000
605	Total Revenue	\$ 4,726,681	\$ 4,652,911	\$ 4,463,879	\$ 7,429,755	\$ -	\$ 12,272	\$ 7,442,027	\$ 7,426,454
605-998-5900	From General Fund	\$ 33,375	\$ 41,197	\$ 64,733	\$ 62,874	\$ -	\$ -	\$ 62,874	\$ 66,801
605-998-5901	From American Rescue Relief Fund	-	-	-	66,141		(66,141)	-	-
605-998-5906	From BAD Districts	-	-	25,099	77,000			77,000	37,102
605-998-5912	From CFD2013-1 Maintenance	11,396	-	-	76,000			76,000	-
605-998-5913	From CFD 2018-2 Maintenance	-	-	-	11,000			11,000	-
605-998-5914	From Garbage Fund	-	-	-	20,000			20,000	-
605-998-5915	From Gen Govt Impact Fee	-	-	-	20,000			20,000	-
605-998-5916	From Water Operation	-	-	-	76,539			76,539	42,162
605-998-5918	From CSA #15 Assmt District	-	-	-	-			-	2,678
605	Total Revenue - Transfers From	\$ 44,771	\$ 41,197	\$ 89,832	\$ 409,554	\$ -	\$ (66,141)	\$ 343,413	\$ 148,744
605	TOTAL REVENUE AND TRANSFERS IN	\$ 4,771,452	\$ 4,694,108	\$ 4,553,711	\$ 7,839,309	\$ -	\$ (53,869)	\$ 7,785,439	\$ 7,575,198

Account Number	Description	2018-19 Actual	2019-20 Actual	Audited	Budget 2021-22	Mid-Year Adjustment 2021-22	Year-End Adjustment 2021-22	Projected Budget 2021-22	Budget 2022-23	
				As of: 2020-21 Actual						
Expenses										
605-790-6001	Salaries & Wages, Full-Time	\$ 980,116	\$ 922,607	\$ 998,631	\$ 1,002,314	\$ 74,646	\$ 18,992	\$ 1,095,952	\$ 1,211,371	
605-790-6002	Salaries & Wages, Part-Time	38,053	24,411	19,637	29,640	9,591		39,231	-	
605-790-6003	Salaries & Wages, Part-Time - Vegetation	(828)	-	-	-	-		-	-	
605-790-6005	Overtime	27,257	34,608	33,109	31,000	17,710	(18,000)	30,710	35,000	
605-790-6009	Salaries & Wages, COVID 19	-	6,538	9,037	-	-		-	-	
605-790-6011	Leave Payout	-	20,278	3,128	25,217	(2,904)		22,313	26,992	
605-790-6100	FICA/Medicare - Employer	15,131	14,881	15,314	17,616	1,381	145	19,142	18,464	
605-790-6105	Retirement	163,425	156,608	175,453	174,509	13,758	876	189,143	217,705	
605-790-6106	HRA	1,329	2,654	7,687	7,898	(1,353)		6,545	2,745	
605-790-6110	Worker's Compensation	75,295	57,851	57,633	83,043	47,644	2,043	132,730	82,591	
605-790-6115	Unemployment Insurance	969	4,123	1,156	4,123	(2,062)		2,062	1,156	
605-790-6120	Medical Insurance	274,349	241,475	245,141	267,115	(8,997)		258,119	276,840	
605-790-6123	Post Retirement Health Benefits	60,650	167,623	176,354	10,945	1,316		12,261	12,125	
605-790-6125	Dental Insurance	24,181	19,061	21,145	31,252	123		31,375	30,760	
605-790-6130	Vision Insurance	3,987	3,700	3,578	3,909	77		3,986	4,331	
605-790-6135	Life Insurance	4,889	4,540	4,816	4,874	(286)		4,589	4,874	
605-790-6145	Tuition Reimbursement	-	-	-	1,500	(750)		750	1,000	
605-790-6155	Deferred Compensation Match	188	845	759	-	390		390	-	
605-790-6160	Compensated Absences	(52,618)	35,897	17,139	-	-		-	-	
605-790	Total Salary & Benefits	\$ 1,616,371	\$ 1,717,699	\$ 1,789,718	\$ 1,694,957	\$ 150,284	\$ 4,056	\$ 1,849,296	\$ 1,925,954	

Account Number	Description	Audited As of:			Budget 2021-22	Mid-Year Adjustment 2021-22	Year-End Adjustment 2021-22	Projected Budget 2021-22	Budget 2022-23
		2018-19 Actual	2019-20 Actual	2020-21 Actual					
605-790-6200	Fiscal Service	\$ 5,991	\$ 5,586	\$ 3,953	\$ 9,050	\$ -	\$ -	\$ 9,050	\$ 7,389
605-790-6205	Legal Services	9,513	3,212	28,745	5,000			5,000	5,000
605-790-6220	Technical Services	38,693	46,602	30,501	64,600		(4,000)	60,600	64,000
605-790-6221	Consulting Services	45,461	66,488	89,642	277,000		(5,000)	272,000	175,000
605-790-6222	IT Services	62,591	27,203	24,676	20,233			20,233	21,473
605-790-6240	General Contract Services	261,179	249,351	240,647	243,422			243,422	312,567
605-790-6241	Vegetation Management Services	915	480	-	-			-	-
605-790-6250	Insurance	114,358	125,233	166,466	217,541			217,541	254,709
605-790-6300	Equipment Maintenance	35,408	77,266	82,196	77,000			77,000	87,000
605-790-6310	Facility Maintenance	2,608	2,118	2,704	7,600			7,600	9,000
605-790-6315	Vehicle Maintenance	15,963	28,059	12,337	15,500		5,000	20,500	18,000
605-790-6400	Office Supplies	4,884	5,631	6,557	4,500			4,500	6,500
605-790-6405	Postage	11,500	11,658	12,186	11,000			11,000	12,000
605-790-6410	Departmental Supplies	13,031	14,091	13,796	15,000			15,000	15,000
605-790-6415	Small Tools/Shop Supplies	9,393	12,594	5,701	7,067		(3,000)	4,067	6,600
605-790-6425	Fuel	19,247	7,952	8,844	15,000		3,000	18,000	18,000
605-790-6430	Chemicals	52,929	45,994	53,334	50,000			50,000	50,000
605-790-6435	Safety Supplies	3,624	2,842	4,062	4,000			4,000	5,500
605-790-6436	Electrical Supplies	171	7,703	9,503	10,000			10,000	10,000
605-790-6440	Uniforms	8,109	8,129	8,962	6,300			6,300	6,500
605-790-6500	Rents & Leases, Equipment	15,521	11,669	20,688	80,771			80,771	31,341
605-790-6605	Advertising	3,599	433	2,673	5,000			5,000	5,000
605-790-6610	Training & Travel	6,934	1,946	2,566	6,723		(1,210)	5,513	6,723
605-790-6620	Dues & Publications	3,377	1,271	904	2,500			2,500	2,950
605-790-6625	Medical Services	215	232	380	500			500	500
605-790-6635	Bank Service Charge	200	600	608	-			-	-
605-790-6700	Telephone	13,298	15,335	15,842	9,720		1,210	10,930	11,000
605-790-6710	Utilities - Buildings	-	16,015	75,660	35,000		18,000	53,000	35,000
605-790-6715	Utilities - WWTP	43,769	53,898	-	-			-	-
605-790-6750	Property/Irrigation Tax	7,130	8,294	8,481	8,500			8,500	9,000
605-790-6760	Permits & Fees	18,891	21,321	26,098	21,650		4,000	25,650	26,600
605-790-6895	Depreciation Expense	1,690,231	1,689,972	1,850,577	-			-	-
605-000-6995	Capit Contrib to City of Patt	-	14,122	-	-			-	-
605-790	Total Operation & Maintenance	\$ 2,518,731	\$ 2,583,302	\$ 2,809,286	\$ 1,230,177	\$ -	\$ 18,000	\$ 1,248,177	\$ 1,212,352

