



Tuesday, June 13, 2023 / 4:30 PM / City Hall / 405 East El Monte Way, Dinuba

District 1	District 2	District 3	District 4	District 5
Rachel Nerio-Guerrero Vice Mayor	Maribel Reynosa Mayor	Benjamin Prado Council Member	Kuldip Thusu Council Member	Linda Launer Council Member

All attendees are advised that electronic devices should be placed on silent upon entering the Council Chambers.

The City Council will take action on all items listed on the agenda.

1. Work Session - 4:30 PM

1.1. Presentation of Preliminary Budget for FY 2023/24 (KS)

2. OPENING CEREMONIES

2.1. Welcome and Call to Order

2.2. Invocation

2.3. Pledge of Allegiance

3. AGENDA CHANGES OR DELETIONS

To better accommodate members of the public or convenience in the order of presentation, items on the agenda may not be presented or acted upon in the order listed. Additions to Agenda may be added only pursuant to California Government Code section 54954.2(b).

4. REQUEST TO ADDRESS COUNCIL

This portion of the meeting is reserved for any person who would like to address the Council on any item that is not on the agenda. Please be advised that State law does not allow the City Council to discuss or take any action on any issue not on the agenda. The City Council may direct staff to follow up on such item(s). Speakers are limited to three (3) minutes. If there is any person wishing to address the City Council at this time please approach the podium and state your name and nature of the request.

5. CONSENT CALENDAR

Matters listed under the Consent Calendar are considered routine and will be enacted by one motion and one vote. There will be no separate discussion of these items. If discussion is desired, a member of the audience or a Council Member may request an item be removed from the Consent Calendar and it will be considered separately.

5.1. SUBJECT

Agreement between the City of Dinuba and Dinuba Unified School District for Senior Meals 2023 (SH)

RECOMMENDATION

Council to approve the agreement with Dinuba Unified School District for the Senior Meals Program in the amount of \$80,275 and authorize the City Manager or designee to execute the agreement.

5.2. SUBJECT

Approval of City Council Meeting Minutes (MA)

RECOMMENDATION

Council to review and approve the City Council meeting of May 23, 2023 as presented.

5.3. SUBJECT

Award of Contract for Landscape Maintenance to Clean Cut Landscaping Maintenance, Inc. (SH)

RECOMMENDATION

Council to award the contract for landscaping to Clean Cut Landscaping Maintenance, Inc. in the amount of \$258,996.00 and authorize the City Manager or designee to sign the contract documents.

5.4. SUBJECT

Resolution No. 2023-34 Industrial Disability Retirement of Jessica Martin (MA)

RECOMMENDATION

Council to adopt Resolution No. 2023-34 allowing Jessica Martin to be placed on industrial disability retirement.

6. WARRANT REGISTER

6.1. SUBJECT

Warrant Register May 26 & June 2, 9, 2023 (KS)

RECOMMENDATION

Council to review and approve the Warrant Register as presented.

7. PUBLIC HEARING

7.1. SUBJECT

Ordinance No. 2023-05, Adding Chapter 49, 'Unauthorized Encampments and Prohibited Activities on Public Property' to Title 9 of The Dinuba Municipal Code" (DY)

RECOMMENDATION

City Council to receive staff report, open and close a public hearing, and take the following action by one motion:

1. Introduce Ordinance No. 2023-05 by title " Adding Chapter 49

1. Introduce Ordinance No. 2023-05 by title "Adding Chapter 49 'Unauthorized Encampments and Prohibited Activities on Public Property' to Title 9 of the Dinuba Municipal Code"; Waive further reading of Ordinance 2023-05 and approve Ordinance 2023-05 either as drafted or subject to any revisions agreed to by the Dinuba City Council; and
2. Schedule the second reading and adoption of Ordinance No. 2023-05 for the City of Dinuba City Council meeting of June 27, 2023 or a later date, inclusive of any revisions agreed to by the Dinuba City Council.

7.2. SUBJECT

Resolution No. 2023-32 Ordering the Annual Levy of Landscape and Lighting Districts Annual Assessments for Fiscal Year 2023/24; and Resolution No. 2023-33 Approving Certification Compliance and Hold Harmless Statement (KS)

RECOMMENDATION

Council conduct a public hearing to receive public testimony, close the public hearing, and take the following action by one motion:

1. Adopt Resolution No. 2023-32 ordering the levy and collection of assessments within the City's Landscaping and Lighting Assessment Districts for Fiscal Year 2023/24, and
2. Adopt Resolution No. 2023-33 approving the Compliance Certification and Hold Harmless Statement form regarding the levy and collection of assessments within the City's landscaping and lighting assessment districts for fiscal year 2023/24.

8. DEPARTMENT REPORTS

8.1. SUBJECT

Award of Contract to Courts and Greens, a Corporation for the KC Vista Park Improvements Project (JW)

RECOMMENDATION

Council to award the contract for the KC Vista Park Improvements Project to Courts and Greens, a Corporation in the amount of \$418,551.70 and authorize the City Manager or designee to execute the contract documents.

8.2. SUBJECT

Dinuba Residential Design Guidelines (KSch)

RECOMMENDATION

Council to review draft Residential Design Guidelines and adopt Resolution No. 2023-26 approving guidelines.

8.3. SUBJECT

Notice of Completion - Road 74 Street Improvements Project (JW)

RECOMMENDATION

Council accept the Road 74 Street Improvements Project as complete and authorize the City Engineer to file a Notice of Completion with the Tulare County Recorder's Office.

9. MAYOR/COUNCIL REPORTS

10. CITY MANAGER COMMUNICATIONS

11. CITY STAFF COMMUNICATIONS

12. ADJOURNMENT

This agenda was posted at least 72 hours prior to the regular meeting per GC Section 54954.2(a). A Citizens' Packet regarding this meeting is available at the City Clerk's Office located at City Hall, 405 East El Monte Way, Dinuba CA 93618.

In compliance with the Americans with Disabilities Act, if special assistance is needed to participate in the meeting, please contact the City Clerk's Office at 559-591-5900. Please provide at least 48 hours notification prior to the meeting to allow staff to make reasonable arrangements. (28 CFR 35.102-35.104 ADA Title II)

559.591.5900 / FAX 559.591.5902 . e-mail address: info@dinuba.ca.gov. www.dinuba.org



City Council Staff Report

Department: FINANCE SERVICES

June 13, 2023

To: Mayor and City Council

From: Karina Solis, Administrative Services Director

Subject: Presentation of Preliminary Budget for FY 2023/24 (KS)

RECOMMENDATION

Council to review the preliminary Fiscal Year 2023/24 budget and provide direction as appropriate.

EXECUTIVE SUMMARY

Annually the City of Dinuba presents projections of Fiscal Year 2022/23 revenues and expenditures along with the preliminary fiscal year 2023/24 budget. The preliminary budget presentation covers all fund types for the city. The final budget will be presented for Council's consideration and adoption on June 27, 2023.

OUTSTANDING ISSUES

None.

DISCUSSION

The proposed budget for FY 2023/24 has been prepared for the City Council's review and direction. A copy of the proposed budget is enclosed as Attachment 'A'.

The budget includes the projected year-end revenues and expenditures for FY 2022/23 and the proposed budget for FY 2023/24.

The budget must be adopted on or before the last working day of the last month of the current fiscal year. Prior to adoption, staff prepares department presentations to share the proposed budget for review and discussion with the City Council.

The final budget is presented for consideration and adoption by the City Council at a later date prior to the end of the current fiscal year.

FISCAL IMPACT

None.

PUBLIC HEARING

None.

ATTACHMENTS:

A. 2023/24 Preliminary Budget Document



2023-2024

PRELIMINARY BUDGET



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Honorable Mayor and City Council,

Staff is pleased to submit the draft FY 2023-24 budget for the City Council's review and direction. The budget reflects a conservative expenditure plan due to the ongoing California Department of Finance and Tax Administration (CDFTA) audit of tax revenues from online sales and the growing prospect of an economic slowdown. Several previously approved positions were removed from the budget and no new ongoing expenses are proposed. Staff is hopeful that the CDFTA audit results in minimal impacts to city revenues and that the economy avoids a major retraction.

As reflected in the draft budget, staff is projecting a total budget of \$72.2 million for all fund types. The General Fund, which provides core services such as police and fire, is projecting total revenues of \$ 21.9 million and expenditures of \$17.4 million with a projected year-end surplus of \$4.5 million. This is the fourth year in a row that revenues have exceeded expenditures resulting in a projected General Fund Reserve of \$29.2 million by June 30, 2024. The balance of the budget consists of the Enterprise Funds totaling \$19.4 million, Special Revenue Funds totaling \$11.7 million, Internal Service Funds totaling \$6.4 million, Capital Projects Funds totaling \$11.1 million and Debt Service Funds totaling \$3.3 million.

The Enterprise Funds are projected to operate in a deficit for the coming fiscal year without adjustment to rates. Staff has prepared a Utility Rate Study that reflects a three-tiered option for rate adjustment to cover current and future operations and needed capital investments to sewer and water infrastructure. The proposed rates will be presented to the City Council in June followed by Proposition 2018 notice requirements. New utility rates will take effect August 2023.

Again, the proposed FY 2023/24 budget reflects a conservative approach with no new positions and several previously approved positions eliminated (i.e., code enforcement officer, planning technician, etc.). These positions will be evaluated in the coming year as the City has a better sense of the economic impacts from the CDFTA audit. However, all departments are currently fully staffed with many vacancies being backfilled.

This past year saw many promotions due to retirements, primarily in the police and fire departments. Many qualified employees were given the opportunity to advance in their respective organization providing a continuity of service to the community.

As we look ahead, some notable opportunities and challenges will affect the organization and the community. These include:

Opportunities

- Solid sales tax revenues – although staff is projecting sales tax revenues to return to pre-pandemic levels, revenues will continue to exceed expenditures by approximately \$4.5 million in FY 2023-24.

- Viscaya Community Park – with a combined total of \$5.2 million in state grants received, the city will break ground on the long-awaited Viscaya Community Park project in 2024. This will be a fully developed park with parking, restrooms, pavilion, pickle ball courts, dog park and walking trail.
- Street Improvements – over \$20.0 million in grant funds is collectively targeted for various street maintenance, repairs and safety improvements. Approximately \$18.0 million in pedestrian safety improvements, signage and raised medians will be completed with ATP and HSIP funding. An additional \$4.5 million in ARPA and General Funds will be invested in slurry seal and street reconstruction projects, such as Road 74.
- Downtown Investments – four properties qualified for the façade improvement program, the city received a \$360,000 state grant for the L Street Pocket Park Project on a vacant lot owned by the Dinuba Unified School District, and new restrooms will be installed at the Entertainment Plaza.
- Grants – the city applied for and received a record number of grants this fiscal year totaling \$50 million. These grants will fund the purchase of a new fire ladder truck, new community park, and major investments in much needed street maintenance and repairs as well as pedestrian safety improvements.
- Mercantile Row Shopping Center – a major tenant, Superior Grocers, signed a lease for the former Save Mart Space. The new grocer plans to invest millions on tenant improvements this summer. Several other new businesses are expected to sign leases this year.

Challenges

- Potential economic slowdown – the fed’s tightening of monetary policy to tame inflation is raising the prospects of an economic slowdown, with some economists predicting a soft landing and others sounding the alarm of stagflation or a severe recession in the coming year.
- CDFTA Audit of Online Sales Tax Revenues – The California Department of Finance and Tax Administration is currently auditing the sales tax revenues that the city receives from online sales. The audit may result in a reduction of revenues in the coming years depending on the outcome of the audit.
- U.S. Debt Default – the U.S. is on the precipice of defaulting on its debt for the first time in history if Congress and the White House do not reach a deal on raising the debt ceiling by June 1. Economists predict catastrophic economic consequences if the U.S. defaults on its debt obligations.

- Homelessness – despite successfully housing many homeless individuals, the city continues to experience homelessness. Staff will continue to aggressively monitor, assist and address the homeless challenge.

City staff will closely monitor these challenges and make adjustment as necessary. The goal is always to ensure that the organization continues to provide a high level of core services to the community. The proposed budget reflects this commitment for FY 2023-24.

The support and leadership provided by the City Council is critical to the success of the organization. Many of the projects completed and planned for in the coming year could not have happened without the strong support and effective collaboration from the City Council. Through their leadership and fiscal stewardship, the City of Dinuba is in the best financial position it has ever been. Staff looks forward to working on continuing the progress of accomplishing the community's goals and is committed to tackling any challenges that may lie ahead.

The strong leadership of the City Council and hard work and dedication of staff is visible in the many projects, programs, and quality of life improvements across our great city. However, we must be disciplined and vigilant of the potential threats that have the potential to derail progress. With this balance in aggressive community investment and fiscal prudence, the City of Dinuba will position itself to continue to thrive in the coming years. These strategies demonstrate the commitment of the City Council, staff, and the organization's FY 2023-24 message, "Your city at work."

GENERAL FUND OVERVIEW

The general fund consists of revenues primarily from sales and property taxes that are used to fund core services, such as police, fire, parks and recreation, and community development. Expenditures are typically easier to project in any given year; however, revenues are more of a challenge because they fluctuate based on the state of the economy and the success of local businesses. The City of Dinuba is unique in that two-thirds of its sales tax revenue is generated by online sales. This revenue source has grown each year as more and more customers shop online.

In preparation of the budget, projections of revenues and expenditures are determined by using historical trends, current data, input from departments, and anticipated growth and development. Despite online sales exceeding expectations, staff has taken a conservative approach to preparing the upcoming fiscal year's budget due to possible changes to the City's sales tax allocations by California Department of Tax and Fee Administration.

Table 1-A below provides a summary of revenues over expenditures in the General Fund over the past few years. As reflected in the summary, actual revenues over expenditures have exceeded projections in fiscal years 2020/21 and 2021/22 by \$8.3 and \$5.7 million, respectively. The projected year-end for FY 2022/23 estimates revenues over expenditures of \$4.3 million. The proposed budget for FY 2023/24 is projecting revenues over expenditures of \$4.5 million.

Table 1-A

	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Adopted	FY 2022/23 Projected Year End	FY 2023/24 Proposed
TOTAL GENERAL FUND REVENUES	24,990,017	24,074,052	20,593,221	22,659,815	21,885,563
LESS TOTAL GENERAL FUND EXPENDITURES	16,666,658	18,306,377	18,337,933	18,311,352	17,348,297
Excess/(Deficit)	8,323,359	5,767,675	2,255,288	4,348,463	4,537,266

It is important to note the differences in revenues over expenditures over several years. These differences are explained as follows:

FY 2020/21 Actual

The fiscal year 2020/21 actual reflects revenues over expenditures of \$8.3 million. This is largely attributed to an increase in sales tax revenues during the Covid-19 pandemic. Decreases in expenditures also due to the impacts of the pandemic when activities, such as sports, events and afterschool programs were postponed until the shutdown orders were lifted.

FY 2021/22 Actual

A slight decrease in revenues began showing a downward trend in collection of sales tax revenues after the peak from online sales tax had begun. Expenses returned to pre-pandemic levels as the operations that had been put on hold during the pandemic were brought back.

FY 2022/23 Projected Year End

In the current 2022/23 fiscal year, a leveling off of online sales tax is anticipated to reduce the projected year end sales tax revenues by approximately \$2.7 million. This projected reduction in sales tax revenues will be offset by increases in other revenue sources including property taxes. Departmental expenses are anticipated to end up right around the adopted budget amount of 18.3 million. Revenues are expected to exceed expenses by \$4.3 million.

FY 2023/24 Proposed

Prior year revenue and the possible shifts in the economy have been carefully analyzed when preparing the 2023/24 budget. Staff is anticipating a leveling off of online sales tax revenues mostly through the projected year-end 2022/23 fiscal year, with a slight increase to allow for growth through proposed FY 2022/23. Decreases in intergovernmental transfers and a reduction in revenues from service and fees are contributing to an overall reduction of general fund revenues of about \$775,000 when comparing the 2022/23 projected year-end revenues and proposed 2023/24.

Several reductions in the proposed expenditures for the 2023/24 general fund proposed budget include not back filling of vacancies and the reallocation of employee services to more appropriate funds. These changes are expected to result in a reduction of expenses from 2022/23 projected year-end to proposed 2023/24 of approximately \$963,000. This reduction is being made in an attempt to reduce the City's dependency on online sales tax.

GENERAL FUND SUMMARY OF REVENUES AND EXPENDITURES

The proposed budget for Fiscal Year 2023/24 projects revenue of approximately \$21.9 million and operating expenditures of \$17.3 million.

GENERAL FUND REVENUES

Table 1 reflects a summary of the General Fund Revenues. The projected revenue for fiscal year ending June 30, 2023 is estimated at approximately \$22.7 million. For the upcoming fiscal year, revenues are anticipated to be at \$21.9 million. The decrease between the projected year-end 2022/23 in comparison to 2023/24 is due to decreases in anticipated intergovernmental transfers and a reduction in revenues from service and fees primarily attributable to anticipated leveling of development.

Table 1

	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Adopted	FY 2022/23 Projected Year End	FY 2023/24 Proposed
Property Tax	1,583,617	1,742,568	1,734,700	1,924,700	1,939,400
Other Taxes	2,151,555	2,332,959	2,470,000	2,510,424	2,525,000
Utility Users Tax	1,668,455	1,804,454	1,760,000	1,950,000	1,950,000
Sales Tax	15,889,199	13,842,036	11,130,000	11,130,000	11,635,000
Transient Occupancy Tax	266,474	372,343	290,000	260,000	290,000
Licenses & Fees	691,456	580,493	530,500	558,500	555,500
Franchise Tax	279,774	303,727	306,000	343,000	333,000
Service & Fees	764,188	945,225	831,504	1,717,796	1,069,740
Fines	75,100	96,055	77,600	78,100	77,600
Use of Money & Property	(40,945)	(547,085)	69,214	629,214	220,000
Intergovernmental	20,310	172,784	26,000	168,690	11,000
Transfers In	123,524	143,928	65,912	60,000	63,787
Overhead/Misc Revenues	1,468,181	2,284,564	1,301,791	1,329,391	1,215,536
Sale of land	49,128	0	0	0	0
Total General Fund Revenues	24,990,017	24,074,052	20,593,221	22,659,815	21,885,563

GENERAL FUND EXPENSES

Table 2 reflects a summary of the general fund expenses. Staff is proposing expenses of \$17.3 million for the upcoming fiscal year.

Across the general fund, increases in employee services in 2023/24 fiscal year are attributed to 2% cost of living increase that was approved during the negotiations process across all bargaining units and the rising costs of the retirement plan, CalPERS. However, certain vacant positions in the general fund are not being backfilled and the adjustment of some positions, particularly in public safety are being reallocated to more appropriate funds, such as the Public Safety Sales Tax fund (Measure F) and the Ambulance fund. These reductions in expenses were carefully organized to reduce the reliance on the largest source of general fund revenues, online sales tax.

Table 2

	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Adopted	FY 2022/23 Projected Year	FY 2023/24 Proposed
Administration	648,978	691,944	654,178	965,498	613,978
General Services	2,755,030	2,406,833	2,334,890	2,246,121	2,254,731
Administrative Services	931,051	944,416	1,109,598	1,085,890	1,085,700
Parks & Community Services	1,900,645	2,345,371	2,660,983	2,645,491	2,741,888
Planning And Development	1,195,172	1,662,578	1,454,117	1,740,436	1,487,803
Police	6,388,745	7,428,306	7,325,259	6,962,935	6,904,077
Fire	2,847,038	2,826,929	2,798,908	2,664,981	2,260,120
Total General Fund Expenses	16,666,658	18,306,377	18,337,933	18,311,352	17,348,297

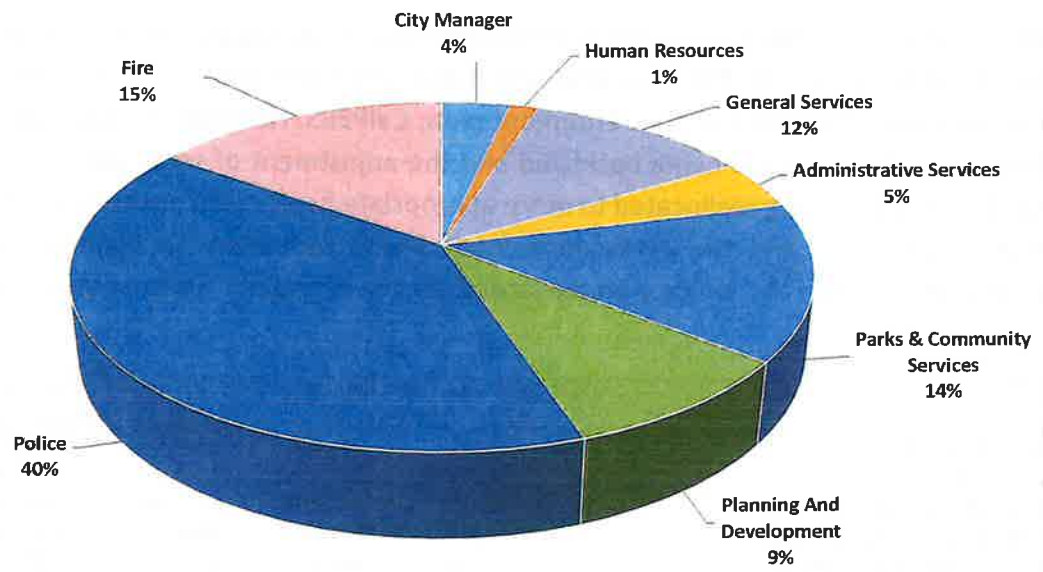
GENERAL FUND EXPENDITURES

As reflected in Table 2, the General Fund Expenditures for Proposed Fiscal Year 2022/23 including Operating and Capital Improvements total \$17.3 million. The expenditures are spread over several departments, which provide core services to the community.

Chart 1 displays the percentage breakdown of expenditure by department for Fiscal Year 2023/24. As is common amongst cities, the City's greatest investment of General Fund resources is in public safety representing 55% of total expenditures. The City's commitment to parks, community services, youth recreation and seniors is also a high priority for the City Council. Investments in public safety and parks and community services are keys to the City's high quality of life.

Chart 1

General Fund Expenditures by Department



GENERAL FUND BALANCE SUMMARY

The City of Dinuba is projecting ending the 2022/23 fiscal year with a General Fund balance of approximately \$26.6 million, an increase of \$4.5 million due primarily to revenues from online sales tax revenue. Based on the proposed budget's revenue over operating expenses of \$4.5 million, it is anticipated that the General Fund balance will be at \$29.2 million in 2023/24. However, rising concerns over the threat of changes to allocation of online sales tax revenue have resulted in the need to move the online sales tax revenues that are being audited by the California Department of Tax and Fee Administration (CDTFA) into a liability account in the general fund. A total of \$22.2 million will be moved into a liability account at the beginning of the 2023/24 fiscal year.

The fund balance at the end of fiscal year 2023/24 will represent 40% of operating expenses.

ENTERPRISE FUNDS

The enterprise funds include the Water, Sewer, Disposal, Golf, Transit and Ambulance Funds. In contrast to the General Fund, each enterprise fund operates similar to a business and funds are accounted for separately. User charges must be established and maintained at proper levels to assure adequate revenues in order to pay for operations, maintain adequate reserves and fund maintenance repair and replacement of critical equipment, facilities and infrastructure.

For the fiscal year end, the water and sewer funds are requiring a transfer in from reserves to cover operating expenses. In the proposed budget, a transfer from reserves is also being presented to cover expenses in the new fiscal year. A Utility Rate Study is currently underway and is anticipated to help reduce the amount needed from reserves to cover operating expenses in the first year of implementation.

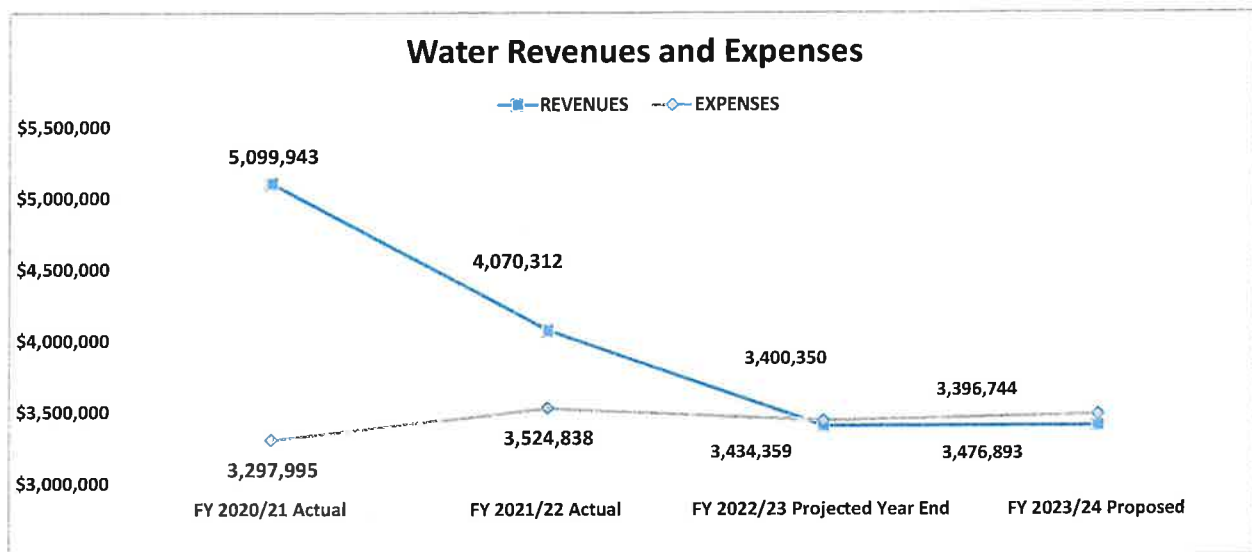
The city last increased utility rates in 2017. The current study is evaluating the rates for water and sewer and will result in a recommendation for appropriate rates for council approval. Factors being considered in the study include having enough funds to cover operating expenses, capital needs, and to maintain an adequate reserve.

Water

The City is anticipating operating expenses to come in over revenues in the amount of \$34,000 in 2022/23 projected year-end. One-time expenses totaling \$325,000 are attributed to a feasibility study, a backhoe and a transfer for construction for well #21. These one-time expenses are being covered by a transfer in from fund balance.

In the proposed 2022/23 budget, the operating expenditures will exceed operating revenues by \$80,000 (as shown in chart W1 below). This shortfall will be covered by the fund balance in the water fund. The revenues in the water fund are currently being evaluated as part of a utility rate study. Once the study is completed, the proposed rates will be presented to the city council for review and adoption.

Chart W1

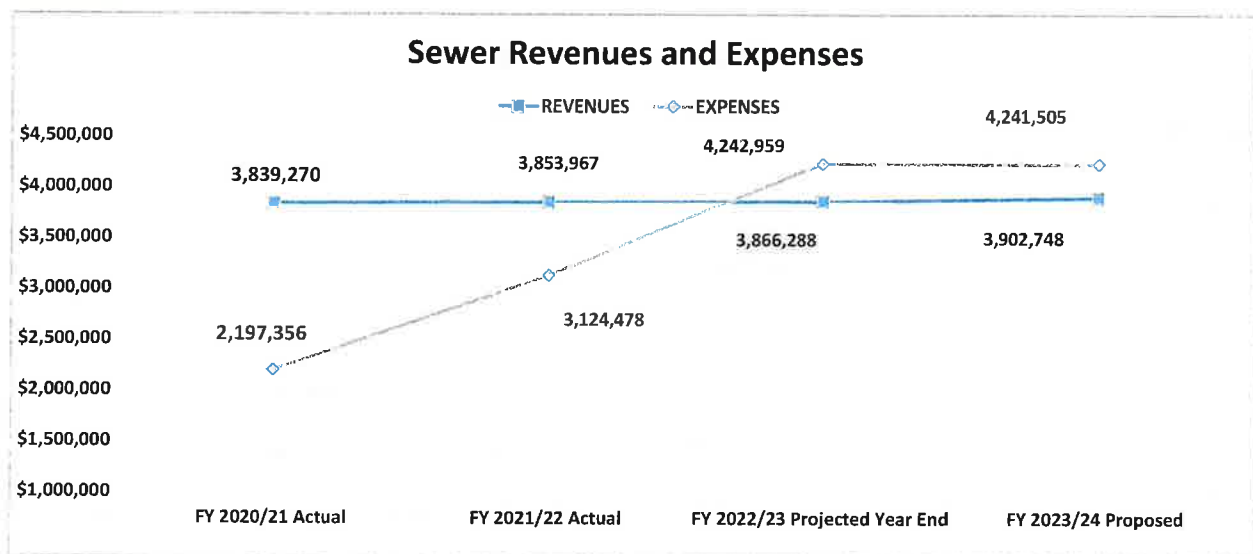


Sewer

As is the case with the water fund, staff is also projecting that the sewer fund will have an operating deficit in fiscal year-end 2022/23 in the amount of \$376,000. This deficit is primarily attributed to increases to electric utilities and repairs and maintenance. One-time expenses of \$200,000 for the Waste Water Treatment Plant Clarifier and \$123,000 for purchases of equipment are being expensed from fund balance. In the proposed fiscal year 2023/24 budget, operating expenses are projected exceed operating revenues by \$339,000 (as shown in chart S1) which will be covered by reserves in the sewer fund.

The revenues in the sewer fund are currently being evaluated as part of a utility rate study. Once the study is complete and the new rates are adopted, the revenue generated by the new rates will diminish the proposed operating deficit in the 2023/24 fiscal year

Chart S1



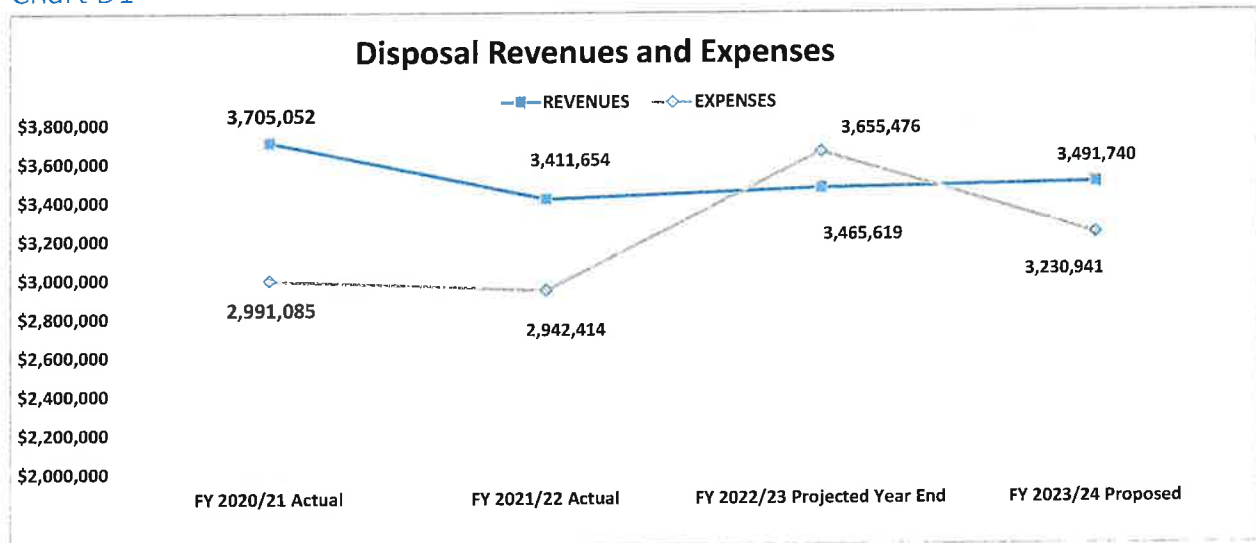
Disposal

The disposal fund is anticipated to have operating expenses exceeding operating revenues in fiscal year 2022/23 in the amount of \$203,000 as indicated in chart D1. One-time expenses of \$167,000 in the disposal fund in the 2022/23 projected year-end include \$90,000 for a dump truck and \$75,000 for alley repairs. These one-time expenses will be offset by reserves in the disposal fund.

In the proposed fiscal year 2023/24, operating expenditures are exceeding operating revenues by \$79,000. The shortfall will be covered by fund balance in the disposal fund. Alley repairs of \$75,000 are to be paid out of reserves for the 2023/24 fiscal year. The shortfall in disposal fund will be covered by reserves until the RFP process is concluded and a new contract is implemented in fiscal year 2025/26.

The existing contract with the disposal hauler will expire in 2025. The City intends to prepare and issue a Request for Proposals (RFP) in the early part of the 2023/24 fiscal year for disposal services. The RFP is a good practice to ensure that the rate payers get the most competitive rates and services.

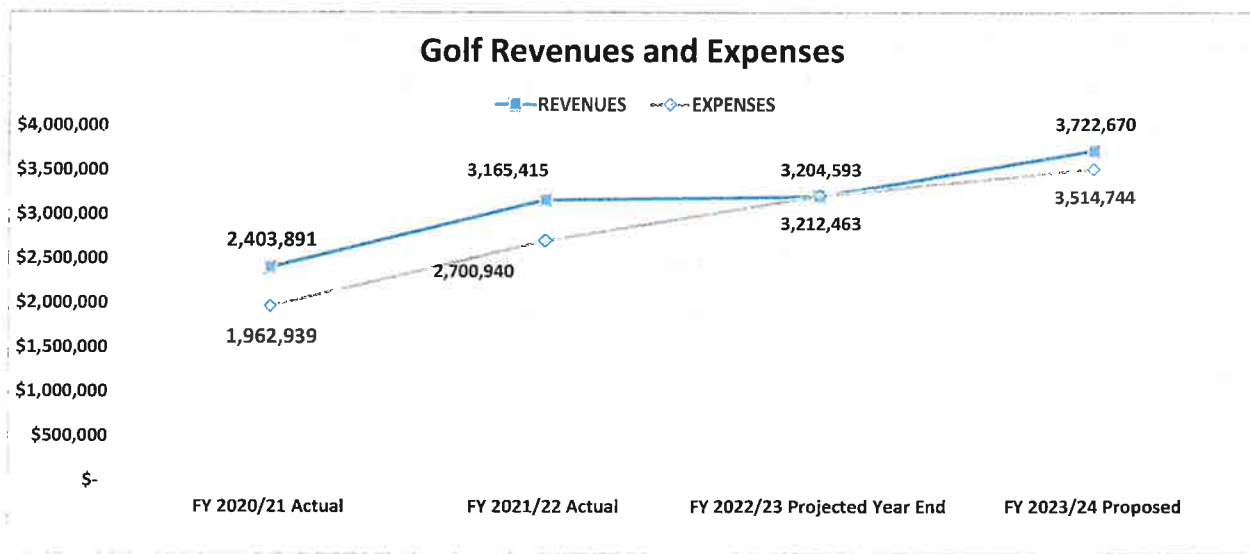
Chart D1



Ridge Creek Golf Course

The golf course, restaurant, and event center continue to show growth in revenues. Rounds played remain strong following the growing interest in golf since the pandemic. Several improvements have been made to golf operations including, but not limited to, sand replacement in bunkers, new golf carts, maintenance and irrigation equipment and increases in tournament play. The restaurant has focused on increasing staffing levels and training that has resulted in improved customer service. The new menu items have been positively received. Moving forward, additional investments will be made to the interior of the restaurant, solar lighting at the driving range, and additional special events to drive sales. Lastly, improvements to the landscaping in and around the facility has improved the overall aesthetics of the golf course.

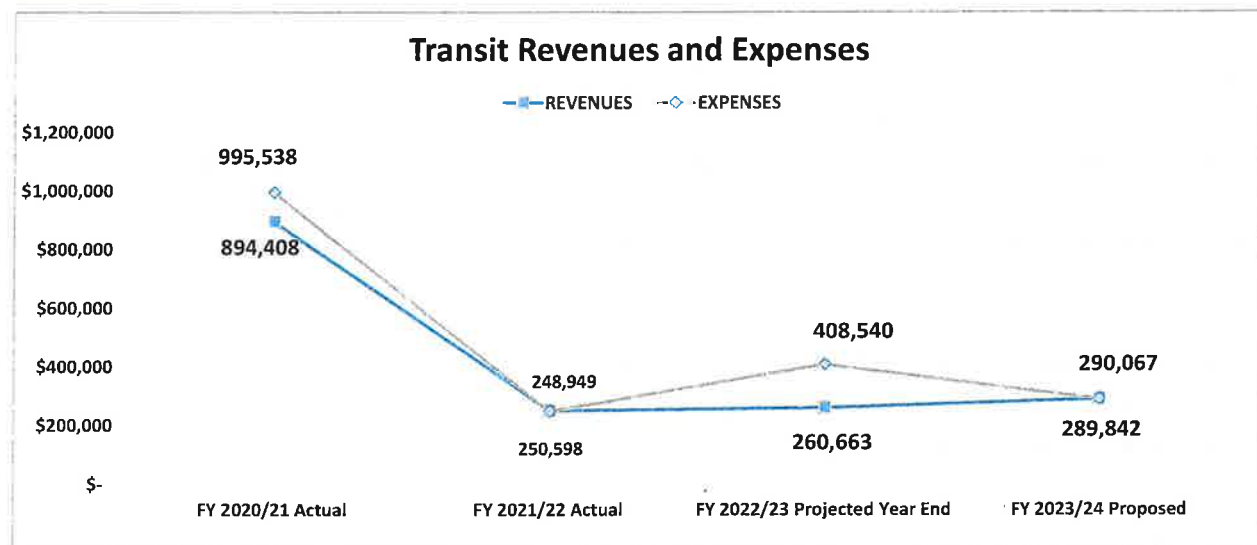
Chart G1



Transit

The Transit fund is anticipated to have revenues that meet expenses in both 2022/23 projected year-end and in proposed 2023/24 as shown in T1 below. The City's transit program has undergone extensive changes in recent years, with the most recent change being the transition into the Joint Powers Authority (JPA) with Tulare County Council of Governments (TCAG) to form the Tulare County Regional Transit Agency (TCRTA). All transit related expenses are now reimbursable through the TCRTA. This shift will give residents additional transit options and will enhance the ridership experience.

Chart T1



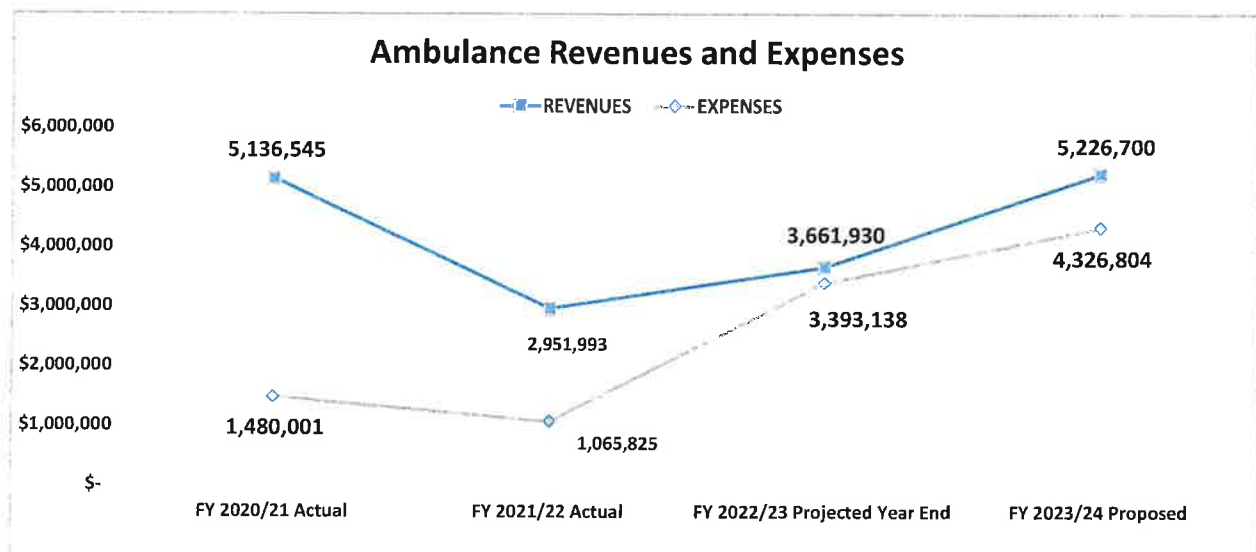
Ambulance

Operating revenues are expected to exceed operating expenses by approximately \$270,000 in the projected year-end 2022/23 and by \$900,000 in the proposed 2022/23 fiscal year. This is approximately a difference of \$630,000 as indicated on the chart A1. This significant increase in anticipated revenue is due to structural changes that are happening with the Intergovernmental transfers (IGT) reimbursements of expenses by the state. The changes include the addition of a new IGT program, Public Provider Ground Emergency Medical Transportation (PP-GEMT), which is changing the way the revenue is received for Medical and Medicare payments. The City works closely with a consultant who assists Dinuba and several other neighboring cities in the IGT program. Revenues are expected to increase over the next fiscal year.

