

**ALL CELL PHONES AND ELECTRONIC DEVICES MUST BE
TURNED OFF IN THE COUNCIL CHAMBERS**

**A G E N D A
REEDLEY CITY COUNCIL MEETING**

7:00 P.M.

TUESDAY, February 9, 2021

**Meeting Held in the Council Chambers
845 "G" Street, Reedley, California
www.reedley.ca.gov**

The Council Chambers are accessible to the physically disabled. Requests for additional accommodations for the disabled, including auxiliary aids or services, should be made 48 hours prior to the meeting by contacting the City Clerk at 637-4200 ext. 212.

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

Unless otherwise required by law to be accepted by the City at or prior to a Council meeting or hearing, no documents shall be accepted for Council review unless they are first submitted to the City Clerk by the close of business one day prior to said Council meeting/hearing at which the Council will consider the item to which the documents relate, pursuant to the adopted City Council Protocols.

SPECIAL NOTICE REGARDING PUBLIC PARTICIPATION DUE TO COVID-19

In recognition of the guidance from the California Department of Public Health in response to the COVID-19 pandemic, those who choose to attend the City Council meeting physically must wear a mask or face covering and practice social distancing by remaining at least 6 feet apart from other attendees. Hand sanitizer will be available at the entrance to the Council Chambers for use upon entering and exiting the room. If you are sick, please do not attend the meeting in person.

The meeting will be webcast and accessed at: <http://www.reedley.com/livestream.php>

PLEASE SEE LAST PAGE OF AGENDA FOR ZOOM PARTICIPATION INSTRUCTIONS

Mary L. Fast, Mayor

Robert Beck, Mayor Pro Tem
Ray Soleno, Council Member

Anita Betancourt, Council Member
Matthew Tuttle, Council Member

MEETING CALLED TO ORDER

INVOCATION – Rev. Denny Joseph, St. Anthony of Padua Catholic Church

PLEDGE OF ALLEGIANCE

ROLL CALL

AGENDA APPROVAL – ADDITIONS AND/OR DELETIONS

- 1. RECOGNITION TO TOM BRANDT FOR HIS CONTRIBUTIONS TO THE COMMUNITY SERVICES COMMISSION**

PUBLIC COMMENT – Provides an opportunity for members of the public to address the City Council on items of interest to the public within the Council's jurisdiction and which are not already on the agenda this evening. It is the policy of the Council not to answer questions impromptu. Concerns or complaints will be referred to the City Manager's office. Speakers should limit their comments to not more than three (3) minutes. No more than ten (10) minutes per issue will be allowed. For items which are on the agenda this evening, members of the public will be provided an opportunity to address the Council as each item is brought up for discussion.

NOTICE TO PUBLIC

CONSENT AGENDA items are considered routine and a recommended action for each item is included, and will be voted upon as one item. If a Councilmember has questions, requests additional information, or wishes to comment on an item, the vote should not be taken until after questions have been addressed or comments made, and the public has had an opportunity to comment on the **Consent Agenda** items. If a Councilmember wishes to have an item considered individually or change the recommended action, then the item should be removed and acted upon as a separate item. A Councilmember's vote in favor of the **Consent Agenda** is considered and recorded as a separate affirmative vote in favor of each action listed. Motions in favor of the **Consent Agenda** are deemed to include a motion to waive the full reading of any ordinance on the **Consent Agenda**. For adoption of ordinances, only those that have received a unanimous vote upon introduction are considered **Consent** items.

CONSENT AGENDA (Item 2-4)

Motion _____ 2nd _____

2. APPROVAL OF MINUTES OF THE REGULAR COUNCIL MEETING OF JANUARY 26, 2021 - (City Clerk)
Staff Recommendation: Approve
3. APPROVE THE AMENDMENT WITH FRESNO CITY COLLEGE ENDING THE TERMS OF THE CURRENT INSTRUCTIONAL SERVICES AGREEMENT AND AUTHORIZE THE CITY MANAGER TO SIGN A NEW INSTRUCTIONAL SERVICES AGREEMENT WITH FRESNO CITY COLLEGE-- (Fire Department)
Staff Recommendation: Approve
4. ADOPT RESOLUTION 2021-011 NOMINATING MAYOR FAST TO SERVE AS THE CITY REPRESENTATIVE TO THE BOARD OF THE KINGS RIVER EAST GROUNDWATER SERVICES AGENCY (GSA) – (City Manager)
Staff Recommendation: Approve

ADMINISTRATIVE BUSINESS

5. APPROVE AND AUTHORIZE THE CITY MANAGER TO SIGN THE SIERRA KINGS HEALTH CARE DISTRICT MINI GRANT APPLICATION AND RELATED DOCUMENTS REQUESTING AND ACCEPTING FUNDING FOR SWIM LESSONS- Report, discussion and/or other Council action to approve, modify, and/or take other action as appropriate. – (Community Services)
Staff Recommendation: Approve

6. ADOPT RESOLUTION NO. 2021-001 AUTHORIZING THE CITY MANAGER TO APPROVE, SIGN AND SUBMIT A GRANT APPLICATION TO THE STATEWIDE PARK DEVELOPMENT AND COMMUNITY REVITALIZATION PROGRAM GRANT FUNDS FOR THE CAMACHO PARK REHABILITATION PROJECT - Report, discussion and/or other Council action to approve, modify, and/or take other action as appropriate.– (Community Services)

Staff Recommendation: Approve

7. ADOPT RESOLUTION 2021-006 REVISING THE FUND BALANCE POLICY FOR THE GENERAL FUND RESERVE. - Report, discussion and/or other Council action to approve, modify, and/or take other action as appropriate. – (Administrative Services)

Staff Recommendation: Approve

8. REVIEW THE STATUS OF THE MID-YEAR CITY BUDGET AND CONSIDER ITEMS PERTAINING TO VARIOUS OPERATING PROGRAMS AND CAPITAL PROJECTS

A. ADOPT RESOLUTION NO. 2021-010 AMENDING THE 2020-21 ADOPTED BUDGET APPROPRIATING \$960,419 IN MULTIPLE CITY FUNDS FOR VARIOUS OPERATING PROGRAMS AND CAPITAL PROJECTS

Report, discussion and/or other Council action to approve, modify, and/or take other action as appropriate. – (Administrative Services)

Staff Recommendation: Approve

RECEIVE INFORMATION & REPORTS

These items are formal transmittals of information to the Reedley City Council. They are not voted upon by the Reedley City Council. Members of the public who have questions on these items are suggested to call City staff members during regular business hours.

9. REEDLEY AIRPORT COMMISSION MINUTES OF REGULAR MEETING OF OCTOBER 15, 2020 – (Community Services)

10. REEDLEY PLANNING COMMISSION MINUTES OF REGULAR MEETING OF DECEMBER 3, 2020– (Community Development)

COUNCIL REPORTS

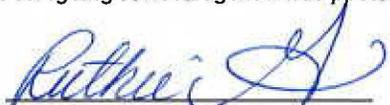
11. BRIEF REPORT BY COUNCIL MEMBERS ON CITY RELATED ACTIVITIES AS AUTHORIZED BY THE BROWN ACT AND REQUESTS FOR FUTURE AGENDA ITEMS.

STAFF REPORTS

12. UPDATES AND/OR REPORTS BY CITY MANAGER AND/OR STAFF MEMBERS.

ADJOURNMENT

I hereby certify under penalty of perjury, under the laws of the State of California that the foregoing revised agenda was posted in accordance with the applicable legal requirements. Dated this 4th day of February 2021.


Ruthie Greenwood, City Clerk

Zoom Participation:

The City Council is encouraging members of the public to observe and participate in the Council meeting virtually, to maximize the safety of all meeting participants. Reasonable efforts will be made to allow written and verbal comments from participants communicating with the host of the virtual meeting. To do so, participants may “raise their hand” during public comment portions of the meeting using the electronic feature on the zoom program, and the City Clerk will inform the Mayor of the participant’s desire to provide public comment. Due to the new, untested format of these meetings, the City cannot guarantee that participants who wish to provide public comment, either in writing or verbally, will occur as expected. The “chat” feature on Zoom will not be monitored or used during the meeting.

Members of the public who wish to provide written comments are encouraged to submit their comments to the City Clerk at ruthie.greenwood@reedley.ca.gov at least two (2) hours prior to the start of the meeting to ensure that the comments will be available to the City Council. Please indicate the agenda item number to which the comment pertains. Written comments that do not specify a particular agenda item will be marked for the general public comment portion of the meeting. A copy of any written comment will be provided to the City Council at the meeting. Please note that written comments received will not be read aloud during the meeting, but will be included with the meeting minutes.

Thank you for your cooperation. Our community’s health and safety is our highest priority.

Dates to Remember:

- February 23, 2021 – Regular Council Meeting
- March 9, 2021 – Regular Council Meeting
- March 23, 2021 – Regular Council Meeting

REEDLEY CITY COUNCIL MEETING – January 26, 2021

A complete audio record of the minutes is available at www.reedley.ca.gov

The meeting of Reedley City Council called to order by Mayor Fast at 7:00 p.m. on Tuesday, January 26, 2021 in the City Hall Council Chambers, 845 “G” Street, Reedley, California.

INVOCATION – Malcolm Light, Pastor Reedley Mennonite Brethren Church

PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was led by Council Member Tuttle.

ROLL CALL

Council Members

Present: Robert Beck, Anita Betancourt, Ray Soleno, Matthew Tuttle, Mary Fast

Absent: None.

AGENDA APPROVAL – ADDITIONS AND/OR DELETIONS

Council Member Betancourt moved, Council Member Soleno seconded to accept and approve agenda.

Motion unanimously **carried**.

PUBLIC COMMENT

None.

CONSENT AGENDA (Item 1-5)

Motion _____ 2nd _____

Council Member Beck moved, Council Member Soleno seconded to accept, approve and adopt all items listed under the **CONSENT AGENDA**.

- 1. APPROVAL OF MINUTES OF THE REGULAR COUNCIL MEETING OF JANUARY 12, 2021 - *Approved*
- 2. APPROVE MAYOR’S NOMINATION TO FILL ONE VACANCY ON COMMUNITY SERVICES COMMISSION – *Approved*

Mayor Fast stated she spoke with Mr. DeFore and he is excited to be serving on the Community Services Commission.

- 3. CONSIDERATION OF ITEMS PERTAINING TO CONTINUING SCHOOL DAY CARE PROGRAMS AT T L REED AND WASHINGTON SCHOOLS THROUGH THE END OF THE 2020-2021 SCHOOL YEAR:
 - A) RATIFY A MEMORANDUM OF UNDERSTANDING (MOU) WITH KINGS CANYON UNIFIED SCHOOL DISTRICT (KCUSD) TO PROVIDE STAFF AND ADMINISTRATIVE SERVICES FROM JANUARY 11-JUNE 4, 2021
 - B) ADOPT RESOLUTION 2021-007 AMENDING THE 2020-21 ADOPTED BUDGET APPROPRIATING \$48,822 IN THE GENERAL FUND TO COMPLETE FUNDING NECESSARY TO PROVIDE SERVICES FROM JANUARY 11- JUNE 4, 2021– *Approved*
- 4. ADOPT RESOLUTION NO. 2021-008, AWARDING A CONSTRUCTION CONTRACT TO STERND AHL ENTERPRISES INC. FOR THE ROADWAY SAFETY SIGNING AUDIT PROJECT – *Approved*
- 5. ADOPT RESOLUTION NO. 2021-009, DECLARING LISTED VEHICLES AND EQUIPMENT AS SURPLUS – *Approved*

REEDLEY CITY COUNCIL MEETING – January 26, 2021

ADMINISTRATIVE BUSINESS

6. APPROVE UPDATES TO SECTION 7.004, “USE OF TECHNOLOGY”, IN THE CITY OF REEDLEY PERSONNEL POLICIES AND PROCEDURES MANUAL

Nicole Zieba, City Manager stated any time there is an amendment to the policy and procedure manual it always goes before Council. This is not a new policy in the manual. The proposed addition is the section regarding social media. There are minor updates regarding California Public Records Act. The Police Department and Fire Department both already have existing policies in place regarding use of technology.

Council Member Betancourt moved, Council Member Tuttle seconded to accept, and APPROVE UPDATES TO SECTION 7.004, “USE OF TECHNOLOGY”, IN THE CITY OF REEDLEY PERSONNEL POLICIES AND PROCEDURES MANUAL

Motion unanimously **carried**.

WORKSHOP

7. WORKSHOP ON THE STATUS OF THE UNDERFUNDED LANDSCAPE LIGHTING AND MAINTENANCE DISTRICTS PROJECT

Paul Melikian, Assistant City Manager, stated Reedley has a Landscape Lighting and Maintenance District which was established to pay for the enhanced amenities and services within certain developments in the city. The assessments are collected through the property taxes and the funds are used solely for the maintenance of the zone. The City is broken into 25 distinct zones in Reedley which are located in both residential and commercial areas with the oldest district established in 1990. The revenue and expenditures in each zone is tracked individually. Seven of the zones are paying the same amount since the zone was established, even though the cost to maintain the zones has gone up throughout the years. There will need to be public outreach to educate property owners regarding the underfunded landscape lighting and maintenance districts. If the special ballot measure fails, the people who are paying \$6.74 a year for their zone would receive services equivalent to what are paid.

COUNCIL REPORTS

8. BRIEF REPORT BY COUNCIL MEMBERS ON CITY RELATED ACTIVITIES AS AUTHORIZED BY THE BROWN ACT AND REQUESTS FOR FUTURE AGENDA ITEMS.

Council Member Betancourt:

- Thanked Kings Canyon Unified staff and Adventist for conducting a well-organized drive through event at Jefferson School.
- Discussed Pocket Parks within the city.
- Inquired about planting additional trees on Rails to Trails
- Thanked staff for fixing the curb on Early and Columbia.

Council Member Soleno:

- Thanked City Manager and the Police Department for assisting at the drive through event. Commended Kings Canyon Unified and Adventist for having exceptional staff.

Council Member Beck:

- Thanked City Manager and commended Kings Canyon Unified and Adventist staff for conducting a well-organized event.

Council Member Tuttle:

- Participated in planting trees at the Waste Water Treatment Plant.
- Attended League of California Cities training.

Mayor Fast:

- Participated in Dave Koop’s 100th birthday party parade.
- Attended Leroy Swiney’s funeral services.

REEDLEY CITY COUNCIL MEETING – January 26, 2021

- Thanked staff for pruning and cleaning up on Rails to Trails.
- Inquired about County of Fresno and Reedley moving to the Red Tier of the Governor’s reopening plan.

STAFF REPORTS

9. UPDATES AND/OR REPORTS BY CITY MANAGER AND/OR STAFF MEMBERS.

City Manager, Nicole Zieba

- Provided an update on COVID statistics.
- Discussed an article from Western Cities Magazine regarding the Organic Recycling Mandate.
- Shared with Council an article regarding the challenges of ground water in the Valley area.
- Thanked Council for allowing the City to be transparent to the community.

Public Works Director, Russ Robertson

- Provided a brief update on the George Cox water project.

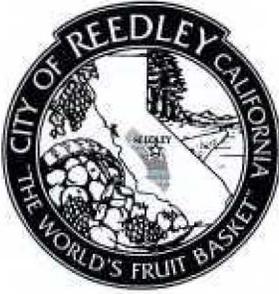
ADJOURNMENT

Mayor Fast adjourned the regular meeting at 8:14 p.m.

Mayor Mary Fast

ATTEST:

Ruthie Greenwood, City Clerk



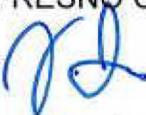
REEDLEY CITY COUNCIL

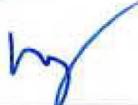
- Consent
- Regular Item
- Workshop
- Closed Session
- Public Hearing

ITEM NO: 3

DATE: February 9, 2021

TITLE: APPROVE THE AMENDMENT WITH FRESNO CITY COLLEGE
ENDING THE TERMS OF THE CURRENT INSTRUCTIONAL
SERVICES AGREEMENT AND AUTHORIZE THE CITY
MANAGER TO SIGN A NEW INSTRUCTIONAL SERVICES
AGREEMENT WITH FRESNO CITY COLLEGE

SUBMITTED: Jerry Isaak, Fire Chief 

APPROVED: Nicole R. Zieba, City Manager 

RECOMMENDATION

To approve the amendment with Fresno City College ending the terms of the current Instructional Services Agreement and authorize the City Manager to sign a new Instructional Services Agreement with Fresno City College.

EXECUTIVE SUMMARY

The Reedley Fire Department has had instructional service agreements with Fresno City College (FCC) for more than 16 years. These agreements are used to reimburse the City for Fire Department training topics that fall under the Education Code, specifically Vocational Education. The training is provided as ongoing annual training. The attached agreement states Fresno City College will reimburse the City of Reedley 58% in 2021, 59% in 2022 and 60% in 2023 of their State Base Apportionment, based upon completed hours of training per student.

The Fire Department has an existing Instructional Services Agreement which will require amending the current end date to match the 2020-2021 academic calendar. The current agreement will expire on June 30, 2021 and the amendment is for May 30, 2021. The overlap in dates will cover any discrepancies that show up during the transition for justification to the State auditors. The new agreement is the same terms as the current agreement, except for the change in the reimbursement calculation. The change reflects a move from a per hour rate to an adjusted percentage of the apportionment FCC receives from the State. It is possible that the reimbursement will either increase or decrease as the funding is allocated, but similar reimbursements as previously received are expected.

BACKGROUND

The City of Reedley has an existing Instructional Services Agreement (ISA) with FCC to reimburse the department for training and instruction that is provided to fire personnel that meet the required course outlines established by FCC. In the past, these ISA agreements have provided reimbursement at a flat hourly rate. As a result of changes in the College's apportionment from the State-required changes in

the agreement, reimbursement will now be paid by a percentage of the State apportionment. The percentage of reimbursement will increase by 1% each year of the agreement. The term of the agreement is from May 1, 2021 until June 30, 2024.

Currently, the Fire Department gets reimbursed for around 2600 instructional hours and this equates to approximately \$8-\$10K annually.

FISCAL IMPACT

This agreement with FCC will be an extension of terms the City has with FCC for instructional services for an additional 3 years. The revenue is projected to be about the same providing relief to the General Fund.

ATTACHMENTS

Attachment 1: Amendment to Agreement with Appendices A and B

Attachment 2: Instructional Service Agreement for 2021-2024 with Appendices A, B, C, D

Attachment 3: Instructional Service Agreement for 2018-2021

**INSTRUCTIONAL SERVICE AGREEMENT
BETWEEN
FRESNO CITY COLLEGE
AND
CITY OF REEDLEY**

This Agreement is made and entered into this 1st day of May, 2021 by and between Fresno City College (FCC), a college of the State Center Community College District (SCCCD), and the City of "Reedley", a municipal corporation, (REE) (together, "the parties").

WITNESSETH

WHEREAS, FCC is authorized by the California Education Code ("Education Code") and Title 5 of the California Code of Regulations ("Title 5"), to conduct Contract Instruction, Assessment and Counseling Services to serve community needs; and

WHEREAS, REE desires to contract with FCC for to provide educational services to its in-service personnel as set forth herein; and

WHEREAS, the parties mutually desire cooperation of the parties to provide quality instruction and training to meet community needs, as set forth herein.

AGREEMENT

NOW, THEREFORE, in consideration of the foregoing and of the covenants, conditions, and promises hereinafter contained to be kept and performed by the respective parties, FCC and REE mutually agree as follows:

Section 1. RESPONSIBILITIES OF FCC

- a. FCC shall offer approved courses to meet educational needs and requirements of the City of Reedley's Fire Department (hereafter referred to as REE) in-service personnel (all class participants are in-service fire personnel and shall hereafter be referred to as "students").
- b. FCC shall provide a faculty coordinator to work with REE. Said faculty coordinator shall act as the REE co-instructor for all FCC affiliated educational courses. Under no circumstances, however, shall the faculty coordinator have authority over the remaining operations of REE, including but not limited to, personnel issues concerning REE employees, operational budget, or the use, maintenance, or scheduling of REE facilities.
- c. FCC and REE will mutually ensure ancillary and support services are provided for the students (e.g. Counseling, Guidance, & Placement Assistance).
- d. FCC shall assist REE in registration and other support services to students in order to adequately manage and control the college's course offerings.
- e. FCC shall approve selection of instructors and evaluate the quality of instruction to ensure that it meets the needs of the students and the accreditation requirements of FCC. FCC shall have the primary right to control and direct the

- instructional activities of all instructors.
- f. FCC shall ensure that course offerings meet all appropriate requirements of the Education Code and Title 5.
 - g. FCC shall consult REE on any revisions to existing FCC courses designed for the REE program, initiation of new courses, or any other changes, in order to ensure the quality of educational services and to meet the needs of REE.
 - h. FCC shall provide the use of its facilities and equipment free of charge for use by the REE, on an as-needed, space available basis for Instructional Service Agreement (ISA) partner programs. FCC shall attempt to provide use of said facilities and equipment during normal business hours.
 - i. FCC shall demonstrate control and direction through such actions as: providing the instructor of record an orientation, instructor's manual, Title 5 course outlines, curriculum materials, testing and grading procedures and any other materials and services it would provide its adjunct instructors on campus.
 - j. By signing this Agreement, FCC certifies it does not receive full compensation for direct education costs of the course from any public or private agency, individual or group.
 - k. FCC has the primary right and responsibility to control and direct the activities of the person or persons furnished by the REE during the term of the Agreement.

Section 2. RESPONSIBILITIES OF REE

- a. REE shall provide classroom space for use as off-campus sites by FCC, free of charge for Instructional Service Agreement (ISA) courses.
 - b. REE shall provide instructors, equipment, materials, day-to-day management support, and all other related overhead necessary to conduct FCC's ISA courses.
 - c. REE shall cooperate with FCC to ensure all personnel, equipment, and materials used in carrying out its responsibilities under this Agreement conform to Education Code and Title 5 mandated standards governing instructional programs, including minimum qualifications for instructors.
 - d. REE shall use the money received as compensation for services under this Agreement for educational and training related purposes as they relate to fire and public safety training programs.
 - e. REE shall assist FCC in collecting all instructional fees associated with the class offerings under this Agreement.
 - f. REE shall pay the tuition fee of \$46 per unit for all REE students enrolled in ISA courses.
 - g. REE shall pay the off-site health fee of \$13 per semester for all REE students.
 - h. Records of student attendance and registration shall be submitted by REE to FCC regularly and then maintained by FCC. Records will be open for review at all times by officials of the college and submitted on a schedule developed by FCC by no later than July 1st annually (**see Appendix A**).
 - i. By signing this Agreement, the REE certifies the training facility is open to the public and the instructional activities agreed upon herein will not be fully funded by other sources.
-

Section 3. PAYMENT FOR SERVICES

- a. In consideration of the services provided herein, FCC shall pay the REE 58% in academic year 2021-2022, 59% in academic year 2022-2023, and 60% in academic year 2023-2024 of the state base appointment earned due to eligible instructional Full-Time Equivalent Student (FTES) hours (see **Appendix B**).
- b. Above hours shall not exceed 50,000 Student Instructional Hours per academic year, only applicable in academic years when the California Community College Chancellor's Office (CCCCO) implements apportionment caps for its colleges. Notice would be provided to REE no later than October 30th annually if CCCC) apportionment caps will be in place for the academic year.
- c. City/County shall submit to FCC an invoice for all mutually agreed upon instructional Full-Time Equivalent Student (FTES) hours provided under this Agreement. FCC shall pay REE the agreed contract price within the agreed upon timeline for the fiscal year, to be established by no later than July 1st annually (see **Appendix C**). Any adjustments to the fiscal year timeline must be presented a minimum of forty-five (45) days prior to the end of any given course section.
- d. Instructional Full-Time Equivalent Student (FTES) hours are defined as those hours reported on SCCCD's CCFS-320 Report, California Community Colleges Apportionment Attendance Reports, which are subject to audit by SCCCD's independent auditor and the California Community Colleges Chancellor's Office.

Section 4. INDEMNIFICATION

- a. REE shall indemnify, hold harmless and defend FCC, and each of its officers, officials, agents, and volunteers from and all loss, liability, fines, penalties, forfeitures, costs and damages (whether in contract, tort or strict liability, including but not limited to personal injury, death at any time and property damage) incurred by REE, FCC or any other person, and from any and all claims, demands and actions in law or equity (including attorney's fees and litigation expenses), arising or alleged to have arisen directly or indirectly from the negligent or intentional acts or omissions of REE or any of its officers, officials, employees, agents or volunteers in the performance of this Agreement; provided nothing herein shall constitute a waiver by REE of governmental immunities including California Government Code Section 810 et seq.
- b. FCC shall indemnify, hold harmless and defend REE and each of its officers, officials, employees, agents and volunteers from any and all loss, liability, fines, penalties, forfeitures, costs and damages (whether in contract, tort or strict liability, including but not limited to personal injury, death at any time and property damage) incurred by the REE, FCC or any other person, and from any and all claims, demands and actions in law or equity (including attorney's fees and litigation expenses), arising or alleged to have arisen directly or indirectly from the negligent or intentional acts or omissions of FCC or any of its officers, officials, employees, agents or volunteers in the performance of this Agreement; provided nothing herein shall constitute a waiver by FCC of governmental immunities including California Government Code Section 810 et seq.
- c. In the event of concurrent negligence on the part of FCC or any of its officers,

officials, employees, agents or volunteers, and REE or any of its officers, officials, employees, agents or volunteers, the liability for any and all such claims, demands and actions in law or equity for such losses, fines, penalties, forfeitures, costs and damages shall be apportioned under the State of California's theory of comparative negligence as presently established or as may be modified hereafter.

- d. This section shall survive expiration or termination of this Agreement.

Section 5. INSURANCE

- a. Each party shall insure its activities in connection with this Agreement and maintain at all times insurance in coverage and limit amounts reasonably necessary to protect itself against injuries and damages arising from the acts or omissions caused by each party, their respective Boards, officers, employees and agents in the performance of this Agreement. This insurance requirement may be satisfied through a program of self-insurance, or insurance coverage afforded to public entities through a Joint Powers Authority (JPA) risk pool.

Section 6. MISCELLANEOUS PROVISIONS

- a. If any provisions of this Agreement are found to be, or become, contrary to applicable law or regulations, or court decisions, FCC and REE agree that the Agreement shall be renegotiated as it relates to said provision, and the remainder of the Agreement shall remain in full force and effect.
- b. Term and Termination. The term of this Agreement shall start on May 1, 2021, and terminate on June 30, 2024. Notwithstanding the foregoing, this Agreement may be terminated at any time, with or without cause, upon written notice given to the other party at least thirty (30) days prior to the end of the term in which classes are currently in session. In the event of such termination, each party shall fully pay and discharge all obligations accruing to the other party up to and including the date of termination. Neither party shall incur any additional liability to the other by reason of such termination.
- c. Either party hereto maintains the right to cancel services prior to the beginning of each course at no cost to either party to this Agreement.
- d. Nondiscrimination. To the extent required by controlling federal, state and local law, the parties shall not employ discriminatory practices in the provision of services, course instruction, employment of personnel, or in any other respect on the basis of race, religious creed, color, national origin, ancestry, physical disability, mental disability, medical condition, marital status, sex, age, sexual orientation, ethnicity, status as a disabled veteran or veteran of the Vietnam era.
- e. This Agreement supersedes any and all other agreements, oral or written, between the parties hereto with respect to the use of the aforesaid facilities or services and contains all covenants and agreements between the parties with respect hereto. Each party to this Agreement acknowledges that no representations, inducements, promises or agreements, oral or otherwise, have been made by any party, or by anyone acting on behalf of any parties, which are not embodied herein, and that no other agreement, statement, or promise not contained herein shall be valid or binding. Any modification to this Agreement shall be effective only if it is in writing and signed by the REE and FCC in the form of an amendment to this Agreement.

- f. Compliance with Law. In providing the services required under this Agreement, FCC shall at all times comply with all applicable laws of the United States, the State of California, the REE, and with all applicable regulations promulgated by federal, state, regional, or local administrative and regulatory agencies, now in force and as they may be enacted, issued, or amended during the term of this Agreement.
- g. Governing Law and Venue. This Agreement shall be governed by, and construed and enforced in accordance with, the laws of the State of California, excluding, however, any conflict of laws rule which would apply the law of another jurisdiction. Venue for purposes of the filing of any action regarding the enforcement or interpretation of this Agreement and any rights and duties hereunder shall be Fresno County, California.
- h. Cumulative Remedies. No remedy or election hereunder shall be deemed exclusive but shall, wherever possible, be cumulative with all other remedies at law or in equity.
- i. No Third-Party Beneficiaries. The rights, interests, duties and obligations defined within this Agreement are intended for the specific parties hereto as identified in the preamble of this Agreement. Notwithstanding anything stated to the contrary in this Agreement, it is not intended that any rights or interests in this Agreement benefit or flow to the interest of any third parties.
- j. Attorney's Fees. If either party is required to commence any proceeding or legal action to enforce or interpret any term, covenant, or condition of this Agreement, the prevailing party in such proceeding or action shall be entitled to recover from the other party its reasonable attorney's fees and legal expenses.
- k. Notice or correspondence required by this Agreement shall be delivered personally or by United States mail as follows:

To FCC:	Peter Cacossa	To REE:	Nicole Zieba
	Career & Technology Center 2930 E. Annadale Avenue Fresno, CA 93725		City of Reedley 1717 Ninth Street Reedley, CA 93654

To FCC:	Gary Fief	To REE:	Jerry Isaak
	Fresno City College, RP-10 1101 E. University Avenue Fresno, CA 93741		Reedley Fire Dept. 1060 D Street Reedley, CA 93654

- l. The specific course(s) covered under this Agreement are described in **Appendix D**, which are incorporated herein by this reference.
- m. REE shall provide FCC request to add existing course(s) or sections with a minimum of 40 days advanced notice to FCC prior to the class start date. Each additional course of instruction shall require a written agreement to offer the course signed by City/County's administrator or designee as well as the FCC Vice President of Instruction or designee. The course details must be set forth in writing as with the course(s) listed above, and will become attachments to this Agreement.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement in Fresno, California to be effective May 1, 2021.

City of Reedley, a Municipal Corporation	Fresno City College, a college of the State Center Community College District
_____ Nicole Zieba, City Manager	_____ Cheryl Sullivan, SCCCDC Vice Chancellor of Finance and Administration
Date: _____	Date: _____
_____ Jerry Isaak, Fire Chief	REVIEWED AND RECOMMENDED FOR APPROVAL:
Date: _____	_____ Dr. Carole Goldsmith, FCC President
ATTEST:	Date: _____
_____ Ruthie Greenwood, City Clerk	APPROVED AS TO LEGAL FORM:
Date: _____	_____ Matthew Besmer, SCCCDC General Counsel
	Date: _____

APPENDIX A

Projected Student Attendance & Registration Records Schedule for 2021-2022:

1. Training Hours & Student Applications Agency Cut Off Date on the last Friday of each month:
 - a. Friday, July 30, 2021
 - b. Friday, August 27, 2021
 - c. Friday, September 24, 2021
 - d. Friday, October 29, 2021
 - e. Friday, November 26, 2021
 - f. Friday, December 31, 2021
 - g. Friday, January 28, 2022
 - h. Friday, February 25, 2022
 - i. Friday, March 25, 2022
 - j. Friday, April 29, 2022
 - k. Friday, May 27, 2022
 - l. Friday, June 24, 2022

2. Due date to FCC FIRET program staff is first Friday of the following month:
 - a. Friday, July 2, 2021
 - b. Friday, August 6, 2021
 - c. Friday, September 3, 2021
 - d. Friday, October 1, 2021
 - e. Friday, November 5, 2021
 - f. Friday, December 3, 2021
 - g. Friday, January 7, 2022
 - h. Friday, February 4, 2022
 - i. Friday, March 4, 2022
 - j. Friday, April 1, 2022
 - k. Friday, May 6, 2022
 - l. Friday, June 3, 2022

3. Deadlines for Any Final Student Applications and Unresolved Academic and/or Financial Holds for the Section:
 - a. Friday, November 26, 2021
 - b. Friday, May 27, 2022

APPENDIX B

FCC Payment Split with the REE:

First method is to generate Full-Time Equivalent Student numbers in order to calculate the percentage split of apportionment collected. Full-Time Equivalent Student hours are then multiplied by a percentage split based on the State Base Apportionment determined on an annual basis. The following are a few examples per a single Instructional Service Agreement (ISA) course:

58% in academic year 2021-2022 of the instructional Full-Time Equivalent Student (FTES) eligible for state base apportionment based on Daily Student Contact Hours (DSCHs). The following is the formula that will be applied for payment:

$$\text{DSCH} = \frac{\text{\# of Students} \times \text{\# of Hours Per Unit}}{525} = \text{\# of FTES}$$

$$\text{\# of FTES} \times 58\% \text{ of State Base Apportionment } (\$4,013.61 \text{ for 19-20}) = \text{\$ Amount to be Paid}$$

Three examples would be as follows,

FIRET-233 (0.4 unit):

Units and Hours: 0.4 unit

Summary

Minimum Credit Units	0.4	Total Course In-Class (Contact) Hours	24.12	Total Student Learning Hours	24.12
Maximum Credit Units	0.4	Total Course Out-of-Class Hours	No value	Faculty Load	1.01

Detail

Weekly Student Hours

In Class	Out of Class
Lecture No value	No value
Hours	
Lab 1.34	No value
Hours	
Activity No value	No value
Hours	

Course Student Hours

Course Duration (Weeks)	10
Hours per unit divisor	54
Course In-Class (Contact) Hours	
Lecture	No value
Lab	24.12
Activity	No value
Total	24.12

Course Out-of-Class Hours

Lecture	No value
Lab	No value
Activity	No value
Total	No value

$$\text{DSCH} = \frac{15 \text{ students} \times 24.12 \text{ hours for 0.4 Unit}}{525} = 0.6891428 \text{ FTES} \times 58\% \text{ of } \$4,013.61 = \$1,604.25$$

APPENDIX B (continued)

FIRET-233 (1.0 unit):

Units and Hours: 1 unit

Summary					
Minimum Credit Units	1	Total Course In-Class (Contact) Hours	80.1	Total Student Learning Hours	80.1
Maximum Credit Units	1	Total Course Out-of-Class Hours	No value	Faculty Load	3.34

Detail

Weekly Student Hours		Course Student Hours	
In Class	Out of Class	Course Duration (Weeks)	
Lecture No value Hours	No value	18	
Lab 4.45 Hours	No value	Hours per unit divisor	54
Activity No value Hours	No value	Course In-Class (Contact) Hours	
		Lecture	No value
		Lab	80.1
		Activity	No value
		Total	80.1
		Course Out-of-Class Hours	
		Lecture	No value
		Lab	No value
		Activity	No value
		Total	No value

$$\text{DSCH} = \frac{15 \text{ students} \times 80.1 \text{ hours for 1.0 Unit}}{525} = 2.2885714 \text{ FTES} \times 58\% \text{ of } \$4,013.61 = \$5,327.55$$

FIRET-133 (21.5 unit):

Units and Hours: 1 unit

Summary					
Minimum Credit Units	1	Total Course In-Class (Contact) Hours	80.1	Total Student Learning Hours	80.1
Maximum Credit Units	1	Total Course Out-of-Class Hours	No value	Faculty Load	3.34

Detail

Weekly Student Hours		Course Student Hours	
In Class	Out of Class	Course Duration (Weeks)	
Lecture No value Hours	No value	18	
Lab 4.45 Hours	No value	Hours per unit divisor	54
Activity No value Hours	No value	Course In-Class (Contact) Hours	
		Lecture	No value
		Lab	80.1
		Activity	No value
		Total	80.1
		Course Out-of-Class Hours	
		Lecture	No value
		Lab	No value
		Activity	No value
		Total	No value

$$\text{DSCH} = \frac{15 \text{ students} \times 576 \text{ hours for 21.5 Unit}}{525} = 16.457142 \text{ FTES} \times 58\% \text{ of } \$4,013.61 = \$38,310.48$$

APPENDIX B (continued)

AJ-233R (0.1 unit):

Units and Hours: 10.8 Hours (0.2)

Summary					
Minimum Credit Units	0.1	Total Course In-Class (Contact) Hours	10.8	Total Student Learning Hours	10.8
Maximum Credit Units	0.1	Total Course Out-of-Class Hours	No value	Faculty Load	0.44

Detail				
Weekly Student Hours		Course Student Hours		
In Class	Out of Class	Course Duration (Weeks)		18
Lecture	No value	Hours per unit divisor		54
Hours		Course In-Class (Contact) Hours		
Lab	No value	Lecture		No value
Hours		Lab		10.8
Activity	No value	Activity		No value
Hours		Total		10.8
		Course Out-of-Class Hours		
		Lecture		No value
		Lab		No value
		Activity		No value
		Total		No value

$$\text{DSCH} = \frac{15 \text{ students} \times 10.8 \text{ hours for 0.1 Unit}}{525} = 0.3085714 \text{ FTES} \times 58\% \text{ of } \$4,013.61 = \$718.32$$

APPENDIX C

Section Schedules and Processing Timeframes for **2021-2022**:

- May 30, 2021-December 17, 2021 (Both AJ & FIRET)
- April 4, 2021-December 17, 2021 (*FIRET-136 Only*)
- November 27, 2021-June 17, 2022 (All AJ & FIRET)
- May 27, 2022-December 16, 2022 (All AJ & FIRET)
- July 6, 2020-July 2, 2021 (Paramedic ONLY – Class 52)
- January 4, 2021-December 31, 2021 (Paramedic ONLY – Class 53)
- January 4, 2021-July 2, 2021 (Paramedic ONLY – Class 54)
- July 5, 2021-July 1, 2022 (Paramedic ONLY – Class 54)
- July 5, 2021-December 31, 2021 (Paramedic ONLY – Class 55)
- January 3, 2022-December 30, 2022 (Paramedic ONLY – Class 55)
- January 3, 2022-July 1, 2022 (Paramedic ONLY – Class 56)

Projected Timelines for **2021-2022** Submission of Applications and Hours, Registration and Grades, as well as 320 Reports, Invoicing, and Payments per section:

Section Dates: 5/30/21-12/17/21

- Training Hours Cut Off for Agency: 11/26/21
- Training Hours Submitted by Agency: 12/3/21
- Yellow Apps (ISA Sr. Program Specialist): 12/6/21-12/10/21
- Registrations (ISA Sr. Program Specialist): 12/13/21-12/15/21
- Positive Attendance Forms (A&R): 12/16/21-12/17/21
- Grades & Attendance Entered (ISA Faculty Coordinator): 12/16/21-12/20/21 by noon
- Due to DO: 1/1/22
- 320 Report Submitted: 1/14/22
- A&R Send 320 Report to FCC Academy Director: 1/21/22
- OPTIONAL (or can be combined with next section for payment):
 - FCC Academy Director Confirms and Authorizes Invoice Amounts per Agency: 1/28/22
 - Agency Submit Invoice to FCC Academy Director: 2/4/22
 - FCC Sends Invoice for Payment: 2/11/22
 - SCCCD Sends Check to Agency: 2/14/22-2/24/22

Section Dates: 11/27/21-6/17/22

- Training Hours Cut Off for Agency: 5/27/22
- Training Hours Submitted by Agency: 6/3/22
- Yellow Apps (ISA Sr. Program Specialist): 6/6/22-6/10/22
- Registrations (ISA Sr. Program Specialist): 6/13/22-6/15/22
- Positive Attendance Forms (A&R): 6/16/22-6/17/22
- Grades & Attendance Entered (ISA Faculty Coordinator): 6/16/22-6/20/22 by noon
- Due to DO: 7/1/22
- 320 Report Submitted: 7/15/22

- A&R Send 320 Report to FCC Academy Director: 7/22/22

APPENDIX C (continued)

- FCC Academy Director Confirms and Authorizes Invoice Amounts per Agency: 7/29/22
- Agency Submit Invoice to FCC Academy Director: 8/5/22
- FCC Sends Invoice for Payment: 8/12/22
- SCCCD Sends Check to Agency: 8/15/22-8/26/22

Section Dates: Paramedic ONLY

- Student Names & IDs from Agency: 10 business days prior to the start of the section
- Registrations (Sr. Program Specialist): 5 business days prior to the start of the section
- Training Hours Cut Off for Agency: Last day of the section
- Training Hours Submitted by Agency: Last day of the section
- Positive Attendance Forms (A&R): within 2 business days of the end of the section
- Grades & Attendance Entered (ISA Coordinator): within 3 business days of the end of the section
- 320 Report Submitted: 1/14/22 or 7/15/22
- A&R Send 320 Report to FCC Academy Director: 1/21/22 or 7/22/22
- FCC Academy Director Confirms and Authorizes Invoice Amount: 1/28/22 or 7/29/22
- Agency Submit Invoice to FCC Academy Director: 2/4/22 or 8/5/22
- FCC Sends Invoice for Payment: 2/11/22 or 8/12/22
- SCCCD Sends Check to Agency: 2/14/22-2/24/22 or 8/15/22-8/26/22

APPENDIX D - Fire

FRESNO CITY COLLEGE
ISA COURSE FORM

AGENCY: REE

This course is presented under the ISA contract between Fresno City College and the above agency pursuant to the terms of said contract. The parties agree to offer the course described herein, under the same terms and conditions as set forth in said contract.

COURSE TITLE: Advanced Firefighter Continuing Education – Effective Spring 2021

COURSE NUMBER: FIRET-233 COURSE HOURS: 24.12-80.1 UNITS: 0.4-1.0

DESCRIPTION:

Satisfies annual mandatory continuing education requirements of local Fire Agencies, Fresno County Health Department, the California State Fire Marshal’s Office, and appropriate sections of the California Code of Regulations; may be offered in seminar, lecture, and/or lab format; specific course deliver method to be determined by each respective agency.

LEARNING OUTCOMES AND OBJECTIVES

Course Objectives

1. Given a classroom setting and using knowledge of the Fire Technology discipline, discuss technology advances and revisions to regulations and laws as they apply to the specific fire agency.
2. Given a laboratory setting, apply the physical skills to perform various job-related tasks required by the individual’s fire protection agency.
3. Given a simulated incident scenario, apply the appropriate strategy and tactics that will address the following incident priorities: 1) life safety, 2) incident stabilization and 3) property conservation.
4. Given classroom instruction, reading assignments, and laboratory activities describe and apply the appropriate emergency medical treatment protocol for a given patient scenario as per Fresno County EMS.

Course Student Learning Outcomes

- | | |
|---|---|
| <ol style="list-style-type: none"> 1. Demonstrate the proper psychomotor skills and cognitive reasoning ability necessary to perform all job-related tasks. 2. Apply current industry best practices relative to modern fire protection and technology techniques within the scope of employment. | <p>Expected SLO
Performance: 70</p> <p>Expected SLO
Performance: 70</p> |
|---|---|

COURSE OUTLINE OF RECORD AVAILABLE IN ELUMEN

<https://fresnocitycollege.elumenapp.com/public/course/118/d9307200-c2d3-11ea-b635-7d9d4b349bb1/d9307200-c2d3-11ea-b635-7d9d4b349bb1>

APPENDIX D - Paramedic

FRESNO CITY COLLEGE
ISA COURSE FORM

AGENCY:

These two courses are presented under the ISA contract between Fresno City College and the above agency pursuant to the terms of said contract. The parties agree to offer the course described herein, under the same terms and conditions as set forth in said contract.

COURSE TITLE:

COURSE NUMBER: COURSE HOURS: UNITS:

DESCRIPTION:

Designed to produce qualified and competent EMT - Paramedic educated and trained in all elements of prehospital advanced life support to the acutely ill or injured patients; scope of practice is in accordance with Title 22 of the California Code of Regulations.

LEARNING OUTCOMES AND OBJECTIVES

Course Objectives

1. Perform a scene size-up, identifying scene safety, manpower resources, and rescue needs.
2. Perform an initial assessment identifying and managing immediate life threats.
3. Perform detailed an on-going patient evaluations and apply appropriate treatments.
4. Document and record patient and treatment information.
5. Interact appropriately with all other emergency responders.
6. Manage triage, treatment, transport of patients in a multi-casualty event.
7. Communicate with medical control and dispatch using a variety of electronic devices.

Course Student Learning Outcomes

- | | |
|---|---------------------------------|
| 1. Perform an initial assessment identifying and managing immediate life threats. | Expected SLO
Performance: 70 |
| 2. Perform detailed and on-going patient evaluations. | Expected SLO
Performance: 70 |
| 3. Apply appropriate treatments. | Expected SLO
Performance: 70 |

COURSE OUTLINE OF RECORD AVAILABLE IN ELUMEN

<https://fresnocitycollege.elumenapp.com/public/course/118/0fe0648a-c244-11ea-8b86-e52ff1407be1/0fe0648a-c244-11ea-8b86-e52ff1407be1>

COURSE TITLE: **Emergency Medical Technician – Paramedic Clinical and Field Work**

COURSE NUMBER: **FIRET-136** COURSE HOURS: **679.5** UNITS: **13.0**

DESCRIPTION:

The student will rotate through two required settings. The hospital, which consists of rotations in various departments including: emergency, surgery, labor & delivery and pediatrics, specialty units and Advanced Cardiac Life Support (ACLS), certification. The field, responding with assigned paramedic preceptors, the students will assess the scene, patients and provide appropriate care. The rotations are required to produce qualified and competent EMT-Paramedics who are educated and trained in all elements of prehospital advanced life support to the acutely ill or injured patients, in accordance with local protocols and Title 22 of the California Code of Regulations.

LEARNING OUTCOMES AND OBJECTIVES

Course Objectives

1. Perform a scene size-up, identifying scene safety, manpower resources, and rescue needs.
2. Perform an initial assessment identifying and managing immediate life threats.
3. Perform detailed on-going patient evaluations and apply appropriate treatments.
4. Document and record patient and treatment information.
5. Interact appropriately with all other emergency responders.
6. Manage triage, treatment, transport of patients in a multi-casualty event.
7. Communicate with medical control and dispatch using a variety of electronic devices.

Course Student Learning Outcomes

- | | |
|---|---------------------------------|
| 1. Perform an initial assessment identifying and managing immediate life threats. | Expected SLO
Performance: 70 |
| 2. Perform detailed and on-going patient evaluations. | Expected SLO
Performance: 70 |
| 3. Apply appropriate treatments. | Expected SLO
Performance: 70 |

COURSE OUTLINE OF RECORD AVAILABLE IN ELUMEN

<https://fresnocitycollege.elumenapp.com/public/course/118/19e57d43-9283-4443-8403-cccec59b2073/19e57d43-9283-4443-8403-cccec59b2073>

APPENDIX D - Police

FRESNO CITY COLLEGE ISA COURSE LIST

AGENCY:

These courses are presented under the ISA contract between Fresno City College and the above agency pursuant to the terms of said contract. The parties agree to offer the course described herein, under the same terms and conditions as set forth in said contract.

[AJ-233 - AR-15 Armorer Course](#)
[AJ-233A - Tactical Firearms \(PSP\)](#)
[AJ-233B - Firearms - Tactical Rifle](#)
[AJ-233C - Civil Procedure for Law Enforcement Officers](#)
[AJ-233D - Cal Gang End User Training](#)
[AJ-233E - Police Training Officer \(PTO\)](#)
[AJ-233F - Wilderness Tracking](#)
[AJ-233G - Electronic Weapons](#)
[AJ-233H - Driving \(PSP\)](#)
[AJ-233I - Court & Temporary Holding Facility](#)
[AJ-233J - Advanced Officer Course](#)
[AJ-233K - Arrest & Control Update](#)
[AJ-233L - Training Conference](#)
[AJ-233M - Patrol Canine Handler Update](#)
[AJ-233N - Search and Rescue Training Update](#)
[AJ-233O - Underwater Search and Recovery Update](#)
[AJ-233P - Search & Rescue Inclement Weather Update](#)
[AJ-233Q - Introduction to Tactical Dispatcher Course](#)
[AJ-233R - Response to Active Shooters Update](#)
[AJ-233S - Training Conference - Gang Update](#)
[AJ-233T - Training Conference - Active Shooter Update](#)
[AJ-233U - Training Conference - Emotional Survival for Officers Update](#)
[AJ-233V - Officer Skills Orientation Update](#)
[AJ-233W - Pursuit Intervention Technique - PIT Update](#)
[AJ-233X - Critical Incident Stress Debrief Update](#)
[AJ-233Y - De-Escalation Update](#)
[AJ-234 - Adult Corrections Officer Core Course](#)
[AJ-234A - Adult Corrections Officer Core Enhancement Course](#)
[AJ-234B - PC 832 Laws of Arrest](#)
[AJ-234C - PC 932 Firearms](#)
[AJ-235 - Reserve Officer - Firearm Update Training](#)
[AJ-235A - Reserve Officer - Vehicle Transition Update Training](#)
[AJ-235B - Reserve Officer Driver Awareness Issues - Below 100 Update](#)
[AJ-235C - Reserve Officer - E.V.O.C. Update Training](#)
[AJ-235D - Reserve Officer - C.P.R. / A.E.D. Update Training](#)
[AJ-235E - Reserve Officer - First Aid Update Training](#)
[AJ-235F - Reserve Officer - Electronic & Impact Weapons Update Training](#)
[AJ-235G - Reserve Officer - Report Writing Update Training](#)

[AJ-240 - Arrest and Control Update](#)
[AJ-240A - Tactical Rifle for Law Enforcement](#)
[AJ-240B - Firearms Update](#)
[AJ-240D - Driver Training - Emergency Vehicle Update](#)
[AJ-240E - Bias Based Policing Update Training](#)
[AJ-240F - Principled Policing Update](#)
[AJ-240G - First Aid for Medical Injuries Update](#)
[AJ-240H - CPR / AED Update Training](#)
[AJ-240I - First Aid for Traumatic Injuries Update](#)
[AJ-243 - Arrest and Control Update for Probation Officers](#)
[AJ-243A - Juvenile Institution Orientation Training](#)
[AJ-243B - Expandable Baton Update for Probation Officers](#)
[AJ-243C - Pepper Spray Training for Probation Officers](#)
[AJ-243D - Basic Use of Force Options for Probation Officers](#)
[AJ-243E - Tactical Approaches and Entries for Probation Officers](#)
[AJ-243F - Field Tactics Update for Probation Officers](#)
[AJ-243G - Offender Behavior Modification](#)
[AJ-245 - Academy Instructor Certification Course Update](#)
[AJ-245A - Arrest & Control Techniques Update](#)
[AJ-245B - Baton User Update](#)
[AJ-245C - Canine Agitator](#)
[AJ-245D - Detective School](#)
[AJ-245E - Driver Awareness Instructor](#)
[AJ-245F - Driver Awareness Update](#)
[AJ-245G - Driver Training Instructor](#)
[AJ-245H - PIT Instructor](#)
[AJ-245I - Driver Training/EVOC/PIT Update](#)
[AJ-245J - Driver Training Simulator](#)
[AJ-245K - Driving / Force Option Simulator Combo](#)
[AJ-245L - Drug Facilitated Sexual Assault](#)
[AJ-245M - Electronic Weapons](#)
[AJ-245N - Firearms Instructor Update](#)
[AJ-245O - Tactical Handgun](#)
[AJ-245P - Tactical Rifle Advanced](#)
[AJ-245Q - Tactical Rifle Update](#)
[AJ-245R - Tactical Rifle 1st Responder](#)
[AJ-245S - Tactical Shotgun](#)
[AJ-245T - Tactical Handgun Advanced](#)
[AJ-245U - First Aid & CPR Refresher](#)
[AJ-245V - Force Option Simulator](#)
[AJ-245W - Less Lethal Weapons](#)
[AJ-245X - Mental Illness Awareness Refresher](#)
[AJ-245Y - Officer Safety/Field Tactics](#)
[AJ-245Z - Officer Safety/Field Tactics Update](#)
[AJ-246 - Rifle Marksmanship and Sniper](#)
[AJ-246A - Search/Arrest Warrant](#)
[AJ-246B - Traffic Collision Investigation Update](#)
[AJ-246C - Use of Force Update](#)
[AJ-246D - Perishable Skills Program I](#)

[AJ-246E - Perishable Skills Program II](#)

[AJ-246F - Rifle Instructor](#)

[AJ-246G - K9 Handler Update](#)

[AJ-246H - MACTAC - Multi Assault, Counter Terrorism Action Capabilities](#)

[AJ-246I - Basic Bicycle Patrol](#)

[AJ-246J - Drug / Alcohol Standardized Field Sobriety Tests Update](#)

[AJ-246K - Crisis Intervention Training](#)

[AJ-246L - Critical Incident Articulation Update](#)

COURSE OUTLINES OF RECORD AVAILABLE IN ELUMEN

<https://fresnocitycollege.elumenapp.com/public/course/118/d9307200-c2d3-11ea-b635-7d9d4b349bb1/d9307200-c2d3-11ea-b635-7d9d4b349bb1>

**MASTER INSTRUCTIONAL SERVICE AGREEMENT
BETWEEN
FRESNO CITY COLLEGE AND
CITY OF REEDLEY**

This Agreement is made and entered into this 1st day of July, 2018 by and between Fresno City College (FCC), a college of the State Center Community College District (SCCCD), and the City of Reedley, a municipal corporation, (CITY) (together, "the parties").