Account Number	Description	2018-19		2019-20		Audited As of: 2020-21	Budget 2021-22	Mid-Year Adjustment 2021-22	Year-End Adjustment 2021-22	Projected Budget 2021-22	Budget 2022-23
		Actual	Actual	Actual	Actual	Actual					
605-790-7501	Computer Equipment	\$ 15,679	\$ 2,439	\$ 1,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 73,400
605-790-7504	Vehicle	(25,575)	1,715	-	150,000			50,000		200,000	-
605-790-7550	Improvement Expense	302	1,999	5,714	54,000					54,000	70,000
605-790-7560	Machinery & Equipment Expense	651	-	2,704	20,000					20,000	631,000
605-790	Total Capital	\$ (8,943)	\$ 6,153	\$ 9,618	\$ 224,000	\$ -	\$ -	\$ 50,000	\$ -	\$ 274,000	\$ 774,400
605-790-8003	Principal Expense SRF Loan	\$ -	\$ -	\$ -	\$ 44,985	\$ -	\$ -	\$ -	\$ -	\$ 44,985	\$ 46,155
605-790-8006	Principal Expense - Banc of America	-	-	-	55,538					55,538	73,458
605-790-8103	Interest Expense SRF Loan	14,302	13,201	12,070	11,690					11,690	9,721
605-790-8106	Interest Expense - Banc of America	49,066	48,537	47,500	46,235					46,235	43,736
605-000-8200	Cost of Issuance	608	1,058	1,058	1,058					1,058	-
605-790-8007	Principal Expense - CEC Loan	-	0	-	199,656					199,656	202,669
605-000-8100	Interest Expense	9,710	9,710	9,710	9,710					9,710	9,710
605-790-8107	Principal Interest - CEC Loan	20,860	18,968	16,956	14,974					14,974	11,962
605-000-8210	Call Premium Payment	-	-	-	-					-	2,683
605-790	Total Debt Service	\$ 94,547	\$ 91,474	\$ 87,295	\$ 383,846	\$ -	\$ -	\$ -	\$ -	\$ 383,846	\$ 400,093
605-999-9000	To General Fund	\$ 577,464	\$ 647,677	\$ 655,395	\$ 698,572	\$ -	\$ -	\$ -	\$ -	\$ 698,572	\$ 731,328
605-999-9003	To Sewer Capital - Fees	320,000	-	200,000	1,150,963			(1,027,001)		123,963	912,000
605-999-9013	To Sewer Capital - Bond	547	193	-	-					-	-
605-999-9014	To Sewer Capital SRF Loan	-	-	20,000	2,000,000			(1,500,000)		500,000	2,000,000
605-999-9015	To PPFA Sewer Authority Bonds	215,595	109,837	96,254	215,228					215,228	210,832
605-790	Total Transfers	\$ 1,113,606	\$ 757,707	\$ 971,649	\$ 4,064,763	\$ -	\$ -	\$ (2,527,001)	\$ -	\$ 1,537,763	\$ 3,854,160
605-790	TOTAL EXPENSES - WWTP	\$ 5,334,313	\$ 5,156,336	\$ 5,667,565	\$ 7,597,743	\$ 150,284	\$ -	\$ (2,454,944)	\$ -	\$ 5,293,082	\$ 8,166,960

Account Number	Description	Audited			Budget 2021-22	Mid-Year Adjustment 2021-22	Year-End Adjustment 2021-22	Projected Budget 2021-22	Budget 2022-23
		2018-19 Actual	2019-20 Actual	As of: 2020-21 Actual					
Expenses - Collections									
605-791-6001	Salaries & Wages, Full-Time	\$ 293,092	\$ 350,652	\$ 339,689	\$ 393,039	\$ 4,823	\$ 13,068	\$ 410,930	\$ 404,194
605-791-6005	Overtime	10,620	8,547	9,919	14,000	2,711		16,711	17,000
605-791-6009	Salaries & Wages, COVID 19	-	4,129	6,472	-	-		-	-
605-791-6011	Leave Payout	-	5,121	167	6,026	(2,401)		3,625	4,200
605-791-6100	FICA/Medicare - Employer	4,022	4,847	4,732	5,989	(177)	102	5,915	6,168
605-791-6105	Retirement	325,442	300,813	56,116	80,324	(16,371)	667	64,620	69,926
605-791-6110	Worker's Compensation	30,322	32,183	30,545	48,883	22,319	1,787	72,989	40,182
605-791-6120	Medical Insurance	98,590	122,548	117,668	144,502	(18,730)		125,772	132,670
605-791-6123	Post Retirement Health Benefits	4,846	6,375	5,912	5,124	38		5,162	5,124
605-791-6125	Dental Insurance	8,211	9,366	9,480	14,630	(55)		14,575	12,999
605-791-6130	Vision Insurance	1,364	1,765	1,626	1,830	1		1,831	1,830
605-791-6135	Life Insurance	1,646	2,119	2,095	2,246	(190)		2,056	2,335
605-791-6145	Tuition Reimbursement	-	-	-	1,000	(500)		500	1,000
605-791	Total Salary & Benefits	\$ 778,155	\$ 848,465	\$ 585,447	\$ 717,594	\$ (8,532)	\$ 15,624	\$ 724,686	\$ 697,628
605-791-6220	Technical Services	\$ 7,650	\$ -	\$ -	\$ 5,350	\$ -	\$ -	\$ 5,350	\$ 2,000
605-791-6221	Consulting Services	6,658	8,778	2,025	23,000			23,000	23,000
605-791-6222	IT Services	39,128	13,517	7,347	17,984			17,984	18,529
605-791-6240	General Contract Services	7,894	14,629	1,598	6,500			6,500	6,500
605-791-6242	Sewer Lateral Maintenance	769	1,510	598	5,000			5,000	5,000
605-791-6300	Equipment Maintenance	17,973	7,675	1,827	32,000		(3,300)	28,700	32,000
605-791-6315	Vehicle Maintenance	20,403	25,618	29,241	28,100		3,300	31,400	28,600
605-791-6400	Office Supplies	1,433	1,397	1,206	2,000			2,000	2,500
605-791-6410	Departmental Supplies	9,566	10,926	8,770	13,000			13,000	13,000
605-791-6415	Small Tools/Shop Supplies	2,559	3,504	2,609	3,000			3,000	3,500
605-791-6425	Fuel	11,686	14,524	15,741	17,600			17,600	19,000
605-791-6430	Chemicals	52	28	66	4,000			4,000	4,000
605-791-6435	Safety Supplies	1,993	1,852	1,617	2,200			2,200	2,350
605-791-6440	Uniforms	7,056	7,219	7,318	6,100			6,100	7,000
605-791-6500	Rents & Leases - Equipment	2,624	2,820	2,919	21,875			21,875	5,012
605-791-6605	Advertising	3,885	(377)	3,481	5,500			5,500	5,500
605-791-6610	Training & Travel	3,033	649	3,051	6,660			6,660	6,660
605-791-6620	Dues & Publications	1,269	2,126	1,377	6,400		(3,100)	3,300	6,400
605-791-6625	Medical Services	440	164	218	500		3,100	3,600	500
605-791-6700	Telephone	4,324	4,548	5,333	4,450			4,450	5,550
605-791-6735	Utilities - Storm Lift Stations	1,190	1,167	1,540	2,500			2,500	2,500
605-791-6736	Utilities - Sewer Lift Stations	2,957	2,461	2,262	3,000			3,000	3,000
605-791-6760	Permits & Fees	21,130	21,890	22,430	21,510			21,510	24,900
605-791	Total Operation & Maintenance	\$ 175,673	\$ 146,624	\$ 122,574	\$ 238,229	\$ -	\$ -	\$ 238,229	\$ 227,001