One-time expenses in the 2022/23 projected year-end include the replacement of an ambulance that will be reimbursed by the City's insurance and the Fire Training Facility in partnership with the Valley Regional Occupational Program (VROP). This project, in the amount of \$400,000 begun in 2022/23 and will complete in the 2023/24 fiscal year. The funding source for this project is fund balance in the Ambulance fund. In fiscal year 2023/24, improvements to the fire facility in the amount of \$500,000 are also expected to be paid out of fund balance.

The addition of three Firefighter/Paramedic positions in the proposed 2023/24 fiscal year budget is recommended in the ambulance fund. These positions are critical for maintaining adequate service levels for the community.

Chart A1



INTERNAL SERVICE FUNDS

The City of Dinuba operates five Internal Service Functions: Risk Insurance, Property and Facility Maintenance, Fleet Maintenance, Computer Equipment Replacement and Health Insurance. Revenues for the Internal Service Funds are derived from charges to the internal departments on a pro rata share.

Risk Insurance

The Risk Insurance fund includes property and liability insurances. As a largely self-insured agency, the City of Dinuba mitigates exposure by participating in a Joint Powers Authority (JPA) for property and liability insurances including Worker's Compensation. The Central San Joaquin Valley Risk Management Authority JPA is composed of 54 Central Valley cities that collectively pool services and resources to reduce costs. Members of the JPA are expected to be active participants and therefore have a large level of influence on the decisions made by the board. For proposed fiscal year 2023/24, the risk fund is expected to break even between revenues and expenses.

Computer Replacement

The City's Computer Replacement program was created to ensure replacement of aging computers and software. The replacement program focuses on replacing the oldest computers first, eventually leading to a rotation where all computers are replaced every five to seven years. For both the 2022/23 projected year-end and the proposed 2023/24 fiscal year, the fund is anticipated to have revenues that cover all anticipated expenses for the year.

Fleet Maintenance

The City has a vehicle fund to deliver operational and maintenance services for the City's fleet of vehicles. A full-time Mechanic and a full-time Mechanic Helper are responsible for the City's fleet. After purchasing new fleet and restructuring the fund, significant decreases to expenses were made. For the projected year-end 2022/23 and for the proposed 2023/24 budget, the revenues are expected to match expenses.

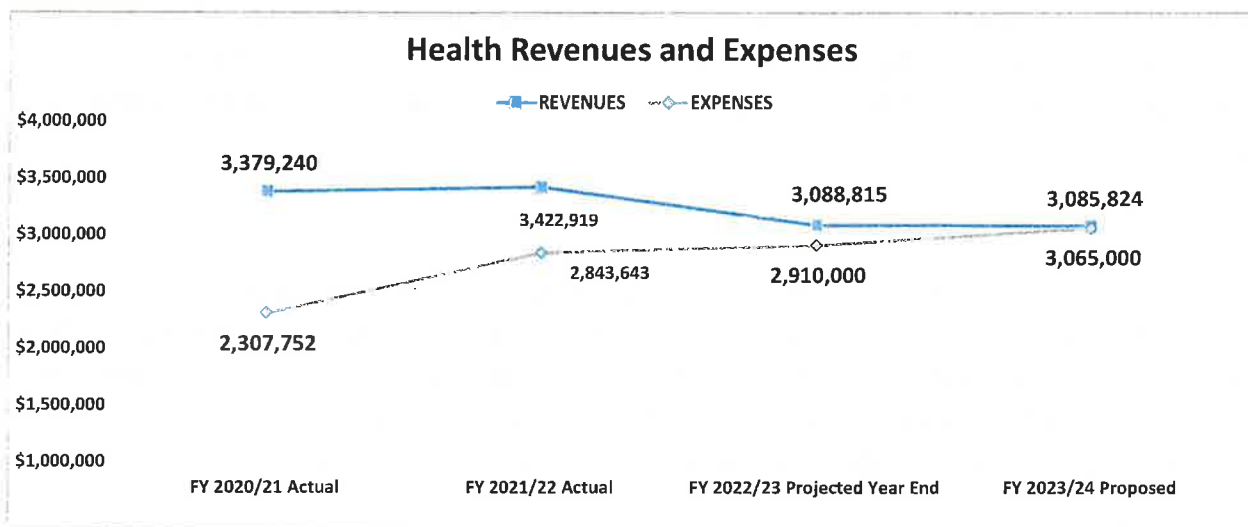
Property and Facilities Maintenance

This fund provides for the general maintenance and custodial work associated with the City's facilities. In fiscal year 2018/19, the City began outsourcing custodial services. This transition has resulted in a reduction of expenses. The expenses that are incurred in this fund are reimbursed by the benefitting funds. For the projected year-end 2022/23 and for the proposed 2023/24 budget, the revenues are expected to match expenses.

Health Care Costs

The City's self-insured health care plan expenses have remained steady in the past few years; however, staff has been monitoring the City's health plan and this fund closely to ensure long-term viability. With a history of being largely unpredictable, expenses in the health insurance fund can soar from one year to the next. In an effort to prevent a major hit to the fund, staff and the City's new Health Insurance Broker increased the transfers in for the 2019/20 budget. This allowed for the build-up of reserves for two fiscal years. For the current 2022/23 fiscal year, a reduction of transfers in was applied to the adopted budget. Even with the reduction, the fund balance is expected to increase slightly to \$1.6 million at the end of the year. The proposed 2023/24 fiscal year shows \$20,000 revenues over expenses.

Chart H1



CAPITAL IMPROVEMENT PROGRAM (CIP)

Capital improvement projects reflect one-time investments in critical infrastructure and facilities. These projects are funded by grants, special revenues and the general fund. Capital projects are often completed over multiple years depending on the scope of work.

TRANSPORTATION	FUNDING SOURCE	ESTIMATED COST
ADA Ramps (various locations)	Transportation Fund	\$ 50,000
City Sidewalk Improvements	Transportation Fund	\$ 50,000
Kamm and Alta Roundabout Project	Measure R, transportation SDC	\$ 5,000,000
New Solar Streetlights	Gas Tax	\$ 35,000
Roadway Segment Safety Improvements (Construction Phase)	HSIP Grant, Transportation Fund	\$ 1,711,331
Sign Replacement Program (Phase II)	Gas Tax	\$ 80,000
Rd 74 Design, Bid & Construction	ARPA, General Fund	\$ 1,500,000
Road Repairs (various locations)	ARPA, General Fund	\$ 2,000,000
Alley Improvements (Emperor Estates Alley Repairs)	ARPA	\$ 285,000
	Total Transportation	\$ 10,711,331

PARKS	FUNDING SOURCE	ESTIMATED COST
Park Improvements (benches, trails, restrooms)	ARPA	\$ 324,480
KC Park Basketball Courts (4 courts with solar lights)	ARPA	\$ 380,000
Nebraska Park Pond	General Fund	\$ 250,000
	Total Parks	\$ 954,480

CAPITAL FACILITIES	FUNDING SOURCE	ESTIMATED COST
City Hall & Civic Center Conceptual Design	ARPA/General Fund	\$ 250,000
Senior Center Re-roof	ARPA	\$ 150,000
Downtown Façade Improvement Program	ARPA	\$ 150,000
Downtown Improvements (various projects)	ARPA	\$ 296,500
HVAC Systems at city facilities	ARPA	\$ 100,000
Police Station Exterior paint and Façade	General Fund	\$ 125,000
Fire Training Facility	Ambulance Fund	\$ 400,000
Fire Station Facility Improvements*	Ambulance Fund	\$ 500,000
	Total Capital Facilities	\$ 1,971,500

WATER	FUNDING SOURCE	ESTIMATED COST
Whitney Water Main Engineering/Design	Water Fund	\$ 72,000
East Parkway Water Main Engineering/Design (College to Wilson)	Water Fund	\$ 100,000
Well 21*	Federal and State Earmarks	\$ 2,500,000
	Total Water	\$ 2,672,000

SEWER	FUNDING SOURCE	ESTIMATED COST
P Street Sewer Main Improvements Engineering/Design	ARPA/General Fund	\$ 75,000
West Sierra Sewer Main Improvements Engineering/Design	ARPA/General Fund	\$ 50,000
Euclid Sewer Main Improvements Engineering/Design	ARPA/General Fund	\$ 72,500
Tulare Street Sewer Main Improvements Engineering/Design	ARPA/General Fund	\$ 110,000
El Monte Sewer Line Repairs	ARPA	\$ 330,000
	Total Sewer	\$ 637,500

VEHICLE/EQUIPMENT	FUNDING SOURCE	ESTIMATED COST
Backhoe Tractor (for WWTP)	ARPA	\$ 135,604
Tractor for WWTP	ARPA	\$ 82,432
Rough Terrain Forklift (for WWTP)	ARPA	\$ 40,796
	Total Vehicle/Equipment	\$ 258,832

DISPOSAL	FUNDING SOURCE	ESTIMATED COST
Alley Maintenance and Repairs	Disposal/ARPA	\$ 175,000
Small Dump Truck	CalRecycle Grant and Disposal Fund	\$ 90,000
	Total Disposal	\$ 265,000

Comprehensive Planning	FUNDING SOURCE	ESTIMATED COST
8th Cycle Housing Element Update	General Fund/ARPA	\$ 175,000
	Total Comprehensive Planning	\$ 175,000
	Total Capital Expenditures	\$ 17,645,643

*New project for 2023/24

DEBT SERVICE

The city tracks all debt incurred in the debt service fund. The debt includes bonds and leases to fund infrastructure projects and major public facilities. These debts are paid from various funds that benefited from the project. It is important to note that of the total debt owed, 56% or \$39 million is held by the Successor Agency of the former Dinuba Redevelopment Agency. The annual debt payments of \$3.3 million for this debt is paid for by the state through the countywide Oversight Board and not from City funds.

Summary of Debt Service by fund

	Annual Debt Payment	Balance on Debt
General Debt Service	\$125,717	\$773,149
Water Debt Service	\$2,301,708	\$2,717,509
Sewer Debt Service	\$829,044	\$7,432,000
Financing Authority Debt Service	\$1,793,026	\$19,369,922
Successor Agency Debt	\$3,244,619	\$39,435,000
Short-Term Debt	\$238,612.48	\$356,702
Total	\$8,532,725	\$70,084,281

Debt Service Payoff

The chart below represents the city debt by short-term, medium-term, and long-term. The next three years reflects \$198,302 that will be retired, followed by \$3.5 million in 4-10 years, and the majority of the debt, \$66.4 million will be paid off in 10-20 years. The total debt balance of \$70 will be completely retired in 2040.

The City will continue to evaluate opportunities to refinance existing debt in the coming year as allowed by bond covenants and favorable interest rates.

DEBT SERVICE PAY-OFF



CITY DEBT: \$30,517,298
SUCCESSOR AGENCY DEBT: \$39,566,983
TOTAL DEBT: \$70,084,281

Detailed Debt Service Schedule

DESCRIPTION	DATE OF LOAN	FY WILL BE PAID OFF	LOAN AMOUNT	BALANCE AS OF
				JUNE 30, 2023
2012 Land acquisition projects in Industrial park	9/20/2012	2022-23	\$1,500,000	\$0
2015 BBVA-Golf event center & pay off Tulare county RDA	1/15/2016	2030-31	\$1,300,000	\$773,149
			\$3,348,623	\$773,149
Safety Clean Water 2005	3/14/2005	2027-28	\$6,956,217	\$2,664,861
Safety Clean Water 1998	7/1/1999	2022-23	\$1,924,399	\$52,648
			\$8,880,616	\$2,717,509
2012 Waste water(2008 WW & 1998 #1)	11/7/2012	2038-39	\$8,145,000	\$5,395,000
2019 Wastewater BondsWWTP (2007 WWTP Bonds)	2/1/2020	2038-39	\$2,360,000	\$2,037,000
			\$10,505,000	\$7,432,000
2012 Public works-Refinanced-2002(PW Facility, WWTP Facility & Voc Tech Facility) & 2010(WasteWater Impr)	11/7/2012	2038-39	\$11,270,000	\$6,955,000
2016 Measure R-Refinanced 2007(RDA Project & Road Impr) Measure Bond to Pay Bob Barker & Ave 416	10/1/2016	2038-2039	\$6,580,000	\$5,200,000
2013 Solar-Solar Project	2/18/2014	2033-34	\$8,433,377	\$7,214,922
			\$26,283,377	\$19,369,922
2012 Successor-Refinanced 1998 & 2008 Wastewater Bonds-Wastewater Facility Impr Construction	12/6/2012	2039-40	\$1,700,000	\$1,235,000
2014 Successor-Refinanced2001(Water Sys & Wastewater Sys Impr) &	4/30/2014	2033-34	\$14,650,000	\$10,630,000
2015 Successor-Refinanced 2005(RDA Projects (replaced 1997B & 1997C bonds) & 2006(RCR Projects) bonds	3/1/2016	2036-37	\$15,055,000	\$10,975,000
2017 Successor-Refinanced 2006(RCR Projects), 2011A*, and 2011B* bonds	2/1/2017	2037-2038	\$18,875,000	\$16,595,000
			\$50,280,000	\$39,435,000
Total Long-term Debt			\$99,297,616	\$69,727,579
PARKS Vehicles	12/15/2018	2023-2024	\$45,064.32	\$4,461
PARKS Vehicles	12/15/2018	2023-2024	\$28,668.81	\$3,222
PUBLIC WORKS Vehicles	12/15/2018	2023-2024	\$73,470.42	\$8,682
PUBLIC WORKS Vehicles	12/15/2018	2023-2024	\$149,475.15	\$12,904
PUBLIC WORKS Vehicles	12/15/2018	2023-2024	\$57,404.02	\$6,467
POLICE Vehicles	12/1/2019	2024-2025	\$130,355.56	\$44,072
DELL	11/1/2019	2024-2025	\$160,114.00	\$43,681
Madvac Compact Vacuum	4/8/2020	2024-2025	\$50,332.00	\$22,164
PipeHunter VacHunter Excavator	12/1/2019	2025-2026	\$174,829.85	\$79,064
Hotbox	10/1/2021	2025-2026	\$48,729.54	\$29,167
Police Vehicles - 3 chargers KS bank	10/18/2021	2025-2026	\$142,789	\$102,816
John Deere Tractor, Loader, Tiller	4/15/2020	2022-2023	\$30,193.60	\$0
Total Short-term Debt			\$1,341,912	\$356,702
Total Debt			\$100,639,529	\$70,084,281

GENERAL (FUND 101)

The General Fund covers general operations of the budget. General Fund revenues are not restricted and therefore can be used as directed by the City Council. The General Fund includes the following departments and divisions:

• General Fund Revenues.....	24
• Legislative Services	26
○ City Council.....	26
○ City Attorney	26
○ City Manager	27
• General Services	27
○ Human Resources.....	28
• Finance Services	28
• Parks & Community Services.....	29
• Police Services	33
• Fire Services.....	37
• Community Development Support	38
○ Engineering Services.....	38
○ Planning Services.....	38
○ Code Enforcement Services.....	39
○ Building Services.....	39
○ Housing Services.....	40

Account Number	Account Description	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Adopted	FY 2022/23 Projected Year End	FY 2023/24 Proposed
Fund: 101 - General Fund						
REVENUES						
<i>Taxes - Taxes</i>						
400.1000	PROP TAXES Secured - Current Year	748,108	845,748	840,000	900,000	910,000
400.1010	PROP TAXES Secured - Prior Year	14,885	11,694	13,000	13,000	13,000
400.1020	PROP TAXES Unsecured - Current Year	45,342	55,908	57,000	65,000	65,000
400.1030	PROP TAXES Unsecured - Prior Year	496	638	500	500	400
400.1040	PROP TAXES Supplemental - Current Year	38,025	35,083	38,000	35,000	35,000
400.1050	PROP TAXES Supplemental - Prior Year	8,972	9,432	8,000	8,000	8,000
400.1060	PROP TAXES Interest & Penalties	5,457	4,580	4,000	4,000	4,000
400.1070	PROP TAXES Passthrough - Redevelopment	641,846	689,695	700,000	830,000	835,000
400.1080	PROP TAXES Property Tax Relief	5,832	5,919	5,500	5,500	5,500
400.1090	PROP TAXES In Lieu of Taxes - Housing Auth	8,359	8,656	8,700	8,700	8,500
401.1000	OTHER TAXES Motor Vehicle In-Lieu of (VLF)	2,132,490	2,302,325	2,450,000	2,484,668	2,500,000
401.1010	OTHER TAXES Off-Highway Motor Vehicle	19,065	30,634	20,000	25,756	25,000
402.1000	UTILITY USER TAX Gas	294,658	338,067	320,000	460,000	460,000
402.1010	UTILITY USER TAX Electric	1,162,444	1,265,776	1,250,000	1,300,000	1,300,000
402.1020	UTILITY USER TAX Telephone	211,353	200,612	190,000	190,000	190,000
403.1010	SALES TAX Sales & Use Tax	15,778,334	13,656,857	11,000,000	11,000,000	11,500,000
403.1020	SALES TAX Sales Tax - 1/2 Cent	110,866	185,179	130,000	130,000	135,000
404.1000	REAL PROPERTY TRANSFER TAX Real Property Transfer Tax	66,295	75,215	60,000	55,000	55,000
405.1000	TRANSIENT OCCUPANCY TAX Transient Occupancy Tax	266,474	372,343	290,000	260,000	290,000
406.1000	BUS LIC TAX Business License	240,419	243,444	250,000	278,000	275,000
406.1020	BUS LIC TAX SB1186 Fee	4,391	4,561	5,000	5,000	5,000
407.1000	FRANCHISE TAX Electric	129,816	136,573	140,000	165,000	165,000
407.1010	FRANCHISE TAX Cable TV	99,288	103,739	100,000	100,000	90,000
407.1020	FRANCHISE TAX Gas	50,670	63,415	66,000	78,000	78,000
<i>Account Classification Total: Taxes - Taxes</i>		22,083,886	20,646,094	17,945,700	18,401,124	18,952,400
<i>Lic & Permits - Licenses & Permits</i>						
410.1000	PERMITS Building	446,245	331,922	275,000	275,000	275,000
410.1010	PERMITS Garage & Yard Sales	400	565	500	500	500
<i>Account Classification Total: Lic & Permits - Licenses & Permits</i>		446,645	332,487	275,500	275,500	275,500
<i>Fines & Forfeit - Fines & Forfeitures</i>						
411.1000	FINES Parking	3,891	9,363	3,500	4,000	3,500
411.1010	FINES Child Passenger Seat	44	282	150	150	150
411.1050	FINES Traffic School	-	-	-	-	-
411.1060	FINES Proof of Corrections	1,097	1,745	1,750	1,750	1,750
411.1070	FINES Courts - General Based	62,920	77,830	65,000	65,000	65,000
411.1090	FINES Red Light Violations	2,873	2,897	2,500	2,500	2,500
411.1100	FINES Litter	-	-	75	75	75
411.1150	FINES Other Fines	26	1,123	25	25	25
411.1160	FINES Crime Prevention Program	138	93	100	100	100
411.1170	FINES DUI Lab Fines	4,111	2,722	4,500	4,500	4,500
<i>Account Classification Total: Fines & Forfeit - Fines & Forfeitures</i>		75,100	96,055	77,600	78,100	77,600
<i>Use of Money - Use of Money & Property</i>						
412.1000	USE OF MONEY & PROP Investment Earnings	64,094	78,405	40,000	600,000	200,000
412.1050	USE OF MONEY & PROP Unrealized Gain/Loss	(128,853)	(649,505)	-	-	-
412.1100	USE OF MONEY & PROP Property Lease/Rental	23,814	20,305	29,214	29,214	20,000
412.2000	USE OF MONEY & PROP Lease Interest Income	-	3,711	-	-	-
<i>Account Classification Total: Use of Money - Use of Money & Property</i>		(40,945)	(547,085)	69,214	629,214	220,000
<i>Intergov - Intergovernmental</i>						
413.1000	INTERGOVT Mandated Cost Reimbursement	9,388	11,341	11,000	-	11,000
413.1040	INTERGOVT Tulare County Receipts	9,466	12,317	15,000	-	-
413.1190	INTERGOVT Other Grant	1,456	2,430	-	5,387	-
413.1530	INTERGOVT SB2	-	33,336	-	126,664	-
413.1540	INTERGOVT LEAP	-	113,361	-	36,639	-
<i>Account Classification Total: Intergov - Intergovernmental</i>		20,310	172,784	26,000	168,690	11,000
<i>Service Charges - Services Charges</i>						
409.1010	SRVC & FEE Returned Check Charges	275	100	100	300	280
409.1020	SRVC & FEE Admin Citation	1,100	3,700	2,000	2,000	2,000
409.1030	SRVC & FEE Document Copy Charges	5,008	5,664	5,000	6,000	6,000
409.1050	SRVC & FEE Records Research	15	-	-	-	-
409.2010	SRVC & FEE Youth Sports Fees	23,677	63,899	60,000	60,000	60,000
409.2030	SRVC & FEE Aquatics Lesson Fees	10,562	15,859	14,500	14,500	14,500
409.2040	SRVC & FEE Aquatics Open Swim Fees	82	2,560	3,600	3,600	3,600
409.2050	SRVC & FEE Youth-Summer Fun in Park	3,008	4,171	4,500	4,500	4,500
409.2060	SRVC & FEE Special Events Fee	2,583	3,363	3,400	4,100	3,500
409.2070	SRVC & FEE Athletic Light	-	932	1,000	4,400	4,400

Account Number	Account Description	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Adopted	FY 2022/23 Projected Year End	FY 2023/24 Proposed
409.2080	SRVC & FEE Major Event PARKS	-	1,760	3,520	3,580	3,580
409.2090	SRVC & FEE Seniors Lunch	14,918	18,077	19,005	19,005	19,005
409.2100	SRVC & FEE Athletic Sponsors	5,250	22,758	20,000	20,000	20,000
409.2110	SRVC & FEE After School Care	(60)	70,156	76,300	74,000	76,300
409.2120	SRVC & FEE Private Building Rental	39,692	49,597	44,900	49,000	45,000
409.2130	SRVC & FEE Public Building Rental	-	3,341	2,300	6,800	6,800
409.2135	SRVC & FEE Senior Miscellaneous Revenue	70	598	1,000	1,687	1,000
409.2140	SRVC & FEE Park Rental (BBQ/Shelter)	2,145	6,064	12,000	6,000	6,000
409.2150	SRVC & FEE Sportplex fees	-	49,207	41,000	56,300	56,300
409.2160	SRVC & FEE Vending Machine	143	513	500	500	500
409.3010	SRVC & FEE Police Emergency Response	11,744	23,543	15,000	15,000	15,000
409.3020	SRVC & FEE School Resource Officer	122,206	176,830	179,502	179,502	153,936
409.3030	SRVC & FEE ABC Application Review	33	99	200	200	200
409.3040	SRVC & FEE Noise Disturbance Callback	3,516	946	24,000	1,000	1,000
409.3050	SRVC & FEE False Alarm Response	1,550	3,180	3,500	3,500	3,500
409.3060	SRVC & FEE Records Check Service	367	437	500	500	500
409.3070	SRVC & FEE Fingerprinting Service	1,407	5,581	5,000	7,200	7,000
409.3080	SRVC & FEE Accident Report Copies	6,573	9,202	7,500	8,500	8,500
409.3090	SRVC & FEE Vehicle Equip Correction	7,341	6,575	5,500	5,500	5,500
409.3100	SRVC & FEE Crime Scene Photo Reproduction	753	509	600	600	500
409.3110	SRVC & FEE Stored Vehicle Release	40,544	39,998	32,500	40,000	40,000
409.3115	SRVC & FEE Vehicle Repo Release Form Fee	555	705	750	750	750
409.3120	SRVC & FEE Funeral Escort Services	415	665	550	550	600
409.3130	SRVC & FEE Animal Recovery/Return	3,920	3,679	3,250	3,500	3,500
409.3140	SRVC & FEE Cruelty to Animals	100	399	350	350	300
409.3150	SRVC & FEE Running at Large	6,769	3,659	5,500	3,000	3,000
409.3160	SRVC & FEE License Required	3,132	1,620	2,500	2,500	1,500
409.3170	SRVC & FEE Nuisance Behavior	98	-	100	100	100
409.3180	SRVC & FEE Animal Bite Investigation	1,100	896	1,000	1,000	750
409.3190	SRVC & FEE Animal Disposal	336	473	500	500	500
409.3200	SRVC & FEE Major Event POLICE	-	23,321	25,000	25,000	30,000
409.3230	SRVC & FEE Police Patches	516	360	400	400	500
409.3240	SRVC & FEE Dog License Fee	1,822	1,902	1,500	1,000	1,500
409.4010	SRVC & FEE Fire Inspection Fee	4,819	5,206	2,680	3,775	5,040
409.4020	SRVC & FEE Fire Report Copies	348	82	262	344	294
409.4030	SRVC & FEE Hydrant Testing	-	1,908	314	976	525
409.4040	SRVC & FEE Residential Sprinkler Test	19,244	10,246	5,220	11,064	14,784
409.4050	SRVC & FEE Sprinkler Testing/Inspection	384	2,226	1,458	2,135	2,135
409.4060	SRVC & FEE Fire Suppression Hood	1,445	644	322	322	696
409.4120	SRVC & FEE Fireworks Citation	-	12,000	-	25,500	25,000
409.5200	SRVC & FEE Public Improvement Plan Check	41,111	-	-	300,000	100,000
409.5220	SRVC & FEE Row Encroachment Permit	340,704	204,573	133,892	250,000	100,000
409.5230	SRVC & FEE Subdivision Map Review	4,467	5,118	5,220	12,510	5,000
409.5240	SRVC & FEE Lot Line Adjustment	760	780	743	826	800
409.5250	SRVC & FEE Site Plan Review	-	1,797	1,682	1,682	1,600
409.5260	SRVC & FEE Conditional Use Review	1,150	3,678	4,304	3,260	1,000
409.5270	SRVC & FEE Temporary Use Review	185	756	1,415	800	500
409.5280	SRVC & FEE Home Occupation Review	192	1,206	1,025	426	500
409.5290	SRVC & FEE Categorical Exemption	-	-	874	874	-
409.5300	SRVC & FEE Final Parcel Map Review	1,341	-	1,368	1,368	-
409.5310	SRVC & FEE Pub. Improvement Inspection Fee	-	-	-	341,000	100,000
409.5320	SRVC & FEE Sales - Maps, Publication	-	10	-	-	-
409.5350	SRVC & FEE Enviro Impact Review	-	-	-	768	-
409.5360	SRVC & FEE Final Subdivision Map	-	-	-	7,094	-
409.5370	SRVC & FEE Time Extension Notification	1,328	679	-	-	-
409.5380	SRVC & FEE Light & Landscape District Fee	-	-	-	12,250	-
409.5390	SRVC & FEE Preliminary Plan Review	2,363	4,052	4,133	5,100	4,000
409.5400	SRVC & FEE Rezone Review Fee	1,416	5,763	-	1,536	-
409.5430	SRVC & FEE Variance Review	-	1,472	-	-	-
409.5440	SRVC & FEE Zoning Letter Fee	99	-	-	-	-
409.5450	SRVC & FEE County Fees	-	58	-	-	-
409.5460	SRVC & FEE Annexation	-	9,872	-	-	-
409.5480	SRVC & FEE Outsourcing Exp	-	22,501	25,000	80,000	85,000
409.5490	SRVC & FEE General Plan Amendment	2,499	7,613	-	2,712	-
409.5500	SRVC & FEE Mitigated Neg Declaration	-	724	-	-	-
409.5520	SRVC & FEE Negative Declaration	707	-	-	-	-
409.5550	SRVC & FEE Tentative Parcel Map Review PC	5,173	-	-	2,838	-
409.5580	SRVC & FEE Williamson Contract Cancellation	-	2,500	-	-	-
409.5610	SRVC & FEE Landscape Plan Check	-	-	-	239	-

Account Number	Account Description	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Adopted	FY 2022/23 Projected Year End	FY 2023/24 Proposed
409.5620	SRVC & FEE Landscape Inspection	-	-	-	208	-
409.6010	SRVC & FEE Bldg Safety Inspection Fee	2,821	3,973	3,600	3,600	3,000
409.6020	SRVC & FEE Mobile Home Inspection Fee	2,965	2,965	2,965	2,965	2,965
409.6030	SRVC & FEE Code Violation Fee	-	-	-	-	-
409.6040	SRVC & FEE SMIP Receipts	3,960	4,397	4,000	4,000	4,000
409.6050	SRVC & FEE SB1473 Bldg Standard Receipt	1,444	1,449	1,200	1,200	1,000
409.6060	SRVC & FEE Housing Safety Inspection	-	79	-	-	-
<i>Account Classification Total: Service Charges - Services Charges</i>		764,188	945,225	831,504	1,717,796	1,069,740
<i>Miscellaneous - Miscellaneous</i>						
414.1000	MISC Cash Over/Short	2	(53)	-	53	-
414.1010	MISC Other Miscellaneous Revenue	33,959	58,087	-	21,053	-
414.1014	MISC Rebate Receipts	1,228	5,132	-	1,250	-
414.1016	MISC OFS - Capital Lease Issued	122,592	10,921	-	-	-
414.1020	MISC Special Projects Revenue	4,779	7,295	-	3,121	-
414.1030	MISC Credit Bureau Receipts	884	1,975	-	1,523	-
414.1210	MISC Other Reimbursement	53,357	984,491	-	-	-
414.1230	MISC Coronavirus Relief Fund	-	25,527	-	-	-
425.1000	DONATION Donation	46,388	-	-	-	-
425.1010	DONATION Centennial Celebration	-	-	-	-	-
425.1020	DONATION Fireworks Lottery Booth Deposits	4,870	-	-	570	-
425.1030	DONATION Senior Center	-	30	-	30	-
501.1010	OVERHEAD Gas Tax	72,585	103,721	107,259	107,259	71,007
501.1020	OVERHEAD Transit	25,575	25,659	27,455	27,455	29,240
501.1030	OVERHEAD Water	251,924	238,167	254,839	254,839	271,403
501.1040	OVERHEAD Sewer	207,232	240,409	257,238	257,238	273,958
501.1050	OVERHEAD Disposal	271,393	76,170	89,870	89,870	81,403
501.1060	OVERHEAD Ambulance	229,137	347,586	392,901	392,901	342,869
501.1070	OVERHEAD Transportation	58,604	76,283	85,080	85,080	75,713
501.1080	OVERHEAD CNG	24,207	20,512	20,512	20,512	16,632
501.1090	OVERHEAD Lighting & Landscaping	59,465	62,652	66,637	66,637	53,311
<i>Account Classification Total: Miscellaneous - Miscellaneous</i>		1,468,181	2,284,564	1,301,791	1,329,391	1,215,536
<i>Transfers - Transfers</i>						
800.105	TRSF IN American Rescue Plan Act	-	64,483	210,000	210,000	-
800.320	TRSF IN Ambulance	60,000	60,000	60,000	60,000	60,000
800.401	TRSF IN HOME	32,868	2,322	115	-	485
800.402	TRSF IN CAL-HOME	1,325	2,594	-	-	-
800.403	TRSF IN CDBG	29,331	14,529	5,797	-	3,302
<i>Account Classification Total: Transfers - Transfers</i>		123,524	143,928	275,912	270,000	63,787
<i>Other - Other Financing Sources</i>						
415.1050	OTH FIN SOURCES Sale of City Land/Property	49,128	-	-	-	-
<i>Account Classification Total: Other - Other Financing Sources</i>		49,128	-	-	-	-
REVENUES Total		24,990,017	24,074,052	20,803,221	22,869,815	21,885,563
EXPENSES						
Department: 10 - Legislative Services						
Division: 101 - City Council						
<i>Employee Service - Employee Services</i>						
600.1020	EMP SRV Part Time Salaries	18,300	18,000	18,000	18,000	18,000
600.1090	EMP SRV Social Security	1,013	996	1,132	1,132	1,132
600.1100	EMP SRV Medicare	237	233	273	273	273
600.1120	EMP SRV Health/Dental/Vision Insurance	94,167	94,117	80,000	80,000	60,000
<i>Account Classification Total: Employee Service - Employee Services</i>		113,717	113,345	99,405	99,405	79,405
<i>M & O - Maintenance and Operations</i>						
610.1010	SUPPLIES Office Supplies	222	120	300	1,000	500
630.1010	COMMUNICATION Telephone	1,037	421	1,350	1,500	6,300
630.1040	COMMUNICATION Postage	75	66	90	90	50
640.1010	SERVICES Professional & Technical	-	886	700	700	1,000
650.1010	TRAINING Travel & Conference	800	11,097	10,000	15,000	10,000
670.1040	MAINTENANCE Vehicle Maintenance	4,575	4,500	4,500	4,500	4,500
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	2,554	2,045	1,500	1,500	2,500
690.1150	SPC DEPT EXP Community Grants/Miscellaneous	8,343	4,470	10,000	10,000	10,000
690.1151	SPC DEPT EXP Community Grants / Car Show	-	7,395	-	-	-
690.1180	SPC DEPT EXP Community Promotion / Misc	-	407	500	575	500
<i>Account Classification Total: M & O - Maintenance and Operations</i>		17,607	31,408	28,940	34,865	35,350
Division Total: 101 - City Council		131,324	144,754	128,345	134,270	114,755
Division: 102 - City Attorney						
<i>M & O - Maintenance and Operations</i>						
640.1010	SERVICES Professional & Technical	7,996	86,089	-	300,000	-
640.1020	SERVICES Contractual	211,976	175,319	200,000	200,000	200,000
650.1010	TRAINING Travel & Conference	-	-	-	-	-

Account Number	Account Description	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Adopted	FY 2022/23 Projected Year End	FY 2023/24 Proposed
<i>Account Classification Total: M & O - Maintenance and Operations</i>		219,972	261,408	200,000	500,000	200,000
Division Total: 102 - City Attorney		219,972	261,408	200,000	500,000	200,000
Division: 103 - City Manager						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	170,930	116,772	170,726	175,606	154,199
600.1015	EMP SRV Buy back Salaries	-	22,352	5,986	6,168	5,097
600.1080	EMP SRV PERS	58,313	18,954	18,358	18,888	20,402
600.1081	EMP SRV PERS Unfunded Liability	-	47,630	47,641	47,036	40,877
600.1100	EMP SRV Medicare	2,634	2,811	2,521	2,575	2,261
600.1110	EMP SRV Disability/Life Insurance	4,282	4,991	4,000	4,084	3,587
600.1120	EMP SRV Health/Dental/Vision Insurance	30,603	25,629	21,000	20,970	17,000
600.1130	EMP SRV Worker's Compensation	1,305	1,038	1,038	1,038	627
600.1140	EMP SRV Unemployment Insurance	673	661	661	661	378
600.1190	EMP SRV Stipends	-	3,418	3,770	3,770	3,845
<i>Account Classification Total: Employee Service - Employee Services</i>		268,740	244,257	275,701	280,796	248,273
<i>M & O - Maintenance and Operations</i>						
610.1010	SUPPLIES Office Supplies	567	2,072	700	1,000	700
630.1010	COMMUNICATION Telephone	-	-	-	-	-
630.1020	COMMUNICATION Cellphone	2,343	4,687	3,700	3,700	3,700
630.1040	COMMUNICATION Postage	11	18	100	100	100
640.1010	SERVICES Professional & Technical	-	350	200	200	200
650.1010	TRAINING Travel & Conference	-	9,252	10,000	10,000	10,000
650.1020	TRAINING Training & Vocational	648	374	500	500	500
670.1030	MAINTENANCE Equipment Maintenance	-	-	-	-	-
670.1040	MAINTENANCE Vehicle Maintenance	3,707	514	1,263	1,263	1,263
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	2,986	4,667	3,200	3,200	3,200
690.1290	SPC DEPT EXP Summer Night Lights Program	-	-	-	-	-
<i>Account Classification Total: M & O - Maintenance and Operations</i>		10,261	21,934	19,663	19,963	19,663
<i>Allocated Costs - Allocated Costs</i>						
605.1010	ALLOC COSTS Liability Insurance	4,172	4,298	7,850	7,850	6,656
605.1020	ALLOC COSTS Property & Fire Insurance	1,282	1,370	3,983	3,983	3,383
605.1030	ALLOC COSTS Auto Insurance	745	745	817	817	1,065
605.1040	ALLOC COSTS Risk Management	3,392	3,308	2,732	2,732	2,219
605.1130	ALLOC COSTS Retiree Health	9,089	9,870	15,087	15,087	17,964
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		18,680	19,591	30,469	30,469	31,287
Division Total: 103 - City Manager		297,681	285,782	325,833	331,228	299,223
Division: 104 - Human Resources						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	49,957	(639)	-	-	-
600.1015	EMP SRV Buy back Salaries	983	-	-	-	-
600.1080	EMP SRV PERS	20,020	-	-	-	-
600.1100	EMP SRV Medicare	698	-	-	-	-
600.1110	EMP SRV Disability/Life Insurance	1,195	-	-	-	-
600.1120	EMP SRV Health/Dental/Vision Insurance	23,541	-	-	-	-
600.1130	EMP SRV Worker's Compensation	804	-	-	-	-
600.1140	EMP SRV Unemployment Insurance	471	-	-	-	-
600.1190	EMP SRV Stipends	1,505	-	-	-	-
<i>Account Classification Total: Employee Service - Employee Services</i>		99,172	(639)	-	-	-
<i>M & O - Maintenance and Operations</i>						
610.1010	SUPPLIES Office Supplies	1,928	-	-	-	-
630.1010	COMMUNICATION Telephone	254	-	-	-	-
630.1020	COMMUNICATION Cellphone	735	-	-	-	-
630.1040	COMMUNICATION Postage	198	-	-	-	-
650.1020	TRAINING Training & Vocational	3,315	-	-	-	-
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	380	-	-	-	-
690.1030	SPC DEPT EXP Printing & Binding	706	-	-	-	-
690.1040	SPC DEPT EXP Personnel	58,798	-	-	-	-
<i>Account Classification Total: M & O - Maintenance and Operations</i>		66,315	-	-	-	-
<i>Allocated Costs - Allocated Costs</i>						
605.1010	ALLOC COSTS Liability Insurance	3,543	-	-	-	-
605.1020	ALLOC COSTS Property & Fire Insurance	1,088	-	-	-	-
605.1040	ALLOC COSTS Risk Management	2,880	-	-	-	-
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		7,511	-	-	-	-
Division Total: 104 - Human Resources		172,998	(639)	-	-	-
Department Total: 10 - Legislative Services		821,975	691,305	654,178	965,498	613,978
Department: 20 - Administration						
Division: 201 - General Services						
<i>Employee Service - Employee Services</i>						
600.1020	EMP SRV Part Time Salaries	-	-	9,235	-	-