WITNESSETH

WHEREAS, FCC is authorized by the California Education Code ("Education Code") and Title 5 of the California Code of Regulations ("Title 5"), to conduct Contract Instruction, Assessment and Counseling Services to serve community needs; and

WHEREAS, CITY desires to contract with FCC for to provide educational services to its in-service personnel as set forth herein; and

WHEREAS, the parties mutually desire cooperation of the parties to provide quality instruction and training to meet community needs, as set forth herein.

AGREEMENT

NOW, THEREFORE, in consideration of the foregoing and of the covenants, conditions, and promises hereinafter contained to be kept and performed by the respective parties, FCC and CITY mutually agree as follows:

Section 1. RESPONSIBILITIES OF FCC

- a. FCC shall offer approved courses to meet educational needs and requirements of the CITY's Fire Department (hereafter referred to as RFD) in-service personnel (all class participants are in-service fire personnel and shall hereafter be referred to as "students"), as specified by RFD.
- b. FCC shall provide a coordinator to work with RFD. Said coordinator shall act as the RFD co-director for all FCC affiliated educational courses. Under no circumstances, however, shall the coordinator have authority over the remaining operations of RFD, including but not limited to, personnel issues concerning RFD employees, operational budget, or the use, maintenance, or scheduling of RFD facilities.
- c. FCC and RFD will mutually ensure ancillary and support services are provided for the students. (e.g. Counseling, Guidance, & Placement Assistance).

- d. FCC shall assist the RFD in registration and other support services to students in order to adequately manage and control its course offerings.
- e. FCC shall approve of the selection of instructors and facilitators and evaluate the quality of instruction to ensure that it meets the needs of the students and the accreditation requirements of FCC. FCC shall have the primary right to control and direct the instructional activities of all instructors.
- f. FCC shall ensure that course offerings meet all appropriate requirements of the Education Code and Title 5.
- g. FCC shall consult the RFD on any revisions to existing FCC courses designed for the RFD program, initiation of new courses, or any other changes, in order to ensure the quality of educational services and to meet the needs of the RFD.
- h. FCC shall provide the use of its facilities and equipment free of charge for use by the RFD, on an as-needed, space available basis for affiliated programs. FCC shall attempt to provide use of said facilities and equipment during normal business hours.
- i. FCC shall demonstrate control and direction through such actions as: providing the instructor of record an orientation, instructor's manual, Title 5 course outlines, curriculum materials, testing and grading procedures and any other materials and services it would provide its hourly instructors on campus.
- j. FCC shall waive the health fee for all RFD students.
- k. By signing this Agreement, FCC certifies it does not receive full compensation for direct education costs of the course from any public or private agency, individual or group.
- l. FCC has the primary right and responsibility to control and direct the activities of the person or persons furnished by the RFD during the term of the Agreement.

Section 2. RESPONSIBILITIES OF RFD

- a. RFD shall provide classroom space for use as off-campus sites by FCC, free of charge for "Instructional Service Agreement (ISA) courses.
- b. RFD shall provide instructors, facilitators, equipment, materials, day-to-day management support, and all other related overhead necessary to conduct FCC's "Instructional Service Agreement (ISA) courses.
- c. RFD shall cooperate with FCC to ensure all personnel, equipment, and materials used in carrying out its responsibilities under this Agreement conform to Education Code and Title 5 mandated standards governing instructional programs, including minimum qualifications for instructors.
- d. CITY shall use the money received as compensation for services under this Agreement for educational and training related purposes as they relate to fire and public safety training programs.
- e. RFD shall assist FCC in collecting all instructional fees associated with

the class offerings under this Agreement.

- f. Records of student attendance and achievement shall be maintained by RFD. Records will be open for review at all times by officials of the college and submitted on a schedule developed by FCC.
- g. By signing this Agreement, CITY certifies the training facility is open to the public and the instructional activities agreed upon herein will not be fully funded by other sources.

Section 3. PAYMENT FOR SERVICES

- a. In consideration of the services provided herein, FCC shall pay CITY \$3.50 per student instructional hour eligible for state general apportionment.
- b. For fiscal year 2018/2019 (for purposes of this Agreement, "fiscal year" begins July 1 and ends June 30), said hours shall not exceed 30,000 Student Instructional Hours or 57.14 Full Time Equivalent Students (FTES), unless mutually agreed prior to May 1, 2019. The same limits shall apply in each subsequent fiscal year, unless otherwise agreed in writing by the parties.
- c. Any subsequent year's student instructional hour cap shall be determined at least sixty (60) days prior to the start of the next fiscal year.
- d. CITY shall submit to FCC an invoice of all mutually agreed upon instructional hours provided under this Agreement. FCC shall pay CITY the agreed contract price within 45 days.
- e. Instructional hours are defined as those hours reported on SCCCD's CCFS-320, California Community Colleges Apportionment Attendance Reports, which are subject to audit by SCCCD's independent auditor and the California Community Colleges Chancellor's Office.

Section 4. INDEMNIFICATION

- a. CITY shall indemnify, hold harmless and defend FCC, and each of its officers, officials, agents, and volunteers from and all loss, liability, fines, penalties, forfeitures, costs and damages (whether in contract, tort or strict liability, including but not limited to personal injury, death at any time and property damage) incurred by CITY, FCC or any other person, and from any and all claims, demands and actions in law or equity (including attorney's fees and litigation expenses), arising or alleged to have arisen directly or indirectly from the negligent or intentional acts or omissions of CITY or any of its officers, officials, employees, agents or volunteers in the performance of this Agreement; provided nothing herein shall constitute a waiver by CITY of governmental immunities including California Government Code Section 810 et seq.
- b. FCC shall indemnify, hold harmless and defend CITY and each of its officers, officials, employees, agents and volunteers from any and all loss, liability, fines, penalties, forfeitures, costs and damages (whether in contract, tort or strict liability, including but not limited to personal injury, death at any time and property damage) incurred by the CITY, FCC or any other person, and from any and all claims, demands and actions in

veteran or veteran of the Vietnam era.

- e. This Agreement supersedes any and all other agreements, oral or written, between the parties hereto with respect to the use of the aforesaid facilities or services and contains all covenants and agreements between the parties with respect hereto. Each party to this Agreement acknowledges that no representations, inducements, promises or agreements, oral or otherwise, have been made by any party, or by anyone acting on behalf of any parties, which are not embodied herein, and that no other agreement, statement, or promise not contained herein shall be valid or binding. Any modification to this Agreement shall be effective only if it is in writing and signed by the SFD and FCC in the form of an amendment to this Agreement.
- f. Compliance with Law. In providing the services required under this Agreement, FCC shall at all times comply with all applicable laws of the United States, the State of California and CITY, and with all applicable regulations promulgated by federal, state, regional, or local administrative and regulatory agencies, now in force and as they may be enacted, issued, or amended during the term of this Agreement.
- g. Governing Law and Venue. This Agreement shall be governed by, and construed and enforced in accordance with, the laws of the State of California, excluding, however, any conflict of laws rule which would apply the law of another jurisdiction. Venue for purposes of the filing of any action regarding the enforcement or interpretation of this Agreement and any rights and duties hereunder shall be Fresno County, California.
- h. Cumulative Remedies. No remedy or election hereunder shall be deemed exclusive but shall, wherever possible, be cumulative with all other remedies at law or in equity.
- i. No Third Party Beneficiaries. The rights, interests, duties and obligations defined within this Agreement are intended for the specific parties hereto as identified in the preamble of this Agreement. Notwithstanding anything stated to the contrary in this Agreement, it is not intended that any rights or interests in this Agreement benefit or flow to the interest of any third parties.
- j. Attorney's Fees. If either party is required to commence any proceeding or legal action to enforce or interpret any term, covenant or condition of this Agreement, the prevailing party in such proceeding or action shall be entitled to recover from the other party its reasonable attorney's fees and legal expenses
- k. Notice or correspondence required by this Agreement shall be delivered personally or by United States mail as follows:

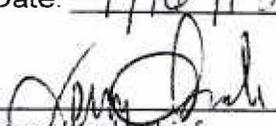
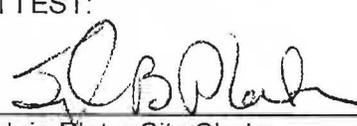
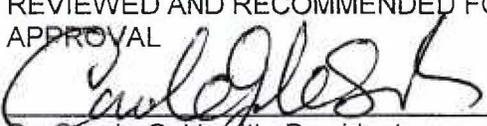
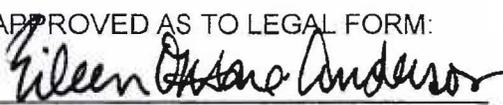
To FCC:	Jacob McAfee	To RFD:	Jerry Isaak
	Career and Technology Center 2930 E. Annadale Fresno, CA 93741		1060 D Street Reedley, CA 93654

copy to
Edwin Eng
Vice Chancellor,
Finance and Administration
*1525 E Weldon Ave
Fresno CA 93704*

- l. The specific courses covered under this Agreement are described in Attachment 1, which are incorporated herein by this reference.

- m. In addition to the specific course noted above, the parties may offer additional courses under this Agreement on the same terms and conditions. RFD shall provide FCC of any desire to add a class with a minimum of 40 days' notice to FCC before the desired class start date. Each additional course of instruction shall require a written agreement to offer the course signed by CITY's Fire Chief or designee and the FCC President or designee. The course details must be set forth in writing as with the courses listed above, and will become attachments to this Agreement.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement at Fresno, California to be effective July 1, 2018.

<p>City of Reedley, a Municipal Corporation</p> <p> _____ Nicole Zieba, City Manager</p> <p>Date: <u>1/16/18</u></p> <p> _____ Jerry Isaak, Chief Reedley Fire Department</p> <p>Date: <u>1/17/18</u></p> <p>ATTEST:</p> <p> _____ Sylvia Plata, City Clerk</p> <p>Date: <u>1-17-18</u></p>	<p>Fresno City College, a college of the State Center Community College District</p> <p> _____ Mr. Edwin Eng Vice Chancellor Finance and Administration</p> <p>Date: <u>4/25/18</u></p> <p>REVIEWED AND RECOMMENDED FOR APPROVAL</p> <p> _____ Dr. Carole Goldsmith, President Fresno City College</p> <p>Date: <u>4/13/18</u></p> <p>APPROVED AS TO LEGAL FORM:</p> <p> _____ Gregory Taylor, District Counsel</p> <p>Date: _____</p>
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ATTACHMENT 1

FRESNO CITY COLLEGE
ISA COURSE FORM

AGENCY:

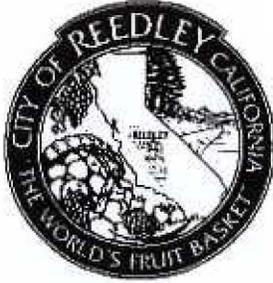
This course is presented under the ISA contract between Fresno City College and the above agency pursuant to the terms of said contract. The parties agree to offer the course described herein, under the same terms and conditions as set forth in said contract.

COURSE TITLE:

COURSE NUMBER: COURSE HOURS: UNITS:

DESCRIPTION:

Satisfies annual mandatory continuing education requirements of local Fire Agencies, Fresno County Health Department, the California State Fire Marshal's Office, and appropriate sections of the California Code of Regulations; may be offered in seminar, lecture, and/or lab format; specific course deliver method to be determined by each respective agency.



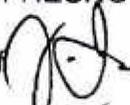
REEDLEY CITY COUNCIL

- Consent
- Regular Item
- Workshop
- Closed Session
- Public Hearing

ITEM NO: 4

DATE: January 9, 2018

TITLE: APPROVE AND AUTHORIZE THE CITY MANAGER TO SIGN AN INSTRUCTIONAL SERVICES AGREEMENT AND INSTRUCTOR'S AGREEMENT WITH FRESNO CITY COLLEGE

SUBMITTED: Jerry Isaak, Fire Chief 

APPROVED: Nicole R. Zieba
City Manager 

RECOMMENDATION

To approve and authorize the City Manager to sign an Instructional Services Agreement and Instructor's Agreement with Fresno City College beginning with the 2018/2019 fiscal year and terminating June 30, 2021.

EXECUTIVE SUMMARY

Fresno City College (FCC) is authorized by the California Education Code and Title 5 of the California Code of Regulations to conduct Contract Instruction, Assessment and Counseling Services to serve community needs. Entering into the Master Instructional Service Agreement will allow the City of Reedley to be compensated for instruction of FCC approved courses to meet educational needs and requirements of Reedley Fire Department personnel. Reedley firefighters will be enrolled as students of FCC and receive credit and the City will receive compensation for each instructional hour per student.

The Reedley Fire Department has duly qualified personnel that meet FCC requirements for instruction of the courses. The Instructor's Agreement is shown as Attachment 2 and designates an On-Site Supervisor / Instructor (Fire Captain/Training Officer Tim Garrison) who is responsible for qualified instruction and record-keeping among other responsibilities. The course titles and descriptions are detailed on Attachment 3.

FISCAL IMPACT

This agreement will provide expenditure relief to the General Fund estimated to be \$8-\$10K annually.

ATTACHMENTS

- Attachment 1: Master Instructional Service Agreement
- Attachment 2: Instructors Agreement
- Attachment 3: Course Titles and Descriptions

Motion: _____ Second: _____

AMENDMENT TO AGREEMENT

AMENDMENT TO AGREEMENT ("Amendment") made and entered into as of this 1st day of March 2021, amends the Agreement entered into between the City of Reedley, a municipal corporation ("REE"), and Fresno City College, a college of the State Center Community College District ("SCCCD").

RECITALS

REE and SCCCDC entered into an Agreement, dated July 1, 2018, for services related to instructional services provided by REE at Fresno City College ("Agreement"); and

REE and SCCCDC now desire to end the agreement performance by June 18, 2021, and initiate a new agreement as of May 30, 2021 for any performance thereafter.

AGREEMENT

NOW, THEREFORE, in consideration of the above recitals, which recitals are contractual in nature, the mutual premises herein contained, and for other good and valuable consideration hereby acknowledge, the parties agree that the aforesaid Agreement be amended as follows:

1. The term of the Agreement is terminated as of June 18, 2021.
2. Except as otherwise provided herein, the Agreement entered into by REE and SCCCDC, dated July 1, 2018, remains in full force and effect.
3. In the event of any conflict between the body of this Amendment and any Exhibit or Attachment hereto, the terms and conditions of the body of this Amendment shall control and take precedence over the terms and conditions expressed within the Exhibit or Attachment. Furthermore, any terms or conditions contained within any Exhibit or Attachment hereto which purport to modify the allocation of risk between the parties, provided for within the body of this Amendment, shall be null and void.

WITNESS WHEREOF, the parties have executed this Amendment at Fresno, California, the day and year first above written.

City of Reedley, a Municipal Corporation	Fresno City College, a college of the State Center Community College District
_____ Nicole Zieba, City Manager	_____ Cheryl Sullivan, SCCCD Vice Chancellor of Finance and Administration
Date: _____	Date: _____
_____ Jerry Isaak, Fire Chief	REVIEWED AND RECOMMENDED FOR APPROVAL:
Date: _____	_____ Dr. Carole Goldsmith, FCC President
ATTEST:	Date: _____
_____ Ruthie Greenwood, City Clerk	APPROVED AS TO LEGAL FORM:
Date: _____	_____ Matthew Besmer, SCCCD General Counsel
	Date: _____

APPENDIX A

Student Attendance & Registration Records Schedule for 2020-2021:

1. Training Hours & Student Applications Agency Cut Off Date on the last Friday of each month:
 - a. *Wednesday, July 15, 2020*
 - b. *Saturday, August 15, 2020*
 - c. *Tuesday, September 15, 2020*
 - d. Friday, October 30, 2020
 - e. Friday, November 27, 2020
 - f. Friday, December 25, 2020
 - g. Friday, January 29, 2021
 - h. Friday, February 26, 2021
 - i. Friday, March 26, 2021
 - j. Friday, April 30, 2021
 - k. Friday, May 28, 2021
 - l. Friday, June 25, 2021

2. Due date to FCC FIRET program staff is first Friday of the following month:
 - a. *Wednesday, July 15, 2020*
 - b. *Saturday, August 15, 2020*
 - c. *Tuesday, September 15, 2020*
 - d. Friday, November 6, 2020
 - e. Friday, December 4, 2020
 - f. Friday, January 1, 2021
 - g. Friday, February 5, 2021
 - h. Friday, March 5, 2021
 - i. Friday, April 2, 2021
 - j. Friday, May 7, 2021
 - k. Friday, June 4, 2021

3. Deadlines for Any Final Student Applications and Unresolved Academic and/or Financial Holds for the Section:
 - a. Friday, July 31, 2020 (*AJ Only*)
 - b. Sunday, August 9, 2020 (*FIRET Only*)
 - c. Friday, November 27, 2020
 - d. Friday, May 28, 2021

APPENDIX B

Section Schedules and Processing Timeframes for 2020-2021:

- March 14, 2020-August 9, 2020 (*FIRET Only*)
- May 23, 2020-July 31, 2020 (*AJ Only*)
- August 1, 2020-December 18, 2020 (*AJ Only*)
- August 10, 2020-December 18, 2020 (*FIRET Only*)
- August 10, 2020-April 30, 2021 (*FIRET-136 Only*)
- November 28, 2020-June 18, 2021 (Both AJ & FIRET)
- January 6, 2020-July 3, 2020 (Paramedic ONLY – Class 52)
- July 6, 2020-July 2, 2021 (Paramedic ONLY – Class 52)
- August 3, 2020-January 1, 2021 (Paramedic ONLY – Class 53)
- January 4, 2021-December 31, 2021 (Paramedic ONLY – Class 53)
- January 4, 2021-July 2, 2021 (Paramedic ONLY – Class 54)

Timelines for 2020-2021 Submission of Applications and Hours, Registration and Grades, as well as 320 Reports, Invoicing, and Payments per section:

Section Dates: 5/26/20-7/31/20 (AJ courses) or 3/13/20-8/9/20 (FIRET courses)

Section Dates: 8/1/20 (AJ courses) or 8/10/20 (FIRET courses)-12/18/20

- Training Hours Cut Off for Agency: 11/27/20
- Training Hours Submitted by Agency: 12/4/20
- Yellow Apps (Sr. Program Specialist): 12/7/20-12/11/20
- Registrations (Sr. Program Specialist): 12/14/20-12/16/20
- Positive Attendance Forms (A&R): 12/17/20-12/18/20
- Grades & Attendance Entered (ISA Coordinator): 12/17/20-12/21/20 by noon
- Due to DO: 1/1/21
- 320 Report Submitted: 1/15/21
- A&R Send 320 Report to FCC Academy Director: 1/22/21
- OPTIONAL (or can be combined with next section for payment):
 - FCC Academy Director Confirms and Authorizes Invoice Amounts per Agency: 1/29/21
 - Agency Submit Invoice to FCC Academy Director: 2/5/21
 - FCC Sends Invoice for Payment: 2/12/21
 - SCCCD Sends Check to Agency: 2/15/21-2/26/21

Section Dates: 11/28/20-6/18/21

- Training Hours Cut Off for Agency: 5/29/21
- Training Hours Submitted by Agency: 6/4/21
- Yellow Apps (Sr. Program Specialist): 6/7/21-6/11/21
- Registrations (Sr. Program Specialist): 6/14/21-6/16/21
- Positive Attendance Forms (A&R): 6/17/21-6/18/21
- Grades & Attendance Entered (ISA Coordinator): 6/17/21-6/21/21 by noon
- Due to DO: 7/1/21
- 320 Report Submitted: 7/16/21
- A&R Send 320 Report to FCC Academy Director: 7/23/21

APPENDIX B (continued)

- FCC Academy Director Confirms and Authorizes Invoice Amounts per Agency: 7/30/21
- Agency Submit Invoice to FCC Academy Director: 8/6/21
- FCC Sends Invoice for Payment: 8/13/21
- SCCCD Sends Check to Agency: 8/16/21-8/27/21

Section Dates: Paramedic ONLY

- Student Names & IDs from Agency: 10 business days prior to the start of the section
- Registrations (Sr. Program Specialist): 5 business days prior to the start of the section
- Training Hours Cut Off for Agency: Last day of the section
- Training Hours Submitted by Agency: Last day of the section
- Positive Attendance Forms (A&R): within 2 business days of the end of the section
- Grades & Attendance Entered (ISA Coordinator): within 3 business days of the end of the section
- 320 Report Submitted: 1/15/21 or 7/16/21
- A&R Send 320 Report to FCC Academy Director: 1/22/21 or 7/23/21
- FCC Academy Director Confirms and Authorizes Invoice Amount: 1/29/21 or 7/30/21
- Agency Submit Invoice to FCC Academy Director: 2/5/21 or 8/6/21
- FCC Sends Invoice for Payment: 2/12/21 or 8/13/21
- SCCCD Sends Check to Agency: 2/15/21-2/26/21 or 8/16/21-8/27/21



REEDLEY CITY COUNCIL

- Consent
- Regular Item
- Workshop
- Closed Session
- Public Hearing

ITEM NO: 4

DATE: February 9, 2021

TITLE: ADOPT RESOLUTION 2021-011 NOMINATING MAYOR FAST TO SERVE AS THE CITY REPRESENTATIVE TO THE BOARD OF THE KINGS RIVER EAST GROUNDWATER SERVICES AGENCY (GSA)

APPROVED: Nicole R. Zieba
City Manager

RECOMMENDATION

Appoint Mayor Fast to serve as the City Representative on the Board of the Kings River East Groundwater Services Agency.

BACKGROUND

The Kings River East Groundwater Services Agency (GSA) was formed through legislation to address the State's Groundwater Sustainability laws. Under the guidance of Alta Irrigation District, the City of Reedley and 16 other entities have entered into partnership to comply with the laws. The Board of the GSA as required by legislation calls for three member cities of Reedley, Orange Cove, and Dinuba to appoint a single City Representative to the Board. The recommendation is that Reedley Mayor to continue to be the primary member with the City of Dinuba having an alternate member.

FISCAL IMPACT

No fiscal impact associated with this item.

ATTACHMENTS

Resolution 2021-011

RESOLUTION NO. 2021-011

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF REEDLEY
NOMINATING MAYOR MARY FAST AS THE CITY REPRESENTATIVE,
AND A DINUBA COUNCIL MEMBER AS THE ALTERNATE CITY
REPRESENTATIVE ON THE BOARD OF THE KINGS RIVER EAST
GROUNDWATER SERVICES AGENCY.**

WHEREAS, the State's Sustainable Groundwater Management Act is now in effect and calls for each groundwater basin to have a "Groundwater Services Agency" (GSA) formed to manage the groundwater resources in the basin; and

WHEREAS, the City of Reedley has participated in the formation of the Kings River East GSA with Alta Irrigation District, the cities of Dinuba and Orange Cove, and other agencies; and

WHEREAS, all of the GSA partners pursued a legislatively created GSA through SB 37 (Vidak) which has been signed by the Governor into law; and

WHEREAS, the GSA Board will have a City Representative and Alternate chosen from among the three participating cities of Reedley, Dinuba, and Orange Cove.

NOW, THEREFORE, BE IT RESOLVED that the City of Reedley City Council using their independent judgement approves this resolution based on the following:

1. The above recitals are true and correct.
2. The City Council of the City of Reedley nominates Mayor Mary Fast to serve as the Board Member representing the three participating cities
3. The City Council of the City of Reedley supports the nomination of a Council Member from the City of Dinuba to serve as the Alternate City Representative
4. This resolution is effective immediately upon adoption.

This foregoing resolution is hereby approved and adopted at a regular meeting of the City Council of the City of Reedley held on the 9th day of February, 2021, by the following vote:

AYES:

NOES:

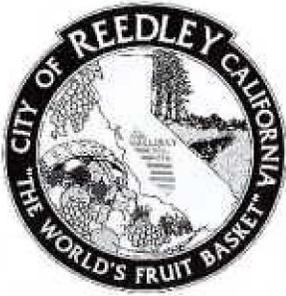
ABSTAIN:

ABSENT:

Mary Fast, Mayor

ATTEST:

Ruthie Greenwood, City Clerk



REEDLEY CITY COUNCIL

- Consent
- Regular Item
- Workshop
- Closed Session
- Public Hearing

ITEM NO: 5

DATE: February 9, 2021

TITLE: APPROVE AND AUTHORIZE THE CITY MANAGER TO SIGN THE SIERRA KINGS HEALTH CARE DISTRICT MINI GRANT APPLICATION AND RELATED DOCUMENTS REQUESTING AND ACCEPTING FUNDING FOR LOW-INCOME SWIM LESSONS.

BY: Madison Mitchell, Community Services Recreation Coordinator 

SUBMITTED: Sarah Reid, Community Services Director 

APPROVED: Nicole R. Zieba, City Manager 

RECOMMENDATION

Approve and authorize the City Manager to sign the Sierra Kings Health Care District Mini Grant application and related documents requesting and accepting funding for low-income swim lessons.

EXECUTIVE SUMMARY

On August 5, 2020, an unfortunate drowning occurred in Cricket Hollow Park which took two people's lives. In response to this, staff received many suggestions from the public regarding programs to consider and changes to make related to water safety. This topic was presented to the Community Services Commission who discussed options over two meetings and determined three goals to achieve before the 2021 river season. The goals include: educational literature based around river safety, providing swim lessons to residents of all income levels, and installation of interpretive signs posted at Cricket Hollow and Reedley Beach with safety messages in English and Spanish.

Every summer the Community Services Department offers a fee-based swim lesson program to the public. The fee to participate does create a challenge for low-income families. The Sierra Kings Health Care District is currently accepting Mini Grant Applications for funding projects up to \$5,000. Applications are due February 10, 2021 and staff is requesting the full amount to offer swim lessons to low-income residents. If awarded, the City has the ability to pilot a program to evaluate the overall interest received and the success of learning how to swim after a week of instruction. The grant funding will support 140 youth over a week period, meeting 30 minutes per day.

Swimming has many positive results including supporting a healthy lifestyle, reducing stress and learning a lifesaving skill that youth will carry with them for a lifetime. During the swim instruction, staff will also provide water safety tips and literature based around exercising safe

habits in the river.

BACKGROUND

The City of Reedley has a natural jewel with the Kings River running through three city parks; Smith Ferry, Reedley Beach and Cricket Hollow, all located on the banks of the Kings River. Though these spaces are beautiful, safety concerns are heightened when people are not exercising all recommended precautions. The river parks are open from Memorial Day to Labor Day with a parking fee being collected on the weekends. During the peak times the majority of visitors to the river parks are not from Reedley, but neighboring towns. Statistics show that there are near drownings every year and a drowning every other year. Staff is working on a water safety initiative to support not only swim instruction, but educating the public on the dangers of the river.

FISCAL IMPACT

There is no negative fiscal impact to the General Fund. The Mini Grant will fund the operating expenditures and seasonal aquatics staff wages to offer the program. Full time staff wages are accounted for in the 2020-21 FY Budget.

PRIOR COMMISSION ACTIONS

On August 27, 2020, the Community Services Commission discussed water safety related to the drownings which happened on August 5, 2020 in Cricket Hollow Park. On October 29, 2020, the Community Services Commission set priorities for the water safety initiative which included the desire to offer free swim lessons for low-income families, along with water safety literature and interpretive signs indicating the dangers of the river.

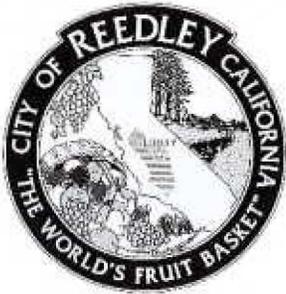
ATTACHMENTS

Sierra Kings Health Care District Mini Grant Cover Sheet



ATTACHMENT A - COVER SHEET

Organization Name: City of Reedley Community Services Department		
Name of Project: Swim Lessons to Low-Income Reedley Residents		
Contact Person Name and Title: Madison Mitchell, Recreation Coordinator		
Address: 100 N East Avenue		
City: Reedley	State: California	Zip Code: 93654
Telephone #: 559-637-4203	Cellular #: 559-426-7906	Email: madison.mitchell@reedley.ca.gov
Year Established: 1913		Federal ID #: 94-6000402
Type of Organization (check one):		
<input type="checkbox"/> Corporation	<input type="checkbox"/> Proprietor	<input type="checkbox"/> Partnership
<input checked="" type="checkbox"/> Government	<input type="checkbox"/> Faith-based	<input type="checkbox"/> Education
<input type="checkbox"/> Other (please describe) _____		
Select the zone(s) you intend to target:		
<input checked="" type="checkbox"/> Zone 1	<input type="checkbox"/> Zone 4	
<input type="checkbox"/> Zone 2	<input checked="" type="checkbox"/> Zone 5	
<input type="checkbox"/> Zone 3	<i>(See Page 6 for a map of the District's zones)</i>	
Amount of Funding Requested: \$5,000		
Number of People to be Served/Impacted: 140		
I certify that the information contained in this proposal is true and accurate to the best of my knowledge and belief. I further certify that this grant proposal is submitted with the full knowledge and endorsement of the governing board of this organization, which will act as fiscal agent and is empowered to enforce compliance with all contract conditions.		
Name:		Title:
Signature:		Date:
NOTE: <i>If the agency/organization has a governing board, please attach a letter of authorization from the board.</i>		



REEDLEY CITY COUNCIL

- Consent
- Regular Item
- Workshop
- Closed Session
- Public Hearing

ITEM NO: 6

DATE: February 9, 2021

TITLE: ADOPT RESOLUTION NO. 2021-001 AUTHORIZING THE CITY MANAGER TO APPROVE, SIGN AND SUBMIT A GRANT APPLICATION TO THE STATEWIDE PARK DEVELOPMENT AND COMMUNITY REVITALIZATION PROGRAM GRANT FUNDS FOR THE CAMACHO PARK REHABILITATION PROJECT

SUBMITTED: Sarah Reid
Community Services Director

APPROVED: Nicole R. Zieba
City Manager

RECOMMENDATION

Adopt Resolution No. 2021-001 authorizing the City Manager to approve, sign and submit a grant application to the Statewide Park Development and Community Revitalization Program Grant Funds for the Camacho Park Rehabilitation Project.

EXECUTIVE SUMMARY

The Statewide Park Program facilitates competitive grants to help create new parks and new recreation opportunities in critically underserved communities across California. With the passing of Proposition 68, \$650,275,000 was designated to be distributed through multiple funding rounds. This is the fourth and final round of funding which has \$395.3 million to distribute. There is no match requirement. The grant submittal and project description are due March 12, 2021.

This is a competitive grant process with a point matrix used to score the applications. There are nine different criteria's the applicant will receive points which total a final score. The City did apply for the previous round of funding in 2019 and was unsuccessful. Staff contacted the Statewide Parks and Recreation Office to discuss the weaknesses of the project. Three areas were identified as weaknesses; volunteer opportunities, environmental design and significant poverty compared to the entire State of California. Two out of the three areas have the ability to be enhanced. The City has no control over what other cities apply and how Reedley compares in significant poverty levels. Staff researched projects which were awarded to gather ideas of how to address these weaknesses.

Volunteer involvement in a construction project presents many challenges so opportunities are limited. To enhance this criteria, Staff is recommending the addition of murals in the park. The

murals will keep the theme of baseball and softball while providing character and a sense of community space. The idea is to recruit members of the community to design and paint the murals. The murals will be painted on panels, similar to the Parkway murals, and placed on the cement wall surrounding Camacho Park. While reviewing the projects that were funded in the last round, each one had a feature unique to the space. Embracing the baseball/softball theme of the park will enhance this area and provide a park the community can be proud of.

In the criteria of environmental design, the options are also limited. This park serves as a ponding basin and at this time improvements to the current system are not needed. However, a smart irrigation system will upgrade the current system to identify ground saturation and by controlling the amount of water used in the park.

Staff is recommending pursuing funding for Camacho Park rehabilitation which includes the original project list from the previous application, with the addition of new items to address the weaknesses:

- A new restroom, storage room and concession stand facility that meet all Americans with Disabilities Act (ADA) requirements
- A new single-stall restroom on the adult softball side of the park
- A new ADA ramp from the restroom concession area to ballfields
- A new ADA ramp down to the Softball field
- A new remote-control system for the existing field lights on all three fields and upgraded LED stadium lighting
- Overflow parking lot lighting
- Walking trail along the apartment side of the park
- Lighting around the walking areas in the park
- Security cameras
- Benches on cement pads around park
- Upgrades to the batting cage and warm-up pitching mounds
- New park sign
- Replace water fountain on softball field
- ADA upgrades by parking lot
- Relocation of flag pole
- Smart irrigation system-New
- Fitness Clusters-New
- Shade covers over dugouts-New
- Murals throughout park-New
- Electrical marquee with decorative features-New

BACKGROUND

The City has been unsuccessful with two previous grants to fund improvements in Camacho Park. As a continuing strategy to look at current and future infrastructure needs, Camacho Park is the highest priority at this point and the most competitive project.

Camacho Park is one of the most used public parks in Reedley. It is the home for Reedley Little League, recreational baseball leagues, adult softball, and youth soccer practices. The proposed improvements will have a large impact on the neighborhood and the entire community.

Staff understands the need to continue building out the Sports Park when given the opportunity.

Unfortunately, the Sports Park did not meet the qualifications to be considered for this funding. The grant required the Community FactFinder to be used. The Sports Park did not qualify in the area of median household income because the average was above \$51,026 and/or exceeded the recommended park acres per 1,000 residents. The project had to qualify in one of these areas to be considered for funding, and it did not. However, Camacho Park qualified in both areas making it the most competitive project for the City to submit.

FISCAL IMPACT

The preliminary cost analysis for this project is approximately \$4,088,936. There is no match required for this grant. However, the City of Reedley has and will spend \$2,511 on staff time, which can be reflected on the grant application as a City match for funding. In addition, \$50,000 will come from the Measure C Trail Funds for the walking trail, \$1,500 from the Camacho Family to replace the dedication sign, \$5,000 from the City's Art in Public Places funding and \$3,000 from the annual ADA Improvement account.

COMMITTEE/COMMISSION REVIEW/ACTIONS

On January 28, 2021, the Community Services Commission discussed this project. The Commission is excited to see this application move forward again and are hopeful the City will be successful in the Statewide Park Program Round 4. The Commission recommends to City Council that the City pursues this grant opportunity.

ATTACHMENTS

1. Resolution No. 2021-001
2. Site Plan
3. Engineering Cost Estimate

Motion: _____
Second: _____

RESOLUTION OF THE CITY COUNCIL OF CITY OF REEDLEY
Approving the Application for
STATEWIDE PARK DEVELOPMENT AND COMMUNITY REVITALIZATION
PROGRAM GRANT FUNDS

WHEREAS, the State Department of Parks and Recreation has been delegated the responsibility by the Legislature of the State of California for the administration of the Statewide Park Development and Community Revitalization Grant Program, setting up necessary procedures governing the application; and

WHEREAS, said procedures established by the State Department of Parks and Recreation require the Applicant to certify by resolution the approval of the application before submission of said application to the State; and

WHEREAS, successful Applicants will enter into a contract with the State of California to complete the Grant Scope project;

NOW, THEREFORE, BE IT RESOLVED that the Reedley City Council hereby:

APPROVES THE FILING OF AN APPLICATION FOR THE CAMACHO PARK REHABILITATION PROJECT; AND

1. Certifies that said Applicant has or will have available, prior to commencement of any work on the project included in this application, the sufficient funds to complete the project if the grant is awarded; and
2. Certifies that if the project is awarded, the Applicant has or will have sufficient funds to operate and maintain the project, and
3. Certifies that the Applicant has reviewed, understands, and agrees to the General Provisions contained in the contract shown in the Grant Administration Guide; and
4. Delegates the authority to City Manager to conduct all negotiations, sign and submit all documents, including, but not limited to applications, agreements, amendments, and payment requests, which may be necessary for the completion of the Grant Scope; and
5. Agrees to comply with all applicable federal, state and local laws, ordinances, rules, regulations and guidelines.
6. Will consider promoting inclusion per Public Resources Code §80001(b)(8 A-G).

Approved and adopted the 9th day of February, 2021.

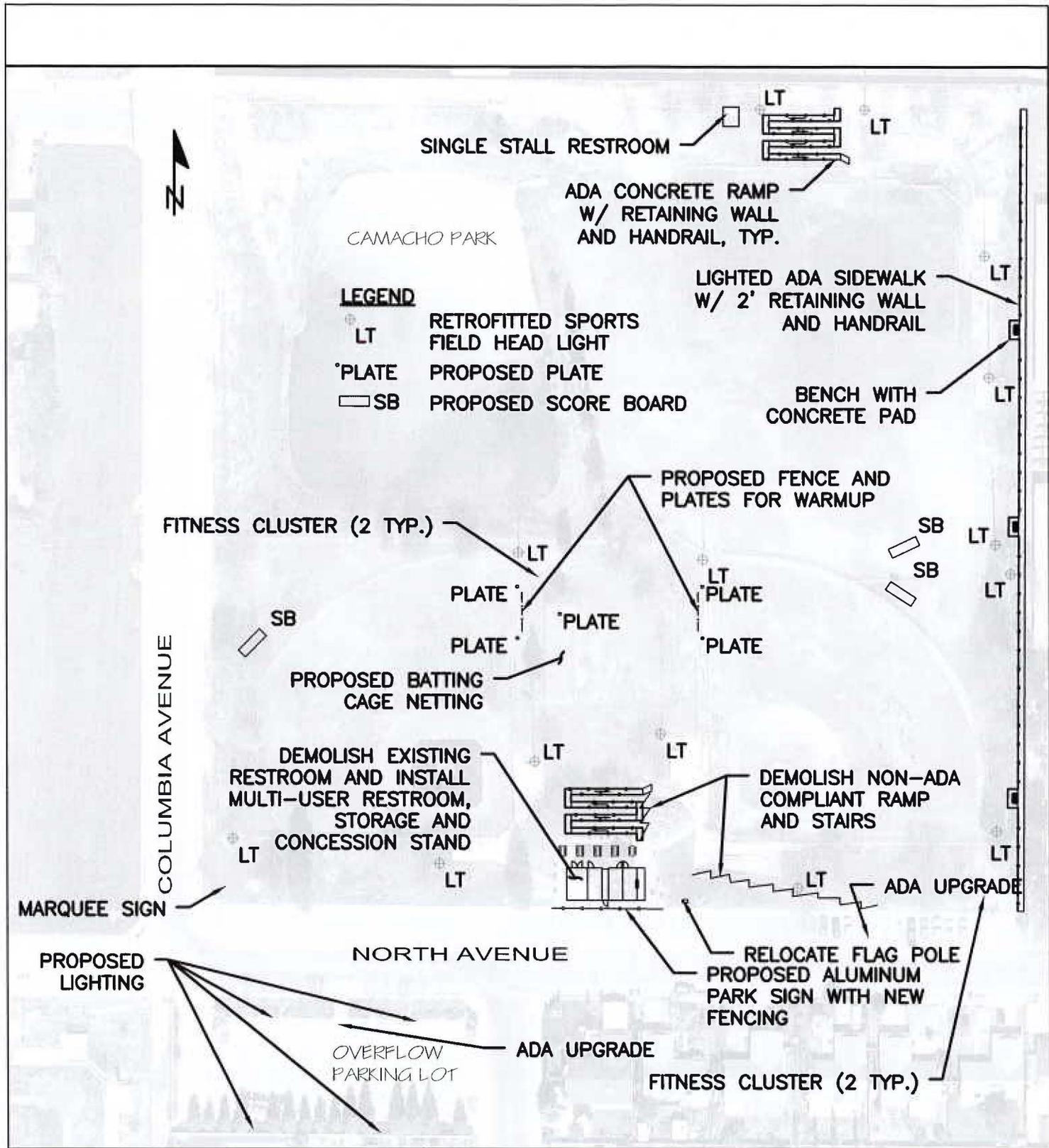
I, the undersigned, hereby certify that the foregoing Resolution Number 2021-001 was duly adopted by the Reedley City Council following a roll call vote:

Ayes:

Noes:

Absent:

Ruthie Greenwood (Clerk)



PREPARED BY: CITY OF REEDLEY ENGINEERING DEPARTMENT 1733 9th STREET REEDLEY, CA 93654 Phone: (559)637-4200, ext. 295 Fax: (559)637-2139	DIAGRAM OF Camacho Park Site Plan for Grant Application	
	DATE: November 18, 2020	SCALE 1" = 100'
	DRAWN BY: LT	SHEET NO. 1 OF 1

**Detailed Engineer's Probable Cost Estimate
For Construction Project Items**

Agency: City of Reedley

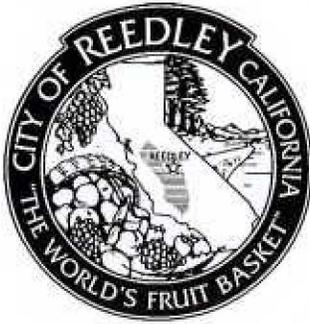
Project Name: Camacho Park Grant Application

Project Location: Camacho Park

Date of Estimate: 11/18/2020

No.	Item Description	Quantity	Units	Unit Cost	Cost
Schedule A: Storage and Concession Stand					
1	Mobilization	1	LS	\$40,000.00	\$ 40,000.00
2	Bonds and Insurance	1	LS	\$4,000.00	\$ 4,000.00
3	Dust Control & BMP's	1	LS	\$2,000.00	\$ 2,000.00
4	Excavation	11	CY	\$25.00	\$ 275.00
5	Earthwork	1	LS	\$19,000.00	\$ 19,000.00
6	Concrete Removal and Disposal	16	CY	\$270.00	\$ 4,320.00
7	Electrical Service Meter, Sub-panel Removal & Salvage	1	LS	\$2,100.00	\$ 2,100.00
8	Storage and Concession Stand	1	LS	\$350,000.00	\$ 350,000.00
9	Commercial Swamp Cooler	1	LS	\$8,000.00	\$ 8,000.00
10	Electrical PG&E Service Meter Panel & Sub-panel	1	LS	\$8,400.00	\$ 8,400.00
11	Valley Gutter	90	LF	\$40.00	\$ 3,600.00
Subtotal:					\$ 441,695.00
Contingency (15%):					\$ 66,254.25
Construction Management (10%):					\$ 44,169.50
SCHEDULE A TOTAL:					\$ 552,118.75
Schedule B: Walking Pathway					
1	Mobilization	1	LS	\$45,000.00	\$ 45,000.00
2	Bonds and Insurance	1	LS	\$2,000.00	\$ 2,000.00
3	Dust Control & BMP's	1	LS	\$2,000.00	\$ 2,000.00
4	Clear and Grub	1	LS	\$15,000.00	\$ 15,000.00
5	Earthwork	1	LS	\$20,000.00	\$ 20,000.00
6	Tree Removal	9	EA	\$5,000.00	\$ 45,000.00
7	Concrete Sidewalk	4850	SF	\$8.00	\$ 38,800.00
8	Steel Park Bench w/ Concrete Pad	3	EA	\$5,000.00	\$ 15,000.00
9	Retaining Wall with Handrail	1	LS	\$78,500.00	\$ 78,500.00
10	Electrical Connection for New Street Lights	1	LS	\$65,000.00	\$ 65,000.00
11	Lighting at New Sidewalk/Path	12	EA	\$12,000.00	\$ 144,000.00
12	Lighting at Gravel Road	3	EA	\$10,000.00	\$ 30,000.00
Subtotal:					\$ 500,300.00
Contingency (15%):					\$ 75,045.00
Construction Management (10%):					\$ 50,030.00
SCHEDULE B TOTAL:					\$ 625,375.00
Schedule C: Park Improvements					
1	Mobilization	1	LS	\$95,000.00	\$ 95,000.00
2	Bonds and Insurance	1	LS	\$2,000.00	\$ 2,000.00
3	Earthwork	1	LS	\$10,000.00	\$ 10,000.00
4	Concrete Sidewalk	3800	SF	\$8.00	\$ 30,400.00
5	Sports Field Light Head Removal	14	EA	\$5,000.00	\$ 70,000.00
6	Sports Field Light Retrofitted Lights	1	LS	\$369,000.00	\$ 369,000.00
7	Remove Existing Score Board	1	LS	\$4,000.00	\$ 4,000.00
8	Score Board w/ Face Protection	3	EA	\$8,000.00	\$ 24,000.00
9	Remove Existing Park Sign	1	LS	\$100.00	\$ 100.00
10	Park Aluminum Sign	1	EA	\$20,000.00	\$ 20,000.00
11	Water Fountain Replacement at Adult Softball Field	1	EA	\$8,000.00	\$ 8,000.00
12	Relocate Flag Pole	1	LS	\$2,000.00	\$ 2,000.00
13	Mural	6	EA	\$2,500.00	\$ 15,000.00
14	Baseball Plates	5	EA	\$75.00	\$ 375.00
15	30 LF Warmup Fencing with Posts	2	EA	\$1,100.00	\$ 2,200.00

16	Batting Cage Netting	1	EA	\$20,000.00	\$ 20,000.00
17	Furnish and Install Smart Irrigation System	1	LS	\$10,000.00	\$ 10,000.00
18	Furnish and Install Fitness Cluster	4	EA	\$1,500.00	\$ 6,000.00
19	Furnish and Install Covered Dugout	6	EA	\$15,000.00	\$ 90,000.00
20	Tree Trimming	1	LS	\$30,000.00	\$ 30,000.00
21	Public Art	1	LS	\$15,000.00	\$ 15,000.00
22	Picnic Table	4	EA	\$2,200.00	\$ 8,800.00
23	Decorative Digital Marquee Sign and Provide Power	1	EA	\$200,000.00	\$ 200,000.00
Subtotal:					\$ 1,031,875.00
Contingency (15%):					\$ 154,781.25
Construction Management (10%):					\$ 103,187.50
SCHEDULE C TOTAL:					\$ 1,289,843.75
Schedule D: Safety Improvements					
1	Mobilization	1	LS	\$7,000.00	\$ 7,000.00
2	Bonds and Insurance	1	LS	\$2,000.00	\$ 2,000.00
3	Demolition of Existing Overflow Parking Lot Light	2	EA	\$2,000.00	\$ 4,000.00
4	Electrical Connection for New Street Lights	1	LS	\$20,000.00	\$ 20,000.00
5	Lighting at Overflow Parking Lot	4	EA	\$10,000.00	\$ 40,000.00
6	Security Camera	1	LS	\$8,000.00	\$ 8,000.00
Subtotal:					\$ 81,000.00
Contingency (15%):					\$ 12,150.00
Construction Management (10%):					\$ 8,100.00
SCHEDULE D TOTAL:					\$ 101,250.00
Schedule E: ADA Improvements					
1	Mobilization	1	LS	\$72,000.00	\$ 72,000.00
2	Bonds and Insurance	1	LS	\$2,000.00	\$ 2,000.00
3	Excavation	4	CY	\$25.00	\$ 100.00
4	Earthwork	1	LS	\$50,000.00	\$ 50,000.00
5	Concrete Removal and Disposal	8	CY	\$270.00	\$ 2,160.00
6	Existing Ramp Removal and Infill	1	LS	\$80,000.00	\$ 80,000.00
7	Remove Existing Stairs and Infill	1	LS	\$30,000.00	\$ 30,000.00
8	Large Tree Removal	12	EA	\$7,000.00	\$ 84,000.00
9	2-inch Hot Mix Asphalt Concrete, Type A (F)	3	TN	\$245.00	\$ 735.00
10	4-inch Aggregate Base, Class 2 (F)	4	TN	\$94.00	\$ 376.00
11	6-inch Concrete Curb	18	LF	\$28.00	\$ 504.00
12	Concrete Ramp	2000	SF	\$20.00	\$ 40,000.00
13	Wheelchair Ramp Detectable Warning Surface	12	SF	\$36.00	\$ 432.00
14	Retaining Wall with Handrail	1	LS	\$112,500.00	\$ 112,500.00
15	ADA Signage and Striping	1	LS	\$2,500.00	\$ 2,500.00
16	Picnic Table ADA	1	EA	\$2,300.00	\$ 2,300.00
17	Demolition of Existing Park Restroom	1	LS	\$20,000.00	\$ 20,000.00
18	Permit and Environmental for Restroom Demolition	1	LS	\$10,000.00	\$ 10,000.00
19	Multi-User Restroom	1	LS	\$150,000.00	\$ 150,000.00
20	Single Stall Restroom	1	LS	\$130,000.00	\$ 130,000.00
Subtotal:					\$ 789,607.00
Contingency (15%):					\$ 118,441.05
Construction Management (10%):					\$ 78,960.70
SCHEDULE E TOTAL:					\$ 987,008.75
CON Total:					\$ 3,555,596.25
Design (15%):					\$ 533,339.44
GRAND TOTAL:					\$ 4,088,935.69



REEDLEY CITY COUNCIL

- Consent
- Regular Item
- Workshop
- Closed Session
- Public Hearing

ITEM NO: 7

DATE: February 9, 2021

TITLE: ADOPT RESOLUTION 2021-006 REVISING THE FUND BALANCE POLICY FOR THE GENERAL FUND RESERVE

SUBMITTED: Paul A. Melikian, Assistant City Manager 

APPROVED: Nicole R. Zieba, City Manager 

RECOMMENDATION

That the City Council adopt Resolution 2021-006 revising the Fund Balance Policy for the General Fund Reserve that increases the minimum target amount of 'cash on hand' to 90 days' worth of average monthly operating expenditures, upwards from the current target of 60 days, which constitutes a margin or buffer for mitigating risks and providing a back-up for revenue shortfalls.

EXECUTIVE SUMMARY

Many cities in California have used recent years to bolster their reserves due to increased economic, regulatory and political uncertainty. Cities also face greater risks from aging infrastructure, lawsuits and the environment than ever before. Most recently the pandemic serves as an extreme example of a severe impact to city finances. While the Central Valley region as a whole was spared the worst of the economic shock, many cities that depended greatly on domestic and international tourism have been hit especially hard in their General Fund budgets and have had to rely upon their reserves to maintain critical services.

Generally, the more volatility or exposure that an agencies major revenue streams are to economic or other impacts, the greater justification there is for a larger Reserve. Therefore, some cities in California have reserves of 50%-100% of their annual budget, with some exceeding this amount.

Current Status

The City Council adopted Resolution 2014-027 on April 8, 2014 that established the City's first Reserve policy for the General Fund. The policy required the City to work towards and maintain a minimum level of cash on hand, equivalent to 60 days operating expenditures, in the City's General Fund Reserve (Fund 002). The value of two months of operating expenditures to be held in the General Fund Reserve is recalculated every July, at the close of the previous fiscal year, and the 'cash on hand' in the General Fund Reserve fund is the valuation measure to determine the target reserve fund balance.

The average monthly expenditures from the General Fund for the 2019-20 fiscal year were \$777,512, therefore the current 60-day reserve threshold amount is now \$1,555,024. As of December 31, 2020, the cash on hand in the General Fund Reserve fund is \$1,977,065. Therefore, the cash on hand is \$422,041 above the minimum target as set forth in the current policy, however this is shy of hitting a 90 day target.