Account Number	Description	2018-19 Actual	2019-20 Actual	Audited	Budget 2021-22	Mid-Year Adjustment 2021-22	Year-End Adjustment 2021-22	Projected	Budget 2022-23
				As of: 2020-21 Actual				Budget 2021-22	
605-791-7501	Computer	\$ -	\$ -	\$ 442	\$ -	\$ -	\$ -	\$ -	\$ -
605-791-7504	Vehicle	25,575	-	-	50,000			50,000	50,000
605-791-7550	Improvements	-	-	-	24,000			24,000	-
605-791-7560	Machinery & Equipment Expense	-	29,114	9,635	506,000			506,000	62,000
605-791	Total Capital	\$ 25,575	\$ 29,114	\$ 10,078	\$ 580,000	\$ -	\$ -	\$ 580,000	\$ 112,000
605-791	TOTAL EXPENSES - Collections	\$ 979,403	\$ 1,024,203	\$ 718,098	\$ 1,535,823	\$ (8,532)	\$ 15,624	\$ 1,542,916	\$ 1,036,629

Account Number	Description	2018-19 Actual	2019-20 Actual	Audited	Budget 2021-22	Mid-Year Adjustment 2021-22	Year-End Adjustment 2021-22	Projected Budget 2021-22	Budget 2022-23	
				As of: 2020-21 Actual						
Expenses - Vegetation Management										
605-792-6001	Salaries & Wages, Full-Time	\$ -	\$ -	\$ -	\$ 29,001	\$ (29,001)	\$ -	\$ -	\$ -	
605-792-6002	Salaries & Wages, Part-Time	-	-	5,236	-	-	-	-	18,000	
605-792-6100	FICA/Medicare - Employer	-	-	401	421	(421)	-	-	1,377	
605-792-6105	Retirement	-	-	-	2,285	(2,285)	-	-	-	
605-792-6110	Worker's Compensation	-	-	-	3,701	(3,701)	-	-	-	
605-792-6120	Medical Insurance	-	-	-	14,073	(14,073)	-	-	-	
605-792-6123	OPEB	-	-	-	563	(563)	-	-	-	
605-792-6125	Dental Insurance	-	-	-	1,607	(1,607)	-	-	-	
605-792-6130	Vision Insurance	-	-	-	201	(201)	-	-	-	
605-792-6135	Life Insurance	-	-	-	256	(256)	-	-	-	
605-792	Total Salary & Benefits	\$ -	\$ -	\$ 5,636	\$ 52,107	\$ (52,107)	\$ -	\$ -	\$ 19,377	
605-792-6240	General Contract Services	\$ -	\$ 20	\$ 4,850	\$ 7,000	\$ -	\$ -	\$ 7,000	\$ 7,000	
605-792-6315	Vehicle Maintenance	-	-	357	500	-	-	500	500	
605-792-6410	Departmental Supplies	-	-	625	1,500	-	-	1,500	1,500	
605-792-6415	Small Tools/Shop Supplies	-	-	-	500	-	-	500	500	
605-792-6425	Fuel	-	-	-	2,200	-	-	2,200	2,200	
605-792-6430	Chemicals	-	-	7,142	42,000	-	-	42,000	42,000	
605-792-6435	Safety Supplies	-	-	2,622	1,500	-	-	1,500	1,500	
605-792-6440	Uniforms	-	-	-	800	-	-	800	800	
605-792-6500	Rents & Leases - Equipment	-	-	-	3,500	-	-	3,500	3,500	
605-792-6610	Training & Travel	-	-	-	2,000	-	-	2,000	2,000	
605-792-6625	Medical Services	-	-	-	150	-	-	150	150	
605-792-6700	Telephone	-	-	-	600	-	-	600	600	
605-792	Total Operation & Maintenance	\$ -	\$ 20	\$ 15,595	\$ 62,250	\$ -	\$ -	\$ 62,250	\$ 62,250	
605-792-7504	Vehicle	\$ -	\$ -	\$ -	\$ 30,000	\$ -	\$ -	\$ 30,000	\$ -	
605-792	Total Capital	\$ -	\$ -	\$ -	\$ 30,000	\$ -	\$ -	\$ 30,000	\$ -	
605-792	TOTAL EXPENSES - Vegetation Management	\$ -	\$ 20	\$ 21,231	\$ 144,357	\$ (52,107)	\$ -	\$ 92,250	\$ 81,627	
605	TOTAL EXPENSES - WWTP	\$ 6,313,715	\$ 6,180,560	\$ 6,406,895	\$ 9,277,923	\$ 89,645	\$ (2,439,320)	\$ 6,928,248	\$ 9,285,216	
	NET REVENUE VS EXPENSES	\$ (1,542,264)	\$ (1,486,452)	\$ (1,853,184)	\$ (1,438,615)	\$ (89,645)	\$ 2,385,451	\$ 857,191	\$ (1,710,018)	

Account Number	Description	2018-19		2019-20		Audited	Budget	Mid-Year Adjustment	Year-End Adjustment	Projected Budget	Budget
		Actual	Actual	As of:	2020-21	2021-22					
Sewer Capital											
606-000-5600	Interest Income	\$ 28,087	\$ 15,999	\$ 7,315	\$ 15,999	\$ -	\$ -	\$ -	\$ 15,999	\$ 7,315	
606-998-5919	From Sewer Operations	320,000	-	200,000	1,150,963	-	(1,027,001)	-	123,963	912,000	
606-998-5911	From CFD-Business Park	1,997,870	1,648,115	155,744	-	-	-	-	-	6,000,000	
606-998-5903	From Sewer Impact	34,489	-	71,500	60,975	-	(25,000)	-	35,975	-	
606-998-5922	From Sewer Operations SRF Loan	-	-	20,000	2,000,000	-	(1,500,000)	-	500,000	2,000,000	
606-998-5923	From CFD - VOP 2018-1 Infrastructure	-	-	-	-	-	-	-	-	4,000,000	
606	Total Revenue	\$ 2,380,446	\$ 1,664,114	\$ 454,559	\$ 3,227,937	\$ -	\$ (2,552,001)	\$ -	\$ 675,937	\$ 12,919,315	
Expenses											
<i>(All Capitalized in GL)</i>											
606-790-7557	Pond #8 & #2 Inter-Connection	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ (100,000)	\$ -	\$ -	\$ -	
606-790-7558	Percolation Pond Rep. (#10-18)	-	-	-	150,000	-	(150,000)	-	-	150,000	
606-790-7559	Sycamore Avenue Sewer Manholes	-	-	-	50,000	-	-	-	50,000	-	
606-790-7576	WQCF Expansion Phase III	-	-	-	403,962	-	-	-	403,962	9,137,000	
606-790-7600	South Ditch Clarifier - Design	-	-	-	50,000	-	(50,000)	-	-	50,000	
606-790-7601	South Ditch Clarifier - Constr.	-	-	-	250,000	-	(250,000)	-	-	250,000	
606-790-7603	WWTP Admin Bldg	304	-	-	2,000,000	-	(1,500,000)	-	500,000	3,000,000	
606-790-7629	SCADA @ WQCF Upgrade	152	896	-	-	-	-	-	-	-	
606-790-7632	First Street Sewer Replacement	-	-	-	50,000	-	(50,000)	-	-	-	
606-790-7633	Sewer Main Trunk Correction (Walnut Ave)	-	-	-	75,000	-	(75,000)	-	-	-	
606-790-7634	WQCF Security & Access Improvements	-	-	-	-	-	-	-	-	-	
606-790-7636	Clarifier improvements WQCF	-	-	-	-	-	-	-	-	-	
606-790-7637	North PLC Replacement	-	-	-	30,000	-	(30,000)	-	-	-	
606-790-7638	Solids Thickening Pilot Testin	-	-	-	25,000	-	(25,000)	-	-	25,000	
606-790-7639	Solids Dewatering Improvements	-	-	-	137,000	-	(137,000)	-	-	-	
606-790-7640	Ward Avenue Sewer Lift Station Rehab	-	-	-	300,000	-	-	-	300,000	300,000	
606-790-7641	East Las Palmas Sewer Line Extension	-	-	-	35,975	-	-	-	35,975	-	
606-790-7642	M Street Sewer Main Correction	-	-	-	110,000	-	(110,000)	-	-	-	
606	Total Capital	\$ 456	\$ 896	\$ -	\$ 3,766,937	\$ -	\$ (2,477,000)	\$ -	\$ 1,289,937	\$ 12,912,000	
606	TOTAL EXPENSES - Sewer Capital	\$ 456	\$ 896	\$ -	\$ 3,766,937	\$ -	\$ (2,477,000)	\$ -	\$ 1,289,937	\$ 12,912,000	
606	NET REVENUE VS EXPENSES	\$ 2,379,990	\$ 1,663,218	\$ 454,559	\$ (539,000)	\$ -	\$ (75,001)	\$ -	\$ (614,001)	\$ 7,315	