Account Number	Account Description	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Adopted	FY 2022/23 Projected Year End	FY 2023/24 Proposed
600.1090	EMP SRV Social Security	-	-	620	-	-
600.1100	EMP SRV Medicare	-	-	145	-	-
<i>Account Classification Total: Employee Service - Employee Services</i>		-	-	10,000	-	-
<i>M & O - Maintenance and Operations</i>						
610.1010	SUPPLIES Office Supplies	2,097	1,767	1,000	1,400	1,000
610.1020	SUPPLIES Operating Supplies	2,410	-	500	15,025	500
620.1010	UTILITIES Electric	25,072	24,424	35,000	35,000	37,000
620.1020	UTILITIES Gas	3,176	2,739	3,200	5,500	4,500
630.1010	COMMUNICATION Telephone	9,197	10,191	10,000	10,000	10,650
630.1030	COMMUNICATION Internet	63,166	68,263	66,000	75,000	70,000
630.1040	COMMUNICATION Postage	36	22	40	40	40
640.1010	SERVICES Professional & Technical	368,592	437,676	437,000	400,000	400,000
640.1020	SERVICES Contractual	53,546	56,507	102,500	102,500	113,000
640.1080	SERVICES Other Fees	15,416	9,765	10,500	15,139	10,500
640.1090	SERVICES Elections	4,916	-	10,000	8,500	5,000
640.1100	SERVICES Administrative Fees/Costs	19,522	22,752	22,800	26,697	26,700
640.1101	SERVICES L&L General Benefits	50,865	-	56,483	56,483	98,699
670.1010	MAINTENANCE Repair & Maintenance	6,543	4,563	2,600	7,060	5,000
670.1030	MAINTENANCE Equipment Maintenance	4,798	1,235	6,000	6,000	6,000
670.1050	MAINTENANCE Maintenance Contracts	90,037	103,114	105,000	105,000	105,000
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	17,507	26,264	25,000	25,000	25,000
690.1030	SPC DEPT EXP Printing & Binding	3,146	6,088	12,000	10,000	10,000
690.1050	SPC DEPT EXP Rental	1,395	1,940	2,000	18,085	2,000
690.1130	SPC DEPT EXP Economic Development	1,000	425	1,000	1,300	1,400
690.1261	SPC DEPT EXP SB1186 Fee	438	456	450	460	450
690.1280	SPC DEPT EXP League of Calif Cities	10,682	11,277	11,000	11,615	11,700
690.1300	SPC DEPT EXP Beautification Program	-	47,720	34,500	50,000	-
<i>Account Classification Total: M & O - Maintenance and Operations</i>		753,557	817,190	954,573	985,804	944,139
<i>Principal Pymts - Principal Payments</i>						
710.1001	PRINCIPAL Copiers	14,710	7,496	15,149	15,149	15,149
<i>Account Classification Total: Principal Pymts - Principal Payments</i>		14,710	7,496	15,149	15,149	15,149
<i>Allocated Costs - Allocated Costs</i>						
605.1050	ALLOC COSTS Vehicle Maintenance	178,874	207,186	198,252	198,252	244,010
605.1060	ALLOC COSTS Custodian	84,806	88,148	120,825	120,825	117,219
605.1130	ALLOC COSTS Retiree Health	173,000	102,050	87,701	87,701	117,319
605.1170	ALLOC COSTS Property Maintenance	84,360	98,748	139,104	139,104	129,807
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		521,040	496,132	545,882	545,882	608,355
<i>Capital Outlay - Capital Outlay</i>						
730.1001	CAPITAL OUTLAY Capital Lease	122,592	10,921	-	-	-
730.1020	CAPITAL OUTLAY Buildings	-	-	-	21,316	-
730.1040	CAPITAL OUTLAY Vehicles	-	-	40,000	33,784	-
730.1070	CAPITAL OUTLAY Machinery and Equipment	-	23,165	30,000	88,000	-
730.1080	CAPITAL OUTLAY Furniture and Fixtures	-	-	100,000	100,000	-
730.1100	CAPITAL OUTLAY IT Functionality	-	53,604	23,000	23,000	-
<i>Account Classification Total: Capital Outlay - Capital Outlay</i>		122,592	87,691	193,000	266,100	-
<i>Transfer - Transfer</i>						
900.122	TRSF OUT Equipment Replacement	29,996	40,487	44,000	44,000	46,562
900.181	TRSF OUT General Debt Service	382,649	343,717	349,718	349,718	127,717
900.185	TRSF OUT Financing Authority Debt Service	290,843	263,537	310,235	310,235	308,336
900.207	TRSF OUT Road Repair & Acctbly Act (SB1)	82,333	82,333	82,333	82,333	82,333
900.233	TRSF OUT Transit	-	-	-	-	-
900.260	TRSF OUT Transportation Capital Projects	60,000	191,952	2,530,000	4,455,000	-
900.261	TRSF OUT Water Capital Projects	-	-	-	-	43,640
900.262	TRSF OUT Sewer Capital Projects	-	-	1,102,201	1,102,201	78,500
900.265	TRSF OUT Facilities Capital Projects	210,000	56,300	603,700	603,700	-
900.303	TRSF OUT Byrnes Justice Assistance	2,000	-	-	-	-
900.418	TRSF OUT 2018-CDBG-12892	139,857	-	-	-	-
900.420	TRSF OUT 2020-CDBG-12005	145,453	-	-	-	-
<i>Account Classification Total: Transfer - Transfer</i>		1,343,132	978,325	5,022,187	6,947,187	687,088
<i>Division Total: 201 - General Services</i>		2,755,030	2,406,833	6,740,791	8,760,122	2,254,731
<i>Department Total: 20 - Administration</i>		2,755,030	2,406,833	6,740,791	8,760,122	2,254,731
Department: 30 - Finance						
Division: 001 - Administration						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	390,767	399,152	441,857	431,032	457,526
600.1015	EMP SRV Buy back Salaries	13,614	5,706	22,656	23,901	16,916
600.1020	EMP SRV Part Time Salaries	14,544	18,949	49,786	49,786	-
600.1080	EMP SRV PERS	140,164	45,195	41,294	40,486	54,391
600.1081	EMP SRV PERS Unfunded Liability	-	109,512	68,823	66,920	88,794

Account Number	Account Description	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Adopted	FY 2022/23 Projected Year End	FY 2023/24 Proposed
600.1090	EMP SRV Social Security	31	1,364	3,087	3,087	3,087
600.1100	EMP SRV Medicare	5,991	6,194	7,255	7,141	6,763
600.1110	EMP SRV Disability/Life Insurance	9,196	11,691	10,363	10,154	10,727
600.1120	EMP SRV Health/Dental/Vision Insurance	104,531	120,484	116,000	110,254	106,201
600.1130	EMP SRV Worker's Compensation	3,290	3,009	4,502	4,502	4,147
600.1140	EMP SRV Unemployment Insurance	1,926	1,918	2,769	2,769	2,500
600.1190	EMP SRV Stipends	1,505	1,630	2,836	1,702	1,736
<i>Account Classification Total: Employee Service - Employee Services</i>		685,558	724,805	771,228	751,734	749,701
<i>M & O - Maintenance and Operations</i>						
610.1010	SUPPLIES Office Supplies	1,026	2,832	2,000	2,000	2,000
610.1020	SUPPLIES Operating Supplies	1	-	-	-	-
610.1030	SUPPLIES Lubricant & Fuels	-	-	-	100	100
630.1020	COMMUNICATION Cellphone	1,838	1,772	2,000	2,000	2,000
630.1040	COMMUNICATION Postage	3,258	3,990	3,200	3,200	3,200
640.1010	SERVICES Professional & Technical	-	37	-	-	-
650.1010	TRAINING Travel & Conference	669	2,865	5,600	5,600	5,600
650.1020	TRAINING Training & Vocational	145	1,014	2,000	2,000	2,000
670.1040	MAINTENANCE Vehicle Maintenance	5,198	5,169	5,500	5,500	4,358
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	3,279	4,273	3,500	4,200	4,200
690.1030	SPC DEPT EXP Printing & Binding	3,640	1,666	1,000	1,500	1,500
690.1050	SPC DEPT EXP Rental	234	388	500	500	500
<i>Account Classification Total: M & O - Maintenance and Operations</i>		19,288	24,007	25,300	26,600	25,458
<i>Principal Pymts - Principal Payments</i>						
710.1001	PRINCIPAL Copiers	3,096	1,499	1,500	1,500	1,500
<i>Account Classification Total: Principal Pymts - Principal Payments</i>		3,096	1,499	1,500	1,500	1,500
<i>Allocated Costs - Allocated Costs</i>						
605.1010	ALLOC COSTS Liability Insurance	10,264	10,660	19,229	19,229	17,982
605.1020	ALLOC COSTS Property & Fire Insurance	3,153	3,399	9,755	9,755	9,141
605.1040	ALLOC COSTS Risk Management	8,345	8,204	6,691	6,691	5,994
605.1130	ALLOC COSTS Retiree Health	3,473	2,861	4,019	4,019	4,269
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		25,235	25,124	39,694	39,694	37,386
Division Total: 001 - Administration		733,177	775,435	837,722	819,528	814,045
Division: 104 - Human Resources						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	1,553	53,497	100,316	98,961	106,767
600.1015	EMP SRV Buy back Salaries	-	1,013	1,033	1,033	2,027
600.1080	EMP SRV PERS	190	6,248	11,197	11,080	11,748
600.1081	EMP SRV PERS Unfunded Liability	-	11,791	29,193	27,929	15,624
600.1100	EMP SRV Medicare	21	775	1,455	1,435	1,548
600.1110	EMP SRV Disability/Life Insurance	-	1,208	2,307	2,276	2,455
600.1120	EMP SRV Health/Dental/Vision Insurance	-	23,528	40,000	40,000	40,000
600.1130	EMP SRV Worker's Compensation	-	519	619	619	1,193
600.1140	EMP SRV Unemployment Insurance	-	331	381	381	719
600.1190	EMP SRV Stipends	-	1,579	2,696	2,969	3,203
<i>Account Classification Total: Employee Service - Employee Services</i>		1,765	100,489	189,197	186,683	185,284
<i>M & O - Maintenance and Operations</i>						
610.1010	SUPPLIES Office Supplies	-	1,645	2,800	2,800	2,800
630.1010	COMMUNICATION Telephone	24	221	275	275	275
630.1020	COMMUNICATION Cellphone	-	585	500	600	600
630.1040	COMMUNICATION Postage	-	192	300	300	300
640.1010	SERVICES Professional & Technical	-	1	-	7,000	7,000
650.1010	TRAINING Travel & Conference	-	-	500	500	2,800
650.1020	TRAINING Training & Vocational	3,448	501	4,500	3,700	4,500
670.1040	MAINTENANCE Vehicle Maintenance	-	284	100	300	300
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	-	592	6,000	6,000	6,000
690.1030	SPC DEPT EXP Printing & Binding	-	1,267	800	1,300	800
690.1040	SPC DEPT EXP Personnel	19,640	58,770	60,000	50,000	50,000
<i>Account Classification Total: M & O - Maintenance and Operations</i>		23,112	64,059	75,775	72,775	75,375
<i>Allocated Costs - Allocated Costs</i>						
605.1010	ALLOC COSTS Liability Insurance	-	2,429	3,721	3,721	5,971
605.1020	ALLOC COSTS Property & Fire Insurance	-	774	1,888	1,888	3,035
605.1040	ALLOC COSTS Risk Management	-	1,869	1,295	1,295	1,990
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		-	5,072	6,904	6,904	10,996
Division Total: 104 - Human Resources		24,876	169,620	271,876	266,362	271,655
Department Total: 30 - Finance		758,053	945,055	1,109,598	1,085,890	1,085,700
Department: 40 - Parks & Community Services						
Division: 401 - Community Services						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	290,450	328,712	352,663	352,675	362,145

Account Number	Account Description	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Adopted	FY 2022/23 Projected Year End	FY 2023/24 Proposed
600.1015	EMP SRV Buy back Salaries	2,261	1,065	8,439	8,439	9,809
600.1020	EMP SRV Part Time Salaries	23,309	9,495	7,956	8,060	8,060
600.1030	EMP SRV Overtime	-	-	-	-	-
600.1080	EMP SRV PERS	82,678	33,883	34,421	36,939	41,786
600.1081	EMP SRV PERS Unfunded Liability	-	52,261	68,055	66,107	65,782
600.1090	EMP SRV Social Security	386	320	494	500	500
600.1100	EMP SRV Medicare	4,365	4,917	5,296	5,785	5,933
600.1110	EMP SRV Disability/Life Insurance	6,431	7,699	8,216	8,216	8,436
600.1120	EMP SRV Health/Dental/Vision Insurance	94,164	113,116	100,000	100,001	100,001
600.1130	EMP SRV Worker's Compensation	2,860	2,583	2,954	2,954	3,569
600.1140	EMP SRV Unemployment Insurance	1,647	1,647	1,817	1,817	2,151
Account Classification Total: Employee Service - Employee Services		508,551	555,698	590,311	591,493	608,172
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	2,020	2,566	2,300	2,300	2,300
610.1020	SUPPLIES Operating Supplies	9,936	10,405	9,150	9,150	9,150
610.1030	SUPPLIES Lubricant & Fuels	279	567	1,200	800	800
610.1040	SUPPLIES Repair & Maintenance Supplies	122	701	250	250	250
610.1060	SUPPLIES Safety Equipment & Supplies	243	803	750	750	750
620.1010	UTILITIES Electric	16,273	20,226	24,000	24,000	24,000
630.1010	COMMUNICATION Telephone	3,243	3,735	3,240	4,540	4,540
630.1020	COMMUNICATION Cellphone	2,662	2,486	3,200	3,200	3,200
630.1040	COMMUNICATION Postage	222	521	800	800	700
640.1010	SERVICES Professional & Technical	1,907	5,616	3,600	5,600	4,400
640.1020	SERVICES Contractual	7,927	4,216	4,000	4,000	4,000
650.1010	TRAINING Travel & Conference	295	1,601	2,300	2,300	2,300
650.1020	TRAINING Training & Vocational	90	1,177	675	675	675
670.1010	MAINTENANCE Repair & Maintenance	2,256	5,148	8,156	8,156	8,156
670.1030	MAINTENANCE Equipment Maintenance	-	105	-	-	-
670.1040	MAINTENANCE Vehicle Maintenance	3,168	3,166	3,358	3,358	3,158
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	1,599	2,347	2,205	3,500	3,500
690.1050	SPC DEPT EXP Rental	1,972	347	500	500	500
690.1160	SPC DEPT EXP Copy Machine Expense	675	3,744	3,783	2,500	2,500
Account Classification Total: M & O - Maintenance and Operations		54,888	69,479	73,467	76,379	74,879
Principal Pymts - Principal Payments						
710.1001	PRINCIPAL Copiers	4,824	7,508	7,400	7,400	7,400
Account Classification Total: Principal Pymts - Principal Payments		4,824	7,508	7,400	7,400	7,400
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	9,003	9,010	15,239	15,239	16,722
605.1020	ALLOC COSTS Property & Fire Insurance	2,766	2,873	7,731	7,731	8,500
605.1030	ALLOC COSTS Auto Insurance	1,490	1,490	4,085	4,085	6,390
605.1040	ALLOC COSTS Risk Management	7,319	6,934	5,303	5,303	5,574
605.1130	ALLOC COSTS Retiree Health	-	-	-	-	2,471
Account Classification Total: Allocated Costs - Allocated Costs		20,578	20,307	32,358	32,358	39,657
Capital Outlay - Capital Outlay						
730.1020	CAPITAL OUTLAY Buildings	-	-	-	19,259	-
730.1070	CAPITAL OUTLAY Machinery and Equipment	-	7,500	-	-	18,000
730.1090	CAPITAL OUTLAY Improvements	-	-	71,460	71,460	-
Account Classification Total: Capital Outlay - Capital Outlay		-	7,500	71,460	90,719	18,000
Division Total: 401 - Community Services		588,841	660,492	774,996	798,349	748,108
Division: 402 - Park Services						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	128,158	192,841	271,183	257,134	271,099
600.1015	EMP SRV Buy back Salaries	-	-	2,468	2,468	3,572
600.1020	EMP SRV Part Time Salaries	48,891	28,890	7,745	8,129	8,291
600.1030	EMP SRV Overtime	656	961	-	-	-
600.1080	EMP SRV PERS	43,155	21,211	26,412	25,404	30,636
600.1081	EMP SRV PERS Unfunded Liability	-	34,822	47,533	45,948	43,435
600.1090	EMP SRV Social Security	127	1,411	-	-	-
600.1100	EMP SRV Medicare	2,607	3,253	4,078	3,879	4,096
600.1110	EMP SRV Disability/Life Insurance	3,074	4,364	6,288	5,965	6,304
600.1120	EMP SRV Health/Dental/Vision Insurance	60,121	85,481	109,401	104,382	107,401
600.1130	EMP SRV Worker's Compensation	23,353	15,316	25,704	25,704	26,973
600.1140	EMP SRV Unemployment Insurance	1,990	1,323	1,977	1,977	2,033
600.1170	EMP SRV Uniform Allowance	4,118	1,272	2,284	2,284	3,096
Account Classification Total: Employee Service - Employee Services		316,249	391,146	505,073	483,274	506,936
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	236	329	500	750	500
610.1020	SUPPLIES Operating Supplies	6,980	16,291	15,938	20,000	16,000
610.1030	SUPPLIES Lubricant & Fuels	15,073	21,764	12,500	22,500	22,500

Account Number	Account Description	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Adopted	FY 2022/23 Projected Year End	FY 2023/24 Proposed
610.1040	SUPPLIES Repair & Maintenance Supplies	15,262	17,811	14,500	22,000	20,500
610.1050	SUPPLIES Small Tools	2,119	7,428	7,050	7,050	7,050
610.1060	SUPPLIES Safety Equipment & Supplies	1,752	1,640	1,500	1,800	1,500
620.1010	UTILITIES Electric	38,478	49,919	38,000	42,000	48,000
630.1020	COMMUNICATION Cellphone	3,943	4,059	4,500	4,500	4,500
640.1020	SERVICES Contractual	11,808	12,558	17,500	17,500	17,500
650.1020	TRAINING Training & Vocational	3,335	5,090	5,500	5,500	5,500
670.1010	MAINTENANCE Repair & Maintenance	26,934	12,474	10,500	18,500	18,500
670.1030	MAINTENANCE Equipment Maintenance	1,358	1,552	3,500	3,500	3,500
670.1040	MAINTENANCE Vehicle Maintenance	2,004	3,456	3,750	3,750	3,750
670.1050	MAINTENANCE Maintenance Contracts	115,087	115,234	121,613	121,613	121,613
690.1050	SPC DEPT EXP Rental	7,898	13,151	15,784	15,784	15,784
690.1300	SPC DEPT EXP Beautification Program	2,584	2,605	2,500	2,500	-
Account Classification Total: M & O - Maintenance and Operations		254,851	285,363	275,135	309,247	306,697
Principal Pymts - Principal Payments						
710.2050	PRINCIPAL Vehicles	8,798	8,798	8,798	8,798	8,798
710.2068	PRINCIPAL Tractor	7,081	7,384	7,700	7,700	-
Account Classification Total: Principal Pymts - Principal Payments		15,878	16,181	16,498	16,498	8,798
Interest Pymts - Interest Payments:						
720.2050	INTEREST Vehicles	2,641	2,641	2,641	2,641	2,641
720.2068	INTEREST Tractor	949	646	330	330	-
Account Classification Total: Interest Pymts - Interest Payments		3,590	3,287	2,971	2,971	2,641
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	8,091	8,373	14,957	14,957	17,581
605.1020	ALLOC COSTS Property & Fire Insurance	2,486	2,670	7,588	7,588	8,937
605.1030	ALLOC COSTS Auto Insurance	2,980	2,980	6,536	6,536	8,520
605.1040	ALLOC COSTS Risk Management	6,578	6,444	5,205	5,205	5,860
605.1130	ALLOC COSTS Retiree Health	3,396	4,035	4,853	4,853	4,722
Account Classification Total: Allocated Costs - Allocated Costs		23,531	24,502	39,139	39,139	45,620
Capital Outlay - Capital Outlay						
730.1070	CAPITAL OUTLAY Machinery and Equipment	46,782	-	-	-	-
730.1090	CAPITAL OUTLAY Improvements	41,491	11,000	-	-	-
Account Classification Total: Capital Outlay - Capital Outlay		88,273	11,000	-	-	-
Division Total: 402 - Park Services		702,372	731,479	838,816	851,129	870,692
Division: 403 - Special Events						
Employee Service - Employee Services						
600.1020	EMP SRV Part Time Salaries	-	-	15,600	33,689	34,367
600.1080	EMP SRV PERS	-	-	-	2,517	2,639
600.1081	EMP SRV PERS Unfunded Liability	-	-	-	303	-
600.1090	EMP SRV Social Security	-	-	967	967	-
600.1100	EMP SRV Medicare	-	-	226	488	498
Account Classification Total: Employee Service - Employee Services		-	-	16,793	37,964	37,504
M & O - Maintenance and Operations						
610.1020	SUPPLIES Operating Supplies	4,062	4,148	4,371	4,371	8,271
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	600	-	441	441	441
690.1020	SPC DEPT EXP Advertising	1,008	85	1,008	1,008	3,508
690.1050	SPC DEPT EXP Rental	1,145	3,212	2,000	2,000	6,000
690.1140	SPC DEPT EXP Independence Day Event	28,218	26,354	31,224	31,224	48,224
690.1290	SPC DEPT EXP Summer Night Lights Program	970	3,524	15,080	15,080	30,080
Account Classification Total: M & O - Maintenance and Operations		36,002	37,323	54,124	54,124	96,524
Division Total: 403 - Special Events		36,002	37,323	70,917	92,088	134,028
Division: 404 - Youth Services						
Employee Service - Employee Services						
600.1020	EMP SRV Part Time Salaries	99,779	176,957	205,540	207,403	216,020
600.1080	EMP SRV PERS	17,031	12,192	16,045	16,182	17,825
600.1081	EMP SRV PERS Unfunded Liability	-	10,980	7,471	7,242	5,836
600.1090	EMP SRV Social Security	-	144	-	-	-
600.1100	EMP SRV Medicare	1,447	2,566	2,982	3,010	3,129
600.1130	EMP SRV Worker's Compensation	28,432	28,132	23,707	23,707	23,047
600.1140	EMP SRV Unemployment Insurance	2,945	2,897	3,032	3,032	2,889
Account Classification Total: Employee Service - Employee Services		149,634	233,868	258,777	260,576	268,746
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	147	404	450	450	450
610.1020	SUPPLIES Operating Supplies	3,740	6,725	7,400	7,400	7,400
630.1020	COMMUNICATION Cellphone	2,236	3,033	3,600	3,600	3,600
650.1020	TRAINING Training & Vocational	120	376	700	700	700
690.1050	SPC DEPT EXP Rental	-	-	250	250	250
Account Classification Total: M & O - Maintenance and Operations		6,242	10,538	12,400	12,400	12,400
Allocated Costs - Allocated Costs						

Account Number	Account Description	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Adopted	FY 2022/23 Projected Year End	FY 2023/24 Proposed
605.1010	ALLOC COSTS Liability Insurance	3,625	3,945	6,384	6,384	6,111
605.1020	ALLOC COSTS Property & Fire Insurance	1,114	1,258	3,239	3,239	3,106
605.1040	ALLOC COSTS Risk Management	2,947	3,036	2,221	2,221	2,037
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		7,686	8,239	11,844	11,844	11,254
Division Total: 404 - Youth Services		163,563	252,645	283,021	284,820	292,400
Division: 406 - Sportsplex						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	4,867	51,517	53,784	53,784	57,628
600.1015	EMP SRV Buy back Salaries	-	333	-	-	-
600.1020	EMP SRV Part Time Salaries	7,044	29,925	47,736	66,650	64,480
600.1080	EMP SRV PERS	234	3,898	4,018	4,018	4,426
600.1081	EMP SRV PERS Unfunded Liability	-	434	500	484	-
600.1090	EMP SRV Social Security	437	1,855	2,961	2,863	2,997
600.1100	EMP SRV Medicare	168	1,212	1,473	1,513	1,538
600.1110	EMP SRV Disability/Life Insurance	1,047	1,050	1,237	1,237	1,325
600.1120	EMP SRV Health/Dental/Vision Insurance	-	19,708	20,000	20,000	20,000
600.1130	EMP SRV Worker's Compensation	7,108	3,211	2,706	2,706	8,610
600.1140	EMP SRV Unemployment Insurance	736	331	346	346	1,079
<i>Account Classification Total: Employee Service - Employee Services</i>		21,640	113,473	134,761	153,601	162,083
<i>M & O - Maintenance and Operations</i>						
610.1010	SUPPLIES Office Supplies	105	658	1,608	1,608	1,608
610.1020	SUPPLIES Operating Supplies	3,080	6,157	5,350	5,350	5,350
610.1040	SUPPLIES Repair & Maintenance Supplies	4,513	4,533	4,000	4,000	4,000
610.1060	SUPPLIES Safety Equipment & Supplies	135	194	454	454	454
610.1070	SUPPLIES Athletic Supplies	646	4,182	5,000	5,000	5,000
620.1010	UTILITIES Electric	12,453	23,171	19,150	23,200	23,200
630.1010	COMMUNICATION Telephone	773	1,076	1,800	1,300	1,300
640.1020	SERVICES Contractual	5,307	6,445	10,000	10,000	10,000
670.1020	MAINTENANCE Building Maintenance	8,170	15,638	2,550	2,550	2,550
690.1020	SPC DEPT EXP Advertising	-	3,000	2,000	2,000	2,000
<i>Account Classification Total: M & O - Maintenance and Operations</i>		35,182	65,054	51,912	55,462	55,462
<i>Allocated Costs - Allocated Costs</i>						
605.1010	ALLOC COSTS Liability Insurance	1,672	2,411	3,461	3,461	4,206
605.1020	ALLOC COSTS Property & Fire Insurance	514	769	1,756	1,756	2,138
605.1040	ALLOC COSTS Risk Management	1,359	1,856	1,204	1,204	1,402
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		3,545	5,036	6,421	6,421	7,746
Division Total: 406 - Sportsplex		60,367	183,564	193,094	215,484	225,291
Division: 407 - Sports Programs						
<i>Employee Service - Employee Services</i>						
600.1020	EMP SRV Part Time Salaries	24,964	107,345	90,000	90,000	90,000
600.1080	EMP SRV PERS	275	1,946	2,000	2,000	2,000
600.1090	EMP SRV Social Security	1,548	6,452	5,500	5,500	5,500
600.1100	EMP SRV Medicare	362	1,557	1,500	1,500	1,500
600.1130	EMP SRV Worker's Compensation	22,719	22,480	18,944	18,944	18,944
600.1140	EMP SRV Unemployment Insurance	2,353	2,315	2,423	2,423	2,423
<i>Account Classification Total: Employee Service - Employee Services</i>		52,221	142,094	120,367	120,367	120,367
<i>M & O - Maintenance and Operations</i>						
610.1010	SUPPLIES Office Supplies	223	350	350	350	350
610.1020	SUPPLIES Operating Supplies	11,272	13,975	14,054	14,054	14,054
610.1040	SUPPLIES Repair & Maintenance Supplies	-	264	4,500	4,500	4,500
610.1060	SUPPLIES Safety Equipment & Supplies	-	-	100	100	100
610.1070	SUPPLIES Athletic Supplies	22,617	33,917	34,000	34,000	34,000
630.1020	COMMUNICATION Cellphone	686	607	800	800	800
640.1080	SERVICES Other Fees	563	1,402	900	1,400	1,400
650.1020	TRAINING Training & Vocational	3,120	1,457	1,000	1,000	1,000
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	165	165	200	200	200
690.1050	SPC DEPT EXP Rental	353	3,120	7,000	7,920	8,500
<i>Account Classification Total: M & O - Maintenance and Operations</i>		38,998	55,256	62,904	64,324	64,904
<i>Allocated Costs - Allocated Costs</i>						
605.1010	ALLOC COSTS Liability Insurance	2,897	2,577	3,853	3,853	4,130
605.1020	ALLOC COSTS Property & Fire Insurance	890	822	1,955	1,955	2,099
605.1040	ALLOC COSTS Risk Management	2,355	1,983	1,341	1,341	1,377
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		6,142	5,382	7,149	7,149	7,606
Division Total: 407 - Sports Programs		97,361	202,732	190,420	191,840	192,877
Division: 408 - Senior Center						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	59,917	60,604	61,399	60,098	51,402
600.1015	EMP SRV Buy back Salaries	-	-	1,176	1,176	-
600.1020	EMP SRV Part Time Salaries	4,907	5,667	7,956	8,060	8,060

Account Number	Account Description	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Adopted	FY 2022/23 Projected Year End	FY 2023/24 Proposed
600.1080	EMP SRV PERS	22,118	7,143	6,674	5,609	3,948
600.1081	EMP SRV PERS Unfunded Liability	-	13,423	17,400	9,268	-
600.1090	EMP SRV Social Security	304	329	494	500	500
600.1100	EMP SRV Medicare	909	967	1,006	989	862
600.1110	EMP SRV Disability/Life Insurance	1,372	1,400	1,412	1,389	1,182
600.1120	EMP SRV Health/Dental/Vision Insurance	23,541	23,528	20,000	22,299	20,000
600.1130	EMP SRV Worker's Compensation	718	648	703	703	746
600.1140	EMP SRV Unemployment Insurance	420	413	433	433	450
Account Classification Total: Employee Service - Employee Services		114,207	114,123	118,653	110,524	87,150
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	749	1,058	1,400	1,800	1,400
610.1020	SUPPLIES Operating Supplies	2,819	5,902	5,500	5,500	6,500
610.1030	SUPPLIES Lubricant & Fuels	241	215	190	190	200
620.1010	UTILITIES Electric	10,145	12,292	12,500	14,000	18,000
620.1020	UTILITIES Gas	1,742	2,182	1,500	3,000	3,500
630.1010	COMMUNICATION Telephone	1,528	1,796	1,200	1,200	1,200
630.1040	COMMUNICATION Postage	29	24	15	25	25
640.1020	SERVICES Contractual	1,455	3,948	5,490	5,490	5,490
670.1020	MAINTENANCE Building Maintenance	588	2,031	1,500	1,500	1,500
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	759	638	600	600	650
690.1050	SPC DEPT EXP Rental	1,242	2,889	2,000	2,000	2,500
690.1170	SPC DEPT EXP Senior Citizens Meals	50,160	65,973	69,768	69,768	80,275
Account Classification Total: M & O - Maintenance and Operations		71,456	98,947	101,663	105,073	121,240
Principal Pymts - Principal Payments						
710.1001	PRINCIPAL Copiers	2,345	2,498	3,000	3,000	3,000
Account Classification Total: Principal Pymts - Principal Payments		2,345	2,498	3,000	3,000	3,000
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	2,769	2,822	4,605	4,605	5,032
605.1020	ALLOC COSTS Property & Fire Insurance	851	900	2,336	2,336	2,558
605.1040	ALLOC COSTS Risk Management	2,251	2,172	1,603	1,603	1,677
605.1060	ALLOC COSTS Custodian	14,889	14,857	20,359	20,359	22,178
605.1170	ALLOC COSTS Property Maintenance	34,872	40,819	57,500	57,500	53,657
Account Classification Total: Allocated Costs - Allocated Costs		55,631	61,570	86,403	86,403	85,102
Capital Outlay - Capital Outlay						
730.1020	CAPITAL OUTLAY Buildings	8,500	-	-	-	-
730.1100	CAPITAL OUTLAY IT Functionality	-	-	-	-	11,000
Account Classification Total: Capital Outlay - Capital Outlay		8,500	-	-	-	11,000
Division Total: 408 - Senior Center		252,138	277,137	309,719	305,000	307,492
Department Total: 40 - Parks & Community Services		1,900,645	2,345,371	2,660,983	2,738,710	2,770,888
Department: 50 - Police						
Division: 001 - Administration						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	437,729	447,305	473,613	443,585	473,479
600.1015	EMP SRV Buy back Salaries	5,534	5,528	27,156	41,255	18,545
600.1080	EMP SRV PERS	190,272	89,689	86,290	80,503	82,751
600.1081	EMP SRV PERS Unfunded Liability	-	118,730	159,839	149,421	152,457
600.1100	EMP SRV Medicare	6,316	6,548	7,007	6,582	6,948
600.1110	EMP SRV Disability/Life Insurance	9,584	10,165	11,116	10,441	11,022
600.1120	EMP SRV Health/Dental/Vision Insurance	94,164	94,113	83,677	78,666	80,001
600.1130	EMP SRV Worker's Compensation	20,048	17,268	21,061	21,061	29,780
600.1140	EMP SRV Unemployment Insurance	1,345	1,323	1,039	1,039	1,439
600.1170	EMP SRV Uniform Allowance	3,000	3,210	3,213	3,213	2,770
600.1190	EMP SRV Stipends	-	-	-	-	-
Account Classification Total: Employee Service - Employee Services		767,991	793,878	874,011	835,766	859,192
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	561	427	750	750	800
610.1020	SUPPLIES Operating Supplies	2,285	2,755	2,500	6,000	4,000
610.1030	SUPPLIES Lubricant & Fuels	3,483	8,893	9,000	9,000	9,000
610.1080	SUPPLIES Volunteers Supplies	2,384	3,300	8,150	8,150	8,150
610.1110	SUPPLIES Explorers Supplies	1,881	1,032	1,900	1,900	1,900
620.1010	UTILITIES Electric	4,740	5,120	5,000	5,000	5,000
620.1020	UTILITIES Gas	60	84	180	180	250
620.1040	UTILITIES Cable	599	678	750	750	950
630.1010	COMMUNICATION Telephone	250	255	300	300	300
630.1020	COMMUNICATION Cellphone	2,389	2,881	3,000	3,000	3,000
630.1040	COMMUNICATION Postage	31	52	190	190	190
640.1010	SERVICES Professional & Technical	1,716	2,827	4,450	6,000	6,000
640.1020	SERVICES Contractual	2,961	2,932	4,500	4,500	4,500
650.1010	TRAINING Travel & Conference	-	-	2,500	2,500	2,500

Account Number	Account Description	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Adopted	FY 2022/23 Projected Year End	FY 2023/24 Proposed
650.1020	TRAINING Training & Vocational	75	340	1,000	1,000	1,000
670.1010	MAINTENANCE Repair & Maintenance	2,753	14,485	15,000	15,000	15,000
670.1020	MAINTENANCE Building Maintenance	86,324	-	-	-	-
670.1040	MAINTENANCE Vehicle Maintenance	3,168	633	4,500	4,500	4,500
670.1050	MAINTENANCE Maintenance Contracts	2,015	2,482	4,500	4,500	4,500
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	1,510	1,510	1,700	1,700	1,700
690.1030	SPC DEPT EXP Printing & Binding	2	1	90	90	90
690.1190	SPC DEPT EXP Police Advisor Commission	-	-	95	95	95
690.1350	SPC DEPT EXP Summer Camp	-	-	1,500	1,500	1,500
799.2000	MISCELLANEOUS Bad Debts Expense	-	38,431	-	-	-
<i>Account Classification Total: M & O - Maintenance and Operations</i>		119,188	89,119	71,555	76,605	74,925
<i>Principal Pymts - Principal Payments</i>						
710.1001	PRINCIPAL Copiers	803	803	803	803	803
<i>Account Classification Total: Principal Pymts - Principal Payments</i>		803	803	803	803	803
<i>Allocated Costs - Allocated Costs</i>						
605.1010	ALLOC COSTS Liability Insurance	11,049	11,068	19,243	19,243	21,325
605.1020	ALLOC COSTS Property & Fire Insurance	3,395	3,529	9,762	9,762	10,840
605.1030	ALLOC COSTS Auto Insurance	2,235	2,235	3,268	3,268	4,260
605.1040	ALLOC COSTS Risk Management	8,983	8,517	6,696	6,696	7,108
605.1130	ALLOC COSTS Retiree Health	15,993	13,664	13,374	13,374	16,659
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		41,655	39,013	52,343	52,343	60,192
<i>Capital Outlay - Capital Outlay</i>						
730.1040	CAPITAL OUTLAY Vehicles	-	32,242	-	-	-
730.1070	CAPITAL OUTLAY Machinery and Equipment	18,401	-	-	-	-
730.1090	CAPITAL OUTLAY Improvements	11,468	-	-	-	-
<i>Account Classification Total: Capital Outlay - Capital Outlay</i>		29,870	32,242	-	-	-
<i>Division Total: 001 - Administration</i>		959,505	955,054	998,712	965,517	995,112
<i>Division: 502 - Patrol</i>						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	1,768,836	1,786,019	2,219,218	1,952,793	1,921,110
600.1015	EMP SRV Buy back Salaries	23,891	27,697	44,969	49,833	42,847
600.1020	EMP SRV Part Time Salaries	3,307	31,930	50,000	50,000	50,000
600.1030	EMP SRV Overtime	264,226	313,259	185,000	185,000	185,000
600.1050	EMP SRV Standby	458	(79)	-	-	-
600.1060	EMP SRV Holiday	80,135	87,201	99,606	99,606	99,606
600.1080	EMP SRV PERS	636,272	307,328	351,942	305,053	303,851
600.1081	EMP SRV PERS Unfunded Liability	-	368,270	390,682	307,965	335,568
600.1090	EMP SRV Social Security	114	1,959	4,000	4,000	4,000
600.1100	EMP SRV Medicare	30,002	32,738	32,525	28,657	28,151
600.1110	EMP SRV Disability/Life Insurance	47,530	48,132	51,590	45,454	44,650
600.1120	EMP SRV Health/Dental/Vision Insurance	460,392	443,989	445,000	391,727	380,003
600.1130	EMP SRV Worker's Compensation	142,807	128,407	160,061	160,061	163,792
600.1140	EMP SRV Unemployment Insurance	7,396	7,607	7,893	7,893	7,914
600.1170	EMP SRV Uniform Allowance	32,761	39,457	23,808	23,470	20,190
600.1190	EMP SRV Stipends	-	500	-	5,000	-
<i>Account Classification Total: Employee Service - Employee Services</i>		3,498,126	3,624,414	4,066,294	3,616,512	3,586,682
<i>M & O - Maintenance and Operations</i>						
610.1010	SUPPLIES Office Supplies	1,475	2,645	2,500	2,500	2,500
610.1020	SUPPLIES Operating Supplies	25,967	28,228	25,000	25,000	27,500
610.1030	SUPPLIES Lubricant & Fuels	61,029	70,308	67,500	67,500	70,000
610.1090	SUPPLIES Prisoner Supplies	3,335	1,547	5,000	5,000	5,000
620.1010	UTILITIES Electric	37,698	40,621	40,000	40,000	42,500
620.1020	UTILITIES Gas	477	676	800	800	1,000
630.1010	COMMUNICATION Telephone	1,999	2,044	2,500	2,500	2,500
630.1020	COMMUNICATION Cellphone	1,889	1,921	2,500	2,500	2,500
630.1030	COMMUNICATION Internet	3,069	3,122	3,200	3,200	3,200
630.1040	COMMUNICATION Postage	16	2	90	90	90
640.1010	SERVICES Professional & Technical	44,370	47,611	47,500	47,500	47,500
640.1020	SERVICES Contractual	1,700	2,587	12,187	12,187	12,000
650.1010	TRAINING Travel & Conference	-	44	500	500	500
650.1020	TRAINING Training & Vocational	4,035	3,892	18,000	18,000	18,000
670.1050	MAINTENANCE Maintenance Contracts	16,060	20,063	25,000	25,000	25,000
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	2,733	2,836	2,750	2,750	2,750
690.1020	SPC DEPT EXP Advertising	-	-	750	750	750
690.1030	SPC DEPT EXP Printing & Binding	1,990	643	2,500	2,500	2,500
690.1180	SPC DEPT EXP Community Promotion / Misc	1,187	1,643	2,000	2,000	2,500
690.1200	SPC DEPT EXP Armory/Range Expense	43,728	24,822	40,000	40,000	40,000
<i>Account Classification Total: M & O - Maintenance and Operations</i>		252,755	255,253	300,277	300,277	308,290
<i>Principal Pymts - Principal Payments</i>						