Transition to 90 Days

Using the average monthly expenditures from the General Fund for the 2019-20 fiscal year, the value of 90 days (or three months) of operating expenditures would be \$2,332,536. Should the City Council, adopt the proposed revision to the policy, the Reserve balance would now be \$355,471 below the minimum target of 90 days cash on hand. As part of the mid-year budget review process, Staff are recommending (under a different action item) that \$200,000 be added to the General Fund Reserve from higher than anticipated carryover in the General Fund as of June 30, 2020. If the transfer is approved, the Reserve fund would only be \$155,471 shy of hitting the higher target, based on last year's average operating expenditures.

By joining the ranks of hundreds of other California cities who have bolstered reserves in recent years, Reedley would strengthen its ability to withstand unanticipated impacts to operations, provide options during tough times, improve its standing with credit rating agencies (important for access to lending), and most importantly, demonstrate a commitment to businesses and residents that they can rely upon the essential services provided by the City. No other revisions are proposed to the Reserve policy at this time.

BACKGROUND

The City currently has both a General Fund and a General Fund Reserve. The General Fund is the only discretionary fund that the City maintains. It supports a wide variety of expenses ranging from public safety to recreational activities. The adequacy of a reserve fund balance in the General Fund should be assessed based upon a government's specific circumstances. The Government Finance Officers Association (GFOA) issued a Best Practice that specifically addresses this subject, which is attached. The Best Practice recommends that general purpose governments, regardless of size, adopt policies that state that unrestricted fund balance in the General Fund be no less than two months of regular operating revenue or expenditures. The Fund Balance Policy should be established based upon a long-term perspective recognizing that stated thresholds are considered minimum balances. The main objective of establishing and maintaining a Fund Balance Policy is for the City to be in a strong fiscal position that will allow for better position to address unanticipated expenses and weather negative economic trends.

In the past, Staff has referred to the 'Reserve' in percentage terms. A two-month (60-day) reserve equates approximately to 17% of annual appropriations in the General Fund, whereas a three-month (90-day) reserve equates approximately to 25% of annual appropriations. In the realm of personal finance, most experts believe that a person/family should have enough money in an emergency fund to cover at least three to six months of living expenses. Although considerations are more complex for municipal finance and operations, the same basic principles apply.

FISCAL IMPACT

There is no immediate impact of revising this financial policy. If adopted, the higher minimum target fund balance will guide Staff and the City Council to allocate appropriate resources to build and maintain the current General Fund Reserve balance to the new minimum target amount. The recommendation to make a contribution to the Reserve fund at mid-year using one-time higher than anticipated carryover is a good example. Credit agencies, lenders, and other stakeholders also look favorably upon agencies that have these financial policies in place as it demonstrates a commitment to sound financial management.

ATTACHMENTS

Resolution 2021-006

GFOA Best Practice: Fund Balance Guidelines for the General Fund

RESOLUTION NO. 2021-006

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF REEDLEY, REVISING THE FUND BALANCE POLICY FOR THE GENERAL FUND RESERVE

WHEREAS, It is essential that governments maintain adequate levels of fund balance to mitigate risks, and provide a back-up for revenue shortfalls, working capital, budgetary stabilization, and responding to extreme events in order to maintain essential services; and

WHEREAS, In 2006-07, the City Council authorized the creation of a General Fund Reserve Fund that serves as a “savings account” of the general fund reserves and can only be spent with City Council authority; and

WHEREAS, the City had not previously established a formal fund balance policy for the City’s General Fund or General Fund Reserve; and

WHEREAS, The Government Finance Officers Association (GFOA) recommends at a minimum, that general-purpose governments, regardless of size, incorporate in its financial policies that unrestricted fund balance in their general fund be no less than two months of regular general fund operating revenues or regular general fund operating expenditures; and

WHEREAS, The fund balance policy should also establish a transparent strategy to add to or replenish fund balance, including defining the revenue sources that would typically be looked to for this purpose; and

WHEREAS, the City Council adopted Resolution 2014-027 on April 8, 2014 establishing a fund balance policy for the City to work towards and maintain a minimum level of cash on hand, equivalent to 60 days operating expenditures, in the City's General Fund Reserve; and

WHEREAS, since its inception, the policy has achieved its goal of being available for significant unanticipated costs and covering temporary cash flow needs, while City staff and the Council have worked diligently towards building the General Fund Reserve to meet and eventually exceed the minimum target, and

WHEREAS, in recognition of increased economic and regulatory uncertainty, as well as significant cost factors outside of the City’s control that may adversely affect municipal finances in the future, the City Council and staff desire to increase the target amount of reserves to no less than three months (90 days) of regular general fund operating expenditures.

NOW THEREFORE, BE IT RESOLVED by the City Council of the City of Reedley in the exercise of its discretion, as follows:

Section 1. Establish a target amount of ‘cash on hand’ in the General Fund Reserve fund of no less than three months (90 days) of regular general fund operating expenditures, generally excluding capital outlay items, debt service and depreciation expense, for the prior fiscal year. The value of three months of operating expenditures to be held in the General Fund Reserve fund shall be re-calculated annually at the close of the previous fiscal year. The ‘cash on hand’ in the General Fund Reserve fund shall be the valuation measure used to determine the reserve fund balance.

Section 2. Typical resources that are appropriate to add to or replenish fund balance include non-recurring revenues and budget surpluses. Year-end surpluses are an especially appropriate source for replenishing fund balance. However, depending upon the City’s current or projected financial status, it may be appropriate to defer utilizing these additional resources (for adding to or replenishing the Reserve fund balance) if an imminent budgetary shortfall is projected in the current or following fiscal year.

Section 3. All contributions to and uses of the General Fund Reserve shall continue to be approved by the City Council using the annual budget or mid-year budget amendment process.

Section 4. The value of three months (90 days) of operating expenditures is established only as a minimum fund balance reserve target. The addition or accumulation of future resources that exceed this target is encouraged, subject to current and projected budgetary status of the City at any given time. Staff and future councils should review this policy periodically to ensure it is meeting expectations and consider relevant economic factors influencing fund balance reserve levels.

Section 5. In the event that the cash on hand in the General Fund Reserve fund falls below the established minimum threshold, staff will develop and present to the Council a plan to replenish the deficit as soon as possible. Generally, fund balances should be replenished within one to three years of use, or as soon as economic conditions allow.

Section 6. Funds in the General Fund Reserve cannot be spent without Council approval; however, this policy acknowledges and allows the continued use of the Reserve fund balance as a financing “bridge” to ensure stable cash flow in the General Fund during specific months of the fiscal year leading up to the receipt of anticipated/budgeted revenue allocations (e.g. property tax, sales tax).

Section 7. 100% of interest earnings in the General Fund Reserve fund will remain in the fund.

Section 8. This Resolution and resulting Financial Policy shall supersede Resolution 2014-027, take effect immediately after its adoption, and shall remain in effect until amended by the City Council by future resolution.

PASSED AND ADOPTED by the City Council for the City of Reedley, California, at a regular meeting thereof on February 9, 2021, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Mary L. Fast, Mayor

ATTEST:

Ruthie Greenwood, City Clerk



Government Finance Officers Association

BEST PRACTICES

Fund Balance Guidelines for the General Fund

Governments should establish a formal policy on the level of unrestricted fund balance that should be maintained in the general fund for GAAP and budgetary purposes.

In the context of financial reporting, the term *fund balance* is used to describe the net position of governmental funds calculated in accordance with generally accepted accounting principles (GAAP). Budget professionals commonly use this same term to describe the net position of governmental funds calculated on a government's budgetary basis.¹ While in both cases *fund balance* is intended to serve as a measure of the financial resources available in a governmental fund; it is essential that differences between GAAP *fund balance* and budgetary *fund balance* be fully appreciated.

1. GAAP financial statements report up to five separate categories of fund balance based on the type and source of constraints placed on how resources can be spent (presented in descending order from most constraining to least constraining): *nonspendable fund balance*, *restricted fund balance*, *committed fund balance*, *assigned fund balance*, and *unassigned fund balance*.² The total of the amounts in these last three categories (where the only constraint on spending, if any, is imposed by the government itself) is termed *unrestricted fund balance*. In contrast, budgetary fund balance, while it is subject to the same constraints on spending as GAAP fund balance, typically represents simply the total amount accumulated from prior years at a point in time.
2. The calculation of GAAP fund balance and budgetary fund balance sometimes is complicated by the use of sub-funds within the general fund. In such cases, GAAP fund balance includes amounts from all of the subfunds, whereas budgetary fund balance typically does not.
3. Often the timing of the recognition of revenues and expenditures is different for purposes of GAAP financial reporting and budgeting. For example, encumbrances arising from purchase orders often are recognized as expenditures for budgetary purposes, but never for the preparation of GAAP financial statements.

The effect of these and other differences on the amounts reported as GAAP fund balance and budgetary fund balance in the general fund should be clarified, understood, and documented.



It is essential that governments maintain adequate levels of fund balance to mitigate current and future risks (e.g., revenue shortfalls and unanticipated expenditures) and to ensure stable tax rates. In most cases, discussions of fund balance will properly focus on a government's general fund. Nonetheless, financial resources available in other funds should also be considered in assessing the adequacy of unrestricted fund balance in the general fund.

GFOA recommends that governments establish a formal policy on the level of unrestricted fund balance that should be maintained in the general fund for GAAP and budgetary purposes.³ Such a guideline should be set by the appropriate policy body and articulate a framework and process for how the government would increase or decrease the level of unrestricted fund balance over a specific time period.⁴ In particular, governments should provide broad guidance in the policy for how resources will be directed to replenish fund balance should the balance fall below the level prescribed.

Appropriate Level. The adequacy of unrestricted fund balance in the general fund should take into account each government's own unique circumstances. For example, governments that may be vulnerable to natural disasters, more dependent on a volatile revenue source, or potentially subject to cuts in state aid and/or federal grants may need to maintain a higher level in the unrestricted fund balance. Articulating these risks in a fund balance policy makes it easier to explain to stakeholders the rationale for a seemingly higher than normal level of fund balance that protects taxpayers and employees from unexpected changes in financial condition. Nevertheless, GFOA recommends, at a minimum, that general-purpose governments, regardless of size, maintain unrestricted budgetary fund balance in their general fund of no less than two months of regular general fund operating revenues or regular general fund operating expenditures.⁵ The choice of revenues or expenditures as a basis of comparison may be dictated by what is more predictable in a government's particular circumstances.⁶ Furthermore, a government's particular situation often may require a level of unrestricted fund balance in the general fund significantly in excess of this recommended minimum level. In any case, such measures should be applied within the context of long-term forecasting, thereby avoiding the risk of placing too much emphasis upon the level of unrestricted fund balance in the general fund at any one time. In establishing a policy governing the level of unrestricted fund balance in the general fund, a government should consider a variety of factors, including:

1. The predictability of its revenues and the volatility of its expenditures (i.e., higher levels of unrestricted fund balance may be needed if significant revenue sources are subject to unpredictable fluctuations or if operating expenditures are highly volatile);
2. Its perceived exposure to significant one-time outlays (e.g., disasters, immediate capital needs, state budget cuts);
3. The potential drain upon general fund resources from other funds, as well as, the availability of resources in other funds;



4. The potential impact on the entity's bond ratings and the corresponding increased cost of borrowed funds;
5. Commitments and assignments (i.e., governments may wish to maintain higher levels of unrestricted fund balance to compensate for any portion of unrestricted fund balance already committed or assigned by the government for a specific purpose). Governments may deem it appropriate to exclude from consideration resources that have been committed or assigned to some other purpose and focus on unassigned fund balance, rather than on unrestricted fund balance.

Use and Replenishment.

The fund balance policy should define conditions warranting its use, and if a fund balance falls below the government's policy level, a solid plan to replenish it. In that context, the fund balance policy should:

1. Define the time period within which and contingencies for which fund balances will be used;
2. Describe how the government's expenditure and/or revenue levels will be adjusted to match any new economic realities that are behind the use of fund balance as a financing bridge;
3. Describe the time period over which the components of fund balance will be replenished and the means by which they will be replenished.

Generally, governments should seek to replenish their fund balances within one to three years of use. Specifically, factors influencing the replenishment time horizon include:

- The budgetary reasons behind the fund balance targets;
- Recovering from an extreme event;
- Political continuity;
- Financial planning time horizons;
- Long-term forecasts and economic conditions;
- External financing expectations.

Revenue sources that would typically be looked to for replenishment of a fund balance include nonrecurring revenues, budget surpluses, and excess resources in other funds (if legally permissible and there is a defensible rationale). Year-end surpluses are an appropriate source for replenishing fund balance.

Unrestricted Fund Balance Above Formal Policy Requirement. In some cases, governments can find themselves in a position with an amount of unrestricted fund balance in the general fund over their formal policy reserve requirement even after taking into account potential financial risks in



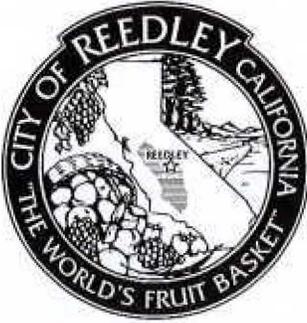
the foreseeable future. Amounts over the formal policy may reflect a structural trend, in which case governments should consider a policy as to how this would be addressed. Additionally, an education or communication strategy, or at a minimum, explanation of large changes in fund balance is encouraged. In all cases, use of those funds should be prohibited as a funding source for ongoing recurring expenditures.

Notes:

1. For the sake of clarity, this recommended practice uses the terms GAAP fund balance and budgetary fund balance to distinguish these two different uses of the same term.
2. These categories are set forth in Governmental Accounting Standards Board (GASB) Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions.
3. Sometimes restricted fund balance includes resources available to finance items that typically would require the use of unrestricted fund balance (e.g., a contingency reserve). In that case, such amounts should be included as part of unrestricted fund balance for purposes of analysis.
4. See Recommended Practice 4.1 of the National Advisory Council on State and Local Budgeting governments on the need to "maintain a prudent level of financial resources to protect against reducing service levels or raising taxes and fees because of temporary revenue shortfalls or unpredicted one-time expenditures" (Recommended Practice 4.1).
5. In practice, a level of unrestricted fund balance significantly lower than the recommended minimum may be appropriate for states and America's largest governments (e.g., cities, counties, and school districts) because they often are in a better position to predict contingencies (for the same reason that an insurance company can more readily predict the number of accidents for a pool of 500,000 drivers than for a pool of fifty), and because their revenues and expenditures often are more diversified and thus potentially less subject to volatility.
6. In either case, unusual items that would distort trends (e.g., one-time revenues and expenditures) should be excluded, whereas recurring transfers should be included. Once the decision has been made to compare unrestricted fund balance to either revenues and/or expenditures, that decision should be followed consistently from period to period.

*This best practice was previously titled *Appropriate Level of Unrestricted Fund Balance in the General Fund*.*





REEDLEY CITY COUNCIL

- Consent
- Regular Item
- Workshop
- Closed Session
- Public Hearing

ITEM NO: 8

DATE: February 9, 2021

TITLE: REVIEW THE STATUS OF THE MID-YEAR CITY BUDGET AND CONSIDER ITEMS PERTAINING TO VARIOUS OPERATING PROGRAMS AND CAPITAL PROJECTS

A) ADOPT RESOLUTION NO. 2021-010 AMENDING THE 2020-21 ADOPTED BUDGET APPROPRIATING \$960,419 IN MULTIPLE CITY FUNDS FOR VARIOUS OPERATING PROGRAMS AND CAPITAL PROJECTS

SUBMITTED: Paul A. Melikian, Assistant City Manager 

APPROVED: Nicole R. Zieba, City Manager 

RECOMMENDATION

That the City Council receive the mid-year budget review, summarizing the City's financial position at December 31, 2020, and adopt resolution 2021-010 that appropriates \$960,419 in multiple City funds for various operating programs and capital projects as detailed below.

EXECUTIVE SUMMARY

Nearly every aspect of city operations have been impacted in some way by the pandemic. Staff have been closely monitoring major revenue streams and ensuring adequate cash is on hand to continue essential operations and keep major capital projects on track. City departments are in regular contact with one another, and continue to be mindful of expenses that can be saved and redeployed to areas where the City has been impacted, discussed further in this report.

The following Mid-Year Budget Review covers the first six months of the 2020-21 fiscal year from July 1, 2020 through December 31, 2020. Typically, most attention is paid to major operating funds, such as the General Fund, Public Safety Sales Tax, Gas Tax, and Water, Sewer, and Solid Waste Enterprise funds. The three largest and most vital revenue sources for the General Fund are Property Tax, Sales Tax and the Reedley Community Facilities District. Budgeted revenue from these sources make up 69.4% of total General Fund revenue for FY 2020-21.

The major takeaway is that despite impacts from COVID-19, the City remains on good financial footing at mid-year, with recommendations that the Council continue its focus on building operating Reserves due to increased uncertainty, while remaining cautiously optimistic for an economic recovery.

MID YEAR DISCUSSION

FY 2019-20 General Fund Carryover

'Carryover' is a budgeting term used to define the amount of fund balance that is "carried over" from one fiscal year to the next. As part of the annual budget process, staff makes forecasts of hundreds of revenue and expenditure accounts to get to the expected ending fund balances for all City operating and capital funds.

Actual carryover in the General Fund is \$377,519 higher than anticipated, primarily due to an unexpected bump in local sales tax receipts for the final quarter last fiscal year. Specifically, sales tax receipts came in approximately \$270,000 higher than anticipated in March/April 2020, when many cities in our region were forecasting a 10% reduction, all the while acknowledging that everyone was in uncharted territory. Removing the impact of the sales tax bump, the City's carryover would have been approximately \$107,000 higher than estimated, which is very close to the year-end estimates as a percentage of budget.

Staff is recommends contributing \$200,000 of the higher than anticipated carryover to the General Fund Reserve at mid-year, discussed further below.

General Fund Reserve

The City Council adopted Resolution 2014-027 on April 8, 2014 that established the City's first Reserve policy for the General Fund. The policy required the City to work towards and maintain a minimum level of cash on hand, equivalent to 60 days operating expenditures, in the City's General Fund Reserve (Fund 002). The value of two months of operating expenditures to be held in the General Fund Reserve is re-calculated every July, at the close of the previous fiscal year, and the 'cash on hand' in the General Fund Reserve fund is the valuation measure to determine the target reserve fund balance.

The average monthly expenditures from the General Fund for the 2019-20 fiscal year were \$777,512, therefore the current 60-day reserve threshold amount is now \$1,555,024. As of December 31, 2020, the cash on hand in the General Fund Reserve fund is \$1,977,065. Therefore, the cash on hand is \$422,041 above the 60-day minimum target as set forth in the current policy.

As part of a separate action item to be considered on February 9, 2021, staff have recommended revising the General Fund Reserve policy to increase the minimum target amount of 'cash on hand' to 90 days' worth of average monthly operating expenditures, upwards from the current target of 60 days. The General Fund Reserve is a critical mechanism that creates a margin or buffer for mitigating risks, and providing a back-up for revenue shortfalls so the City can maintain essential services.

Using the average monthly expenditures from the General Fund for the 2019-20 fiscal year, the value of 90 days (or three months) of operating expenditures would be \$2,332,536. Should the City Council, adopt the proposed revision to the Reserve policy (separate action item), the current Reserve balance would now be \$355,471 below the minimum target of 90 days cash on hand. However, should the City Council approve a \$200,000 mid-year contribution to the General Fund Reserve from higher than anticipated carryover in the General Fund, the Reserve fund would only be \$155,471 shy of hitting the higher target. Should the revised Reserve Policy be adopted, staff would be charged with identifying opportunities to further add to the Reserve during the budget process and throughout the year.

General Fund Status

As of mid-year, overall General Fund Revenue receipts are at 49.3% of budget, well ahead of the last two years of 43% and 44%, respectively. This is primarily driven by continued strong performance in year-to-date local sales tax receipts, development activity, and one-time insurance credits/refunds. The

higher than anticipated revenue from these areas assists the City in making up for shortfalls in some areas of operational revenue that have suffered from the pandemic restrictions, such as policing service contracts with the Kings Canyon Unified School District, facility rental fees, and motor vehicle code fines. Other areas of revenue shortfalls in the General Fund mitigated by expenditures that have not occurred – for example, enrichment, pre-school and adult/youth sports programs that are supported by participation fees.

Overall expenditures in the General Fund are at 48% of budget, which is 1% more than last year at this time and within expectations. It is important to note that revenue streams from various sources come to the City at different points in the fiscal year; therefore, there is no expectation that the City will be at 50% of revenue, 50% into the year.

As of December 2020, General Sales Tax receipts are 43.2% of budget which is higher than the 34% of budget last year at this time. Sales tax receipts have come in higher than anticipated since almost the beginning of the pandemic, which is the opposite of what financial experts forecasted. Before the pandemic sales tax was the most volatile and most difficult to forecast major revenue stream in the General Fund, and the pandemic has only amplified this difficulty. Strong sales tax activity has been a consistent occurrence throughout most of the Central Valley region, as most of the traditional travel, tourism and leisure activities were restricted this past year, essentially redirecting that purchasing power to activities close to home. For example, home improvement spending, vehicle sales and online shopping have exploded in growth. This bump in local sales tax revenue is being viewed by staff as one-time in nature, with expectations that a softening will occur as pandemic restrictions are eased and people are able to travel abroad. Staff are also planning for an uncertain economic recovery with a focus on building reserves and maintaining essential services.

Secured Property Tax revenue is 49% of budget as of mid-year, compared to 49% last year. The amount of secured property tax revenue received at mid-year this year is \$623,558, compared to \$608,194 last year (a 2.5% increase), and \$594,183 two years ago. It is easier to project annual performance of property tax at mid-year because the first installment from the County in the fall is usually very similar to the second installment received in the spring.

The third major source of revenue to the General Fund is Property Tax In lieu of Motor Vehicle License fees, and this revenue source is 51% of budget at mid-year, with no issues identified. The General Fund expenditure accounts for 2020-21 (budget amounts vs. year-to-date actual expenditures) can be found as a separate attachment.

At the State level, calls have been made for immediate COVID-19 relief to small businesses, essential workers, renters, landlords, and families across the state. Part of this discussion has been calls for a postponement of property tax payments that are normally due in April 2021, a move that would undoubtedly impact all public agencies in California that receive property tax. Staff will monitor this effort as part of its overall efforts to preserve essential services.

Public Safety Sales Tax

The FY 2019-20 carryover in the Public Safety Sales Tax (PSST) Fund was \$787,500, which was \$215,840 better than anticipated. The difference is almost entirely attributable to the stronger than anticipated sales tax activity from the pandemic that was the opposite of what was forecasted. Last fiscal year, staff forecasted that a 10% shortfall would occur, with annual PSST revenue projected at \$1,135,661, shy of the original budgeted amount of \$1,220,029. Actual year end revenue came in at \$1,318,391. The Police and Fire Departments track and monitor expenditures in this fund carefully, as the tax is restricted to public safety use. Going into next budget year, the departments will look to utilize any one-time revenue to fund one-time expenditures to address deferred maintenance items.

Measure B Sales Tax

In March 2020, Reedley voters approved a ¾ cent general sales tax measure to maintain essential City services. The new tax went into effect July 1, 2020, with the City receiving the first payment in September. The same factors influencing strong sales tax performance have benefited Measure B, with \$659,605 being received at mid-year. The FY 2020-21 Adopted Budget assumed \$1,000,000 in Measure B revenue the first year, though the most recent forecast indicated revenue could come in between \$1.7M-\$1.8M this year, which is consistent with other sales tax performance. With the effects of the pandemic in full force during the budget process last year, staff intentionally budgeted only one-time capital items from Measure B, funding essential/critical items such as: replacement law enforcement vehicles, weapons, back-up generators, urgent facility repairs, and a new evidence storage facility.

Going into next budget year, the City will continue to review deferred maintenance items such as equipment and vehicle replacements, and facility repairs. The City (along with hundreds of other public agencies in California) also continues to face significant impacts from rising pension contributions to CalPERS as pension fund investments consistently fall below their assumed rate of return. There are options available to the City to utilize one-time funds to generate pension cost savings to the budget, which will be discussed with the City Council during the budget process.

Unemployment Claims

The City has paid a higher than typical number of unemployment claims this fiscal year, totaling \$21,123, almost all from the General Fund. The claims were filed on behalf of part-time employees attributed to the pandemic; however, in most cases they were still working for the City with no reduction in hours. Human Resources staff worked diligently to respond to every claim, providing factual information; though the State of California Employment Development Department (EDD) has the final say on all claims.

There are several factors that play into whether a claim is approved for payment, including claimant's employment with another employer, as well as well publicized issues with the EDD's management of fraudulent claims that are outside of the scope of this report. The higher amount of unemployment benefit expenses was simply not anticipated in this year's budget. Instead of requesting additional funding, staff is diligently identifying one-time savings in other areas of their operations to cover. For example, most in-person training and staff development was canceled due to the pandemic, therefore these dollars can be re-purposed.

Gas Tax

Gas tax revenue continues to be an area of concern that remains volatile with State projections varying sharply from quarter to quarter. The revenue shortfalls over the last several years have required other eligible City road maintenance funds to pick up costs that were previously covered by Gas taxes.

The latest estimates of gas tax allocations have been released, representing the forecast that the City has historically used for the year end revenue estimates and next year's budget. FY 2020-21 estimates for this year will fall short of budgeted revenue in traditional gas tax and SB 1 funds, with gas tax and SB 1 funds estimated to come in \$46,588 and \$27,756 under budgeted revenue, respectively, for a total estimated shortfall of \$74,344 to the City.

Since the revenue estimates used for this year's budget were based on the initial higher revenue projections, there was a slim positive ending fund balance in traditional gas tax (005) of \$22,109. With the revenue shortfall, the forecasted fund balance will turn into a deficit if left unaddressed. Staff is currently moving some of the budgeted personnel expenses in gas tax fund to the LTF Article 8 Streets & Roads fund, which has available and eligible funding to cover the shortfall, and sufficient appropriations to cover the higher expenditures through June 30, 2021.

The City utilizes SB 1 Road Maintenance and Rehabilitation Account (RMRA) revenue for specific road improvement projects submitted to the State of California, and are not eligible to be used for the day to date streets maintenance operations that traditional Gas taxes pay for. The estimated shortfall of \$27,756 will not impact the current SB 1 funded project to rehabilitate I Street, Reed to Dinuba Avenue.

Utility Enterprise Funds

Resolution 2014-017 adopted February 25, 2014, established a policy for the City to maintain a minimum level of working capital, equivalent to 45 days operating expenditures, in the City's Water, Wastewater, and Solid Waste enterprise operations. This is an established minimum level of working capital recommended by the Government Finance Officers Association. Monthly operating expenditures excludes capital outlay, debt service and depreciation expense. The minimum 45-day reserve threshold amount is currently:

- \$301,351 for the Water Enterprise Fund (050)
- \$349,061 for the Wastewater Enterprise Fund (052)
- \$445,727 for the Solid Waste Enterprise Fund (053)

The Water and Wastewater enterprise operations exceed the reserve threshold set by resolution as of June 30, 2020; however, the Solid Waste Enterprise Fund fell short of the target by \$259,217, with only \$186,510 of working capital on hand. The Solid Waste Enterprise did not meet the target in 2019 either.

Water Enterprise Fund

In the Water Enterprise Fund, the total revenue received at the mid-year point is 56% of projected revenue in the 2020-21 FY budget. On the expenditure side, 54% of budgeted appropriations have been encumbered/expended as of December 31, 2020, not including activity in the Water Capital projects fund. Expenditures overall are tracking well with a few exceptions. An administrative budget amendment will be required prior to the end of the fiscal year to allocate sufficient funds for software licenses & maintenance due to an unforeseen expenditure related to the Supervisory Control and Data Acquisition (SCADA) system. Electricity costs have also sharply increased for water wells and staff anticipates the actual cost will surpass budgeted amounts. Staff are currently working with an energy use consultant to ensure that all accounts are on an optimal rate structure, and is anticipating a sizable rebate from Pacific Gas & Electric for rate changes made last year that will be used to partially offset higher utility expenses.

Wastewater Enterprise Fund

Wastewater revenue is 52% of budget as of December 31, 2020, which is similar to this time last year, and no issues are identified. On the expenditure side, 74% of the budgeted appropriations have been expended in the Public Works Wastewater Division as of December 31, 2020. The overall expenditure percentage spent for the fund is 37%, which reflects activity from auditor required adjustments to long term liabilities on the balance sheet at June 30, 2021 for debt service payments due this fiscal year. In the Public Works Wastewater Division, the majority of the line items that have exceeded the 50% mark are due to one-time purchases that have already been expended. A few notable items to point out are Legal Services, which are at 236% due largely in part to the Waste Water rate study and proposition 218 review; safety tools & equipment is at 113% due in part to COVID-19 safety protocols, and landscape maintenance that has exceeded appropriation due to a special tree planting project at the WWTP. Staff does not foresee exceeding the overall budget appropriation for this fund.

Solid Waste Enterprise Fund

Solid Waste revenue is 50% of budget as of December 31, 2020, which is identical to this time last year, and no issues are identified. The expenditures in the fund are at 52% of budgeted appropriations have been expended as of December 31, 2020 compared to 51% at last year's mid-point. Overall

expenditures are tracking well with a few exceptions. The expenditures for safety equipment are at 70% due to procurement of protective equipment related to COVID-19 precautions, but should remain within the budgeted amount at the end of the year. The appropriation for Building Repairs & Maintenance is at 80% due to an increase in maintenance service to Administration Building including Landscape Maintenance. Staff does not foresee exceeding the overall budget appropriation for this fund.

Delinquencies

The City continues to abide by State Executive Orders concerning utility shutoffs. Although many cities are experiencing a large number of delinquencies, the City is fortunate to have had minimal impacts thus far; however, the number of delinquent accounts is growing during recent months. As of the latest monthly billing, 2.46% of utility accounts are more than 90 days past due and are in a shut off 'status' even though the physical service has not been disconnected. The total amount that is more than 90 days past due is currently \$25,895.79 from 41 accounts. Of this amount, \$10,112.43 (or 39%) is from eight commercial accounts. The remaining past due amount of \$15,783.36 is from 33 residential accounts.

Although these delinquencies are more difficult to collect the longer they are outstanding, the City is committed to working with utility accountholders on flexible payment arrangements once contact is made.

On a positive note, the City will be partnering with the County of Fresno for outreach this month about a new Emergency Utility Assistance Program funded by the Federal Community Development Block Grant. Online applications will be accepted from March 8 – March 19, and applicants, once income qualified, are eligible for up to \$600 in relief per household.

Mid-Year Comparison

The major revenue sources for the General Fund and Enterprise Funds are shown below and compared with December of 2019 and 2018.

Source	December 2020		December 2019		December 2018	
	Actual	% of Budget Rec'd	Actual	% of Budget Rec'd	Actual	% of Budget Rec'd
Property Tax	\$ 623,558	49%	\$ 608,194	49%	\$ 594,183	49%
General Sales Tax	701,445	43%	600,280	34%*	859,805	49%
Safety Sales Tax	485,876	43%	419,748	34%*	604,223	51%
Prop Tax in Lieu of VLF*	1,092,578	51%	1,072,492	50%	1,025,852	51%
Water Sales	2,054,178	55%	1,913,825	53%	1,848,269	51%
Wastewater Fees	2,747,163	51%	2,710,181	51%	2,696,261	51%
Solid Waste Fees	1,876,779	50%	1,825,142	50%	1,717,205	50%

All revenue and expenditure line-item accounts for 2020-21 (budget amounts vs. year to-date actual) can be found as a separate attachment.

Expenditures

When reviewing the reports, it is important to note that while expenditures are tracked on a line-item basis, a department is only considered to be "over budget" when the departmental total of all expenditures exceeds the departmental total for appropriations. In other words, it is the "bottom line" that is analyzed. This encourages Departments to accurately code expenditures, even if an individual line item begins to run in the red, and thus helps to reflect a true history of spending habits and needs. Appropriations between accounts can be 're-balanced' during the year with an administrative budget

amendment or the following fiscal year during the budget process.

MID YEAR REBUDGET ITEMS

The following discussion highlights all requested appropriations included in the attached Resolution No. 2021-010 appropriating \$960,419 in multiple City funds. The items are grouped by: 1) New Projects, 2) Existing Projects, and 3) Revenue Recognition.

1. New Projects

Generally, the consideration of new projects is a process reserved for the annual budget process unless there is compelling justification to address them sooner rather than later.

Contribution to General Fund Reserve: \$200,000

Staff recommends a \$200,000 mid-year contribution to the General Fund Reserve from higher than anticipated carryover in the General Fund this fiscal year. This mid-year contribution is both consistent with past practice of the City Council and the current Reserve policy of utilizing one-time revenue to make strategic additions to the Reserve. The contribution also supports the staff recommendation, considered under a separate action item, of increasing the minimum target of the Reserve from 60 to 90 days cash on hand.

Council Chamber Audio/Video Improvements: \$20,100

The restrictions put into place from the COVID-19 pandemic caused an immediate changeover to, and reliance upon, virtual meetings and trainings, putting technology at the forefront of ensuring public meetings remain accessible. The audio and video system in the Council Chamber was installed in 2015. Currently, the person responsible for any meeting or use of the room has to work with several remote controls, buttons and switches, with technical difficulties experienced from the complexity.

Six years later, technology has improved drastically for the control and integration of all the various equipment. The Council Chamber is used by many different groups and people, and having a simplified control system would allow people to use the system with very little training, and avoid the technical difficulties experienced when people start pushing buttons, inadvertently causing more issues. The existing system can now be upgraded to control the entire system with one touchscreen that greatly simplifies use of the system. Fortunately, because the equipment purchased in 2015 was of high quality, it is compatible with the latest technology and the majority of it will still be utilized for many years.

Secondly, the project cost includes the purchase and installation of two high quality ceiling mounted cameras that would be integrated with the new touchscreen control system. The cameras will allow for a two-camera angle system; one wide angle view from the back of the room, and the other for the speaker at the podium. The City Clerk will control the cameras from the touchscreen. The cameras will fully integrate with the City's current streaming of audio and video on Zoom, which would improve the quality of the video for those participating remotely.

Pioneer Park Band Shell rehabilitation: \$50,000

The Band Shell at Pioneer Park is in desperate need of repair and staff requests \$50,000 from the General Fund. The building has substantial cracks in the facade and the plaster is cracking and falling from the domed ceiling creating a safety issue. There is substantial cracking around the side doors and the doors are very hard to open and the doors and frames must be replaced. The sub floor needs to be inspected and the rotten areas replaced. The electrical and lighting inside the building needs to be brought up to code. The roof requires also minor repair. After all repairs are made the entire building will need to be painted. The preliminary estimate to complete the entire project is \$50,000.

Community Center Wireless Internet: \$1,750

Given the reliance on the Internet to conduct municipal operations and provide services, most City facilities have 'WiFi', known plainly as wireless Internet service. The WiFi is enabled by installing equipment that allows for the Internet connection that is already at the site to be broadcast wirelessly for use by City staff or the public. The Community Center currently has very limited WiFi capabilities that do not cover the entire building complex. Since the onset of the pandemic, Community Services staff have been innovative in moving recreation and enrichment activities to a virtual space, which has increased the need for easy and reliable access to the Internet. The WiFi is also used by the public when they are onsite for special events or have rented the facility.

2. Existing Projects

Current projects are those that were either included in the Adopted Budget but need to be rebudgeted, were approved by the City Council on a prior agenda with supporting appropriations now being requested, or current/recent operational items that have arisen during the year that need to be addressed.

Reedley Alley Paving 2020: \$79,900

In June 2020, the City was awarded a Congestion Mitigation and Air Quality Improvement Program (CMAQ) grant to reconstruct nine alleys throughout the city that are composed of dirt and gravel. The requested appropriations will come from Federal funds of \$70,735, and the required local match of \$9,165 (11.47%) from Measure C Flexible funds, and will not affect any other budgeted Measure C project.

Manning Avenue Phase 1: \$47,193

This previously budgeted and active project will have bicycle lanes added to the project scope after paving is complete at an estimated cost of \$10,000, which will be paid out of Measure C Bicycle Facilities fund. Additional funds of \$37,193 are also required to fully fund the construction management services for the project. Federal funds are available to cover the additional appropriation with no additional impact to local streets and roads funds.

Roadway Safety Signing Audit: \$82,140

The Roadway Safety Signing Audit is a current year project to evaluate major arterials for replacement of street signs, removal of unnecessary signage, and ensure roadway signage complies with current regulations. \$130,965 was budgeted for this project, derived primarily from Federal funds; however additional appropriations are necessary to complete the project budget because construction bid prices were higher than the cost estimate, and the original project budget did not include allocations for in-house construction management and project contingency. The additional appropriations will not further impact local streets and roads funding since the increase will come solely from Federal funds.

Landscape & Lighting Maintenance District Engineering Services: \$20,000

In January 2021, the City Council received a presentation regarding the status of the City's Landscape and Lighting Maintenance District (LLMD), that now comprises 25 individual zones. Seven of the oldest zones do not have cost inflator language in their enabling documents, therefore assessment amounts today are the same as they were established some 25 years ago. As operational and maintenance costs have risen, those zones in particular increasingly do not cover the actual costs incurred to maintain the amenities.

Public agencies regularly utilize a specialized consultant to guide staff through the process, and the City is currently utilizing Willdan Financial Services (Willdan). Willdan's special district team is uniquely qualified to advise staff on the process based on best practices of the hundreds of special districts they administer. City staff requests \$20,000 from the General Fund to cover all costs of this project, instead

of the LLMD. Required legal documents for each underfunded zone brought forward to the City Council for consideration on future agendas.

Parks Division Items: \$3,389

A granite bench located at the Korean Monument was vandalized and destroyed. The City agreed to pay for half of the cost of the replacement bench, \$875, and the Korean Historical Society agreed to pay the other half. Additional signs were purchased for \$1,014 and installed at the River Parks regarding dangerous waters, no lifeguard on duty, no swimming, instructions for when someone is drowning, etc. Lastly, staff requests that the division receive a \$1,500 appropriation to cover concrete and materials related to the installation of the new Christmas Tree foundation at Pioneer Park, which was relocated for pandemic restrictions in place at the time.

Police Department Computer Replacements: \$2,700

The City's computer replacement program forecasts computer replacements for the upcoming year during the budget process; however sometimes unanticipated hardware failures of machines not included in the replacement program occur. The Police Department needed to replace two additional computers this fiscal year that were not planned for in the budget.

Police Department Safety Equipment: \$6,000

The department has experienced a higher number of new hires coming through this year requiring specialized and fitted safety equipment. An additional \$6,000 is requested from Public Safety sales tax funds to cover the extra expenses for the remainder of the fiscal year.

Landscape & Lighting Maintenance District – Zone Y: \$350

One of the City's newest LLMD zones, 'Y', is for the landscape buffer for the Almond Grove subdivision. Due to the timing of the City taking over maintenance responsibilities from the developer and last year's annual budget, the start up maintenance costs were not included in the budget. Ongoing property owner assessment revenue will cover this and future costs.

Fiber Optic Internet Access: \$5,198

The FY 2020-21 Adopted Budget included projects to upgrade the Internet service at City hall and the Wastewater Treatment Plant to fiber optic. As of this report, the project at City Hall is completed, however the plant project is awaiting approval from PG&E. There is an additional cost for fiber service over the coax service of \$5,198 for the remainder of the fiscal year.

Solid Waste Professional Services: \$25,000

Staff requests an appropriation of \$25,000 for professional consulting services related to organics recycling law compliance, funds derived from Solid Waste Enterprise fund balance. The professional services agreement was previously approved by the City Council.

Auditor Debt Service Journal Entries

The City's new financial auditors have requested a change in how debt service payments are accounted for, so that principal and interest expenditures for debt service are broken out into separate accounts instead of lumped together. Three of the debt service payments were inadvertently budgeted the 'old' way in the FY 2020-21 Adopted budget, therefore, staff requests to align current year budget appropriations with auditor expectations.

Manning Avenue and the Kings River Environmental Work: \$120,000

On October 13, 2020, the City Council authorized staff to proceed with an agreement with Otani Properties for reimbursement of environmental analysis fees necessary for possible annexation of property at Manning Avenue and the Kings River, at a cost not to exceed \$120,000 from available and unallocated proceeds of the 2011 RDA bonds. Although 100% of remaining bond proceeds were

allocated in the current year's budget, this project allocation was not specifically made. Approval of these proceeds establishes the project and associated budget.

Civic Center Parking Lot

The demolition of the former 'Royal Valley' packing facility and construction of the parking lot behind City Hall and the Police Department was entirely funded by 2011 RDA Bond Proceeds. The bond proceeds were the best eligible funding source at the time. Since then, the City has experienced new development activity, which generated Development Impact Fees (DIF), which includes new revenue into the General Facilities DIF. The 2015 Development Impact Fee Study identified projects that were planned to be funded by each individual impact fee. One of the projects in the General Facilities fee was the parking lot project. Therefore, staff recommends transferring \$100,000 from the DIF to the bond proceeds fund to 'reimburse' the expenditures that would have been allocated to the General Facilities DIF had the funds been available several years ago.

Lastly, \$12,000 is requested to be reappropriated this fiscal year for the parking lot project. Although the project was substantially completed last fiscal year, some final expenses were incurred this fiscal year such as trees, irrigation, and gravel. All of the expenses were previously budgeted for and the project was completed under budget. This action simply moves the appropriation into the current fiscal year.

Reedley Redevelopment Agency Successor Housing: \$644

The City has incurred legal review costs associated with the ongoing administration of the remaining loans issued by the former RDA.

General City Mailing Costs: \$460

The City sends out a quarterly newsletter in the utility bill and posts online. A special mailer was sent out for small business relief on behalf of another agency, and the cost of \$460 needs to be appropriated so the account has sufficient funding for the remainder of the year.

Police Legal Services: \$15,000

The Department has incurred higher than anticipated legal expenses this fiscal year, and requires an additional appropriation.

Weapon Replacement: \$5,000

This fiscal year the Police Department replaced its duty handguns, a project that was included in the Adopted Budget. Department staff have needed to purchase several more guns than originally budgeted, as well as additional holsters.

3. Revenue Recognition

The following items recognize new revenue to the City and provide offsetting expenditure appropriations to the operating or capital budget.

Creek Fire Mutual Aid Assistance: \$35,110

In the fall of 2020, the Reedley Police Department assisted the Fresno County Sheriff in providing a law enforcement presence in mountain areas affected by the Creek Fire. The staff time for the officers is reimbursable under a FEMA grant awarded to Fresno County. The City expects to be fully reimbursed for personnel costs of \$35,110, and the requested appropriation will restore the personnel budget in the Police Department used for this activity.

Police Vehicles: \$37,974

In July 2020, a patrol car was involved in a traffic accident during a pursuit. Although the damage was not significant, it was deemed a total loss due to the age of the vehicle. The City filed an auto physical damage claim with the Central San Joaquin Valley Risk Management Authority, and was reimbursed \$37,974, which was the cost to replace the vehicle less the \$2,000 deductible. Since the City had to outlay the costs to acquire and upfit the vehicle, an appropriation is needed for the claim reimbursement.

Fire Damage Reimbursement: \$1,753

Over the summer of 2020, the traffic delineators on Huntsman Avenue were damaged from a fire at an adjacent property to the roadway. City staff obtained a quote to replace the delineators and requested a reimbursement from the business. The business paid for the damage and the delineators were replaced.

SJVAPCD Public Benefit Grant: \$20,000

The City routinely applies for grant funding from the San Joaquin Valley Air Pollution Control District to fund assist in funding the acquisition of clean air vehicles. The City had previous been awarded funds for new vehicles, however some of the reimbursements were not included in the adopted budget. \$20,000 will be received this fiscal year as partial reimbursement for a 2020 Chevrolet Bolt purchased for the Police Department.

ATTACHMENTS

Budget Resolution No. 2021-010
General & Public Safety Sales Tax Reports
Summary Revenues & Expenditures by Fund
Revenue & Expenditure Detail by Fund

BUDGET AMENDMENT RESOLUTION 2021-010

The City Council of the City of Reedley does hereby amend the 2020-21 Budget as follows:

SECTION I - ADDITIONS

Account Number	Account Description	Amount
001-4130.6560	Council Chamber Audio/Video Improvements	\$ 20,100
001-4290.9090	GF Transfer Out to GF Reserves	200,000
001-4290.2013	City Newsletter	460
001-4320.1030	Police Overtime - Creek Fire FEMA	31,263
001-4330.1030	Police Overtime - Creek Fire FEMA	3,847
001-4350.3140	Police Legal Services	15,000
001-4350.4060	Weapon Replacement	5,000
001-4350.6140	Vehicles	37,974
001-4400.4101	Maxco Fire Reimbursement	1,753
001-4660.6021	Computers & Peripherals	1,750
001-4665.2020	Parks Special Supplies	3,389
001-4665.3000	LLMD Willdan CPI Zone Project	20,000
001-4665.6028	Pioneer Park Bandshell	50,000
003-4307.6021	Computers & Peripherals	2,700
003-4307.6807	Safety Equipment	6,000
030-4680.2321	LLMD Zone Y (Almond Grove)	350
001-4120.4016	Internet Access	520
001-4130.4016	Internet Access	520
001-4140.4016	Internet Access	259
001-4400.4016	Internet Access	1,040
001-4410.4016	Internet Access	520
001-4420.4016	Internet Access	520
001-4665.4016	Internet Access	208
011-4440.4016	Internet Access	208
050-4150.4016	Internet Access	260
050-4500.4016	Internet Access	208
052-4153.4016	Internet Access	260
052-4510.4016	Internet Access	208
053-4155.4016	Internet Access	260
053-4520.4016	Internet Access	207
053-4520.3000	Professional Services	25,000
060-4490.7036	Debt Service - 5 Star Principal	28,374
060-4490.7037	Debt Service - 5 Star Interest	2,893
060-4490.7240	Debt Service - JP Morgan Chase Principal	34,052
060-4490.7240	Debt Service - JP Morgan Chase Interest	295
080-4260.5048	Manning Ave Annex Environmental Reimb	120,000
080-4260.5145	Civic Center Expansion (Parking Lot)	12,000
110-4280.5145	Transfer Out - Civic Center Parking Lot Project	100,000
041-4730.7024	Airport interfund Loan - Interest Portion	3,144
896-4860.3140	RDA SA Housing Legal	644
003-3848	SJVAPCD Public Benefit Grant	20,000
007-4450.5242	Federal Streets - Reedley Alley Paving 2020	70,735
014-4441.5242	FCTA Flex - Reedley Alley Paving 2020	9,165
007-4450.5814	Federal Streets - Manning Ave. Ph. 1	37,193
018-4445.5814	FCTA Bike Facilities - Manning Ave. Ph. 1	10,000
007-4450.5057	Federal Streets - HSIP Safety Sign Audit	82,140
Total		\$ 960,419

Purpose: To rebudget certain accounts in the City's Adopted Budget at mid year, recognizing new revenue and modifying operating and capital expenditure accounts. Please see accompanying staff report for detail.

SECTION II - SOURCE OF FUNDING

Account Number	Account Description	Amount
001-2710	Fund Balance	\$ 119,286
001-3737	Property Damage Reimbursements	39,727
001-3831	FEMA Disaster Aid (Creek Fire)	35,110
002-3799	GF Reserves Transfer In	200,000
003-2710	Fund Balance	28,700
007-3893	Federal Streets - Reedley Alley Paving 2020	70,735
007-3884	Federal Streets - Manning Ave. Ph. 1	37,193
007-3878	Federal Streets - HSIP Safety Sign Audit	82,140
011-2710	Fund Balance	208
014-3143	FCTA Flexible Funding	9,165
018-3145	FCTA Bike Facilities	10,000
030-2710	Landscape Mtce District Zone Y	350
041-4730.7023	Airport Interfund Loan - Principal Portion	3,144
050-2710	Fund Balance	468
052-2710	Fund Balance	468
053-2710	Fund Balance	25,467
060-3798	Debt Service Transfer In from Fund 011	65,614
080-3799	Transfer In - Civic Center Parking Lot Project	100,000
080-2710	Manning Ave Annex Environmental Reimb	120,000
080-2710	City Bond Funds Fund Balance	12,000
896-2710	Fund Balance	644
Total		\$ 960,419

Impact: Please see accompanying staff report for detail on impact to individual City funds.