Account Number	Description	2018-19 Actual	2019-20 Actual	Audited	Budget 2021-22	Mid-Year Adjustment 2021-22	Year-End Adjustment 2021-22	Projected Budget 2021-22	Budget 2022-23
				As of: 2020-21 Actual					
PPFA Sewer - Authority Bonds									
607-000-5600	Interest Income	\$ 7,245	\$ 6,428	\$ 1,711	\$ 6,428	\$ -	\$ -	\$ 6,428	\$ 1,711
607-998-5903	From Sewer Fund	216,142	110,030	96,254	215,228			215,228	210,832
607	Total Revenue	\$ 223,387	\$ 116,459	\$ 97,965	\$ 221,656	\$ -	\$ -	\$ 221,656	\$ 212,543
607-000-8000	Principal Expense	\$ -	\$ -	\$ -	\$ 115,400	\$ -	\$ -	\$ 115,400	\$ 116,500
607-000-8100	Interest Expense	112,767	108,782	96,938	99,828			99,828	94,332
607	Total Debt Service	\$ 112,767	\$ 108,782	\$ 96,938	\$ 215,228	\$ -	\$ -	\$ 215,228	\$ 210,832
607	TOTAL EXPENSES - PPFA Sewer Authority Bonds	\$ 112,767	\$ 108,782	\$ 96,938	\$ 215,228	\$ -	\$ -	\$ 215,228	\$ 210,832
607	NET REVENUE VS EXPENSES	\$ 110,620	\$ 7,677	\$ 1,027	\$ 6,428	\$ -	\$ -	\$ 6,428	\$ 1,712

Account Number	Description	2018-19 Actual	2019-20 Actual	Audited	Budget 2021-22	Mid-Year Adjustment 2021-22	Year-End Adjustment 2021-22	Projected	Budget 2022-23	
				As of: 2020-21 Actual				Budget 2021-22		
Water										
610-000-5147	Water Arrearage Grant - State	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 89,128	\$ 89,128	\$ -	
610-000-5300	Administration Fee	-	-	-	-	-	3,474	3,474	-	
610-000-5330	Water Service	4,486,037	5,419,426	6,178,859	6,922,150			6,922,150	7,355,251	
610-000-5341	New Meters New Sites	29,746	54,531	88,984	70,000	23,683	14,872	108,555	70,000	
610-000-5345	Back Flow Revenue	17,523	16,616	20,303	16,000			16,000	16,000	
610-000-5350	Reconnection Fee	41,540	18,500	160	30,000			30,000	30,000	
610-000-5355	Construction Water	38,980	25,696	49,364	20,000	20,378	8,344	48,722	20,000	
610-000-5520	Code Enforcement	425	25	-	-			-	-	
610-000-5600	Interest Income	33,521	47,160	22,936	47,160			47,160	22,936	
610-000-5700	Late Fee	96,321	82,396	1,063	-		13,733	13,733	50,000	
610-000-5701	Credit Card Convenience Fee	53,525	42,868	-	50,000			50,000	50,000	
610-000-5710	Sale of Surplus/Salvage	-	-	-	1,000			1,000	1,000	
610-000-5790	Miscellaneous Revenue	604	2,620,014	41,712	100	3,000		3,100	100	
610-000-5794	Salary Reimbursement	-	-	-	1,000			1,000	1,000	
610-000-5796	Public Works Reimbursement	1,391	168	440	2,000			2,000	2,000	
610-000-5799	Other Financing Sources	-	-	-	1,930,000		(1,930,000)	-	1,930,000	
610	Total Revenue	\$ 4,799,614	\$ 8,327,400	\$ 6,403,820	\$ 9,089,410	\$ 47,061	\$ (1,800,450)	\$ 7,336,021	\$ 9,548,286	
610-998-5900	From General Fund	\$ -	\$ -	\$ 80,144	\$ -	\$ -	\$ -	\$ -	\$ -	
610-998-5901	From American Rescue Relief Fund	-	-	-	172,396		(172,396)	-	-	
610	Total Revenue - Transfers From	\$ -	\$ -	\$ 80,144	\$ 172,396	\$ -	\$ (172,396)	\$ -	\$ -	
610	TOTAL REVENUE AND TRANSFERS IN	\$ 4,799,614	\$ 8,327,400	\$ 6,483,964	\$ 9,261,806	\$ 47,061	\$ (1,972,846)	\$ 7,336,021	\$ 9,548,286	

Account Number	Description	2018-19 Actual	2019-20 Actual	Audited	Budget 2021-22	Mid-Year Adjustment 2021-22	Year-End Adjustment 2021-22	Projected Budget 2021-22	Budget 2022-23	
				As of: 2020-21 Actual						
Expenses										
610-790-6001	Salaries & Wages, Full-Time	\$ 1,195,651	\$ 1,197,382	\$ 1,281,209	\$ 1,342,099	\$ 74,925	\$ 27,954	\$ 1,444,978	\$ 1,997,843	
610-790-6002	Salaries & Wages, Part-Time	38,263	42,900	43,760	58,562	34,865		93,427	18,000	
610-790-6005	Overtime	52,750	53,222	57,855	58,200	30,260		88,460	60,000	
610-790-6009	Salaries & Wages, COVID 19	-	12,750	10,293	-	-		-	-	
610-790-6011	Leave Payout	-	34,223	7,565	39,308	12,262		51,570	53,062	
610-790-6100	FICA/Medicare - Employer	18,309	19,252	20,747	25,354	3,298	210	28,861	31,985	
610-790-6105	Retirement	402,120	390,580	273,695	264,103	(5,266)	1,482	260,319	348,934	
610-790-6106	HRA	1,240	1,099	107	-	2,811		2,811	2,829	
610-790-6110	Worker's Compensation	86,959	72,471	64,571	102,159	45,346	3,092	150,597	143,279	
610-790-6115	Unemployment Insurance	835	2,338	5,828	2,338	(436)		1,902	-	
610-790-6120	Medical Insurance	311,335	304,708	297,285	335,540	(27,785)		307,755	338,624	
610-790-6123	Post Retirement Medical Insurance	61,922	155,176	158,478	13,957	1,083		15,039	16,317	
610-790-6125	Dental Insurance	28,824	24,836	25,714	39,850	(5)		39,845	41,394	
610-790-6130	Vision Insurance	4,730	4,792	4,338	4,985	16		5,001	5,828	
610-790-6135	Life Insurance	5,848	5,958	6,080	6,067	(28)		6,039	5,992	
610-790-6145	Tuition Reimbursement	-	-	-	1,000	(500)		500	1,000	
610-790-6155	Def Compensation Match	188	847	759	-	391		391	-	
610-790-6160	Compensated Absences	(53,867)	58,104	14,659	-	-		-	-	
610-790	Total Salary & Benefits	\$ 2,155,108	\$ 2,380,638	\$ 2,272,945	\$ 2,293,521	\$ 171,236	\$ 32,737	\$ 2,497,495	\$ 3,065,085	