Account Number	Account Description	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Adopted	FY 2022/23 Projected Year End	FY 2023/24 Proposed
710.1001	PRINCIPAL Copiers	3,010	3,010	3,010	3,010	3,010
Account Classification Total: Principal Pymts - Principal Payments		3,010	3,010	3,010	3,010	3,010
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	58,126	58,405	88,204	88,204	98,463
605.1020	ALLOC COSTS Property & Fire Insurance	17,859	18,622	44,748	44,748	50,052
605.1030	ALLOC COSTS Auto Insurance	14,155	14,155	15,523	15,523	17,040
605.1040	ALLOC COSTS Risk Management	47,259	44,946	30,694	30,694	32,821
605.1130	ALLOC COSTS Retiree Health	6,487	6,649	6,681	6,681	7,006
Account Classification Total: Allocated Costs - Allocated Costs		143,886	142,777	185,850	185,850	205,382
Capital Outlay - Capital Outlay						
730.1040	CAPITAL OUTLAY Vehicles	52,020	55,735	-	-	-
730.1070	CAPITAL OUTLAY Machinery and Equipment	19,788	769,894	15,000	15,000	-
Account Classification Total: Capital Outlay - Capital Outlay		71,808	825,628	15,000	15,000	-
Division Total: 502 - Patrol		3,969,585	4,851,082	4,570,431	4,120,649	4,103,364
Division: 503 - Investigative						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	248,843	311,756	360,310	456,059	359,127
600.1015	EMP SRV Buy back Salaries	3,948	4,066	7,547	15,278	7,698
600.1030	EMP SRV Overtime	12,093	30,300	21,000	21,000	21,000
600.1050	EMP SRV Standby	2,079	3,114	2,600	2,600	2,600
600.1060	EMP SRV Holiday	9,698	13,488	14,488	14,488	14,488
600.1080	EMP SRV PERS	107,100	62,968	64,886	85,361	60,463
600.1081	EMP SRV PERS Unfunded Liability	-	92,563	121,142	153,386	107,204
600.1100	EMP SRV Medicare	3,829	4,953	5,271	6,690	5,254
600.1110	EMP SRV Disability/Life Insurance	5,789	7,972	8,361	10,611	8,334
600.1120	EMP SRV Health/Dental/Vision Insurance	70,623	93,208	80,000	93,181	80,001
600.1130	EMP SRV Worker's Compensation	16,228	14,377	21,061	21,061	29,780
600.1140	EMP SRV Unemployment Insurance	1,008	992	1,039	1,039	1,439
600.1170	EMP SRV Uniform Allowance	2,725	4,266	3,210	5,280	3,210
600.1190	EMP SRV Stipends	-	-	-	2,924	2,924
Account Classification Total: Employee Service - Employee Services		483,963	644,023	710,915	888,958	703,522
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	823	834	1,000	1,000	1,000
610.1020	SUPPLIES Operating Supplies	8,923	9,552	10,000	10,000	10,000
610.1030	SUPPLIES Lubricant & Fuels	6,252	9,759	11,000	11,000	11,000
620.1010	UTILITIES Electric	4,709	5,078	5,000	5,000	5,000
620.1020	UTILITIES Gas	60	84	180	180	180
630.1010	COMMUNICATION Telephone	520	509	550	550	550
630.1020	COMMUNICATION Cellphone	1,416	1,441	1,400	1,400	1,400
630.1030	COMMUNICATION Internet	1,180	1,201	1,400	1,400	1,400
630.1040	COMMUNICATION Postage	151	14	200	200	200
640.1010	SERVICES Professional & Technical	17,592	14,705	20,000	20,000	20,000
640.1020	SERVICES Contractual	194	136	200	200	200
650.1010	TRAINING Travel & Conference	-	1,062	1,500	1,500	1,500
650.1020	TRAINING Training & Vocational	425	1,050	800	1,000	1,250
670.1050	MAINTENANCE Maintenance Contracts	2,015	2,482	2,500	2,750	2,750
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	203	221	350	350	350
690.1230	SPC DEPT EXP Informant Expenses	800	1,000	1,200	1,200	1,200
Account Classification Total: M & O - Maintenance and Operations		45,264	49,127	57,280	57,730	57,980
Principal Pymts - Principal Payments						
710.1001	PRINCIPAL Copiers	1,605	1,605	1,605	1,605	1,605
Account Classification Total: Principal Pymts - Principal Payments		1,605	1,605	1,605	1,605	1,605
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	7,488	7,539	15,014	15,014	17,346
605.1020	ALLOC COSTS Property & Fire Insurance	2,301	2,404	7,617	7,617	8,818
605.1030	ALLOC COSTS Auto Insurance	2,235	2,235	1,634	1,634	3,195
605.1040	ALLOC COSTS Risk Management	6,088	5,802	5,224	5,224	5,782
Account Classification Total: Allocated Costs - Allocated Costs		18,112	17,980	29,489	29,489	35,141
Capital Outlay - Capital Outlay						
730.1070	CAPITAL OUTLAY Machinery and Equipment	-	7,000	-	-	-
Account Classification Total: Capital Outlay - Capital Outlay		-	7,000	-	-	-
Division Total: 503 - Investigative		548,944	719,735	799,289	977,782	798,248
Division: 504 - Records & Communication						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	247,050	278,167	322,002	282,349	328,227
600.1015	EMP SRV Buy back Salaries	1,890	-	4,960	8,683	5,082
600.1030	EMP SRV Overtime	7,803	16,582	9,000	9,000	9,000
600.1060	EMP SRV Holiday	10,177	10,511	10,512	10,512	10,512
600.1080	EMP SRV PERS	84,806	31,668	32,607	29,439	40,788

Account Number	Account Description	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Adopted	FY 2022/23 Projected Year End	FY 2023/24 Proposed
600.1081	EMP SRV PERS Unfunded Liability	-	45,813	73,997	69,101	74,193
600.1100	EMP SRV Medicare	3,787	4,474	4,713	4,141	4,803
600.1110	EMP SRV Disability/Life Insurance	5,881	5,993	7,475	6,569	7,618
600.1120	EMP SRV Health/Dental/Vision Insurance	118,564	125,328	120,000	102,453	120,001
600.1130	EMP SRV Worker's Compensation	2,871	2,594	2,813	2,813	2,984
600.1140	EMP SRV Unemployment Insurance	1,681	1,654	1,731	1,731	1,799
600.1170	EMP SRV Uniform Allowance	2,800	3,000	3,000	3,198	3,000
<i>Account Classification Total: Employee Service - Employee Services</i>		487,310	525,783	592,810	529,989	608,007
<i>M & O - Maintenance and Operations</i>						
610.1010	SUPPLIES Office Supplies	1,084	832	1,250	1,250	1,250
610.1020	SUPPLIES Operating Supplies	4,664	4,435	4,500	4,500	5,000
620.1010	UTILITIES Electric	11,773	12,694	12,000	12,000	12,000
620.1020	UTILITIES Gas	149	211	300	300	450
630.1010	COMMUNICATION Telephone	4,349	4,495	4,250	4,250	4,250
630.1020	COMMUNICATION Cellphone	708	720	800	800	800
630.1040	COMMUNICATION Postage	1,148	1,055	1,450	1,450	1,450
640.1010	SERVICES Professional & Technical	8,467	8,570	9,000	9,000	9,000
640.1020	SERVICES Contractual	559	392	1,500	1,500	1,500
650.1010	TRAINING Travel & Conference	-	-	3,500	3,500	3,500
650.1020	TRAINING Training & Vocational	-	572	600	800	800
670.1050	MAINTENANCE Maintenance Contracts	10,133	7,659	17,500	17,500	17,500
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	160	200	250	250	300
690.1020	SPC DEPT EXP Advertising	-	-	100	100	100
<i>Account Classification Total: M & O - Maintenance and Operations</i>		43,195	41,837	57,000	57,200	57,900
<i>Principal Pymts - Principal Payments</i>						
710.1001	PRINCIPAL Copiers	4,615	4,615	4,615	4,615	4,615
<i>Account Classification Total: Principal Pymts - Principal Payments</i>		4,615	4,615	4,615	4,615	4,615
<i>Allocated Costs - Allocated Costs</i>						
605.1010	ALLOC COSTS Liability Insurance	7,624	7,663	11,578	11,578	14,747
605.1020	ALLOC COSTS Property & Fire Insurance	2,342	2,443	5,874	5,874	7,496
605.1040	ALLOC COSTS Risk Management	6,198	5,897	4,029	4,029	4,916
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		16,164	16,003	21,481	21,481	27,159
<i>Division Total: 504 - Records & Communication</i>		551,284	588,238	675,906	613,285	697,681
<i>Division: 505 - Animal Control</i>						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	384	(289)	-	17,065	50,771
600.1015	EMP SRV Buy back Salaries	-	-	-	-	980
600.1020	EMP SRV Part Time Salaries	44,138	33,990	56,666	46,213	-
600.1030	EMP SRV Overtime	-	-	-	-	-
600.1080	EMP SRV PERS	3,312	2,513	4,232	5,307	6,798
600.1081	EMP SRV PERS Unfunded Liability	-	514	526	5,092	13,718
600.1100	EMP SRV Medicare	640	494	822	917	751
600.1110	EMP SRV Disability/Life Insurance	-	-	-	392	1,191
600.1120	EMP SRV Health/Dental/Vision Insurance	-	-	-	6,973	20,000
600.1130	EMP SRV Worker's Compensation	9,477	8,151	8,151	8,151	12,880
600.1140	EMP SRV Unemployment Insurance	491	483	483	483	622
600.1170	EMP SRV Uniform Allowance	1,848	708	1,000	1,000	1,000
<i>Account Classification Total: Employee Service - Employee Services</i>		60,291	46,564	71,880	91,593	108,711
<i>M & O - Maintenance and Operations</i>						
610.1020	SUPPLIES Operating Supplies	875	4,889	2,000	2,000	2,000
610.1030	SUPPLIES Lubricant & Fuels	4,793	8,139	9,500	9,500	9,500
620.1010	UTILITIES Electric	-	211	-	500	600
630.1020	COMMUNICATION Cellphone	236	240	250	250	250
640.1010	SERVICES Professional & Technical	10,309	15,804	12,500	12,500	12,500
640.1020	SERVICES Contractual	56,740	56,740	56,740	56,740	56,740
650.1020	TRAINING Training & Vocational	1,390	350	300	300	300
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	788	46	250	250	250
<i>Account Classification Total: M & O - Maintenance and Operations</i>		75,131	86,420	81,540	82,040	82,140
<i>Allocated Costs - Allocated Costs</i>						
605.1010	ALLOC COSTS Liability Insurance	2,575	2,312	3,174	3,174	3,457
605.1020	ALLOC COSTS Property & Fire Insurance	791	737	1,610	1,610	1,757
605.1030	ALLOC COSTS Auto Insurance	1,490	1,490	1,634	1,634	1,065
605.1040	ALLOC COSTS Risk Management	2,094	1,779	1,105	1,105	1,152
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		6,950	6,318	7,523	7,523	7,431
<i>Division Total: 505 - Animal Control</i>		142,371	139,302	160,943	181,156	198,282
<i>Division: 506 - Community Service Officer</i>						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	80,277	76,352	46,870	46,870	47,791
600.1015	EMP SRV Buy back Salaries	-	-	1,764	1,764	1,799

Account Number	Account Description	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Adopted	FY 2022/23 Projected Year End	FY 2023/24 Proposed
600.1030	EMP SRV Overtime	-	813	-	-	-
600.1080	EMP SRV PERS	33,014	9,299	5,095	5,095	6,399
600.1081	EMP SRV PERS Unfunded Liability	-	20,512	13,044	12,612	12,685
600.1100	EMP SRV Medicare	1,157	1,134	680	680	693
600.1110	EMP SRV Disability/Life Insurance	2,056	2,056	1,078	1,078	1,099
600.1120	EMP SRV Health/Dental/Vision Insurance	47,082	40,242	20,000	20,000	20,000
600.1130	EMP SRV Worker's Compensation	12,982	11,166	14,040	14,040	8,042
600.1140	EMP SRV Unemployment Insurance	672	661	692	692	720
Account Classification Total: Employee Service - Employee Services		177,239	162,234	103,263	102,831	99,228
M & O - Maintenance and Operations						
610.1020	SUPPLIES Operating Supplies	1,233	686	1,000	1,000	1,000
610.1030	SUPPLIES Lubricant & Fuels	2,934	3,042	3,500	3,500	3,500
620.1010	UTILITIES Electric	222	324	400	400	400
620.1020	UTILITIES Gas	-	317	200	200	200
640.1010	SERVICES Professional & Technical	134	-	350	350	350
650.1020	TRAINING Training & Vocational	-	-	90	90	90
670.1040	MAINTENANCE Vehicle Maintenance	-	923	1,000	1,000	1,000
Account Classification Total: M & O - Maintenance and Operations		4,523	5,293	6,540	6,540	6,540
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	2,803	2,815	4,163	4,163	2,474
605.1020	ALLOC COSTS Property & Fire Insurance	861	897	2,112	2,112	1,258
605.1030	ALLOC COSTS Auto Insurance	1,490	1,490	2,451	2,451	1,065
605.1040	ALLOC COSTS Risk Management	2,279	2,166	1,449	1,449	825
Account Classification Total: Allocated Costs - Allocated Costs		7,433	7,368	10,175	10,175	5,622
Capital Outlay - Capital Outlay						
730.1040	CAPITAL OUTLAY Vehicles	27,859	-	-	-	-
Account Classification Total: Capital Outlay - Capital Outlay		27,859	-	-	-	-
Division Total: 506 - Community Service Officer		217,055	174,895	119,978	119,546	111,390
Department Total: 50 - Police		6,388,745	7,428,306	7,325,259	6,977,935	6,904,077
Department: 60 - Fire						
Division: 001 - Administration						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	1,369,121	1,304,474	1,291,245	1,164,375	1,045,847
600.1015	EMP SRV Buy back Salaries	26,206	10,352	41,657	57,284	19,391
600.1020	EMP SRV Part Time Salaries	21,658	8,854	22,000	22,000	22,000
600.1030	EMP SRV Overtime	132,694	202,585	128,825	128,825	89,425
600.1080	EMP SRV PERS	431,577	208,116	210,689	190,586	153,590
600.1081	EMP SRV PERS Unfunded Liability	-	216,203	288,614	257,621	130,802
600.1090	EMP SRV Social Security	759	403	2,000	2,000	2,000
600.1100	EMP SRV Medicare	22,788	23,332	18,864	17,021	15,271
600.1110	EMP SRV Disability/Life Insurance	30,888	29,062	29,924	27,002	24,226
600.1120	EMP SRV Health/Dental/Vision Insurance	374,854	367,072	290,000	259,542	250,000
600.1130	EMP SRV Worker's Compensation	159,210	157,261	167,260	167,260	164,702
600.1140	EMP SRV Unemployment Insurance	5,378	5,292	5,539	5,539	4,317
600.1170	EMP SRV Uniform Allowance	9,026	8,912	8,925	8,709	7,525
Account Classification Total: Employee Service - Employee Services		2,584,159	2,541,917	2,505,542	2,307,764	1,929,096
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	1,261	819	1,145	1,686	1,145
610.1020	SUPPLIES Operating Supplies	-	-	5,000	8,714	-
610.1030	SUPPLIES Lubricant & Fuels	18,026	32,800	27,228	35,013	33,300
610.1040	SUPPLIES Repair & Maintenance Supplies	2,249	2,689	3,448	3,440	3,448
610.1060	SUPPLIES Safety Equipment & Supplies	-	-	4,000	4,000	-
610.1110	SUPPLIES Explorers Supplies	-	-	4,600	4,600	2,000
620.1010	UTILITIES Electric	10,503	13,462	11,675	14,356	16,083
620.1020	UTILITIES Gas	862	1,126	1,198	1,927	1,198
630.1010	COMMUNICATION Telephone	3,177	3,204	3,498	2,575	3,498
630.1020	COMMUNICATION Cellphone	7,902	7,996	9,012	8,615	9,012
630.1030	COMMUNICATION Internet	-	-	-	920	-
630.1040	COMMUNICATION Postage	724	788	682	1,275	952
640.1010	SERVICES Professional & Technical	6,709	6,840	8,481	7,985	9,822
640.1020	SERVICES Contractual	417	728	729	729	729
650.1010	TRAINING Travel & Conference	1,059	2,205	2,977	2,046	3,500
650.1020	TRAINING Training & Vocational	8,323	12,685	15,500	15,500	15,500
650.1030	TRAINING Fire Prevention Training	2,844	4,528	2,575	4,191	6,000
670.1020	MAINTENANCE Building Maintenance	877	5,321	1,200	6,828	5,676
670.1030	MAINTENANCE Equipment Maintenance	11,830	21,306	12,859	37,777	13,800
670.1040	MAINTENANCE Vehicle Maintenance	47,951	4,225	5,665	5,807	5,807
670.1050	MAINTENANCE Maintenance Contracts	20,804	21,293	20,883	26,966	22,800
670.1060	MAINTENANCE Fire Prevention Maintenance	815	1,314	1,500	1,984	2,300

Account Number	Account Description	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Adopted	FY 2022/23 Projected Year End	FY 2023/24 Proposed
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	1,997	3,757	2,354	3,811	4,655
690.1020	SPC DEPT EXP Advertising	-	3,000	-	3,784	3,984
690.1030	SPC DEPT EXP Printing & Binding	2	1	-	-	-
690.1210	SPC DEPT EXP Reserve Officer Uniform	5,110	11,828	3,850	7,500	5,850
690.1220	SPC DEPT EXP Physical Examination	3,580	7,402	3,164	5,045	4,500
Account Classification Total: M & O - Maintenance and Operations		157,022	169,317	153,223	217,074	175,559
Principal Pymts - Principal Payments						
710.1001	PRINCIPAL Copiers	3,606	4,146	4,440	4,440	5,591
Account Classification Total: Principal Pymts - Principal Payments		3,606	4,146	4,440	4,440	5,591
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	38,677	38,259	54,533	54,533	60,012
605.1020	ALLOC COSTS Property & Fire Insurance	11,883	12,198	27,666	27,666	30,506
605.1030	ALLOC COSTS Auto Insurance	6,705	6,705	9,804	9,804	13,845
605.1040	ALLOC COSTS Risk Management	31,446	29,443	18,977	18,977	20,004
605.1130	ALLOC COSTS Retiree Health	13,540	24,944	24,723	24,723	25,507
Account Classification Total: Allocated Costs - Allocated Costs		102,251	111,549	135,703	135,703	149,874
Division Total: 001 - Administration		2,847,038	2,826,929	2,798,908	2,664,981	2,260,120
Department Total: 60 - Fire		2,847,038	2,826,929	2,798,908	2,664,981	2,260,120
Department: 80 - Community Development						
Division: 801 - Engineering						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	33,412	34,781	35,037	33,173	35,730
600.1015	EMP SRV Buy back Salaries	1,210	623	1,271	1,271	1,296
600.1080	EMP SRV PERS	7,857	3,878	3,809	3,809	4,784
600.1081	EMP SRV PERS Unfunded Liability	-	-	9,401	9,401	9,143
600.1100	EMP SRV Medicare	491	501	508	508	518
600.1110	EMP SRV Disability/Life Insurance	771	782	806	806	822
600.1120	EMP SRV Health/Dental/Vision Insurance	10,693	10,382	8,800	8,800	8,800
Account Classification Total: Employee Service - Employee Services		54,433	50,948	59,632	57,768	61,093
M & O - Maintenance and Operations						
630.1040	COMMUNICATION Postage	1	241	-	-	-
640.1010	SERVICES Professional & Technical	-	-	-	-	-
640.1020	SERVICES Contractual	377,608	378,767	350,000	435,000	375,000
Account Classification Total: M & O - Maintenance and Operations		377,609	379,008	350,000	435,000	375,000
Division Total: 801 - Engineering		432,042	429,956	409,632	492,768	436,093
Division: 802 - Planning						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	34,827	36,070	89,392	75,607	22,972
600.1015	EMP SRV Buy back Salaries	482	-	1,728	1,728	-
600.1030	EMP SRV Overtime	-	-	-	-	-
600.1080	EMP SRV PERS	7,798	4,172	9,717	8,219	3,076
600.1081	EMP SRV PERS Unfunded Liability	-	7,874	25,174	20,621	6,207
600.1100	EMP SRV Medicare	478	505	1,296	1,096	333
600.1110	EMP SRV Disability/Life Insurance	790	791	2,055	1,739	529
600.1120	EMP SRV Health/Dental/Vision Insurance	15,618	15,764	33,400	28,266	13,400
600.1130	EMP SRV Worker's Compensation	287	348	348	348	698
600.1140	EMP SRV Unemployment Insurance	168	222	222	222	421
Account Classification Total: Employee Service - Employee Services		60,448	65,746	163,332	137,846	47,636
M & O - Maintenance and Operations						
610.1020	SUPPLIES Operating Supplies	72	2,102	100	600	-
620.1020	UTILITIES Gas	-	-	-	-	-
630.1010	COMMUNICATION Telephone	-	-	100	-	-
630.1020	COMMUNICATION Cellphone	-	61	-	-	-
630.1040	COMMUNICATION Postage	221	365	100	197	-
640.1010	SERVICES Professional & Technical	-	62,651	50,000	54,136	50,000
640.1020	SERVICES Contractual	253,123	371,984	200,000	280,000	175,000
640.1140	SERVICES Commission	1,340	1,498	1,000	3,851	2,000
640.1190	SERVICES General Plan Update	-	146,697	-	37,372	82,940
640.1191	SERVICES Zoning Ordinance	-	4,521	-	18,175	66,429
650.1010	TRAINING Travel & Conference	-	-	-	-	-
650.1020	TRAINING Training & Vocational	745	2,001	1,500	1,500	2,000
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	371	110	-	-	-
690.1030	SPC DEPT EXP Printing & Binding	-	1,589	841	841	841
Account Classification Total: M & O - Maintenance and Operations		255,872	593,577	253,641	396,672	379,210
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	4,138	3,380	6,176	6,176	9,396
605.1020	ALLOC COSTS Property & Fire Insurance	1,272	1,078	3,133	3,133	4,776
605.1030	ALLOC COSTS Auto Insurance	745	745	980	980	1,278
605.1040	ALLOC COSTS Risk Management	3,365	2,601	2,149	2,149	3,132

Account Number	Account Description	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Adopted	FY 2022/23 Projected Year End	FY 2023/24 Proposed
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		9,520	7,804	12,438	12,438	18,582
Division Total: 802 - Planning		325,840	667,127	429,411	546,956	445,428
Division: 803 - Code Enforcement						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	56,443	60,892	110,419	113,121	70,012
600.1015	EMP SRV Buy back Salaries	-	-	2,083	2,135	1,325
600.1020	EMP SRV Part Time Salaries	-	11,012	-	-	-
600.1080	EMP SRV PERS	5,197	5,378	9,870	10,072	5,377
600.1081	EMP SRV PERS Unfunded Liability	-	862	13,861	13,426	-
600.1090	EMP SRV Social Security	-	-	-	-	-
600.1100	EMP SRV Medicare	820	1,056	1,601	1,640	1,015
600.1110	EMP SRV Disability/Life Insurance	1,364	1,366	2,540	2,602	1,610
600.1120	EMP SRV Health/Dental/Vision Insurance	23,509	23,528	40,000	40,000	20,000
600.1130	EMP SRV Worker's Compensation	3,945	3,829	7,788	7,788	4,774
600.1140	EMP SRV Unemployment Insurance	336	331	599	599	360
600.1170	EMP SRV Uniform Allowance	295	301	600	600	600
<i>Account Classification Total: Employee Service - Employee Services</i>		91,909	108,554	189,361	191,983	105,073
<i>M & O - Maintenance and Operations</i>						
610.1010	SUPPLIES Office Supplies	498	1,899	500	500	500
610.1020	SUPPLIES Operating Supplies	349	1,609	500	500	500
610.1030	SUPPLIES Lubricant & Fuels	1,272	1,796	1,000	1,050	1,000
620.1010	UTILITIES Electric	2,760	2,125	2,500	5,000	5,000
620.1020	UTILITIES Gas	83	109	100	225	200
630.1010	COMMUNICATION Telephone	300	294	350	320	320
630.1020	COMMUNICATION Cellphone	1,254	1,044	650	980	1,000
630.1040	COMMUNICATION Postage	130	529	260	150	350
640.1020	SERVICES Contractual	1,270	2,034	2,000	2,000	2,000
650.1010	TRAINING Travel & Conference	610	660	660	800	1,000
650.1020	TRAINING Training & Vocational	504	645	340	200	1,000
670.1010	MAINTENANCE Repair & Maintenance	-	-	-	-	-
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	101	1,004	1,000	1,000	1,000
<i>Account Classification Total: M & O - Maintenance and Operations</i>		9,131	13,747	9,860	12,725	13,870
<i>Principal Pymts - Principal Payments</i>						
710.1001	PRINCIPAL Copiers	703	542	731	731	731
<i>Account Classification Total: Principal Pymts - Principal Payments</i>		703	542	731	731	731
<i>Allocated Costs - Allocated Costs</i>						
605.1010	ALLOC COSTS Liability Insurance	1,556	2,253	3,094	3,094	4,506
605.1020	ALLOC COSTS Property & Fire Insurance	478	718	1,569	1,569	2,290
605.1030	ALLOC COSTS Auto Insurance	745	745	1,634	1,634	1,065
605.1040	ALLOC COSTS Risk Management	1,265	1,734	1,077	1,077	1,502
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		4,044	5,450	7,374	7,374	9,363
<i>Capital Outlay - Capital Outlay</i>						
730.1040	CAPITAL OUTLAY Vehicles	-	32,242	40,000	40,000	-
<i>Account Classification Total: Capital Outlay - Capital Outlay</i>		-	32,242	40,000	40,000	-
Division Total: 803 - Code Enforcement		105,787	160,534	247,326	252,813	129,037
Division: 805 - Building						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	90,760	80,646	97,583	99,947	102,600
600.1015	EMP SRV Buy back Salaries	-	1,046	2,297	1,847	1,200
600.1020	EMP SRV Part Time Salaries	-	-	-	-	28,441
600.1030	EMP SRV Overtime	3,254	1,713	3,000	3,000	3,000
600.1080	EMP SRV PERS	14,189	7,458	7,290	7,289	11,689
600.1081	EMP SRV PERS Unfunded Liability	-	16,699	902	873	7,685
600.1100	EMP SRV Medicare	1,321	1,242	1,415	1,415	1,909
600.1110	EMP SRV Disability/Life Insurance	2,099	2,165	2,245	2,245	2,359
600.1120	EMP SRV Health/Dental/Vision Insurance	41,263	40,001	34,600	34,600	34,600
600.1130	EMP SRV Worker's Compensation	6,621	6,969	6,969	6,969	7,663
600.1140	EMP SRV Unemployment Insurance	686	718	718	718	960
600.1170	EMP SRV Uniform Allowance	162	200	1,200	1,200	600
600.1190	EMP SRV Stipends	650	1,150	650	650	650
<i>Account Classification Total: Employee Service - Employee Services</i>		161,004	160,007	158,869	160,753	203,356
<i>M & O - Maintenance and Operations</i>						
610.1010	SUPPLIES Office Supplies	2,082	2,696	3,000	3,000	3,000
610.1020	SUPPLIES Operating Supplies	957	1,824	500	1,500	1,500
610.1030	SUPPLIES Lubricant & Fuels	3,103	2,941	2,000	3,200	3,200
620.1010	UTILITIES Electric	7,360	5,696	8,000	13,000	25,000
620.1020	UTILITIES Gas	228	293	200	550	300
630.1010	COMMUNICATION Telephone	795	778	800	900	900
630.1020	COMMUNICATION Cellphone	1,444	1,274	1,400	1,400	1,400

Account Number	Account Description	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Adopted	FY 2022/23 Projected Year End	FY 2023/24 Proposed
630.1040	COMMUNICATION Postage	1,820	1,845	1,400	2,000	2,000
640.1010	SERVICES Professional & Technical	152	172	500	2,184	1,500
640.1020	SERVICES Contractual	71,462	156,441	80,500	124,779	100,000
640.1120	SERVICES Development Contracts	9,230	9,430	5,000	10,000	10,000
650.1010	TRAINING Travel & Conference	-	2,062	2,500	3,500	2,000
650.1020	TRAINING Training & Vocational	309	3,214	3,500	3,500	2,000
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	1,813	541	500	600	700
690.1020	SPC DEPT EXP Advertising	-	-	500	-	-
690.1030	SPC DEPT EXP Printing & Binding	-	408	500	1,200	1,200
690.1050	SPC DEPT EXP Rental	514	418	500	500	500
690.1250	SPC DEPT EXP SMIP Payments	3,762	4,177	3,500	3,500	3,500
690.1260	SPC DEPT EXP SBI473 BLDG STRD Payments	1,300	1,304	1,500	1,500	1,500
Account Classification Total: M & O - Maintenance and Operations		106,331	195,515	116,300	176,813	160,200
Principal Pymts - Principal Payments						
710.1001	PRINCIPAL Copiers	1,405	1,084	1,462	1,462	1,462
Account Classification Total: Principal Pymts - Principal Payments		1,405	1,084	1,462	1,462	1,462
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	4,925	4,876	7,545	7,545	7,577
605.1020	ALLOC COSTS Property & Fire Insurance	1,513	1,555	3,828	3,828	3,852
605.1030	ALLOC COSTS Auto Insurance	745	745	817	817	2,130
605.1040	ALLOC COSTS Risk Management	4,004	3,752	2,626	2,626	2,526
605.1130	ALLOC COSTS Retiree Health	10,273	9,892	11,576	11,576	11,747
Account Classification Total: Allocated Costs - Allocated Costs		21,460	20,820	26,392	26,392	27,832
Division Total: 805 - Building		290,201	377,426	303,023	365,420	392,850
Division: 806 - Housing						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	6,018	6,760	42,016	36,444	24,315
600.1015	EMP SRV Buy back Salaries	-	-	1,057	1,057	360
600.1030	EMP SRV Overtime	-	-	-	-	-
600.1080	EMP SRV PERS	538	502	4,128	3,522	2,432
600.1081	EMP SRV PERS Unfunded Liability	-	1,771	7,940	6,229	2,535
600.1100	EMP SRV Medicare	96	97	609	529	353
600.1110	EMP SRV Disability/Life Insurance	163	177	966	838	559
600.1120	EMP SRV Health/Dental/Vision Insurance	3,296	3,263	11,000	9,851	7,000
600.1130	EMP SRV Worker's Compensation	80	73	79	79	209
600.1140	EMP SRV Unemployment Insurance	47	43	48	48	126
Account Classification Total: Employee Service - Employee Services		10,238	12,686	67,843	58,597	37,889
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	1,993	-	360	360	360
610.1020	SUPPLIES Operating Supplies	-	-	400	400	-
630.1040	COMMUNICATION Postage	37	171	350	350	350
640.1010	SERVICES Professional & Technical	1,260	-	175,000	50,000	5,000
640.1020	SERVICES Contractual	19,370	11,934	25,000	5,000	20,000
640.1150	SERVICES Self Help CDBG Contract	5,000	-	6,000	3,000	6,000
650.1010	TRAINING Travel & Conference	-	-	500	500	1,000
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	925	125	500	500	500
690.1020	SPC DEPT EXP Advertising	700	-	750	750	750
Account Classification Total: M & O - Maintenance and Operations		29,285	12,231	208,860	60,860	33,960
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	468	800	1,009	1,009	6,235
605.1020	ALLOC COSTS Property & Fire Insurance	144	255	512	512	3,170
605.1040	ALLOC COSTS Risk Management	380	616	351	351	2,078
605.1130	ALLOC COSTS Retiree Health	787	947	1,150	1,150	1,063
Account Classification Total: Allocated Costs - Allocated Costs		1,779	2,618	3,022	3,022	12,546
Division Total: 806 - Housing		41,303	27,535	279,725	122,479	84,395
Department Total: 80 - Community Development		1,195,172	1,662,578	1,669,117	1,780,436	1,487,803
EXPENSES Total		16,666,658	18,306,377	22,958,834	24,973,572	17,377,297
Fund REVENUE Total: 101 - General Fund		24,990,017	24,074,052	20,803,221	22,869,815	21,885,563
Fund EXPENSE Total: 101 - General Fund		16,666,658	18,306,377	22,958,834	24,973,572	17,377,297
Fund Total: 101 - General Fund		8,323,359	5,767,675	(2,155,613)	(2,103,757)	4,508,266
Minus One Time Expenses						
REVENUE GRAND Totals		24,990,017	24,074,052	20,593,221	22,659,815	21,885,563
EXPENSE GRAND Totals:		16,666,658	18,306,377	18,337,933	18,311,352	17,348,297
Grand Totals		8,323,359	5,767,675	2,255,288	4,348,463	4,537,266

ENTERPRISE FUNDS

Business-Type fund revenues are primarily paid through fees for services. The business-type revenues are restricted for the use for which they are collected. The Business-Type Funds include the following departments and divisions:

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Account Number	Account Description	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Adopted	FY 2022/23 Projected Year End	FY 2023/24 Proposed
Fund: 114 - Vocational Center						
REVENUES						
<i>Use of Money - Use of Money & Property</i>						
412.1000	USE OF MONEY & PROP Investment Earnings	3,363	3,946	*	34,748	*
412.2000	USE OF MONEY & PROP Lease Interest Income	-	12,327	*	-	*
419.1010	LEASE RECEIPTS Lease - County	342,852	334,001	*	85,713	*
<i>Account Classification Total: Use of Money - Use of Money & Property</i>		346,215	350,275	*	120,461	*
<i>Other - Other Financing Sources</i>						
415.1050	OTH FIN SOURCES Sale of City Land/Property	-	-	*	1,350,776	*
<i>Account Classification Total: Other - Other Financing Sources</i>		-	-	*	1,350,776	*
REVENUES Total		346,215	350,275	*	1,471,237	*
EXPENSES						
Department: 10 - Legislative Services						
Division: 105 - Vocational Center						
<i>M & O - Maintenance and Operations</i>						
610.1040	SUPPLIES Repair & Maintenance Supplies	-	2,138	*	-	*
620.1010	UTILITIES Electric	492	354	*	210	*
620.1020	UTILITIES Gas	54	-	*	-	*
630.1010	COMMUNICATION Telephone	341	361	*	205	*
640.1010	SERVICES Professional & Technical	-	20	*	-	*
640.1020	SERVICES Contractual	4,227	4,108	*	2,738	*
670.1010	MAINTENANCE Repair & Maintenance	11,866	13,956	*	12,953	*
<i>Account Classification Total: M & O - Maintenance and Operations</i>		16,979	20,936	*	16,106	*
Division Total: 105 - Vocational Center		16,979	20,936	*	16,106	*
Department Total: 10 - Legislative Services		16,979	20,936	*	16,106	*
EXPENSES Total		16,979	20,936	*	16,106	*
Fund REVENUE Total: 114 - Vocational Center		346,215	350,275	*	1,471,237	*
Fund EXPENSE Total: 114 - Vocational Center		16,979	20,936	*	16,106	*
Fund Total: 114 - Vocational Center		329,236	329,338	*	1,455,131	*
Fund: 115 - Ridgescreek Golf Management						
REVENUES						
<i>Service Charges - Services Charges</i>						
451.1010	ROUNDS & PLAY Green Fees	1,251,157	1,324,271	*	-	*
451.1020	ROUNDS & PLAY Cart	368,334	349,145	*	-	*
451.1030	ROUNDS & PLAY Range	114,504	96,832	*	-	*
451.1040	ROUNDS & PLAY Accessories	500	-	*	-	*
452.1010	FOOD & BEVERAGES Food	469,086	779,911	*	-	*
452.1015	FOOD & BEVERAGES Beverages	60,294	76,945	*	-	*
452.1020	FOOD & BEVERAGES Gratuity Income	35,156	230,424	*	-	*
452.1030	FOOD & BEVERAGES Beer	125,240	216,235	*	-	*
452.1040	FOOD & BEVERAGES Liquor	83,281	186,053	*	-	*
452.1050	FOOD & BEVERAGES Wine	16,206	37,619	*	-	*
453.1010	PRO-SHOP Merchandise	251,505	341,738	*	-	*
453.1020	PRO-SHOP Club Rental	475	2,195	*	-	*
453.1040	PRO-SHOP Tobacco	6,301	7,063	*	-	*
453.1050	PRO-SHOP Lesson	7,285	21,708	*	-	*
454.1010	EVENT CENTER Food	40,190	239,359	*	-	*
454.1015	EVENT CENTER Beverages	1,600	3,208	*	-	*
454.1030	EVENT CENTER Beer	1,918	10,673	*	-	*
454.1040	EVENT CENTER Liquor	3,259	12,854	*	-	*
454.1050	EVENT CENTER Wine	643	1,892	*	-	*
<i>Account Classification Total: Service Charges - Services Charges</i>		2,836,934	3,938,125	*	-	*
<i>Miscellaneous - Miscellaneous</i>						
414.1010	MISC Other Miscellaneous Revenue	6,133	6,155	*	-	*
452.2000	FOOD & BEVERAGES Cost of Goods Sold	(247,564)	(517,472)	*	-	*
453.2000	PRO-SHOP Cost of Goods Sold	(191,612)	(261,393)	*	-	*
<i>Account Classification Total: Miscellaneous - Miscellaneous</i>		(433,043)	(772,710)	*	-	*
<i>Transfers - Transfers</i>						
800.116	TRSF IN Ridgescreek Golf	-	-	*	-	*
<i>Account Classification Total: Transfers - Transfers</i>		-	-	*	-	*
REVENUES Total		2,403,891	3,165,415	*	-	*
EXPENSES						
Department: 25 - Ridge Creek Golf						
Division: 251 - Golf Admin						
<i>M & O - Maintenance and Operations</i>						
640.1020	SERVICES Contractual	91,120	106,036	*	-	*
799.1000	MISCELLANEOUS Cash Short	8	546	*	-	*
799.2000	MISCELLANEOUS Bad Debts Expense	6,486	-	*	-	*

Account Number	Account Description	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Adopted	FY 2022/23 Projected Year End	FY 2023/24 Proposed
799.2200	MISCELLANEOUS Capitalized Assets	-	(1,365)	-	-	-
	Account Classification Total: M & O - Maintenance and Operations	97,614	105,217	-	-	-
	Principal Pymts - Principal Payments					
710.2070	PRINCIPAL Golf Carts	-	-	-	-	-
	Account Classification Total: Principal Pymts - Principal Payments	-	-	-	-	-
	Interest Pymts - Interest Payments					
720.1000	INTEREST Interest	2,376	5,522	-	-	-
	Account Classification Total: Interest Pymts - Interest Payments	2,376	5,522	-	-	-
	Capital Outlay - Capital Outlay					
730.1070	CAPITAL OUTLAY Machinery and Equipment	5,500	-	-	-	-
	Account Classification Total: Capital Outlay - Capital Outlay	5,500	-	-	-	-
	Division Total: 251 - Golf Admin	105,490	110,739	-	-	-
	Division: 252 - Golf Course & Grounds					
	Employee Service - Employee Services					
600.1010	EMP SRV Regular Salaries	573,670	616,836	-	-	-
600.1070	EMP SRV Taxes & Benefits	117,316	121,543	-	-	-
	Account Classification Total: Employee Service - Employee Services	690,986	738,379	-	-	-
	M & O - Maintenance and Operations					
610.1010	SUPPLIES Office Supplies	3,676	3,696	-	-	-
610.1020	SUPPLIES Operating Supplies	119,716	172,491	-	-	-
610.1030	SUPPLIES Lubricant & Fuels	17,284	26,904	-	-	-
620.1010	UTILITIES Electric	128,958	144,560	-	-	-
630.1010	COMMUNICATION Telephone	1,995	2,412	-	-	-
640.1020	SERVICES Contractual	35,875	47,854	-	-	-
640.1050	SERVICES Taxes	7,109	8,731	-	-	-
650.1010	TRAINING Travel & Conference	5,172	8,008	-	-	-
670.1010	MAINTENANCE Repair & Maintenance	57,871	109,232	-	-	-
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	4,836	4,585	-	-	-
690.1020	SPC DEPT EXP Advertising	26,319	26,950	-	-	-
690.1030	SPC DEPT EXP Printing & Binding	-	294	-	-	-
690.1050	SPC DEPT EXP Rental	15,218	30,653	-	-	-
690.1100	SPC DEPT EXP Purchase Discount	(813)	(10,092)	-	-	-
690.1110	SPC DEPT EXP Credit Card Discount	48,282	56,518	-	-	-
	Account Classification Total: M & O - Maintenance and Operations	471,498	632,796	-	-	-
	Principal Pymts - Principal Payments					
710.2070	PRINCIPAL Golf Carts	-	-	-	-	-
	Account Classification Total: Principal Pymts - Principal Payments	-	-	-	-	-
	Division Total: 252 - Golf Course & Grounds	1,162,484	1,371,175	-	-	-
	Division: 253 - Pro-shop					
	Employee Service - Employee Services					
600.1010	EMP SRV Regular Salaries	107,148	138,727	-	-	-
600.1070	EMP SRV Taxes & Benefits	37,318	43,360	-	-	-
	Account Classification Total: Employee Service - Employee Services	144,466	182,087	-	-	-
	M & O - Maintenance and Operations					
610.1020	SUPPLIES Operating Supplies	3,277	5,006	-	-	-
630.1010	COMMUNICATION Telephone	71	288	-	-	-
640.1020	SERVICES Contractual	77	818	-	-	-
670.1010	MAINTENANCE Repair & Maintenance	100	-	-	-	-
690.1320	SPC DEPT EXP Handicap Expense	26,233	23,227	-	-	-
	Account Classification Total: M & O - Maintenance and Operations	29,758	29,339	-	-	-
	Division Total: 253 - Pro-shop	174,224	211,426	-	-	-
	Division: 254 - Food & Beverage					
	Employee Service - Employee Services					
600.1010	EMP SRV Regular Salaries	389,111	751,212	-	-	-
600.1070	EMP SRV Taxes & Benefits	79,667	142,883	-	-	-
	Account Classification Total: Employee Service - Employee Services	468,778	894,095	-	-	-
	M & O - Maintenance and Operations					
610.1020	SUPPLIES Operating Supplies	36,094	75,897	-	-	-
630.1020	COMMUNICATION Cellphone	-	-	-	-	-
640.1020	SERVICES Contractual	10,784	16,881	-	-	-
670.1010	MAINTENANCE Repair & Maintenance	5,085	20,727	-	-	-
	Account Classification Total: M & O - Maintenance and Operations	51,963	113,505	-	-	-
	Division Total: 254 - Food & Beverage	520,741	1,007,600	-	-	-
	Department Total: 25 - Ridge Creek Golf	1,962,939	2,700,940	-	-	-
	EXPENSES Total	1,962,939	2,700,940	-	-	-
	Fund REVENUE Total: 115 - Ridgescreek Golf Management	2,403,891	3,165,415	-	-	-
	Fund EXPENSE Total: 115 - Ridgescreek Golf Management	1,962,939	2,700,940	-	-	-
	Fund Total: 115 - Ridgescreek Golf Management	440,952	464,475	-	-	-