REVIEWED:


Assistant City Manager 2/10/21

RECOMMENDED:


City Manager

The foregoing resolution was approved by the City Council of the City of Reedley on February 9, 2021, by the following vote:

- AYES:
- NOES:
- ABSENT:
- ABSTAIN:

APPROVED:

Mary L. Fast

ATTEST:

Ruthie Greenwood, City Clerk

City of Reedley Public Safety Sales Tax Revenue

CDTFA Collection Period	Receipt Date for Current Fiscal Year	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
July	9/24/2020	44,800	89,951	94,560	75,650	109,981	83,595	115,797	82,846	134,893	106,520	113,740	113,101	112,272
August	10/26/2020	44,800	50,100	64,800	56,500	69,400	71,500	74,300	78,700	77,200	78,500	138,594	116,631	130,260
September	11/20/2019	59,700	66,800	84,900	73,800	110,100	95,300	99,000	105,000	102,900	104,700	55,780	106,156	139,473
1ST QTR		\$149,300	\$206,851	\$244,260	\$205,950	\$289,481	\$250,395	\$289,097	\$266,546	\$314,993	\$289,720	\$308,114	\$335,887	\$382,005
October	12/20/2019	110,237	114,474	46,724	103,495	80,600	93,337	106,929	89,671	134,809	121,223	95,205	83,861	103,871
November	1/24/2020	45,400	48,900	56,500	59,000	63,400	68,000	75,600	72,800	74,200	75,600	111,844	120,918	105,339
December	2/25/2020	49,800	63,600	73,800	77,100	89,500	90,700	100,800	97,000	98,900	100,800	84,771	161,413	
2ND QTR		\$205,437	\$226,974	\$177,024	\$239,595	\$233,500	\$252,037	\$283,329	\$259,471	\$307,909	\$297,623	\$291,820	\$366,193	\$209,210
January	3/25/2020	96,905	82,504	68,743	86,474	86,262	109,527	93,170	101,799	104,464	106,445	105,648	63,694	
February	4/24/2020	40,600	49,600	54,200	57,500	67,700	70,100	78,000	72,500	73,500	73,600	111,749	80,910	
March	5/26/2020	54,100	70,800	77,700	75,100	83,600	93,500	94,900	96,600	98,000	129,322	113,631	80,230	
3RD QTR		\$191,605	\$202,904	\$200,643	\$219,074	\$237,562	\$273,127	\$266,070	\$270,899	\$275,964	\$309,366	\$331,028	\$224,834	\$0
April	6/24/2020	100,299	61,254	77,867	100,599	109,736	103,235	111,444	105,440	98,424	99,117	88,891	89,479	
May	7/24/2020	49,900	56,800	64,300	69,100	80,900	76,900	81,800	76,200	83,700	107,767	105,342	119,383	
June	8/25/2020	66,500	74,200	84,200	87,900	101,100	101,400	109,100	101,600	111,600	93,137	82,364	182,614	
4TH QTR		\$216,699	\$192,254	\$226,367	\$257,599	\$291,736	\$281,535	\$302,344	\$283,240	\$293,724	\$300,022	\$276,596	\$391,476	\$0
City Sales Tax %		0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
Police 70% - Fire 30%														
TOTAL		\$763,041	\$828,984	\$848,295	\$922,217	\$1,052,278	\$1,057,094	\$1,140,840	\$1,080,156	\$1,192,590	\$1,196,732	\$1,207,558	\$1,318,391	\$591,215
Adopted Budget Amount:		\$790,921	\$740,000	\$830,672	\$830,000	\$885,000	\$1,033,414	\$1,071,564	\$1,143,828	\$1,119,500	\$1,167,582	\$1,190,934	\$1,220,029	\$1,119,987
Actual % of Budget:		96%	112%	102%	111%	119%	102%	106%	94%	107%	102%	101%	108%	53%

REVENUE % OF CURRENT FYE BUDGET: 52.79%
 % OF TIME OF CURRENT FY: 41.67%

The California Department of Tax and Fee Administration:

Sales Tax is estimated each month with quarterly "clean-up" or reconciliation payments made in March-June-Sept-Dec for the preceding quarter

City of Reedley Measure B Sales Tax Revenue

CDTFA Collection Period	Receipt Date for Current Fiscal Year	2019-20	2020-21
July	9/25/2020		\$49,640
August	10/19/2020		\$113,562
September			\$336,259
1ST QTR			\$499,461
October			\$160,144
November			\$28,907
December			
2ND QTR			\$189,051
January			
February			
March			
3RD QTR			\$0
April			
May			
June	8/25/2020	\$2,756	
4TH QTR		\$2,756	\$0
City Sales Tax %			0.75%
TOTAL		\$2,756	\$688,512

Adopted Budget Amount: \$1,000,000
 Actual % of Budget: 69%
 001-3124

REVENUE % OF CURRENT FYE BUDGET: 68.85%
 % OF TIME OF CURRENT FY: 41.67%

The California Department of Tax and Fee Administration:

Sales Tax is estimated each month with quarterly "clean-up" or reconciliation payments made in March-June-Sept-Dec for the preceding quarter

**** On 9-25-2020 CDTFA Erroneously advanced \$681,440.39 - Future Revenue booked in 001-2100 and will be journaled to revenue account per monthly CDTFA reporting**

REVENUE SUMMARY BY FUND - DECEMBER 2020

Fund	Fund Name	FYTD Actual	2020-21 Budget	Pct % of Budget
001	General Fund	\$ 5,539,046	\$ 11,280,164	49%
002	General Reserve	\$ 49,976	\$ 78,527	64%
003	PS Sales Tax	\$ 489,056	\$ 1,128,805	43%
004	PSST Police	\$ 23,994	\$ 48,188	50%
005	Gas Tax	\$ 311,177	\$ 656,488	47%
007	Federal Streets	\$ 146,921	\$ 2,845,184	5%
010	LTF - Article 3	\$ 103	\$ 20,699	0%
011	LTF - Article 8	\$ 13,109	\$ 974,030	1%
014	FCTA - FF	\$ 83,542	\$ 300,264	28%
015	FCTA - ADA	\$ 2,851	\$ 9,461	30%
016	FCTA - SM	\$ 89,327	\$ 327,542	27%
017	FCTA - Ped/Tr	\$ 21,988	\$ 65,273	34%
018	FCTA - Bike	\$ 3,720	\$ 17,521	21%
021	LEAP Grant	\$ -	\$ 150,000	0%
022	SB2 Planning	\$ -	\$ 160,000	0%
023	Road Repair Act	\$ 163,330	\$ 505,841	32%
024	CDBG	\$ 461,239	\$ 628,632	73%
027	Sr Nutrition	\$ 11,845	\$ 29,472	40%
029	PEG	\$ 6,414	\$ 23,664	27%
030	LLMD	\$ 96,272	\$ 179,753	54%
032	CFD	\$ 386,080	\$ 766,402	50%
034	Streetscape	\$ 16,075	\$ 36,366	44%
038	Prop 68 Park	\$ -	\$ 200,000	0%
041	Airport	\$ 134,643	\$ 370,939	36%
047	Groundtr Treat	\$ 25,336	\$ 88,298	29%
048	Water Rate Stab	\$ 828	\$ 2,158	38%
049	Water Capital	\$ 99,013	\$ 196,852	50%
050	Water	\$ 2,152,254	\$ 3,818,537	56%
051	Sewer Capital	\$ 277,684	\$ 562,884	49%
052	Sewer	\$ 2,788,964	\$ 5,393,070	52%
053	Solid Waste	\$ 1,901,919	\$ 3,772,989	50%
054	Solid Waste Cap	\$ 1,461	\$ 2,574	57%
055	VIF	\$ 102,630	\$ 205,064	50%
060	Equipment Shop	\$ 602,663	\$ 1,129,198	53%
065	Dental Benefit	\$ 40,926	\$ 91,589	45%
068	HR ISF	\$ 175,430	\$ 351,093	50%

REVENUE SUMMARY BY FUND - DECEMBER 2020

Fund	Fund Name	FYTD Actual	2020-21 Budget	Pct % of Budget
073	Deposits	\$ 1,179	\$ -	0%
075	COPS Program	\$ (144)	\$ 150,088	0%
078	CASp Certifictn	\$ 734	\$ 4,218	17%
080	City Bond Funds	\$ 3,816	\$ 36,152	11%
082	Blighted Prop	\$ 71,083	\$ 71,000	100%
083	Trans Housing	\$ 337	\$ -	0%
100	DIF - Transport	\$ 175,045	\$ 23,461	746%
102	DIF - Law	\$ 4,384	\$ 3,890	113%
103	DIF - Fire	\$ 35,197	\$ 23,006	153%
104	DIF - Storm Drn	\$ 151,579	\$ 21,130	717%
105	DIF - WW Facilt	\$ 89,055	\$ 14,198	627%
109	DIF - Park Rec	\$ 43,724	\$ 10,355	422%
110	DIF - Gen Govt	\$ 3,779	\$ 3,542	107%
111	DIF - Wtr Fac	\$ 68,425	\$ 5,574	1228%
896	RDA New Housing	\$ 46	\$ 5,000	1%
897	RDA New Retrmnt	\$ (328)	\$ 739,272	0%
Grand Total		\$ 16,867,727	\$ 37,528,407	45%

EXPENDITURE SUMMARY BY FUND - DECEMBER 2020

Fund	Fund Name	FYTD Actual	2020-21 Budget	Pct % of Budget
001	General Fund	\$ 5,788,002	\$ 12,049,506	48%
003	PS Sales Tax	\$ 720,908	\$ 1,510,366	48%
004	PSST Police	\$ 31,615	\$ 47,414	67%
005	Gas Tax	\$ 347,757	\$ 751,567	46%
007	Federal Streets	\$ 452,174	\$ 3,015,889	15%
010	LTF - Article 3	\$ 2,824	\$ 33,500	8%
011	LTF - Article 8	\$ 306,050	\$ 729,571	42%
014	FCTA - FF	\$ 23,750	\$ 89,097	27%
016	FCTA - SM	\$ 40,070	\$ 460,324	9%
017	FCTA - Ped/Tr	\$ 817	\$ 38,688	2%
021	LEAP Grant	\$ -	\$ 150,000	0%
022	SB2 Planning	\$ -	\$ 160,000	0%
023	Road Repair Act	\$ -	\$ 939,637	0%
024	CDBG	\$ 486,899	\$ 628,796	77%
027	Sr Nutrition	\$ 11,843	\$ 29,472	40%
029	PEG	\$ 15,490	\$ 18,800	82%
030	LLMD	\$ 67,658	\$ 205,028	33%
032	CFD	\$ 381,646	\$ 769,667	50%
034	Streetscape	\$ 7,134	\$ 38,150	19%
038	Prop 68 Park	\$ -	\$ 37,000	0%
041	Airport	\$ 172,765	\$ 360,463	48%
047	Groundtr Treat	\$ 782,961	\$ 1,636,351	48%
049	Water Capital	\$ 35,815	\$ 211,869	17%
050	Water	\$ 2,027,369	\$ 3,785,482	54%
051	Sewer Capital	\$ 262,789	\$ 1,548,927	17%
052	Sewer	\$ 1,895,576	\$ 5,101,053	37%
053	Solid Waste	\$ 1,880,350	\$ 3,612,483	52%
054	Solid Waste Cap	\$ 773	\$ 97,403	1%
055	VIF	\$ 50,000	\$ 650,000	8%
060	Equipment Shop	\$ 467,907	\$ 1,128,728	41%
065	Dental Benefit	\$ 49,074	\$ 115,000	43%
068	HR ISF	\$ 162,639	\$ 351,092	46%

EXPENDITURE SUMMARY BY FUND - DECEMBER 2020

Fund	Fund Name	FYTD Actual	2020-21 Budget	Pct % of Budget
075	COPS Program	\$ 95,779	\$ 173,570	55%
078	CASp Certifictn	\$ -	\$ 20,000	0%
080	City Bond Funds	\$ 195,315	\$ 752,809	26%
082	Blighted Prop	\$ 1,101	\$ 71,000	2%
083	Trans Housing	\$ -	\$ 10,000	0%
100	DIF - Transport	\$ 6,282	\$ 123,475	5%
102	DIF - Law	\$ -	\$ 1,125	0%
103	DIF - Fire	\$ 6,542	\$ 15,336	43%
104	DIF - Storm Drn	\$ 3,208	\$ 13,167	24%
105	DIF - WW Facilt	\$ 8,114	\$ 22,976	35%
109	DIF - Park Rec	\$ 188	\$ 16,626	1%
110	DIF - Gen Govt	\$ 4,528	\$ 8,440	54%
111	DIF - Wtr Fac	\$ 33,671	\$ 41,715	81%
120	Fixed Assets	\$ 845,861	\$ -	0%
150	Long Term Group	\$ (126,485)	\$ -	0%
895	RDA New Bonds	\$ 2,921,992	\$ -	0%
896	RDA New Housing	\$ 644	\$ -	0%
897	RDA New Retrmnt	\$ (2,714,363)	\$ 716,130	-379%
Grand Total		\$ 17,755,032	\$ 42,287,692	42%

REVENUE DETAIL BY FUND - DECEMBER 2020

Fund	Fund Name	Account	Description	FYTD Actual	2020-21 Budget	Pct % of Budget
001	General Fund	001-3111	Property Tax Current Secured	\$ 623,558	\$ 1,262,515	49%
001	General Fund	001-3112	Property Tax Current Unsecured	\$ -	\$ 73,000	0%
001	General Fund	001-3113	Property Tax Prior Year	\$ 22,488	\$ 3,600	625%
001	General Fund	001-3114	Property Tax Other	\$ -	\$ 277,500	0%
001	General Fund	001-3115	Real Property Transfer Tax	\$ 17,729	\$ 32,000	55%
001	General Fund	001-3116	Property Tax Supplemental	\$ 2,992	\$ 35,000	9%
001	General Fund	001-3117	Homeowners Property Tax Relief	\$ -	\$ 13,600	0%
001	General Fund	001-3121	Sales & Use Tax	\$ 701,445	\$ 1,623,713	43%
001	General Fund	001-3123	Franchise Tax	\$ 31,596	\$ 385,200	8%
001	General Fund	001-3124	Measure B TUT Sales Tax	\$ 660,205	\$ 1,000,000	66%
001	General Fund	001-3126	Transient Occupancy Room Tax	\$ 17,306	\$ 55,000	31%
001	General Fund	001-3201	Business Licenses	\$ 735	\$ 110,000	1%
001	General Fund	001-3204	Building Permits	\$ 122,117	\$ 115,000	106%
001	General Fund	001-3205	Plumbing Permits	\$ 14,034	\$ 12,000	117%
001	General Fund	001-3206	Electrical Permits	\$ 34,673	\$ 70,000	50%
001	General Fund	001-3207	Mechanical Permits	\$ 12,260	\$ 7,000	175%
001	General Fund	001-3208	Encroachment Permits	\$ 1,150	\$ 1,500	77%
001	General Fund	001-3209	Other Licenses & Permits	\$ 2,855	\$ 4,500	63%
001	General Fund	001-3301	Motor Vehicle Code Fines	\$ 6,821	\$ 40,000	17%
001	General Fund	001-3302	Other Court Fines	\$ 546	\$ 11,000	5%
001	General Fund	001-3307	Administrative Citations Fire	\$ 14,445	\$ 15,000	96%
001	General Fund	001-3308	Administrative Citations PD	\$ 16,961	\$ 20,000	85%
001	General Fund	001-3401	Investment Interest	\$ 552	\$ 12,995	4%
001	General Fund	001-3402	Land & Building Rental	\$ 10,000	\$ 12,000	83%
001	General Fund	001-3404	Community Center Rental Fees	\$ 2,571	\$ 42,000	6%
001	General Fund	001-3405	Park Rental Fees	\$ 562	\$ 2,000	28%
001	General Fund	001-3408	Opera House Rental Fees	\$ (1,000)	\$ 12,400	-8%
001	General Fund	001-3410	Sports Park Rental Fees	\$ 73	\$ 3,000	2%
001	General Fund	001-3416	Late Fees	\$ 2,505	\$ -	0%
001	General Fund	001-3460	Weapons Buy-Back	\$ 4,860	\$ 10,300	47%
001	General Fund	001-3502	Prop Tax in Lieu of VLF	\$ 1,092,578	\$ 2,146,945	51%
001	General Fund	001-3510	State Public Safety Subvention	\$ 4,038	\$ 45,000	9%
001	General Fund	001-3520	Coronavirus Relief Fund	\$ 320,001	\$ 320,001	100%
001	General Fund	001-3521	Cares Act 50% Unemployment	\$ 11,339	\$ -	0%
001	General Fund	001-3523	Coronavirus Relief Fund County	\$ 244,047	\$ 244,047	100%
001	General Fund	001-3529	POST Reimbursement	\$ 5,117	\$ 20,000	26%
001	General Fund	001-3601	Zoning Fees	\$ 22,213	\$ 14,000	159%
001	General Fund	001-3602	Subdivision Fees	\$ 21,920	\$ 4,000	548%
001	General Fund	001-3603	Maps & Publications	\$ 190	\$ -	0%
001	General Fund	001-3606	Plan Check Fees	\$ 67,392	\$ 25,000	270%
001	General Fund	001-3607	Environmental Fees	\$ 21,639	\$ 14,000	155%
001	General Fund	001-3608	Engineering & Inspection Fees	\$ 82,163	\$ 60,000	137%
001	General Fund	001-3609	Engineering Proj Staff Reimb	\$ 46,450	\$ 40,000	116%
001	General Fund	001-3610	Management Services	\$ 233,010	\$ 466,020	50%
001	General Fund	001-3611	River Park Entry Fees	\$ 32,490	\$ 20,000	162%
001	General Fund	001-3613	Adult Sports	\$ -	\$ 11,640	0%
001	General Fund	001-3614	Enrichment Programs	\$ 18,631	\$ 45,500	41%
001	General Fund	001-3615	Youth Sports	\$ 4,048	\$ 24,732	16%
001	General Fund	001-3616	Summer Aquatics	\$ 6,424	\$ 32,000	20%

REVENUE DETAIL BY FUND - DECEMBER 2020

Fund	Fund Name	Account	Description	FYTD Actual	2020-21 Budget	Pct % of Budget
001	General Fund	001-3620	Senior Program	\$ 861	\$ 4,200	21%
001	General Fund	001-3621	DIF Administration Services	\$ 28,228	\$ 56,458	50%
001	General Fund	001-3622	KCUSD SRO Officer	\$ -	\$ 65,000	0%
001	General Fund	001-3625	Pre School Fees	\$ 7,228	\$ 37,080	19%
001	General Fund	001-3626	Aquatics Year Round	\$ 5,302	\$ 19,250	28%
001	General Fund	001-3627	Police Services for Utilities	\$ 21,228	\$ 42,456	50%
001	General Fund	001-3631	Fire Govt Properties Protectn	\$ 20,762	\$ 41,525	50%
001	General Fund	001-3632	General Plan Update Fee	\$ 16,899	\$ 6,500	260%
001	General Fund	001-3633	CSD Special Event App Fee	\$ 282	\$ 1,000	28%
001	General Fund	001-3635	Engineering Time FCTA Projects	\$ 3,570	\$ 20,000	18%
001	General Fund	001-3636	Fire & Life Safety Inspection	\$ 676	\$ 1,500	45%
001	General Fund	001-3638	Fire Reports	\$ -	\$ 100	0%
001	General Fund	001-3641	Fiesta Walk Run	\$ 2,967	\$ 8,000	37%
001	General Fund	001-3644	KCUSD Justice	\$ -	\$ 29,000	0%
001	General Fund	001-3654	FCC Instructional Contract	\$ 10,903	\$ 4,964	220%
001	General Fund	001-3655	Bldg Dept Water Meter Services	\$ 510	\$ 200	255%
001	General Fund	001-3660	SR Non Qualifying Meal Revenue	\$ -	\$ 500	0%
001	General Fund	001-3663	LEAP Planning Grant Staff Time	\$ -	\$ 7,500	0%
001	General Fund	001-3664	SB2 Planning Grant Staff Time	\$ -	\$ 8,000	0%
001	General Fund	001-3673	Taxi Scrip Admin Fee	\$ 258	\$ 17,600	1%
001	General Fund	001-3681	Police Reports, Copies, Doc's	\$ 3,552	\$ 7,000	51%
001	General Fund	001-3682	Police Permit and License Fees	\$ 300	\$ 1,000	30%
001	General Fund	001-3683	Police Service Fees	\$ 156	\$ 20,000	1%
001	General Fund	001-3684	Police Vehicle Fees	\$ 23,895	\$ 30,000	80%
001	General Fund	001-3685	Police Animal Control Fees	\$ 600	\$ 2,000	30%
001	General Fund	001-3686	Fresno Co AB109	\$ 35,106	\$ 181,985	19%
001	General Fund	001-3690	Business License App/Renewal	\$ 9,350	\$ 55,000	17%
001	General Fund	001-3701	Sale of Surplus Equipment	\$ 5,706	\$ -	0%
001	General Fund	001-3702	Consultant Services Reimbursmt	\$ -	\$ 10,000	0%
001	General Fund	001-3703	Dev Project Services Reimb	\$ 2,100	\$ 10,000	21%
001	General Fund	001-3705	SB 90 Claim Refunds	\$ -	\$ 23,000	0%
001	General Fund	001-3706	RMA Insurance Refund	\$ 45,653	\$ -	0%
001	General Fund	001-3707	Miscellaneous	\$ 69,593	\$ 62,500	111%
001	General Fund	001-3709	Over & Short	\$ (20)	\$ -	0%
001	General Fund	001-3713	Strike Team	\$ -	\$ 5,000	0%
001	General Fund	001-3716	CFD Transfer In Salaries-Bene	\$ 377,532	\$ 755,067	50%
001	General Fund	001-3723	Annuitant Medical Premium	\$ 12,064	\$ 4,800	251%
001	General Fund	001-3730	Senior Trips	\$ (155)	\$ 15,500	-1%
001	General Fund	001-3737	Property Damage Reimbursements	\$ 48,130	\$ -	0%
001	General Fund	001-3770	Donations	\$ 1,200	\$ 2,500	48%
001	General Fund	001-3809	Measure C TOD Grant	\$ -	\$ 200,000	0%
001	General Fund	001-3813	Fire St Homeland Security Grnt	\$ -	\$ 6,271	0%
001	General Fund	001-3817	Police BVP Vest Grant	\$ -	\$ 4,000	0%
001	General Fund	001-3823	Federal Homeland Security Grnt	\$ -	\$ 4,500	0%
001	General Fund	001-3824	KCUSD Washington Expansion	\$ 67,752	\$ 125,761	54%
001	General Fund	001-3833	STC Literacy Washington	\$ 14,262	\$ 51,872	27%
001	General Fund	001-3834	Washington School Care	\$ -	\$ 26,217	0%
001	General Fund	001-3835	Federal ASES TL Reed School	\$ 22,329	\$ 127,678	17%
001	General Fund	001-3836	TL Reed School Care	\$ -	\$ 39,848	0%

REVENUE DETAIL BY FUND - DECEMBER 2020

Fund	Fund Name	Account	Description	FYTD Actual	2020-21 Budget	Pct % of Budget
001	General Fund	001-3838	KCUSD TL Reed Expansion	\$ 103,720	\$ 192,244	54%
001	General Fund	001-3845	ASES Washington School	\$ 18,818	\$ 93,413	20%
001	General Fund	001-3855	KCUSD Summer Program TL Reed	\$ -	\$ 23,478	0%
001	General Fund	001-3856	KCUSD Summer Program Washington	\$ -	\$ 19,489	0%
001	General Fund	001-3883	JAG Grant	\$ -	\$ 13,000	0%
001	General Fund	001-3896	KCUSD Narcotics Detection	\$ -	\$ 1,500	0%
001 Total				\$ 5,539,046	\$ 11,280,164	49%
002	General Reserve	002-3401	Investment Interest	\$ 9,832	\$ 25,820	38%
002	General Reserve	002-3412	Interest from Airport Loan	\$ 3,144	\$ 3,144	100%
002	General Reserve	002-3790	Prin Pmt Budget	\$ 12,563	\$ 12,563	100%
002	General Reserve	002-3791	Prin Pmt Ledger Offset	\$ (12,563)	\$ -	0%
002	General Reserve	002-3799	Transfer In	\$ 37,000	\$ 37,000	100%
002 Total				\$ 49,976	\$ 78,527	64%
003	PS Sales Tax	003-3125	Public Safety Sales Tax	\$ 485,876	\$ 1,119,987	43%
003	PS Sales Tax	003-3401	Investment Interest	\$ 3,180	\$ 8,818	36%
003 Total				\$ 489,056	\$ 1,128,805	43%
004	PSST Police	004-3401	Investment Interest	\$ (6)	\$ 188	-3%
004	PSST Police	004-3707	Miscellaneous	\$ 24,000	\$ 48,000	50%
004 Total				\$ 23,994	\$ 48,188	50%
005	Gas Tax	005-3130	State Gasoline Taxes - 2105	\$ 69,547	\$ 153,268	45%
005	Gas Tax	005-3131	State Gasoline Taxes - 2106	\$ 37,591	\$ 77,625	48%
005	Gas Tax	005-3132	State Gasoline Taxes - 2107	\$ 96,028	\$ 182,981	52%
005	Gas Tax	005-3133	State Gasoline Taxes - 2107.5	\$ 6,000	\$ 6,000	100%
005	Gas Tax	005-3135	State Gasoline Taxes - 2103	\$ 101,982	\$ 236,403	43%
005	Gas Tax	005-3401	Investment Interest	\$ 29	\$ 211	14%
005 Total				\$ 311,177	\$ 656,488	47%
007	Federal Streets	007-3401	Investment Interest	\$ (355)	\$ (11,916)	3%
007	Federal Streets	007-3851	East Ave Sidewk	\$ 123,725	\$ 381,337	32%
007	Federal Streets	007-3864	CMAQ Street Sweeper	\$ -	\$ 348,000	0%
007	Federal Streets	007-3869	Reed Ave Sidewalks Les Schwab	\$ -	\$ 144,235	0%
007	Federal Streets	007-3871	Manning Ave Phase 3	\$ 19,681	\$ 72,100	27%
007	Federal Streets	007-3878	HSIP Safety Sign Analysis	\$ -	\$ 162,615	0%
007	Federal Streets	007-3881	Manning Sdewalk Reed to Frnkwd	\$ 3,870	\$ 198,000	2%
007	Federal Streets	007-3884	Manning Ave I	\$ -	\$ 1,550,813	0%
007 Total				\$ 146,921	\$ 2,845,184	5%
010	LTF - Article 3	010-3401	Investment Interest	\$ 103	\$ 699	15%
010	LTF - Article 3	010-3545	Article III Bike & Pedestrian	\$ -	\$ 20,000	0%
010 Total				\$ 103	\$ 20,699	0%
011	LTF - Article 8	011-3401	Investment Interest	\$ 2,153	\$ (888)	-242%
011	LTF - Article 8	011-3540	Article VIII Streets & Roads	\$ -	\$ 953,918	0%
011	LTF - Article 8	011-3707	Miscellaneous	\$ -	\$ 1,000	0%
011	LTF - Article 8	011-3737	Property Damage Reimbursements	\$ 10,956	\$ 20,000	55%

REVENUE DETAIL BY FUND - DECEMBER 2020

Fund	Fund Name	Account	Description	FYTD Actual	2020-21 Budget	Pct % of Budget
011 Total				\$ 13,109	\$ 974,030	1%
014	FCTA - FF	014-3143	FCTA Flexible Funding Subprgm	\$ 83,214	\$ 308,000	27%
014	FCTA - FF	014-3401	Investment Interest	\$ 328	\$ (7,736)	-4%
014 Total				\$ 83,542	\$ 300,264	28%
015	FCTA - ADA	015-3142	FCTA ADA Compliance Subprogram	\$ 3,018	\$ 11,000	27%
015	FCTA - ADA	015-3401	Investment Interest	\$ (167)	\$ (1,539)	11%
015 Total				\$ 2,851	\$ 9,461	30%
016	FCTA - SM	016-3141	FCTA Street Mtce Sub Program	\$ 86,232	\$ 319,000	27%
016	FCTA - SM	016-3401	Investment Interest	\$ 3,095	\$ 8,542	36%
016 Total				\$ 89,327	\$ 327,542	27%
017	FCTA - Ped/Tr	017-3144	FCTA Pedestrians & Trails	\$ 21,153	\$ 64,000	33%
017	FCTA - Ped/Tr	017-3401	Investment Interest	\$ 835	\$ 1,273	66%
017 Total				\$ 21,988	\$ 65,273	34%
018	FCTA - Bike	018-3145	FCTA Bike Facilities	\$ 3,512	\$ 16,900	21%
018	FCTA - Bike	018-3401	Investment Interest	\$ 208	\$ 621	33%
018 Total				\$ 3,720	\$ 17,521	21%
021	LEAP Grant	021-3860	Local Early Action Plan Grant	\$ -	\$ 150,000	0%
021 Total				\$ -	\$ 150,000	0%
022	SB2 Planning	022-3861	SB2 Planning Grant	\$ -	\$ 160,000	0%
022 Total				\$ -	\$ 160,000	0%
023	Road Repair Act	023-3137	Road Repair Account SB1	\$ 160,676	\$ 503,637	32%
023	Road Repair Act	023-3401	Investment Interest	\$ 2,654	\$ 2,204	120%
023 Total				\$ 163,330	\$ 505,841	32%
024	CDBG	024-3401	Investment Interest	\$ (420)	\$ (164)	256%
024	CDBG	024-3880	CDBG 18571 Buttonwillow Wide	\$ 461,659	\$ 628,796	73%
024 Total				\$ 461,239	\$ 628,632	73%
027	Sr Nutrition	027-3715	Senior Transfer	\$ 11,845	\$ 12,472	95%
027	Sr Nutrition	027-3735	Sr Center Meal Contributions	\$ -	\$ 5,000	0%
027	Sr Nutrition	027-3805	Federal FMAAA Sr Nutrition	\$ -	\$ 12,000	0%
027 Total				\$ 11,845	\$ 29,472	40%
029	PEG	029-3123	Franchise Tax	\$ 6,433	\$ 24,000	27%
029	PEG	029-3401	Investment Interest	\$ (19)	\$ (336)	6%
029 Total				\$ 6,414	\$ 23,664	27%
030	LLMD	030-3150	Landscape Mtce District Zone A	\$ 504	\$ 946	53%
030	LLMD	030-3151	Landscape Mtce District Zone B	\$ 277	\$ 521	53%
030	LLMD	030-3153	Landscape Mtce District Zone D	\$ 295	\$ 556	53%
030	LLMD	030-3154	Landscape Mtce District Zone E	\$ 3,155	\$ 5,931	53%

REVENUE DETAIL BY FUND - DECEMBER 2020

Fund	Fund Name	Account	Description	FYTD Actual	2020-21 Budget	Pct % of Budget
030	LLMD	030-3155	Landscape Mtce District Zone F	\$ 1,003	\$ 1,887	53%
030	LLMD	030-3156	Landscape Mtce District Zone G	\$ 3,155	\$ 5,933	53%
030	LLMD	030-3157	Landscape Mtce District Zone H	\$ 3,053	\$ 5,740	53%
030	LLMD	030-3158	Landscape Mtce District Zone I	\$ 2,925	\$ 5,430	54%
030	LLMD	030-3159	Landscape Mtce District Zone J	\$ 17,176	\$ 31,886	54%
030	LLMD	030-3161	Landscape Mtce District Zone K	\$ 5,870	\$ 10,896	54%
030	LLMD	030-3162	Landscape Mtce District Zone L	\$ 4,228	\$ 7,847	54%
030	LLMD	030-3163	Landscape Mtce District Zone M	\$ 373	\$ 691	54%
030	LLMD	030-3164	Landscape Mtce District Zone N	\$ 868	\$ 1,611	54%
030	LLMD	030-3167	Landscape Mtce District Zone O	\$ 2,891	\$ 5,368	54%
030	LLMD	030-3168	Landscape Mtce District Zone P	\$ 23,815	\$ 44,644	53%
030	LLMD	030-3169	Landscape Mtce District Zone Q	\$ 1,312	\$ 2,434	54%
030	LLMD	030-3170	Landscape Mtce District Zone R	\$ 13,654	\$ 25,348	54%
030	LLMD	030-3171	Landscape Mtce District Zone S	\$ 5,728	\$ 10,633	54%
030	LLMD	030-3172	Landscape Mtce District Zone T	\$ 1,625	\$ 3,018	54%
030	LLMD	030-3173	Landscape Mtce District Zone U	\$ 1,154	\$ 2,143	54%
030	LLMD	030-3175	Landscape Mtce District Zone X	\$ 2,325	\$ 4,315	54%
030	LLMD	030-3401	Investment Interest	\$ 886	\$ 1,975	45%
030 Total				\$ 96,272	\$ 179,753	54%
032	CFD	032-3122	CFD Taxes	\$ 386,038	\$ 766,067	50%
032	CFD	032-3401	Investment Interest	\$ 42	\$ 335	13%
032 Total				\$ 386,080	\$ 766,402	50%
034	Streetscape	034-3401	Investment Interest	\$ 188	\$ 616	31%
034	Streetscape	034-3416	Late Fees	\$ 270	\$ -	0%
034	Streetscape	034-3640	Streetscape Maintenance Fee	\$ 15,617	\$ 35,000	45%
034	Streetscape	034-3708	Bench Donation	\$ -	\$ 750	0%
034 Total				\$ 16,075	\$ 36,366	44%
038	Prop 68 Park	038-3129	Prop 68 Bond Funds	\$ -	\$ 200,000	0%
038 Total				\$ -	\$ 200,000	0%
041	Airport	041-3112	Property Tax Current Unsecured	\$ -	\$ 7,000	0%
041	Airport	041-3401	Investment Interest	\$ 187	\$ (1,133)	-17%
041	Airport	041-3402	Land & Building Rental	\$ 13,708	\$ 16,000	86%
041	Airport	041-3416	Late Fees	\$ 549	\$ -	0%
041	Airport	041-3450	Airport Hangar Rental	\$ 40,078	\$ 80,000	50%
041	Airport	041-3455	Airport Tiedown Rental	\$ 2,856	\$ 5,000	57%
041	Airport	041-3550	State Aid For Aviation	\$ -	\$ 10,000	0%
041	Airport	041-3648	Airport Fuel Sales	\$ 66,653	\$ 85,000	78%
041	Airport	041-3706	RMA Insurance Refund	\$ 1,000	\$ -	0%
041	Airport	041-3707	Miscellaneous	\$ 80	\$ 2,000	4%
041	Airport	041-3799	Transfer In	\$ 1,697	\$ 1,697	100%
041	Airport	041-3801	Apron Desgn FAA	\$ 5,113	\$ 157,500	3%
041	Airport	041-3802	Apron Desgn St	\$ -	\$ 7,875	0%
041	Airport	041-3804	CARES Covid Airport	\$ 2,722	\$ -	0%
041 Total				\$ 134,643	\$ 370,939	36%

REVENUE DETAIL BY FUND - DECEMBER 2020

Fund	Fund Name	Account	Description	FYTD Actual	2020-21 Budget	Pct % of Budget
047	Groundtr Treat	047-3401	Investment Interest	\$ 25,336	\$ 88,298	29%
047 Total				\$ 25,336	\$ 88,298	29%
048	Water Rate Stab	048-3401	Investment Interest	\$ 828	\$ 2,158	38%
048 Total				\$ 828	\$ 2,158	38%
049	Water Capital	049-3401	Investment Interest	\$ 1,513	\$ 1,852	82%
049	Water Capital	049-3420	Transfer From Water Fund 050	\$ 97,500	\$ 195,000	50%
049 Total				\$ 99,013	\$ 196,852	50%
050	Water	050-3401	Investment Interest	\$ 133	\$ 3,317	4%
050	Water	050-3411	Water Tower Space Rental	\$ 17,650	\$ 34,600	51%
050	Water	050-3650	Water Sales Base Rate	\$ 2,054,178	\$ 3,704,620	55%
050	Water	050-3651	Water Sales Consumption	\$ 209	\$ -	0%
050	Water	050-3653	Water Meters & Water Boxes	\$ 22,920	\$ 8,500	270%
050	Water	050-3699	Utility Application Fee	\$ 2,280	\$ 4,000	57%
050	Water	050-3706	RMA Insurance Refund	\$ 20,107	\$ -	0%
050	Water	050-3707	Miscellaneous	\$ 26,880	\$ 55,000	49%
050	Water	050-3723	Annuitant Medical Premium	\$ 2,194	\$ 8,000	27%
050	Water	050-3737	Property Damage Reimbursements	\$ 5,703	\$ 500	1141%
050 Total				\$ 2,152,254	\$ 3,818,537	56%
051	Sewer Capital	051-3401	Investment Interest	\$ 15,184	\$ 37,884	40%
051	Sewer Capital	051-3435	Transfer from Sewer 052	\$ 262,500	\$ 525,000	50%
051 Total				\$ 277,684	\$ 562,884	49%
052	Sewer	052-3401	Investment Interest	\$ 7,085	\$ 1,489	476%
052	Sewer	052-3402	Land & Building Rental	\$ 4,050	\$ 7,426	55%
052	Sewer	052-3416	Late Fees	\$ 180	\$ -	0%
052	Sewer	052-3670	Sewer Fees	\$ 2,747,163	\$ 5,348,155	51%
052	Sewer	052-3672	Sewer FOG Program Fees	\$ 216	\$ 3,000	7%
052	Sewer	052-3675	Sewer Pre-Treatment Fees	\$ 7,183	\$ 20,000	36%
052	Sewer	052-3699	Utility Application Fee	\$ 2,110	\$ 4,000	53%
052	Sewer	052-3701	Sale of Surplus Equipment	\$ -	\$ 1,500	0%
052	Sewer	052-3706	RMA Insurance Refund	\$ 20,863	\$ -	0%
052	Sewer	052-3707	Miscellaneous	\$ 114	\$ 2,000	6%
052	Sewer	052-3723	Annuitant Medical Premium	\$ -	\$ 5,500	0%
052 Total				\$ 2,788,964	\$ 5,393,070	52%
053	Solid Waste	053-3401	Investment Interest	\$ 206	\$ 3,551	6%
053	Solid Waste	053-3551	Dept Conservation Recycling	\$ -	\$ 10,000	0%
053	Solid Waste	053-3680	Disposal Fees	\$ 1,876,779	\$ 3,738,688	50%
053	Solid Waste	053-3687	Solid Waste Recycling	\$ 72	\$ 2,500	3%
053	Solid Waste	053-3699	Utility Application Fee	\$ 2,120	\$ 5,000	42%
053	Solid Waste	053-3701	Sale of Surplus Equipment	\$ 800	\$ 5,000	16%
053	Solid Waste	053-3706	RMA Insurance Refund	\$ 20,836	\$ -	0%
053	Solid Waste	053-3707	Miscellaneous	\$ -	\$ 250	0%
053	Solid Waste	053-3723	Annuitant Medical Premium	\$ 1,106	\$ 8,000	14%
053 Total				\$ 1,901,919	\$ 3,772,989	50%

REVENUE DETAIL BY FUND - DECEMBER 2020

Fund	Fund Name	Account	Description	FYTD Actual	2020-21 Budget	Pct % of Budget
054	Solid Waste Cap	054-3401	Investment Interest	\$ 1,461	\$ 2,574	57%
054 Total				\$ 1,461	\$ 2,574	57%
055	VIF	055-3401	Investment Interest	\$ 2,630	\$ 5,064	52%
055	VIF	055-3652	VIF Impact Fee Solid Waste	\$ 100,000	\$ 200,000	50%
055 Total				\$ 102,630	\$ 205,064	50%
060	Equipment Shop	060-3401	Investment Interest	\$ 236	\$ 1,243	19%
060	Equipment Shop	060-3718	Equipment Fund Transfer	\$ 563,994	\$ 1,127,955	50%
060	Equipment Shop	060-3798	Transfer In	\$ 38,433	\$ -	0%
060 Total				\$ 602,663	\$ 1,129,198	53%
065	Dental Benefit	065-3401	Investment Interest	\$ 258	\$ 869	30%
065	Dental Benefit	065-3719	Dental Premiums	\$ 40,668	\$ 90,720	45%
065 Total				\$ 40,926	\$ 91,589	45%
068	HR ISF	068-3401	Investment Interest	\$ (106)	\$ -	0%
068	HR ISF	068-3711	HR ISF Fund Transfer	\$ 175,536	\$ 351,093	50%
068 Total				\$ 175,430	\$ 351,093	50%
073	Deposits	073-3401	Investment Interest	\$ 1,179	\$ -	0%
073 Total				\$ 1,179	\$ -	0%
075	COPS Program	075-3401	Investment Interest	\$ (144)	\$ 88	-164%
075	COPS Program	075-3512	COPS Enforcement AB 3229	\$ -	\$ 150,000	0%
075 Total				\$ (144)	\$ 150,088	0%
078	CASp Certifictn	078-3401	Investment Interest	\$ 111	\$ 218	51%
078	CASp Certifictn	078-3707	Miscellaneous	\$ 623	\$ 4,000	16%
078 Total				\$ 734	\$ 4,218	17%
080	City Bond Funds	080-3401	Investment Interest	\$ 3,816	\$ 16,152	24%
080	City Bond Funds	080-3731	2019 TUT Measure Cost Reimb	\$ -	\$ 20,000	0%
080 Total				\$ 3,816	\$ 36,152	11%
082	Blighted Prop	082-3401	Investment Interest	\$ 83	\$ -	0%
082	Blighted Prop	082-3745	Blighted Properties Remediatn	\$ 71,000	\$ 71,000	100%
082 Total				\$ 71,083	\$ 71,000	100%
083	Trans Housing	083-3401	Investment Interest	\$ 337	\$ -	0%
083 Total				\$ 337	\$ -	0%
100	DIF - Transport	100-3401	Investment Interest	\$ 1,457	\$ 3,461	42%
100	DIF - Transport	100-3630	Development Impact Fees	\$ 173,588	\$ 20,000	868%
100 Total				\$ 175,045	\$ 23,461	746%
102	DIF - Law	102-3401	Investment Interest	\$ 277	\$ (110)	-252%
102	DIF - Law	102-3630	Development Impact Fees	\$ 4,107	\$ 4,000	103%

REVENUE DETAIL BY FUND - DECEMBER 2020

Fund	Fund Name	Account	Description	FYTD Actual	2020-21 Budget	Pct. % of Budget
102 Total				\$ 4,384	\$ 3,890	113%
103	DIF - Fire	103-3401	Investment Interest	\$ 946	\$ 3,006	31%
103	DIF - Fire	103-3630	Development Impact Fees	\$ 34,251	\$ 20,000	171%
103 Total				\$ 35,197	\$ 23,006	153%
104	DIF - Storm Drn	104-3401	Investment Interest	\$ 964	\$ 1,130	85%
104	DIF - Storm Drn	104-3630	Development Impact Fees	\$ 150,615	\$ 20,000	753%
104 Total				\$ 151,579	\$ 21,130	717%
105	DIF - WW Facilt	105-3401	Investment Interest	\$ 1,708	\$ 4,198	41%
105	DIF - WW Facilt	105-3630	Development Impact Fees	\$ 87,347	\$ 10,000	873%
105 Total				\$ 89,055	\$ 14,198	627%
109	DIF - Park Rec	109-3401	Investment Interest	\$ 157	\$ 355	44%
109	DIF - Park Rec	109-3630	Development Impact Fees	\$ 43,567	\$ 10,000	436%
109 Total				\$ 43,724	\$ 10,355	422%
110	DIF - Gen Govt	110-3401	Investment Interest	\$ 551	\$ 1,542	36%
110	DIF - Gen Govt	110-3630	Development Impact Fees	\$ 3,228	\$ 2,000	161%
110 Total				\$ 3,779	\$ 3,542	107%
111	DIF - Wtr Fac	111-3401	Investment Interest	\$ 434	\$ 574	76%
111	DIF - Wtr Fac	111-3630	Development Impact Fees	\$ 67,991	\$ 5,000	1360%
111 Total				\$ 68,425	\$ 5,574	1228%
896	RDA New Housing	896-3401	Investment Interest	\$ 46	\$ -	0%
896	RDA New Housing	896-3913	Housing Loan	\$ -	\$ 5,000	0%
896 Total				\$ 46	\$ 5,000	1%
897	RDA New Retrmnt	897-3401	Investment Interest	\$ (328)	\$ 2,978	-11%
897	RDA New Retrmnt	897-3910	Property Tax Increments	\$ -	\$ 719,668	0%
897	RDA New Retrmnt	897-3911	Admin Allowance	\$ -	\$ 16,626	0%
897 Total				\$ (328)	\$ 739,272	0%
Grand Total				\$ 16,867,727	\$ 37,528,407	45%

EXPENDITURE DETAIL BY FUND - DECEMBER 2020

Fund	Fund Name	Dept	Dept Name	Account Number	Description	FYTD Actual	2020-21 Budget	Pct % of Budget
001	General Fund	4110	City Council	001-4110 .1020	Salaries - P/T	\$ 4,762	\$ 9,000	53%
001	General Fund	4110	City Council	001-4110 .1041	P/T SS & Med	\$ 364	\$ 689	53%
001	General Fund	4110	City Council	001-4110 .1060	Health Insurnce	\$ 41	\$ -	0%
001	General Fund	4110	City Council	001-4110 .1062	P/T Medical Ins	\$ 14,339	\$ 40,000	36%
001	General Fund	4110	City Council	001-4110 .1071	P/T Work Comp	\$ 35	\$ 60	58%
001	General Fund	4110	City Council	001-4110 .2010	Office Supplies	\$ 146	\$ 400	37%
001	General Fund	4110	City Council	001-4110 .2020	Special Supplys	\$ 56	\$ 500	11%
001	General Fund	4110	City Council	001-4110 .2150	Publications	\$ -	\$ 250	0%
001	General Fund	4110	City Council	001-4110 .2530	Memberships	\$ 1,013	\$ 12,000	8%
001	General Fund	4110	City Council	001-4110 .2540	Meetings & Conf	\$ 680	\$ 4,500	15%
001	General Fund	4110	Total			\$ 21,436	\$ 67,399	32%
001	General Fund	4120	Administration	001-4120 .1010	Salaries - F/T	\$ 104,809	\$ 207,827	50%
001	General Fund	4120	Administration	001-4120 .1040	F/T SS & Med	\$ 5,255	\$ 16,596	32%
001	General Fund	4120	Administration	001-4120 .1050	Pers	\$ 26,846	\$ 52,603	51%
001	General Fund	4120	Administration	001-4120 .1060	Health Insurnce	\$ 12,740	\$ 30,747	41%
001	General Fund	4120	Administration	001-4120 .1062	P/T Medical Ins	\$ 6	\$ -	0%
001	General Fund	4120	Administration	001-4120 .1070	F/T Work Comp	\$ 756	\$ 1,447	52%
001	General Fund	4120	Administration	001-4120 .1080	LTD Insurance	\$ 125	\$ 456	27%
001	General Fund	4120	Administration	001-4120 .1095	Special Comp	\$ 4,525	\$ 9,120	50%
001	General Fund	4120	Administration	001-4120 .2010	Office Supplies	\$ 683	\$ 2,000	34%
001	General Fund	4120	Administration	001-4120 .2020	Special Supplys	\$ 108	\$ 1,000	11%
001	General Fund	4120	Administration	001-4120 .2034	Donations	\$ -	\$ 1,000	0%
001	General Fund	4120	Administration	001-4120 .2530	Memberships	\$ 1,400	\$ 1,500	93%
001	General Fund	4120	Administration	001-4120 .2540	Meetings & Conf	\$ 545	\$ 4,000	14%
001	General Fund	4120	Administration	001-4120 .2550	Telephone	\$ 256	\$ 430	60%
001	General Fund	4120	Administration	001-4120 .2594	RMA APD Premium	\$ 228	\$ 244	93%
001	General Fund	4120	Administration	001-4120 .3000	Professional	\$ 5,779	\$ 10,000	58%
001	General Fund	4120	Administration	001-4120 .4010	Mtce Contracts	\$ 187	\$ 700	27%
001	General Fund	4120	Administration	001-4120 .4016	Internet Access	\$ 234	\$ 325	72%
001	General Fund	4120	Administration	001-4120 .4022	Software Licens	\$ 620	\$ 400	155%
001	General Fund	4120	Administration	001-4120 .4027	Server Contract	\$ 724	\$ 1,500	48%
001	General Fund	4120	Administration	001-4120 .4031	Copier Lease	\$ 689	\$ 1,400	49%
001	General Fund	4120	Administration	001-4120 .7010	Equipment Shop	\$ 810	\$ 1,617	50%
001	General Fund	4120	Total			\$ 167,325	\$ 344,912	49%
001	General Fund	4127	Opera House	001-4127 .1010	Salaries - F/T	\$ 543	\$ 1,089	50%
001	General Fund	4127	Opera House	001-4127 .1040	F/T SS & Med	\$ 42	\$ 86	49%
001	General Fund	4127	Opera House	001-4127 .1050	Pers	\$ 141	\$ 276	51%
001	General Fund	4127	Opera House	001-4127 .1060	Health Insurnce	\$ 118	\$ 242	49%
001	General Fund	4127	Opera House	001-4127 .1070	F/T Work Comp	\$ 18	\$ 36	50%
001	General Fund	4127	Opera House	001-4127 .1080	LTD Insurance	\$ 1	\$ 2	50%
001	General Fund	4127	Opera House	001-4127 .1095	Special Comp	\$ 20	\$ 39	51%
001	General Fund	4127	Opera House	001-4127 .2010	Office Supplies	\$ -	\$ 50	0%
001	General Fund	4127	Opera House	001-4127 .2020	Special Supplys	\$ -	\$ 400	0%
001	General Fund	4127	Opera House	001-4127 .2560	Natural Gas	\$ 136	\$ 1,400	10%
001	General Fund	4127	Opera House	001-4127 .2570	Electrical	\$ 2,039	\$ 13,000	16%
001	General Fund	4127	Opera House	001-4127 .4010	Mtce Contracts	\$ 670	\$ 1,600	42%
001	General Fund	4127	Opera House	001-4127 .4020	Equip Repairs	\$ -	\$ 1,500	0%
001	General Fund	4127	Opera House	001-4127 .4030	Bldg Repairs	\$ -	\$ 1,500	0%
001	General Fund	4127	Opera House	001-4127 .8020	Prior Yr PO's	\$ 11,550	\$ 12,700	91%
001	General Fund	4127	Total			\$ 15,278	\$ 33,920	45%
001	General Fund	4130	City Clerk	001-4130 .1010	Salaries - F/T	\$ 25,643	\$ 41,906	61%
001	General Fund	4130	City Clerk	001-4130 .1040	F/T SS & Med	\$ 2,075	\$ 3,387	61%

EXPENDITURE DETAIL BY FUND - DECEMBER 2020

Fund	Fund Name	Dept	Dept Name	Account Number	Description	FYTD Actual	2020-21 Budget	Pct % of Budget
001	General Fund	4130	City Clerk	001-4130 .1050	Pers	\$ 5,228	\$ 10,607	49%
001	General Fund	4130	City Clerk	001-4130 .1060	Health Insurnce	\$ 2,590	\$ 9,005	29%
001	General Fund	4130	City Clerk	001-4130 .1062	P/T Medical Ins	\$ 2	\$ -	0%
001	General Fund	4130	City Clerk	001-4130 .1070	F/T Work Comp	\$ 182	\$ 295	62%
001	General Fund	4130	City Clerk	001-4130 .1080	LTD Insurance	\$ 30	\$ 93	32%
001	General Fund	4130	City Clerk	001-4130 .1095	Special Comp	\$ 1,150	\$ 2,370	49%
001	General Fund	4130	City Clerk	001-4130 .2010	Office Supplies	\$ 53	\$ 300	18%
001	General Fund	4130	City Clerk	001-4130 .2020	Special Supplys	\$ 183	\$ 200	92%
001	General Fund	4130	City Clerk	001-4130 .2150	Publications	\$ 175	\$ 1,000	18%
001	General Fund	4130	City Clerk	001-4130 .2530	Memberships	\$ 445	\$ 140	318%
001	General Fund	4130	City Clerk	001-4130 .2550	Telephone	\$ 150	\$ 360	42%
001	General Fund	4130	City Clerk	001-4130 .2580	Advertising	\$ 652	\$ 1,000	65%
001	General Fund	4130	City Clerk	001-4130 .3007	Prof Dev	\$ -	\$ 120	0%
001	General Fund	4130	City Clerk	001-4130 .4010	Mtce Contracts	\$ 187	\$ 750	25%
001	General Fund	4130	City Clerk	001-4130 .4016	Internet Access	\$ 234	\$ 300	78%
001	General Fund	4130	City Clerk	001-4130 .4022	Software Licens	\$ 400	\$ 400	100%
001	General Fund	4130	City Clerk	001-4130 .4027	Server Contract	\$ 724	\$ 1,500	48%
001	General Fund	4130	City Clerk	001-4130 .4031	Copier Lease	\$ 689	\$ 1,400	49%
001	General Fund	4130	Total			\$ 40,792	\$ 75,133	54%
001	General Fund	4140	Finance	001-4140 .1010	Salaries - F/T	\$ 17,323	\$ 35,533	49%
001	General Fund	4140	Finance	001-4140 .1040	F/T SS & Med	\$ 1,278	\$ 2,763	46%
001	General Fund	4140	Finance	001-4140 .1050	Pers	\$ 3,546	\$ 7,157	50%
001	General Fund	4140	Finance	001-4140 .1060	Health Insurnce	\$ 3,269	\$ 10,849	30%
001	General Fund	4140	Finance	001-4140 .1062	P/T Medical Ins	\$ 2	\$ -	0%
001	General Fund	4140	Finance	001-4140 .1066	Retiree Medicre	\$ 65,775	\$ 133,194	49%
001	General Fund	4140	Finance	001-4140 .1067	Retree NonMedcr	\$ 52,186	\$ 119,250	44%
001	General Fund	4140	Finance	001-4140 .1068	CalPERS Trust	\$ 49,412	\$ 49,412	100%
001	General Fund	4140	Finance	001-4140 .1070	F/T Work Comp	\$ 118	\$ 241	49%
001	General Fund	4140	Finance	001-4140 .1080	LTD Insurance	\$ 35	\$ 76	46%
001	General Fund	4140	Finance	001-4140 .1095	Special Comp	\$ 326	\$ 585	56%
001	General Fund	4140	Finance	001-4140 .2010	Office Supplies	\$ 966	\$ 4,000	24%
001	General Fund	4140	Finance	001-4140 .2011	Postage & Meter	\$ 1,575	\$ 4,400	36%
001	General Fund	4140	Finance	001-4140 .2530	Memberships	\$ 82	\$ 250	33%
001	General Fund	4140	Finance	001-4140 .2550	Telephone	\$ 460	\$ 350	131%
001	General Fund	4140	Finance	001-4140 .2594	RMA APD Premium	\$ 228	\$ 244	93%
001	General Fund	4140	Finance	001-4140 .2600	Unemploymnt Ins	\$ -	\$ 1,000	0%
001	General Fund	4140	Finance	001-4140 .3000	Professional	\$ 11,793	\$ 13,500	87%
001	General Fund	4140	Finance	001-4140 .3002	Online Customer	\$ 96	\$ 800	12%
001	General Fund	4140	Finance	001-4140 .3007	Prof Dev	\$ 86	\$ 1,000	9%
001	General Fund	4140	Finance	001-4140 .3012	Payroll Fees	\$ -	\$ 8,500	0%
001	General Fund	4140	Finance	001-4140 .3013	Recruitment Svc	\$ -	\$ 1,549	0%
001	General Fund	4140	Finance	001-4140 .3037	Datavault Storg	\$ 119	\$ 650	18%
001	General Fund	4140	Finance	001-4140 .3140	Legal Services	\$ -	\$ 500	0%
001	General Fund	4140	Finance	001-4140 .3200	Utility Forgvn	\$ 5,474	\$ 5,474	100%
001	General Fund	4140	Finance	001-4140 .4010	Mtce Contracts	\$ 96	\$ 1,500	6%
001	General Fund	4140	Finance	001-4140 .4016	Internet Access	\$ 117	\$ 150	78%
001	General Fund	4140	Finance	001-4140 .4022	Software Licens	\$ 150	\$ 1,000	15%
001	General Fund	4140	Finance	001-4140 .4027	Server Contract	\$ 965	\$ 2,200	44%
001	General Fund	4140	Finance	001-4140 .4031	Copier Lease	\$ 1,486	\$ 2,000	74%
001	General Fund	4140	Finance	001-4140 .4037	MOM Software	\$ 2,128	\$ 4,200	51%
001	General Fund	4140	Finance	001-4140 .6021	Computers	\$ 3,061	\$ 3,650	84%
001	General Fund	4140	Finance	001-4140 .7015	HR ISF Transfer	\$ 69,720	\$ 139,446	50%
001	General Fund	4140	Finance	001-4140 .8020	Prior Yr PO's	\$ 2,100	\$ 14,818	14%
001	General Fund	4140	Total			\$ 293,972	\$ 570,241	52%