Account Number	Description	Audited			Budget 2021-22	Mid-Year Adjustment 2021-22	Year-End Adjustment 2021-22	Projected Budget 2021-22	Budget 2022-23
		2018-19 Actual	2019-20 Actual	As of: 2020-21 Actual					
610-790-6200	Fiscal Service	\$ 5,991	\$ 5,871	\$ 8,368	\$ 6,478	\$ -	\$ -	\$ 6,478	\$ 9,452
610-790-6205	Legal Services	12,958	28,824	7,257	16,000			16,000	20,000
610-790-6220	Technical Services	30,443	17,584	19,640	54,600		(3,000)	51,600	54,600
610-790-6221	Consulting Services	2,927	-	875	5,000		(3,500)	1,500	5,000
610-790-6222	IT Services	87,676	37,986	40,973	31,433			31,433	33,665
610-790-6240	General Contract Services	26,946	45,488	45,065	52,100		14,500	66,600	53,100
610-790-6250	Insurance	114,358	125,233	166,466	217,541		(14,500)	203,041	254,709
610-790-6300	Equipment Maintenance	36,835	100,468	54,665	63,805			63,805	74,155
610-790-6305	Building Maintenance	853	1,219	1,181	1,000			1,000	1,000
610-790-6310	Facility Maintenance	5,424	1,475	7,175	3,000			3,000	3,000
610-790-6315	Vehicle Maintenance	23,116	27,471	27,130	29,000	(2,000)		27,000	29,000
610-790-6400	Office Supplies	5,333	5,486	5,589	4,000	2,000		6,000	6,000
610-790-6405	Postage	15,669	15,886	16,605	15,000		3,000	18,000	16,000
610-790-6410	Departmental Supplies	43,709	56,368	60,807	58,000			58,000	58,000
610-790-6411	New Meters - New Sites	25,881	73,984	71,212	50,000			50,000	70,000
610-790-6415	Small Tools/Shop Supplies	3,400	3,773	5,471	4,567			4,567	4,567
610-790-6425	Fuel	28,151	28,481	32,554	27,500		5,000	32,500	30,000
610-790-6430	Chemicals	28,097	16,664	16,378	33,000		(5,000)	28,000	36,000
610-790-6435	Safety Supplies	5,967	3,265	3,547	4,500			4,500	4,500
610-790-6436	Electrical Supplies	19,274	22,668	23,158	27,650			27,650	10,000
610-790-6440	Uniforms	9,907	8,931	9,522	6,800			6,800	6,800
610-790-6500	Rents & Leases, Equipment	10,862	9,249	9,835	15,421			15,421	15,146
610-790-6600	Printing	-	-	-	3,000			3,000	3,000
610-790-6605	Advertising	1,699	767	1,888	5,000			5,000	5,000
610-790-6610	Training & Travel	12,368	6,437	3,893	12,264			12,264	12,264
610-790-6620	Due & Publications	5,917	5,758	6,152	11,000		(1,200)	9,800	11,000
610-790-6625	Medical Services	939	942	1,332	1,000			1,000	1,000
610-790-6635	Bank Service Charge	47,054	60,677	82,408	67,400			67,400	67,400
610-790-6700	Telephone	16,188	19,645	21,747	12,000		5,000	17,000	12,000
610-790-6730	Utilities - Wells	316,187	327,590	361,266	350,000		(10,700)	339,300	350,000
610-790-6760	Permits & Fees	25,503	30,372	27,585	28,700		5,700	34,400	28,700
610-790-6895	Depreciation Expense	1,036,417	1,045,671	1,045,942	-			-	-
610-000-6995	Capital Contrib to City Patt	-	6,514	-	-			-	-
610-790	Total Operation & Maintenance	\$ 2,006,049	\$ 2,140,746	\$ 2,185,684	\$ 1,216,759	\$ -	\$ (4,700)	\$ 1,212,059	\$ 1,285,058

Account Number	Description	2018-19 Actual	2019-20 Actual	Audited	Budget 2021-22	Mid-Year Adjustment 2021-22	Year-End Adjustment 2021-22	Projected Budget 2021-22	Budget 2022-23
				As of: 2020-21 Actual					
610-790-7501	Computer Equipment	\$ 2,799	\$ 4,166	\$ 5,046	\$ -	\$ -	\$ 1,200	\$ 1,200	\$ -
610-790-7504	Equipment	-	-	442	-	-	-	-	-
610-790-7506	Vehicle	12,851	-	-	45,000	-	3,500	48,500	50,000
610-790-7550	Improvements Expense	-	3,999	50,000	56,000	-	-	56,000	98,000
610-790-7560	Machinery & Equipment Expense	2,697	3,441	-	-	-	-	-	-
610-790	Total Capital	\$ 18,348	\$ 11,606	\$ 55,488	\$ 101,000	\$ -	\$ 4,700	\$ 105,700	\$ 148,000
610-000-8200	Cost of Issuance	\$ 2,976	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
610-790	Total Debt Service	\$ 2,976	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
610-999-9000	To General Fund	\$ 543,759	\$ 570,217	\$ 573,639	\$ 631,850	\$ -	\$ -	\$ 631,850	\$ 783,026
610-999-9012	To Streets Fund	-	-	-	-	-	-	-	-
610-999-9013	To Water Capital	-	499,321	398,196	1,160,000	-	(255,000)	905,000	216,000
610-999-9015	To PPFA Water - Authority Bonds	635,580	534,714	890,844	889,294	-	-	889,294	848,706
610-999-9016	To Sewer Operation Fund	-	-	-	76,539	-	-	76,539	42,162
610-999-9017	To Garbage fund	-	-	-	7,500	-	-	7,500	-
610-795	Total Transfers	\$ 1,179,339	\$ 1,604,252	\$ 1,862,679	\$ 2,765,183	\$ -	\$ (255,000)	\$ 2,510,183	\$ 1,889,894
610-790/795	TOTAL EXPENSES - Water	\$ 5,361,819	\$ 6,137,243	\$ 6,376,797	\$ 6,376,464	\$ 171,236	\$ (222,263)	\$ 6,325,437	\$ 6,388,037
	NET REVENUE VS EXPENSES	\$ (562,205)	\$ 2,190,158	\$ 107,167	\$ 2,885,342	\$ (124,175)	\$ (1,750,583)	\$ 1,010,584	\$ 3,160,249