Account Number	Account Description	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Adopted	FY 2022/23 Projected Year End	FY 2023/24 Proposed
Fund: 116 - Ridgecreek Golf						
REVENUES						
<i>Service Charges - Services Charges</i>						
451.1010	ROUNDS & PLAY Green Fees	-	-	1,295,638	1,300,000	1,395,889
451.1020	ROUNDS & PLAY Cart	-	-	351,160	369,275	389,970
451.1030	ROUNDS & PLAY Range	-	-	87,470	97,470	118,056
453.1010	PRO-SHOP Merchandise	-	-	414,720	326,956	378,319
<i>Account Classification Total: Service Charges - Services Charges</i>		-	-	2,148,988	2,093,701	2,282,234
<i>Miscellaneous - Miscellaneous</i>						
453.2000	PRO-SHOP Cost of Goods Sold	-	-	(298,526)	(260,000)	(267,565)
<i>Account Classification Total: Miscellaneous - Miscellaneous</i>		-	-	(298,526)	(260,000)	(267,565)
REVENUES Total		-	-	1,850,462	1,833,701	2,014,669
EXPENSES						
Department: 25 - Ridge Creek Golf						
Division: 251 - Golf Admin						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	-	-	55,000	55,000	46,895
600.1070	EMP SRV Taxes & Benefits	-	-	12,561	12,561	19,854
<i>Account Classification Total: Employee Service - Employee Services</i>		-	-	67,561	67,561	66,749
<i>M & O - Maintenance and Operations</i>						
630.1020	COMMUNICATION Cellphone	-	-	750	-	-
640.1100	SERVICES Administrative Fees/Costs	-	-	56,309	56,309	57,694
650.1010	TRAINING Travel & Conference	-	-	2,350	3,400	-
650.1020	TRAINING Training & Vocational	-	-	-	4,914	300
690.1030	SPC DEPT EXP Printing & Binding	-	-	-	530	-
799.1000	MISCELLANEOUS Cash Short	-	-	-	-	-
<i>Account Classification Total: M & O - Maintenance and Operations</i>		-	-	59,409	65,153	57,994
<i>Interest Pymts - Interest Payments</i>						
720.1000	INTEREST Interest	-	-	-	3,542	-
<i>Account Classification Total: Interest Pymts - Interest Payments</i>		-	-	-	3,542	-
<i>Transfer - Transfer</i>						
900.115	TRSF OUT Ridge Creek Golf	-	-	-	274,447	-
<i>Account Classification Total: Transfer - Transfer</i>		-	-	-	274,447	-
Division Total: 251 - Golf Admin		-	-	126,970	410,703	124,743
Division: 252 - Golf Course & Grounds						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	-	-	403,193	403,193	418,520
600.1070	EMP SRV Taxes & Benefits	-	-	78,261	78,261	90,472
<i>Account Classification Total: Employee Service - Employee Services</i>		-	-	481,454	481,454	508,992
<i>M & O - Maintenance and Operations</i>						
610.1010	SUPPLIES Office Supplies	-	-	600	2,000	1,980
610.1020	SUPPLIES Operating Supplies	-	-	161,864	200,000	112,661
610.1030	SUPPLIES Lubricant & Fuels	-	-	31,950	31,950	31,950
620.1010	UTILITIES Electric	-	-	24,125	30,000	58,333
620.1020	UTILITIES Gas	-	-	6,100	6,100	9,667
620.1030	UTILITIES Water	-	-	3,875	3,875	4,007
620.1040	UTILITIES Cable	-	-	-	-	-
630.1010	COMMUNICATION Telephone	-	-	10,560	10,560	6,960
630.1040	COMMUNICATION Postage	-	-	660	1,000	1,067
640.1020	SERVICES Contractual	-	-	19,943	40,000	14,104
640.1050	SERVICES Taxes	-	-	3,505	3,505	4,349
650.1020	TRAINING Training & Vocational	-	-	600	10,000	-
670.1010	MAINTENANCE Repair & Maintenance	-	-	39,380	50,000	33,730
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	-	-	1,550	2,500	1,100
690.1020	SPC DEPT EXP Advertising	-	-	-	2,000	44,472
690.1030	SPC DEPT EXP Printing & Binding	-	-	-	500	460
690.1050	SPC DEPT EXP Rental	-	-	26,400	26,400	-
690.1110	SPC DEPT EXP Credit Card Discount	-	-	14,650	25,000	30,000
799.1000	MISCELLANEOUS Cash Short	-	-	-	-	-
<i>Account Classification Total: M & O - Maintenance and Operations</i>		-	-	345,762	445,390	354,839
<i>Principal Pymts - Principal Payments</i>						
710.2072	PRINCIPAL Golf Utility Vehicles	-	-	-	-	-
<i>Account Classification Total: Principal Pymts - Principal Payments</i>		-	-	-	-	-
<i>Interest Pymts - Interest Payments</i>						
720.1000	INTEREST Interest	-	-	5,311	5,311	6,878
<i>Account Classification Total: Interest Pymts - Interest Payments</i>		-	-	5,311	5,311	6,878
<i>Capital Outlay - Capital Outlay</i>						
730.1070	CAPITAL OUTLAY Machinery and Equipment	-	-	47,940	-	-
<i>Account Classification Total: Capital Outlay - Capital Outlay</i>		-	-	47,940	-	-

Account Number	Account Description	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Adopted	FY 2022/23 Projected Year End	FY 2023/24 Proposed
Division Total: 252 - Golf Course & Grounds		-	-	880,467	932,155	870,709
Division: 256 - Golf Operations						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	-	-	313,171	313,171	338,066
600.1070	EMP SRV Taxes & Benefits	-	-	81,963	80,963	93,587
Account Classification Total: Employee Service - Employee Services		-	-	395,134	394,134	431,653
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	-	-	650	650	1,200
610.1020	SUPPLIES Operating Supplies	-	-	15,650	15,650	14,741
620.1010	UTILITIES Electric	-	-	24,125	25,000	58,333
620.1020	UTILITIES Gas	-	-	6,100	6,100	9,667
620.1030	UTILITIES Water	-	-	3,875	3,875	4,007
620.1040	UTILITIES Cable	-	-	540	540	1,600
630.1010	COMMUNICATION Telephone	-	-	3,600	3,600	1,200
630.1040	COMMUNICATION Postage	-	-	1,260	2,000	240
640.1020	SERVICES Contractual	-	-	19,695	19,695	4,000
640.1050	SERVICES Taxes	-	-	3,505	3,505	6,001
650.1020	TRAINING Training & Vocational	-	-	600	3,000	300
670.1010	MAINTENANCE Repair & Maintenance	-	-	10,950	10,950	10,032
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	-	-	1,700	1,700	700
690.1100	SPC DEPT EXP Purchase Discount	-	-	-	-	-
690.1110	SPC DEPT EXP Credit Card Discount	-	-	14,650	14,650	30,000
690.1320	SPC DEPT EXP Handicap Expense	-	-	22,200	22,200	33,200
Account Classification Total: M & O - Maintenance and Operations		-	-	129,100	133,115	175,221
Principal Pymts - Principal Payments						
710.2070	PRINCIPAL Golf Carts	-	-	75,672	75,672	69,918
Account Classification Total: Principal Pymts - Principal Payments		-	-	75,672	75,672	69,918
Division Total: 256 - Golf Operations		-	-	599,906	602,921	676,792
Department Total: 25 - Ridge Creek Golf		-	-	1,607,343	1,945,779	1,672,244
EXPENSES Total		-	-	1,607,343	1,945,779	1,672,244
Fund REVENUE Total: 116 - Ridgescreek Golf		-	-	1,850,462	1,833,701	2,014,669
Fund EXPENSE Total: 116 - Ridgescreek Golf		-	-	1,607,343	1,945,779	1,672,244
Fund Total: 116 - Ridgescreek Golf		-	-	243,119	(112,078)	342,425
Fund: 117 - Ridgescreek Three Finger Jacks						
REVENUES						
Service Charges - Services Charges						
452.1010	FOOD & BEVERAGES Food	-	-	897,531	850,000	918,509
452.1015	FOOD & BEVERAGES Beverages	-	-	63,365	63,365	77,450
452.1020	FOOD & BEVERAGES Gratuity Income	-	-	172,627	130,000	298,052
452.1030	FOOD & BEVERAGES Beer	-	-	148,374	230,000	319,875
452.1040	FOOD & BEVERAGES Liquor	-	-	29,852	200,000	276,436
452.1050	FOOD & BEVERAGES Wine	-	-	88,172	40,000	57,615
Account Classification Total: Service Charges - Services Charges		-	-	1,399,921	1,513,365	1,947,937
Miscellaneous - Miscellaneous						
452.2000	FOOD & BEVERAGES Cost of Goods Sold	-	-	(413,473)	(413,473)	(563,789)
Account Classification Total: Miscellaneous - Miscellaneous		-	-	(413,473)	(413,473)	(563,789)
REVENUES Total		-	-	986,448	1,099,892	1,384,148
EXPENSES						
Department: 25 - Ridge Creek Golf						
Division: 251 - Golf Admin						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	-	-	27,500	27,500	23,447
600.1070	EMP SRV Taxes & Benefits	-	-	6,280	6,280	9,927
Account Classification Total: Employee Service - Employee Services		-	-	33,780	33,780	33,374
M & O - Maintenance and Operations						
630.1020	COMMUNICATION Cellphone	-	-	375	375	-
640.1100	SERVICES Administrative Fees/Costs	-	-	28,155	28,155	28,847
650.1010	TRAINING Travel & Conference	-	-	1,175	1,175	-
Account Classification Total: M & O - Maintenance and Operations		-	-	29,705	29,705	28,847
Division Total: 251 - Golf Admin		-	-	63,485	63,485	62,221
Division: 254 - Food & Beverage						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	-	-	690,039	690,039	896,688
600.1070	EMP SRV Taxes & Benefits	-	-	127,288	127,288	182,681
Account Classification Total: Employee Service - Employee Services		-	-	817,327	817,327	1,079,369
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	-	-	600	600	600
610.1020	SUPPLIES Operating Supplies	-	-	46,056	46,056	30,780

Account Number	Account Description	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Adopted	FY 2022/23 Projected Year End	FY 2023/24 Proposed
610.1030	SUPPLIES Lubricant & Fuels	-	-	625	625	-
620.1010	UTILITIES Electric	-	-	24,125	30,000	58,333
620.1020	UTILITIES Gas	-	-	6,100	6,100	9,667
620.1030	UTILITIES Water	-	-	3,875	3,875	4,007
620.1040	UTILITIES Cable	-	-	4,860	4,860	1,600
630.1010	COMMUNICATION Telephone	-	-	3,600	3,600	1,200
630.1020	COMMUNICATION Cellphone	-	-	600	600	-
630.1040	COMMUNICATION Postage	-	-	660	660	1,067
640.1020	SERVICES Contractual	-	-	38,445	70,000	28,600
640.1050	SERVICES Taxes	-	-	3,605	3,605	4,349
650.1020	TRAINING Training & Vocational	-	-	600	3,000	-
670.1010	MAINTENANCE Repair & Maintenance	-	-	23,910	30,000	25,800
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	-	-	500	500	700
690.1050	SPC DEPT EXP Rental	-	-	19,440	19,440	16,800
690.1110	SPC DEPT EXP Credit Card Discount	-	-	14,650	14,650	30,000
<i>Account Classification Total: M & O - Maintenance and Operations</i>		-	-	192,251	238,171	213,502
Division Total: 254 - Food & Beverage		-	-	1,009,578	1,055,498	1,292,871
Department Total: 25 - Ridge Creek Golf		-	-	1,073,063	1,118,983	1,355,092
EXPENSES Total		-	-	1,073,063	1,118,983	1,355,092
Fund REVENUE Total: 117 - Ridgescreek Three Finger Jacks		-	-	986,448	1,099,892	1,384,148
Fund EXPENSE Total: 117 - Ridgescreek Three Finger Jacks		-	-	1,073,063	1,118,983	1,355,092
Fund Total: 117 - Ridgescreek Three Finger Jacks		-	-	(86,615)	(19,091)	29,056
Fund: 118 - Ridgescreek Event Center						
REVENUES						
<i>Service Charges - Services Charges</i>						
454.1010	EVENT CENTER Food	-	-	207,900	240,000	292,720
454.1015	EVENT CENTER Beverages	-	-	14,678	8,000	4,841
454.1020	EVENT CENTER Gratuity Income	-	-	39,986	90,000	133,800
454.1030	EVENT CENTER Beer	-	-	34,369	15,000	5,573
454.1040	EVENT CENTER Liquor	-	-	6,915	15,000	17,925
454.1050	EVENT CENTER Wine	-	-	137,258	3,000	905
<i>Account Classification Total: Service Charges - Services Charges</i>		-	-	441,106	371,000	455,764
<i>Miscellaneous - Miscellaneous</i>						
454.2000	EVENT CENTER Cost of Goods Sold	-	-	(96,988)	(100,000)	(131,911)
<i>Account Classification Total: Miscellaneous - Miscellaneous</i>		-	-	(96,988)	(100,000)	(131,911)
REVENUES Total		-	-	344,118	271,000	323,853
EXPENSES						
Department: 25 - Ridge Creek Golf						
Division: 251 - Golf Admin						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	-	-	27,500	27,500	23,447
600.1070	EMP SRV Taxes & Benefits	-	-	6,280	6,280	9,925
<i>Account Classification Total: Employee Service - Employee Services</i>		-	-	33,780	33,780	33,372
<i>M & O - Maintenance and Operations</i>						
630.1020	COMMUNICATION Cellphone	-	-	375	375	-
640.1100	SERVICES Administrative Fees/Costs	-	-	28,155	28,155	28,847
650.1010	TRAINING Travel & Conference	-	-	1,175	1,175	2,483
<i>Account Classification Total: M & O - Maintenance and Operations</i>		-	-	29,705	29,705	31,330
Division Total: 251 - Golf Admin		-	-	63,485	63,485	64,702
Division: 255 - Event Center						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	-	-	236,861	236,861	301,609
600.1070	EMP SRV Taxes & Benefits	-	-	49,174	49,174	70,539
<i>Account Classification Total: Employee Service - Employee Services</i>		-	-	286,035	286,035	372,148
<i>M & O - Maintenance and Operations</i>						
610.1010	SUPPLIES Office Supplies	-	-	2,100	2,100	1,320
610.1020	SUPPLIES Operating Supplies	-	-	42,040	42,040	9,720
620.1010	UTILITIES Electric	-	-	24,125	25,000	58,333
620.1020	UTILITIES Gas	-	-	6,100	6,100	9,667
620.1030	UTILITIES Water	-	-	3,875	3,875	4,007
630.1010	COMMUNICATION Telephone	-	-	3,600	3,600	1,200
630.1040	COMMUNICATION Postage	-	-	660	660	1,067
640.1020	SERVICES Contractual	-	-	23,265	70,000	24,100
640.1050	SERVICES Taxes	-	-	3,505	3,505	4,349
650.1020	TRAINING Training & Vocational	-	-	600	3,000	-
670.1010	MAINTENANCE Repair & Maintenance	-	-	11,790	11,790	13,800
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	-	-	500	500	700
690.1020	SPC DEPT EXP Advertising	-	-	1,800	2,000	-

Account Number	Account Description	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Adopted	FY 2022/23 Projected Year End	FY 2023/24 Proposed
690.1050	SPC DEPT EXP Rental	-	-	4,560	4,560	3,900
690.1110	SPC DEPT EXP Credit Card Discount	-	-	14,650	14,650	30,000
<i>Account Classification Total: M & O - Maintenance and Operations</i>		-	-	143,170	193,380	162,162
Division Total: 255 - Event Center		-	-	429,205	479,415	534,310
Department Total: 25 - Ridge Creek Golf		-	-	492,690	542,900	599,012
EXPENSES Total		-	-	492,690	542,900	599,012
Fund REVENUE	Total: 118 - Ridgecreek Event Center	-	-	344,118	271,000	323,853
Fund EXPENSE	Total: 118 - Ridgecreek Event Center	-	-	492,690	542,900	599,012
Fund Total: 118 - Ridgecreek Event Center		-	-	(148,572)	(271,900)	(275,159)
Fund: 230 - Water						
REVENUES						
<i>Fines & Forfeit - Fines & Forfeitures</i>						
411.1110	FINES Utility Delinquency (penalties)	-	-	25,000	38,000	35,350
411.1120	FINES DBCP Settlement	11,958	-	-	-	-
<i>Account Classification Total: Fines & Forfeit - Fines & Forfeitures</i>		11,958	-	25,000	38,000	35,350
<i>Use of Money - Use of Money & Property</i>						
412.1000	USE OF MONEY & PROP Investment Earnings	12,396	8,740	1,500	30,000	15,000
<i>Account Classification Total: Use of Money - Use of Money & Property</i>		12,396	8,740	1,500	30,000	15,000
<i>Intergov - Intergovernmental</i>						
413.1111	INTERGOVT Prop 1B	1,201,756	326,864	-	-	-
<i>Account Classification Total: Intergov - Intergovernmental</i>		1,201,756	326,864	-	-	-
<i>Service Charges - Services Charges</i>						
409.5001	SRVC & FEE Water Service	3,147,680	3,121,914	3,108,938	3,205,182	3,237,233
409.5090	SRVC & FEE Water Service Connection	2,234	7,296	10,000	20,000	12,000
409.5100	SRVC & FEE After Hours Service Charges	-	-	100	100	100
409.5110	SRVC & FEE Delinquent Water On/Off	-	-	6,492	22,000	15,000
409.5120	SRVC & FEE Back Flow Test	15,775	17,266	15,150	18,000	18,000
409.5130	SRVC & FEE Temporary Meter Rental	6,421	4,730	10,100	10,100	10,100
409.5140	SRVC & FEE New Water Service	58,568	31,238	55,550	45,000	44,961
409.5150	SRVC & FEE Water Meter Test	-	-	6,060	-	-
409.5160	SRVC & FEE Backflow Repair	5,636	1,718	1,010	8,000	6,000
409.5170	SRVC & FEE Water Meter Install	-	-	3,030	-	-
409.5180	SRVC & FEE Account Set-up fee/ Name Change	4,334	2,814	-	2,000	3,000
<i>Account Classification Total: Service Charges - Services Charges</i>		3,240,649	3,186,976	3,216,430	3,330,382	3,346,394
<i>Miscellaneous - Miscellaneous</i>						
414.1010	MISC Other Miscellaneous Revenue	7,587	9,726	-	1,968	-
414.1230	MISC Coronavirus Relief Fund	-	404	-	-	-
414.1231	MISC Arrearage Program	-	72,923	-	-	-
<i>Account Classification Total: Miscellaneous - Miscellaneous</i>		7,587	83,053	-	1,968	-
<i>Transfers - Transfers</i>						
800.182	TRSF IN Water Debt Service	625,597	464,680	-	-	-
<i>Account Classification Total: Transfers - Transfers</i>		625,597	464,680	-	-	-
REVENUES Total		5,099,943	4,070,312	3,242,930	3,400,350	3,396,744
EXPENSES						
Department: 70 - Public Works						
Division: 303 - Utility Billing & Collections						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	65,510	61,696	74,255	61,402	71,877
600.1015	EMP SRV Buy back Salaries	704	5,133	1,775	1,775	1,565
600.1020	EMP SRV Part Time Salaries	2,948	467	-	5,969	-
600.1080	EMP SRV PERS	12,026	6,101	6,576	5,764	7,220
600.1081	EMP SRV PERS Unfunded Liability	-	9,554	7,849	7,528	7,200
600.1100	EMP SRV Medicare	997	1,008	1,081	981	1,046
600.1110	EMP SRV Disability/Life Insurance	1,640	1,788	1,715	1,510	1,660
600.1120	EMP SRV Health/Dental/Vision Insurance	29,770	27,075	29,800	23,573	26,400
600.1130	EMP SRV Worker's Compensation	906	778	938	938	972
600.1140	EMP SRV Unemployment Insurance	530	496	577	577	573
600.1190	EMP SRV Stipends	-	23	-	-	-
<i>Account Classification Total: Employee Service - Employee Services</i>		115,033	114,120	124,566	110,017	118,513
<i>M & O - Maintenance and Operations</i>						
610.1010	SUPPLIES Office Supplies	3,559	2,785	3,000	3,000	3,000
610.1030	SUPPLIES Lubricant & Fuels	-	51	35	35	35
630.1040	COMMUNICATION Postage	14,527	14,671	17,000	21,000	18,000
640.1010	SERVICES Professional & Technical	17,730	17,573	21,000	17,500	21,000
640.1020	SERVICES Contractual	-	-	-	-	8,333
650.1010	TRAINING Travel & Conference	-	-	600	340	600
650.1020	TRAINING Training & Vocational	548	-	165	-	-
670.1030	MAINTENANCE Equipment Maintenance	210	912	225	150	225

Account Number	Account Description	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Adopted	FY 2022/23 Projected Year End	FY 2023/24 Proposed
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	8	-	50	50	50
690.1030	SPC DEPT EXP Printing & Binding	390	479	500	500	500
690.1050	SPC DEPT EXP Rental	517	323	500	500	500
<i>Account Classification Total: M & O - Maintenance and Operations</i>		37,489	36,795	43,075	43,075	52,243
<i>Principal Pymts - Principal Payments</i>						
710.1001	PRINCIPAL Copiers	(4,316)	-	2,175	2,175	2,175
<i>Account Classification Total: Principal Pymts - Principal Payments</i>		(4,316)	-	2,175	2,175	2,175
<i>Allocated Costs - Allocated Costs</i>						
605.1010	ALLOC COSTS Liability Insurance	2,949	2,592	3,861	3,861	3,855
605.1020	ALLOC COSTS Property & Fire Insurance	783	826	1,959	1,959	1,959
605.1030	ALLOC COSTS Auto Insurance	-	-	272	272	355
605.1040	ALLOC COSTS Risk Management	2,073	1,994	1,343	1,343	1,285
605.1150	ALLOC COSTS Fire/Ambulance	249	249	-	-	-
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		6,054	5,661	7,435	7,435	7,454
Division Total: 303 - Utility Billing & Collections		154,259	156,576	177,251	162,702	180,385
Division: 703 - Water						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	340,388	362,913	412,391	403,927	419,626
600.1015	EMP SRV Buy back Salaries	2,073	1,550	5,387	7,278	6,528
600.1020	EMP SRV Part Time Salaries	(2,281)	(2,281)	-	-	-
600.1030	EMP SRV Overtime	11,080	5,664	12,000	12,000	12,000
600.1050	EMP SRV Standby	2,765	2,070	3,500	3,500	3,500
600.1080	EMP SRV PERS	98,581	41,791	41,219	40,299	47,179
600.1081	EMP SRV PERS Unfunded Liability	-	71,947	85,876	80,785	68,966
600.1100	EMP SRV Medicare	4,920	5,506	6,011	5,890	6,130
600.1110	EMP SRV Disability/Life Insurance	7,582	9,245	9,534	9,342	9,724
600.1120	EMP SRV Health/Dental/Vision Insurance	168,285	174,630	146,782	144,617	146,801
600.1130	EMP SRV Worker's Compensation	52,408	52,562	52,994	52,994	57,776
600.1140	EMP SRV Unemployment Insurance	2,400	2,361	2,472	2,477	2,640
600.1170	EMP SRV Uniform Allowance	6,270	9,301	2,520	2,640	3,780
600.1180	EMP SRV OPEB GASB 75	(244,634)	37,120	-	-	-
600.1185	EMP SRV PENSION GASB 68	107,900	109,597	-	-	-
600.1190	EMP SRV Stipends	-	171	-	-	-
<i>Account Classification Total: Employee Service - Employee Services</i>		557,738	884,148	780,686	765,744	784,650
<i>M & O - Maintenance and Operations</i>						
610.1010	SUPPLIES Office Supplies	2,937	4,198	3,396	3,396	3,464
610.1020	SUPPLIES Operating Supplies	229,337	328,156	238,602	238,602	243,374
610.1030	SUPPLIES Lubricant & Fuels	23,221	31,760	25,129	40,000	40,800
610.1040	SUPPLIES Repair & Maintenance Supplies	9	1,745	4,469	4,469	4,558
610.1050	SUPPLIES Small Tools	-	281	1,592	1,592	1,624
610.1060	SUPPLIES Safety Equipment & Supplies	6,885	-	2,123	2,123	2,165
620.1010	UTILITIES Electric	362,638	542,967	418,199	559,218	575,922
620.1020	UTILITIES Gas	669	837	900	1,750	1,000
630.1010	COMMUNICATION Telephone	8,085	11,772	9,872	14,500	14,360
630.1020	COMMUNICATION Cellphone	3,070	3,300	3,200	3,200	3,500
630.1030	COMMUNICATION Internet	-	-	-	300	-
630.1040	COMMUNICATION Postage	874	171	800	300	500
640.1010	SERVICES Professional & Technical	22,339	54,899	32,835	41,790	35,000
640.1020	SERVICES Contractual	79,926	184,505	135,000	135,000	137,700
640.1060	SERVICES Legal Services	-	-	2,000	2,000	2,000
640.1110	SERVICES Security Services	399	428	743	743	758
640.1130	SERVICES Lab/Testing	33,892	19,905	31,836	31,836	32,473
650.1010	TRAINING Travel & Conference	-	814	3,367	3,367	3,494
650.1020	TRAINING Training & Vocational	2,782	640	3,000	3,000	3,000
670.1010	MAINTENANCE Repair & Maintenance	38	8,226	44,972	44,972	48,851
670.1030	MAINTENANCE Equipment Maintenance	16,712	2,484	20,000	20,000	18,000
670.1040	MAINTENANCE Vehicle Maintenance	5,919	6,574	7,000	7,000	7,000
670.1080	MAINTENANCE Backflow Repair Expense	2,419	1,430	7,000	13,500	7,000
670.1090	MAINTENANCE Wells	-	15,578	15,000	5,000	15,000
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	16,620	14,950	21,385	21,385	21,502
690.1020	SPC DEPT EXP Advertising	3,274	262	2,000	2,000	2,000
690.1030	SPC DEPT EXP Printing & Binding	21	36	2,000	2,000	2,000
690.1050	SPC DEPT EXP Rental	964	2,118	6,480	6,480	7,000
799.1100	MISCELLANEOUS Uncollectible Accounts Expense	11,391	(5,699)	10,000	10,000	10,000
799.2200	MISCELLANEOUS Capitalized Assets	(770,049)	(459,676)	-	-	-
<i>Account Classification Total: M & O - Maintenance and Operations</i>		64,373	772,661	1,052,900	1,219,523	1,244,045
<i>State Grant - State EDBG Grant</i>						
700.1231	STATE GRANT Arrearage Program	-	70,799	-	-	-

Account Number	Account Description	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Adopted	FY 2022/23 Projected Year End	FY 2023/24 Proposed
<i>Account Classification Total: State Grant - State EDBG Grant</i>		-	70,799	-	-	-
<i>Principal Pymts - Principal Payments</i>						
710.1001	PRINCIPAL Copiers	4,316	-	3,329	3,329	4,316
710.2050	PRINCIPAL Vehicles	-	4,811	27,707	27,707	17,549
710.2065	PRINCIPAL VacHunter Excavator	-	-	24,462	24,462	25,385
710.2066	PRINCIPAL Scada System	-	-	-	-	-
<i>Account Classification Total: Principal Pymts - Principal Payments</i>		4,316	4,811	55,498	55,498	47,250
<i>Interest Pymts - Interest Payments</i>						
720.2050	INTEREST Vehicles	9,301	10,851	8,905	8,905	5,636
720.2065	INTEREST VacHunter Excavator	5,652	4,795	3,906	3,906	2,983
720.2066	INTEREST SCADA System	2,976	1,488	-	-	-
<i>Account Classification Total: Interest Pymts - Interest Payments</i>		17,929	17,134	12,811	12,811	8,619
<i>Allocated Costs - Allocated Costs</i>						
605.1010	ALLOC COSTS Liability Insurance	24,871	23,540	40,953	40,953	41,392
605.1020	ALLOC COSTS Property & Fire Insurance	7,641	7,505	20,776	20,776	21,041
605.1030	ALLOC COSTS Auto Insurance	3,725	3,725	5,270	5,270	4,739
605.1040	ALLOC COSTS Risk Management	20,221	18,115	14,251	14,251	13,797
605.1050	ALLOC COSTS Vehicle Maintenance	48,098	16,567	17,484	36,481	37,528
605.1060	ALLOC COSTS Custodian	6,516	7,519	8,910	8,727	9,703
605.1080	ALLOC COSTS Interdepartment Overhead	251,924	238,167	254,839	254,839	271,403
605.1130	ALLOC COSTS Retiree Health	15,137	16,709	15,797	15,797	16,908
605.1170	ALLOC COSTS Property Maintenance	5,519	6,460	9,101	9,306	8,492
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		383,651	338,307	387,381	406,400	425,003
<i>Capital Outlay - Capital Outlay</i>						
730.1050	CAPITAL OUTLAY Trucks and Other Heavy Vehicles	-	-	-	115,652	-
730.1070	CAPITAL OUTLAY Machinery and Equipment	-	-	30,000	-	-
<i>Account Classification Total: Capital Outlay - Capital Outlay</i>		-	-	30,000	115,652	-
<i>Capital Projects - Capital Projects</i>						
680.1155	CAPITAL PROJECTS Wells	12,641	-	-	5,000	15,000
680.1156	CAPITAL PROJECTS Wells 21	20,077	-	-	-	-
680.1190	CAPITAL PROJECTS Feasibility Study	1,299,076	498,644	-	37,595	-
<i>Account Classification Total: Capital Projects - Capital Projects</i>		1,331,794	498,644	-	42,595	15,000
<i>Transfer - Transfer</i>						
900.122	TRSF OUT Equipment Replacement	5,272	3,511	3,511	3,511	3,715
900.181	TRSF OUT General Debt Service	6,381	-	-	-	-
900.182	TRSF OUT Water Debt Service	477,069	499,578	470,596	470,596	418,131
900.185	TRSF OUT Financing Authority Debt Service	293,774	275,017	328,922	328,922	346,443
900.203	TRSF OUT Transportation	-	3,652	3,652	3,652	3,652
900.231	TRSF OUT Sewer	1,438	-	-	-	-
900.261	TRSF OUT Water Capital Projects	-	-	330,542	172,000	-
<i>Account Classification Total: Transfer - Transfer</i>		783,934	781,758	1,137,223	978,681	771,941
<i>Division Total: 703 - Water</i>		3,143,736	3,368,262	3,456,499	3,596,904	3,296,508
<i>Department Total: 70 - Public Works</i>		3,297,995	3,524,838	3,633,750	3,759,606	3,476,893
<i>EXPENSES Total</i>		3,297,995	3,524,838	3,633,750	3,759,606	3,476,893
<i>Fund REVENUE Total: 230 - Water</i>		5,099,943	4,070,312	3,242,930	3,400,350	3,396,744
<i>Fund EXPENSE Total: 230 - Water</i>		3,297,995	3,524,838	3,633,750	3,759,606	3,476,893
<i>Fund Total: 230 - Water</i>		1,801,948	545,474	(390,820)	(359,256)	(80,149)
Fund: 231 - Sewer						
REVENUES						
<i>Fines & Forfeit - Fines & Forfeitures</i>						
411.1110	FINES Utility Delinquency (penalties)	-	-	42,000	42,000	42,420
<i>Account Classification Total: Fines & Forfeit - Fines & Forfeitures</i>		-	-	42,000	42,000	42,420
<i>Use of Money - Use of Money & Property</i>						
412.1000	USE OF MONEY & PROP Investment Earnings	1,062	754	500	2,500	500
412.1100	USE OF MONEY & PROP Property Lease/Rental	17,111	17,710	17,111	17,710	17,710
<i>Account Classification Total: Use of Money - Use of Money & Property</i>		18,173	18,464	17,611	20,210	18,210
<i>Service Charges - Services Charges</i>						
409.5002	SRVC & FEE Sewer Service	3,802,721	3,756,240	3,840,829	3,790,078	3,827,978
409.5340	SRVC & FEE Industrial Monitoring Charge	13,936	14,070	12,000	14,000	14,140
<i>Account Classification Total: Service Charges - Services Charges</i>		3,816,657	3,770,310	3,852,829	3,804,078	3,842,118
<i>Miscellaneous - Miscellaneous</i>						
414.1010	MISC Other Miscellaneous Revenue	127	-	-	-	-
414.1230	MISC Coronavirus Relief Fund	-	415	-	-	-
414.1231	MISC Arrearage Program	-	64,777	-	-	-
<i>Account Classification Total: Miscellaneous - Miscellaneous</i>		127	65,193	-	-	-
<i>Transfers - Transfers</i>						
800.105	TRSF IN American Rescue Plan Act	-	-	213,612	123,228	-
800.202	TRSF IN Gas Tax	1,438	-	-	-	-

Account Number	Account Description	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Adopted	FY 2022/23 Projected Year End	FY 2023/24 Proposed
800.230	TRSF IN Water	1,438	-	-	-	-
800.232	TRSF IN Disposal	1,438	-	-	-	-
<i>Account Classification Total: Transfers - Transfers</i>		4,313	-	213,612	123,228	-
REVENUES Total		3,839,270	3,853,967	4,126,052	3,989,516	3,902,748
EXPENSES						
Department: 70 - Public Works						
Division: 303 - Utility Billing & Collections						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	67,913	63,128	75,495	62,732	73,610
600.1015	EMP SRV Buy back Salaries	726	5,289	1,829	1,829	1,613
600.1020	EMP SRV Part Time Salaries	3,038	481	-	5,969	-
600.1080	EMP SRV PERS	12,441	6,256	6,700	5,894	7,404
600.1081	EMP SRV PERS Unfunded Liability	-	9,842	8,078	7,750	7,418
600.1100	EMP SRV Medicare	1,026	1,033	1,099	1,000	1,071
600.1110	EMP SRV Disability/Life Insurance	1,689	1,837	1,743	1,541	1,700
600.1120	EMP SRV Health/Dental/Vision Insurance	30,630	27,668	30,200	24,026	27,000
600.1130	EMP SRV Worker's Compensation	906	778	938	938	972
600.1140	EMP SRV Unemployment Insurance	530	496	577	577	573
600.1190	EMP SRV Stipends	-	24	-	-	-
<i>Account Classification Total: Employee Service - Employee Services</i>		118,899	116,831	126,659	112,256	121,361
<i>M & O - Maintenance and Operations</i>						
610.1010	SUPPLIES Office Supplies	3,559	2,613	3,000	3,000	3,000
610.1030	SUPPLIES Lubricant & Fuels	-	51	35	35	35
630.1040	COMMUNICATION Postage	14,527	14,671	17,000	21,000	18,000
640.1010	SERVICES Professional & Technical	17,730	17,573	21,000	17,500	21,000
640.1020	SERVICES Contractual	-	-	-	-	8,333
650.1010	TRAINING Travel & Conference	-	-	600	600	600
650.1020	TRAINING Training & Vocational	553	-	170	170	170
670.1030	MAINTENANCE Equipment Maintenance	210	458	225	225	225
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	8	-	50	50	50
690.1030	SPC DEPT EXP Printing & Binding	390	479	1,000	500	1,000
690.1050	SPC DEPT EXP Rental	530	310	500	500	500
<i>Account Classification Total: M & O - Maintenance and Operations</i>		37,508	36,156	43,580	43,580	52,913
<i>Principal Pymts - Principal Payments</i>						
710.1001	PRINCIPAL Copiers	(2,008)	-	2,175	2,175	2,175
<i>Account Classification Total: Principal Pymts - Principal Payments</i>		(2,008)	-	2,175	2,175	2,175
<i>Allocated Costs - Allocated Costs</i>						
605.1010	ALLOC COSTS Liability Insurance	2,949	2,592	3,861	3,861	3,855
605.1020	ALLOC COSTS Property & Fire Insurance	783	826	1,959	1,959	19,560
605.1030	ALLOC COSTS Auto Insurance	-	-	272	272	355
605.1040	ALLOC COSTS Risk Management	2,073	1,994	1,343	1,343	1,285
605.1150	ALLOC COSTS Fire/Ambulance	249	249	-	-	-
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		6,054	5,661	7,435	7,435	25,055
Division Total: 303 - Utility Billing & Collections		160,452	158,648	179,849	165,446	201,504
Division: 704 - Wastewater Treatment						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	213,259	227,908	220,817	213,495	229,553
600.1015	EMP SRV Buy back Salaries	3,338	1,550	4,252	5,165	4,264
600.1030	EMP SRV Overtime	35,064	22,932	15,000	15,000	15,000
600.1050	EMP SRV Standby	15,109	14,634	15,000	15,000	15,000
600.1080	EMP SRV PERS	39,793	24,059	22,160	21,364	27,568
600.1081	EMP SRV PERS Unfunded Liability	-	40,241	46,928	43,437	46,267
600.1100	EMP SRV Medicare	3,528	3,786	3,221	3,116	3,357
600.1110	EMP SRV Disability/Life Insurance	4,515	5,040	5,110	4,944	5,325
600.1120	EMP SRV Health/Dental/Vision Insurance	76,720	94,891	79,000	76,893	79,001
600.1130	EMP SRV Worker's Compensation	7,781	25,475	34,873	34,873	30,755
600.1140	EMP SRV Unemployment Insurance	387	1,240	1,644	1,644	1,421
600.1170	EMP SRV Uniform Allowance	1,594	2,313	1,320	1,440	1,980
600.1190	EMP SRV Stipends	431	171	-	-	-
<i>Account Classification Total: Employee Service - Employee Services</i>		401,518	464,239	449,325	436,371	459,491
<i>M & O - Maintenance and Operations</i>						
610.1010	SUPPLIES Office Supplies	3,362	13,568	8,678	8,678	8,852
610.1020	SUPPLIES Operating Supplies	52,071	109,963	79,354	79,354	80,941
610.1030	SUPPLIES Lubricant & Fuels	12,093	23,143	16,830	30,000	17,167
610.1040	SUPPLIES Repair & Maintenance Supplies	-	614	1,040	1,040	1,061
610.1050	SUPPLIES Small Tools	1,588	4,203	4,618	12,000	4,710
610.1060	SUPPLIES Safety Equipment & Supplies	3,683	7,226	4,239	4,239	4,324
620.1010	UTILITIES Electric	120,280	859,471	906,003	1,200,000	1,029,000
620.1020	UTILITIES Gas	76	98	500	500	1,000