EXPENDITURE DETAIL BY FUND - DECEMBER 2020

Fund	Fund Name	Dept	Dept Name	Account Number	Description	FYTD Actual	2020-21 Budget	Pct % of Budget
001	General Fund							
001	General Fund	4160	City Attorney	001-4160 .3140	Legal Services	\$ 14,579	\$ 35,000	42%
001	General Fund	4160	Total			\$ 14,579	\$ 35,000	42%
001	General Fund	4250	Elections	001-4250 .3000	Professional	\$ -	\$ 11,000	0%
001	General Fund	4250	Total			\$ -	\$ 11,000	0%
001	General Fund	4290	Shared Govt	001-4290 .2013	Newsletter	\$ 2,826	\$ 4,000	71%
001	General Fund	4290	Shared Govt	001-4290 .2551	Emergency Notify	\$ 3,926	\$ 3,926	100%
001	General Fund	4290	Shared Govt	001-4290 .2590	RMA Liability	\$ 64,612	\$ 68,338	95%
001	General Fund	4290	Shared Govt	001-4290 .2593	EAP-Erma-Crime	\$ 26,320	\$ 31,557	83%
001	General Fund	4290	Shared Govt	001-4290 .2595	RMA Property	\$ 53,195	\$ 54,955	97%
001	General Fund	4290	Shared Govt	001-4290 .3000	Professional	\$ -	\$ 10,700	0%
001	General Fund	4290	Shared Govt	001-4290 .3023	CPR Certifction	\$ -	\$ 250	0%
001	General Fund	4290	Shared Govt	001-4290 .3024	Sequoia Safety	\$ 50,000	\$ 50,000	100%
001	General Fund	4290	Shared Govt	001-4290 .3030	Rest-Gym Progrm	\$ 17,617	\$ 45,000	39%
001	General Fund	4290	Shared Govt	001-4290 .3031	TUT Measure	\$ -	\$ 20,000	0%
001	General Fund	4290	Shared Govt	001-4290 .6255	Fiber Conduit	\$ 3,000	\$ 5,000	60%
001	General Fund	4290	Shared Govt	001-4290 .6500	Reedley Family	\$ 125,000	\$ 200,000	63%
001	General Fund	4290	Shared Govt	001-4290 .9090	Transfer Out	\$ 38,697	\$ 38,697	100%
001	General Fund	4290	Total			\$ 385,193	\$ 532,423	72%
001	General Fund	4300	Fire	001-4300 .1010	Salaries - F/T	\$ 53,001	\$ 106,023	50%
001	General Fund	4300	Fire	001-4300 .1020	Salaries - P/T	\$ 193,919	\$ 187,000	104%
001	General Fund	4300	Fire	001-4300 .1040	F/T SS & Med	\$ 4,122	\$ 8,183	50%
001	General Fund	4300	Fire	001-4300 .1041	P/T SS & Med	\$ 14,809	\$ 14,306	104%
001	General Fund	4300	Fire	001-4300 .1050	Pers	\$ 15,371	\$ 31,389	49%
001	General Fund	4300	Fire	001-4300 .1060	Health Insurnce	\$ 8,449	\$ 17,110	49%
001	General Fund	4300	Fire	001-4300 .1062	P/T Medical Ins	\$ 4	\$ -	0%
001	General Fund	4300	Fire	001-4300 .1070	F/T Work Comp	\$ 5,593	\$ 11,075	51%
001	General Fund	4300	Fire	001-4300 .1071	P/T Work Comp	\$ 18,656	\$ 19,360	96%
001	General Fund	4300	Fire	001-4300 .1080	LTD Insurance	\$ 100	\$ 225	44%
001	General Fund	4300	Fire	001-4300 .1090	Uniform Allownc	\$ 1,140	\$ 950	120%
001	General Fund	4300	Fire	001-4300 .1091	Uniform Expense	\$ -	\$ 1,000	0%
001	General Fund	4300	Fire	001-4300 .2010	Office Supplies	\$ 65	\$ 2,000	3%
001	General Fund	4300	Fire	001-4300 .2020	Special Supplys	\$ 8,239	\$ 20,000	41%
001	General Fund	4300	Fire	001-4300 .2250	Personal Safety	\$ 407	\$ 18,000	2%
001	General Fund	4300	Fire	001-4300 .2253	Strike Team	\$ -	\$ 10,000	0%
001	General Fund	4300	Fire	001-4300 .2255	Water Rescue	\$ -	\$ 4,000	0%
001	General Fund	4300	Fire	001-4300 .2260	Medical Supplys	\$ 1,353	\$ 2,700	50%
001	General Fund	4300	Fire	001-4300 .2530	Memberships	\$ 3,315	\$ 4,000	83%
001	General Fund	4300	Fire	001-4300 .2550	Telephone	\$ 829	\$ 2,500	33%
001	General Fund	4300	Fire	001-4300 .2560	Natural Gas	\$ 390	\$ 525	74%
001	General Fund	4300	Fire	001-4300 .2570	Electrical	\$ 8,651	\$ 16,400	53%
001	General Fund	4300	Fire	001-4300 .2594	RMA APD Premium	\$ 18,599	\$ 19,862	94%
001	General Fund	4300	Fire	001-4300 .2600	Unemploymnt Ins	\$ 44	\$ 2,000	2%
001	General Fund	4300	Fire	001-4300 .2620	Fireline Meals	\$ 549	\$ 2,400	23%
001	General Fund	4300	Fire	001-4300 .3000	Professional	\$ 164	\$ 1,100	15%
001	General Fund	4300	Fire	001-4300 .3007	Prof Dev	\$ -	\$ 1,500	0%
001	General Fund	4300	Fire	001-4300 .3058	Radio Tower Agm	\$ -	\$ 1,500	0%
001	General Fund	4300	Fire	001-4300 .3060	Training	\$ 3,272	\$ 15,000	22%
001	General Fund	4300	Fire	001-4300 .3140	Legal Services	\$ 607	\$ 2,500	24%
001	General Fund	4300	Fire	001-4300 .4010	Mtce Contracts	\$ 715	\$ 1,500	48%
001	General Fund	4300	Fire	001-4300 .4016	Internet Access	\$ -	\$ 1,400	0%
001	General Fund	4300	Fire	001-4300 .4020	Equip Repairs	\$ 7,608	\$ 10,000	76%

EXPENDITURE DETAIL BY FUND - DECEMBER 2020

Fund	Fund Name	Dept	Dept Name	Account Number	Description	FYTD Actual	2020-21 Budget	Pct % of Budget
001	General Fund	4300	Fire	001-4300.4022	Software Licens	\$ 1,490	\$ 3,000	50%
001	General Fund	4300	Fire	001-4300.4027	Server Contract	\$ 2,413	\$ 3,500	69%
001	General Fund	4300	Fire	001-4300.4031	Copier Lease	\$ 791	\$ 1,600	49%
001	General Fund	4300	Fire	001-4300.4035	Equip Testing	\$ 3,177	\$ 13,750	23%
001	General Fund	4300	Fire	001-4300.5061	CDD IWorQ Soft	\$ 2,000	\$ 2,000	100%
001	General Fund	4300	Fire	001-4300.6185	SHSG Equipmnt	\$ 1,323	\$ 6,271	21%
001	General Fund	4300	Fire	001-4300.7010	Equipment Shop	\$ 20,208	\$ 40,418	50%
001	General Fund	4300	Fire	001-4300.8020	Prior Yr PO's	\$ 964	\$ 2,598	37%
001	General Fund	4300	Total			\$ 402,337	\$ 608,645	66%
001	General Fund	4305	Fire - CURE	001-4305.1010	Salaries - F/T	\$ 24,889	\$ 51,853	48%
001	General Fund	4305	Fire - CURE	001-4305.1020	Salaries - P/T	\$ 8,552	\$ 21,840	39%
001	General Fund	4305	Fire - CURE	001-4305.1040	F/T SS & Med	\$ 2,133	\$ 4,443	48%
001	General Fund	4305	Fire - CURE	001-4305.1041	P/T SS & Med	\$ 654	\$ 1,671	39%
001	General Fund	4305	Fire - CURE	001-4305.1050	Pers	\$ 7,201	\$ 13,125	55%
001	General Fund	4305	Fire - CURE	001-4305.1060	Health Insurnce	\$ 2,147	\$ 4,295	50%
001	General Fund	4305	Fire - CURE	001-4305.1070	F/T Work Comp	\$ 889	\$ 1,853	48%
001	General Fund	4305	Fire - CURE	001-4305.1071	P/T Work Comp	\$ 273	\$ 2,261	12%
001	General Fund	4305	Fire - CURE	001-4305.1080	LTD Insurance	\$ 52	\$ 122	43%
001	General Fund	4305	Fire - CURE	001-4305.1090	Uniform Allownc	\$ 1,200	\$ 1,000	120%
001	General Fund	4305	Fire - CURE	001-4305.1095	Special Comp	\$ 510	\$ 1,020	50%
001	General Fund	4305	Fire - CURE	001-4305.2010	Office Supplies	\$ 2,878	\$ 2,750	105%
001	General Fund	4305	Fire - CURE	001-4305.2020	Special Supplys	\$ -	\$ 1,800	0%
001	General Fund	4305	Fire - CURE	001-4305.2093	Home Safe Prog	\$ -	\$ 200	0%
001	General Fund	4305	Fire - CURE	001-4305.2550	Telephone	\$ 530	\$ 300	177%
001	General Fund	4305	Fire - CURE	001-4305.3060	Training	\$ 256	\$ 1,000	26%
001	General Fund	4305	Fire - CURE	001-4305.4014	CURE Prop Mtce	\$ -	\$ 1,500	0%
001	General Fund	4305	Total			\$ 52,164	\$ 111,033	47%
001	General Fund	4310	Police Admin	001-4310.1010	Salaries - F/T	\$ 187,062	\$ 373,627	50%
001	General Fund	4310	Police Admin	001-4310.1030	Salaries - O/T	\$ 274	\$ 1,000	27%
001	General Fund	4310	Police Admin	001-4310.1040	F/T SS & Med	\$ 14,456	\$ 29,063	50%
001	General Fund	4310	Police Admin	001-4310.1050	Pers	\$ 115,728	\$ 194,975	59%
001	General Fund	4310	Police Admin	001-4310.1060	Health Insurnce	\$ 37,843	\$ 92,765	41%
001	General Fund	4310	Police Admin	001-4310.1062	P/T Medical Ins	\$ 16	\$ -	0%
001	General Fund	4310	Police Admin	001-4310.1070	F/T Work Comp	\$ 11,747	\$ 23,633	50%
001	General Fund	4310	Police Admin	001-4310.1080	LTD Insurance	\$ 349	\$ 796	44%
001	General Fund	4310	Police Admin	001-4310.1090	Uniform Allownc	\$ 3,083	\$ 2,840	109%
001	General Fund	4310	Police Admin	001-4310.1095	Special Comp	\$ 1,390	\$ 2,440	57%
001	General Fund	4310	Total			\$ 371,948	\$ 721,139	52%
001	General Fund	4320	Police Patrol	001-4320.1010	Salaries - F/T	\$ 487,901	\$ 1,145,310	43%
001	General Fund	4320	Police Patrol	001-4320.1020	Salaries - P/T	\$ -	\$ 50,000	0%
001	General Fund	4320	Police Patrol	001-4320.1030	Salaries - O/T	\$ 126,775	\$ 150,000	85%
001	General Fund	4320	Police Patrol	001-4320.1040	F/T SS & Med	\$ 49,246	\$ 103,391	48%
001	General Fund	4320	Police Patrol	001-4320.1041	P/T SS & Med	\$ -	\$ 3,825	0%
001	General Fund	4320	Police Patrol	001-4320.1050	Pers	\$ 187,045	\$ 337,394	55%
001	General Fund	4320	Police Patrol	001-4320.1060	Health Insurnce	\$ 117,055	\$ 314,044	37%
001	General Fund	4320	Police Patrol	001-4320.1062	P/T Medical Ins	\$ (41)	\$ -	0%
001	General Fund	4320	Police Patrol	001-4320.1070	F/T Work Comp	\$ 43,613	\$ 92,466	47%
001	General Fund	4320	Police Patrol	001-4320.1071	P/T Work Comp	\$ -	\$ 3,553	0%
001	General Fund	4320	Police Patrol	001-4320.1080	LTD Insurance	\$ 1,028	\$ 2,523	41%
001	General Fund	4320	Police Patrol	001-4320.1090	Uniform Allownc	\$ 15,141	\$ 17,710	85%
001	General Fund	4320	Police Patrol	001-4320.1095	Special Comp	\$ 18,059	\$ 27,554	66%
001	General Fund	4320	Police Patrol	001-4320.2600	Unemploymnt Ins	\$ 2,700	\$ -	0%

EXPENDITURE DETAIL BY FUND - DECEMBER 2020

Fund	Fund Name	Dept	Dept Name	Account Number	Description	FYTD Actual	2020-21 Budget	Pct % of Budget
001	General Fund	4320	Total			\$ 1,048,522	\$ 2,247,770	47%
001	General Fund	4330	Police Invest	001-4330 .1010	Salaries - F/T	\$ 139,406	\$ 278,369	50%
001	General Fund	4330	Police Invest	001-4330 .1030	Salaries - O/T	\$ 38,969	\$ 40,000	97%
001	General Fund	4330	Police Invest	001-4330 .1040	F/T SS & Med	\$ 14,086	\$ 25,565	55%
001	General Fund	4330	Police Invest	001-4330 .1050	Pers	\$ 61,516	\$ 102,848	60%
001	General Fund	4330	Police Invest	001-4330 .1060	Health Insurnce	\$ 36,718	\$ 74,822	49%
001	General Fund	4330	Police Invest	001-4330 .1062	P/T Medical Ins	\$ 16	\$ -	0%
001	General Fund	4330	Police Invest	001-4330 .1070	F/T Work Comp	\$ 12,377	\$ 22,794	54%
001	General Fund	4330	Police Invest	001-4330 .1080	LTD Insurance	\$ 270	\$ 618	44%
001	General Fund	4330	Police Invest	001-4330 .1090	Uniform Allownc	\$ 4,656	\$ 3,880	120%
001	General Fund	4330	Police Invest	001-4330 .1095	Special Comp	\$ 5,190	\$ 8,439	62%
001	General Fund	4330	Total			\$ 313,204	\$ 557,335	56%
001	General Fund	4335	Police - Justic	001-4335 .1010	Salaries - F/T	\$ 3,626	\$ 7,254	50%
001	General Fund	4335	Police - Justic	001-4335 .1040	F/T SS & Med	\$ 280	\$ 565	50%
001	General Fund	4335	Police - Justic	001-4335 .1050	Pers	\$ 2,479	\$ 4,098	60%
001	General Fund	4335	Police - Justic	001-4335 .1060	Health Insurnce	\$ 828	\$ 1,691	49%
001	General Fund	4335	Police - Justic	001-4335 .1070	F/T Work Comp	\$ 263	\$ 525	50%
001	General Fund	4335	Police - Justic	001-4335 .1080	LTD Insurance	\$ 7	\$ 16	44%
001	General Fund	4335	Police - Justic	001-4335 .1090	Uniform Allownc	\$ 84	\$ 70	120%
001	General Fund	4335	Police - Justic	001-4335 .1095	Special Comp	\$ 32	\$ 63	51%
001	General Fund	4335	Police - Justic	001-4335 .3003	KCUSD Justice	\$ 8,286	\$ 48,000	17%
001	General Fund	4335	Total			\$ 15,885	\$ 62,282	26%
001	General Fund	4340	Police Records	001-4340 .1010	Salaries - F/T	\$ 59,137	\$ 134,356	44%
001	General Fund	4340	Police Records	001-4340 .1030	Salaries - O/T	\$ 2,345	\$ 5,000	47%
001	General Fund	4340	Police Records	001-4340 .1040	F/T SS & Med	\$ 4,728	\$ 11,102	43%
001	General Fund	4340	Police Records	001-4340 .1050	Pers	\$ 10,255	\$ 19,708	52%
001	General Fund	4340	Police Records	001-4340 .1060	Health Insurnce	\$ 25,856	\$ 64,336	40%
001	General Fund	4340	Police Records	001-4340 .1062	P/T Medical Ins	\$ 12	\$ -	0%
001	General Fund	4340	Police Records	001-4340 .1070	F/T Work Comp	\$ 426	\$ 957	45%
001	General Fund	4340	Police Records	001-4340 .1080	LTD Insurance	\$ 131	\$ 294	45%
001	General Fund	4340	Police Records	001-4340 .1090	Uniform Allownc	\$ 1,552	\$ 2,328	67%
001	General Fund	4340	Police Records	001-4340 .1095	Special Comp	\$ 2,444	\$ 3,434	71%
001	General Fund	4340	Police Records	001-4340 .2600	Unemploymnt Ins	\$ 2,281	\$ -	0%
001	General Fund	4340	Total			\$ 109,167	\$ 241,515	45%
001	General Fund	4350	Police Support	001-4350 .2010	Office Supplies	\$ 13,584	\$ 24,780	55%
001	General Fund	4350	Police Support	001-4350 .2035	Evidence Suppls	\$ 1,013	\$ 5,000	20%
001	General Fund	4350	Police Support	001-4350 .2040	Small Tools	\$ 4,839	\$ 5,000	97%
001	General Fund	4350	Police Support	001-4350 .2041	K9 Supplies	\$ 2,660	\$ 7,000	38%
001	General Fund	4350	Police Support	001-4350 .2085	Gun Range Suply	\$ 15,430	\$ 20,000	77%
001	General Fund	4350	Police Support	001-4350 .2091	Rapid Deploymnt	\$ 1,470	\$ 2,500	59%
001	General Fund	4350	Police Support	001-4350 .2150	Publications	\$ -	\$ 500	0%
001	General Fund	4350	Police Support	001-4350 .2530	Memberships	\$ 75	\$ 2,000	4%
001	General Fund	4350	Police Support	001-4350 .2550	Telephone	\$ 5,178	\$ 16,000	32%
001	General Fund	4350	Police Support	001-4350 .2560	Natural Gas	\$ 527	\$ 1,500	35%
001	General Fund	4350	Police Support	001-4350 .2570	Electrical	\$ 11,808	\$ 20,000	59%
001	General Fund	4350	Police Support	001-4350 .2580	Advertising	\$ -	\$ 400	0%
001	General Fund	4350	Police Support	001-4350 .2594	RMA APD Premium	\$ 8,466	\$ 9,041	94%
001	General Fund	4350	Police Support	001-4350 .2640	POST Schools	\$ 10,169	\$ 20,000	51%
001	General Fund	4350	Police Support	001-4350 .2645	Non POST Train	\$ 3,218	\$ 12,000	27%
001	General Fund	4350	Police Support	001-4350 .2650	Spec Investgatn	\$ 500	\$ 500	100%
001	General Fund	4350	Police Support	001-4350 .3000	Professional	\$ 11,572	\$ 20,000	58%

EXPENDITURE DETAIL BY FUND - DECEMBER 2020

Fund	Fund Name	Dept	Dept Name	Account Number	Description	FYTD Actual	2020-21 Budget	Pct % of Budget
001	General Fund	4350	Police Support	001-4350 .3007	Prof Dev	\$ 508	\$ 2,800	18%
001	General Fund	4350	Police Support	001-4350 .3010	Jail Booking	\$ 625	\$ 2,000	31%
001	General Fund	4350	Police Support	001-4350 .3015	Police Academy	\$ 1,466	\$ 5,000	29%
001	General Fund	4350	Police Support	001-4350 .3058	Radio Tower Agm	\$ 500	\$ 2,000	25%
001	General Fund	4350	Police Support	001-4350 .3140	Legal Services	\$ 19,521	\$ 8,000	244%
001	General Fund	4350	Police Support	001-4350 .4010	Mtce Contracts	\$ 33,308	\$ 40,000	83%
001	General Fund	4350	Police Support	001-4350 .4015	Computer Supprt	\$ 10,507	\$ 30,000	35%
001	General Fund	4350	Police Support	001-4350 .4016	Internet Access	\$ 711	\$ 100	711%
001	General Fund	4350	Police Support	001-4350 .4020	Equip Repairs	\$ 1,888	\$ 4,000	47%
001	General Fund	4350	Police Support	001-4350 .4022	Software Licens	\$ 8,913	\$ 20,000	45%
001	General Fund	4350	Police Support	001-4350 .4033	Animal Control	\$ 2,767	\$ 11,000	25%
001	General Fund	4350	Police Support	001-4350 .4060	Weapon Replcmnt	\$ 35,350	\$ 25,000	141%
001	General Fund	4350	Police Support	001-4350 .5061	CDD IWorQ Soft	\$ 4,600	\$ 4,600	100%
001	General Fund	4350	Police Support	001-4350 .5105	Keyless Entry	\$ 324	\$ 1,500	22%
001	General Fund	4350	Police Support	001-4350 .5150	GIS Software	\$ 5,431	\$ 5,000	109%
001	General Fund	4350	Police Support	001-4350 .5440	Surveil Drone	\$ -	\$ 3,000	0%
001	General Fund	4350	Police Support	001-4350 .5500	Generator	\$ 17,781	\$ 150,000	12%
001	General Fund	4350	Police Support	001-4350 .5501	Police Parking	\$ 8,500	\$ 10,000	85%
001	General Fund	4350	Police Support	001-4350 .5860	Evidence Facilty	\$ 30,090	\$ 75,000	40%
001	General Fund	4350	Police Support	001-4350 .6021	Computers	\$ 6,396	\$ 7,420	86%
001	General Fund	4350	Police Support	001-4350 .6023	CAD/RMS	\$ 2,733	\$ 10,000	27%
001	General Fund	4350	Police Support	001-4350 .6025	Wireless Access	\$ 14,411	\$ 23,000	63%
001	General Fund	4350	Police Support	001-4350 .6035	T1 Lines	\$ 3,564	\$ 5,000	71%
001	General Fund	4350	Police Support	001-4350 .6140	Vehicles	\$ 72,646	\$ 260,000	28%
001	General Fund	4350	Police Support	001-4350 .6807	Safety Equipmnt	\$ 6,118	\$ 12,000	51%
001	General Fund	4350	Police Support	001-4350 .6880	Safety Vests	\$ 2,343	\$ 6,000	39%
001	General Fund	4350	Police Support	001-4350 .6884	JAG Grant	\$ -	\$ 13,000	0%
001	General Fund	4350	Police Support	001-4350 .6885	HomeInd Sec Grn	\$ -	\$ 4,500	0%
001	General Fund	4350	Police Support	001-4350 .7010	Equipment Shop	\$ 166,846	\$ 330,997	50%
001	General Fund	4350	Police Support	001-4350 .7041	Prin Pmt Budget	\$ 11,973	\$ 24,192	49%
001	General Fund	4350	Police Support	001-4350 .7042	Interest Pmt	\$ 1,091	\$ 1,937	56%
001	General Fund	4350	Total			\$ 561,420	\$ 1,263,267	44%
001	General Fund	4360	Police Dispatch	001-4360 .1010	Salaries - F/T	\$ 106,231	\$ 237,800	45%
001	General Fund	4360	Police Dispatch	001-4360 .1020	Salaries - P/T	\$ (18)	\$ -	0%
001	General Fund	4360	Police Dispatch	001-4360 .1030	Salaries - O/T	\$ 16,851	\$ 20,000	84%
001	General Fund	4360	Police Dispatch	001-4360 .1040	F/T SS & Med	\$ 9,632	\$ 20,315	47%
001	General Fund	4360	Police Dispatch	001-4360 .1050	Pers	\$ 15,106	\$ 28,940	52%
001	General Fund	4360	Police Dispatch	001-4360 .1060	Health Insurnce	\$ 43,486	\$ 85,531	51%
001	General Fund	4360	Police Dispatch	001-4360 .1062	P/T Medical Ins	\$ 17	\$ -	0%
001	General Fund	4360	Police Dispatch	001-4360 .1070	F/T Work Comp	\$ 812	\$ 1,727	47%
001	General Fund	4360	Police Dispatch	001-4360 .1080	LTD Insurance	\$ 227	\$ 516	44%
001	General Fund	4360	Police Dispatch	001-4360 .1090	Uniform Allownc	\$ 4,131	\$ 4,160	99%
001	General Fund	4360	Police Dispatch	001-4360 .1095	Special Comp	\$ 2,445	\$ 3,590	68%
001	General Fund	4360	Total			\$ 198,920	\$ 402,579	49%
001	General Fund	4373	Police - AB109	001-4373 .1010	Salaries - F/T	\$ 26,424	\$ 54,558	48%
001	General Fund	4373	Police - AB109	001-4373 .1030	Salaries - O/T	\$ 12,601	\$ 13,000	97%
001	General Fund	4373	Police - AB109	001-4373 .1040	F/T SS & Med	\$ 3,247	\$ 5,354	61%
001	General Fund	4373	Police - AB109	001-4373 .1050	Pers	\$ 3,683	\$ 7,641	48%
001	General Fund	4373	Police - AB109	001-4373 .1060	Health Insurnce	\$ 2,081	\$ 23,433	9%
001	General Fund	4373	Police - AB109	001-4373 .1070	F/T Work Comp	\$ 2,712	\$ 4,664	58%
001	General Fund	4373	Police - AB109	001-4373 .1080	LTD Insurance	\$ 58	\$ 120	48%
001	General Fund	4373	Police - AB109	001-4373 .1090	Uniform Allownc	\$ 1,164	\$ 970	120%
001	General Fund	4373	Police - AB109	001-4373 .1095	Special Comp	\$ 5,014	\$ 1,455	345%

EXPENDITURE DETAIL BY FUND - DECEMBER 2020

Fund	Fund Name	Dept	Dept Name	Account Number	Description	FYTD Actual	2020-21 Budget	Pct % of Budget
001	General Fund	4373	Police - AB109	001-4373 .2010	Office Supplies	\$ 556	\$ 1,000	56%
001	General Fund	4373	Police - AB109	001-4373 .2040	Small Tools	\$ 2,222	\$ 6,000	37%
001	General Fund	4373	Police - AB109	001-4373 .2179	Veh Mtce-Fuel	\$ 2,517	\$ 4,000	63%
001	General Fund	4373	Police - AB109	001-4373 .2550	Telephone	\$ -	\$ 1,000	0%
001	General Fund	4373	Police - AB109	001-4373 .3007	Prof Dev	\$ 995	\$ 1,000	100%
001	General Fund	4373	Total			\$ 63,274	\$ 124,195	51%
001	General Fund	4390	Police Com Serv	001-4390 .1010	Salaries - F/T	\$ 70,738	\$ 148,594	48%
001	General Fund	4390	Police Com Serv	001-4390 .1030	Salaries - O/T	\$ 3,027	\$ 6,000	50%
001	General Fund	4390	Police Com Serv	001-4390 .1040	F/T SS & Med	\$ 5,691	\$ 12,116	47%
001	General Fund	4390	Police Com Serv	001-4390 .1050	Pers	\$ 20,130	\$ 37,611	54%
001	General Fund	4390	Police Com Serv	001-4390 .1060	Health Insurnce	\$ 24,216	\$ 49,881	49%
001	General Fund	4390	Police Com Serv	001-4390 .1062	P/T Medical Ins	\$ 12	\$ -	0%
001	General Fund	4390	Police Com Serv	001-4390 .1070	F/T Work Comp	\$ 2,481	\$ 5,145	48%
001	General Fund	4390	Police Com Serv	001-4390 .1080	LTD Insurance	\$ 150	\$ 320	47%
001	General Fund	4390	Police Com Serv	001-4390 .1090	Uniform Allownc	\$ 2,716	\$ 2,328	117%
001	General Fund	4390	Police Com Serv	001-4390 .1095	Special Comp	\$ 1,455	\$ 1,455	100%
001	General Fund	4390	Total			\$ 130,616	\$ 263,450	50%
001	General Fund	4400	Eng - Engineer	001-4400 .1010	Salaries - F/T	\$ 49,765	\$ 105,205	47%
001	General Fund	4400	Eng - Engineer	001-4400 .1020	Salaries - P/T	\$ 2,843	\$ 5,000	57%
001	General Fund	4400	Eng - Engineer	001-4400 .1040	F/T SS & Med	\$ 3,830	\$ 8,170	47%
001	General Fund	4400	Eng - Engineer	001-4400 .1041	P/T SS & Med	\$ 217	\$ 383	57%
001	General Fund	4400	Eng - Engineer	001-4400 .1050	Pers	\$ 6,434	\$ 12,076	53%
001	General Fund	4400	Eng - Engineer	001-4400 .1060	Health Insurnce	\$ 15,286	\$ 31,976	48%
001	General Fund	4400	Eng - Engineer	001-4400 .1062	P/T Medical Ins	\$ 6	\$ -	0%
001	General Fund	4400	Eng - Engineer	001-4400 .1070	F/T Work Comp	\$ 1,329	\$ 1,179	113%
001	General Fund	4400	Eng - Engineer	001-4400 .1071	P/T Work Comp	\$ 19	\$ 33	58%
001	General Fund	4400	Eng - Engineer	001-4400 .1080	LTD Insurance	\$ 102	\$ 224	46%
001	General Fund	4400	Eng - Engineer	001-4400 .1095	Special Comp	\$ 1,101	\$ 1,590	69%
001	General Fund	4400	Eng - Engineer	001-4400 .2010	Office Supplies	\$ 418	\$ 2,100	20%
001	General Fund	4400	Eng - Engineer	001-4400 .2020	Special Supplys	\$ 714	\$ 1,600	45%
001	General Fund	4400	Eng - Engineer	001-4400 .2550	Telephone	\$ 301	\$ 860	35%
001	General Fund	4400	Eng - Engineer	001-4400 .2600	Unemploymnt Ins	\$ 47	\$ -	0%
001	General Fund	4400	Eng - Engineer	001-4400 .3000	Professional	\$ 4,370	\$ 15,000	29%
001	General Fund	4400	Eng - Engineer	001-4400 .3007	Prof Dev	\$ 526	\$ 6,500	8%
001	General Fund	4400	Eng - Engineer	001-4400 .3016	Consultant Insp	\$ -	\$ 45,000	0%
001	General Fund	4400	Eng - Engineer	001-4400 .3140	Legal Services	\$ 1,151	\$ 5,000	23%
001	General Fund	4400	Eng - Engineer	001-4400 .4010	Mtce Contracts	\$ 367	\$ 700	52%
001	General Fund	4400	Eng - Engineer	001-4400 .4016	Internet Access	\$ 468	\$ 580	81%
001	General Fund	4400	Eng - Engineer	001-4400 .4022	Software Licens	\$ 250	\$ 1,240	20%
001	General Fund	4400	Eng - Engineer	001-4400 .4027	Server Contract	\$ 1,207	\$ 1,390	87%
001	General Fund	4400	Eng - Engineer	001-4400 .4031	Copier Lease	\$ 1,378	\$ 3,000	46%
001	General Fund	4400	Eng - Engineer	001-4400 .4101	Property Damage	\$ 1,767	\$ -	0%
001	General Fund	4400	Eng - Engineer	001-4400 .5061	CDD IWork Soft	\$ 2,500	\$ 2,500	100%
001	General Fund	4400	Eng - Engineer	001-4400 .5150	GIS Software	\$ 5,431	\$ 5,000	109%
001	General Fund	4400	Eng - Engineer	001-4400 .6021	Computers	\$ -	\$ 750	0%
001	General Fund	4400	Eng - Engineer	001-4400 .7010	Equipment Shop	\$ 3,192	\$ 6,378	50%
001	General Fund	4400	Total			\$ 105,019	\$ 263,434	40%
001	General Fund	4410	CDD - Planning	001-4410 .1010	Salaries - F/T	\$ 97,348	\$ 206,007	47%
001	General Fund	4410	CDD - Planning	001-4410 .1020	Salaries - P/T	\$ 28	\$ -	0%
001	General Fund	4410	CDD - Planning	001-4410 .1040	F/T SS & Med	\$ 7,556	\$ 16,058	47%
001	General Fund	4410	CDD - Planning	001-4410 .1041	P/T SS & Med	\$ 2	\$ -	0%
001	General Fund	4410	CDD - Planning	001-4410 .1050	Pers	\$ 27,537	\$ 52,142	53%

EXPENDITURE DETAIL BY FUND - DECEMBER 2020

Fund	Fund Name	Dept	Dept Name	Account Number	Description	FYTD Actual	2020-21 Budget	Pct % of Budget
001	General Fund	4410	CDD - Planning	001-4410 .1060	Health Insurnce	\$ 15,452	\$ 33,413	46%
001	General Fund	4410	CDD - Planning	001-4410 .1062	P/T Medical Ins	\$ 8	\$ -	0%
001	General Fund	4410	CDD - Planning	001-4410 .1070	F/T Work Comp	\$ 690	\$ 1,400	49%
001	General Fund	4410	CDD - Planning	001-4410 .1071	P/T Work Comp	\$ 2	\$ -	0%
001	General Fund	4410	CDD - Planning	001-4410 .1080	LTD Insurance	\$ 182	\$ 441	41%
001	General Fund	4410	CDD - Planning	001-4410 .1095	Special Comp	\$ 1,950	\$ 3,900	50%
001	General Fund	4410	CDD - Planning	001-4410 .2010	Office Supplies	\$ 927	\$ 1,100	84%
001	General Fund	4410	CDD - Planning	001-4410 .2020	Special Supplys	\$ 11,492	\$ 500	2298%
001	General Fund	4410	CDD - Planning	001-4410 .2150	Publications	\$ 25	\$ 250	10%
001	General Fund	4410	CDD - Planning	001-4410 .2530	Memberships	\$ 2,838	\$ 5,500	52%
001	General Fund	4410	CDD - Planning	001-4410 .2550	Telephone	\$ 171	\$ 425	40%
001	General Fund	4410	CDD - Planning	001-4410 .2580	Advertising	\$ 1,155	\$ 5,000	23%
001	General Fund	4410	CDD - Planning	001-4410 .2591	LAFCO Budget	\$ 5,274	\$ 50,000	11%
001	General Fund	4410	CDD - Planning	001-4410 .2594	RMA APD Premium	\$ 216	\$ 231	94%
001	General Fund	4410	CDD - Planning	001-4410 .3000	Professional	\$ 95,878	\$ 118,550	81%
001	General Fund	4410	CDD - Planning	001-4410 .3007	Prof Dev	\$ (455)	\$ 3,500	-13%
001	General Fund	4410	CDD - Planning	001-4410 .3008	Env Filing Fees	\$ 255	\$ 9,000	3%
001	General Fund	4410	CDD - Planning	001-4410 .3020	Chamber Conctrct	\$ 37,500	\$ 75,000	50%
001	General Fund	4410	CDD - Planning	001-4410 .3025	Art Public Plce	\$ -	\$ 5,000	0%
001	General Fund	4410	CDD - Planning	001-4410 .3140	Legal Services	\$ 2,204	\$ 10,000	22%
001	General Fund	4410	CDD - Planning	001-4410 .4010	Mtce Contracts	\$ 187	\$ 350	53%
001	General Fund	4410	CDD - Planning	001-4410 .4016	Internet Access	\$ 234	\$ 300	78%
001	General Fund	4410	CDD - Planning	001-4410 .4022	Software Licens	\$ 6,151	\$ 6,500	95%
001	General Fund	4410	CDD - Planning	001-4410 .4027	Server Contract	\$ 1,207	\$ 2,500	48%
001	General Fund	4410	CDD - Planning	001-4410 .4031	Copier Lease	\$ 690	\$ 1,500	46%
001	General Fund	4410	CDD - Planning	001-4410 .5061	CDD IWorQ Soft	\$ 2,900	\$ 2,900	100%
001	General Fund	4410	CDD - Planning	001-4410 .6021	Computers	\$ -	\$ 500	0%
001	General Fund	4410	CDD - Planning	001-4410 .6022	General Plan	\$ -	\$ 3,500	0%
001	General Fund	4410	Total			\$ 319,604	\$ 615,467	52%
001	General Fund	4420	CDD - Building	001-4420 .1010	Salaries - F/T	\$ 56,598	\$ 119,466	47%
001	General Fund	4420	CDD - Building	001-4420 .1040	F/T SS & Med	\$ 4,311	\$ 9,139	47%
001	General Fund	4420	CDD - Building	001-4420 .1050	Pers	\$ 10,707	\$ 20,546	52%
001	General Fund	4420	CDD - Building	001-4420 .1060	Health Insurnce	\$ 14,211	\$ 31,192	46%
001	General Fund	4420	CDD - Building	001-4420 .1062	P/T Medical Ins	\$ 7	\$ -	0%
001	General Fund	4420	CDD - Building	001-4420 .1070	F/T Work Comp	\$ 1,228	\$ 2,469	50%
001	General Fund	4420	CDD - Building	001-4420 .1080	LTD Insurance	\$ 125	\$ 251	50%
001	General Fund	4420	CDD - Building	001-4420 .2010	Office Supplies	\$ 136	\$ 975	14%
001	General Fund	4420	CDD - Building	001-4420 .2020	Special Supplys	\$ 228	\$ 1,500	15%
001	General Fund	4420	CDD - Building	001-4420 .2150	Publications	\$ -	\$ -	0%
001	General Fund	4420	CDD - Building	001-4420 .2530	Memberships	\$ 350	\$ 450	78%
001	General Fund	4420	CDD - Building	001-4420 .2550	Telephone	\$ 390	\$ 1,200	33%
001	General Fund	4420	CDD - Building	001-4420 .3000	Professional	\$ 13,515	\$ 10,000	135%
001	General Fund	4420	CDD - Building	001-4420 .3007	Prof Dev	\$ 69	\$ 6,500	1%
001	General Fund	4420	CDD - Building	001-4420 .4010	Mtce Contracts	\$ 187	\$ 500	37%
001	General Fund	4420	CDD - Building	001-4420 .4016	Internet Access	\$ 234	\$ 500	47%
001	General Fund	4420	CDD - Building	001-4420 .4022	Software Licens	\$ 920	\$ 300	307%
001	General Fund	4420	CDD - Building	001-4420 .4027	Server Contract	\$ 1,207	\$ 2,500	48%
001	General Fund	4420	CDD - Building	001-4420 .4031	Copier Lease	\$ 690	\$ 3,100	22%
001	General Fund	4420	CDD - Building	001-4420 .5061	CDD IWorQ Soft	\$ 2,000	\$ 2,000	100%
001	General Fund	4420	CDD - Building	001-4420 .6021	Computers	\$ 945	\$ 2,000	47%
001	General Fund	4420	CDD - Building	001-4420 .7010	Equipment Shop	\$ 2,316	\$ 4,627	50%
001	General Fund	4420	Total			\$ 110,374	\$ 219,215	50%
001	General Fund	4425	Street Admin	001-4425 .1010	Salaries - F/T	\$ 25,455	\$ 52,407	49%

EXPENDITURE DETAIL BY FUND - DECEMBER 2020

Fund	Fund Name	Dept	Dept Name	Account Number	Description	FYTD Actual	2020-21 Budget	Pct % of Budget
001	General Fund	4425	Street Admin	001-4425 .1040	F/T SS & Med	\$ 1,520	\$ 4,124	37%
001	General Fund	4425	Street Admin	001-4425 .1050	Pers	\$ 6,503	\$ 13,265	49%
001	General Fund	4425	Street Admin	001-4425 .1060	Health Insurnce	\$ 4,498	\$ 10,256	44%
001	General Fund	4425	Street Admin	001-4425 .1062	P/T Medical Ins	\$ 1	\$ -	0%
001	General Fund	4425	Street Admin	001-4425 .1070	F/T Work Comp	\$ 1,059	\$ 2,122	50%
001	General Fund	4425	Street Admin	001-4425 .1080	LTD Insurance	\$ 41	\$ 113	36%
001	General Fund	4425	Street Admin	001-4425 .1095	Special Comp	\$ 750	\$ 1,500	50%
001	General Fund	4425	Total			\$ 39,827	\$ 83,787	48%
001	General Fund	4610	CS Administratn	001-4610 .1010	Salaries - F/T	\$ 34,349	\$ 69,501	49%
001	General Fund	4610	CS Administratn	001-4610 .1020	Salaries - P/T	\$ 22,318	\$ 49,530	45%
001	General Fund	4610	CS Administratn	001-4610 .1040	F/T SS & Med	\$ 2,668	\$ 5,481	49%
001	General Fund	4610	CS Administratn	001-4610 .1041	P/T SS & Med	\$ 1,609	\$ 3,789	42%
001	General Fund	4610	CS Administratn	001-4610 .1050	Pers	\$ 8,157	\$ 15,844	51%
001	General Fund	4610	CS Administratn	001-4610 .1060	Health Insurnce	\$ 8,883	\$ 18,118	49%
001	General Fund	4610	CS Administratn	001-4610 .1062	P/T Medical Ins	\$ 3	\$ -	0%
001	General Fund	4610	CS Administratn	001-4610 .1070	F/T Work Comp	\$ 1,017	\$ 2,044	50%
001	General Fund	4610	CS Administratn	001-4610 .1071	P/T Work Comp	\$ 151	\$ 330	46%
001	General Fund	4610	CS Administratn	001-4610 .1080	LTD Insurance	\$ 74	\$ 150	49%
001	General Fund	4610	CS Administratn	001-4610 .1095	Special Comp	\$ 1,073	\$ 2,145	50%
001	General Fund	4610	CS Administratn	001-4610 .2010	Office Supplies	\$ 750	\$ 2,000	38%
001	General Fund	4610	CS Administratn	001-4610 .2020	Special Supplys	\$ 487	\$ 1,500	32%
001	General Fund	4610	CS Administratn	001-4610 .2034	Donations	\$ 782	\$ 2,500	31%
001	General Fund	4610	CS Administratn	001-4610 .2523	Mileage Reimb	\$ -	\$ 500	0%
001	General Fund	4610	CS Administratn	001-4610 .2550	Telephone	\$ 981	\$ 2,000	49%
001	General Fund	4610	CS Administratn	001-4610 .2580	Advertising	\$ -	\$ 850	0%
001	General Fund	4610	CS Administratn	001-4610 .2594	RMA APD Premium	\$ 422	\$ 451	94%
001	General Fund	4610	CS Administratn	001-4610 .2600	Unemploymnt Ins	\$ 1,187	\$ -	0%
001	General Fund	4610	CS Administratn	001-4610 .2621	Communty Donatn	\$ 1,400	\$ 1,400	100%
001	General Fund	4610	CS Administratn	001-4610 .3000	Professional	\$ 261	\$ 1,000	26%
001	General Fund	4610	CS Administratn	001-4610 .3007	Prof Dev	\$ 657	\$ 1,315	50%
001	General Fund	4610	CS Administratn	001-4610 .3140	Legal Services	\$ -	\$ 1,000	0%
001	General Fund	4610	CS Administratn	001-4610 .4010	Mtce Contracts	\$ 126	\$ 400	32%
001	General Fund	4610	CS Administratn	001-4610 .4012	Credit Card Mac	\$ 1,110	\$ 3,200	35%
001	General Fund	4610	CS Administratn	001-4610 .4016	Internet Access	\$ 1,150	\$ 2,810	41%
001	General Fund	4610	CS Administratn	001-4610 .4020	Equip Repairs	\$ -	\$ 300	0%
001	General Fund	4610	CS Administratn	001-4610 .4022	Software Licens	\$ -	\$ 440	0%
001	General Fund	4610	CS Administratn	001-4610 .4027	Server Contract	\$ 3,620	\$ 6,200	58%
001	General Fund	4610	CS Administratn	001-4610 .4031	Copier Lease	\$ 4,022	\$ 10,100	40%
001	General Fund	4610	CS Administratn	001-4610 .4042	Registratn Sftw	\$ 407	\$ 6,500	6%
001	General Fund	4610	CS Administratn	001-4610 .6021	Computers	\$ 1,500	\$ 1,637	92%
001	General Fund	4610	CS Administratn	001-4610 .7010	Equipment Shop	\$ 5,886	\$ 11,766	50%
001	General Fund	4610	CS Administratn	001-4610 .7020	Senior Transfer	\$ 11,845	\$ 12,472	95%
001	General Fund	4610	CS Administratn	001-4610 .8020	Prior Yr PO's	\$ 222	\$ 2,417	9%
001	General Fund	4610	Total			\$ 117,117	\$ 239,690	49%
001	General Fund	4613	CSD - Wash Care	001-4613 .1010	Salaries - F/T	\$ -	\$ 2,694	0%
001	General Fund	4613	CSD - Wash Care	001-4613 .1020	Salaries - P/T	\$ -	\$ 20,376	0%
001	General Fund	4613	CSD - Wash Care	001-4613 .1040	F/T SS & Med	\$ -	\$ 197	0%
001	General Fund	4613	CSD - Wash Care	001-4613 .1041	P/T SS & Med	\$ -	\$ 635	0%
001	General Fund	4613	CSD - Wash Care	001-4613 .1050	Pers	\$ -	\$ 191	0%
001	General Fund	4613	CSD - Wash Care	001-4613 .1060	Health Insurnce	\$ -	\$ 1,002	0%
001	General Fund	4613	CSD - Wash Care	001-4613 .1070	F/T Work Comp	\$ -	\$ 50	0%
001	General Fund	4613	CSD - Wash Care	001-4613 .1071	P/T Work Comp	\$ -	\$ 635	0%
001	General Fund	4613	CSD - Wash Care	001-4613 .1080	LTD Insurance	\$ -	\$ 6	0%

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Fund	Fund Name	Dept	Dept Name	Account Number	Description	FYTD Actual	2020-21 Budget	Pct % of Budget
001	General Fund	4613	Total			\$ -	\$ 25,786	0%
001	General Fund	4615	CSD - TL Care	001-4615.1010	Salaries - F/T	\$ -	\$ 4,490	0%
001	General Fund	4615	CSD - TL Care	001-4615.1020	Salaries - P/T	\$ -	\$ 30,148	0%
001	General Fund	4615	CSD - TL Care	001-4615.1040	F/T SS & Med	\$ -	\$ 343	0%
001	General Fund	4615	CSD - TL Care	001-4615.1041	P/T SS & Med	\$ -	\$ 2,270	0%
001	General Fund	4615	CSD - TL Care	001-4615.1050	Pers	\$ -	\$ 319	0%
001	General Fund	4615	CSD - TL Care	001-4615.1060	Health Insurnce	\$ -	\$ 1,670	0%
001	General Fund	4615	CSD - TL Care	001-4615.1070	F/T Work Comp	\$ -	\$ 83	0%
001	General Fund	4615	CSD - TL Care	001-4615.1071	P/T Work Comp	\$ -	\$ 947	0%
001	General Fund	4615	CSD - TL Care	001-4615.1080	LTD Insurance	\$ -	\$ 9	0%
001	General Fund	4615	Total			\$ -	\$ 40,279	0%
001	General Fund	4620	Aquatics Summer	001-4620.1010	Salaries - F/T	\$ 1,194	\$ 2,571	46%
001	General Fund	4620	Aquatics Summer	001-4620.1020	Salaries - P/T	\$ 16,559	\$ 38,887	43%
001	General Fund	4620	Aquatics Summer	001-4620.1040	F/T SS & Med	\$ 91	\$ 197	46%
001	General Fund	4620	Aquatics Summer	001-4620.1041	P/T SS & Med	\$ 1,267	\$ 2,975	43%
001	General Fund	4620	Aquatics Summer	001-4620.1050	Pers	\$ 97	\$ 182	53%
001	General Fund	4620	Aquatics Summer	001-4620.1060	Health Insurnce	\$ 338	\$ 704	48%
001	General Fund	4620	Aquatics Summer	001-4620.1070	F/T Work Comp	\$ 33	\$ 70	47%
001	General Fund	4620	Aquatics Summer	001-4620.1071	P/T Work Comp	\$ 1	\$ 1,240	0%
001	General Fund	4620	Aquatics Summer	001-4620.1080	LTD Insurance	\$ 3	\$ 5	60%
001	General Fund	4620	Aquatics Summer	001-4620.2010	Office Supplies	\$ -	\$ 150	0%
001	General Fund	4620	Aquatics Summer	001-4620.2020	Special Supplys	\$ 426	\$ 1,500	28%
001	General Fund	4620	Aquatics Summer	001-4620.2310	Movies Park	\$ -	\$ 900	0%
001	General Fund	4620	Aquatics Summer	001-4620.2600	Unemploymnt Ins	\$ 523	\$ -	0%
001	General Fund	4620	Aquatics Summer	001-4620.3000	Professional	\$ 3,685	\$ 16,710	22%
001	General Fund	4620	Aquatics Summer	001-4620.3007	Prof Dev	\$ 395	\$ 2,000	20%
001	General Fund	4620	Aquatics Summer	001-4620.3011	Aquatics Stipnd	\$ 1,000	\$ 1,300	77%
001	General Fund	4620	Total			\$ 25,612	\$ 69,391	37%
001	General Fund	4625	Aquatics Year	001-4625.1020	Salaries - P/T	\$ 4,557	\$ 17,109	27%
001	General Fund	4625	Aquatics Year	001-4625.1041	P/T SS & Med	\$ 349	\$ 1,309	27%
001	General Fund	4625	Aquatics Year	001-4625.1071	P/T Work Comp	\$ -	\$ 546	0%
001	General Fund	4625	Aquatics Year	001-4625.2020	Special Supplys	\$ 211	\$ 211	100%
001	General Fund	4625	Aquatics Year	001-4625.2600	Unemploymnt Ins	\$ 481	\$ -	0%
001	General Fund	4625	Total			\$ 5,598	\$ 19,175	29%
001	General Fund	4630	Adult Sports	001-4630.1020	Salaries - P/T	\$ -	\$ 12,040	0%
001	General Fund	4630	Adult Sports	001-4630.1041	P/T SS & Med	\$ -	\$ 921	0%
001	General Fund	4630	Adult Sports	001-4630.1071	P/T Work Comp	\$ -	\$ 384	0%
001	General Fund	4630	Adult Sports	001-4630.2010	Office Supplies	\$ -	\$ 150	0%
001	General Fund	4630	Adult Sports	001-4630.2020	Special Supplys	\$ -	\$ 3,000	0%
001	General Fund	4630	Adult Sports	001-4630.2032	Porta Potties	\$ -	\$ 2,400	0%
001	General Fund	4630	Adult Sports	001-4630.2600	Unemploymnt Ins	\$ 32	\$ -	0%
001	General Fund	4630	Total			\$ 32	\$ 18,895	0%
001	General Fund	4635	Pre School	001-4635.1010	Salaries - F/T	\$ 442	\$ 959	46%
001	General Fund	4635	Pre School	001-4635.1020	Salaries - P/T	\$ 4,962	\$ 34,473	14%
001	General Fund	4635	Pre School	001-4635.1040	F/T SS & Med	\$ 33	\$ 73	45%
001	General Fund	4635	Pre School	001-4635.1041	P/T SS & Med	\$ 380	\$ 2,637	14%
001	General Fund	4635	Pre School	001-4635.1050	Pers	\$ 36	\$ 68	53%
001	General Fund	4635	Pre School	001-4635.1060	Health Insurnce	\$ 237	\$ 483	49%
001	General Fund	4635	Pre School	001-4635.1070	F/T Work Comp	\$ 3	\$ 6	50%
001	General Fund	4635	Pre School	001-4635.1071	P/T Work Comp	\$ 57	\$ 1,100	5%