Account Number	Description	Audited			Budget 2021-22	Mid-Year Adjustment 2021-22	Year-End Adjustment 2021-22	Projected Budget 2021-22	Budget 2022-23
		2018-19 Actual	2019-20 Actual	As of: 2020-21 Actual					
Water Capital									
611-000-5600	Interest Income	\$ 50,780	\$ 59,581	\$ 2,987	\$ 59,581	\$ -	\$ -	\$ 59,581	\$ 2,987
611-000-5311	Grant	-	8,493	-	-	-	-	-	-
611	Total Revenue	\$ 50,780	\$ 68,075	\$ 2,987	\$ 59,581	\$ -	\$ -	\$ 59,581	\$ 2,987
611-998-5919	Transfer from Water Operations	\$ -	\$ 499,321	\$ 398,196	\$ 1,160,000	\$ -	\$ (255,000)	\$ 905,000	\$ 216,000
611-998-5920	Transfer from Land/Water AquisitionFund	299,832	-	-	-	-	-	-	-
611-998-5911	From CFD-Business Park	1,852,666	-	-	-	-	-	-	-
611-998-5918	From Water Impact Fee Fund	-	-	-	55,138	-	159,104	214,242	950,000
611-998-5923	From Water Rev Bonds Proj Fund	-	9,594,222	-	4,235,616	-	(1,833,978)	2,401,638	6,329,625
611-998-5924	From Measure L Fund	-	86,858	-	-	-	-	-	13,000
611	Total Revenue - Transfers From	\$ 2,152,498	\$ 10,180,401	\$ 398,196	\$ 5,450,754	\$ -	\$ (1,929,874)	\$ 3,520,880	\$ 7,508,625
611	TOTAL REVENUE AND TRANSFERS IN	\$ 2,203,278	\$ 10,248,476	\$ 401,183	\$ 5,510,335	\$ -	\$ (1,929,874)	\$ 3,580,461	\$ 7,511,612
<i>(All Capitalized in GL)</i>									
611-790-7555	Kinshire Way (WM-1B) - Construction	\$ -	\$ -	\$ -	\$ 1,511,223	\$ -	\$ (1,208,978)	\$ 302,245	\$ 2,054,625
611-790-7556	WM 6A-Pipe	-	-	-	-	-	-	-	575,000
611-790-7557	WM 6B-Pipe	-	-	-	-	-	-	-	575,000
611-790-7586	Water Management Activities	-	-	-	189,000	-	-	189,000	175,000
611-790-7606	Well #14 Site Improvement	-	-	-	1,250,000	-	(625,000)	625,000	3,125,000
611-790-7617	Well #14 Design & Construction	-	-	-	-	-	-	-	-
611-790-7623	Meter Replacement Program	-	-	-	1,155,000	-	(200,000)	955,000	3,100,000
611-790-7624	Kinshire Way Waterline Replacement Project	-	-	-	1,190,292	-	-	1,190,292	-
611-790-7629	BMP Implementation	-	-	-	23,000	-	-	23,000	28,000
611-790-7633	Gateway Storage Tank	-	-	-	60,000	-	(55,000)	5,000	-
611-790-7636	Kinshire Way (WM-1B) - Design	-	-	-	17,100	-	-	17,100	26,000
611-790-7638	East Las Palmas Water Line Extension	-	-	-	55,138	-	159,105	214,243	-
611-790-7639	Non-Potable- Phase 1	-	-	-	-	-	-	-	225,000
611-790-7640	Non-Potable- Phase 6	-	-	-	-	-	-	-	250,000
611-790-7641	New percolation ponds	-	-	-	-	-	-	-	475,000
611	Total Capital	\$ -	\$ -	\$ -	\$ 5,450,753	\$ -	\$ (1,929,874)	\$ 3,520,879	\$ 10,608,625
611-999-9013	To Measure L Fund	\$ -	\$ -	\$ 86,858	\$ -	\$ -	\$ -	\$ -	\$ 1,983,898
611-999-9015	To PPFA Water Authority	-	12,330	1,191	-	-	-	-	-
611	Total Transfers	\$ -	\$ 12,330	\$ 88,049	\$ -	\$ -	\$ -	\$ -	\$ 1,983,898
611	TOTAL EXPENSES - Water Capital	\$ -	\$ 12,330	\$ 88,049	\$ 5,450,753	\$ -	\$ (1,929,874)	\$ 3,520,879	\$ 12,592,523

Account Number	Description	2018-19 Actual	2019-20 Actual	Audited	Budget 2021-22	Mid-Year Adjustment 2021-22	Year-End Adjustment 2021-22	Projected	Budget 2022-23
				As of: 2020-21 Actual				Budget 2021-22	
611	NET REVENUE VS EXPENSES	\$ 2,203,278	\$ 10,236,146	\$ 313,134	\$ 59,582	\$ -	\$ (1)	\$ 59,582	\$ (5,080,911)

Account Number	Description	Audited			Budget 2021-22	Mid-Year Adjustment 2021-22	Year-End Adjustment 2021-22	Projected Budget 2021-22	Budget 2022-23
		2018-19 Actual	2019-20 Actual	As of: 2020-21 Actual					
PPFA Water - Authority Bonds									
612-000-5600	Interest Income	\$ 15,914	\$ 45,703	\$ 1,382	\$ 45,703	\$ -	\$ -	\$ 45,703	1,382
612-998-5919	From Water Operations Fund	635,580	547,044	892,035	889,294			889,294	848,706
612	Total Revenue	\$ 651,494	\$ 592,747	\$ 893,417	\$ 934,997	\$ -	\$ -	\$ 934,997	\$ 850,088
612-000-6200	Fiscal Services	\$ -	\$ 48	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
612-000-8003	Principal Exp Water 2019 A&B	-	-	-	315,000			315,000	330,000
612-000-8100	Interest Expense	403,791	323,395	304,400	-			-	-
612-000-8101	Interest Expense 2019A	-	-	-	316,694			316,694	300,487
612-000-8102	Interest Expense 2019B	-	183,104	237,885	257,600			257,600	218,219
612-000-8200	Costs of Issuance	-	365,384	-	-			-	-
612	Total Debt Service	\$ 403,791	\$ 871,931	\$ 542,285	\$ 889,294	\$ -	\$ -	\$ 889,294	\$ 848,706
612-999-9001	Transfer to Project Fund	\$ -	\$ 9,594,222	\$ -	\$ 4,235,616	\$ -	\$ (1,833,978)	\$ 2,401,638	\$ 6,329,625
612	Total Capital/Transfers	\$ -	\$ 9,594,222	\$ -	\$ 4,235,616	\$ -	\$ (1,833,978)	\$ 2,401,638	\$ 6,329,625
612	TOTAL EXPENSES - PPFA Water Authority Bonds	\$ 403,791	\$ 10,466,153	\$ 542,285	\$ 5,124,910	\$ -	\$ (1,833,978)	\$ 3,290,932	\$ 7,178,331
612	NET REVENUE VS EXPENSES	\$ 247,704	\$ (9,873,406)	\$ 351,132	\$ (4,189,913)	\$ -	\$ 1,833,978	\$ (2,355,934)	\$ (6,328,243)
	GRAND TOTAL EXPENSES	\$ 15,292,130	\$ 26,370,326	\$ 16,862,963	\$ 33,861,423	\$ 380,573	\$ (8,892,047)	\$ 25,349,948	\$ 53,220,330
	TOTAL REVENUE	\$ 18,279,157	\$ 29,039,263	\$ 16,469,796	\$ 30,771,349	\$ 112,061	\$ (6,550,316)	\$ 24,333,094	\$ 42,679,718
	NET REVENUE VS EXPENSES	\$ 2,987,027	\$ 2,668,937	\$ (393,167)	\$ (3,090,074)	\$ (268,511)	\$ 2,341,731	\$ (1,016,854)	\$ (10,540,612)