Account Number	Account Description	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Adopted	FY 2022/23 Projected Year End	FY 2023/24 Proposed
630.1010	COMMUNICATION Telephone	3,213	5,838	4,150	6,500	6,182
630.1020	COMMUNICATION Cellphone	3,274	2,105	2,500	2,500	3,000
630.1040	COMMUNICATION Postage	1	-	100	100	100
640.1010	SERVICES Professional & Technical	19,095	22,213	29,152	38,107	38,869
640.1020	SERVICES Contractual	200,791	259,174	228,067	250,000	232,628
640.1050	SERVICES Taxes	-	201	212	212	216
640.1110	SERVICES Security Services	1,174	1,656	1,380	1,380	1,408
640.1130	SERVICES Lab/Testing	24,894	19,886	23,460	23,460	23,929
650.1010	TRAINING Travel & Conference	213	814	1,000	1,000	1,000
650.1020	TRAINING Training & Vocational	225	603	530	530	561
670.1010	MAINTENANCE Repair & Maintenance	249,388	78,177	69,172	85,000	81,050
670.1030	MAINTENANCE Equipment Maintenance	5,011	24,123	18,000	25,000	26,000
670.1040	MAINTENANCE Vehicle Maintenance	2,231	2,479	2,500	2,500	2,600
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	5,455	3,886	6,120	6,120	6,242
690.1020	SPC DEPT EXP Advertising	2,234	840	1,632	1,632	1,665
690.1030	SPC DEPT EXP Printing & Binding	-	9	318	318	324
690.1050	SPC DEPT EXP Rental	4,527	9,821	8,016	12,000	10,200
690.1240	SPC DEPT EXP Cost of Issuance	(736,892)	4,442	-	-	-
690.1270	SPC DEPT EXP Industrial Monitoring Expense	9,764	9,459	10,612	10,612	10,824
799.1100	MISCELLANEOUS Uncollectible Accounts Expense	18,653	-	8,000	8,000	8,000
799.2200	MISCELLANEOUS Capitalized Assets	(104,106)	(916,475)	-	-	-
Account Classification Total: M & O - Maintenance and Operations		(97,699)	547,537	1,436,183	1,810,782	1,601,853
Principal Pymts - Principal Payments						
710.1001	PRINCIPAL Copiers	2,008	-	1,548	1,548	2,008
710.2050	PRINCIPAL Vehicles	-	1,848	11,086	11,086	6,467
Account Classification Total: Principal Pymts - Principal Payments		2,008	1,848	12,634	12,634	8,475
Interest Pymts - Interest Payments						
720.2050	INTEREST Vehicles	3,571	4,167	3,571	3,571	2,083
Account Classification Total: Interest Pymts - Interest Payments		3,571	4,167	3,571	3,571	2,083
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	18,658	19,112	33,126	33,126	36,854
605.1020	ALLOC COSTS Property & Fire Insurance	5,733	6,094	16,806	16,806	18,734
605.1030	ALLOC COSTS Auto Insurance	2,980	2,980	3,636	3,636	2,130
605.1040	ALLOC COSTS Risk Management	15,170	14,708	11,528	11,528	12,285
605.1050	ALLOC COSTS Vehicle Maintenance	33,841	35,926	49,193	63,859	65,693
605.1060	ALLOC COSTS Custodian	5,200	6,001	11,596	7,422	7,743
605.1080	ALLOC COSTS Interdepartment Overhead	207,232	240,409	257,238	257,238	273,958
605.1150	ALLOC COSTS Fire/Ambulance	2,700	-	-	-	-
605.1170	ALLOC COSTS Property Maintenance	4,405	5,156	7,263	6,964	6,777
Account Classification Total: Allocated Costs - Allocated Costs		295,919	330,386	390,386	400,579	424,174
Capital Outlay - Capital Outlay						
730.1020	CAPITAL OUTLAY Buildings	22,625	-	-	-	-
730.1050	CAPITAL OUTLAY Trucks and Other Heavy Vehicles	18,988	-	213,612	123,228	-
Account Classification Total: Capital Outlay - Capital Outlay		41,613	-	213,612	123,228	-
Capital Projects - Capital Projects						
680.1261	CAPITAL PROJECTS Clarifier	-	-	-	-	-
Account Classification Total: Capital Projects - Capital Projects		-	-	-	-	-
Transfer - Transfer						
900.122	TRSF OUT Equipment Replacement	3,072	5,023	5,023	5,023	5,316
900.181	TRSF OUT General Debt Service	3,191	-	-	-	-
900.183	TRSF OUT Sewer Debt Service	829,546	826,083	726,335	726,335	829,044
900.185	TRSF OUT Financing Authority Debt Service	505,987	453,643	521,648	521,648	523,723
900.203	TRSF OUT Transportation	-	3,652	3,652	3,652	3,652
900.262	TRSF OUT Sewer Capital Projects	-	-	200,000	200,000	-
Account Classification Total: Transfer - Transfer		1,341,796	1,288,400	1,456,658	1,456,658	1,361,735
Division Total: 704 - Wastewater Treatment		1,988,725	2,636,577	3,962,369	4,243,823	3,857,811
Division: 705 - Sewer Collection						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	(464)	65,696	67,264	66,702	69,301
600.1015	EMP SRV Buy back Salaries	1,157	-	713	1,229	659
600.1030	EMP SRV Overtime	53	251	-	-	-
600.1050	EMP SRV Standby	-	-	-	-	-
600.1080	EMP SRV PERS	4,680	5,374	5,683	5,622	6,350
600.1081	EMP SRV PERS Unfunded Liability	-	4,561	5,697	5,355	4,649
600.1100	EMP SRV Medicare	402	939	981	973	1,014
600.1110	EMP SRV Disability/Life Insurance	1,271	1,428	1,556	1,543	1,608
600.1120	EMP SRV Health/Dental/Vision Insurance	9,870	13,483	22,989	2,300	23,000
600.1130	EMP SRV Worker's Compensation	6,766	7,812	8,443	8,443	8,954

Account Number	Account Description	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Adopted	FY 2022/23 Projected Year End	FY 2023/24 Proposed
600.1140	EMP SRV Unemployment Insurance	336	380	398	398	414
600.1170	EMP SRV Uniform Allowance	-	-	400	400	600
600.1180	EMP SRV OPEB GASB 75	-	14,295	-	-	-
600.1185	EMP SRV PENSION GASB 68	(19,246)	56,395	-	-	-
<i>Account Classification Total: Employee Service - Employee Services</i>		4,825	170,614	114,124	92,965	116,549
<i>M & O - Maintenance and Operations</i>						
610.1010	SUPPLIES Office Supplies	-	20	150	150	150
610.1030	SUPPLIES Lubricant & Fuels	150	-	1,000	1,000	1,000
610.1050	SUPPLIES Small Tools	-	58	2,000	2,000	2,000
610.1060	SUPPLIES Safety Equipment & Supplies	444	-	300	600	600
620.1010	UTILITIES Electric	11,379	13,455	13,000	13,000	14,000
620.1020	UTILITIES Gas	149	167	500	500	750
630.1010	COMMUNICATION Telephone	384	91	500	500	500
630.1040	COMMUNICATION Postage	-	-	100	100	100
640.1010	SERVICES Professional & Technical	-	-	500	500	500
640.1020	SERVICES Contractual	11,214	66,632	14,281	20,000	22,767
650.1020	TRAINING Training & Vocational	-	30	500	500	500
670.1030	MAINTENANCE Equipment Maintenance	8,112	4,611	10,000	10,000	7,500
670.1040	MAINTENANCE Vehicle Maintenance	78	-	1,000	1,000	500
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	-	-	1,000	1,000	1,000
799.1100	MISCELLANEOUS Uncollectible Accounts Expense	-	7	-	-	-
<i>Account Classification Total: M & O - Maintenance and Operations</i>		31,909	85,071	44,831	50,850	51,867
<i>State Grant - State EDBG Grant</i>						
700.1231	STATE GRANT Arrearage Program	-	62,857	-	-	-
<i>Account Classification Total: State Grant - State EDBG Grant</i>		-	62,857	-	-	-
<i>Allocated Costs - Allocated Costs</i>						
605.1010	ALLOC COSTS Liability Insurance	2,297	2,158	3,342	3,342	3,582
605.1020	ALLOC COSTS Property & Fire Insurance	706	688	1,695	1,695	1,821
605.1030	ALLOC COSTS Auto Insurance	745	745	-	-	-
605.1040	ALLOC COSTS Risk Management	1,868	1,660	1,163	1,163	1,194
605.1130	ALLOC COSTS Retiree Health	5,829	5,461	6,903	6,903	7,177
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		11,445	10,712	13,103	13,103	13,774
<i>Division Total: 705 - Sewer Collection</i>		48,179	329,253	172,058	156,918	182,190
<i>Department Total: 70 - Public Works</i>		2,197,356	3,124,478	4,314,276	4,566,187	4,241,505
<i>EXPENSES Total</i>		2,197,356	3,124,478	4,314,276	4,566,187	4,241,505
<i>Fund REVENUE Total: 231 - Sewer</i>		3,839,270	3,853,967	4,126,052	3,989,516	3,902,748
<i>Fund EXPENSE Total: 231 - Sewer</i>		2,197,356	3,124,478	4,314,276	4,566,187	4,241,505
<i>Fund Total: 231 - Sewer</i>		1,641,913	729,489	(188,224)	(576,671)	(338,757)
<i>Fund: 232 - Disposal</i>						
<i>REVENUES</i>						
<i>Fines & Forfeiture - Fines & Forfeitures</i>						
411.1110	FINES Utility Delinquency (penalties)	-	-	36,000	36,000	36,000
<i>Account Classification Total: Fines & Forfeiture - Fines & Forfeitures</i>		-	-	36,000	36,000	36,000
<i>Use of Money - Use of Money & Property</i>						
412.1000	USE OF MONEY & PROP Investment Earnings	500,895	4,124	1,500	16,000	8,000
<i>Account Classification Total: Use of Money - Use of Money & Property</i>		500,895	4,124	1,500	16,000	8,000
<i>Intergov - Intergovernmental</i>						
413.1290	INTERGOVT Cal Recycle Grant	-	38,400	35,800	-	-
<i>Account Classification Total: Intergov - Intergovernmental</i>		-	38,400	35,800	-	-
<i>Service Charges - Services Charges</i>						
409.5003	SRVC & FEE Disposal Service	3,201,042	3,365,691	3,265,383	3,409,089	3,443,180
409.5190	SRVC & FEE Disposal Trailer Charges	1,070	2,914	3,030	3,030	3,060
<i>Account Classification Total: Service Charges - Services Charges</i>		3,202,113	3,368,605	3,268,413	3,412,119	3,446,240
<i>Miscellaneous - Miscellaneous</i>						
414.1010	MISC Other Miscellaneous Revenue	2,045	134	1,500	1,500	1,500
414.1230	MISC Coronavirus Relief Fund	-	392	-	-	-
<i>Account Classification Total: Miscellaneous - Miscellaneous</i>		2,045	526	1,500	1,500	1,500
<i>REVENUES Total</i>		3,705,052	3,411,654	3,343,213	3,465,619	3,491,740
<i>EXPENSES</i>						
<i>Department: 70 - Public Works</i>						
<i>Division: 303 - Utility Billing & Collections</i>						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	65,576	61,739	74,681	61,676	72,322
600.1015	EMP SRV Buy back Salaries	704	5,133	1,775	1,775	1,565
600.1020	EMP SRV Part Time Salaries	2,948	467	-	6,150	-
600.1080	EMP SRV PERS	12,012	6,103	6,608	5,789	7,254
600.1081	EMP SRV PERS Unfunded Liability	-	9,485	7,853	7,532	7,200
600.1100	EMP SRV Medicare	995	1,009	1,087	988	1,053

Account Number	Account Description	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Adopted	FY 2022/23 Projected Year End	FY 2023/24 Proposed
600.1110	EMP SRV Disability/Life Insurance	1,640	1,778	1,724	1,519	1,670
600.1120	EMP SRV Health/Dental/Vision Insurance	29,688	27,102	30,000	23,704	26,600
600.1130	EMP SRV Worker's Compensation	906	778	938	938	973
600.1140	EMP SRV Unemployment Insurance	530	496	577	577	573
600.1190	EMP SRV Stipends	-	23	-	-	-
<i>Account Classification Total: Employee Service - Employee Services</i>		115,001	114,112	125,243	110,648	119,210
<i>M & O - Maintenance and Operations</i>						
610.1010	SUPPLIES Office Supplies	3,559	2,617	3,000	3,000	3,000
610.1030	SUPPLIES Lubricant & Fuels	-	51	35	35	35
630.1040	COMMUNICATION Postage	14,527	14,672	17,000	21,000	18,000
640.1010	SERVICES Professional & Technical	17,730	17,573	21,000	17,500	21,000
640.1020	SERVICES Contractual	-	-	-	-	8,333
650.1010	TRAINING Travel & Conference	-	-	600	600	600
650.1020	TRAINING Training & Vocational	548	-	165	165	165
670.1030	MAINTENANCE Equipment Maintenance	210	332	225	225	225
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	8	-	50	50	50
690.1030	SPC DEPT EXP Printing & Binding	390	479	1,000	500	1,000
690.1050	SPC DEPT EXP Rental	522	323	500	500	500
<i>Account Classification Total: M & O - Maintenance and Operations</i>		37,494	36,048	43,575	43,575	52,908
<i>Principal Pymts - Principal Payments</i>						
710.1001	PRINCIPAL Copiers	(1,606)	-	2,240	2,240	2,240
<i>Account Classification Total: Principal Pymts - Principal Payments</i>		(1,606)	-	2,240	2,240	2,240
<i>Allocated Costs - Allocated Costs</i>						
605.1010	ALLOC COSTS Liability Insurance	2,949	2,529	3,861	3,861	3,856
605.1020	ALLOC COSTS Property & Fire Insurance	783	372	1,959	1,959	1,960
605.1030	ALLOC COSTS Auto Insurance	-	-	272	272	355
605.1040	ALLOC COSTS Risk Management	2,073	1,994	1,344	1,344	1,285
605.1150	ALLOC COSTS Fire/Ambulance	249	249	-	-	-
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		6,054	5,144	7,436	7,436	7,456
Division Total: 303 - Utility Billing & Collections		156,943	155,304	178,494	163,899	181,814
Division: 716 - Disposal						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	39,018	60,841	53,063	48,685	80,064
600.1015	EMP SRV Buy back Salaries	1,064	1,027	1,475	1,779	2,414
600.1030	EMP SRV Overtime	8	16	-	-	-
600.1050	EMP SRV Standby	-	15	-	-	-
600.1080	EMP SRV PERS	11,615	6,372	5,346	4,870	9,930
600.1081	EMP SRV PERS Unfunded Liability	-	13,860	11,058	9,554	17,042
600.1100	EMP SRV Medicare	759	888	770	707	1,162
600.1110	EMP SRV Disability/Life Insurance	1,211	1,408	1,221	1,122	1,843
600.1120	EMP SRV Health/Dental/Vision Insurance	16,846	18,686	14,000	13,081	18,000
600.1130	EMP SRV Worker's Compensation	8,119	8,152	8,810	8,810	7,007
600.1140	EMP SRV Unemployment Insurance	403	397	415	415	324
600.1170	EMP SRV Uniform Allowance	-	-	-	80	60
600.1180	EMP SRV OPEB GASB 75	(4)	7,235	-	-	-
600.1185	EMP SRV PENSION GASB 68	(31,963)	47,034	-	-	-
600.1190	EMP SRV Stipends	-	57	-	-	-
<i>Account Classification Total: Employee Service - Employee Services</i>		47,075	165,988	96,158	89,103	137,846
<i>M & O - Maintenance and Operations</i>						
610.1010	SUPPLIES Office Supplies	699	630	1,061	1,061	1,082
610.1020	SUPPLIES Operating Supplies	-	542	57,967	57,967	76,485
610.1030	SUPPLIES Lubricant & Fuels	1,236	2,749	1,530	3,200	1,561
620.1010	UTILITIES Electric	7,815	6,471	8,323	15,000	15,300
620.1020	UTILITIES Gas	334	407	357	357	364
630.1010	COMMUNICATION Telephone	2,778	4,590	4,080	4,682	4,775
630.1020	COMMUNICATION Cellphone	600	438	744	744	759
630.1040	COMMUNICATION Postage	1	-	51	51	52
640.1010	SERVICES Professional & Technical	480	15,134	1,082	13,593	1,104
640.1020	SERVICES Contractual	1,485,140	1,569,309	1,712,823	1,864,906	1,712,823
640.1030	SERVICES Dump Fees	705,035	646,506	835,531	1,000,100	741,831
640.1110	SERVICES Security Services	-	-	520	520	530
650.1010	TRAINING Travel & Conference	-	814	765	765	780
650.1020	TRAINING Training & Vocational	230	458	510	510	520
670.1010	MAINTENANCE Repair & Maintenance	750	-	1,530	3,500	3,570
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	127	715	1,530	1,530	1,561
690.1020	SPC DEPT EXP Advertising	1,094	2,094	8,160	8,160	5,000
690.1030	SPC DEPT EXP Printing & Binding	-	9	505	505	515
690.1050	SPC DEPT EXP Rental	222	788	2,550	2,550	2,601
690.1330	SPC DEPT EXP Containers	10,581	11,540	15,000	50,000	12,240

Account Number	Account Description	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Adopted	FY 2022/23 Projected Year End	FY 2023/24 Proposed
799.1100	MISCELLANEOUS Uncollectible Accounts Expense	12,268	6	7,000	7,000	7,000
799.2200	MISCELLANEOUS Capitalized Assets	6,246	-	-	-	-
<i>Account Classification Total: M & O - Maintenance and Operations</i>		2,235,635	2,263,203	2,661,619	3,036,701	2,590,453
<i>Principal Pymts - Principal Payments</i>						
710.1001	PRINCIPAL Copiers	1,606	-	1,239	1,239	-
<i>Account Classification Total: Principal Pymts - Principal Payments</i>		1,606	-	1,239	1,239	-
<i>Allocated Costs - Allocated Costs</i>						
605.1010	ALLOC COSTS Liability Insurance	6,049	4,658	7,875	7,875	8,978
605.1020	ALLOC COSTS Property & Fire Insurance	1,859	1,485	3,995	3,995	4,564
605.1030	ALLOC COSTS Auto Insurance	745	745	368	368	479
605.1040	ALLOC COSTS Risk Management	4,918	27,109	2,741	2,741	2,993
605.1050	ALLOC COSTS Vehicle Maintenance	33,434	32,059	43,466	9,757	10,037
605.1060	ALLOC COSTS Custodian	2,335	2,694	3,193	8,014	8,361
605.1080	ALLOC COSTS Interdepartment Overhead	271,393	76,170	89,870	89,870	81,403
605.1130	ALLOC COSTS Retiree Health	2,950	3,163	4,210	4,210	4,367
605.1170	ALLOC COSTS Property Maintenance	1,977	2,315	3,261	3,127	3,043
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		325,660	150,398	158,979	129,957	124,225
<i>Capital Outlay - Capital Outlay</i>						
730.1050	CAPITAL OUTLAY Trucks and Other Heavy Vehicles	-	-	90,000	90,000	-
<i>Account Classification Total: Capital Outlay - Capital Outlay</i>		-	-	90,000	90,000	-
<i>Capital Projects - Capital Projects</i>						
680.1020	CAPITAL PROJECTS Shopping Cart Program	-	-	2,550	-	-
<i>Account Classification Total: Capital Projects - Capital Projects</i>		-	-	2,550	-	-
<i>Transfer - Transfer</i>						
900.122	TRSF OUT Equipment Replacement	5,272	3,007	3,007	3,007	3,182
900.181	TRSF OUT General Debt Service	6,381	-	-	-	-
900.185	TRSF OUT Financing Authority Debt Service	12,600	13,476	14,316	14,316	15,198
900.231	TRSF OUT Sewer	1,438	-	-	-	-
900.260	TRSF OUT Transportation Capital Projects	-	-	75,000	-	-
<i>Account Classification Total: Transfer - Transfer</i>		25,691	16,483	92,323	17,323	18,380
<i>Division Total: 716 - Disposal</i>		2,635,667	2,596,071	3,102,868	3,364,323	2,870,904
<i>Division: 717 - Street Sweeping</i>						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	88,050	74,860	83,569	82,821	58,888
600.1015	EMP SRV Buy back Salaries	820	1,023	950	1,732	969
600.1030	EMP SRV Overtime	1,690	2,813	2,000	2,000	2,000
600.1050	EMP SRV Standby	794	1,157	1,000	1,000	1,000
600.1080	EMP SRV PERS	23,840	9,282	9,084	9,002	7,885
600.1081	EMP SRV PERS Unfunded Liability	-	17,440	22,435	21,486	15,008
600.1100	EMP SRV Medicare	1,107	1,220	1,217	1,206	863
600.1110	EMP SRV Disability/Life Insurance	1,695	1,770	1,931	1,914	1,368
600.1120	EMP SRV Health/Dental/Vision Insurance	28,249	28,234	23,985	24,000	20,000
600.1170	EMP SRV Uniform Allowance	1,492	1,814	400	400	600
<i>Account Classification Total: Employee Service - Employee Services</i>		147,736	139,613	146,571	145,561	108,581
<i>M & O - Maintenance and Operations</i>						
610.1030	SUPPLIES Lubricant & Fuels	15,474	14,232	15,500	15,500	16,500
610.1040	SUPPLIES Repair & Maintenance Supplies	3,174	-	3,500	3,500	3,000
630.1010	COMMUNICATION Telephone	82	93	150	1,000	300
630.1020	COMMUNICATION Cellphone	-	-	-	-	-
630.1040	COMMUNICATION Postage	-	-	-	-	-
640.1020	SERVICES Contractual	6,021	9,435	6,000	9,000	7,000
640.1030	SERVICES Dump Fees	11,815	12,073	13,000	13,000	13,091
670.1030	MAINTENANCE Equipment Maintenance	-	-	1,200	1,200	750
670.1040	MAINTENANCE Vehicle Maintenance	1,086	938	1,600	1,600	2,000
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	-	100	250	250	250
<i>Account Classification Total: M & O - Maintenance and Operations</i>		37,652	36,871	41,200	45,050	42,891
<i>Principal Pymts - Principal Payments</i>						
710.2069	PRINCIPAL Madvac Compact Litter Vac	-	-	8,820	8,820	9,591
<i>Account Classification Total: Principal Pymts - Principal Payments</i>		-	-	8,820	8,820	9,591
<i>Interest Pymts - Interest Payments</i>						
720.2069	INTEREST Madvac Compact Litter Vac	2,304	1,868	1,905	1,905	924
<i>Account Classification Total: Interest Pymts - Interest Payments</i>		2,304	1,868	1,905	1,905	924
<i>Division Total: 717 - Street Sweeping</i>		187,692	178,352	198,496	201,336	161,987
<i>Division: 718 - Alley Maintenance</i>						
<i>M & O - Maintenance and Operations</i>						
610.1020	SUPPLIES Operating Supplies	10,783	12,686	15,918	15,918	16,236
<i>Account Classification Total: M & O - Maintenance and Operations</i>		10,783	12,686	15,918	15,918	16,236
<i>Transfer - Transfer</i>						

Account Number	Account Description	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Adopted	FY 2022/23 Projected Year End	FY 2023/24 Proposed
900.260	TRSF OUT Transportation Capital Projects	-	-	-	75,000	75,000
	Account Classification Total: Transfer - Transfer	-	-	-	75,000	75,000
	Division Total: 718 - Alley Maintenance	10,783	12,686	15,918	90,918	91,236
	Department Total: 70 - Public Works	2,991,085	2,942,414	3,495,776	3,820,476	3,305,941
	EXPENSES Total	2,991,085	2,942,414	3,495,776	3,820,476	3,305,941
	Fund REVENUE Total: 232 - Disposal	3,705,052	3,411,654	3,343,213	3,465,619	3,491,740
	Fund EXPENSE Total: 232 - Disposal	2,991,085	2,942,414	3,495,776	3,820,476	3,305,941
	Fund Total: 232 - Disposal	713,967	469,240	(152,563)	(354,857)	185,799
Fund: 233 - Transit						
REVENUES						
<i>Taxes - Taxes</i>						
403.1030	SALES TAX Measure R	2,356	-	-	-	-
	Account Classification Total: Taxes - Taxes	2,356	-	-	-	-
<i>Use of Money - Use of Money & Property</i>						
412.1000	USE OF MONEY & PROP Investment Earnings	756	777	50	500	50
412.2000	USE OF MONEY & PROP Lease Interest Income	-	1,241	-	-	-
419.1030	LEASE RECEIPTS Lease - Other	16,220	16,987	17,482	17,482	17,832
	Account Classification Total: Use of Money - Use of Money & Property	16,976	19,006	17,532	17,982	17,882
<i>Intergov - Intergovernmental</i>						
413.1020	INTERGOVT TDA Receipts	119,237	-	78,772	97,031	117,311
413.1120	INTERGOVT STAFF Grants	226,198	-	-	-	-
413.1130	INTERGOVT Section 5311 Grant	475,619	200,000	-	-	-
413.1150	INTERGOVT Fresno Co. Rural Transit	51,000	-	-	-	-
	Account Classification Total: Intergov - Intergovernmental	872,054	200,000	78,772	97,031	117,311
<i>Service Charges - Services Charges</i>						
409.5004	SRVC & FEE D/R Fare Box	675	-	-	-	-
409.5005	SRVC & FEE Fare Box Receipts	2,289	2	-	-	-
	Account Classification Total: Service Charges - Services Charges	2,964	2	-	-	-
<i>Miscellaneous - Miscellaneous</i>						
414.1010	MISC Other Miscellaneous Revenue	57	71	50	100	101
414.1230	MISC Coronavirus Relief Fund	-	4,869	-	-	-
414.1240	MISC TCRTA Reimbursements	-	26,650	206,663	145,550	154,773
	Account Classification Total: Miscellaneous - Miscellaneous	57	31,590	206,713	145,650	154,874
<i>Transfers - Transfers</i>						
800.101	TRSF IN General Fund	-	-	-	-	-
	Account Classification Total: Transfers - Transfers	-	-	-	-	-
	REVENUES Total	894,408	250,598	303,017	260,663	290,067
EXPENSES						
Department: 70 - Public Works						
Division: 719 - Transit						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	4,264	4,904	5,171	5,171	15,659
600.1015	EMP SRV Buy back Salaries	-	-	-	-	360
600.1030	EMP SRV Overtime	-	-	-	-	-
600.1080	EMP SRV PERS	386	359	386	386	1,767
600.1081	EMP SRV PERS Unfunded Liability	-	1,265	48	48	2,535
600.1100	EMP SRV Medicare	69	69	75	75	227
600.1110	EMP SRV Disability/Life Insurance	116	127	119	119	360
600.1120	EMP SRV Health/Dental/Vision Insurance	2,354	2,330	2,000	2,000	4,000
600.1130	EMP SRV Worker's Compensation	57	52	56	56	119
600.1140	EMP SRV Unemployment Insurance	34	33	35	35	72
600.1180	EMP SRV OPEB GASB 75	87,512	4,542	-	-	-
600.1185	EMP SRV PENSION GASB 68	(4,613)	381	-	-	-
	Account Classification Total: Employee Service - Employee Services	90,178	14,063	7,890	7,890	25,099
<i>M & O - Maintenance and Operations</i>						
610.1010	SUPPLIES Office Supplies	399	-	450	450	459
610.1020	SUPPLIES Operating Supplies	8,958	-	1,000	1,000	1,020
610.1030	SUPPLIES Lubricant & Fuels	63,145	70,253	64,297	72,361	79,597
610.1040	SUPPLIES Repair & Maintenance Supplies	-	-	510	510	520
620.1010	UTILITIES Electric	10,228	11,095	12,875	12,875	13,444
620.1020	UTILITIES Gas	1,131	348	1,165	1,165	2,000
630.1010	COMMUNICATION Telephone	4,278	4,291	4,600	4,600	4,696
630.1040	COMMUNICATION Postage	5	2	200	200	200
640.1010	SERVICES Professional & Technical	-	-	2,500	2,500	2,550
640.1020	SERVICES Contractual	508,421	11,906	12,000	162,000	12,240
640.1110	SERVICES Security Services	1,164	1,886	2,789	2,789	3,068
670.1010	MAINTENANCE Repair & Maintenance	840	1,549	3,060	5,000	5,100
670.1040	MAINTENANCE Vehicle Maintenance	14,900	23,378	34,355	34,355	35,042

Account Number	Account Description	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Adopted	FY 2022/23 Projected Year End	FY 2023/24 Proposed
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	535	-	-	-	-
690.1020	SPC DEPT EXP Advertising	-	-	-	-	-
690.1340	SPC DEPT EXP Ticket Sales	-	-	-	-	-
799.2200	MISCELLANEOUS Capitalized Assets	(150,599)	-	-	-	-
<i>Account Classification Total: M & O - Maintenance and Operations</i>		463,404	124,708	139,801	299,805	159,936
<i>Allocated Costs - Allocated Costs</i>						
605.1010	ALLOC COSTS Liability Insurance	3,168	2,804	4,263	4,263	4,018
605.1020	ALLOC COSTS Property & Fire Insurance	973	894	2,163	2,163	2,042
605.1030	ALLOC COSTS Auto Insurance	5,029	6,705	6,536	6,536	8,520
605.1040	ALLOC COSTS Risk Management	2,575	2,158	1,483	1,483	1,239
605.1050	ALLOC COSTS Vehicle Maintenance	24,547	24,193	31,158	23,022	23,415
605.1060	ALLOC COSTS Custodian	14,889	14,857	20,359	-	-
605.1080	ALLOC COSTS Interdepartment Overhead	25,575	25,659	27,455	27,455	29,240
605.1130	ALLOC COSTS Retiree Health	787	947	1,150	1,150	1,063
605.1170	ALLOC COSTS Property Maintenance	11,991	14,036	19,773	18,960	18,451
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		89,534	92,253	114,340	85,032	88,088
<i>Capital Outlay - Capital Outlay</i>						
730.1040	CAPITAL OUTLAY Vehicles	154,051	-	-	-	-
730.1090	CAPITAL OUTLAY Improvements	4,880	-	-	-	-
<i>Account Classification Total: Capital Outlay - Capital Outlay</i>		158,931	-	-	-	-
<i>Transfer - Transfer</i>						
900.181	TRSF OUT General Debt Service	3,563	-	-	-	-
<i>Account Classification Total: Transfer - Transfer</i>		3,563	-	-	-	-
Division Total: 719 - Transit		805,610	231,024	262,031	392,727	273,123
Division: 720 - Dinuba Connection						
<i>M & O - Maintenance and Operations</i>						
610.1030	SUPPLIES Lubricant & Fuels	9,054	7,435	20,400	7,584	8,342
640.1020	SERVICES Contractual	168,370	-	-	-	-
670.1040	MAINTENANCE Vehicle Maintenance	2,645	2,425	10,200	2,474	2,523
690.1020	SPC DEPT EXP Advertising	-	-	-	-	-
<i>Account Classification Total: M & O - Maintenance and Operations</i>		180,069	9,861	30,600	10,058	10,865
<i>Allocated Costs - Allocated Costs</i>						
605.1030	ALLOC COSTS Auto Insurance	1,676	-	-	-	-
605.1050	ALLOC COSTS Vehicle Maintenance	8,182	8,064	10,386	5,755	5,854
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		9,858	8,064	10,386	5,755	5,854
Division Total: 720 - Dinuba Connection		189,927	17,925	40,986	15,813	16,719
Department Total: 70 - Public Works		995,538	248,949	303,017	408,540	289,842
EXPENSES Total		995,538	248,949	303,017	408,540	289,842
Fund REVENUE Total: 233 - Transit		894,408	250,598	303,017	260,663	290,067
Fund EXPENSE Total: 233 - Transit		995,538	248,949	303,017	408,540	289,842
Fund Total: 233 - Transit		(101,130)	1,649	-	(147,877)	225
Fund: 234 - CNG						
REVENUES						
<i>Taxes - Taxes</i>						
417.1020	CNG CNG Tax on Fuel	2,706	1,561	2,600	1,400	2,730
<i>Account Classification Total: Taxes - Taxes</i>		2,706	1,561	2,600	1,400	2,730
<i>Use of Money - Use of Money & Property</i>						
412.1000	USE OF MONEY & PROP Investment Earnings	2,111	1,248	1,000	3,600	500
<i>Account Classification Total: Use of Money - Use of Money & Property</i>		2,111	1,248	1,000	3,600	500
<i>Service Charges - Services Charges</i>						
417.1010	CNG Fuel Sales	172,095	129,323	180,000	130,000	136,500
<i>Account Classification Total: Service Charges - Services Charges</i>		172,095	129,323	180,000	130,000	136,500
REVENUES Total		176,912	132,132	183,600	135,000	139,730
EXPENSES						
Department: 70 - Public Works						
Division: 712 - CNG						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	42,027	40,408	35,286	34,912	34,807
600.1015	EMP SRV Buy back Salaries	960	283	1,300	1,691	1,281
600.1030	EMP SRV Overtime	203	462	-	-	-
600.1050	EMP SRV Standby	72	78	-	-	-
600.1080	EMP SRV PERS	6,345	4,064	3,616	3,576	4,285
600.1081	EMP SRV PERS Unfunded Liability	-	7,662	7,835	7,472	7,255
600.1100	EMP SRV Medicare	561	586	512	507	506
600.1110	EMP SRV Disability/Life Insurance	882	925	812	804	802
600.1120	EMP SRV Health/Dental/Vision Insurance	12,158	11,988	7,992	8,000	8,000
600.1130	EMP SRV Worker's Compensation	293	265	287	287	239
600.1140	EMP SRV Unemployment Insurance	171	169	177	177	144

Account Number	Account Description	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Adopted	FY 2022/23 Projected Year End	FY 2023/24 Proposed
600.1170	EMP SRV Uniform Allowance	-	-	40	40	60
600.1180	EMP SRV OPEB GASB 75	(95,829)	-	-	-	-
600.1185	EMP SRV PENSION GASB 68	(65,696)	-	-	-	-
<i>Account Classification Total: Employee Service - Employee Services</i>		(97,853)	66,890	57,857	57,466	57,379
<i>M & O - Maintenance and Operations</i>						
610.1010	SUPPLIES Office Supplies	7	-	250	250	250
610.1020	SUPPLIES Operating Supplies	-	571	250	250	599
610.1030	SUPPLIES Lubricant & Fuels	-	-	332	332	-
620.1010	UTILITIES Electric	1,412	1,084	3,000	5,000	6,000
620.1020	UTILITIES Gas	54,742	52,968	50,000	85,000	144,000
630.1010	COMMUNICATION Telephone	153	155	208	208	212
640.1020	SERVICES Contractual	8,231	13,127	14,197	14,197	14,953
640.1050	SERVICES Taxes	9,678	6,673	11,000	11,000	11,000
650.1020	TRAINING Training & Vocational	-	-	6,898	6,898	7,036
670.1030	MAINTENANCE Equipment Maintenance	36,807	12,837	23,672	23,672	24,655
670.1040	MAINTENANCE Vehicle Maintenance	52	-	500	500	-
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	1,875	-	2,500	2,500	2,500
799.1100	MISCELLANEOUS Uncollectible Accounts Expense	-	17	-	-	-
<i>Account Classification Total: M & O - Maintenance and Operations</i>		112,956	87,431	112,807	149,807	211,205
<i>Allocated Costs - Allocated Costs</i>						
605.1010	ALLOC COSTS Liability Insurance	3,051	2,653	4,078	4,078	3,846
605.1020	ALLOC COSTS Property & Fire Insurance	937	846	2,069	2,069	1,955
605.1040	ALLOC COSTS Risk Management	2,480	2,042	1,419	1,419	1,282
605.1080	ALLOC COSTS Interdepartment Overhead	24,207	20,512	20,512	20,512	16,632
605.1170	ALLOC COSTS Property Maintenance	564	658	927	889	865
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		31,239	26,711	29,005	28,967	24,580
<i>Capital Outlay - Capital Outlay</i>						
730.1070	CAPITAL OUTLAY Machinery and Equipment	61,672	-	-	-	-
<i>Account Classification Total: Capital Outlay - Capital Outlay</i>		61,672	-	-	-	-
<i>Transfer - Transfer</i>						
900.122	TRSF OUT Equipment Replacement	1,536	825	825	825	873
900.181	TRSF OUT General Debt Service	6,381	-	-	-	-
<i>Account Classification Total: Transfer - Transfer</i>		7,917	825	825	825	873
<i>Division Total: 712 - CNG</i>		115,931	181,858	200,494	237,065	294,037
<i>Department Total: 70 - Public Works</i>		115,931	181,858	200,494	237,065	294,037
<i>EXPENSES Total</i>		115,931	181,858	200,494	237,065	294,037
<i>Fund REVENUE Total: 234 - CNG</i>		176,912	132,132	183,600	135,000	139,730
<i>Fund EXPENSE Total: 234 - CNG</i>		115,931	181,858	200,494	237,065	294,037
<i>Fund Total: 234 - CNG</i>		60,980	(49,725)	(16,894)	(102,065)	(154,307)
Fund: 320 - Ambulance						
REVENUES						
<i>Use of Money - Use of Money & Property</i>						
412.1000	USE OF MONEY & PROP Investment Earnings	31,942	32,002	16,800	-	-
<i>Account Classification Total: Use of Money - Use of Money & Property</i>		31,942	32,002	16,800	-	-
<i>Intergov - Intergovernmental</i>						
413.1060	INTERGOVT State Grants	64,458	18,863	-	398,520	-
413.1400	INTERGOVT Caliva - IGT	1,627,211	515,129	1,010,844	1,158,566	1,200,000
413.1410	INTERGOVT Anthem Blue Cross - IGT	786,113	673,755	700,000	319,609	325,000
413.1520	INTERGOVT Trainee Program	-	26,000	-	2,500	-
<i>Account Classification Total: Intergov - Intergovernmental</i>		2,477,782	1,233,748	1,710,844	1,879,195	1,525,000
<i>Service Charges - Services Charges</i>						
409.4001	SRVC & FEE Ambulance Service Fees	2,184,200	1,492,215	1,700,000	1,700,000	3,152,000
409.4003	SRVC & FEE Ambulance Membership Fees	48,079	45,939	45,450	42,800	43,600
409.4070	SRVC & FEE Training Class Fees	153	3,926	330	3,349	1,500
409.4075	SRVC & FEE GEMT1 Mgt Care Supplement	70,312	79,184	80,000	30,000	500,000
<i>Account Classification Total: Service Charges - Services Charges</i>		2,302,744	1,621,264	1,825,780	1,776,149	3,697,100
<i>Miscellaneous - Miscellaneous</i>						
414.1010	MISC Other Miscellaneous Revenue	1,863	2,320	1,600	1,586	1,600
414.1030	MISC Credit Bureau Receipts	1,263	6,062	1,200	5,000	3,000
414.1230	MISC Coronavirus Relief Fund	320,951	56,596	-	-	-
<i>Account Classification Total: Miscellaneous - Miscellaneous</i>		324,077	64,978	2,800	6,586	4,600
REVENUES Total		5,136,545	2,951,993	3,556,224	3,661,930	5,226,700
EXPENSES						
Department: 60 - Fire						
Division: 304 - Ambulance Billing & Collections						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	102,825	111,148	105,443	105,443	107,534
600.1015	EMP SRV Buy back Salaries	873	3,357	2,004	2,004	2,044

Account Number	Account Description	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Adopted	FY 2022/23 Projected Year End	FY 2023/24 Proposed
600.1020	EMP SRV Part Time Salaries	-	-	-	-	29,010
600.1080	EMP SRV PERS	38,331	13,032	11,769	11,646	18,516
600.1081	EMP SRV PERS Unfunded Liability	-	23,810	30,447	29,127	37,136
600.1100	EMP SRV Medicare	773	922	1,529	1,529	1,980
600.1110	EMP SRV Disability/Life Insurance	2,331	2,334	2,425	2,425	2,474
600.1120	EMP SRV Health/Dental/Vision Insurance	47,082	49,343	40,000	40,000	40,000
600.1130	EMP SRV Worker's Compensation	1,148	1,038	1,125	1,125	1,193
600.1140	EMP SRV Unemployment Insurance	672	661	692	692	719
600.1190	EMP SRV Stipends	-	-	2,836	-	-
Account Classification Total: Employee Service - Employee Services		194,035	205,644	198,270	193,991	240,606
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	1,857	1,522	1,800	2,050	2,300
630.1040	COMMUNICATION Postage	333	401	400	400	400
640.1010	SERVICES Professional & Technical	8,236	6,818	8,000	7,800	8,000
640.1020	SERVICES Contractual	2,691	22,872	55,000	55,000	25,000
640.1080	SERVICES Other Fees	-	33	-	-	-
650.1020	TRAINING Training & Vocational	-	-	1,300	1,700	3,000
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	38	214	200	200	200
690.1030	SPC DEPT EXP Printing & Binding	241	455	400	400	400
Account Classification Total: M & O - Maintenance and Operations		13,396	32,314	67,100	67,550	39,300
Principal Pymts - Principal Payments						
710.1001	PRINCIPAL Copiers	-	-	1,500	2,197	2,197
Account Classification Total: Principal Pymts - Principal Payments		-	-	1,500	2,197	2,197
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	2,944	3,000	4,486	4,486	6,014
605.1020	ALLOC COSTS Property & Fire Insurance	904	957	2,276	2,276	3,057
605.1040	ALLOC COSTS Risk Management	2,393	2,310	1,561	1,561	2,005
Account Classification Total: Allocated Costs - Allocated Costs		6,241	6,267	8,323	8,323	11,076
Division Total: 304 - Ambulance Billing & Collections		213,672	244,225	275,193	272,061	293,179
Division: 601 - Ambulance						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	721,122	512,829	825,366	763,576	1,284,080
600.1015	EMP SRV Buy back Salaries	17,249	5,209	16,533	20,818	20,929
600.1020	EMP SRV Part Time Salaries	-	255	-	-	-
600.1030	EMP SRV Overtime	103,671	146,833	187,330	187,330	68,529
600.1080	EMP SRV PERS	245,151	75,341	113,996	105,533	179,289
600.1081	EMP SRV PERS Unfunded Liability	-	129,202	127,273	121,800	258,792
600.1090	EMP SRV Social Security	-	1,536	-	-	-
600.1100	EMP SRV Medicare	12,542	10,630	12,044	11,146	18,753
600.1110	EMP SRV Disability/Life Insurance	18,862	19,079	19,105	17,681	29,745
600.1120	EMP SRV Health/Dental/Vision Insurance	209,173	179,192	250,002	232,722	330,003
600.1130	EMP SRV Worker's Compensation	110,102	145,255	168,244	168,244	171,564
600.1140	EMP SRV Unemployment Insurance	3,026	3,969	4,500	4,500	4,497
600.1170	EMP SRV Uniform Allowance	4,833	2,800	4,375	4,294	7,175
600.1180	EMP SRV OPEB GASB 75	(1,636,728)	(1,738,846)	-	-	-
600.1185	EMP SRV PENSION GASB 68	242,064	320,073	-	-	-
600.1210	EMP SRV Physical Examination	1,200	1,910	1,500	5,500	3,000
Account Classification Total: Employee Service - Employee Services		52,267	(184,733)	1,730,268	1,643,144	2,376,356
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	629	369	40,530	41,532	530
610.1020	SUPPLIES Operating Supplies	130,915	80,989	88,163	87,422	78,163
610.1030	SUPPLIES Lubricant & Fuels	59,673	76,035	71,798	84,174	75,798
610.1040	SUPPLIES Repair & Maintenance Supplies	-	21	-	-	-
630.1010	COMMUNICATION Telephone	3,980	3,767	4,012	3,896	3,896
640.1010	SERVICES Professional & Technical	-	-	9,000	14,931	9,000
640.1020	SERVICES Contractual	77,008	85,565	76,978	76,978	84,676
650.1010	TRAINING Travel & Conference	-	-	-	93	2,400
650.1020	TRAINING Training & Vocational	7,136	7,862	12,712	12,700	12,712
650.1040	TRAINING Training Class Expense	188	11,504	550	1,229	1,390
650.1050	TRAINING Trainee Program	-	17,888	-	11,065	-
670.1010	MAINTENANCE Repair & Maintenance	463	3,049	2,000	2,000	2,000
670.1030	MAINTENANCE Equipment Maintenance	3,790	8,752	8,268	13,827	8,868
670.1040	MAINTENANCE Vehicle Maintenance	215	955	390	800	855
670.1050	MAINTENANCE Maintenance Contracts	27,363	35,880	32,963	38,752	46,692
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	376	2,414	2,234	2,413	2,234
690.1020	SPC DEPT EXP Advertising	-	-	-	250	1,500
690.1157	SPC DEPT EXP GEMT QAF	124,936	167,229	-	115,000	-
690.1158	SPC DEPT EXP PP-GEMT IGT	-	-	-	138,539	550,000