EXPENDITURE DETAIL BY FUND - DECEMBER 2020

Fund	Fund Name	Dept	Dept Name	Account Number	Description	FYTD Actual	2020-21 Budget	Pct % of Budget
001	General Fund	4635	Pre School	001-4635 .1080	LTD Insurance	\$ 1	\$ 2	50%
001	General Fund	4635	Pre School	001-4635 .2010	Office Supplies	\$ -	\$ 100	0%
001	General Fund	4635	Pre School	001-4635 .2020	Special Supplys	\$ 330	\$ 1,200	28%
001	General Fund	4635	Pre School	001-4635 .2080	Preschool Snack	\$ 41	\$ 2,200	2%
001	General Fund	4635	Pre School	001-4635 .2090	Preschool Toys	\$ -	\$ 250	0%
001	General Fund	4635	Pre School	001-4635 .2580	Advertising	\$ 202	\$ 115	176%
001	General Fund	4635	Pre School	001-4635 .2600	Unemploymnt Ins	\$ 1,406	\$ -	0%
001	General Fund	4635	Total			\$ 8,130	\$ 43,666	19%
001	General Fund	4640	Enrichment	001-4640 .1010	Salaries - F/T	\$ 16,456	\$ 35,843	46%
001	General Fund	4640	Enrichment	001-4640 .1020	Salaries - P/T	\$ 12,277	\$ 36,205	34%
001	General Fund	4640	Enrichment	001-4640 .1040	F/T SS & Med	\$ 1,324	\$ 2,890	46%
001	General Fund	4640	Enrichment	001-4640 .1041	P/T SS & Med	\$ 939	\$ 2,770	34%
001	General Fund	4640	Enrichment	001-4640 .1050	Pers	\$ 1,552	\$ 2,940	53%
001	General Fund	4640	Enrichment	001-4640 .1060	Health Insurnce	\$ 2,886	\$ 5,846	49%
001	General Fund	4640	Enrichment	001-4640 .1062	P/T Medical Ins	\$ 3	\$ -	0%
001	General Fund	4640	Enrichment	001-4640 .1070	F/T Work Comp	\$ 540	\$ 1,157	47%
001	General Fund	4640	Enrichment	001-4640 .1071	P/T Work Comp	\$ 172	\$ 1,155	15%
001	General Fund	4640	Enrichment	001-4640 .1080	LTD Insurance	\$ 36	\$ 79	46%
001	General Fund	4640	Enrichment	001-4640 .1095	Special Comp	\$ 39	\$ 78	50%
001	General Fund	4640	Enrichment	001-4640 .2010	Office Supplies	\$ -	\$ 800	0%
001	General Fund	4640	Enrichment	001-4640 .2020	Special Supplys	\$ 3,464	\$ 8,500	41%
001	General Fund	4640	Enrichment	001-4640 .2043	Fiesta Walk Run	\$ 3,244	\$ 8,700	37%
001	General Fund	4640	Enrichment	001-4640 .2310	Movies Park	\$ 450	\$ 450	100%
001	General Fund	4640	Enrichment	001-4640 .2550	Telephone	\$ 405	\$ 375	108%
001	General Fund	4640	Enrichment	001-4640 .2580	Advertising	\$ 10	\$ 1,000	1%
001	General Fund	4640	Enrichment	001-4640 .2600	Unemploymnt Ins	\$ 856	\$ -	0%
001	General Fund	4640	Enrichment	001-4640 .3007	Prof Dev	\$ 343	\$ 1,200	29%
001	General Fund	4640	Enrichment	001-4640 .3040	License Agreeemn	\$ 595	\$ 1,800	33%
001	General Fund	4640	Enrichment	001-4640 .6021	Computers	\$ 68	\$ (69)	-99%
001	General Fund	4640	Total			\$ 45,659	\$ 111,719	41%
001	General Fund	4650	Youth Sports	001-4650 .1010	Salaries - F/T	\$ 15,410	\$ 35,363	44%
001	General Fund	4650	Youth Sports	001-4650 .1020	Salaries - P/T	\$ 165	\$ 17,042	1%
001	General Fund	4650	Youth Sports	001-4650 .1040	F/T SS & Med	\$ 1,308	\$ 2,854	46%
001	General Fund	4650	Youth Sports	001-4650 .1041	P/T SS & Med	\$ 13	\$ 1,304	1%
001	General Fund	4650	Youth Sports	001-4650 .1050	Pers	\$ 1,534	\$ 2,906	53%
001	General Fund	4650	Youth Sports	001-4650 .1060	Health Insurnce	\$ 2,768	\$ 5,604	49%
001	General Fund	4650	Youth Sports	001-4650 .1062	P/T Medical Ins	\$ 3	\$ -	0%
001	General Fund	4650	Youth Sports	001-4650 .1070	F/T Work Comp	\$ 538	\$ 1,154	47%
001	General Fund	4650	Youth Sports	001-4650 .1071	P/T Work Comp	\$ 5	\$ 544	1%
001	General Fund	4650	Youth Sports	001-4650 .1080	LTD Insurance	\$ 36	\$ 78	46%
001	General Fund	4650	Youth Sports	001-4650 .1095	Special Comp	\$ 39	\$ 78	50%
001	General Fund	4650	Youth Sports	001-4650 .2010	Office Supplies	\$ -	\$ 255	0%
001	General Fund	4650	Youth Sports	001-4650 .2020	Special Supplys	\$ 1,401	\$ 11,780	12%
001	General Fund	4650	Youth Sports	001-4650 .2550	Telephone	\$ 132	\$ 200	66%
001	General Fund	4650	Youth Sports	001-4650 .2580	Advertising	\$ -	\$ 900	0%
001	General Fund	4650	Youth Sports	001-4650 .3000	Professional	\$ -	\$ 500	0%
001	General Fund	4650	Youth Sports	001-4650 .3007	Prof Dev	\$ 255	\$ 1,200	21%
001	General Fund	4650	Youth Sports	001-4650 .4022	Software Licens	\$ 220	\$ 220	100%
001	General Fund	4650	Youth Sports	001-4650 .6021	Computers	\$ 68	\$ (68)	-100%
001	General Fund	4650	Total			\$ 23,895	\$ 81,914	29%
001	General Fund	4657	STC Wash Litrcy	001-4657 .1010	Salaries - F/T	\$ 1,633	\$ 1,735	94%
001	General Fund	4657	STC Wash Litrcy	001-4657 .1020	Salaries - P/T	\$ 22,213	\$ 43,139	51%

EXPENDITURE DETAIL BY FUND - DECEMBER 2020

Fund	Fund Name	Dept	Dept Name	Account Number	Description	FYTD Actual	2020-21 Budget	Pct % of Budget
001	General Fund	4657	STC Wash Litrcy	001-4657 .1040	F/T SS & Med	\$ 61	\$ 133	46%
001	General Fund	4657	STC Wash Litrcy	001-4657 .1041	P/T SS & Med	\$ 1,699	\$ 3,300	51%
001	General Fund	4657	STC Wash Litrcy	001-4657 .1050	Pers	\$ 65	\$ 123	53%
001	General Fund	4657	STC Wash Litrcy	001-4657 .1060	Health Insurnce	\$ 252	\$ 519	49%
001	General Fund	4657	STC Wash Litrcy	001-4657 .1070	F/T Work Comp	\$ 20	\$ 43	47%
001	General Fund	4657	STC Wash Litrcy	001-4657 .1071	P/T Work Comp	\$ 576	\$ 1,376	42%
001	General Fund	4657	STC Wash Litrcy	001-4657 .1080	LTD Insurance	\$ 2	\$ 4	50%
001	General Fund	4657	STC Wash Litrcy	001-4657 .2020	Special Supplys	\$ 1,718	\$ 1,500	115%
001	General Fund	4657	STC Wash Litrcy	001-4657 .2600	Unemploymnt Ins	\$ 529	\$ -	0%
001	General Fund	4657	Total			\$ 28,768	\$ 51,872	55%
001	General Fund	4658	CSD - ASES Reed	001-4658 .1010	Salaries - F/T	\$ 3,332	\$ 7,183	46%
001	General Fund	4658	CSD - ASES Reed	001-4658 .1020	Salaries - P/T	\$ 38,798	\$ 100,699	39%
001	General Fund	4658	CSD - ASES Reed	001-4658 .1040	F/T SS & Med	\$ 252	\$ 550	46%
001	General Fund	4658	CSD - ASES Reed	001-4658 .1041	P/T SS & Med	\$ 2,968	\$ 7,703	39%
001	General Fund	4658	CSD - ASES Reed	001-4658 .1050	Pers	\$ 270	\$ 510	53%
001	General Fund	4658	CSD - ASES Reed	001-4658 .1060	Health Insurnce	\$ 1,302	\$ 2,673	49%
001	General Fund	4658	CSD - ASES Reed	001-4658 .1062	P/T Medical Ins	\$ 1	\$ -	0%
001	General Fund	4658	CSD - ASES Reed	001-4658 .1070	F/T Work Comp	\$ 62	\$ 132	47%
001	General Fund	4658	CSD - ASES Reed	001-4658 .1071	P/T Work Comp	\$ 422	\$ 3,212	13%
001	General Fund	4658	CSD - ASES Reed	001-4658 .1080	LTD Insurance	\$ 7	\$ 15	47%
001	General Fund	4658	CSD - ASES Reed	001-4658 .2020	Special Supplys	\$ 72	\$ 2,000	4%
001	General Fund	4658	CSD - ASES Reed	001-4658 .2550	Telephone	\$ 210	\$ 600	35%
001	General Fund	4658	CSD - ASES Reed	001-4658 .2600	Unemploymnt Ins	\$ 4,598	\$ -	0%
001	General Fund	4658	CSD - ASES Reed	001-4658 .3007	Prof Dev	\$ 205	\$ 2,400	9%
001	General Fund	4658	Total			\$ 52,499	\$ 127,677	41%
001	General Fund	4659	CSD - ASES Wash	001-4659 .1010	Salaries - F/T	\$ 2,474	\$ 5,326	46%
001	General Fund	4659	CSD - ASES Wash	001-4659 .1020	Salaries - P/T	\$ 31,202	\$ 74,905	42%
001	General Fund	4659	CSD - ASES Wash	001-4659 .1040	F/T SS & Med	\$ 187	\$ 407	46%
001	General Fund	4659	CSD - ASES Wash	001-4659 .1041	P/T SS & Med	\$ 2,387	\$ 5,730	42%
001	General Fund	4659	CSD - ASES Wash	001-4659 .1050	Pers	\$ 201	\$ 378	53%
001	General Fund	4659	CSD - ASES Wash	001-4659 .1060	Health Insurnce	\$ 903	\$ 1,856	49%
001	General Fund	4659	CSD - ASES Wash	001-4659 .1070	F/T Work Comp	\$ 51	\$ 109	47%
001	General Fund	4659	CSD - ASES Wash	001-4659 .1071	P/T Work Comp	\$ 593	\$ 2,389	25%
001	General Fund	4659	CSD - ASES Wash	001-4659 .1080	LTD Insurance	\$ 5	\$ 11	45%
001	General Fund	4659	CSD - ASES Wash	001-4659 .2020	Special Supplys	\$ 92	\$ 1,700	5%
001	General Fund	4659	CSD - ASES Wash	001-4659 .2550	Telephone	\$ 151	\$ 600	25%
001	General Fund	4659	CSD - ASES Wash	001-4659 .2600	Unemploymnt Ins	\$ 884	\$ -	0%
001	General Fund	4659	Total			\$ 39,130	\$ 93,411	42%
001	General Fund	4660	Community Ctr	001-4660 .1010	Salaries - F/T	\$ 29,871	\$ 63,100	47%
001	General Fund	4660	Community Ctr	001-4660 .1020	Salaries - P/T	\$ 12,816	\$ 26,000	49%
001	General Fund	4660	Community Ctr	001-4660 .1040	F/T SS & Med	\$ 2,412	\$ 5,177	47%
001	General Fund	4660	Community Ctr	001-4660 .1041	P/T SS & Med	\$ 952	\$ 1,989	48%
001	General Fund	4660	Community Ctr	001-4660 .1050	Pers	\$ 3,887	\$ 7,453	52%
001	General Fund	4660	Community Ctr	001-4660 .1060	Health Insurnce	\$ 4,999	\$ 10,120	49%
001	General Fund	4660	Community Ctr	001-4660 .1062	P/T Medical Ins	\$ 1,130	\$ -	0%
001	General Fund	4660	Community Ctr	001-4660 .1070	F/T Work Comp	\$ 3,231	\$ 6,922	47%
001	General Fund	4660	Community Ctr	001-4660 .1071	P/T Work Comp	\$ 1,004	\$ 3,593	28%
001	General Fund	4660	Community Ctr	001-4660 .1080	LTD Insurance	\$ 63	\$ 142	44%
001	General Fund	4660	Community Ctr	001-4660 .1095	Special Comp	\$ 293	\$ 585	50%
001	General Fund	4660	Community Ctr	001-4660 .2010	Office Supplies	\$ 43	\$ 200	22%
001	General Fund	4660	Community Ctr	001-4660 .2020	Special Supplys	\$ 528	\$ 7,000	8%
001	General Fund	4660	Community Ctr	001-4660 .2040	Small Tools	\$ 194	\$ 500	39%

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Fund	Fund Name	Dept	Dept Name	Account Number	Description	FYTD Actual	2020-21 Budget	Pct % of Budget
001	General Fund	4660	Community Ctr	001-4660.2358	CC Toiletries	\$ 1,063	\$ 7,000	15%
001	General Fund	4660	Community Ctr	001-4660.2550	Telephone	\$ 848	\$ 1,225	69%
001	General Fund	4660	Community Ctr	001-4660.2560	Natural Gas	\$ 1,252	\$ 3,000	42%
001	General Fund	4660	Community Ctr	001-4660.2570	Electrical	\$ 10,817	\$ 29,000	37%
001	General Fund	4660	Community Ctr	001-4660.3000	Professional	\$ 1,460	\$ 5,000	29%
001	General Fund	4660	Community Ctr	001-4660.4010	Mtce Contracts	\$ 1,997	\$ 3,000	67%
001	General Fund	4660	Community Ctr	001-4660.4020	Equip Repairs	\$ 91	\$ 8,000	1%
001	General Fund	4660	Community Ctr	001-4660.6314	Furniture	\$ -	\$ 5,000	0%
001	General Fund	4660	Community Ctr	001-4660.6416	Roof Access	\$ -	\$ 5,000	0%
001	General Fund	4660	Community Ctr	001-4660.6418	Concrete Ph I	\$ -	\$ 3,000	0%
001	General Fund	4660	Community Ctr	001-4660.6419	CA Room Awning	\$ -	\$ 3,000	0%
001	General Fund	4660	Community Ctr	001-4660.8020	Prior Yr PO's	\$ -	\$ 4,878	0%
001	General Fund	4660	Total			\$ 78,951	\$ 209,884	38%
001	General Fund	4661	KCUSD Washingtn	001-4661.1010	Salaries - F/T	\$ 2,525	\$ 6,575	38%
001	General Fund	4661	KCUSD Washingtn	001-4661.1020	Salaries - P/T	\$ 31,559	\$ 86,204	37%
001	General Fund	4661	KCUSD Washingtn	001-4661.1030	Salaries - O/T	\$ 58	\$ -	0%
001	General Fund	4661	KCUSD Washingtn	001-4661.1040	F/T SS & Med	\$ 191	\$ 503	38%
001	General Fund	4661	KCUSD Washingtn	001-4661.1041	P/T SS & Med	\$ 2,419	\$ 6,593	37%
001	General Fund	4661	KCUSD Washingtn	001-4661.1050	Pers	\$ 205	\$ 467	44%
001	General Fund	4661	KCUSD Washingtn	001-4661.1060	Health Insurnce	\$ 1,051	\$ 2,545	41%
001	General Fund	4661	KCUSD Washingtn	001-4661.1070	F/T Work Comp	\$ 41	\$ 112	37%
001	General Fund	4661	KCUSD Washingtn	001-4661.1071	P/T Work Comp	\$ 509	\$ 2,749	19%
001	General Fund	4661	KCUSD Washingtn	001-4661.1080	LTD Insurance	\$ 5	\$ 13	38%
001	General Fund	4661	KCUSD Washingtn	001-4661.2020	Special Supplys	\$ 780	\$ 19,000	4%
001	General Fund	4661	KCUSD Washingtn	001-4661.2600	Unemploymnt Ins	\$ 1,991	\$ -	0%
001	General Fund	4661	KCUSD Washingtn	001-4661.3007	Prof Dev	\$ 205	\$ 1,000	21%
001	General Fund	4661	KCUSD Washingtn	001-4661.8020	Prior Yr PO's	\$ 3,974	\$ 4,000	99%
001	General Fund	4661	Total			\$ 45,513	\$ 129,761	35%
001	General Fund	4662	KCUSD Summer TL	001-4662.1010	Salaries - F/T	\$ 2,499	\$ 5,388	46%
001	General Fund	4662	KCUSD Summer TL	001-4662.1020	Salaries - P/T	\$ -	\$ 13,696	0%
001	General Fund	4662	KCUSD Summer TL	001-4662.1040	F/T SS & Med	\$ 189	\$ 412	46%
001	General Fund	4662	KCUSD Summer TL	001-4662.1041	P/T SS & Med	\$ -	\$ 1,048	0%
001	General Fund	4662	KCUSD Summer TL	001-4662.1050	Pers	\$ 203	\$ 382	53%
001	General Fund	4662	KCUSD Summer TL	001-4662.1060	Health Insurnce	\$ 977	\$ 2,005	49%
001	General Fund	4662	KCUSD Summer TL	001-4662.1070	F/T Work Comp	\$ 46	\$ 99	46%
001	General Fund	4662	KCUSD Summer TL	001-4662.1071	P/T Work Comp	\$ -	\$ 437	0%
001	General Fund	4662	KCUSD Summer TL	001-4662.1080	LTD Insurance	\$ 5	\$ 11	45%
001	General Fund	4662	Total			\$ 3,919	\$ 23,478	17%
001	General Fund	4663	CSD - Exp TL Rd	001-4663.1010	Salaries - F/T	\$ 6,690	\$ 15,666	43%
001	General Fund	4663	CSD - Exp TL Rd	001-4663.1020	Salaries - P/T	\$ 48,419	\$ 133,555	36%
001	General Fund	4663	CSD - Exp TL Rd	001-4663.1040	F/T SS & Med	\$ 505	\$ 1,199	42%
001	General Fund	4663	CSD - Exp TL Rd	001-4663.1041	P/T SS & Med	\$ 3,704	\$ 10,215	36%
001	General Fund	4663	CSD - Exp TL Rd	001-4663.1050	Pers	\$ 542	\$ 1,112	49%
001	General Fund	4663	CSD - Exp TL Rd	001-4663.1060	Health Insurnce	\$ 2,679	\$ 5,925	45%
001	General Fund	4663	CSD - Exp TL Rd	001-4663.1062	P/T Medical Ins	\$ 1	\$ -	0%
001	General Fund	4663	CSD - Exp TL Rd	001-4663.1070	F/T Work Comp	\$ 119	\$ 280	43%
001	General Fund	4663	CSD - Exp TL Rd	001-4663.1071	P/T Work Comp	\$ 954	\$ 4,260	22%
001	General Fund	4663	CSD - Exp TL Rd	001-4663.1080	LTD Insurance	\$ 14	\$ 33	42%
001	General Fund	4663	CSD - Exp TL Rd	001-4663.2020	Special Supplys	\$ 5,314	\$ 20,000	27%
001	General Fund	4663	CSD - Exp TL Rd	001-4663.2600	Unemploymnt Ins	\$ 2,384	\$ -	0%
001	General Fund	4663	CSD - Exp TL Rd	001-4663.8020	Prior Yr PO's	\$ 3,239	\$ 5,000	65%
001	General Fund	4663	Total			\$ 74,564	\$ 197,245	38%

EXPENDITURE DETAIL BY FUND - DECEMBER 2020

Fund	Fund Name	Dept	Dept Name	Account Number	Description	FYTD Actual	2020-21 Budget	Pct % of Budget
001	General Fund							
001	General Fund	4664	KCUSD Summ Wash	001-4664.1010	Salaries - F/T	\$ 1,641	\$ 3,531	46%
001	General Fund	4664	KCUSD Summ Wash	001-4664.1020	Salaries - P/T	\$ -	\$ 9,353	0%
001	General Fund	4664	KCUSD Summ Wash	001-4664.1040	F/T SS & Med	\$ 124	\$ 270	46%
001	General Fund	4664	KCUSD Summ Wash	001-4664.1041	P/T SS & Med	\$ -	\$ 716	0%
001	General Fund	4664	KCUSD Summ Wash	001-4664.1050	Pers	\$ 133	\$ 250	53%
001	General Fund	4664	KCUSD Summ Wash	001-4664.1060	Health Insurnce	\$ 578	\$ 1,188	49%
001	General Fund	4664	KCUSD Summ Wash	001-4664.1070	F/T Work Comp	\$ 36	\$ 76	47%
001	General Fund	4664	KCUSD Summ Wash	001-4664.1071	P/T Work Comp	\$ -	\$ 298	0%
001	General Fund	4664	KCUSD Summ Wash	001-4664.1080	LTD Insurance	\$ 4	\$ 7	57%
001	General Fund	4664	KCUSD Summ Wash	001-4664.2020	Special Supplys	\$ -	\$ 3,800	0%
001	General Fund	4664	Total			\$ 2,516	\$ 19,489	13%
001	General Fund	4665	PW - Parks	001-4665.1010	Salaries - F/T	\$ 87,123	\$ 183,171	48%
001	General Fund	4665	PW - Parks	001-4665.1020	Salaries - P/T	\$ 35,499	\$ 108,004	33%
001	General Fund	4665	PW - Parks	001-4665.1030	Salaries - O/T	\$ 271	\$ 2,000	14%
001	General Fund	4665	PW - Parks	001-4665.1040	F/T SS & Med	\$ 6,501	\$ 14,230	46%
001	General Fund	4665	PW - Parks	001-4665.1041	P/T SS & Med	\$ 2,816	\$ 8,262	34%
001	General Fund	4665	PW - Parks	001-4665.1050	Pers	\$ 20,665	\$ 39,279	53%
001	General Fund	4665	PW - Parks	001-4665.1060	Health Insurnce	\$ 40,422	\$ 80,413	50%
001	General Fund	4665	PW - Parks	001-4665.1062	P/T Medical Ins	\$ 17	\$ -	0%
001	General Fund	4665	PW - Parks	001-4665.1070	F/T Work Comp	\$ 12,411	\$ 25,612	48%
001	General Fund	4665	PW - Parks	001-4665.1071	P/T Work Comp	\$ 5,271	\$ 14,925	35%
001	General Fund	4665	PW - Parks	001-4665.1080	LTD Insurance	\$ 192	\$ 386	50%
001	General Fund	4665	PW - Parks	001-4665.1091	Uniform Expense	\$ 2,617	\$ 7,500	35%
001	General Fund	4665	PW - Parks	001-4665.1095	Special Comp	\$ 420	\$ 840	50%
001	General Fund	4665	PW - Parks	001-4665.2010	Office Supplies	\$ 415	\$ 400	104%
001	General Fund	4665	PW - Parks	001-4665.2020	Special Supplys	\$ 8,938	\$ 16,500	54%
001	General Fund	4665	PW - Parks	001-4665.2030	Landscape Mater	\$ 3,008	\$ 8,100	37%
001	General Fund	4665	PW - Parks	001-4665.2040	Small Tools	\$ 2,953	\$ 6,000	49%
001	General Fund	4665	PW - Parks	001-4665.2050	Graffiti Suply	\$ 2,912	\$ 5,000	58%
001	General Fund	4665	PW - Parks	001-4665.2330	Chemical Progrm	\$ -	\$ 7,500	0%
001	General Fund	4665	PW - Parks	001-4665.2335	Fertilizing Pgm	\$ -	\$ 3,000	0%
001	General Fund	4665	PW - Parks	001-4665.2545	Utilities	\$ 36,092	\$ 28,617	126%
001	General Fund	4665	PW - Parks	001-4665.2550	Telephone	\$ 352	\$ 1,600	22%
001	General Fund	4665	PW - Parks	001-4665.2570	Electrical	\$ 20,916	\$ 40,000	52%
001	General Fund	4665	PW - Parks	001-4665.2594	RMA APD Premium	\$ 924	\$ 987	94%
001	General Fund	4665	PW - Parks	001-4665.2635	Tree Trimming	\$ 435	\$ 12,000	4%
001	General Fund	4665	PW - Parks	001-4665.2680	Taxes	\$ 3,215	\$ 4,250	76%
001	General Fund	4665	PW - Parks	001-4665.2690	Equipment Rentl	\$ 1,445	\$ 5,000	29%
001	General Fund	4665	PW - Parks	001-4665.3000	Professional	\$ 1,606	\$ 2,500	64%
001	General Fund	4665	PW - Parks	001-4665.3007	Prof Dev	\$ (88)	\$ 2,000	-4%
001	General Fund	4665	PW - Parks	001-4665.3045	Certifications	\$ 165	\$ 750	22%
001	General Fund	4665	PW - Parks	001-4665.4010	Mtce Contracts	\$ 57	\$ 100	57%
001	General Fund	4665	PW - Parks	001-4665.4016	Internet Access	\$ 138	\$ 250	55%
001	General Fund	4665	PW - Parks	001-4665.4020	Equip Repairs	\$ 4,738	\$ 11,000	43%
001	General Fund	4665	PW - Parks	001-4665.4021	Sports Park Mtc	\$ 4,197	\$ 11,500	36%
001	General Fund	4665	PW - Parks	001-4665.4022	Software Licens	\$ -	\$ 38	0%
001	General Fund	4665	PW - Parks	001-4665.4025	Sprinkler Mtce	\$ 2,198	\$ 9,500	23%
001	General Fund	4665	PW - Parks	001-4665.4026	Splash Park Mtc	\$ 3,250	\$ 18,000	18%
001	General Fund	4665	PW - Parks	001-4665.4027	Server Contract	\$ 483	\$ 1,000	48%
001	General Fund	4665	PW - Parks	001-4665.4030	Bldg Repairs	\$ 1,607	\$ 9,500	17%
001	General Fund	4665	PW - Parks	001-4665.4031	Copier Lease	\$ 198	\$ 250	79%
001	General Fund	4665	PW - Parks	001-4665.4101	Property Damage	\$ 787	\$ -	0%
001	General Fund	4665	PW - Parks	001-4665.5010	Aerator Ride On	\$ -	\$ 10,500	0%

EXPENDITURE DETAIL BY FUND - DECEMBER 2020

Fund	Fund Name	Dept	Dept Name	Account Number	Description	FYTD Actual	2020-21 Budget	Pct % of Budget
001	General Fund	4665	PW - Parks	001-4665.6140	Vehicles	\$ -	\$ 37,900	0%
001	General Fund	4665	PW - Parks	001-4665.6807	Safety Equipmnt	\$ 577	\$ 1,000	58%
001	General Fund	4665	PW - Parks	001-4665.6824	Deck Mower	\$ -	\$ 5,000	0%
001	General Fund	4665	PW - Parks	001-4665.7010	Equipment Shop	\$ 23,238	\$ 46,473	50%
001	General Fund	4665	PW - Parks	001-4665.7041	Prin Pmt Budget	\$ 2,628	\$ 5,311	49%
001	General Fund	4665	PW - Parks	001-4665.7042	Interest Pmt	\$ 240	\$ 425	56%
001	General Fund	4665	Total			\$ 341,849	\$ 796,573	43%
001	General Fund	4667	CSD - Seasn Prk	001-4667.1020	Salaries - P/T	\$ 5,944	\$ 10,552	56%
001	General Fund	4667	CSD - Seasn Prk	001-4667.1041	P/T SS & Med	\$ 454	\$ 807	56%
001	General Fund	4667	CSD - Seasn Prk	001-4667.1062	P/T Medical Ins	\$ 12	\$ -	0%
001	General Fund	4667	CSD - Seasn Prk	001-4667.1071	P/T Work Comp	\$ 108	\$ 337	32%
001	General Fund	4667	CSD - Seasn Prk	001-4667.2020	Special Supplys	\$ 46	\$ 150	31%
001	General Fund	4667	Total			\$ 6,564	\$ 11,846	55%
001	General Fund	4670	Gov't Buildings	001-4670.1020	Salaries - P/T	\$ 16,769	\$ 29,120	58%
001	General Fund	4670	Gov't Buildings	001-4670.1030	Salaries - O/T	\$ 6	\$ -	0%
001	General Fund	4670	Gov't Buildings	001-4670.1041	P/T SS & Med	\$ 1,245	\$ 2,228	56%
001	General Fund	4670	Gov't Buildings	001-4670.1062	P/T Medical Ins	\$ 1,470	\$ -	0%
001	General Fund	4670	Gov't Buildings	001-4670.1071	P/T Work Comp	\$ 1,914	\$ 4,024	48%
001	General Fund	4670	Gov't Buildings	001-4670.1091	Uniform Expense	\$ -	\$ 1,000	0%
001	General Fund	4670	Gov't Buildings	001-4670.2020	Special Supplys	\$ 623	\$ 9,500	7%
001	General Fund	4670	Gov't Buildings	001-4670.2040	Small Tools	\$ -	\$ 250	0%
001	General Fund	4670	Gov't Buildings	001-4670.2350	Fire Toiletries	\$ -	\$ 1,000	0%
001	General Fund	4670	Gov't Buildings	001-4670.2352	Police Toiletry	\$ 903	\$ 4,500	20%
001	General Fund	4670	Gov't Buildings	001-4670.2354	CHall Toiletry	\$ 2,050	\$ 4,500	46%
001	General Fund	4670	Gov't Buildings	001-4670.2545	Utilities	\$ 673	\$ 1,305	52%
001	General Fund	4670	Gov't Buildings	001-4670.2560	Natural Gas	\$ 116	\$ 300	39%
001	General Fund	4670	Gov't Buildings	001-4670.2570	Electrical	\$ 1,611	\$ 3,500	46%
001	General Fund	4670	Gov't Buildings	001-4670.2600	Unemploymnt Ins	\$ 1,076	\$ -	0%
001	General Fund	4670	Gov't Buildings	001-4670.4024	Carpet Cleaning	\$ -	\$ 2,100	0%
001	General Fund	4670	Gov't Buildings	001-4670.4030	Bldg Repairs	\$ 5,489	\$ 26,850	20%
001	General Fund	4670	Gov't Buildings	001-4670.4205	Fire Bldg Rep	\$ 3,758	\$ 3,500	107%
001	General Fund	4670	Gov't Buildings	001-4670.4210	Police Bldg Rep	\$ 17,245	\$ 28,600	60%
001	General Fund	4670	Gov't Buildings	001-4670.4215	CC Bldg Repair	\$ 1,816	\$ 2,000	91%
001	General Fund	4670	Gov't Buildings	001-4670.5267	PD Floor Replce	\$ 591	\$ 4,000	15%
001	General Fund	4670	Gov't Buildings	001-4670.5645	Govt Bldg Proj	\$ -	\$ 50,000	0%
001	General Fund	4670	Gov't Buildings	001-4670.6800	ADA Improvemnts	\$ -	\$ 3,000	0%
001	General Fund	4670	Gov't Buildings	001-4670.6807	Safety Equipmnt	\$ -	\$ 750	0%
001	General Fund	4670	Gov't Buildings	001-4670.7010	Equipment Shop	\$ 60	\$ 117	51%
001	General Fund	4670	Gov't Buildings	001-4670.8020	Prior Yr PO's	\$ 16,000	\$ 17,600	91%
001	General Fund	4670	Total			\$ 73,415	\$ 199,744	37%
001	General Fund	4685	Senior Programs	001-4685.1010	Salaries - F/T	\$ 16,110	\$ 34,156	47%
001	General Fund	4685	Senior Programs	001-4685.1040	F/T SS & Med	\$ 1,327	\$ 2,827	47%
001	General Fund	4685	Senior Programs	001-4685.1050	Pers	\$ 1,795	\$ 3,415	53%
001	General Fund	4685	Senior Programs	001-4685.1060	Health Insurnce	\$ 2,279	\$ 4,595	50%
001	General Fund	4685	Senior Programs	001-4685.1070	F/T Work Comp	\$ 538	\$ 1,143	47%
001	General Fund	4685	Senior Programs	001-4685.1080	LTD Insurance	\$ 34	\$ 78	44%
001	General Fund	4685	Senior Programs	001-4685.1095	Special Comp	\$ 98	\$ 195	50%
001	General Fund	4685	Senior Programs	001-4685.2020	Special Supplys	\$ 2,241	\$ 4,980	45%
001	General Fund	4685	Senior Programs	001-4685.2023	Bingo Items	\$ -	\$ 400	0%
001	General Fund	4685	Senior Programs	001-4685.2047	Senior Trips	\$ -	\$ 14,196	0%
001	General Fund	4685	Senior Programs	001-4685.2063	Sr Food Service	\$ -	\$ 2,000	0%
001	General Fund	4685	Senior Programs	001-4685.2095	Taxi Scrip	\$ 7,800	\$ 12,000	65%

EXPENDITURE DETAIL BY FUND - DECEMBER 2020

Fund	Fund Name	Dept	Dept Name	Account Number	Description	FYTD Actual	2020-21 Budget	Pct % of Budget
001	General Fund	4685	Senior Programs	001-4685 .2520	Travel Allownce	\$ -	\$ 300	0%
001	General Fund	4685	Senior Programs	001-4685 .2530	Memberships	\$ -	\$ 165	0%
001	General Fund	4685	Senior Programs	001-4685 .2550	Telephone	\$ 330	\$ 600	55%
001	General Fund	4685	Senior Programs	001-4685 .2580	Advertising	\$ -	\$ 100	0%
001	General Fund	4685	Senior Programs	001-4685 .3007	Prof Dev	\$ 643	\$ 1,500	43%
001	General Fund	4685	Senior Programs	001-4685 .4022	Software Licens	\$ 220	\$ 220	100%
001	General Fund	4685	Total			\$ 33,415	\$ 82,870	40%
001 Total						\$ 5,788,002	\$ 12,049,506	48%
003	PS Sales Tax	4307	Police - PSST	003-4307 .1010	Salaries - F/T	\$ 155,988	\$ 327,766	48%
003	PS Sales Tax	4307	Police - PSST	003-4307 .1020	Salaries - P/T	\$ 55,518	\$ 100,000	56%
003	PS Sales Tax	4307	Police - PSST	003-4307 .1030	Salaries - O/T	\$ 22,781	\$ 60,000	38%
003	PS Sales Tax	4307	Police - PSST	003-4307 .1040	F/T SS & Med	\$ 13,791	\$ 30,568	45%
003	PS Sales Tax	4307	Police - PSST	003-4307 .1041	P/T SS & Med	\$ 4,412	\$ 7,650	58%
003	PS Sales Tax	4307	Police - PSST	003-4307 .1050	Pers	\$ 55,832	\$ 99,317	56%
003	PS Sales Tax	4307	Police - PSST	003-4307 .1060	Health Insurnce	\$ 45,098	\$ 100,566	45%
003	PS Sales Tax	4307	Police - PSST	003-4307 .1062	P/T Medical Ins	\$ 1,090	\$ -	0%
003	PS Sales Tax	4307	Police - PSST	003-4307 .1070	F/T Work Comp	\$ 9,268	\$ 19,796	47%
003	PS Sales Tax	4307	Police - PSST	003-4307 .1071	P/T Work Comp	\$ 3,908	\$ 7,105	55%
003	PS Sales Tax	4307	Police - PSST	003-4307 .1080	LTD Insurance	\$ 314	\$ 713	44%
003	PS Sales Tax	4307	Police - PSST	003-4307 .1090	Uniform Allownc	\$ 5,218	\$ 4,914	106%
003	PS Sales Tax	4307	Police - PSST	003-4307 .1095	Special Comp	\$ 4,556	\$ 6,451	71%
003	PS Sales Tax	4307	Police - PSST	003-4307 .2020	Special Supplys	\$ 4,586	\$ 5,000	92%
003	PS Sales Tax	4307	Police - PSST	003-4307 .2083	Vehicle Equipmt	\$ 630	\$ 10,000	6%
003	PS Sales Tax	4307	Police - PSST	003-4307 .2185	Police Projects	\$ 2,806	\$ 6,000	47%
003	PS Sales Tax	4307	Police - PSST	003-4307 .2193	K9 MOU	\$ 2,100	\$ 9,500	22%
003	PS Sales Tax	4307	Police - PSST	003-4307 .2593	EAP-Erma-Crime	\$ 2,459	\$ 2,948	83%
003	PS Sales Tax	4307	Police - PSST	003-4307 .2600	Unemployment Ins	\$ 7	\$ -	0%
003	PS Sales Tax	4307	Police - PSST	003-4307 .3000	Professional	\$ 7,421	\$ 15,000	49%
003	PS Sales Tax	4307	Police - PSST	003-4307 .3012	Payroll Fees	\$ -	\$ 8,000	0%
003	PS Sales Tax	4307	Police - PSST	003-4307 .6021	Computers	\$ 2,688	\$ -	0%
003	PS Sales Tax	4307	Police - PSST	003-4307 .6140	Vehicles	\$ 120,759	\$ 150,000	81%
003	PS Sales Tax	4307	Police - PSST	003-4307 .6170	PSST Capitl Trn	\$ 24,000	\$ 48,000	50%
003	PS Sales Tax	4307	Police - PSST	003-4307 .6807	Safety Equipmnt	\$ 9,296	\$ 10,000	93%
003	PS Sales Tax	4307	Police - PSST	003-4307 .7010	Equipment Shop	\$ 4,200	\$ 8,404	50%
003	PS Sales Tax	4307	Police - PSST	003-4307 .8020	Prior Yr PO's	\$ -	\$ 32,514	0%
003	PS Sales Tax	4307	Total			\$ 558,726	\$ 1,070,212	52%
003	PS Sales Tax	4308	Fire - PSST	003-4308 .1010	Salaries - F/T	\$ 47,761	\$ 96,356	50%
003	PS Sales Tax	4308	Fire - PSST	003-4308 .1020	Salaries - P/T	\$ -	\$ 10,000	0%
003	PS Sales Tax	4308	Fire - PSST	003-4308 .1040	F/T SS & Med	\$ 3,675	\$ 7,452	49%
003	PS Sales Tax	4308	Fire - PSST	003-4308 .1041	P/T SS & Med	\$ -	\$ 765	0%
003	PS Sales Tax	4308	Fire - PSST	003-4308 .1050	Pers	\$ 6,907	\$ 14,668	47%
003	PS Sales Tax	4308	Fire - PSST	003-4308 .1060	Health Insurnce	\$ 12,270	\$ 25,058	49%
003	PS Sales Tax	4308	Fire - PSST	003-4308 .1062	P/T Medical Ins	\$ 4	\$ -	0%
003	PS Sales Tax	4308	Fire - PSST	003-4308 .1070	F/T Work Comp	\$ 5,018	\$ 10,084	50%
003	PS Sales Tax	4308	Fire - PSST	003-4308 .1071	P/T Work Comp	\$ -	\$ 1,035	0%
003	PS Sales Tax	4308	Fire - PSST	003-4308 .1080	LTD Insurance	\$ 97	\$ 205	47%
003	PS Sales Tax	4308	Fire - PSST	003-4308 .1090	Uniform Allownc	\$ 1,260	\$ 1,050	120%
003	PS Sales Tax	4308	Fire - PSST	003-4308 .1091	Uniform Expense	\$ 1,157	\$ 8,000	14%
003	PS Sales Tax	4308	Fire - PSST	003-4308 .2010	Office Supplies	\$ -	\$ 500	0%
003	PS Sales Tax	4308	Fire - PSST	003-4308 .2020	Special Supplys	\$ 163	\$ 3,500	5%
003	PS Sales Tax	4308	Fire - PSST	003-4308 .2250	Personal Safety	\$ -	\$ 20,000	0%
003	PS Sales Tax	4308	Fire - PSST	003-4308 .2270	Fire Prevention	\$ 3,521	\$ 7,000	50%

EXPENDITURE DETAIL BY FUND - DECEMBER 2020

Fund	Fund Name	Dept	Dept Name	Account Number	Description	FYTD Actual	2020-21 Budget	Pct % of Budget
003	PS Sales Tax	4308	Fire - PSST	003-4308 .2530	Memberships	\$ -	\$ 350	0%
003	PS Sales Tax	4308	Fire - PSST	003-4308 .2550	Telephone	\$ 1,363	\$ 2,600	52%
003	PS Sales Tax	4308	Fire - PSST	003-4308 .2593	EAP-Erma-Crime	\$ 466	\$ 559	83%
003	PS Sales Tax	4308	Fire - PSST	003-4308 .3000	Professional	\$ 4,545	\$ 6,000	76%
003	PS Sales Tax	4308	Fire - PSST	003-4308 .3007	Prof Dev	\$ 2,150	\$ 1,000	215%
003	PS Sales Tax	4308	Fire - PSST	003-4308 .3009	Online Training	\$ 4,280	\$ 4,000	107%
003	PS Sales Tax	4308	Fire - PSST	003-4308 .3060	Training	\$ -	\$ 6,000	0%
003	PS Sales Tax	4308	Fire - PSST	003-4308 .3140	Legal Services	\$ -	\$ 500	0%
003	PS Sales Tax	4308	Fire - PSST	003-4308 .4020	Equip Repairs	\$ 10,471	\$ -	0%
003	PS Sales Tax	4308	Fire - PSST	003-4308 .4022	Software Licens	\$ 798	\$ 6,500	12%
003	PS Sales Tax	4308	Fire - PSST	003-4308 .4027	Server Contract	\$ -	\$ 600	0%
003	PS Sales Tax	4308	Fire - PSST	003-4308 .4035	Equip Testing	\$ 200	\$ 8,000	3%
003	PS Sales Tax	4308	Fire - PSST	003-4308 .5209	Mechanic Tools	\$ -	\$ 2,000	0%
003	PS Sales Tax	4308	Fire - PSST	003-4308 .5260	Vehicle Locator	\$ -	\$ 6,000	0%
003	PS Sales Tax	4308	Fire - PSST	003-4308 .5305	LED Fire Light	\$ 7,373	\$ 7,000	105%
003	PS Sales Tax	4308	Fire - PSST	003-4308 .5430	Ice Machine	\$ -	\$ 3,500	0%
003	PS Sales Tax	4308	Fire - PSST	003-4308 .5500	Generator	\$ -	\$ 100,000	0%
003	PS Sales Tax	4308	Fire - PSST	003-4308 .5877	Fire Secrty Sys	\$ -	\$ 4,000	0%
003	PS Sales Tax	4308	Fire - PSST	003-4308 .6021	Computers	\$ 13	\$ 1,200	1%
003	PS Sales Tax	4308	Fire - PSST	003-4308 .6314	Furniture	\$ 6,532	\$ 7,500	87%
003	PS Sales Tax	4308	Fire - PSST	003-4308 .7010	Equipment Shop	\$ 7,920	\$ 15,841	50%
003	PS Sales Tax	4308	Fire - PSST	003-4308 .7240	Prin Pmt Budget	\$ 33,731	\$ 50,924	66%
003	PS Sales Tax	4308	Fire - PSST	003-4308 .7241	Interest Pmt	\$ 507	\$ 407	125%
003	PS Sales Tax	4308	Total			\$ 162,182	\$ 440,154	37%
003 Total						\$ 720,908	\$ 1,510,366	48%
004	PSST Police	4309	Police PSST Cap	004-4309 .7240	Prin Pmt Budget	\$ 31,136	\$ 47,007	66%
004	PSST Police	4309	Police PSST Cap	004-4309 .7241	Interest Pmt	\$ 479	\$ 407	118%
004	PSST Police	4309	Total			\$ 31,615	\$ 47,414	67%
004 Total						\$ 31,615	\$ 47,414	67%
005	Gas Tax	4430	PW - Gas Tax	005-4430 .1010	Salaries - F/T	\$ 200,213	\$ 430,187	47%
005	Gas Tax	4430	PW - Gas Tax	005-4430 .1030	Salaries - O/T	\$ 3,754	\$ 7,000	54%
005	Gas Tax	4430	PW - Gas Tax	005-4430 .1040	F/T SS & Med	\$ 15,535	\$ 33,581	46%
005	Gas Tax	4430	PW - Gas Tax	005-4430 .1050	Pers	\$ 24,182	\$ 47,634	51%
005	Gas Tax	4430	PW - Gas Tax	005-4430 .1060	Health Insurnce	\$ 73,903	\$ 168,362	44%
005	Gas Tax	4430	PW - Gas Tax	005-4430 .1062	P/T Medical Ins	\$ 35	\$ -	0%
005	Gas Tax	4430	PW - Gas Tax	005-4430 .1070	F/T Work Comp	\$ 25,488	\$ 54,318	47%
005	Gas Tax	4430	PW - Gas Tax	005-4430 .1080	LTD Insurance	\$ 412	\$ 907	45%
005	Gas Tax	4430	PW - Gas Tax	005-4430 .1091	Uniform Expense	\$ 3,315	\$ 6,800	49%
005	Gas Tax	4430	PW - Gas Tax	005-4430 .1095	Special Comp	\$ 920	\$ 1,778	52%
005	Gas Tax	4430	PW - Gas Tax	005-4430 .3000	Professional	\$ -	\$ 500	0%
005	Gas Tax	4430	PW - Gas Tax	005-4430 .3140	Legal Services	\$ -	\$ 500	0%
005	Gas Tax	4430	Total			\$ 347,757	\$ 751,567	46%
005 Total						\$ 347,757	\$ 751,567	46%
007	Federal Streets	4450	Federal Streets	007-4450 .5057	HSIP Safety Sgn	\$ 349	\$ 123,229	0%
007	Federal Streets	4450	Federal Streets	007-4450 .5717	East Ave Sidwlk	\$ 129,860	\$ 381,337	34%
007	Federal Streets	4450	Federal Streets	007-4450 .5814	Manning Rehab	\$ 291,546	\$ 1,550,813	19%
007	Federal Streets	4450	Federal Streets	007-4450 .6070	Manning Ph 3	\$ 19,681	\$ 72,100	27%
007	Federal Streets	4450	Federal Streets	007-4450 .6222	Manning Sidwlk	\$ 6,728	\$ 384,051	2%
007	Federal Streets	4450	Federal Streets	007-4450 .6253	Reed Ave Sidwlk	\$ -	\$ 144,235	0%

EXPENDITURE DETAIL BY FUND - DECEMBER 2020

Fund	Fund Name	Dept	Dept Name	Account Number	Description	FYTD Actual	2020-21 Budget	Pct % of Budget
007	Federal Streets	4450	Federal Streets	007-4450.6456	Sweeper CMAQ	\$ -	\$ 348,000	0%
007	Federal Streets	4450	Federal Streets	007-4450.8020	Prior Yr PO's	\$ 4,010	\$ 12,124	33%
007	Federal Streets	4450	Total			\$ 452,174	\$ 3,015,889	15%
007 Total						\$ 452,174	\$ 3,015,889	15%
010	LTF - Article 3	4540	PW - LTF Art 3	010-4540.2020	Special Supplys	\$ 718	\$ 1,500	48%
010	LTF - Article 3	4540	PW - LTF Art 3	010-4540.2200	Sidewalk & Curb	\$ 1,038	\$ 10,000	10%
010	LTF - Article 3	4540	PW - LTF Art 3	010-4540.2243	Signage	\$ -	\$ 11,500	0%
010	LTF - Article 3	4540	PW - LTF Art 3	010-4540.3000	Professional	\$ -	\$ 500	0%
010	LTF - Article 3	4540	PW - LTF Art 3	010-4540.4038	Crosswalk Lite	\$ 1,068	\$ 10,000	11%
010	LTF - Article 3	4540	Total			\$ 2,824	\$ 33,500	8%
010 Total						\$ 2,824	\$ 33,500	8%
011	LTF - Article 8	4440	PW - LTF Art 8	011-4440.1020	Salaries - P/T	\$ -	\$ 18,850	0%
011	LTF - Article 8	4440	PW - LTF Art 8	011-4440.1041	P/T SS & Med	\$ -	\$ 1,442	0%
011	LTF - Article 8	4440	PW - LTF Art 8	011-4440.1071	P/T Work Comp	\$ -	\$ 2,605	0%
011	LTF - Article 8	4440	PW - LTF Art 8	011-4440.2010	Office Supplies	\$ 186	\$ 1,500	12%
011	LTF - Article 8	4440	PW - LTF Art 8	011-4440.2020	Special Supplys	\$ 3,006	\$ 15,000	20%
011	LTF - Article 8	4440	PW - LTF Art 8	011-4440.2040	Small Tools	\$ 738	\$ 5,000	15%
011	LTF - Article 8	4440	PW - LTF Art 8	011-4440.2120	Traffic Signs	\$ 347	\$ 6,000	6%
011	LTF - Article 8	4440	PW - LTF Art 8	011-4440.2170	Road Materials	\$ 71,922	\$ 148,100	49%
011	LTF - Article 8	4440	PW - LTF Art 8	011-4440.2215	Street Striping	\$ 13,207	\$ 35,000	38%
011	LTF - Article 8	4440	PW - LTF Art 8	011-4440.2550	Telephone	\$ 1,539	\$ 3,500	44%
011	LTF - Article 8	4440	PW - LTF Art 8	011-4440.2570	Electrical	\$ 87,269	\$ 170,000	51%
011	LTF - Article 8	4440	PW - LTF Art 8	011-4440.2593	EAP-Erma-Crime	\$ 3,817	\$ 4,577	83%
011	LTF - Article 8	4440	PW - LTF Art 8	011-4440.2594	RMA APD Premium	\$ 7,447	\$ 7,953	94%
011	LTF - Article 8	4440	PW - LTF Art 8	011-4440.2635	Tree Trimming	\$ 329	\$ 6,000	5%
011	LTF - Article 8	4440	PW - LTF Art 8	011-4440.2690	Equipment Rentl	\$ -	\$ 6,000	0%
011	LTF - Article 8	4440	PW - LTF Art 8	011-4440.3000	Professional	\$ 2,569	\$ 3,000	86%
011	LTF - Article 8	4440	PW - LTF Art 8	011-4440.3007	Prof Dev	\$ 608	\$ 4,000	15%
011	LTF - Article 8	4440	PW - LTF Art 8	011-4440.3140	Legal Services	\$ -	\$ 1,000	0%
011	LTF - Article 8	4440	PW - LTF Art 8	011-4440.4016	Internet Access	\$ 480	\$ 854	56%
011	LTF - Article 8	4440	PW - LTF Art 8	011-4440.4020	Equip Repairs	\$ 1,613	\$ 12,000	13%
011	LTF - Article 8	4440	PW - LTF Art 8	011-4440.4022	Software Licens	\$ 400	\$ 1,270	31%
011	LTF - Article 8	4440	PW - LTF Art 8	011-4440.4027	Server Contract	\$ 1,448	\$ 2,803	52%
011	LTF - Article 8	4440	PW - LTF Art 8	011-4440.4031	Copier Lease	\$ 478	\$ 800	60%
011	LTF - Article 8	4440	PW - LTF Art 8	011-4440.4039	Streetlight Mtc	\$ 479	\$ 8,000	6%
011	LTF - Article 8	4440	PW - LTF Art 8	011-4440.4100	Traffic Signal	\$ 2,295	\$ 12,000	19%
011	LTF - Article 8	4440	PW - LTF Art 8	011-4440.5039	Air Compressor	\$ 3,327	\$ 3,000	111%
011	LTF - Article 8	4440	PW - LTF Art 8	011-4440.6140	Vehicles	\$ -	\$ 37,900	0%
011	LTF - Article 8	4440	PW - LTF Art 8	011-4440.6800	ADA Improvemnts	\$ -	\$ 2,500	0%
011	LTF - Article 8	4440	PW - LTF Art 8	011-4440.6807	Safety Equipmnt	\$ 249	\$ 1,000	25%
011	LTF - Article 8	4440	PW - LTF Art 8	011-4440.7010	Equipment Shop	\$ 36,294	\$ 72,582	50%
011	LTF - Article 8	4440	PW - LTF Art 8	011-4440.8020	Prior Yr PO's	\$ 27,570	\$ 69,720	40%
011	LTF - Article 8	4440	PW - LTF Art 8	011-4440.9200	Transfer Out	\$ 38,433	\$ 65,615	59%
011	LTF - Article 8	4440	Total			\$ 306,050	\$ 729,571	42%
011 Total						\$ 306,050	\$ 729,571	42%
014	FCTA - FF	4441	FCTA Flex Fund	014-4441.4022	Software Licens	\$ -	\$ 1,750	0%
014	FCTA - FF	4441	FCTA Flex Fund	014-4441.5043	Phase 2 Reed	\$ 1,120	\$ 1,120	100%
014	FCTA - FF	4441	FCTA Flex Fund	014-4441.5057	HSIP Safety Sgn	\$ 475	\$ 7,736	6%
014	FCTA - FF	4441	FCTA Flex Fund	014-4441.5089	Boat Launch	\$ -	\$ 4,000	0%