**AUTHORIZED
FULL TIME AND PART TIME
POSITIONS**

CITY OF PATTERSON
AUTHORIZED POSITIONS - Salary Schedule
2022-23

Regular Full Time Positions	Number	Number	Number	Number	Approved Modifications	FY22-23 Adopted	Monthly Range	
	Authorized	Authorized	Authorized	Authorized			2022-23	
	2018-19	2019-20	FY20-21	FY21-22				
Administration								
City Manager	1	1	1	1		1	\$ 15,069	\$ 18,411
Program Manager	0	0	0	0	1	1	\$ 8,552	\$ 10,395
Human Resources Director	1	1	1	1		1	\$ 10,671	\$ 14,227
Human Resources Manager	0	0	0	0		0	\$ 6,403	\$ 7,783
City Clerk	1	1	1	1		1	\$ 9,866	\$ 11,139
HR Analyst	1	1	1	1	1	2	\$ 5,768	\$ 7,011
Executive Administrative Assistant Confidential	1	1	1	1		1	\$ 4,556	\$ 5,538
Secretary - Confidential	0	0	0	0		0	\$ 4,295	\$ 5,221
Deputy City Clerk	0	1	1	1		1	\$ 5,588	\$ 6,792
Administrative Assistant	1	0	0	0		0	\$ 3,677	\$ 4,468
IT Manager	0	1	1	1		1	\$ 8,552	\$ 10,395
IT Technician II	0	1	1	1		1	\$ 5,496	\$ 6,680
	6	8	8	8		10		
Finance								
Finance Director	1	1	1	1		1	\$ 9,866	\$ 13,155
Supervising Accountant	1	1	1	1		1	\$ 6,394	\$ 7,772
Revenue & Utility Billing Manager	1	1	1	1		1	\$ 6,394	\$ 7,772
Accounting Manager	0	0	0	0	1	1	\$ 6,713	\$ 8,160
Accountant	1	1	2	2		2	\$ 5,560	\$ 6,758
Accounting Technician	1	1	1	1		1	\$ 4,409	\$ 5,360
Account Clerk, Senior	3	3	3	4		4	\$ 3,627	\$ 4,409
Account Clerk	3	3	2	1	1	2	\$ 3,133	\$ 3,808
	11	11	11	11		13		
Recreation & Community Services								
Recreation & Community Services Director	1	1	1	1		1	\$ 9,866	\$ 13,155
Recreation & Community Services Manager	1	1	1	1		1	\$ 6,713	\$ 8,160
Recreation & Community Services Supervisor	1	4	4	4		4	\$ 4,979	\$ 6,052
Account Clerk, Senior	0	0	0	0		0	\$ 3,627	\$ 4,409
Recreation Coordinator II	3	0	0	0		0	\$ 3,715	\$ 4,516
Recreation Coordinator I	1	0	0	0		0	\$ 3,369	\$ 4,095
Account Clerk	2	2	2	2		2	\$ 3,133	\$ 3,808
Administrative Assistant II				1		1	\$ 4,095	\$ 4,978
Facilities & Maintenance Supervisor	1	1	1	0		0	\$ 5,626	\$ 6,838
Facilities Superintendent				1		1	\$ 6,462	\$ 7,854
Maintenance Worker III	1	1	1	1		1	\$ 4,300	\$ 5,227
Maintenance Worker II	0	0	1	1		1	\$ 3,899	\$ 4,739
Maintenance Worker I	1	1	0	0	1	1	\$ 3,538	\$ 4,301
	12	11	11	12		13		
Fire								
Chief	1	1	1	1		1	\$ 9,866	\$ 13,155
Division Chief	2	2	2	2	1	3	\$ 8,515	\$ 10,350
Fire Captain - Paramedic	2	2	2	2	1	3	\$ 6,969	\$ 9,402
Fire Captain	4	4	4	4		4	\$ 6,335	\$ 8,548
Fire Engineer - Paramedic	1	1	1	1		1	\$ 6,097	\$ 8,227
Fire Engineer	5	5	5	5		5	\$ 5,543	\$ 7,479
Fire Fighters - Paramedic	6	6	6	6	3	9	\$ 5,182	\$ 6,991
Fire Fighters	0	0	0	0		0	\$ 4,711	\$ 6,356
Fire Marshall	0	0	0	0		0	\$ 7,151	\$ 8,693
Fire Prevention Specialist	1	1	1	1		1	\$ 5,307	\$ 6,450
Administrative Manager	1	1	1	1		1	\$ 5,767	\$ 7,010
Administrative Assistant II	1	1	1	1		1	\$ 4,095	\$ 4,978
	24	24	24	24		29		
Community Development								
Community Development Director	1	1	1	1		1	\$ 9,866	\$ 13,155
Code Enforcement Officer II	1	1	1	1		1	\$ 4,409	\$ 5,360
Code Enforcement Officer I	1	1	1	1	1	2	\$ 3,809	\$ 4,630
	3	3	3	3		4		
Planning								
Planner	1	1	1	1		1	\$ 8,669	\$ 10,537
Associate Planner	1	1	1	1		1	\$ 5,776	\$ 7,021
Planning Technician II	2	2	2	2		2	\$ 3,899	\$ 4,739
	4	4	4	4		4		
Engineering, Building & Capital Projects								
Director of Engineering	1	1	1	1		1	\$ 9,866	\$ 13,155
Associate Engineer	1	1	1	1		1	\$ 6,906	\$ 8,394
Assistant Engineer	1	1	1	1		1	\$ 6,578	\$ 7,995
Administrative Assistant I	1	1	1	1		1	\$ 3,538	\$ 4,301
	4	4	4	4		4		
Capital Projects								
Capital Project Manager	1	1	1	1		1	\$ 7,942	\$ 9,653
Building & Permits								
Permit Technician II	1	1	1	1		1	\$ 3,899	\$ 4,739
Permit Technician I	0	150	0	2		2	\$ 3,369	\$ 4,095
	1	1	3	3		3		

		Number	Number	Number	Number	Approved Modifications	FY22-23 Adopted	Monthly Range	
		Authorized	Authorized	Authorized	Authorized			2022-23	
		2018-19	2019-20	FY20-21	FY21-22				
Public Works	Director of Public Works	1	1	1	1		1	\$ 10,131	\$ 13,507
	Deputy Director of Public Works Ops & Maint	1	1	1	1	1	2	\$ 8,723	\$ 10,603
	Sr. Administrative Manager	1	1	1	1		1	\$ 8,109	\$ 9,857
	Public Works Inspector III	1	1	1	1		1	\$ 4,746	\$ 5,769
	Public Works Inspector II		1	1	1	1	2	\$ 4,300	\$ 5,227
	Public Works Inspector I	1	0	0	0		0	\$ 3,899	\$ 4,739
	Management Analyst	3	3	3	3		3	\$ 6,056	\$ 7,361
	Administrative Assistant II	2	2	2	2		2	\$ 4,095	\$ 4,978
	Environmental Compliance Specialist	0	0	0	1	2	3	\$ 4,300	\$ 5,227
	Maintenance Worker I	1	1	1	1		1	\$ 3,538	\$ 4,301
		11	11	11	12		16		
Equipment	Mechanic								
	Mechanic - Crew Leader	1	1	1	1		1	\$ 4,860	\$ 5,907
	Mechanic II	1	1	1	1	1	2	\$ 4,409	\$ 5,360
	Mechanic I	0	0	0	0		0	\$ 3,809	\$ 4,630
		2	2	2	2		3		
Building Maintenance	Maintenance Worker II	1	1	0	0		0	\$ 3,899	\$ 4,739
	Maintenance Worker I	1	1	2	2		2	\$ 3,538	\$ 4,301
		2	2	2	2		2		
Parks	Parks Supervisor	1	1	1	1		1	\$ 5,626	\$ 6,838
	Maintenance Worker III	4	5	4	4		4	\$ 4,300	\$ 5,227
	Maintenance Worker II	3	3	3	4		4	\$ 3,899	\$ 4,739
	Maintenance Worker I	3	1	2	1	2	3	\$ 3,538	\$ 4,301
		11	10	10	10		12		
Streets	Public Works Supervisor - Streets	0.5	0.5	0.5	0.5		0.5	\$ 5,626	\$ 6,838
	Maintenance Worker III				1		1	\$ 4,300	\$ 5,227
	Maintenance Worker II	1	2	2	1		1	\$ 3,899	\$ 4,739
	Maintenance Worker I	1	0	1	1	1	2	\$ 3,538	\$ 4,301
		2.5	2.5	3.5	3.5		4.5		
Urban Forestry	Public Works Supervisor - Tree	1	1	1	1		1	\$ 5,626	\$ 6,838
	Maintenance Worker III	1	1	0	0		0	\$ 4,300	\$ 5,227
	Maintenance Worker II	1	1	1	4	1	5	\$ 3,899	\$ 4,739
	Maintenance Worker I	2	2	3	0		0	\$ 3,538	\$ 4,301
		5	5	5	5		6		
Water	Public Works Supervisor - Water	1	1	1	1		1	\$ 5,626	\$ 6,838
	Water Operator III	4	4	4	3		3	\$ 4,514	\$ 5,487
	Water Operator II	0	1	1	0		0	\$ 4,095	\$ 4,978
	Water Operator I	1	0	0	0		0	\$ 3,715	\$ 4,516
	Maintenance Worker III				1		1	\$ 4,300	\$ 5,227
	Maintenance Worker II				1		1	\$ 3,899	\$ 4,739
	Electrical & Instrumentation Manager	0.5	0.5	0.5	0.5		0.5	\$ 7,372	\$ 8,960
	Electrician - Crew Leader	0	0	0	0		0.0	\$ 4,860	\$ 5,907
	Electrician Technician II	0.5	0.5	0.5	0.5		0.5	\$ 4,409	\$ 5,360
		7	7	7	7		7		
Sewer	Wastewater Manager	1	1	1	1		1	\$ 7,372	\$ 8,960
	Chief Waste Water Operator	1	1	1	1		1	\$ 5,763	\$ 7,005
	Wastewater Operator III	2	2	0	1		1	\$ 4,628	\$ 5,625
	Wastewater Operator II	1	1	1	1	1	2	\$ 4,199	\$ 5,104
	Wastewater Operator I	1	1	1	0		0	\$ 3,809	\$ 4,630
	Wastewater Operator in Training	0	0	2	2		2	\$ 3,453	\$ 4,198
	Electrical & Instrumentation Manager	0.5	0.5	0.5	0.5		0.5	\$ 7,372	\$ 8,960
	Electrician - Crew Leader	0	0	0	0		0.0	\$ 4,860	\$ 5,907
	Electrician Technician II	0.5	0.5	0.5	0.5		0.5	\$ 4,409	\$ 5,360
	Maintenance Worker I	0	0	0	0	3	3	\$ 3,538	\$ 4,301
		7	7	7	7		11		
Collection	Public Works Supervisor - Collections	0.5	0.5	0.5	0.5		0.5	\$ 5,626	\$ 6,838
	Maintenance Worker III	3	3	3	4		4	\$ 4,300	\$ 5,227
	Maintenance Worker II	0	0	0	0		0	\$ 3,899	\$ 4,739
	Maintenance Worker I	0	1	1	0		0	\$ 3,538	\$ 4,301
		4	5	5	5		4.5		
Total Allocated Positions		117	118	119	121	24	147		
Incentives Available: Specified by MOU									
Certificate Pay - 1% to 4% Educational Incentives up to 3%									
Pay for Performance - Not Available									