Account Number	Account Description	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Adopted	FY 2022/23 Projected Year End	FY 2023/24 Proposed
799.1100	MISCELLANEOUS Uncollectible Accounts Expense	53,759	(19,860)	-	-	-
799.2200	MISCELLANEOUS Capitalized Assets	(205,850)	(212,292)	-	-	-
<i>Account Classification Total: M & O - Maintenance and Operations</i>		284,582	270,128	349,598	656,601	880,714
<i>Allocated Costs - Allocated Costs</i>						
605.1010	ALLOC COSTS Liability Insurance	27,744	30,706	50,673	50,673	51,289
605.1020	ALLOC COSTS Property & Fire Insurance	8,524	9,790	25,708	25,708	26,072
605.1030	ALLOC COSTS Auto Insurance	3,725	3,725	4,902	4,902	7,455
605.1040	ALLOC COSTS Risk Management	22,557	23,630	17,634	17,634	17,096
605.1050	ALLOC COSTS Vehicle Maintenance	60,078	40,162	45,582	45,582	42,775
605.1080	ALLOC COSTS Interdepartment Overhead	229,137	347,586	392,901	392,901	342,869
605.1130	ALLOC COSTS Retiree Health	3,353	3,353	10,132	10,132	10,628
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		355,118	458,952	547,532	547,532	498,184
<i>Capital Outlay - Capital Outlay</i>						
730.1020	CAPITAL OUTLAY Buildings	-	15,277	-	-	-
730.1040	CAPITAL OUTLAY Vehicles	175,246	-	-	-	-
730.1070	CAPITAL OUTLAY Machinery and Equipment	70,434	-	-	172,970	-
<i>Account Classification Total: Capital Outlay - Capital Outlay</i>		245,680	15,277	-	172,970	-
<i>Transfer - Transfer</i>						
900.101	TRSF OUT General Fund	60,000	60,000	60,000	60,000	60,000
900.122	TRSF OUT Equipment Replacement	5,272	4,857	4,857	4,857	7,240
900.265	TRSF OUT Facilities Capital Projects	36,964	-	-	35,000	865,000
<i>Account Classification Total: Transfer - Transfer</i>		102,236	64,857	64,857	99,857	932,240
Division Total: 601 - Ambulance		1,039,883	624,481	2,692,255	3,120,104	4,687,494
Division: 602 - Fire Med						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	133,066	88,759	96,897	96,897	98,834
600.1015	EMP SRV Buy back Salaries	(998)	6,877	3,671	2,622	2,675
600.1030	EMP SRV Overtime	10,176	14,284	13,400	13,400	13,400
600.1080	EMP SRV PERS	39,539	18,134	18,672	18,672	17,899
600.1081	EMP SRV PERS Unfunded Liability	-	26,749	34,902	33,749	34,078
600.1100	EMP SRV Medicare	1,618	1,751	1,415	1,415	1,443
600.1110	EMP SRV Disability/Life Insurance	2,140	2,142	2,245	2,245	2,289
600.1120	EMP SRV Health/Dental/Vision Insurance	23,541	23,528	20,000	20,000	20,000
600.1130	EMP SRV Worker's Compensation	4,521	3,829	3,986	3,986	3,986
600.1140	EMP SRV Unemployment Insurance	336	331	345	345	345
600.1170	EMP SRV Uniform Allowance	700	700	700	700	700
<i>Account Classification Total: Employee Service - Employee Services</i>		214,638	187,084	196,233	194,031	195,649
<i>M & O - Maintenance and Operations</i>						
640.1080	SERVICES Other Fees	1,311	797	1,200	4,530	4,500
690.1020	SPC DEPT EXP Advertising	10,497	9,238	11,300	10,382	10,982
<i>Account Classification Total: M & O - Maintenance and Operations</i>		11,808	10,035	12,500	14,912	15,482
Division Total: 602 - Fire Med		226,446	197,119	208,733	208,943	211,131
Department Total: 60 - Fire		1,480,001	1,065,825	3,176,181	3,601,108	5,191,804
EXPENSES Total		1,480,001	1,065,825	3,176,181	3,601,108	5,191,804
Fund REVENUE Total: 320 - Ambulance		5,136,545	2,951,993	3,556,224	3,661,930	5,226,700
Fund EXPENSE Total: 320 - Ambulance		1,480,001	1,065,825	3,176,181	3,601,108	5,191,804
Fund Total: 320 - Ambulance		3,656,544	1,886,168	380,043	60,822	34,896
REVENUE GRAND Totals:		21,602,236	18,186,347	17,936,064	19,588,908	20,170,399
EXPENSE GRAND Totals:		13,057,824	13,810,237	18,296,590	20,016,750	20,426,370
Grand Totals:		8,544,412	4,376,109	(360,526)	(427,842)	(255,971)
Minus One Time Expenses						
REVENUE GRAND Totals:		21,602,236	18,186,347	17,936,064	19,465,680	20,170,399
EXPENSE GRAND Totals:		13,057,824	13,810,237	18,296,590	18,600,106	19,374,766
Grand Totals:		8,544,412	4,376,109	(360,526)	865,574	795,633

SPECIAL REVENUE FUNDS

Special Revenue Funds are strictly limited in their use. Special revenues typically have outside restrictions place on them. The Special Revenue Funds include the following funds:

• 105 – American Rescue Plan Act <i>*New in 20-21</i>	62
• 191 - Special Community Events	62
• 202 - Gas Tax Fund	63
• 203 - Transportation Fund.....	64
• 207-Road and Repair Accountability Act (SB1) Fund	66
• 250-256 Impact Fees Fund	66
• 301 -Public Safety Sales Tax Measure F Fund	69
• 302-306 COPS/Post Training	71
• 322 - State Fire Suppression Reimbursement	72
• 401-425 HOME/CDBG Funds	73
• 501 - Successor Agency Fund	77
• 502 - Downtown Improvement District	78
• 503 - LLMD Assessment District	78
• 505 – Community Facilities District.....	84

Account Number	Account Description	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Adopted	FY 2022/23 Projected Year End	FY 2023/24 Proposed
Fund: 105 - American Rescue Plan Act						
REVENUES						
<i>Use of Money - Use of Money & Property</i>						
412.1000	USE OF MONEY & PROP Investment Earnings	-	8,021	-	-	-
<i>Account Classification Total: Use of Money - Use of Money & Property</i>		-	8,021	-	-	-
<i>Miscellaneous - Miscellaneous</i>						
414.1230	MISC Coronavirus Relief Fund	-	361,983	2,925,796	-	-
<i>Account Classification Total: Miscellaneous - Miscellaneous</i>		-	361,983	2,925,796	-	-
REVENUES Total		-	370,004	2,925,796	-	-
EXPENSES						
Department: 30 - Finance						
Division: 001 - Administration						
<i>Employee Service - Employee Services</i>						
600.1240	EMP SRV Covid Premium Pay	-	297,500	-	-	-
<i>Account Classification Total: Employee Service - Employee Services</i>		-	297,500	-	-	-
<i>Transfer - Transfer</i>						
900.101	TRSF OUT General Fund	-	64,483	210,000	194,483	18,000
900.231	TRSF OUT Sewer	-	-	213,612	123,228	90,000
900.260	TRSF OUT Transportation Capital Projects	-	-	1,100,000	1,100,000	-
900.261	TRSF OUT Water Capital Projects	-	-	697,500	30,000	-
900.262	TRSF OUT Sewer Capital Projects	-	-	1,389,500	1,389,500	-
900.265	TRSF OUT Facilities Capital Projects	-	-	1,865,980	1,865,980	-
<i>Account Classification Total: Transfer - Transfer</i>		-	64,483	5,476,592	4,703,191	108,000
Division Total: 001 - Administration		-	361,983	5,476,592	4,703,191	108,000
Department Total: 30 - Finance		-	361,983	5,476,592	4,703,191	108,000
EXPENSES Total		-	361,983	5,476,592	4,703,191	108,000
Fund REVENUE Total: 105 - American Rescue Plan Act		-	370,004	2,925,796	-	-
Fund EXPENSE Total: 105 - American Rescue Plan Act		-	361,983	5,476,592	4,703,191	108,000
Fund Total: 105 - American Rescue Plan Act		-	8,021	(2,550,796)	(4,703,191)	(108,000)
Fund: 191 - Special Community Events						
REVENUES						
<i>Miscellaneous - Miscellaneous</i>						
425.1030	DONATION Senior Center	875	650	1,000	1,000	1,000
425.1040	DONATION Community Service Projects	4,888	1,029	1,000	4,200	1,000
425.1050	DONATION Special Events	3,958	7,697	4,000	7,400	7,400
425.1060	DONATION Youth Services	-	399	500	1,065	1,000
425.1070	DONATION Youth Sports	2,611	4,966	1,500	5,900	4,000
425.1080	DONATION Dog Days	50	994	1,100	963	1,000
425.1100	DONATION Sports Tournament	-	-	485	-	500
425.1130	DONATION Sportsplex	-	124	-	-	-
425.1140	DONATION Save the Children	-	5,000	-	-	1,000
<i>Account Classification Total: Miscellaneous - Miscellaneous</i>		12,382	20,858	9,585	20,528	16,900
REVENUES Total		12,382	20,858	9,585	20,528	16,900
EXPENSES						
Department: 40 - Parks & Community Services						
Division: 401 - Community Services						
<i>M & O - Maintenance and Operations</i>						
610.1020	SUPPLIES Operating Supplies	4,925	1,029	1,000	3,000	3,097
<i>Account Classification Total: M & O - Maintenance and Operations</i>		4,925	1,029	1,000	3,000	3,097
Division Total: 401 - Community Services		4,925	1,029	1,000	3,000	3,097
Division: 403 - Special Events						
<i>M & O - Maintenance and Operations</i>						
610.1020	SUPPLIES Operating Supplies	4,726	3,796	3,900	1,880	12,529
<i>Account Classification Total: M & O - Maintenance and Operations</i>		4,726	3,796	3,900	1,880	12,529
Division Total: 403 - Special Events		4,726	3,796	3,900	1,880	12,529
Division: 404 - Youth Services						
<i>M & O - Maintenance and Operations</i>						
610.1020	SUPPLIES Operating Supplies	-	792	1,413	1,125	1,416
<i>Account Classification Total: M & O - Maintenance and Operations</i>		-	792	1,413	1,125	1,416
Division Total: 404 - Youth Services		-	792	1,413	1,125	1,416
Division: 405 - Game Day						
<i>M & O - Maintenance and Operations</i>						
610.1020	SUPPLIES Operating Supplies	25,034	-	-	-	-
<i>Account Classification Total: M & O - Maintenance and Operations</i>		25,034	-	-	-	-
Division Total: 405 - Game Day		25,034	-	-	-	-
Division: 407 - Sports Programs						
<i>M & O - Maintenance and Operations</i>						
610.1020	SUPPLIES Operating Supplies	1,053	9,144	1,000	1,000	2,464

Account Number	Account Description	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Adopted	FY 2022/23 Projected Year End	FY 2023/24 Proposed
<i>Account Classification Total: M & O - Maintenance and Operations</i>		1,053	9,144	1,000	1,000	2,464
<i>Division Total: 407 - Sports Programs</i>		1,053	9,144	1,000	1,000	2,464
Division: 408 - Senior Center						
<i>M & O - Maintenance and Operations</i>						
610.1020	SUPPLIES Operating Supplies	975	1,393	1,000	1,000	1,000
<i>Account Classification Total: M & O - Maintenance and Operations</i>		975	1,393	1,000	1,000	1,000
<i>Division Total: 408 - Senior Center</i>		975	1,393	1,000	1,000	1,000
Division: 409 - Dog Days						
<i>M & O - Maintenance and Operations</i>						
610.1020	SUPPLIES Operating Supplies	52	303	350	427	4,593
<i>Account Classification Total: M & O - Maintenance and Operations</i>		52	303	350	427	4,593
<i>Division Total: 409 - Dog Days</i>		52	303	350	427	4,593
Division: 410 - Commission Projects						
<i>M & O - Maintenance and Operations</i>						
610.1020	SUPPLIES Operating Supplies	-	-	1,502	-	1,502
<i>Account Classification Total: M & O - Maintenance and Operations</i>		-	-	1,502	-	1,502
<i>Division Total: 410 - Commission Projects</i>		-	-	1,502	-	1,502
Division: 411 - Sports Tournaments						
<i>M & O - Maintenance and Operations</i>						
610.1020	SUPPLIES Operating Supplies	-	-	485	-	870
<i>Account Classification Total: M & O - Maintenance and Operations</i>		-	-	485	-	870
<i>Division Total: 411 - Sports Tournaments</i>		-	-	485	-	870
Division: 413 - Scouts						
<i>M & O - Maintenance and Operations</i>						
610.1020	SUPPLIES Operating Supplies	-	346	500	168	3,695
<i>Account Classification Total: M & O - Maintenance and Operations</i>		-	346	500	168	3,695
<i>Division Total: 413 - Scouts</i>		-	346	500	168	3,695
Division: 414 - Sportsplex						
<i>M & O - Maintenance and Operations</i>						
610.1020	SUPPLIES Operating Supplies	-	124	-	124	-
<i>Account Classification Total: M & O - Maintenance and Operations</i>		-	124	-	124	-
<i>Division Total: 414 - Sportsplex</i>		-	124	-	124	-
Department Total: 40 - Parks & Community Services		36,766	16,926	11,150	8,724	31,166
EXPENSES Total		36,766	16,926	11,150	8,724	31,166
Fund REVENUE Total: 191 - Special Community Events		12,382	20,858	9,585	20,528	16,900
Fund EXPENSE Total: 191 - Special Community Events		36,766	16,926	11,150	8,724	31,166
Fund Total: 191 - Special Community Events		(24,384)	3,932	(1,565)	11,804	(14,266)
Fund: 202 - Gas Tax						
REVENUES						
<i>Taxes - Taxes</i>						
408.1000	GAS TAX 2103	181,509	203,739	261,166	216,206	248,992
408.1010	GAS TAX 2105	134,729	145,113	171,084	151,982	164,883
408.1020	GAS TAX 2106	78,447	85,802	95,467	86,060	93,309
408.1030	GAS TAX 2107	182,335	173,101	233,728	182,064	198,046
408.1040	GAS TAX 2107.5	6,000	6,000	6,000	6,000	6,000
<i>Account Classification Total: Taxes - Taxes</i>		583,020	613,756	767,445	642,312	711,230
<i>Use of Money - Use of Money & Property</i>						
412.1000	USE OF MONEY & PROP Investment Earnings	1,500	599	1,000	1,200	1,000
<i>Account Classification Total: Use of Money - Use of Money & Property</i>		1,500	599	1,000	1,200	1,000
<i>Intergov - Intergovernmental</i>						
413.1010	INTERGOVT STP State Local Transportation	294,566	306,461	250,000	309,526	275,000
<i>Account Classification Total: Intergov - Intergovernmental</i>		294,566	306,461	250,000	309,526	275,000
REVENUES Total		879,086	920,816	1,018,445	953,038	987,230
EXPENSES						
Department: 70 - Public Works						
Division: 709 - Transportation						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	145,213	100,072	108,216	107,775	113,323
600.1015	EMP SRV Buy back Salaries	1,792	405	3,351	4,394	3,150
600.1020	EMP SRV Part Time Salaries	1,710	-	-	-	-
600.1030	EMP SRV Overtime	2,897	2,209	2,300	2,300	2,300
600.1050	EMP SRV Standby	1,887	1,608	1,700	1,700	1,700
600.1080	EMP SRV PERS	46,430	11,222	10,736	10,688	13,494
600.1081	EMP SRV PERS Unfunded Liability	-	23,416	22,007	21,156	22,242
600.1090	EMP SRV Social Security	1	-	-	-	-
600.1100	EMP SRV Medicare	2,176	1,580	1,579	1,573	1,657
600.1110	EMP SRV Disability/Life Insurance	3,407	2,365	2,504	2,495	2,629
600.1120	EMP SRV Health/Dental/Vision Insurance	59,929	46,849	39,189	39,200	40,200

Account Number	Account Description	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Adopted	FY 2022/23 Projected Year End	FY 2023/24 Proposed
600.1130	EMP SRV Worker's Compensation	10,453	10,759	8,148	8,148	9,596
600.1140	EMP SRV Unemployment Insurance	891	929	627	627	723
600.1170	EMP SRV Uniform Allowance	2,367	2,641	660	660	990
600.1190	EMP SRV Stipends	1,448	209	-	-	-
<i>Account Classification Total: Employee Service - Employee Services</i>		280,601	204,264	201,017	200,716	212,004
<i>M & O - Maintenance and Operations</i>						
610.1020	SUPPLIES Operating Supplies	85,786	164,888	89,400	175,000	180,000
610.1030	SUPPLIES Lubricant & Fuels	8,848	10,816	8,500	12,000	15,000
610.1040	SUPPLIES Repair & Maintenance Supplies	-	-	100	-	-
610.1050	SUPPLIES Small Tools	40	-	500	500	500
610.1060	SUPPLIES Safety Equipment & Supplies	-	-	-	200	200
620.1010	UTILITIES Electric	190,307	204,707	201,905	220,000	225,000
620.1020	UTILITIES Gas	253	332	260	750	350
630.1010	COMMUNICATION Telephone	883	863	900	1,000	1,200
630.1020	COMMUNICATION Cellphone	1,533	1,416	1,550	1,200	1,500
630.1040	COMMUNICATION Postage	-	-	65	65	100
640.1010	SERVICES Professional & Technical	434	545	1,500	1,000	1,500
640.1020	SERVICES Contractual	76,466	130,320	34,128	34,128	35,000
640.1060	SERVICES Legal Services	-	-	1,500	-	-
650.1010	TRAINING Travel & Conference	-	68	1,500	1,000	1,000
650.1020	TRAINING Training & Vocational	-	-	2,320	1,500	3,000
670.1010	MAINTENANCE Repair & Maintenance	-	-	5,382	-	4,000
670.1030	MAINTENANCE Equipment Maintenance	-	-	1,000	-	1,000
670.1040	MAINTENANCE Vehicle Maintenance	78	-	1,000	-	-
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	2,817	2,855	2,118	2,000	3,000
690.1050	SPC DEPT EXP Rental	-	-	2,140	2,000	2,000
<i>Account Classification Total: M & O - Maintenance and Operations</i>		367,445	516,810	355,768	452,343	474,350
<i>Allocated Costs - Allocated Costs</i>						
605.1010	ALLOC COSTS Liability Insurance	9,041	10,696	14,388	14,388	12,546
605.1020	ALLOC COSTS Property & Fire Insurance	3,024	3,410	7,299	7,299	6,378
605.1030	ALLOC COSTS Auto Insurance	745	745	1,634	1,634	2,609
605.1040	ALLOC COSTS Risk Management	8,001	8,231	5,007	5,007	4,182
605.1050	ALLOC COSTS Vehicle Maintenance	13,973	11,159	9,400	3,944	4,057
605.1060	ALLOC COSTS Custodian	2,451	2,829	3,352	3,499	3,650
605.1080	ALLOC COSTS Interdepartment Overhead	72,585	103,721	107,259	107,259	71,007
605.1170	ALLOC COSTS Property Maintenance	2,076	2,431	3,424	3,283	3,195
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		112,695	143,222	151,763	146,313	107,624
<i>Transfer - Transfer</i>						
900.122	TRSF OUT Equipment Replacement	5,272	825	825	825	873
900.181	TRSF OUT General Debt Service	6,381	-	-	-	-
900.185	TRSF OUT Financing Authority Debt Service	9,451	10,107	10,737	10,737	11,398
900.231	TRSF OUT Sewer	1,438	-	-	-	-
900.260	TRSF OUT Transportation Capital Projects	66,989	-	227,230	477,230	86,000
900.418	TRSF OUT 2018-CDBG-12892	250,000	-	-	-	-
<i>Account Classification Total: Transfer - Transfer</i>		339,530	10,932	238,792	488,792	98,271
Division Total: 709 - Transportation		1,100,271	875,228	947,340	1,288,164	892,249
Department Total: 70 - Public Works		1,100,271	875,228	947,340	1,288,164	892,249
EXPENSES Total		1,100,271	875,228	947,340	1,288,164	892,249
Fund REVENUE Total: 202 - Gas Tax		879,086	920,816	1,018,445	953,038	987,230
Fund EXPENSE Total: 202 - Gas Tax		1,100,271	875,228	947,340	1,288,164	892,249
Fund Total: 202 - Gas Tax		(221,186)	45,588	71,105	(335,126)	94,981
Fund: 203 - Transportation						
REVENUES						
<i>Taxes - Taxes</i>						
403.1030	SALES TAX Measure R	523,319	684,127	533,838	565,621	571,277
<i>Account Classification Total: Taxes - Taxes</i>		523,319	684,127	533,838	565,621	571,277
<i>Use of Money - Use of Money & Property</i>						
412.1000	USE OF MONEY & PROP Investment Earnings	760	2,144	500	1,000	500
<i>Account Classification Total: Use of Money - Use of Money & Property</i>		760	2,144	500	1,000	500
<i>Intergov - Intergovernmental</i>						
413.1020	INTERGOVT TDA Receipts	1,061,364	1,379,187	621,639	672,848	782,689
<i>Account Classification Total: Intergov - Intergovernmental</i>		1,061,364	1,379,187	621,639	672,848	782,689
<i>Miscellaneous - Miscellaneous</i>						
414.1010	MISC Other Miscellaneous Revenue	3,462	440,509	7,200	7,200	7,200
<i>Account Classification Total: Miscellaneous - Miscellaneous</i>		3,462	440,509	7,200	7,200	7,200
<i>Transfers - Transfers</i>						
800.230	TRSF IN Water	-	3,652	3,652	3,652	3,652
800.231	TRSF IN Sewer	-	3,652	3,652	3,652	3,652

Account Number	Account Description	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Adopted	FY 2022/23 Projected Year End	FY 2023/24 Proposed
<i>Account Classification Total: Transfers - Transfers</i>		-	7,304	7,304	7,304	7,304
REVENUES Total		1,588,906	2,513,271	1,170,481	1,253,973	1,368,970
EXPENSES						
Department: 70 - Public Works						
Division: 709 - Transportation						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	134,547	157,063	160,086	159,646	165,983
600.1015	EMP SRV Buy back Salaries	1,470	405	3,495	4,538	3,297
600.1020	EMP SRV Part Time Salaries	33,846	31,965	33,870	33,870	34,547
600.1030	EMP SRV Overtime	987	3,077	5,000	5,000	5,000
600.1050	EMP SRV Standby	1,200	1,727	1,500	1,500	1,500
600.1080	EMP SRV PERS	53,711	20,931	20,144	20,096	25,336
600.1081	EMP SRV PERS Unfunded Liability	-	42,099	47,015	45,334	46,585
600.1100	EMP SRV Medicare	2,376	2,751	2,833	2,828	2,939
600.1110	EMP SRV Disability/Life Insurance	3,173	3,494	3,706	3,698	3,854
600.1120	EMP SRV Health/Dental/Vision Insurance	58,623	68,307	58,189	58,200	59,201
600.1130	EMP SRV Worker's Compensation	12,860	14,397	20,212	20,212	17,616
600.1140	EMP SRV Unemployment Insurance	1,096	1,244	1,554	1,554	1,327
600.1170	EMP SRV Uniform Allowance	2,624	3,778	1,460	1,460	2,190
600.1190	EMP SRV Stipends	-	86	-	-	-
<i>Account Classification Total: Employee Service - Employee Services</i>		306,513	351,322	359,064	357,936	369,375
<i>M & O - Maintenance and Operations</i>						
610.1020	SUPPLIES Operating Supplies	74,272	85,848	84,110	84,110	83,352
610.1030	SUPPLIES Lubricant & Fuels	716	1,809	3,000	4,500	3,500
610.1050	SUPPLIES Small Tools	-	-	1,000	-	1,000
610.1060	SUPPLIES Safety Equipment & Supplies	-	-	500	-	1,000
620.1010	UTILITIES Electric	23,828	27,557	25,250	30,000	30,355
620.1020	UTILITIES Gas	251	326	250	750	500
620.1040	UTILITIES Cable	11	-	-	-	-
630.1010	COMMUNICATION Telephone	2,050	3,022	2,318	3,200	3,319
630.1020	COMMUNICATION Cellphone	27	-	100	-	-
630.1040	COMMUNICATION Postage	-	57	100	250	200
640.1010	SERVICES Professional & Technical	15,957	15,676	15,000	20,000	16,500
640.1020	SERVICES Contractual	29,747	48,100	32,550	50,000	32,001
650.1020	TRAINING Training & Vocational	-	154	2,123	2,000	2,040
670.1030	MAINTENANCE Equipment Maintenance	85	-	6,535	6,535	6,736
670.1040	MAINTENANCE Vehicle Maintenance	3,089	3,386	3,500	3,500	3,500
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	607	635	530	1,750	663
<i>Account Classification Total: M & O - Maintenance and Operations</i>		150,639	186,569	176,866	206,595	184,666
<i>Principal Pymts - Principal Payments</i>						
710.2050	PRINCIPAL Vehicles	14,344	16,735	14,328	14,328	8,716
710.2071	PRINCIPAL Trailer Hot Box	-	10,957	8,606	8,606	9,142
720.2071	INTEREST Trailer Hot Box	-	-	2,351	2,351	1,815
<i>Account Classification Total: Principal Pymts - Principal Payments</i>		14,344	27,692	25,285	25,285	19,673
<i>Interest Pymts - Interest Payments</i>						
720.2050	INTEREST Vehicles	4,353	5,079	4,370	4,370	2,698
<i>Account Classification Total: Interest Pymts - Interest Payments</i>		4,353	5,079	4,370	4,370	2,698
<i>Allocated Costs - Allocated Costs</i>						
605.1010	ALLOC COSTS Liability Insurance	6,125	7,007	11,211	11,211	12,076
605.1020	ALLOC COSTS Property & Fire Insurance	1,882	2,234	5,688	5,688	6,139
605.1030	ALLOC COSTS Auto Insurance	2,235	2,235	2,002	2,002	6,869
605.1040	ALLOC COSTS Risk Management	4,980	5,392	3,901	3,901	4,025
605.1050	ALLOC COSTS Vehicle Maintenance	13,973	11,159	9,400	3,944	4,057
605.1060	ALLOC COSTS Custodian	2,398	2,768	3,280	3,423	3,571
605.1080	ALLOC COSTS Interdepartment Overhead	58,604	76,283	85,080	85,080	75,713
605.1150	ALLOC COSTS Fire/Ambulance	675	-	-	-	-
605.1170	ALLOC COSTS Property Maintenance	2,031	2,378	3,350	3,212	3,126
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		92,903	109,456	123,912	118,461	115,576
<i>Transfer - Transfer</i>						
900.122	TRSF OUT Equipment Replacement	5,272	825	825	825	873
900.181	TRSF OUT General Debt Service	6,381	-	-	-	-
900.185	TRSF OUT Financing Authority Debt Service	418,484	374,377	417,585	567,856	420,668
900.260	TRSF OUT Transportation Capital Projects	102,962	697,000	135,000	476,150	135,000
900.418	TRSF OUT 2018-CDBG-12892	212,000	-	-	-	-
<i>Account Classification Total: Transfer - Transfer</i>		745,099	1,072,202	553,410	1,044,831	556,541
Division Total: 709 - Transportation		1,313,852	1,752,321	1,242,907	1,757,478	1,248,529
Department Total: 70 - Public Works		1,313,852	1,752,321	1,242,907	1,757,478	1,248,529
EXPENSES Total		1,313,852	1,752,321	1,242,907	1,757,478	1,248,529

Account Number	Account Description	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Adopted	FY 2022/23 Projected Year End	FY 2023/24 Proposed
	Fund REVENUE Total: 203 - Transportation	1,588,906	2,513,271	1,170,481	1,253,973	1,368,970
	Fund EXPENSE Total: 203 - Transportation	1,313,852	1,752,321	1,242,907	1,757,478	1,248,529
	Fund Total: 203 - Transportation	275,054	760,950	(72,426)	(503,505)	120,441
Fund: 207 - Road Repair & Acctblty Act (SB1)						
REVENUES						
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	1,788	2,334	1,000	6,500	3,000
Account Classification Total: Use of Money - Use of Money & Property		1,788	2,334	1,000	6,500	3,000
Intergov - Intergovernmental						
413.1060	INTERGOVT State Grants	476,455	524,772	604,446	546,281	621,145
Account Classification Total: Intergov - Intergovernmental		476,455	524,772	604,446	546,281	621,145
Transfers - Transfers						
800.101	TRSF IN General Fund	82,333	82,333	82,333	82,333	82,333
Account Classification Total: Transfers - Transfers		82,333	82,333	82,333	82,333	82,333
	REVENUES Total	560,575	609,440	687,779	635,114	706,478
EXPENSES						
Department: 70 - Public Works						
Division: 709 - Transportation						
Capital Projects - Capital Projects						
680.1074	CAPITAL PROJECTS Street Improvements PHASE II	616,080	-	-	-	630,293
680.1264	CAPITAL PROJECTS Alta/Nebraska Roundabout	-	524,233	707,403	567,671	-
Account Classification Total: Capital Projects - Capital Projects		616,080	524,233	707,403	567,671	630,293
Division Total: 709 - Transportation		616,080	524,233	707,403	567,671	630,293
Department Total: 70 - Public Works		616,080	524,233	707,403	567,671	630,293
	EXPENSES Total	616,080	524,233	707,403	567,671	630,293
Fund REVENUE Total: 207 - Road Repair & Acctblty Act (SB1)		560,575	609,440	687,779	635,114	706,478
Fund EXPENSE Total: 207 - Road Repair & Acctblty Act (SB1)		616,080	524,233	707,403	567,671	630,293
Fund Total: 207 - Road Repair & Acctblty Act (SB1)		(55,505)	85,207	(19,624)	67,443	76,185
Fund: 250 - Water Impact Fees						
REVENUES						
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	3,393	2,663	500	3,200	500
Account Classification Total: Use of Money - Use of Money & Property		3,393	2,663	500	3,200	500
Service Charges - Services Charges						
409.5080	SRVC & FEE Developer Fees	294,878	79,913	251,527	251,527	165,173
Account Classification Total: Service Charges - Services Charges		294,878	79,913	251,527	251,527	165,173
	REVENUES Total	298,271	82,576	252,027	254,727	165,673
EXPENSES						
Department: 70 - Public Works						
Division: 703 - Water						
M & O - Maintenance and Operations						
640.1020	SERVICES Contractual	8,369	-	-	-	-
Account Classification Total: M & O - Maintenance and Operations		8,369	-	-	-	-
Capital Projects - Capital Projects						
680.1015	CAPITAL PROJECTS Preliminary Design	3,241	42,729	10,000	20,000	-
680.1157	CAPITAL PROJECTS Test Well for Wells 21	191,803	-	250,000	-	-
Account Classification Total: Capital Projects - Capital Projects		195,044	42,729	260,000	20,000	-
Transfer - Transfer						
900.182	TRSF OUT Water Debt Service	80,596	58,087	87,075	87,075	87,075
900.260	TRSF OUT Transportation Capital Projects	-	-	123,470	123,470	123,470
900.261	TRSF OUT Water Capital Projects	-	67,962	-	30,000	303,180
Account Classification Total: Transfer - Transfer		80,596	126,048	210,545	240,545	513,725
Division Total: 703 - Water		284,009	168,778	470,545	260,545	513,725
Department Total: 70 - Public Works		284,009	168,778	470,545	260,545	513,725
	EXPENSES Total	284,009	168,778	470,545	260,545	513,725
Fund REVENUE Total: 250 - Water Impact Fees		298,271	82,576	252,027	254,727	165,673
Fund EXPENSE Total: 250 - Water Impact Fees		284,009	168,778	470,545	260,545	513,725
Fund Total: 250 - Water Impact Fees		14,262	(86,202)	(218,518)	(5,818)	(348,052)
Fund: 251 - Sewer Impact Fees						
REVENUES						
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	4,616	3,722	300	4,500	500
Account Classification Total: Use of Money - Use of Money & Property		4,616	3,722	300	4,500	500
Service Charges - Services Charges						
409.5080	SRVC & FEE Developer Fees	334,618	102,173	194,462	147,753	88,587
Account Classification Total: Service Charges - Services Charges		334,618	102,173	194,462	147,753	88,587
	REVENUES Total	339,234	105,895	194,762	152,253	89,087

Account Number	Account Description	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Adopted	FY 2022/23 Projected Year End	FY 2023/24 Proposed
EXPENSES						
Department: 70 - Public Works						
Division: 705 - Sewer Collection						
M & O - Maintenance and Operations						
640.1020	SERVICES Contractual	21,435	109	60,000	60,000	40,000
Account Classification Total: M & O - Maintenance and Operations		21,435	109	60,000	60,000	40,000
Capital Projects - Capital Projects						
680.1015	CAPITAL PROJECTS Preliminary Design	3,241	85,486	10,000	123,000	195,000
680.1150	CAPITAL PROJECTS WWRP Expansion	-	-	295,000	-	-
680.1261	CAPITAL PROJECTS Clarifier	30,172	300	200,000	-	-
Account Classification Total: Capital Projects - Capital Projects		33,413	85,786	505,000	123,000	195,000
Transfer - Transfer						
900.183	TRSF OUT Sewer Debt Service	-	-	100,000	100,000	-
900.260	TRSF OUT Transportation Capital Projects	-	-	53,295	53,295	53,295
900.262	TRSF OUT Sewer Capital Projects	-	158,802	345,300	429,387	-
900.420	TRSF OUT 2020-CDBG-12005	-	124,958	-	-	-
Account Classification Total: Transfer - Transfer		-	283,760	498,595	582,682	53,295
Division Total: 705 - Sewer Collection		54,848	369,654	1,063,595	765,682	288,295
Department Total: 70 - Public Works		54,848	369,654	1,063,595	765,682	288,295
EXPENSES Total		54,848	369,654	1,063,595	765,682	288,295
Fund REVENUE Total: 251 - Sewer Impact Fees		339,234	105,895	194,762	152,253	89,087
Fund EXPENSE Total: 251 - Sewer Impact Fees		54,848	369,654	1,063,595	765,682	288,295
Fund Total: 251 - Sewer Impact Fees		284,386	(263,759)	(868,833)	(613,429)	(199,208)
Fund: 252 - Transportation Impact Fees						
REVENUES						
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	6,513	2,613	1,000	1,000	500
Account Classification Total: Use of Money - Use of Money & Property		6,513	2,613	1,000	1,000	500
Service Charges - Services Charges						
409.5080	SRVC & FEE Developer Fees	240,155	81,655	2,722,688	2,546,298	2,370,959
Account Classification Total: Service Charges - Services Charges		240,155	81,655	2,722,688	2,546,298	2,370,959
Transfers - Transfers						
800.417	TRSF IN 2015 CDBG	-	-	-	-	-
Account Classification Total: Transfers - Transfers		-	-	-	-	-
REVENUES Total		246,668	84,268	2,723,688	2,547,298	2,371,459
EXPENSES						
Department: 70 - Public Works						
Division: 721 - Impact Fees						
M & O - Maintenance and Operations						
640.1020	SERVICES Contractual	83,106	69,676	-	-	-
Account Classification Total: M & O - Maintenance and Operations		83,106	69,676	-	-	-
Capital Projects - Capital Projects						
680.1015	CAPITAL PROJECTS Preliminary Design	2,097	-	-	-	-
Account Classification Total: Capital Projects - Capital Projects		2,097	-	-	-	-
Transfer - Transfer						
900.185	TRSF OUT Financing Authority Debt Service	149,620	132,365	150,271	150,271	148,393
900.260	TRSF OUT Transportation Capital Projects	375,000	932,281	2,573,417	2,420,232	-
900.418	TRSF OUT 2018-CDBG-12892	107,844	-	-	-	-
Account Classification Total: Transfer - Transfer		632,464	1,064,646	2,723,688	2,570,503	148,393
Division Total: 721 - Impact Fees		717,667	1,134,322	2,723,688	2,570,503	148,393
Department Total: 70 - Public Works		717,667	1,134,322	2,723,688	2,570,503	148,393
EXPENSES Total		717,667	1,134,322	2,723,688	2,570,503	148,393
Fund REVENUE Total: 252 - Transportation Impact Fees		246,668	84,268	2,723,688	2,547,298	2,371,459
Fund EXPENSE Total: 252 - Transportation Impact Fees		717,667	1,134,322	2,723,688	2,570,503	148,393
Fund Total: 252 - Transportation Impact Fees		(470,999)	(1,050,054)	-	(23,205)	2,223,066
Fund: 253 - Police Impact Fees						
REVENUES						
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	857	395	200	400	200
Account Classification Total: Use of Money - Use of Money & Property		857	395	200	400	200
Service Charges - Services Charges						
409.5080	SRVC & FEE Developer Fees	67,260	26,466	121,553	89,259	60,128
Account Classification Total: Service Charges - Services Charges		67,260	26,466	121,553	89,259	60,128
REVENUES Total		68,117	26,861	121,753	89,659	60,328
EXPENSES						
Department: 70 - Public Works						
Division: 000 - Non-divisional						
Capital Outlay - Capital Outlay						