EXPENDITURE DETAIL BY FUND - DECEMBER 2020

Fund	Fund Name	Dept	Dept Name	Account Number	Description	FYTD Actual	2020-21 Budget	Pct % of Budget
014	FCTA - FF	4441	FCTA Flex Fund	014-4441 .5717	East Ave Sidwlk	\$ 20,115	\$ 49,406	41%
014	FCTA - FF	4441	FCTA Flex Fund	014-4441 .6222	Manning Sidewlk	\$ 1,969	\$ 24,638	8%
014	FCTA - FF	4441	FCTA Flex Fund	014-4441 .8020	Prior Yr PO's	\$ 71	\$ 447	16%
014	FCTA - FF	4441	Total			\$ 23,750	\$ 89,097	27%
014 Total						\$ 23,750	\$ 89,097	27%
016	FCTA - SM	4443	FCTA Str Mtce	016-4443 .5814	Manning Rehab	\$ 37,361	\$ 200,924	19%
016	FCTA - SM	4443	FCTA Str Mtce	016-4443 .6070	Manning Ph 3	\$ 2,709	\$ 9,400	29%
016	FCTA - SM	4443	FCTA Str Mtce	016-4443 .6200	I St 11th-Dinba	\$ -	\$ 150,000	0%
016	FCTA - SM	4443	FCTA Str Mtce	016-4443 .6804	Colctr St Slury	\$ -	\$ 100,000	0%
016	FCTA - SM	4443	Total			\$ 40,070	\$ 460,324	9%
016 Total						\$ 40,070	\$ 460,324	9%
017	FCTA - Ped/Tr	4444	FCTA Ped Trails	017-4444 .6222	Manning Sidewlk	\$ -	\$ 20,000	0%
017	FCTA - Ped/Tr	4444	FCTA Ped Trails	017-4444 .6253	Reed Ave Sidwlk	\$ 817	\$ 18,688	4%
017	FCTA - Ped/Tr	4444	Total			\$ 817	\$ 38,688	2%
017 Total						\$ 817	\$ 38,688	2%
021	LEAP Grant	4412	CDD - LEAP	021-4412 .3038	Grant Consultnt	\$ -	\$ 142,500	0%
021	LEAP Grant	4412	CDD - LEAP	021-4412 .3039	Grant Staff Tme	\$ -	\$ 7,500	0%
021	LEAP Grant	4412	Total			\$ -	\$ 150,000	0%
021 Total						\$ -	\$ 150,000	0%
022	SB2 Planning	4413	CDD - SB2 Plan	022-4413 .3038	Grant Consultnt	\$ -	\$ 152,000	0%
022	SB2 Planning	4413	CDD - SB2 Plan	022-4413 .3039	Grant Staff Tme	\$ -	\$ 8,000	0%
022	SB2 Planning	4413	Total			\$ -	\$ 160,000	0%
022 Total						\$ -	\$ 160,000	0%
023	Road Repair Act	4435	Road Repair Act	023-4435 .6200	I St 11th-Dinba	\$ -	\$ 503,637	0%
023	Road Repair Act	4435	Road Repair Act	023-4435 .6230	I St Reed-11th	\$ -	\$ 436,000	0%
023	Road Repair Act	4435	Total			\$ -	\$ 939,637	0%
023 Total						\$ -	\$ 939,637	0%
024	CDBG	4460	CDBG Projects	024-4460 .6250	CDBG 18571	\$ 486,899	\$ 628,796	77%
024	CDBG	4460	Total			\$ 486,899	\$ 628,796	77%
024 Total						\$ 486,899	\$ 628,796	77%
027	Sr Nutrition	4695	Senior Nutritn	027-4695 .1010	Salaries - F/T	\$ 8,825	\$ 18,923	47%
027	Sr Nutrition	4695	Senior Nutritn	027-4695 .1040	F/T SS & Med	\$ 737	\$ 1,586	46%
027	Sr Nutrition	4695	Senior Nutritn	027-4695 .1050	Pers	\$ 715	\$ 1,342	53%
027	Sr Nutrition	4695	Senior Nutritn	027-4695 .1060	Health Insurnce	\$ 923	\$ 1,847	50%
027	Sr Nutrition	4695	Senior Nutritn	027-4695 .1070	F/T Work Comp	\$ 427	\$ 918	47%
027	Sr Nutrition	4695	Senior Nutritn	027-4695 .1080	LTD Insurance	\$ 19	\$ 44	43%
027	Sr Nutrition	4695	Senior Nutritn	027-4695 .2400	Equipment	\$ -	\$ 1,550	0%
027	Sr Nutrition	4695	Senior Nutritn	027-4695 .2415	Site Supply C1	\$ 197	\$ 2,800	7%
027	Sr Nutrition	4695	Senior Nutritn	027-4695 .2425	Office Suply C1	\$ -	\$ 100	0%
027	Sr Nutrition	4695	Senior Nutritn	027-4695 .2430	Office Suply C2	\$ -	\$ 10	0%
027	Sr Nutrition	4695	Senior Nutritn	027-4695 .2440	Postage	\$ -	\$ 35	0%

EXPENDITURE DETAIL BY FUND - DECEMBER 2020

Fund	Fund Name	Dept	Dept Name	Account Number	Description	FYTD Actual	2020-21 Budget	Pct % of Budget
027	Sr Nutrition	4695	Senior Nutritn	027-4695 .2445	Printing	\$ -	\$ 190	0%
027	Sr Nutrition	4695	Senior Nutritn	027-4695 .2900	Staff Travel	\$ -	\$ 70	0%
027	Sr Nutrition	4695	Senior Nutritn	027-4695 .2910	Training C1	\$ -	\$ 57	0%
027	Sr Nutrition	4695	Total			\$ 11,843	\$ 29,472	40%
027 Total						\$ 11,843	\$ 29,472	40%
029	PEG	4123	PEG	029-4123 .4010	Mtce Contracts	\$ 2,690	\$ 6,600	41%
029	PEG	4123	PEG	029-4123 .4022	Software Licens	\$ 6,926	\$ 8,981	77%
029	PEG	4123	PEG	029-4123 .4027	Server Contract	\$ 2,576	\$ -	0%
029	PEG	4123	PEG	029-4123 .6021	Computers	\$ 2,281	\$ 2,219	103%
029	PEG	4123	PEG	029-4123 .6560	CC Improvements	\$ 1,017	\$ 1,000	102%
029	PEG	4123	Total			\$ 15,490	\$ 18,800	82%
029 Total						\$ 15,490	\$ 18,800	82%
030	LLMD	4680	Landscape Mtce	030-4680 .1010	Salaries - F/T	\$ 7,124	\$ 13,086	54%
030	LLMD	4680	Landscape Mtce	030-4680 .1020	Salaries - P/T	\$ 34,243	\$ 109,650	31%
030	LLMD	4680	Landscape Mtce	030-4680 .1030	Salaries - O/T	\$ 2	\$ -	0%
030	LLMD	4680	Landscape Mtce	030-4680 .1040	F/T SS & Med	\$ 486	\$ 1,001	49%
030	LLMD	4680	Landscape Mtce	030-4680 .1041	P/T SS & Med	\$ 2,679	\$ 9,249	29%
030	LLMD	4680	Landscape Mtce	030-4680 .1050	Pers	\$ 1,710	\$ 3,312	52%
030	LLMD	4680	Landscape Mtce	030-4680 .1060	Health Insurnce	\$ 2,229	\$ 4,832	46%
030	LLMD	4680	Landscape Mtce	030-4680 .1062	P/T Medical Ins	\$ 1	\$ -	0%
030	LLMD	4680	Landscape Mtce	030-4680 .1070	F/T Work Comp	\$ 893	\$ 1,808	49%
030	LLMD	4680	Landscape Mtce	030-4680 .1071	P/T Work Comp	\$ 4,946	\$ 16,707	30%
030	LLMD	4680	Landscape Mtce	030-4680 .1080	LTD Insurance	\$ 14	\$ 27	52%
030	LLMD	4680	Landscape Mtce	030-4680 .1091	Uniform Expense	\$ 1,140	\$ 2,500	46%
030	LLMD	4680	Landscape Mtce	030-4680 .2010	Office Supplies	\$ 1	\$ 100	1%
030	LLMD	4680	Landscape Mtce	030-4680 .2020	Special Supplys	\$ 858	\$ 6,000	14%
030	LLMD	4680	Landscape Mtce	030-4680 .2210	Zone A - LLMD	\$ 50	\$ 800	6%
030	LLMD	4680	Landscape Mtce	030-4680 .2220	Zone B - LLMD	\$ -	\$ 50	0%
030	LLMD	4680	Landscape Mtce	030-4680 .2280	Zone D - LLMD	\$ 54	\$ 150	36%
030	LLMD	4680	Landscape Mtce	030-4680 .2285	Zone E - LLMD	\$ 69	\$ 350	20%
030	LLMD	4680	Landscape Mtce	030-4680 .2290	Zone F - LLMD	\$ 5	\$ 1,000	1%
030	LLMD	4680	Landscape Mtce	030-4680 .2295	Zone G - LLMD	\$ 900	\$ 5,500	16%
030	LLMD	4680	Landscape Mtce	030-4680 .2300	Zone H - LLMD	\$ -	\$ 100	0%
030	LLMD	4680	Landscape Mtce	030-4680 .2305	Zone I - LLMD	\$ 53	\$ 1,000	5%
030	LLMD	4680	Landscape Mtce	030-4680 .2306	Zone J - LLMD	\$ 1,940	\$ 8,000	24%
030	LLMD	4680	Landscape Mtce	030-4680 .2307	Zone K - LLMD	\$ -	\$ 150	0%
030	LLMD	4680	Landscape Mtce	030-4680 .2308	Zone L - LLMD	\$ -	\$ 3,000	0%
030	LLMD	4680	Landscape Mtce	030-4680 .2309	Zone M - LLMD	\$ -	\$ 150	0%
030	LLMD	4680	Landscape Mtce	030-4680 .2311	Zone N - LLMD	\$ -	\$ 150	0%
030	LLMD	4680	Landscape Mtce	030-4680 .2312	Zone O - LLMD	\$ -	\$ 150	0%
030	LLMD	4680	Landscape Mtce	030-4680 .2313	Zone P - LLMD	\$ 2,227	\$ 6,250	36%
030	LLMD	4680	Landscape Mtce	030-4680 .2315	Zone R - LLMD	\$ 4,528	\$ 5,000	91%
030	LLMD	4680	Landscape Mtce	030-4680 .2316	Zone S - LLMD	\$ -	\$ 1,000	0%
030	LLMD	4680	Landscape Mtce	030-4680 .2317	Zone T - LLMD	\$ -	\$ 150	0%
030	LLMD	4680	Landscape Mtce	030-4680 .2318	Zone U - LLMD	\$ -	\$ 150	0%
030	LLMD	4680	Landscape Mtce	030-4680 .2321	Zone Y - LLMD	\$ 25	\$ -	0%
030	LLMD	4680	Landscape Mtce	030-4680 .2550	Telephone	\$ 64	\$ 350	18%
030	LLMD	4680	Landscape Mtce	030-4680 .2580	Advertising	\$ 400	\$ 2,000	20%
030	LLMD	4680	Landscape Mtce	030-4680 .2593	EAP-Erma-Crime	\$ 88	\$ 106	83%
030	LLMD	4680	Landscape Mtce	030-4680 .3000	Professional	\$ -	\$ -	0%
030	LLMD	4680	Landscape Mtce	030-4680 .3140	Legal Services	\$ 768	\$ 700	110%

EXPENDITURE DETAIL BY FUND - DECEMBER 2020

Fund	Fund Name	Dept	Dept Name	Account Number	Description	FYTD Actual	2020-21 Budget	Pct % of Budget
030	LLMD	4680	Landscape Mtce	030-4680 .6807	Safety Equipmnt	\$ 161	\$ 500	32%
030	LLMD	4680	Total			\$ 67,658	\$ 205,028	33%
030 Total						\$ 67,658	\$ 205,028	33%
032	CFD	4683	Com Fac Distrct	032-4683 .3000	Professional	\$ 3,373	\$ 14,000	24%
032	CFD	4683	Com Fac Distrct	032-4683 .3001	Administration	\$ 7,550	\$ 15,101	50%
032	CFD	4683	Com Fac Distrct	032-4683 .3051	CFD Fire Svcs	\$ 56,630	\$ 113,260	50%
032	CFD	4683	Com Fac Distrct	032-4683 .3052	CFD Police Svc	\$ 279,374	\$ 558,750	50%
032	CFD	4683	Com Fac Distrct	032-4683 .3053	CFD Parks Svcs	\$ 33,978	\$ 67,956	50%
032	CFD	4683	Com Fac Distrct	032-4683 .3140	Legal Services	\$ 741	\$ 600	124%
032	CFD	4683	Total			\$ 381,646	\$ 769,667	50%
032 Total						\$ 381,646	\$ 769,667	50%
034	Streetscape	4470	Streetscape	034-4470 .2010	Office Supplies	\$ 175	\$ 200	88%
034	Streetscape	4470	Streetscape	034-4470 .2020	Special Supplys	\$ 751	\$ 1,000	75%
034	Streetscape	4470	Streetscape	034-4470 .2570	Electrical	\$ -	\$ 400	0%
034	Streetscape	4470	Streetscape	034-4470 .3100	Streetscape	\$ 5,324	\$ 14,500	37%
034	Streetscape	4470	Streetscape	034-4470 .4010	Mtce Contracts	\$ 58	\$ -	0%
034	Streetscape	4470	Streetscape	034-4470 .4020	Equip Repairs	\$ -	\$ 250	0%
034	Streetscape	4470	Streetscape	034-4470 .5420	General Imprvmt	\$ 826	\$ 20,000	4%
034	Streetscape	4470	Streetscape	034-4470 .6290	Tree Replacemnt	\$ -	\$ 1,000	0%
034	Streetscape	4470	Streetscape	034-4470 .6329	Street Benches	\$ -	\$ 800	0%
034	Streetscape	4470	Total			\$ 7,134	\$ 38,150	19%
034 Total						\$ 7,134	\$ 38,150	19%
038	Prop 68 Park	4668	CSD - Prop 68	038-4668 .5570	Cit Park Shade	\$ -	\$ 37,000	0%
038	Prop 68 Park	4668	Total			\$ -	\$ 37,000	0%
038 Total						\$ -	\$ 37,000	0%
041	Airport	4730	Airport	041-4730 .1010	Salaries - F/T	\$ 13,093	\$ 26,581	49%
041	Airport	4730	Airport	041-4730 .1020	Salaries - P/T	\$ 3,172	\$ 6,240	51%
041	Airport	4730	Airport	041-4730 .1040	F/T SS & Med	\$ 1,015	\$ 2,093	48%
041	Airport	4730	Airport	041-4730 .1041	P/T SS & Med	\$ 238	\$ 477	50%
041	Airport	4730	Airport	041-4730 .1050	Pers	\$ 3,015	\$ 5,854	52%
041	Airport	4730	Airport	041-4730 .1060	Health Insurnce	\$ 3,550	\$ 7,247	49%
041	Airport	4730	Airport	041-4730 .1062	P/T Medical Ins	\$ 168	\$ -	0%
041	Airport	4730	Airport	041-4730 .1068	CalPERS Trust	\$ 323	\$ 323	100%
041	Airport	4730	Airport	041-4730 .1070	F/T Work Comp	\$ 374	\$ 752	50%
041	Airport	4730	Airport	041-4730 .1071	P/T Work Comp	\$ 254	\$ 862	29%
041	Airport	4730	Airport	041-4730 .1080	LTD Insurance	\$ 26	\$ 57	46%
041	Airport	4730	Airport	041-4730 .1095	Special Comp	\$ 390	\$ 780	50%
041	Airport	4730	Airport	041-4730 .2010	Office Supplies	\$ 183	\$ 200	92%
041	Airport	4730	Airport	041-4730 .2020	Special Supplys	\$ 5	\$ 1,000	1%
041	Airport	4730	Airport	041-4730 .2133	Airport Fuel	\$ 22,103	\$ 35,000	63%
041	Airport	4730	Airport	041-4730 .2134	Airport Jet	\$ 24,475	\$ 14,000	175%
041	Airport	4730	Airport	041-4730 .2136	Airport Fuel Op	\$ 6,222	\$ 4,200	148%
041	Airport	4730	Airport	041-4730 .2138	Airport Sale Tx	\$ 6,009	\$ 10,000	60%
041	Airport	4730	Airport	041-4730 .2510	Insurance	\$ 5,752	\$ 5,978	96%
041	Airport	4730	Airport	041-4730 .2550	Telephone	\$ 580	\$ 925	63%
041	Airport	4730	Airport	041-4730 .2570	Electrical	\$ 4,518	\$ 12,000	38%
041	Airport	4730	Airport	041-4730 .2580	Advertising	\$ -	\$ 200	0%

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Fund	Fund Name	Dept	Dept Name	Account Number	Description	FYTD Actual	2020-21 Budget	Pct % of Budget
041	Airport	4730	Airport	041-4730 .2593	EAP-Erma-Crime	\$ 142	\$ 170	84%
041	Airport	4730	Airport	041-4730 .2595	RMA Property	\$ 2,824	\$ 2,917	97%
041	Airport	4730	Airport	041-4730 .2680	Taxes	\$ 944	\$ 600	157%
041	Airport	4730	Airport	041-4730 .3000	Professional	\$ 4,984	\$ 6,000	83%
041	Airport	4730	Airport	041-4730 .3007	Prof Dev	\$ 225	\$ 1,200	19%
041	Airport	4730	Airport	041-4730 .3140	Legal Services	\$ 59	\$ 500	12%
041	Airport	4730	Airport	041-4730 .4010	Mtce Contracts	\$ 127	\$ 6,000	2%
041	Airport	4730	Airport	041-4730 .4012	Credit Card Mac	\$ 349	\$ -	0%
041	Airport	4730	Airport	041-4730 .4020	Equip Repairs	\$ 19	\$ 2,100	1%
041	Airport	4730	Airport	041-4730 .4028	Site Mtce	\$ 1,786	\$ 13,000	14%
041	Airport	4730	Airport	041-4730 .6307	Design Aprn Cty	\$ -	\$ 9,625	0%
041	Airport	4730	Airport	041-4730 .6308	Design Aprn FAA	\$ -	\$ 157,500	0%
041	Airport	4730	Airport	041-4730 .6309	Design Aprn St	\$ -	\$ 7,875	0%
041	Airport	4730	Airport	041-4730 .7023	Prin Pmt Budget	\$ 12,563	\$ 15,707	80%
041	Airport	4730	Airport	041-4730 .7024	Interest Pmt	\$ 3,144	\$ -	0%
041	Airport	4730	Airport	041-4730 .8020	Prior Yr PO's	\$ -	\$ 2,500	0%
041	Airport	4730	Airport	041-4730 .9020	Depreciation	\$ 62,697	\$ -	0%
041	Airport	4730	Airport	041-4730 .9100	Prin Pmt Ledger	\$ (12,563)	\$ -	0%
041	Airport	4730	Total			\$ 172,765	\$ 360,463	48%
041 Total						\$ 172,765	\$ 360,463	48%
047	Groundtr Treat	4503	Grndwater Treat	047-4503 .3000	Professional	\$ 22,475	\$ 125,000	18%
047	Groundtr Treat	4503	Grndwater Treat	047-4503 .5038	SCADA Mstr Plan	\$ -	\$ 50,000	0%
047	Groundtr Treat	4503	Grndwater Treat	047-4503 .5814	Manning Rehab	\$ 384,184	\$ 559,956	69%
047	Groundtr Treat	4503	Grndwater Treat	047-4503 .6508	GAC Replacement	\$ 15,997	\$ 150,000	11%
047	Groundtr Treat	4503	Grndwater Treat	047-4503 .8020	Prior Yr PO's	\$ 360,305	\$ 751,395	48%
047	Groundtr Treat	4503	Total			\$ 782,961	\$ 1,636,351	48%
047 Total						\$ 782,961	\$ 1,636,351	48%
049	Water Capital	4501	Water Capital	049-4501 .6140	Vehicles	\$ 32,515	\$ 35,000	93%
049	Water Capital	4501	Water Capital	049-4501 .6266	Water Meter	\$ -	\$ 150,000	0%
049	Water Capital	4501	Water Capital	049-4501 .6412	Water Main	\$ -	\$ 10,000	0%
049	Water Capital	4501	Water Capital	049-4501 .8020	Prior Yr PO's	\$ 3,300	\$ 16,869	20%
049	Water Capital	4501	Total			\$ 35,815	\$ 211,869	17%
049 Total						\$ 35,815	\$ 211,869	17%
050	Water	4150	Finance-Water	050-4150 .1010	Salaries - F/T	\$ 50,170	\$ 93,743	54%
050	Water	4150	Finance-Water	050-4150 .1020	Salaries - P/T	\$ 4,239	\$ 11,000	39%
050	Water	4150	Finance-Water	050-4150 .1040	F/T SS & Med	\$ 3,662	\$ 7,296	50%
050	Water	4150	Finance-Water	050-4150 .1041	P/T SS & Med	\$ 342	\$ 840	41%
050	Water	4150	Finance-Water	050-4150 .1050	Pers	\$ 10,137	\$ 19,506	52%
050	Water	4150	Finance-Water	050-4150 .1060	Health Insurnce	\$ 9,862	\$ 30,775	32%
050	Water	4150	Finance-Water	050-4150 .1062	P/T Medical Ins	\$ 5	\$ -	0%
050	Water	4150	Finance-Water	050-4150 .1066	Retiree Medicre	\$ 6,026	\$ 11,100	54%
050	Water	4150	Finance-Water	050-4150 .1067	Retree NonMedcr	\$ 9,491	\$ 21,682	44%
050	Water	4150	Finance-Water	050-4150 .1068	CalPERS Trust	\$ 6,868	\$ 6,868	100%
050	Water	4150	Finance-Water	050-4150 .1070	F/T Work Comp	\$ 341	\$ 634	54%
050	Water	4150	Finance-Water	050-4150 .1071	P/T Work Comp	\$ 35	\$ 75	47%
050	Water	4150	Finance-Water	050-4150 .1080	LTD Insurance	\$ 103	\$ 223	46%
050	Water	4150	Finance-Water	050-4150 .1095	Special Comp	\$ 869	\$ 1,612	54%
050	Water	4150	Finance-Water	050-4150 .2010	Office Supplies	\$ 1,026	\$ 4,000	26%
050	Water	4150	Finance-Water	050-4150 .2011	Postage & Meter	\$ 5,599	\$ 14,000	40%

EXPENDITURE DETAIL BY FUND - DECEMBER 2020

Fund	Fund Name	Dept	Dept Name	Account Number	Description	FYTD Actual	2020-21 Budget	Pct % of Budget
050	Water	4150	Finance-Water	050-4150 .2021	Utility Billing	\$ 7,556	\$ 12,000	63%
050	Water	4150	Finance-Water	050-4150 .2530	Memberships	\$ 82	\$ 300	27%
050	Water	4150	Finance-Water	050-4150 .2550	Telephone	\$ 242	\$ 630	38%
050	Water	4150	Finance-Water	050-4150 .2560	Natural Gas	\$ 32	\$ 100	32%
050	Water	4150	Finance-Water	050-4150 .2570	Electrical	\$ 439	\$ 1,400	31%
050	Water	4150	Finance-Water	050-4150 .2590	RMA Liability	\$ 64,612	\$ 68,338	95%
050	Water	4150	Finance-Water	050-4150 .2593	EAP-Erma-Crime	\$ 719	\$ 862	83%
050	Water	4150	Finance-Water	050-4150 .2600	Unemploymnt Ins	\$ -	\$ 2,700	0%
050	Water	4150	Finance-Water	050-4150 .3000	Professional	\$ 9,479	\$ 12,300	77%
050	Water	4150	Finance-Water	050-4150 .3002	Online Customer	\$ 19,077	\$ 25,000	76%
050	Water	4150	Finance-Water	050-4150 .3007	Prof Dev	\$ 86	\$ 1,000	9%
050	Water	4150	Finance-Water	050-4150 .3012	Payroll Fees	\$ -	\$ 8,500	0%
050	Water	4150	Finance-Water	050-4150 .3013	Recruitment Svc	\$ -	\$ 1,549	0%
050	Water	4150	Finance-Water	050-4150 .3023	CPR Certifction	\$ -	\$ 250	0%
050	Water	4150	Finance-Water	050-4150 .3037	Datavault Storg	\$ 155	\$ 600	26%
050	Water	4150	Finance-Water	050-4150 .3049	Fire Protection	\$ 6,642	\$ 13,284	50%
050	Water	4150	Finance-Water	050-4150 .3120	Mgmt Services	\$ 60,582	\$ 121,165	50%
050	Water	4150	Finance-Water	050-4150 .3125	Police Call Svc	\$ 7,076	\$ 14,152	50%
050	Water	4150	Finance-Water	050-4150 .3140	Legal Services	\$ -	\$ 550	0%
050	Water	4150	Finance-Water	050-4150 .4010	Mtce Contracts	\$ 97	\$ 1,500	6%
050	Water	4150	Finance-Water	050-4150 .4012	Credit Card Mac	\$ 3,200	\$ 6,000	53%
050	Water	4150	Finance-Water	050-4150 .4016	Internet Access	\$ 117	\$ 150	78%
050	Water	4150	Finance-Water	050-4150 .4022	Software Licens	\$ -	\$ 1,000	0%
050	Water	4150	Finance-Water	050-4150 .4027	Server Contract	\$ 965	\$ 2,200	44%
050	Water	4150	Finance-Water	050-4150 .4031	Copier Lease	\$ 1,489	\$ 2,000	74%
050	Water	4150	Finance-Water	050-4150 .4037	MOM Software	\$ 2,128	\$ 7,191	30%
050	Water	4150	Finance-Water	050-4150 .6021	Computers	\$ 181	\$ 650	28%
050	Water	4150	Finance-Water	050-4150 .7015	HR ISF Transfer	\$ 34,962	\$ 69,930	50%
050	Water	4150	Finance-Water	050-4150 .7135	Prin Pmt Budget	\$ 450,000	\$ 450,000	100%
050	Water	4150	Finance-Water	050-4150 .7136	Interest Pmt	\$ 212,789	\$ 419,031	51%
050	Water	4150	Finance-Water	050-4150 .8020	Prior Yr PO's	\$ -	\$ 3,524	0%
050	Water	4150	Finance-Water	050-4150 .9010	MQ Clearing W/O	\$ (1)	\$ -	0%
050	Water	4150	Finance-Water	050-4150 .9020	Depreciation	\$ 2,186	\$ -	0%
050	Water	4150	Finance-Water	050-4150 .9060	Interest Expnse	\$ (4,500)	\$ -	0%
050	Water	4150	Finance-Water	050-4150 .9065	Amortization	\$ (18,996)	\$ -	0%
050	Water	4150	Finance-Water	050-4150 .9100	Prin Pmt Ledger	\$ (450,000)	\$ -	0%
050	Water	4150	Total			\$ 520,171	\$ 1,471,210	35%
050	Water	4402	Eng - Water	050-4402 .1010	Salaries - F/T	\$ 32,862	\$ 68,783	48%
050	Water	4402	Eng - Water	050-4402 .1020	Salaries - P/T	\$ 2,843	\$ 5,000	57%
050	Water	4402	Eng - Water	050-4402 .1040	F/T SS & Med	\$ 2,535	\$ 5,328	48%
050	Water	4402	Eng - Water	050-4402 .1041	P/T SS & Med	\$ 218	\$ 383	57%
050	Water	4402	Eng - Water	050-4402 .1050	Pers	\$ 4,091	\$ 7,708	53%
050	Water	4402	Eng - Water	050-4402 .1060	Health Insurnce	\$ 8,030	\$ 16,792	48%
050	Water	4402	Eng - Water	050-4402 .1062	P/T Medical Ins	\$ 3	\$ -	0%
050	Water	4402	Eng - Water	050-4402 .1070	F/T Work Comp	\$ 1,015	\$ 1,040	98%
050	Water	4402	Eng - Water	050-4402 .1071	P/T Work Comp	\$ 19	\$ 33	58%
050	Water	4402	Eng - Water	050-4402 .1080	LTD Insurance	\$ 67	\$ 146	46%
050	Water	4402	Eng - Water	050-4402 .1095	Special Comp	\$ 636	\$ 864	74%
050	Water	4402	Eng - Water	050-4402 .2600	Unemploymnt Ins	\$ 47	\$ -	0%
050	Water	4402	Total			\$ 52,366	\$ 106,077	49%
050	Water	4500	Water Mtce	050-4500 .1010	Salaries - F/T	\$ 226,203	\$ 514,146	44%
050	Water	4500	Water Mtce	050-4500 .1030	Salaries - O/T	\$ 7,580	\$ 12,000	63%
050	Water	4500	Water Mtce	050-4500 .1040	F/T SS & Med	\$ 17,730	\$ 40,753	44%

EXPENDITURE DETAIL BY FUND - DECEMBER 2020

Fund	Fund Name	Dept	Dept Name	Account Number	Description	FYTD Actual	2020-21 Budget	Pct % of Budget
050	Water	4500	Water Mtce	050-4500.1050	Pers	\$ 40,992	\$ 82,083	50%
050	Water	4500	Water Mtce	050-4500.1060	Health Insurnce	\$ 66,685	\$ 169,940	39%
050	Water	4500	Water Mtce	050-4500.1062	P/T Medical Ins	\$ 35	\$ 5,335	1%
050	Water	4500	Water Mtce	050-4500.1070	F/T Work Comp	\$ 28,434	\$ 64,560	44%
050	Water	4500	Water Mtce	050-4500.1080	LTD Insurance	\$ 469	\$ 1,094	43%
050	Water	4500	Water Mtce	050-4500.1091	Uniform Expense	\$ 3,172	\$ 6,500	49%
050	Water	4500	Water Mtce	050-4500.1095	Special Comp	\$ 1,189	\$ 2,378	50%
050	Water	4500	Water Mtce	050-4500.2010	Office Supplies	\$ 1,337	\$ 3,500	38%
050	Water	4500	Water Mtce	050-4500.2020	Special Supplys	\$ 7,718	\$ 30,000	26%
050	Water	4500	Water Mtce	050-4500.2025	Lab Supplies	\$ 3,731	\$ 6,000	62%
050	Water	4500	Water Mtce	050-4500.2040	Small Tools	\$ 2,162	\$ 6,000	36%
050	Water	4500	Water Mtce	050-4500.2042	Safety Equipmnt	\$ -	\$ 2,000	0%
050	Water	4500	Water Mtce	050-4500.2170	Road Materials	\$ 7,420	\$ 25,000	30%
050	Water	4500	Water Mtce	050-4500.2240	Water Meter/Box	\$ 38,053	\$ 150,000	25%
050	Water	4500	Water Mtce	050-4500.2265	Chlorine	\$ 16,437	\$ 35,000	47%
050	Water	4500	Water Mtce	050-4500.2530	Memberships	\$ 10,856	\$ 13,000	84%
050	Water	4500	Water Mtce	050-4500.2550	Telephone	\$ 2,673	\$ 6,500	41%
050	Water	4500	Water Mtce	050-4500.2560	Natural Gas	\$ 159	\$ 500	32%
050	Water	4500	Water Mtce	050-4500.2570	Electrical	\$ 348,571	\$ 425,000	82%
050	Water	4500	Water Mtce	050-4500.2593	EAP-Erma-Crime	\$ 4,701	\$ 5,636	83%
050	Water	4500	Water Mtce	050-4500.2594	RMA APD Premium	\$ 1,129	\$ 1,206	94%
050	Water	4500	Water Mtce	050-4500.2595	RMA Property	\$ 23,084	\$ 23,848	97%
050	Water	4500	Water Mtce	050-4500.2676	Permit Fees	\$ 8,992	\$ 30,000	30%
050	Water	4500	Water Mtce	050-4500.2680	Taxes	\$ 493	\$ 1,000	49%
050	Water	4500	Water Mtce	050-4500.3000	Professional	\$ 36,245	\$ 65,000	56%
050	Water	4500	Water Mtce	050-4500.3007	Prof Dev	\$ 278	\$ 4,500	6%
050	Water	4500	Water Mtce	050-4500.3014	Kings River GSA	\$ -	\$ 7,000	0%
050	Water	4500	Water Mtce	050-4500.3035	Lab Testing	\$ 13,313	\$ 20,000	67%
050	Water	4500	Water Mtce	050-4500.3042	ELAP Certifictn	\$ -	\$ 2,500	0%
050	Water	4500	Water Mtce	050-4500.3045	Certifications	\$ -	\$ 1,000	0%
050	Water	4500	Water Mtce	050-4500.3140	Legal Services	\$ 1,170	\$ 2,500	47%
050	Water	4500	Water Mtce	050-4500.3145	Landscape Audit	\$ -	\$ 500	0%
050	Water	4500	Water Mtce	050-4500.3148	Low Flow Toilet	\$ -	\$ 500	0%
050	Water	4500	Water Mtce	050-4500.3150	Education Prgm	\$ -	\$ 500	0%
050	Water	4500	Water Mtce	050-4500.4010	Mtce Contracts	\$ 75	\$ 300	25%
050	Water	4500	Water Mtce	050-4500.4016	Internet Access	\$ 541	\$ 1,500	36%
050	Water	4500	Water Mtce	050-4500.4020	Equip Repairs	\$ 1,914	\$ 2,000	96%
050	Water	4500	Water Mtce	050-4500.4022	Software Licens	\$ 1,646	\$ 900	183%
050	Water	4500	Water Mtce	050-4500.4023	Water Well Repr	\$ 13,191	\$ 125,000	11%
050	Water	4500	Water Mtce	050-4500.4027	Server Contract	\$ 2,172	\$ 5,300	41%
050	Water	4500	Water Mtce	050-4500.4030	Bldg Repairs	\$ 353	\$ 5,000	7%
050	Water	4500	Water Mtce	050-4500.4031	Copier Lease	\$ 629	\$ 1,150	55%
050	Water	4500	Water Mtce	050-4500.4373	Fire Hydrnt Mtc	\$ 10,397	\$ 15,000	69%
050	Water	4500	Water Mtce	050-4500.5061	CDD IWorQ Soft	\$ 2,000	\$ 2,000	100%
050	Water	4500	Water Mtce	050-4500.5130	Traffic Control	\$ 1,795	\$ 3,000	60%
050	Water	4500	Water Mtce	050-4500.6021	Computers	\$ 242	\$ 5,500	4%
050	Water	4500	Water Mtce	050-4500.7010	Equipment Shop	\$ 17,100	\$ 34,194	50%
050	Water	4500	Water Mtce	050-4500.7044	Trans Wtr Cap	\$ 97,500	\$ 195,000	50%
050	Water	4500	Water Mtce	050-4500.8020	Prior Yr PO's	\$ 26,936	\$ 45,372	59%
050	Water	4500	Water Mtce	050-4500.9020	Depreciation	\$ 357,330	\$ -	0%
050	Water	4500	Total			\$ 1,454,832	\$ 2,208,195	66%
050 Total						\$ 2,027,369	\$ 3,785,482	54%
051	Sewer Capital	4515	Sewer Capital	051-4515.5024	SCADA Mstr Plan	\$ 41,343	\$ 75,000	55%

EXPENDITURE DETAIL BY FUND - DECEMBER 2020

Fund	Fund Name	Dept	Dept Name	Account Number	Description	FYTD Actual	2020-21 Budget	Pct % of Budget
051	Sewer Capital	4515	Sewer Capital	051-4515 .5245	Tree Removal	\$ 15,000	\$ 15,000	100%
051	Sewer Capital	4515	Sewer Capital	051-4515 .5275	Equip Canopies	\$ -	\$ 30,000	0%
051	Sewer Capital	4515	Sewer Capital	051-4515 .5814	Manning Rehab	\$ 42,050	\$ 633,407	7%
051	Sewer Capital	4515	Sewer Capital	051-4515 .6140	Vehicles	\$ 93,774	\$ 60,000	156%
051	Sewer Capital	4515	Sewer Capital	051-4515 .6255	Fiber Conduit	\$ 16,500	\$ 30,000	55%
051	Sewer Capital	4515	Sewer Capital	051-4515 .6434	Olson Swr Main	\$ -	\$ 35,000	0%
051	Sewer Capital	4515	Sewer Capital	051-4515 .8020	Prior Yr PO's	\$ 54,122	\$ 670,520	8%
051	Sewer Capital	4515	Total			\$ 262,789	\$ 1,548,927	17%
051 Total						\$ 262,789	\$ 1,548,927	17%
052	Sewer	4153	Finance-Sewer	052-4153 .1010	Salaries - F/T	\$ 50,937	\$ 95,302	53%
052	Sewer	4153	Finance-Sewer	052-4153 .1020	Salaries - P/T	\$ 4,239	\$ 11,000	39%
052	Sewer	4153	Finance-Sewer	052-4153 .1040	F/T SS & Med	\$ 3,720	\$ 7,415	50%
052	Sewer	4153	Finance-Sewer	052-4153 .1041	P/T SS & Med	\$ 342	\$ 840	41%
052	Sewer	4153	Finance-Sewer	052-4153 .1050	Pers	\$ 10,309	\$ 19,901	52%
052	Sewer	4153	Finance-Sewer	052-4153 .1060	Health Insurnce	\$ 9,998	\$ 31,135	32%
052	Sewer	4153	Finance-Sewer	052-4153 .1062	P/T Medical Ins	\$ 5	\$ -	0%
052	Sewer	4153	Finance-Sewer	052-4153 .1066	Retiree Medicare	\$ 4,216	\$ 7,400	57%
052	Sewer	4153	Finance-Sewer	052-4153 .1068	CalPERS Trust	\$ 14,264	\$ 14,264	100%
052	Sewer	4153	Finance-Sewer	052-4153 .1070	F/T Work Comp	\$ 346	\$ 645	54%
052	Sewer	4153	Finance-Sewer	052-4153 .1071	P/T Work Comp	\$ 35	\$ 75	47%
052	Sewer	4153	Finance-Sewer	052-4153 .1080	LTD Insurance	\$ 105	\$ 227	46%
052	Sewer	4153	Finance-Sewer	052-4153 .1095	Special Comp	\$ 871	\$ 1,612	54%
052	Sewer	4153	Finance-Sewer	052-4153 .2010	Office Supplies	\$ 964	\$ 4,000	24%
052	Sewer	4153	Finance-Sewer	052-4153 .2011	Postage & Meter	\$ 5,466	\$ 14,000	39%
052	Sewer	4153	Finance-Sewer	052-4153 .2021	Utility Billing	\$ 7,556	\$ 12,000	63%
052	Sewer	4153	Finance-Sewer	052-4153 .2530	Memberships	\$ 82	\$ 300	27%
052	Sewer	4153	Finance-Sewer	052-4153 .2550	Telephone	\$ 242	\$ 650	37%
052	Sewer	4153	Finance-Sewer	052-4153 .2560	Natural Gas	\$ 32	\$ 100	32%
052	Sewer	4153	Finance-Sewer	052-4153 .2570	Electrical	\$ 439	\$ 1,500	29%
052	Sewer	4153	Finance-Sewer	052-4153 .2590	RMA Liability	\$ 64,612	\$ 68,338	95%
052	Sewer	4153	Finance-Sewer	052-4153 .2593	EAP-Erma-Crime	\$ 728	\$ 873	83%
052	Sewer	4153	Finance-Sewer	052-4153 .2600	Unemploymnt Ins	\$ -	\$ 3,200	0%
052	Sewer	4153	Finance-Sewer	052-4153 .3000	Professional	\$ 12,279	\$ 12,500	98%
052	Sewer	4153	Finance-Sewer	052-4153 .3002	Online Customer	\$ 19,078	\$ 25,000	76%
052	Sewer	4153	Finance-Sewer	052-4153 .3007	Prof Dev	\$ 86	\$ 1,000	9%
052	Sewer	4153	Finance-Sewer	052-4153 .3012	Payroll Fees	\$ -	\$ 8,500	0%
052	Sewer	4153	Finance-Sewer	052-4153 .3013	Recruitment Svc	\$ -	\$ 1,549	0%
052	Sewer	4153	Finance-Sewer	052-4153 .3023	CPR Certification	\$ -	\$ 250	0%
052	Sewer	4153	Finance-Sewer	052-4153 .3037	Datavault Storg	\$ 155	\$ 650	24%
052	Sewer	4153	Finance-Sewer	052-4153 .3049	Fire Protection	\$ 4,120	\$ 8,243	50%
052	Sewer	4153	Finance-Sewer	052-4153 .3120	Mgmt Services	\$ 86,214	\$ 172,427	50%
052	Sewer	4153	Finance-Sewer	052-4153 .3125	Police Call Svc	\$ 7,076	\$ 14,152	50%
052	Sewer	4153	Finance-Sewer	052-4153 .3140	Legal Services	\$ -	\$ 500	0%
052	Sewer	4153	Finance-Sewer	052-4153 .4010	Mtce Contracts	\$ 97	\$ 1,500	6%
052	Sewer	4153	Finance-Sewer	052-4153 .4012	Credit Card Mac	\$ 3,200	\$ 6,700	48%
052	Sewer	4153	Finance-Sewer	052-4153 .4016	Internet Access	\$ 117	\$ 150	78%
052	Sewer	4153	Finance-Sewer	052-4153 .4022	Software Licens	\$ -	\$ 1,000	0%
052	Sewer	4153	Finance-Sewer	052-4153 .4027	Server Contract	\$ 965	\$ 2,200	44%
052	Sewer	4153	Finance-Sewer	052-4153 .4031	Copier Lease	\$ 1,489	\$ 2,000	74%
052	Sewer	4153	Finance-Sewer	052-4153 .4037	MOM Software	\$ 2,128	\$ 7,523	28%
052	Sewer	4153	Finance-Sewer	052-4153 .6021	Computers	\$ 181	\$ 650	28%
052	Sewer	4153	Finance-Sewer	052-4153 .7015	HR ISF Transfer	\$ 35,892	\$ 71,787	50%
052	Sewer	4153	Finance-Sewer	052-4153 .7041	Prin Pmt Budget	\$ 44,903	\$ 90,727	49%

EXPENDITURE DETAIL BY FUND - DECEMBER 2020

Fund	Fund Name	Dept	Dept Name	Account Number	Description	FYTD Actual	2020-21 Budget	Pct % of Budget
052	Sewer	4153	Finance-Sewer	052-4153 .7042	Interest Pmt	\$ 4,092	\$ 7,263	56%
052	Sewer	4153	Finance-Sewer	052-4153 .7061	Prin Pmt Budget	\$ -	\$ 636,000	0%
052	Sewer	4153	Finance-Sewer	052-4153 .7062	Interest Pmt	\$ 383,800	\$ 585,211	66%
052	Sewer	4153	Finance-Sewer	052-4153 .7185	Prin Pmt Budget	\$ -	\$ 125,000	0%
052	Sewer	4153	Finance-Sewer	052-4153 .7186	Interest Pmt	\$ 46,925	\$ 93,850	50%
052	Sewer	4153	Finance-Sewer	052-4153 .8020	Prior Yr PO's	\$ -	\$ 3,837	0%
052	Sewer	4153	Finance-Sewer	052-4153 .9020	Depreciation	\$ 2,186	\$ -	0%
052	Sewer	4153	Finance-Sewer	052-4153 .9060	Interest Expnse	\$ (185,036)	\$ -	0%
052	Sewer	4153	Finance-Sewer	052-4153 .9065	Amortization	\$ (11,542)	\$ -	0%
052	Sewer	4153	Finance-Sewer	052-4153 .9100	Prin Pmt Ledger	\$ (851,727)	\$ -	0%
052	Sewer	4153	Total			\$ (213,814)	\$ 2,174,946	-10%
052	Sewer	4404	Eng - Sewer	052-4404 .1010	Salaries - F/T	\$ 73,373	\$ 154,352	48%
052	Sewer	4404	Eng - Sewer	052-4404 .1020	Salaries - P/T	\$ 2,843	\$ 5,000	57%
052	Sewer	4404	Eng - Sewer	052-4404 .1040	F/T SS & Med	\$ 5,659	\$ 11,972	47%
052	Sewer	4404	Eng - Sewer	052-4404 .1041	P/T SS & Med	\$ 218	\$ 383	57%
052	Sewer	4404	Eng - Sewer	052-4404 .1050	Pers	\$ 8,676	\$ 16,269	53%
052	Sewer	4404	Eng - Sewer	052-4404 .1060	Health Insurnce	\$ 19,711	\$ 41,222	48%
052	Sewer	4404	Eng - Sewer	052-4404 .1062	P/T Medical Ins	\$ 8	\$ -	0%
052	Sewer	4404	Eng - Sewer	052-4404 .1070	F/T Work Comp	\$ 2,181	\$ 2,040	107%
052	Sewer	4404	Eng - Sewer	052-4404 .1071	P/T Work Comp	\$ 19	\$ 33	58%
052	Sewer	4404	Eng - Sewer	052-4404 .1080	LTD Insurance	\$ 149	\$ 329	45%
052	Sewer	4404	Eng - Sewer	052-4404 .1095	Special Comp	\$ 1,551	\$ 2,144	72%
052	Sewer	4404	Eng - Sewer	052-4404 .2600	Unemploymnt Ins	\$ 47	\$ -	0%
052	Sewer	4404	Total			\$ 114,435	\$ 233,744	49%
052	Sewer	4510	Sewer	052-4510 .1010	Salaries - F/T	\$ 291,095	\$ 566,852	51%
052	Sewer	4510	Sewer	052-4510 .1020	Salaries - P/T	\$ 1,156	\$ 5,000	23%
052	Sewer	4510	Sewer	052-4510 .1030	Salaries - O/T	\$ 3,533	\$ 12,000	29%
052	Sewer	4510	Sewer	052-4510 .1040	F/T SS & Med	\$ 22,632	\$ 44,905	50%
052	Sewer	4510	Sewer	052-4510 .1041	P/T SS & Med	\$ 87	\$ 383	23%
052	Sewer	4510	Sewer	052-4510 .1050	Pers	\$ 59,490	\$ 112,581	53%
052	Sewer	4510	Sewer	052-4510 .1060	Health Insurnce	\$ 91,358	\$ 210,073	43%
052	Sewer	4510	Sewer	052-4510 .1062	P/T Medical Ins	\$ 84	\$ -	0%
052	Sewer	4510	Sewer	052-4510 .1070	F/T Work Comp	\$ 37,871	\$ 73,645	51%
052	Sewer	4510	Sewer	052-4510 .1071	P/T Work Comp	\$ 65	\$ 691	9%
052	Sewer	4510	Sewer	052-4510 .1080	LTD Insurance	\$ 585	\$ 1,207	48%
052	Sewer	4510	Sewer	052-4510 .1091	Uniform Expense	\$ 2,760	\$ 6,500	42%
052	Sewer	4510	Sewer	052-4510 .1095	Special Comp	\$ 2,274	\$ 4,548	50%
052	Sewer	4510	Sewer	052-4510 .2010	Office Supplies	\$ 649	\$ 1,500	43%
052	Sewer	4510	Sewer	052-4510 .2018	Swr Colctn Tool	\$ 1,033	\$ 8,000	13%
052	Sewer	4510	Sewer	052-4510 .2020	Special Supplys	\$ 4,363	\$ 12,000	36%
052	Sewer	4510	Sewer	052-4510 .2025	Lab Supplies	\$ 5,981	\$ 12,500	48%
052	Sewer	4510	Sewer	052-4510 .2028	Swr Safety Tool	\$ 4,551	\$ 4,000	114%
052	Sewer	4510	Sewer	052-4510 .2045	Centrfge Supply	\$ 12,585	\$ 65,000	19%
052	Sewer	4510	Sewer	052-4510 .2150	Publications	\$ -	\$ 300	0%
052	Sewer	4510	Sewer	052-4510 .2170	Road Materials	\$ -	\$ 1,000	0%
052	Sewer	4510	Sewer	052-4510 .2545	Utilities	\$ 1,390	\$ 2,146	65%
052	Sewer	4510	Sewer	052-4510 .2550	Telephone	\$ 2,015	\$ 5,500	37%
052	Sewer	4510	Sewer	052-4510 .2560	Natural Gas	\$ 1,429	\$ 2,500	57%
052	Sewer	4510	Sewer	052-4510 .2570	Electrical	\$ 98,393	\$ 350,000	28%
052	Sewer	4510	Sewer	052-4510 .2593	EAP-Erma-Crime	\$ 5,304	\$ 6,359	83%
052	Sewer	4510	Sewer	052-4510 .2594	RMA APD Premium	\$ 6,751	\$ 7,209	94%
052	Sewer	4510	Sewer	052-4510 .2595	RMA Property	\$ 84,691	\$ 87,492	97%
052	Sewer	4510	Sewer	052-4510 .2675	Certifications	\$ 51,593	\$ 60,000	86%