CITY OF PATTERSON
AUTHORIZED POSITIONS - PART TIME EMPLOYEES
2022-23

	Number	Number	Number	Number	Modifications	FY22-23 Count
	Authorized	Authorized	Authorized	Authorized		
	18-19	19-20	20-21	21-22		
Finance						
Operations						
Accountant	0	0	0	1		1
Account Clerk	1	1	1	0		0
	1	1	1	1	0	1
Public Works						
Parks						
Maintenance Worker	3	3	6	9		9
Streets						
Maintenance Worker	0	0	1	1		1
Urban Forestry						
Maintenance Worker	0	0	0	0		0
Building Maintenance						
Maintenance Worker	1	1	1	1		1
Facility Custodian	0	0	0	3	(1.00)	2
	1	1	1	4	-1.00	3
Garbage						
Environmental Compliance Specialist	0.5	0.5	0.5	1		1.0
Maintenance Worker	3.5	3.5	3.5	1.5		1.5
Student Intern	0.5	0.5	0	0.5		0.5
	4.5	4.5	4	3	0	3.0
Sewer						
Environmental Compliance Specialist	0.5	0.5	0.5	0.5	0.50	1
Maintenance Worker - Veg. Management			1	0		0
Maintenance Worker	0	0	1	1		1
	0.5	0.5	2.5	1.5	0.50	2
Water						
Environmental Compliance Specialist	1	1	1	0.5	0.50	1
Maintenance Worker	0.5	0.5	0.5	0.5		0.5
Student Intern	0.5	0.5	0	0.5	0.50	1
Water Operator	1	1	1	0		0
	3	3	2.5	1.5	1.00	2.5
Recreation						
Administration						
Maintenance Worker	0.5	0.5	0.5	0		0
Custodian	0.35	0.35	0.35	0.35	0.50	0.85
Admin Assistant	0	0	0	1		1
Specialist	1	1	1	0	1.00	1
	1.85	1.85	1.85	1.35	1.50	2.85
Aquatics						
Maintenance Worker	0.5	0.5	0.5	0		0.00
Custodian	0.65	0.65	0.65	1.15		1.15
Cashier	6	6	5	2	6.00	8
Lifeguard	29	29	23	19	11.00	30
Pool manager	3	3	3	2	1.00	3
Recreation Leader	1	1	1	0.67	2.33	3
Recreation Specialist	2	2	1	0		0
Senior Lifeguard	0	0	0	0	5.00	5
Swim Coach	1	1	1	0		0
Swim Instructor	7	7	6	6	3.00	9
	50.15	50.15	41.15	30.82	28.33	59.15
Hammon Senior Center						
Recreation Leader	0.25	0.25	0.25	0.5		0.5
Recreation Leader Programs				0.25	1.75	2
Facility Attendant Programs				0.5	2.50	3
Recreation Specialist Programs				1		1
Recreation Specialist Clerical				1		1
Facility Custodian				1.5	0.50	2
Recreation Specialist	1	1	1	1		1
	1.25	1.25	1.25	5.75	4.75	10.5

CITY OF PATTERSON
AUTHORIZED POSITIONS - PART TIME EMPLOYEES
2022-23

	Number Authorized	Number Authorized	Number Authorized	Number Authorized	Modifications	FY22-23 Count
	18-19	19-20	20-21	21-22		
Recreation (Cont.)						
Sports Park						
Maintenance Worker	1	1	1	1		1
Facility Custodian				1	1.00	2
Recreation Leader	1	1	1	1		1
Recreation Specialist	0	0	0	0		0
	2	2	2	3	1.00	4
Teen Center						
Recreation Leader	0	0	0	0		0
Youth Development & Camps						
Recreation Specialist	1	1	1	0		0
Programs						
Recreation Leader	0.5	0.5	0.5	0	1.00	1
Recreation Specialist	2	2	2	0	1.00	1
	2.5	2.5	2.5	0	2.00	2
Youth Development & Camps Programs						
Lead Recreation Leader	2	2	2	1	3.00	4
Recreation Specialist	1	1	1	2		2
Recreation Leader	6.25	6.25	5.25	5.9	4.00	9.9
	9.25	9.25	8.25	8.9	7.00	15.9
Sports - Programs						
Recreation Leader	13.25	13.25	8.25	11.9	4.00	15.9
Facility Attendant				0.5	2.50	3
Recreation Specialist	8	8	8	3		3
Maintenance Worker	2	2	2	0		0
Sports Official	1	1	1	1		1
	24.25	24.25	19.25	16.4	6.50	22.90
Teen Center - Programs						
Recreation Leader	0.75	0.75	0.75	0.75		0.75
Crossing Guards - Programs						
Crossing Guards	0	0	5	12		12
Recreation Specialist				1		1
	0	0	5	13	0	13
Total Allocated Positions	106	106	96	101	52	153

Local Government Glossary and Acronyms

AD&D: Accidental Death and Dismemberment Insurance

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CalPERS: California Public Employees' Retirement System

Local Government Glossary and Acronyms

CALTRANS: California Department of Transportation

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

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

CAPITAL OUTLAY: Expenditures for tangible property of relatively permanent nature

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

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

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

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

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

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

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

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

FLSA: Fair Labor Standards Act

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

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

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

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

GASB: Governmental Accounting Standards Board

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

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

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