EXPENDITURE DETAIL BY FUND - DECEMBER 2020

Fund	Fund Name	Dept	Dept Name	Account Number	Description	FYTD Actual	2020-21 Budget	Pct % of Budget
052	Sewer	4510	Sewer	052-4510.2680	Taxes	\$ 3,284	\$ 3,900	84%
052	Sewer	4510	Sewer	052-4510.3000	Professional	\$ 48,495	\$ 60,500	80%
052	Sewer	4510	Sewer	052-4510.3007	Prof Dev	\$ 3,582	\$ 8,000	45%
052	Sewer	4510	Sewer	052-4510.3042	ELAP Certifictn	\$ -	\$ 2,500	0%
052	Sewer	4510	Sewer	052-4510.3140	Legal Services	\$ 2,360	\$ 1,000	236%
052	Sewer	4510	Sewer	052-4510.4010	Mtce Contracts	\$ 14,893	\$ 12,000	124%
052	Sewer	4510	Sewer	052-4510.4016	Internet Access	\$ 94	\$ 125	75%
052	Sewer	4510	Sewer	052-4510.4020	Equip Repairs	\$ 25,346	\$ 65,000	39%
052	Sewer	4510	Sewer	052-4510.4022	Software Licens	\$ 1,591	\$ 1,800	88%
052	Sewer	4510	Sewer	052-4510.4027	Server Contract	\$ 2,172	\$ 3,500	62%
052	Sewer	4510	Sewer	052-4510.4029	Bldg Maintenanc	\$ 852	\$ 2,000	43%
052	Sewer	4510	Sewer	052-4510.4030	Bldg Repairs	\$ 620	\$ 4,500	14%
052	Sewer	4510	Sewer	052-4510.4031	Copier Lease	\$ 432	\$ 1,000	43%
052	Sewer	4510	Sewer	052-4510.4040	Effluent Pond	\$ -	\$ 1,000	0%
052	Sewer	4510	Sewer	052-4510.4332	Swr Collectn Rpr	\$ -	\$ 45,000	0%
052	Sewer	4510	Sewer	052-4510.4385	Landscape Mtce	\$ 5,241	\$ 1,000	524%
052	Sewer	4510	Sewer	052-4510.5061	CDD IWorQ Soft	\$ 2,000	\$ 2,000	100%
052	Sewer	4510	Sewer	052-4510.5245	Tree Removal	\$ 14,500	\$ 14,500	100%
052	Sewer	4510	Sewer	052-4510.5670	Chlorine-SO2	\$ -	\$ 2,500	0%
052	Sewer	4510	Sewer	052-4510.5810	Sludge Disposal	\$ 47,315	\$ 115,000	41%
052	Sewer	4510	Sewer	052-4510.6021	Computers	\$ 1,153	\$ 2,000	58%
052	Sewer	4510	Sewer	052-4510.6048	Lift Repairs	\$ -	\$ 10,000	0%
052	Sewer	4510	Sewer	052-4510.6505	Pre Treatment	\$ -	\$ 5,000	0%
052	Sewer	4510	Sewer	052-4510.6730	Manhole Pestcde	\$ 10,854	\$ 15,000	72%
052	Sewer	4510	Sewer	052-4510.6850	Groundwater	\$ 3,828	\$ 17,000	23%
052	Sewer	4510	Sewer	052-4510.7010	Equipment Shop	\$ 31,632	\$ 63,260	50%
052	Sewer	4510	Sewer	052-4510.7046	Trans Sewer Cap	\$ 262,500	\$ 525,000	50%
052	Sewer	4510	Sewer	052-4510.8020	Prior Yr PO's	\$ 44,387	\$ 44,387	100%
052	Sewer	4510	Sewer	052-4510.9020	Depreciation	\$ 674,106	\$ -	0%
052	Sewer	4510	Total			\$ 1,994,955	\$ 2,692,363	74%
052 Total						\$ 1,895,576	\$ 5,101,053	37%
053	Solid Waste	4155	Finance-Disposl	053-4155.1010	Salaries - F/T	\$ 50,568	\$ 94,602	53%
053	Solid Waste	4155	Finance-Disposl	053-4155.1020	Salaries - P/T	\$ 4,368	\$ 11,000	40%
053	Solid Waste	4155	Finance-Disposl	053-4155.1040	F/T SS & Med	\$ 3,692	\$ 7,363	50%
053	Solid Waste	4155	Finance-Disposl	053-4155.1041	P/T SS & Med	\$ 352	\$ 840	42%
053	Solid Waste	4155	Finance-Disposl	053-4155.1050	Pers	\$ 10,200	\$ 19,567	52%
053	Solid Waste	4155	Finance-Disposl	053-4155.1060	Health Insurnce	\$ 9,960	\$ 31,109	32%
053	Solid Waste	4155	Finance-Disposl	053-4155.1062	P/T Medical Ins	\$ 6	\$ -	0%
053	Solid Waste	4155	Finance-Disposl	053-4155.1066	Retiree Medicre	\$ 15,084	\$ 29,599	51%
053	Solid Waste	4155	Finance-Disposl	053-4155.1067	Retree NonMedcr	\$ 4,785	\$ 10,841	44%
053	Solid Waste	4155	Finance-Disposl	053-4155.1068	CalPERS Trust	\$ 10,948	\$ 10,948	100%
053	Solid Waste	4155	Finance-Disposl	053-4155.1070	F/T Work Comp	\$ 343	\$ 640	54%
053	Solid Waste	4155	Finance-Disposl	053-4155.1071	P/T Work Comp	\$ 36	\$ 75	48%
053	Solid Waste	4155	Finance-Disposl	053-4155.1080	LTD Insurance	\$ 104	\$ 225	46%
053	Solid Waste	4155	Finance-Disposl	053-4155.1095	Special Comp	\$ 873	\$ 1,621	54%
053	Solid Waste	4155	Finance-Disposl	053-4155.2010	Office Supplies	\$ 1,035	\$ 4,000	26%
053	Solid Waste	4155	Finance-Disposl	053-4155.2011	Postage & Meter	\$ 5,458	\$ 14,000	39%
053	Solid Waste	4155	Finance-Disposl	053-4155.2021	Utility Billing	\$ 7,556	\$ 12,000	63%
053	Solid Waste	4155	Finance-Disposl	053-4155.2530	Memberships	\$ 82	\$ 300	27%
053	Solid Waste	4155	Finance-Disposl	053-4155.2550	Telephone	\$ 242	\$ 650	37%
053	Solid Waste	4155	Finance-Disposl	053-4155.2560	Natural Gas	\$ 32	\$ 100	32%
053	Solid Waste	4155	Finance-Disposl	053-4155.2570	Electrical	\$ 439	\$ 1,400	31%
053	Solid Waste	4155	Finance-Disposl	053-4155.2590	RMA Liability	\$ 64,612	\$ 68,338	95%

EXPENDITURE DETAIL BY FUND - DECEMBER 2020

Fund	Fund Name	Dept	Dept Name	Account Number	Description	FYTD Actual	2020-21 Budget	Pct % of Budget
053	Solid Waste	4155	Finance-Disposl	053-4155 .2593	EAP-Erma-Crime	\$ 728	\$ 873	83%
053	Solid Waste	4155	Finance-Disposl	053-4155 .2600	Unemploymnt Ins	\$ -	\$ 3,200	0%
053	Solid Waste	4155	Finance-Disposl	053-4155 .3000	Professional	\$ 10,179	\$ 10,500	97%
053	Solid Waste	4155	Finance-Disposl	053-4155 .3002	Online Customer	\$ 19,077	\$ 25,000	76%
053	Solid Waste	4155	Finance-Disposl	053-4155 .3007	Prof Dev	\$ 86	\$ 1,000	9%
053	Solid Waste	4155	Finance-Disposl	053-4155 .3012	Payroll Fees	\$ -	\$ 8,500	0%
053	Solid Waste	4155	Finance-Disposl	053-4155 .3013	Recruitment Svc	\$ -	\$ 1,549	0%
053	Solid Waste	4155	Finance-Disposl	053-4155 .3023	CPR Certifction	\$ -	\$ 250	0%
053	Solid Waste	4155	Finance-Disposl	053-4155 .3037	Datavault Storg	\$ 155	\$ 650	24%
053	Solid Waste	4155	Finance-Disposl	053-4155 .3120	Mgmt Services	\$ 86,214	\$ 172,427	50%
053	Solid Waste	4155	Finance-Disposl	053-4155 .3125	Police Call Svc	\$ 7,076	\$ 14,152	50%
053	Solid Waste	4155	Finance-Disposl	053-4155 .3140	Legal Services	\$ -	\$ 500	0%
053	Solid Waste	4155	Finance-Disposl	053-4155 .4010	Mtce Contracts	\$ 97	\$ 1,500	6%
053	Solid Waste	4155	Finance-Disposl	053-4155 .4012	Credit Card Mac	\$ 3,200	\$ 6,000	53%
053	Solid Waste	4155	Finance-Disposl	053-4155 .4016	Internet Access	\$ 117	\$ 150	78%
053	Solid Waste	4155	Finance-Disposl	053-4155 .4022	Software Licens	\$ -	\$ 1,000	0%
053	Solid Waste	4155	Finance-Disposl	053-4155 .4027	Server Contract	\$ 965	\$ 2,200	44%
053	Solid Waste	4155	Finance-Disposl	053-4155 .4031	Copier Lease	\$ 1,489	\$ 2,000	74%
053	Solid Waste	4155	Finance-Disposl	053-4155 .4037	MOM Software	\$ 2,128	\$ 8,963	24%
053	Solid Waste	4155	Finance-Disposl	053-4155 .6021	Computers	\$ 98	\$ 650	15%
053	Solid Waste	4155	Finance-Disposl	053-4155 .7015	HR ISF Transfer	\$ 34,962	\$ 69,930	50%
053	Solid Waste	4155	Finance-Disposl	053-4155 .7036	Prin Pmt Budget	\$ 102,634	\$ 208,077	49%
053	Solid Waste	4155	Finance-Disposl	053-4155 .7037	Interest Pmt	\$ 12,011	\$ 21,215	57%
053	Solid Waste	4155	Finance-Disposl	053-4155 .8020	Prior Yr PO's	\$ -	\$ 5,316	0%
053	Solid Waste	4155	Finance-Disposl	053-4155 .9020	Depreciation	\$ 2,186	\$ -	0%
053	Solid Waste	4155	Finance-Disposl	053-4155 .9100	Prin Pmt Ledger	\$ (208,077)	\$ -	0%
053	Solid Waste	4155	Total			\$ 266,100	\$ 884,820	30%
053	Solid Waste	4406	Eng - Solid Wst	053-4406 .1020	Salaries - P/T	\$ 2,843	\$ 5,000	57%
053	Solid Waste	4406	Eng - Solid Wst	053-4406 .1041	P/T SS & Med	\$ 217	\$ 383	57%
053	Solid Waste	4406	Eng - Solid Wst	053-4406 .1071	P/T Work Comp	\$ 19	\$ 33	58%
053	Solid Waste	4406	Eng - Solid Wst	053-4406 .2600	Unemploymnt Ins	\$ 47	\$ -	0%
053	Solid Waste	4406	Total			\$ 3,126	\$ 5,416	58%
053	Solid Waste	4520	Solid Waste	053-4520 .1010	Salaries - F/T	\$ 266,993	\$ 592,097	45%
053	Solid Waste	4520	Solid Waste	053-4520 .1020	Salaries - P/T	\$ 10,363	\$ 23,000	45%
053	Solid Waste	4520	Solid Waste	053-4520 .1030	Salaries - O/T	\$ 11,595	\$ 24,000	48%
053	Solid Waste	4520	Solid Waste	053-4520 .1040	F/T SS & Med	\$ 21,431	\$ 47,825	45%
053	Solid Waste	4520	Solid Waste	053-4520 .1041	P/T SS & Med	\$ 797	\$ 1,760	45%
053	Solid Waste	4520	Solid Waste	053-4520 .1050	Pers	\$ 53,191	\$ 110,066	48%
053	Solid Waste	4520	Solid Waste	053-4520 .1060	Health Insurnce	\$ 102,255	\$ 233,365	44%
053	Solid Waste	4520	Solid Waste	053-4520 .1062	P/T Medical Ins	\$ 89	\$ -	0%
053	Solid Waste	4520	Solid Waste	053-4520 .1070	F/T Work Comp	\$ 36,244	\$ 78,364	46%
053	Solid Waste	4520	Solid Waste	053-4520 .1071	P/T Work Comp	\$ 389	\$ 3,178	12%
053	Solid Waste	4520	Solid Waste	053-4520 .1080	LTD Insurance	\$ 579	\$ 1,262	46%
053	Solid Waste	4520	Solid Waste	053-4520 .1091	Uniform Expense	\$ 3,492	\$ 8,000	44%
053	Solid Waste	4520	Solid Waste	053-4520 .1095	Special Comp	\$ 632	\$ 1,263	50%
053	Solid Waste	4520	Solid Waste	053-4520 .2010	Office Supplies	\$ 1,205	\$ 2,500	48%
053	Solid Waste	4520	Solid Waste	053-4520 .2020	Special Supplys	\$ 2,929	\$ 10,000	29%
053	Solid Waste	4520	Solid Waste	053-4520 .2040	Small Tools	\$ 662	\$ 3,000	22%
053	Solid Waste	4520	Solid Waste	053-4520 .2042	Safety Equipmnt	\$ 699	\$ 1,000	70%
053	Solid Waste	4520	Solid Waste	053-4520 .2550	Telephone	\$ 1,239	\$ 2,500	50%
053	Solid Waste	4520	Solid Waste	053-4520 .2551	Emergncy Notify	\$ 3,926	\$ 4,500	87%
053	Solid Waste	4520	Solid Waste	053-4520 .2560	Natural Gas	\$ 105	\$ 110	95%
053	Solid Waste	4520	Solid Waste	053-4520 .2570	Electrical	\$ 6,215	\$ 15,000	41%

EXPENDITURE DETAIL BY FUND - DECEMBER 2020

Fund	Fund Name	Dept	Dept Name	Account Number	Description	FYTD Actual	2020-21 Budget	Pct % of Budget
053	Solid Waste	4520	Solid Waste	053-4520 .2580	Advertising	\$ 150	\$ 3,000	5%
053	Solid Waste	4520	Solid Waste	053-4520 .2593	EAP-Erma-Crime	\$ 5,282	\$ 6,333	83%
053	Solid Waste	4520	Solid Waste	053-4520 .2594	RMA APD Premium	\$ 28,956	\$ 30,923	94%
053	Solid Waste	4520	Solid Waste	053-4520 .2600	Unemploymnt Ins	\$ -	\$ 1,000	0%
053	Solid Waste	4520	Solid Waste	053-4520 .2680	Taxes	\$ 129	\$ 129	100%
053	Solid Waste	4520	Solid Waste	053-4520 .3000	Professional	\$ 21,185	\$ 16,146	131%
053	Solid Waste	4520	Solid Waste	053-4520 .3007	Prof Dev	\$ 701	\$ 2,500	28%
053	Solid Waste	4520	Solid Waste	053-4520 .3018	Public Outreach	\$ 1,390	\$ 3,000	46%
053	Solid Waste	4520	Solid Waste	053-4520 .3033	Res Recycling	\$ 29,242	\$ 68,000	43%
053	Solid Waste	4520	Solid Waste	053-4520 .3122	Recycling Ed	\$ -	\$ 4,000	0%
053	Solid Waste	4520	Solid Waste	053-4520 .3129	Dsp Trnsfr/Mgmt	\$ 216,116	\$ 380,000	57%
053	Solid Waste	4520	Solid Waste	053-4520 .3133	Greenwaste Fees	\$ 39,678	\$ 87,000	46%
053	Solid Waste	4520	Solid Waste	053-4520 .3138	Spec Event Cln	\$ 7,892	\$ 22,000	36%
053	Solid Waste	4520	Solid Waste	053-4520 .3140	Legal Services	\$ 841	\$ 1,000	84%
053	Solid Waste	4520	Solid Waste	053-4520 .3167	Fall Leaf Sweep	\$ 4,250	\$ 16,000	27%
053	Solid Waste	4520	Solid Waste	053-4520 .3700	Vehicle Impact	\$ 100,000	\$ 200,000	50%
053	Solid Waste	4520	Solid Waste	053-4520 .4010	Mtce Contracts	\$ 1,154	\$ 3,000	38%
053	Solid Waste	4520	Solid Waste	053-4520 .4016	Internet Access	\$ 93	\$ 120	78%
053	Solid Waste	4520	Solid Waste	053-4520 .4020	Equip Repairs	\$ 478	\$ 10,000	5%
053	Solid Waste	4520	Solid Waste	053-4520 .4022	Software Licens	\$ 447	\$ 1,854	24%
053	Solid Waste	4520	Solid Waste	053-4520 .4027	Server Contract	\$ 2,172	\$ 4,000	54%
053	Solid Waste	4520	Solid Waste	053-4520 .4030	Bldg Repairs	\$ 2,857	\$ 6,400	45%
053	Solid Waste	4520	Solid Waste	053-4520 .4031	Copier Lease	\$ 432	\$ 900	48%
053	Solid Waste	4520	Solid Waste	053-4520 .4032	Street Sweeping	\$ 46,203	\$ 106,500	43%
053	Solid Waste	4520	Solid Waste	053-4520 .4213	Bin Replacement	\$ 15,402	\$ 22,000	70%
053	Solid Waste	4520	Solid Waste	053-4520 .4216	Sharps Program	\$ 1,050	\$ 1,800	58%
053	Solid Waste	4520	Solid Waste	053-4520 .4218	Can Replacement	\$ 15,499	\$ 15,600	99%
053	Solid Waste	4520	Solid Waste	053-4520 .5061	CDD IWorQ Soft	\$ 2,000	\$ 2,000	100%
053	Solid Waste	4520	Solid Waste	053-4520 .6021	Computers	\$ 605	\$ 2,500	24%
053	Solid Waste	4520	Solid Waste	053-4520 .6190	Recycling Cntr	\$ 15,491	\$ 15,600	99%
053	Solid Waste	4520	Solid Waste	053-4520 .6420	Bin Liners	\$ 5,483	\$ 6,000	91%
053	Solid Waste	4520	Solid Waste	053-4520 .6433	Organic Cntr	\$ -	\$ 15,371	0%
053	Solid Waste	4520	Solid Waste	053-4520 .6438	Organics Bin	\$ -	\$ 13,500	0%
053	Solid Waste	4520	Solid Waste	053-4520 .7010	Equipment Shop	\$ 245,640	\$ 491,281	50%
053	Solid Waste	4520	Solid Waste	053-4520 .9020	Depreciation	\$ 275,276	\$ -	0%
053	Solid Waste	4520	Total			\$ 1,611,124	\$ 2,722,247	59%
053 Total						\$ 1,880,350	\$ 3,612,483	52%
054	Solid Waste Cap	4521	Solid Waste Cap	054-4521 .8020	Prior Yr PO's	\$ 773	\$ 97,403	1%
054	Solid Waste Cap	4521	Total			\$ 773	\$ 97,403	1%
054 Total						\$ 773	\$ 97,403	1%
055	VIF	4525	PW - VIF	055-4525 .5037	Alley Reconstrc	\$ 50,000	\$ 100,000	50%
055	VIF	4525	PW - VIF	055-4525 .5441	Slurry Seal JKL	\$ -	\$ 250,000	0%
055	VIF	4525	PW - VIF	055-4525 .6230	I St Reed-11th	\$ -	\$ 150,000	0%
055	VIF	4525	PW - VIF	055-4525 .6304	Washington Ave	\$ -	\$ 150,000	0%
055	VIF	4525	Total			\$ 50,000	\$ 650,000	8%
055 Total						\$ 50,000	\$ 650,000	8%
060	Equipment Shop	4490	Equipment Shop	060-4490 .1010	Salaries - F/T	\$ 134,468	\$ 257,160	52%
060	Equipment Shop	4490	Equipment Shop	060-4490 .1020	Salaries - P/T	\$ 8,332	\$ 17,000	49%
060	Equipment Shop	4490	Equipment Shop	060-4490 .1030	Salaries - O/T	\$ 584	\$ 5,000	12%

EXPENDITURE DETAIL BY FUND - DECEMBER 2020

Fund	Fund Name	Dept	Dept Name	Account Number	Description	FYTD Actual	2020-21 Budget	Pct % of Budget
060	Equipment Shop	4490	Equipment Shop	060-4490 .1040	F/T SS & Med	\$ 10,211	\$ 20,075	51%
060	Equipment Shop	4490	Equipment Shop	060-4490 .1041	P/T SS & Med	\$ 642	\$ 1,301	49%
060	Equipment Shop	4490	Equipment Shop	060-4490 .1050	Pers	\$ 17,322	\$ 32,436	53%
060	Equipment Shop	4490	Equipment Shop	060-4490 .1060	Health Insurnce	\$ 41,275	\$ 86,231	48%
060	Equipment Shop	4490	Equipment Shop	060-4490 .1062	P/T Medical Ins	\$ 60	\$ -	0%
060	Equipment Shop	4490	Equipment Shop	060-4490 .1066	Retiree Medicre	\$ -	\$ 7,400	0%
060	Equipment Shop	4490	Equipment Shop	060-4490 .1068	CalPERS Trust	\$ 3,302	\$ 3,302	100%
060	Equipment Shop	4490	Equipment Shop	060-4490 .1070	F/T Work Comp	\$ 18,655	\$ 36,031	52%
060	Equipment Shop	4490	Equipment Shop	060-4490 .1071	P/T Work Comp	\$ 116	\$ 2,349	5%
060	Equipment Shop	4490	Equipment Shop	060-4490 .1080	LTD Insurance	\$ 271	\$ 541	50%
060	Equipment Shop	4490	Equipment Shop	060-4490 .1091	Uniform Expense	\$ 1,410	\$ 4,000	35%
060	Equipment Shop	4490	Equipment Shop	060-4490 .1095	Special Comp	\$ 128	\$ 255	50%
060	Equipment Shop	4490	Equipment Shop	060-4490 .2010	Office Supplies	\$ 630	\$ 500	126%
060	Equipment Shop	4490	Equipment Shop	060-4490 .2020	Special Supplys	\$ 4,404	\$ 13,000	34%
060	Equipment Shop	4490	Equipment Shop	060-4490 .2040	Small Tools	\$ 853	\$ 2,500	34%
060	Equipment Shop	4490	Equipment Shop	060-4490 .2042	Safety Equipmnt	\$ 492	\$ 2,000	25%
060	Equipment Shop	4490	Equipment Shop	060-4490 .2044	Electricn Tools	\$ -	\$ 1,000	0%
060	Equipment Shop	4490	Equipment Shop	060-4490 .2141	Tires Fire Dept	\$ 340	\$ 1,500	23%
060	Equipment Shop	4490	Equipment Shop	060-4490 .2142	Tires Police	\$ 6,809	\$ 10,000	68%
060	Equipment Shop	4490	Equipment Shop	060-4490 .2143	Tires CSD Dept	\$ 318	\$ 750	42%
060	Equipment Shop	4490	Equipment Shop	060-4490 .2144	Tires Park Dept	\$ 3,235	\$ 2,500	129%
060	Equipment Shop	4490	Equipment Shop	060-4490 .2145	Tires Streets	\$ 3,397	\$ 2,500	136%
060	Equipment Shop	4490	Equipment Shop	060-4490 .2146	Tires Water	\$ 762	\$ 2,500	30%
060	Equipment Shop	4490	Equipment Shop	060-4490 .2147	Tires Sewer	\$ 877	\$ 1,000	88%
060	Equipment Shop	4490	Equipment Shop	060-4490 .2148	Tires Disposal	\$ 6,253	\$ 35,000	18%
060	Equipment Shop	4490	Equipment Shop	060-4490 .2149	Tires Enginrng	\$ -	\$ 500	0%
060	Equipment Shop	4490	Equipment Shop	060-4490 .2151	Tires Admin	\$ -	\$ 500	0%
060	Equipment Shop	4490	Equipment Shop	060-4490 .2153	Tires Fleet	\$ -	\$ 500	0%
060	Equipment Shop	4490	Equipment Shop	060-4490 .2154	Tires PW Admin	\$ -	\$ 500	0%
060	Equipment Shop	4490	Equipment Shop	060-4490 .2156	Tires Electricn	\$ -	\$ 500	0%
060	Equipment Shop	4490	Equipment Shop	060-4490 .2161	Fuel Fire Dept	\$ 6,196	\$ 14,500	43%
060	Equipment Shop	4490	Equipment Shop	060-4490 .2162	Fuel Police	\$ 43,996	\$ 85,000	52%
060	Equipment Shop	4490	Equipment Shop	060-4490 .2163	Fuel CSD	\$ 1,362	\$ 3,000	45%
060	Equipment Shop	4490	Equipment Shop	060-4490 .2164	Fuel Parks	\$ 2,405	\$ 15,000	16%
060	Equipment Shop	4490	Equipment Shop	060-4490 .2165	Fuel Streets	\$ 7,297	\$ 20,000	36%
060	Equipment Shop	4490	Equipment Shop	060-4490 .2166	Fuel Water Dept	\$ 6,533	\$ 14,000	47%
060	Equipment Shop	4490	Equipment Shop	060-4490 .2167	Fuel Sewer Dept	\$ 5,886	\$ 14,000	42%
060	Equipment Shop	4490	Equipment Shop	060-4490 .2168	Fuel Disposal	\$ 26,748	\$ 115,000	23%
060	Equipment Shop	4490	Equipment Shop	060-4490 .2169	Fuel Engineerig	\$ 180	\$ 500	36%
060	Equipment Shop	4490	Equipment Shop	060-4490 .2171	Fuel Admin	\$ -	\$ 500	0%
060	Equipment Shop	4490	Equipment Shop	060-4490 .2172	Fuel PW Admin	\$ 233	\$ 250	93%
060	Equipment Shop	4490	Equipment Shop	060-4490 .2173	Fuel Fleet	\$ 938	\$ 3,000	31%
060	Equipment Shop	4490	Equipment Shop	060-4490 .2177	Fuel Bldg Ofcl	\$ 29	\$ 150	19%
060	Equipment Shop	4490	Equipment Shop	060-4490 .2545	Utilities	\$ 285	\$ 553	52%
060	Equipment Shop	4490	Equipment Shop	060-4490 .2550	Telephone	\$ 541	\$ 1,500	36%
060	Equipment Shop	4490	Equipment Shop	060-4490 .2570	Electrical	\$ 4,751	\$ 12,000	40%
060	Equipment Shop	4490	Equipment Shop	060-4490 .2593	EAP-Erma-Crime	\$ 1,887	\$ 2,262	83%
060	Equipment Shop	4490	Equipment Shop	060-4490 .2594	RMA APD Premium	\$ 279	\$ 298	94%
060	Equipment Shop	4490	Equipment Shop	060-4490 .2595	RMA Property	\$ 3,449	\$ 3,563	97%
060	Equipment Shop	4490	Equipment Shop	060-4490 .2675	Certifications	\$ 923	\$ 1,800	51%
060	Equipment Shop	4490	Equipment Shop	060-4490 .3000	Professional	\$ -	\$ 1,000	0%
060	Equipment Shop	4490	Equipment Shop	060-4490 .3006	Prof Dev Elect	\$ -	\$ 500	0%
060	Equipment Shop	4490	Equipment Shop	060-4490 .3007	Prof Dev	\$ 2,093	\$ 2,500	84%
060	Equipment Shop	4490	Equipment Shop	060-4490 .3049	Fire Protection	\$ 10,000	\$ 19,998	50%
060	Equipment Shop	4490	Equipment Shop	060-4490 .4010	Mtce Contracts	\$ 242	\$ 4,000	6%

EXPENDITURE DETAIL BY FUND - DECEMBER 2020

Fund	Fund Name	Dept	Dept Name	Account Number	Description	FYTD Actual	2020-21 Budget	Pct % of Budget
060	Equipment Shop	4490	Equipment Shop	060-4490 .4020	Equip Repairs	\$ 95	\$ 750	13%
060	Equipment Shop	4490	Equipment Shop	060-4490 .4022	Software Licens	\$ 574	\$ 220	261%
060	Equipment Shop	4490	Equipment Shop	060-4490 .4027	Server Contract	\$ 724	\$ 1,500	48%
060	Equipment Shop	4490	Equipment Shop	060-4490 .4029	Bldg Maintenanc	\$ 974	\$ 2,500	39%
060	Equipment Shop	4490	Equipment Shop	060-4490 .4030	Bldg Repairs	\$ 323	\$ 1,000	32%
060	Equipment Shop	4490	Equipment Shop	060-4490 .4338	Fleet Equip Rpr	\$ 133	\$ 1,000	13%
060	Equipment Shop	4490	Equipment Shop	060-4490 .4340	Fire Equipment	\$ 8,045	\$ 15,000	54%
060	Equipment Shop	4490	Equipment Shop	060-4490 .4345	Police Equipmnt	\$ 21,628	\$ 38,000	57%
060	Equipment Shop	4490	Equipment Shop	060-4490 .4350	CDD Eq Repairs	\$ -	\$ 150	0%
060	Equipment Shop	4490	Equipment Shop	060-4490 .4355	CSD Eq Repairs	\$ 319	\$ 1,000	32%
060	Equipment Shop	4490	Equipment Shop	060-4490 .4360	Park Eq Repairs	\$ 1,112	\$ 5,000	22%
060	Equipment Shop	4490	Equipment Shop	060-4490 .4362	Equip Rep Admin	\$ -	\$ 500	0%
060	Equipment Shop	4490	Equipment Shop	060-4490 .4363	Equip Rep Eng	\$ -	\$ 700	0%
060	Equipment Shop	4490	Equipment Shop	060-4490 .4365	St Eq Repairs	\$ 7,056	\$ 15,000	47%
060	Equipment Shop	4490	Equipment Shop	060-4490 .4370	Water Eq Repair	\$ 3,431	\$ 6,000	57%
060	Equipment Shop	4490	Equipment Shop	060-4490 .4375	Sewer Eq Repair	\$ 4,962	\$ 8,500	58%
060	Equipment Shop	4490	Equipment Shop	060-4490 .4376	Equip Rpr Elect	\$ -	\$ 100	0%
060	Equipment Shop	4490	Equipment Shop	060-4490 .4377	Equip Rpr PW Ad	\$ -	\$ 100	0%
060	Equipment Shop	4490	Equipment Shop	060-4490 .4380	Disposal Repair	\$ 29,412	\$ 115,000	26%
060	Equipment Shop	4490	Equipment Shop	060-4490 .6021	Computers	\$ 363	\$ 1,780	20%
060	Equipment Shop	4490	Equipment Shop	060-4490 .7036	Prin Pmt Budget	\$ 13,996	\$ -	0%
060	Equipment Shop	4490	Equipment Shop	060-4490 .7037	Interest Pmt	\$ 1,638	\$ -	0%
060	Equipment Shop	4490	Equipment Shop	060-4490 .7041	Prin Pmt Budget	\$ 13,267	\$ 26,807	49%
060	Equipment Shop	4490	Equipment Shop	060-4490 .7042	Interest Pmt	\$ 1,209	\$ 2,146	56%
060	Equipment Shop	4490	Equipment Shop	060-4490 .7240	Prin Pmt Budget	\$ 22,555	\$ -	0%
060	Equipment Shop	4490	Equipment Shop	060-4490 .7241	Interest Pmt	\$ 343	\$ -	0%
060	Equipment Shop	4490	Equipment Shop	060-4490 .8020	Prior Yr PO's	\$ -	\$ 770	0%
060	Equipment Shop	4490	Equipment Shop	060-4490 .9020	Depreciation	\$ 34,532	\$ -	0%
060	Equipment Shop	4490	Equipment Shop	060-4490 .9100	Prin Pmt Ledger	\$ (90,183)	\$ -	0%
060	Equipment Shop	4490	Total			\$ 467,907	\$ 1,128,728	41%
060 Total						\$ 467,907	\$ 1,128,728	41%
065	Dental Benefit	4143	Dental ISF	065-4143 .1061	Ameritas Prem	\$ 49,074	\$ 115,000	43%
065	Dental Benefit	4143	Total			\$ 49,074	\$ 115,000	43%
065 Total						\$ 49,074	\$ 115,000	43%
068	HR ISF	4141	ASD - HR ISF	068-4141 .1010	Salaries - F/T	\$ 93,138	\$ 180,193	52%
068	HR ISF	4141	ASD - HR ISF	068-4141 .1040	F/T SS & Med	\$ 6,681	\$ 14,042	48%
068	HR ISF	4141	ASD - HR ISF	068-4141 .1050	Pers	\$ 19,873	\$ 37,135	54%
068	HR ISF	4141	ASD - HR ISF	068-4141 .1060	Health Insurnce	\$ 11,599	\$ 43,076	27%
068	HR ISF	4141	ASD - HR ISF	068-4141 .1062	P/T Medical Ins	\$ 10	\$ -	0%
068	HR ISF	4141	ASD - HR ISF	068-4141 .1070	F/T Work Comp	\$ 645	\$ 1,224	53%
068	HR ISF	4141	ASD - HR ISF	068-4141 .1080	LTD Insurance	\$ 167	\$ 385	43%
068	HR ISF	4141	ASD - HR ISF	068-4141 .1095	Special Comp	\$ 1,815	\$ 3,360	54%
068	HR ISF	4141	ASD - HR ISF	068-4141 .2010	Office Supplies	\$ 157	\$ 2,500	6%
068	HR ISF	4141	ASD - HR ISF	068-4141 .2011	Postage & Meter	\$ 52	\$ 500	10%
068	HR ISF	4141	ASD - HR ISF	068-4141 .2530	Memberships	\$ 559	\$ 500	112%
068	HR ISF	4141	ASD - HR ISF	068-4141 .2593	EAP-Erma-Crime	\$ 1,065	\$ 1,277	83%
068	HR ISF	4141	ASD - HR ISF	068-4141 .2850	City Emp Awards	\$ 2,163	\$ 3,500	62%
068	HR ISF	4141	ASD - HR ISF	068-4141 .3000	Professional	\$ -	\$ 500	0%
068	HR ISF	4141	ASD - HR ISF	068-4141 .3007	Prof Dev	\$ 40	\$ 1,500	3%
068	HR ISF	4141	ASD - HR ISF	068-4141 .3012	Payroll Fees	\$ 20,118	\$ 42,000	48%
068	HR ISF	4141	ASD - HR ISF	068-4141 .3013	Recruitment Svc	\$ -	\$ 6,800	0%

EXPENDITURE DETAIL BY FUND - DECEMBER 2020

Fund	Fund Name	Dept	Dept Name	Account Number	Description	FYTD Actual	2020-21 Budget	Pct % of Budget
068	HR ISF	4141	ASD - HR ISF	068-4141 .3017	Recruitment Exp	\$ 416	\$ 500	83%
068	HR ISF	4141	ASD - HR ISF	068-4141 .3021	Inhouse Traing	\$ -	\$ 500	0%
068	HR ISF	4141	ASD - HR ISF	068-4141 .3022	Actuarial Svcs	\$ 3,992	\$ 10,500	38%
068	HR ISF	4141	ASD - HR ISF	068-4141 .3037	Datavault Storg	\$ 125	\$ 600	21%
068	HR ISF	4141	ASD - HR ISF	068-4141 .3140	Legal Services	\$ -	\$ 500	0%
068	HR ISF	4141	ASD - HR ISF	068-4141 .4022	Software Licens	\$ 24	\$ -	0%
068	HR ISF	4141	Total			\$ 162,639	\$ 351,092	46%
068 Total						\$ 162,639	\$ 351,092	46%
075	COPS Program	4370	Police COPS	075-4370 .1010	Salaries - F/T	\$ 47,029	\$ 110,003	43%
075	COPS Program	4370	Police COPS	075-4370 .1020	Salaries - P/T	\$ 15,218	\$ -	0%
075	COPS Program	4370	Police COPS	075-4370 .1030	Salaries - O/T	\$ 5,569	\$ 10,000	56%
075	COPS Program	4370	Police COPS	075-4370 .1040	F/T SS & Med	\$ 4,167	\$ 9,884	42%
075	COPS Program	4370	Police COPS	075-4370 .1041	P/T SS & Med	\$ 1,218	\$ -	0%
075	COPS Program	4370	Police COPS	075-4370 .1050	Pers	\$ 6,954	\$ 15,407	45%
075	COPS Program	4370	Police COPS	075-4370 .1060	Health Insurnce	\$ 8,628	\$ 13,551	64%
075	COPS Program	4370	Police COPS	075-4370 .1062	P/T Medical Ins	\$ 8	\$ -	0%
075	COPS Program	4370	Police COPS	075-4370 .1070	F/T Work Comp	\$ 3,914	\$ 8,943	44%
075	COPS Program	4370	Police COPS	075-4370 .1071	P/T Work Comp	\$ 522	\$ -	0%
075	COPS Program	4370	Police COPS	075-4370 .1080	LTD Insurance	\$ 108	\$ 250	43%
075	COPS Program	4370	Police COPS	075-4370 .1090	Uniform Allownc	\$ -	\$ 2,000	0%
075	COPS Program	4370	Police COPS	075-4370 .1095	Special Comp	\$ 2,000	\$ 3,000	67%
075	COPS Program	4370	Police COPS	075-4370 .2593	EAP-Erma-Crime	\$ 444	\$ 532	83%
075	COPS Program	4370	Total			\$ 95,779	\$ 173,570	55%
075 Total						\$ 95,779	\$ 173,570	55%
078	CASp Certifictn	4147	CASp Certifictn	078-4147 .5062	Camacho Park	\$ -	\$ 20,000	0%
078	CASp Certifictn	4147	Total			\$ -	\$ 20,000	0%
078 Total						\$ -	\$ 20,000	0%
080	City Bond Funds	4260	City Bond Funds	080-4260 .5048	Manning Environ	\$ -	\$ -	0%
080	City Bond Funds	4260	City Bond Funds	080-4260 .5145	Civic Cntr Exp	\$ 11,155	\$ -	0%
080	City Bond Funds	4260	City Bond Funds	080-4260 .5320	Blighted Prop	\$ 71,000	\$ 71,000	100%
080	City Bond Funds	4260	City Bond Funds	080-4260 .6464	Bond Projects	\$ -	\$ 500,000	0%
080	City Bond Funds	4260	City Bond Funds	080-4260 .8020	Prior Yr PO's	\$ 113,160	\$ 181,809	62%
080	City Bond Funds	4260	Total			\$ 195,315	\$ 752,809	26%
080 Total						\$ 195,315	\$ 752,809	26%
082	Blighted Prop	4306	Blighted Prop	082-4306 .6502	Blighted Prop	\$ 1,101	\$ 71,000	2%
082	Blighted Prop	4306	Total			\$ 1,101	\$ 71,000	2%
082 Total						\$ 1,101	\$ 71,000	2%
083	Trans Housing	4383	Police - Housng	083-4383 .3000	Professional	\$ -	\$ 5,000	0%
083	Trans Housing	4383	Police - Housng	083-4383 .4030	Bldg Repairs	\$ -	\$ 5,000	0%
083	Trans Housing	4383	Total			\$ -	\$ 10,000	0%
083 Total						\$ -	\$ 10,000	0%
100	DIF - Transport	4270	DIF - Trans Fac	100-4270 .3005	DIF Administran	\$ 6,282	\$ 12,566	50%
100	DIF - Transport	4270	DIF - Trans Fac	100-4270 .6214	Master Fee Stdy	\$ -	\$ 22,500	0%

EXPENDITURE DETAIL BY FUND - DECEMBER 2020

Fund	Fund Name	Dept	Dept Name	Account Number	Description	FYTD Actual	2020-21 Budget	Pct % of Budget
100	DIF - Transport	4270	DIF - Trans Fac	100-4270 .6250	CDBG 18571	\$ -	\$ 88,409	0%
100	DIF - Transport	4270	Total			\$ 6,282	\$ 123,475	5%
100 Total						\$ 6,282	\$ 123,475	5%
102	DIF - Law	4272	DIF - Law	102-4272 .6214	Master Fee Stdy	\$ -	\$ 1,125	0%
102	DIF - Law	4272	Total			\$ -	\$ 1,125	0%
102 Total						\$ -	\$ 1,125	0%
103	DIF - Fire	4273	DIF - Fire	103-4273 .3005	DIF Administran	\$ 6,542	\$ 13,086	50%
103	DIF - Fire	4273	DIF - Fire	103-4273 .6214	Master Fee Stdy	\$ -	\$ 2,250	0%
103	DIF - Fire	4273	Total			\$ 6,542	\$ 15,336	43%
103 Total						\$ 6,542	\$ 15,336	43%
104	DIF - Storm Drn	4274	DIF - Storm Drn	104-4274 .3005	DIF Administran	\$ 3,208	\$ 6,417	50%
104	DIF - Storm Drn	4274	DIF - Storm Drn	104-4274 .6214	Master Fee Stdy	\$ -	\$ 6,750	0%
104	DIF - Storm Drn	4274	Total			\$ 3,208	\$ 13,167	24%
104 Total						\$ 3,208	\$ 13,167	24%
105	DIF - WW Facilt	4275	DIF - WW Fac	105-4275 .3005	DIF Administran	\$ 8,114	\$ 16,226	50%
105	DIF - WW Facilt	4275	DIF - WW Fac	105-4275 .6214	Master Fee Stdy	\$ -	\$ 6,750	0%
105	DIF - WW Facilt	4275	Total			\$ 8,114	\$ 22,976	35%
105 Total						\$ 8,114	\$ 22,976	35%
109	DIF - Park Rec	4279	DIF - Park Rec	109-4279 .3005	DIF Administran	\$ 188	\$ 376	50%
109	DIF - Park Rec	4279	DIF - Park Rec	109-4279 .5062	Camacho Park	\$ -	\$ 14,000	0%
109	DIF - Park Rec	4279	DIF - Park Rec	109-4279 .6214	Master Fee Stdy	\$ -	\$ 2,250	0%
109	DIF - Park Rec	4279	Total			\$ 188	\$ 16,626	1%
109 Total						\$ 188	\$ 16,626	1%
110	DIF - Gen Govt	4280	DIF - Gen Gov	110-4280 .3005	DIF Administran	\$ 2,724	\$ 5,448	50%
110	DIF - Gen Govt	4280	DIF - Gen Gov	110-4280 .6214	Master Fee Stdy	\$ -	\$ 1,125	0%
110	DIF - Gen Govt	4280	DIF - Gen Gov	110-4280 .8020	Prior Yr PO's	\$ 1,804	\$ 1,867	97%
110	DIF - Gen Govt	4280	Total			\$ 4,528	\$ 8,440	54%
110 Total						\$ 4,528	\$ 8,440	54%
111	DIF - Wtr Fac	4281	DIF - Wtr Dist	111-4281 .3005	DIF Administran	\$ 1,170	\$ 2,340	50%
111	DIF - Wtr Fac	4281	DIF - Wtr Dist	111-4281 .6214	Master Fee Stdy	\$ -	\$ 2,250	0%
111	DIF - Wtr Fac	4281	DIF - Wtr Dist	111-4281 .6250	CDBG 18571	\$ 32,501	\$ 37,125	88%
111	DIF - Wtr Fac	4281	Total			\$ 33,671	\$ 41,715	81%
111 Total						\$ 33,671	\$ 41,715	81%
120	Fixed Assets	4900	F/A Group	120-4900 .9020	Depreciation	\$ 845,861	\$ -	0%
120	Fixed Assets	4900	Total			\$ 845,861	\$ -	0%
120 Total						\$ 845,861	\$ -	0%
150	Long Term Group	4920	Long Term Group	150-4920 .9100	Prin Pmt Ledger	\$ (126,485)	\$ -	0%

EXPENDITURE DETAIL BY FUND - DECEMBER 2020

Fund	Fund Name	Dept	Dept Name	Account Number	Description	FYTD Actual	2020-21 Budget	Pct % of Budget
150	Long Term Group	4920	Total			\$ (126,485)	\$ -	0%
150 Total						\$ (126,485)	\$ -	0%
895	RDA New Bonds	4850	RDA New Bonds	895-4850 .8580	Bond Defeasance	\$ 2,921,992	\$ -	0%
895	RDA New Bonds	4850	Total			\$ 2,921,992	\$ -	0%
895 Total						\$ 2,921,992	\$ -	0%
896	RDA New Housing	4860	RDA New Housing	896-4860 .3140	Legal Services	\$ 644	\$ -	0%
896	RDA New Housing	4860	Total			\$ 644	\$ -	0%
896 Total						\$ 644	\$ -	0%
897	RDA New Retrmnt	4870	RDA New Retrmnt	897-4870 .3000	Professional	\$ 250	\$ 1,000	25%
897	RDA New Retrmnt	4870	RDA New Retrmnt	897-4870 .3140	Legal Services	\$ 2,205	\$ -	0%
897	RDA New Retrmnt	4870	RDA New Retrmnt	897-4870 .7120	Prin Pmt Budget	\$ 200,000	\$ 190,000	105%
897	RDA New Retrmnt	4870	RDA New Retrmnt	897-4870 .7121	Interest Pmt	\$ 259,834	\$ 525,130	49%
897	RDA New Retrmnt	4870	RDA New Retrmnt	897-4870 .9060	Interest Expnse	\$ (71,652)	\$ -	0%
897	RDA New Retrmnt	4870	RDA New Retrmnt	897-4870 .9100	Prin Pmt Ledger	\$ (3,105,000)	\$ -	0%
897	RDA New Retrmnt	4870	Total			\$ (2,714,363)	\$ 716,130	-379%
897 Total						\$ (2,714,363)	\$ 716,130	-379%
Grand Total						\$ 17,755,032	\$ 42,287,692	42%

MINUTES
REEDLEY AIRPORT COMMISSION MEETING
Thursday, October 15, 2020 at 4:00 p.m.

1. CALL TO ORDER

A meeting of the Reedley Airport Commission was held at the Reedley Community Center, 100 N. East Avenue, Reedley, California and called to order by Carl Smith at 4:04 p.m.

2. ROLL CALL AND INTRODUCTION OF GUESTS

- A. Commissioners Present: Carl Smith, Chairperson; Anthony Jewell
- B. Commissioners Excused: Joseph Oldham & Butch Agrifoglio
- C. Staff Present: Sarah Reid, Airport Manager; Kayla Cheney, Administrative Assistant
- D. Others Present: Mark Cochran & Matthew Tuttle

3. APPROVAL OF MINUTES

- A. Motion by Commissioner Smith, seconded by Commissioner Jewell to approve the June 18, 2020 Airport Commission minutes. Motion carried.

4. PUBLIC DISCUSSION – None.

5. ORAL AND WRITTEN COMMUNICATIONS

- A. An article titled Sport Aviation was handed out to Commissioners provided by Commissioner Jewel with information on the City electrical planes.

6. UNFINISHED BUSINESS

- A. **Airport Capital Improvement Program (ACIP) FY 2022-2026-** Reid provided to the Commission an Airport Capital Improvement Program handout for FY 2022-2026. Reid stated she met with C&S via zoom and the priority is still phasing the replacement of the apron asphalt. In year 2023 the Airport Layout Master Plan narrative update is identified. The current ALP expires in 2020 so adding this to a project year was recommended by our C&S consultant. In year 2025 the condition of the Taxiway pavement will be evaluated. The FAA gives priority to runways and taxiways. It was felt the taxiway may need an overlay by this time and if so, will be added to this project year. This item will go to City Council on Tuesday, November 10 for adoption. Reid mentioned when construction begins a portion of the apron will be closed off. Commissioner Smith mentioned he would like to see the runway wider. Reid stated this will be looked at during the master plan update.

7. NEW BUSINESS

- A. **Grant Application Fiscal Project 2021-** Reid stated the design work for the apron area is the FY20 project, FY21 project the construction phases will begin. The application to apply for a construction grant is due in December. The application packet will go to City Council on December 15 allowing staff to submit the request to the FAA by the deadline.
- B. **Suggestion for a dedication and naming event for the Airport Park-** A memo was handed out from Don Enns for a suggestion of a dedication and naming event for the Airport Park. Commissioner Jewell made motion to name the Airport Park south of the office as follows: Donald J. Enns Great Western Airport 1945-1979 Memorial Park. This was moved by Commissioner Smith. Commissioner Jewell stated Enns has put countless hours and dedication into the Reedley Airport and has been an advocate for aviation over the years. Reid suggested a nice stone at the park would fit in well. This dedication can be funded with beautification funds.

MINUTES

REEDLEY AIRPORT COMMISSION MEETING

Thursday, October 15, 2020 at 4:00 p.m.

8. STAFF REPORTS

A. Airport Manager

- 1) Reid updated Commissioners on the fuel censor repair which was a hefty \$5,100.
- 2) Reid shared with the Commission that Jewells skylight has been repaired. Maintenance supervisor Jesus Hinojosa researched long and hard to come up with a repair solution which was a success. This repair cost about \$100 compared to a \$1,000 quote which was received. At this point the coating to seal the existing skylight will be put on pause and reconsidered for the best approach.

9. COMMISSIONERS REPORTS

- A. Capital Improvements – Reviewing the Airport Capital Improvement Program for ACIP FY 2022-2026.
- B. Weed Control – Unfortunately grass blew around and made a mess, however the landscaping is looking good. The mower is also working great. Jewell stated he wants to see the secondary mower up and functioning incase the primary mower goes down.
- C. Landscaping/Parking – None.
- D. Public Relations/Airport Promotion – A solar charging station was installed September 24th. Reedley Municipal Airport is said to be the first Airport with this feature. Reid stated the Airport has submitted for a car sharing grant.
- E. BMX Track – At the City Council meeting on August 27, 2020 the request to waive the rent payment for the calendar year for Airtime BMX was approved. The rent amount will be covered by City CARES money so it's not a loss to the Airport revenue.
- F. Hangar Vacancies – None.

10. ADJOURNMENT

As there was no further business to discuss, it was moved by Commissioner Smith, seconded by Commissioner Jewell to adjourn at 4:53 p.m.



Carl Smith, Chairperson



Sarah Reid, Airport Manager



Kayla Cheney, Administrative Assistant

REEDLEY PLANNING COMMISSION REGULAR MEETING – December 3, 2020

The regular meeting of the Reedley Planning Commission was held Thursday, December 3, 2020, in the City of Reedley Council Chambers, 845 "G" Street, Reedley. Community Development Director Rob Terry opened the meeting and an acting Chairperson was voted upon and unanimously approved by the Planning Commission due to the absence of Chair Hudson and remote connection of Vice-Chair Alberto Custodio. Acting Chair Conrad called the meeting to order at 5:00 p.m.

Pledge of Allegiance - led by Acting Chair Conrad.

ROLL CALL

Commissioners Present: William Conrad, Alberto Custodio (called in via phone), Rosemary Luzania, Pete Perez.

Commissioners Excused: Ron Hudson.

City Staff Present: Rob Terry, Community Development Director, Kaitlin Underwood, Building Permit Tech.

PUBLIC COMMENT

Acting Chair Conrad opened the public comment period at 5:03 p.m. and closed the public comment period at 5:04 p.m. after noting there was no public comment.

CONSENT AGENDA

- 1. Minutes of Regular Meeting, October 15, 2020

Commissioner Luzania moved, Commissioner Perez seconded, to approve the minutes of Regular Meeting, October 15, 2020. Motion carried by the following vote:

AYES: Custodio, Conrad, Luzania, Perez.
NOES: None.
ABSTAIN: None.
ABSENT: Hudson.

PUBLIC HEARING

- 2. Consideration of Environmental Assessment No. 2020-13 and Conditional Use Permit Application No. 2020-3 Through Resolution No. 2020-10, staff recommends that the Planning Commission take the following actions:

- a) APPROVE Environmental Assessment No. 2020-13, a Categorical Exemption under Section 15305 (Class 5/Minor Alterations in Land Use Limitations) of the California Environmental Quality Act (CEQA) Guidelines.
- b) APPROVE Conditional Use Permit Application No. 2020-3, requesting authorization to establish a Planned Unit Development to increase the maximum lot coverage development standard from 40% to 50% for all residential lots within the previously approved Tentative Subdivision Map No. 6178 (Frankwood Commons).

Community Development Director R. Terry presented the staff report to the Planning Commission. The Planning Commission asked questions of staff and the applicant representative, Steve Macias of 4Creeks. Acting Chair Conrad opened the public hearing. Acting Chair Conrad closed the public hearing after hearing no public comment.

Commissioner Perez moved, Commissioner Luzania seconded, whereas the Planning Commission, using their independent judgement, approved Environmental Assessment No. 2020-13 and Conditional Use Permit Application No. 2020-3 through Resolution No. 2020-10. Motion carried by the following vote:

AYES: Conrad, Custodio, Perez, Luzania.
NOES: None.
ABSTAIN: None.
ABSENT: Hudson.

REEDLEY PLANNING COMMISSION REGULAR MEETING – December 3, 2020

DIRECTOR'S REPORT

Director R. Terry provided an update on community development activity.

FUTURE AGENDA ITEMS

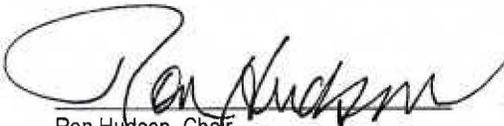
- December 17, 2020 – None at this time
- January 7, 2021 – None at this time
- January 21, 2021 – Tentative Map Extension
- February 4, 2021 – Conditional Use Permit
- February 18, 2021 – None at this time

ADJOURNMENT

Commissioner Perez made a motion to adjourn the meeting. Commissioner Luzania seconded. Motion carried unanimously. Meeting adjourned at 5:36 p.m.

ATTEST:


Rob Terry, Secretary


Ron Hudson, Chair
Reedley Planning Commission



FY 2020-21 Mid Year Budget Review

February 9, 2021

REEDLEY COMMUNITY BANDSHELL

Constructed by Image In Signs...1979
Refurbished by Image In Signs...2012