Account Number	Account Description	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Adopted	FY 2022/23 Projected Year End	FY 2023/24 Proposed
730.1070	CAPITAL OUTLAY Machinery and Equipment	-	73,634	20,000	20,000	-
<i>Account Classification Total: Capital Outlay - Capital Outlay</i>		-	73,634	20,000	20,000	-
<i>Transfer - Transfer</i>						
900.265	TRSF OUT Facilities Capital Projects	150,000	-	-	-	-
<i>Account Classification Total: Transfer - Transfer</i>		150,000	-	-	-	-
<i>Division Total: 000 - Non-divisional</i>		150,000	73,634	20,000	20,000	-
<i>Department Total: 70 - Public Works</i>		150,000	73,634	20,000	20,000	-
<i>EXPENSES Total</i>		150,000	73,634	20,000	20,000	-
<i>Fund REVENUE Total: 253 - Police Impact Fees</i>		68,117	26,861	121,753	89,659	60,328
<i>Fund EXPENSE Total: 253 - Police Impact Fees</i>		150,000	73,634	20,000	20,000	-
<i>Fund Total: 253 - Police Impact Fees</i>		(81,883)	(46,773)	101,753	69,659	60,328
Fund: 254 - Parks Impact Fees						
REVENUES						
<i>Fines & Forfeiture - Fines & Forfeitures</i>						
411.1180	FINES Park In Lieu Fees	176,120	47,175	255,886	170,971	62,900
<i>Account Classification Total: Fines & Forfeiture - Fines & Forfeitures</i>		176,120	47,175	255,886	170,971	62,900
<i>Use of Money - Use of Money & Property</i>						
412.1000	USE OF MONEY & PROP Investment Earnings	2,225	1,423	1,000	1,400	100
<i>Account Classification Total: Use of Money - Use of Money & Property</i>		2,225	1,423	1,000	1,400	100
REVENUES Total		178,345	48,598	256,886	172,371	63,000
EXPENSES						
<i>Department: 70 - Public Works</i>						
<i>Division: 721 - Impact Fees</i>						
<i>Capital Outlay - Capital Outlay</i>						
730.1090	CAPITAL OUTLAY Improvements	4,562	-	42,300	42,300	-
<i>Account Classification Total: Capital Outlay - Capital Outlay</i>		4,562	-	42,300	42,300	-
<i>Capital Projects - Capital Projects</i>						
680.1015	CAPITAL PROJECTS Preliminary Design	8,429	64,809	-	-	-
680.1175	CAPITAL PROJECTS Parks Master Plan	64,809	-	-	-	-
680.9000	CAPITAL PROJECTS Other Projects	92,776	176,342	-	-	-
<i>Account Classification Total: Capital Projects - Capital Projects</i>		166,015	241,151	-	-	-
<i>Transfer - Transfer</i>						
900.265	TRSF OUT Facilities Capital Projects	-	44,000	134,896	134,896	-
<i>Account Classification Total: Transfer - Transfer</i>		-	44,000	134,896	134,896	-
<i>Division Total: 721 - Impact Fees</i>		170,577	285,151	177,196	177,196	-
<i>Department Total: 70 - Public Works</i>		170,577	285,151	177,196	177,196	-
<i>EXPENSES Total</i>		170,577	285,151	177,196	177,196	-
<i>Fund REVENUE Total: 254 - Parks Impact Fees</i>		178,345	48,598	256,886	172,371	63,000
<i>Fund EXPENSE Total: 254 - Parks Impact Fees</i>		170,577	285,151	177,196	177,196	-
<i>Fund Total: 254 - Parks Impact Fees</i>		7,768	(236,553)	79,690	(4,825)	63,000
Fund: 255 - Storm Drain Impact Fee						
REVENUES						
<i>Use of Money - Use of Money & Property</i>						
412.1000	USE OF MONEY & PROP Investment Earnings	850	25	500	25	500
<i>Account Classification Total: Use of Money - Use of Money & Property</i>		850	25	500	25	500
<i>Service Charges - Services Charges</i>						
409.5080	SRVC & FEE Developer Fees	2,123	7,680	80,059	42,611	71,890
<i>Account Classification Total: Service Charges - Services Charges</i>		2,123	7,680	80,059	42,611	71,890
<i>Miscellaneous - Miscellaneous</i>						
414.1010	MISC Other Miscellaneous Revenue	-	2,500	-	-	-
<i>Account Classification Total: Miscellaneous - Miscellaneous</i>		-	2,500	-	-	-
<i>Other - Other Financing Sources</i>						
415.1060	OTH FIN SOURCES Sale of City Dirt	1,350	-	1,000	1,000	1,000
<i>Account Classification Total: Other - Other Financing Sources</i>		1,350	-	1,000	1,000	1,000
REVENUES Total		4,323	10,205	81,559	43,636	73,390
EXPENSES						
<i>Department: 20 - Administration</i>						
<i>Division: 000 - Non-divisional</i>						
<i>Capital Projects - Capital Projects</i>						
680.1015	CAPITAL PROJECTS Preliminary Design	-	33,288	-	16,013	-
680.1197	CAPITAL PROJECTS Euclid/Saginaw Basin	19,189	16,150	-	-	-
<i>Account Classification Total: Capital Projects - Capital Projects</i>		19,189	49,438	-	16,013	-
<i>Transfer - Transfer</i>						
900.260	TRSF OUT Transportation Capital Projects	-	-	-	13,910	-
900.418	TRSF OUT 2018-CDBG-12892	260,000	-	-	-	-
<i>Account Classification Total: Transfer - Transfer</i>		260,000	-	-	13,910	-
<i>Division Total: 000 - Non-divisional</i>		279,189	49,438	-	29,923	-
<i>Department Total: 20 - Administration</i>		279,189	49,438	-	29,923	-

Account Number	Account Description	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Adopted	FY 2022/23 Projected Year End	FY 2023/24 Proposed
	EXPENSES Total	279,189	49,438	-	29,923	-
Fund REVENUE	Total: 255 - Storm Drain Impact Fee	4,323	10,205	81,559	43,636	73,390
Fund EXPENSE	Total: 255 - Storm Drain Impact Fee	279,189	49,438	-	29,923	-
Fund Total: 255 - Storm Drain Impact Fee		(274,866)	(39,232)	81,559	13,713	73,390
Fund: 256 - Fire Impact Fees						
REVENUES						
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	2,629	2,379	1,500	4,000	1,500
Account Classification Total: Use of Money - Use of Money & Property		2,629	2,379	1,500	4,000	1,500
Service Charges - Services Charges						
409.4080	SRVC & FEE Impact Fees - Single Family	127,106	48,046	128,095	116,720	47,085
409.4090	SRVC & FEE Impact Fees - Commercial	-	-	31,816	1,837	408
409.4100	SRVC & FEE Impact Fees - Multiple Family	-	-	-	-	-
409.4110	SRVC & FEE Impact Fees - Industrial	367	184	-	368	-
Account Classification Total: Service Charges - Services Charges		127,474	48,230	159,911	118,925	47,493
REVENUES Total		130,103	50,609	161,411	122,925	48,993
Fund REVENUE	Total: 256 - Fire Impact Fees	130,103	50,609	161,411	122,925	48,993
Fund EXPENSE	Total: 256 - Fire Impact Fees					
Fund Total: 256 - Fire Impact Fees		130,103	50,609	161,411	122,925	48,993
Fund: 301 - Public Safety Sales Tax						
REVENUES						
Taxes - Taxes						
403.1010	SALES TAX Sales & Use Tax	2,864,394	3,107,747	3,200,000	3,200,000	3,200,000
Account Classification Total: Taxes - Taxes		2,864,394	3,107,747	3,200,000	3,200,000	3,200,000
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	2,597	5,208	-	-	-
Account Classification Total: Use of Money - Use of Money & Property		2,597	5,208	-	-	-
Miscellaneous - Miscellaneous						
414.1016	MISC OFS - Capital Lease Issued	74,884	-	-	-	-
Account Classification Total: Miscellaneous - Miscellaneous		74,884	-	-	-	-
REVENUES Total		2,941,875	3,112,956	3,200,000	3,200,000	3,200,000
EXPENSES						
Department: 50 - Police						
Division: 502 - Patrol						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	462,774	545,727	747,401	626,924	1,017,652
600.1015	EMP SRV Buy back Salaries	3,835	5,727	13,323	16,722	10,402
600.1030	EMP SRV Overtime	86,133	95,455	70,000	70,000	70,000
600.1050	EMP SRV Standby	-	186	-	-	-
600.1060	EMP SRV Holiday	19,067	25,696	32,209	32,209	32,209
600.1080	EMP SRV PERS	147,900	86,500	113,485	100,304	141,614
600.1081	EMP SRV PERS Unfunded Liability	-	89,294	104,468	110,613	34,378
600.1100	EMP SRV Medicare	8,182	9,859	10,947	9,206	14,927
600.1110	EMP SRV Disability/Life Insurance	13,159	14,447	17,361	14,602	23,677
600.1120	EMP SRV Health/Dental/Vision Insurance	140,339	141,621	156,325	129,229	220,000
600.1130	EMP SRV Worker's Compensation	38,947	33,498	49,142	49,142	52,116
600.1140	EMP SRV Unemployment Insurance	2,017	1,984	2,423	2,423	2,518
600.1170	EMP SRV Uniform Allowance	5,500	6,008	8,367	8,367	11,770
Account Classification Total: Employee Service - Employee Services		927,851	1,056,003	1,325,451	1,169,741	1,631,263
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	-	1,127	850	850	850
610.1020	SUPPLIES Operating Supplies	4,215	1,110	7,000	7,000	7,000
610.1030	SUPPLIES Lubricant & Fuels	14,703	30,230	30,000	25,000	25,000
630.1010	COMMUNICATION Telephone	-	-	250	250	250
630.1020	COMMUNICATION Cellphone	1,889	1,921	3,500	3,500	3,500
630.1030	COMMUNICATION Internet	10,387	10,565	10,900	10,900	10,900
640.1010	SERVICES Professional & Technical	1,885	4,232	4,500	4,500	4,500
650.1010	TRAINING Travel & Conference	-	-	100	100	100
650.1020	TRAINING Training & Vocational	-	-	2,640	2,640	2,640
670.1040	MAINTENANCE Vehicle Maintenance	7,564	2,638	2,638	2,638	2,750
670.1050	MAINTENANCE Maintenance Contracts	-	10,809	-	-	-
690.1020	SPC DEPT EXP Advertising	270	-	-	-	-
Account Classification Total: M & O - Maintenance and Operations		40,913	62,632	62,378	57,378	57,490
Principal Pymts - Principal Payments						
710.2050	PRINCIPAL Vehicles	75,801	39,060	52,899	52,899	53,961
Account Classification Total: Principal Pymts - Principal Payments		75,801	39,060	52,899	52,899	53,961
Interest Pymts - Interest Payments						
720.2050	INTEREST Vehicles	6,702	8,193	10,214	10,214	9,151

Account Number	Account Description	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Adopted	FY 2022/23 Projected Year End	FY 2023/24 Proposed
<i>Account Classification Total: Interest Pymts - Interest Payments</i>		6,702	8,193	10,214	10,214	9,151
<i>Allocated Costs - Allocated Costs</i>						
605.1010	ALLOC COSTS Liability Insurance	17,069	15,479	25,079	25,079	31,273
605.1020	ALLOC COSTS Property & Fire Insurance	5,244	4,935	12,723	12,723	15,897
605.1030	ALLOC COSTS Auto Insurance	3,375	7,450	4,085	4,085	10,650
605.1040	ALLOC COSTS Risk Management	13,878	11,912	8,727	8,727	10,424
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		39,566	39,776	50,614	50,614	68,244
<i>Capital Outlay - Capital Outlay</i>						
730.1001	CAPITAL OUTLAY Capital Lease	74,884	-	-	-	-
730.1040	CAPITAL OUTLAY Vehicles	18,712	-	100,000	100,000	150,000
730.1070	CAPITAL OUTLAY Machinery and Equipment	-	122,777	-	-	-
<i>Account Classification Total: Capital Outlay - Capital Outlay</i>		93,596	122,777	100,000	100,000	150,000
<i>Transfer - Transfer</i>						
900.265	TRSF OUT Facilities Capital Projects	260,000	-	-	-	-
<i>Account Classification Total: Transfer - Transfer</i>		260,000	-	-	-	-
<i>Division Total: 502 - Patrol</i>		1,444,428	1,328,442	1,601,556	1,440,846	1,970,109
Division: 503 - Investigative						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	90,863	91,864	97,750	95,420	99,705
600.1015	EMP SRV Buy back Salaries	1,618	1,666	3,399	3,399	-
600.1030	EMP SRV Overtime	9,417	17,920	14,000	14,000	13,500
600.1050	EMP SRV Standby	2,429	1,850	2,000	2,000	2,000
600.1060	EMP SRV Holiday	4,369	4,499	4,499	4,499	4,499
600.1080	EMP SRV PERS	38,352	18,313	18,836	12,195	13,500
600.1081	EMP SRV PERS Unfunded Liability	-	25,654	33,612	573	-
600.1100	EMP SRV Medicare	1,546	1,728	1,433	1,399	1,461
600.1110	EMP SRV Disability/Life Insurance	2,160	2,167	2,273	2,219	2,318
600.1120	EMP SRV Health/Dental/Vision Insurance	23,541	23,528	20,000	20,000	20,000
600.1130	EMP SRV Worker's Compensation	6,491	5,583	7,020	7,020	7,445
600.1140	EMP SRV Unemployment Insurance	336	331	346	346	360
600.1170	EMP SRV Uniform Allowance	1,000	1,070	1,070	1,070	1,070
<i>Account Classification Total: Employee Service - Employee Services</i>		182,121	196,173	206,238	164,140	165,858
<i>Allocated Costs - Allocated Costs</i>						
605.1010	ALLOC COSTS Liability Insurance	2,728	2,572	3,898	3,898	4,647
605.1020	ALLOC COSTS Property & Fire Insurance	838	820	1,978	1,978	2,362
605.1040	ALLOC COSTS Risk Management	2,218	1,979	1,357	1,357	1,549
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		5,784	5,371	7,233	7,233	8,558
<i>Division Total: 503 - Investigative</i>		187,905	201,544	213,471	171,373	174,416
Division: 504 - Records & Communication						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	104,836	100,951	113,134	94,708	108,477
600.1015	EMP SRV Buy back Salaries	-	-	3,970	3,970	2,025
600.1030	EMP SRV Overtime	1,416	3,660	2,300	2,300	2,300
600.1060	EMP SRV Holiday	5,102	5,255	5,256	5,256	5,256
600.1080	EMP SRV PERS	43,458	12,792	11,960	10,021	11,383
600.1081	EMP SRV PERS Unfunded Liability	-	23,563	31,181	25,259	15,019
600.1100	EMP SRV Medicare	1,531	1,593	1,653	1,396	1,595
600.1110	EMP SRV Disability/Life Insurance	2,498	2,500	2,636	2,212	2,529
600.1120	EMP SRV Health/Dental/Vision Insurance	47,082	47,056	40,000	33,104	40,000
600.1130	EMP SRV Worker's Compensation	1,148	1,038	1,125	1,125	1,193
600.1140	EMP SRV Unemployment Insurance	672	661	692	692	719
600.1170	EMP SRV Uniform Allowance	1,400	1,500	1,500	1,500	1,500
<i>Account Classification Total: Employee Service - Employee Services</i>		209,142	200,570	215,407	181,543	191,996
<i>Allocated Costs - Allocated Costs</i>						
605.1010	ALLOC COSTS Liability Insurance	2,924	2,875	4,356	4,356	4,854
605.1020	ALLOC COSTS Property & Fire Insurance	898	917	2,210	2,210	2,467
605.1040	ALLOC COSTS Risk Management	2,377	2,213	1,516	1,516	1,618
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		6,199	6,005	8,082	8,082	8,939
<i>Division Total: 504 - Records & Communication</i>		215,341	206,575	223,489	189,625	200,935
<i>Department Total: 50 - Police</i>		1,847,675	1,736,561	2,038,516	1,801,844	2,345,460
Department: 60 - Fire						
Division: 603 - Fire Services						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	205,211	167,855	247,033	229,583	422,909
600.1015	EMP SRV Buy back Salaries	2,581	281	7,726	22,327	5,684
600.1030	EMP SRV Overtime	22,110	30,499	37,000	43,800	55,531
600.1080	EMP SRV PERS	72,299	26,798	36,723	34,493	60,962
600.1081	EMP SRV PERS Unfunded Liability	-	43,067	30,077	28,937	27,912
600.1100	EMP SRV Medicare	3,266	3,007	3,591	3,345	6,162

Account Number	Account Description	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Adopted	FY 2022/23 Projected Year End	FY 2023/24 Proposed
600.1110	EMP SRV Disability/Life Insurance	5,509	5,408	5,697	5,309	9,774
600.1120	EMP SRV Health/Dental/Vision Insurance	49,798	51,124	60,000	56,169	100,001
600.1130	EMP SRV Worker's Compensation	36,701	36,314	38,826	38,826	41,175
600.1140	EMP SRV Unemployment Insurance	1,009	992	1,039	1,039	1,079
600.1170	EMP SRV Uniform Allowance	1,400	700	1,400	1,952	2,800
<i>Account Classification Total: Employee Service - Employee Services</i>		399,884	366,045	469,112	465,780	733,989
<i>M & O - Maintenance and Operations</i>						
610.1060	SUPPLIES Safety Equipment & Supplies	33,742	35,987	50,000	50,000	50,000
620.1010	UTILITIES Electric	6,239	7,723	7,162	11,513	9,637
620.1020	UTILITIES Gas	944	1,229	1,619	2,506	1,685
640.1020	SERVICES Contractual	185	323	407	407	407
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	1,900	-	2,415	2,415	2,415
<i>Account Classification Total: M & O - Maintenance and Operations</i>		43,010	45,263	61,603	66,841	64,144
<i>Allocated Costs - Allocated Costs</i>						
605.1010	ALLOC COSTS Liability Insurance	7,105	7,212	10,861	10,861	11,959
605.1020	ALLOC COSTS Property & Fire Insurance	2,183	2,299	5,510	5,510	6,079
605.1030	ALLOC COSTS Auto Insurance	1,490	1,490	-	-	-
605.1040	ALLOC COSTS Risk Management	5,776	5,550	3,780	3,780	3,986
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		16,554	16,551	20,151	20,151	22,024
<i>Capital Outlay - Capital Outlay</i>						
730.1050	CAPITAL OUTLAY Trucks and Other Heavy Vehicles	-	-	-	714,521	61,521
730.1070	CAPITAL OUTLAY Machinery and Equipment	-	-	90,000	-	-
<i>Account Classification Total: Capital Outlay - Capital Outlay</i>		-	-	90,000	714,521	61,521
<i>Transfer - Transfer</i>						
900.185	TRSF OUT Financing Authority Debt Service	4,834	5,170	5,492	5,492	5,830
<i>Account Classification Total: Transfer - Transfer</i>		4,834	5,170	5,492	5,492	5,830
Division Total: 603 - Fire Services		464,282	433,029	646,358	1,272,785	887,508
Department Total: 60 - Fire		464,282	433,029	646,358	1,272,785	887,508
EXPENSES Total		2,311,957	2,169,590	2,684,874	3,074,629	3,232,968
Fund REVENUE Total: 301 - Public Safety Sales Tax		2,941,875	3,112,956	3,200,000	3,200,000	3,200,000
Fund EXPENSE Total: 301 - Public Safety Sales Tax		2,311,957	2,169,590	2,684,874	3,074,629	3,232,968
Fund Total: 301 - Public Safety Sales Tax		629,918	943,365	515,126	125,371	(32,968)
Fund: 302 - State (COPS) Program Fund						
REVENUES						
<i>Use of Money - Use of Money & Property</i>						
412.1000	USE OF MONEY & PROP Investment Earnings	390	470	-	-	-
<i>Account Classification Total: Use of Money - Use of Money & Property</i>		390	470	-	-	-
<i>Intergov - Intergovernmental</i>						
413.1170	INTERGOVT L E Tech State Grant	156,727	161,285	110,000	110,000	110,000
<i>Account Classification Total: Intergov - Intergovernmental</i>		156,727	161,285	110,000	110,000	110,000
REVENUES Total		157,116	161,755	110,000	110,000	110,000
EXPENSES						
Department: 50 - Police						
Division: 502 - Patrol						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	86,499	91,375	73,313	97,750	99,705
600.1015	EMP SRV Buy back Salaries	-	2,333	2,549	3,399	3,467
600.1030	EMP SRV Overtime	11,043	14,724	-	-	-
600.1060	EMP SRV Holiday	4,238	4,499	-	-	-
600.1080	EMP SRV PERS	13,117	13,091	9,114	12,152	17,565
600.1081	EMP SRV PERS Unfunded Liability	-	436	434	560	33,442
600.1100	EMP SRV Medicare	1,442	1,584	1,075	1,433	1,461
600.1110	EMP SRV Disability/Life Insurance	1,513	2,185	1,705	2,273	2,318
600.1120	EMP SRV Health/Dental/Vision Insurance	22,481	23,341	15,000	20,000	20,000
600.1170	EMP SRV Uniform Allowance	880	1,049	803	1,070	1,070
<i>Account Classification Total: Employee Service - Employee Services</i>		141,213	154,618	103,993	138,637	179,028
Division Total: 502 - Patrol		141,213	154,618	103,993	138,637	179,028
Department Total: 50 - Police		141,213	154,618	103,993	138,637	179,028
EXPENSES Total		141,213	154,618	103,993	138,637	179,028
Fund REVENUE Total: 302 - State (COPS) Program Fund		157,116	161,755	110,000	110,000	110,000
Fund EXPENSE Total: 302 - State (COPS) Program Fund		141,213	154,618	103,993	138,637	179,028
Fund Total: 302 - State (COPS) Program Fund		15,903	7,136	6,007	(28,637)	(69,028)
Fund: 303 - Byrnes Justice Assistance						
REVENUES						
<i>Use of Money - Use of Money & Property</i>						
412.1000	USE OF MONEY & PROP Investment Earnings	-	0	-	-	-
<i>Account Classification Total: Use of Money - Use of Money & Property</i>		-	0	-	-	-
<i>Intergov - Intergovernmental</i>						

Account Number	Account Description	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Adopted	FY 2022/23 Projected Year End	FY 2023/24 Proposed
413.1180	INTERGOVT JAG Grant	11,954	13,501	-	12,525	-
	Account Classification Total: Intergov - Intergovernmental	11,954	13,501	-	12,525	-
	Transfers - Transfers					
800.101	TRSF IN General Fund	2,000	-	-	-	-
	Account Classification Total: Transfers - Transfers	2,000	-	-	-	-
	REVENUES Total	13,954	13,501	-	12,525	-
EXPENSES						
Department:	50 - Police					
Division:	000 - Non-divisional					
	M & O - Maintenance and Operations					
610.1060	SUPPLIES Safety Equipment & Supplies	11,954	405	-	375	-
	Account Classification Total: M & O - Maintenance and Operations	11,954	405	-	375	-
	Capital Outlay - Capital Outlay					
730.1070	CAPITAL OUTLAY Machinery and Equipment	-	13,096	-	12,149	-
	Account Classification Total: Capital Outlay - Capital Outlay	-	13,096	-	12,149	-
	Division Total: 000 - Non-divisional	11,954	13,501	-	12,524	-
	Department Total: 50 - Police	11,954	13,501	-	12,524	-
	EXPENSES Total	11,954	13,501	-	12,524	-
Fund REVENUE	Total: 303 - Byrnes Justice Assistance	13,954	13,501	-	12,525	-
Fund EXPENSE	Total: 303 - Byrnes Justice Assistance	11,954	13,501	-	12,524	-
	Fund Total: 303 - Byrnes Justice Assistance	2,000	0	-	1	-
Fund:	304 - Federal (COPS) Program					
EXPENSES						
Department:	50 - Police					
Division:	502 - Patrol					
	Employee Service - Employee Services					
600.1010	EMP SRV Regular Salaries	(1,263)	-	-	-	-
	Account Classification Total: Employee Service - Employee Services	(1,263)	-	-	-	-
	Division Total: 502 - Patrol	(1,263)	-	-	-	-
	Department Total: 50 - Police	(1,263)	-	-	-	-
	EXPENSES Total	(1,263)	-	-	-	-
Fund REVENUE	Total: 304 - Federal (COPS) Program					
Fund EXPENSE	Total: 304 - Federal (COPS) Program	(1,263)	-	-	-	-
	Fund Total: 304 - Federal (COPS) Program	1,263	-	-	-	-
Fund:	305 - Post Training Revolving					
REVENUES						
	Intergov - Intergovernmental					
413.1160	INTERGOVT P.O.S.T Reimbursements	6,227	3,423	-	-	-
	Account Classification Total: Intergov - Intergovernmental	6,227	3,423	-	-	-
	REVENUES Total	6,227	3,423	-	-	-
EXPENSES						
Department:	50 - Police					
Division:	000 - Non-divisional					
	M & O - Maintenance and Operations					
650.1020	TRAINING Training & Vocational	7,513	16,202	-	-	-
	Account Classification Total: M & O - Maintenance and Operations	7,513	16,202	-	-	-
	Division Total: 000 - Non-divisional	7,513	16,202	-	-	-
	Department Total: 50 - Police	7,513	16,202	-	-	-
	EXPENSES Total	7,513	16,202	-	-	-
Fund REVENUE	Total: 305 - Post Training Revolving	6,227	3,423	-	-	-
Fund EXPENSE	Total: 305 - Post Training Revolving	7,513	16,202	-	-	-
	Fund Total: 305 - Post Training Revolving	(1,287)	(12,779)	-	-	-
Fund:	322 - State Fire Suppression Reimb					
REVENUES						
	Intergov - Intergovernmental					
413.1060	INTERGOVT State Grants	-	-	-	2,000,000	-
413.1190	INTERGOVT Other Grant	21,798	1,095	-	-	-
	Account Classification Total: Intergov - Intergovernmental	21,798	1,095	-	2,000,000	-
	Miscellaneous - Miscellaneous					
414.1010	MISC Other Miscellaneous Revenue	100	6,347	-	-	-
414.1190	MISC State Mutual Aid Reimbursement	188,833	-	-	68,067	-
425.1000	DONATION Donation	29	205,116	-	115,025	-
	Account Classification Total: Miscellaneous - Miscellaneous	188,962	211,463	-	183,092	-
	REVENUES Total	210,760	212,558	-	2,183,092	-
EXPENSES						
Department:	60 - Fire					
Division:	501 - Ambulance					
	M & O - Maintenance and Operations					

Account Number	Account Description	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Adopted	FY 2022/23 Projected Year End	FY 2023/24 Proposed
610.1060	SUPPLIES Safety Equipment & Supplies	13,617	3,137	3,600	3,600	-
690.1155	SPC DEPT EXP Grant	1,575	13,885	-	-	-
690.1156	SPC DEPT EXP Fire Safety Improvement Grant	-	-	5,000	-	5,000
Account Classification Total: M & O - Maintenance and Operations		15,192	17,022	8,600	3,600	5,000
Capital Outlay - Capital Outlay						
730.1040	CAPITAL OUTLAY Vehicles	-	84,670	-	99,265	-
730.1050	CAPITAL OUTLAY Trucks and Other Heavy Vehicles	-	206,006	90,000	1,335,614	676,479
730.1070	CAPITAL OUTLAY Machinery and Equipment *	-	-	16,000	130,584	-
Account Classification Total: Capital Outlay - Capital Outlay		-	290,676	106,000	1,565,463	676,479
Division Total: 601 - Ambulance		15,192	307,698	114,600	1,569,063	681,479
Department Total: 60 - Fire		15,192	307,698	114,600	1,569,063	681,479
EXPENSES Total		15,192	307,698	114,600	1,569,063	681,479
Fund REVENUE	Total: 322 - State Fire Suppression Reimb	210,760	212,558	-	2,183,092	-
Fund EXPENSE	Total: 322 - State Fire Suppression Reimb	15,192	307,698	114,600	1,569,063	681,479
Fund Total: 322 - State Fire Suppression Reimb		195,568	(95,140)	(114,600)	614,029	(681,479)
Fund: 323 - Fire/EMS Training						
REVENUES						
Miscellaneous - Miscellaneous						
414.1010	MISC Other Miscellaneous Revenue	-	-	-	26,206	18,000
Account Classification Total: Miscellaneous - Miscellaneous		-	-	-	26,206	18,000
REVENUES Total		-	-	-	26,206	18,000
Fund REVENUE	Total: 323 - Fire/EMS Training	-	-	-	26,206	18,000
Fund EXPENSE	Total: 323 - Fire/EMS Training	-	-	-	-	-
Fund Total: 323 - Fire/EMS Training		-	-	-	26,206	18,000
Fund: 401 - HOME						
REVENUES						
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	502	677	-	1,600	100
Account Classification Total: Use of Money - Use of Money & Property		502	677	-	1,600	100
Miscellaneous - Miscellaneous						
426.2000	PRINCIPAL DINUBA PI - HOME	-	-	-	1,500	-
426.2005	PRINCIPAL 02-HOME-0579	-	-	2,300	2,300	500
426.2006	PRINCIPAL 03-HOME-0664	-	-	-	-	9,200
426.2010	PRINCIPAL 09-HOME-6200	-	-	-	6,000	-
426.2014	PRINCIPAL 18-HOME-12599	-	43,083	-	-	-
427.1007	INTEREST College Park/North Park	255,165	-	-	-	-
427.2011	INTEREST 11-HOME-6989	42,470	268,557	-	-	-
Account Classification Total: Miscellaneous - Miscellaneous		297,635	311,640	2,300	9,800	9,700
REVENUES Total		298,137	312,317	2,300	11,400	9,800
EXPENSES						
Department: 70 - Public Works						
Division: 722 - Housing						
State Grant - State EDBG Grant						
700.1010	STATE GRANT General Administration	6,385	5,472	115	850	4,235
700.1020	STATE GRANT Activity Delivery	1,808	9,270	-	-	36,000
700.1030	STATE GRANT Loans	-	-	-	-	-
700.1040	STATE GRANT Housing Rehabilitation	-	-	-	-	110,250
700.1090	STATE GRANT Tenant-based Rental Assistance	36,150	-	-	-	-
Account Classification Total: State Grant - State EDBG Grant		44,342	14,742	115	850	150,485
Transfer - Transfer						
900.101	TRSF OUT General Fund	32,868	2,322	115	-	485
Account Classification Total: Transfer - Transfer		32,868	2,322	115	-	485
Division Total: 722 - Housing		77,210	17,064	230	850	150,970
Department Total: 70 - Public Works		77,210	17,064	230	850	150,970
EXPENSES Total		77,210	17,064	230	850	150,970
Fund REVENUE	Total: 401 - HOME	298,137	312,317	2,300	11,400	9,800
Fund EXPENSE	Total: 401 - HOME	77,210	17,064	230	850	150,970
Fund Total: 401 - HOME		220,927	295,253	2,070	10,550	(141,170)
Fund: 402 - CAL-HOME						
REVENUES						
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	123	273	50	1,200	50
Account Classification Total: Use of Money - Use of Money & Property		123	273	50	1,200	50
Miscellaneous - Miscellaneous						
426.4000	PRINCIPAL DINUBA PI - CALHOME	-	-	-	-	-
426.4002	PRINCIPAL 06-CALHOME--228	-	-	4,800	4,800	4,800
426.4004	PRINCIPAL 12-CALHOME-8687	-	-	-	-	-

Account Number	Account Description	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Adopted	FY 2022/23 Projected Year End	FY 2023/24 Proposed
<i>Account Classification Total: Miscellaneous - Miscellaneous</i>		-	-	4,800	4,800	4,800
REVENUES Total		123	273	4,850	6,000	4,850
EXPENSES						
Department: 70 - Public Works						
Division: 722 - Housing						
<i>State Grant - State EDBG Grant</i>						
700.1010	STATE GRANT General Administration	350	350	500	600	2,500
700.1020	STATE GRANT Activity Delivery	-	-	-	-	10,000
700.1030	STATE GRANT Loans	-	-	-	-	88,000
<i>Account Classification Total: State Grant - State EDBG Grant</i>		350	350	500	600	100,500
<i>Transfer - Transfer</i>						
900.101	TRSF OUT General Fund	1,325	2,594	-	-	243
<i>Account Classification Total: Transfer - Transfer</i>		1,325	2,594	-	-	243
Division Total: 722 - Housing		1,675	2,944	500	600	100,743
Department Total: 70 - Public Works		1,675	2,944	500	600	100,743
EXPENSES Total		1,675	2,944	500	600	100,743
Fund REVENUE Total: 402 - CAL-HOME		123	273	4,850	6,000	4,850
Fund EXPENSE Total: 402 - CAL-HOME		1,675	2,944	500	600	100,743
Fund Total: 402 - CAL-HOME		(1,552)	(2,671)	4,350	5,400	(95,893)
Fund: 403 - CDBG						
REVENUES						
<i>Use of Money - Use of Money & Property</i>						
412.1000	USE OF MONEY & PROP Investment Earnings	802	1,110	500	7,500	500
<i>Account Classification Total: Use of Money - Use of Money & Property</i>		802	1,110	500	7,500	500
<i>Miscellaneous - Miscellaneous</i>						
426.3000	PRINCIPAL DINUBA PI - CDBG	-	-	-	84,975	-
426.3001	PRINCIPAL 82-STBG-012	-	-	-	-	-
426.3002	PRINCIPAL 83-STBG-079	-	-	-	20,720	-
426.3003	PRINCIPAL 85-STBG-142	-	-	-	14,166	-
426.3004	PRINCIPAL 87-STBG-226	-	-	1,200	3,200	-
426.3005	PRINCIPAL 89-STBG-359	-	-	-	-	-
426.3006	PRINCIPAL 92-STBG-644	-	-	340	340	-
426.3012	PRINCIPAL 00-STBG-1474	-	-	-	-	-
426.3015	PRINCIPAL 03-STBG-1813	-	-	-	78,689	-
426.3018	PRINCIPAL 08-STBG-4842	-	-	3,612	3,010	3,612
426.3019	PRINCIPAL 09-STBG-6448	-	-	-	50,000	-
427.3006	INTEREST 92-STBG-644	158	126	145	145	140
<i>Account Classification Total: Miscellaneous - Miscellaneous</i>		158	126	5,297	253,245	3,752
REVENUES Total		961	1,236	5,797	260,745	4,252
EXPENSES						
Department: 70 - Public Works						
Division: 722 - Housing						
<i>M & O - Maintenance and Operations</i>						
630.1040	COMMUNICATION Postage	1	7	-	-	-
<i>Account Classification Total: M & O - Maintenance and Operations</i>		1	7	-	-	-
<i>State Grant - State EDBG Grant</i>						
700.1010	STATE GRANT General Administration	950	350	-	700	8,450
700.1020	STATE GRANT Activity Delivery	-	-	-	-	19,000
700.1030	STATE GRANT Loans	-	-	-	-	73,500
<i>Account Classification Total: State Grant - State EDBG Grant</i>		950	350	-	700	100,950
<i>Transfer - Transfer</i>						
900.101	TRSF OUT General Fund	29,331	14,529	5,797	-	3,302
<i>Account Classification Total: Transfer - Transfer</i>		29,331	14,529	5,797	-	3,302
Division Total: 722 - Housing		30,282	14,886	5,797	700	104,252
Department Total: 70 - Public Works		30,282	14,886	5,797	700	104,252
EXPENSES Total		30,282	14,886	5,797	700	104,252
Fund REVENUE Total: 403 - CDBG		961	1,236	5,797	260,745	4,252
Fund EXPENSE Total: 403 - CDBG		30,282	14,886	5,797	700	104,252
Fund Total: 403 - CDBG		(29,321)	(13,650)	-	260,045	(100,000)
Fund: 417 - 2015-CDBG-10560						
EXPENSES						
Department: 70 - Public Works						
Division: 722 - Housing						
<i>Transfer - Transfer</i>						
900.252	TRSF OUT Transportation Impact Fees	-	-	-	119,699	-
<i>Account Classification Total: Transfer - Transfer</i>		-	-	-	119,699	-
Division Total: 722 - Housing		-	-	-	119,699	-
Department Total: 70 - Public Works		-	-	-	119,699	-

Account Number	Account Description	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Adopted	FY 2022/23 Projected Year End	FY 2023/24 Proposed
EXPENSES Total		-	-	-	119,699	-
Fund REVENUE	Total: 417 - 2015-CDBG-10560	-	-	-	119,699	-
Fund EXPENSE	Total: 417 - 2015-CDBG-10560	-	-	-	(119,699)	-
Fund Total: 417 - 2015-CDBG-10560		-	-	-	-	-
Fund: 418 - 2018-CDBG-12892						
REVENUES						
Intergov - Intergovernmental						
413.1060	INTERGOVT State Grants	3,600,000	-	-	-	-
Account Classification Total: Intergov - Intergovernmental		3,600,000	-	-	-	-
Transfers - Transfers						
800.101	TRSF IN General Fund	139,857	-	-	-	-
800.202	TRSF IN Gas Tax	250,000	-	-	-	-
800.203	TRSF IN Transportation	212,000	-	-	-	-
800.252	TRSF IN Transportation Impact Fees	107,844	-	-	-	-
800.255	TRSF IN Storm Drain Impact Fees	260,000	-	-	-	-
Account Classification Total: Transfers - Transfers		969,701	-	-	-	-
REVENUES Total		4,569,701	-	-	-	-
EXPENSES						
Department: 70 - Public Works						
Division: 722 - Housing						
M & O - Maintenance and Operations						
640.1020	SERVICES Contractual	252,276	-	-	-	-
Account Classification Total: M & O - Maintenance and Operations		252,276	-	-	-	-
State Grant - State EDBG Grant						
700.1010	STATE GRANT General Administration	40,500	-	-	-	-
700.1080	STATE GRANT Public Improvements	4,004,454	210,761	-	-	-
Account Classification Total: State Grant - State EDBG Grant		4,044,954	210,761	-	-	-
Division Total: 722 - Housing		4,297,230	210,761	-	-	-
Department Total: 70 - Public Works		4,297,230	210,761	-	-	-
EXPENSES Total		4,297,230	210,761	-	-	-
Fund REVENUE	Total: 418 - 2018-CDBG-12892	4,569,701	-	-	-	-
Fund EXPENSE	Total: 418 - 2018-CDBG-12892	4,297,230	210,761	-	-	-
Fund Total: 418 - 2018-CDBG-12892		272,472	(210,761)	-	-	-
Fund: 419 - 2018-HOME-12599						
REVENUES						
Intergov - Intergovernmental						
413.1060	INTERGOVT State Grants	1,406	47,758	452,711	116,029	334,807
Account Classification Total: Intergov - Intergovernmental		1,406	47,758	452,711	116,029	334,807
REVENUES Total		1,406	47,758	452,711	116,029	334,807
EXPENSES						
Department: 70 - Public Works						
Division: 722 - Housing						
State Grant - State EDBG Grant						
700.1010	STATE GRANT General Administration	1,406	1,875	11,094	5,625	3,594
700.1020	STATE GRANT Activity Delivery	2,800	-	63,013	15,753	47,260
700.1030	STATE GRANT Loans	43,083	-	230,404	57,601	172,803
700.1040	STATE GRANT Housing Rehabilitation	-	-	148,200	37,050	111,150
700.1090	STATE GRANT Tenant-based Rental Assistance	-	-	-	-	-
Account Classification Total: State Grant - State EDBG Grant		47,289	1,875	452,711	116,029	334,807
Division Total: 722 - Housing		47,289	1,875	452,711	116,029	334,807
Department Total: 70 - Public Works		47,289	1,875	452,711	116,029	334,807
EXPENSES Total		47,289	1,875	452,711	116,029	334,807
Fund REVENUE	Total: 419 - 2018-HOME-12599	1,406	47,758	452,711	116,029	334,807
Fund EXPENSE	Total: 419 - 2018-HOME-12599	47,289	1,875	452,711	116,029	334,807
Fund Total: 419 - 2018-HOME-12599		(45,883)	45,883	-	-	-
Fund: 420 - 2020-CDBG-12005						
REVENUES						
Intergov - Intergovernmental						
413.1060	INTERGOVT State Grants	2,253,934	1,944,866	-	-	-
Account Classification Total: Intergov - Intergovernmental		2,253,934	1,944,866	-	-	-
Transfers - Transfers						
800.101	TRSF IN General Fund	145,453	-	-	-	-
800.251	TRSF IN Sewer Impact Fees	-	124,958	-	-	-
Account Classification Total: Transfers - Transfers		145,453	124,958	-	-	-
REVENUES Total		2,399,387	2,069,824	-	-	-
EXPENSES						
Department: 70 - Public Works						
Division: 722 - Housing						

Account Number	Account Description	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Adopted	FY 2022/23 Projected Year End	FY 2023/24 Proposed
<i>M & O - Maintenance and Operations</i>						
640.1020	SERVICES Contractual	33,724	50,883	-	-	-
<i>Account Classification Total: M & O - Maintenance and Operations</i>		33,724	50,883	-	-	-
<i>State Grant - State EDBG Grant</i>						
700.1010	STATE GRANT General Administration	36,000	18,000	-	-	-
700.1080	STATE GRANT Public Improvements	2,334,667	1,995,976	-	-	-
<i>Account Classification Total: State Grant - State EDBG Grant</i>		2,370,667	2,013,976	-	-	-
Division Total: 722 - Housing		2,404,391	2,064,859	-	-	-
Department Total: 70 - Public Works		2,404,391	2,064,859	-	-	-
EXPENSES Total		2,404,391	2,064,859	-	-	-
Fund REVENUE Total: 420 - 2020-CDBG-12005		2,399,387	2,069,824	-	-	-
Fund EXPENSE Total: 420 - 2020-CDBG-12005		2,404,391	2,064,859	-	-	-
Fund Total: 420 - 2020-CDBG-12005		(5,004)	4,965	-	-	-
Fund: 421 - 2019-HOME-14967						
REVENUES						
<i>Intergov - Intergovernmental</i>						
413.1060	INTERGOVT State Grants	-	4,860	11,668	12,640	341,251
<i>Account Classification Total: Intergov - Intergovernmental</i>		-	4,860	11,668	12,640	341,251
REVENUES Total		-	4,860	11,668	12,640	341,251
EXPENSES						
Department: 70 - Public Works						
Division: 722 - Housing						
<i>State Grant - State EDBG Grant</i>						
700.1010	STATE GRANT General Administration	-	5,832	11,668	11,668	-
700.1020	STATE GRANT Activity Delivery	-	-	-	-	52,041
700.1030	STATE GRANT Loans	-	-	-	-	159,535
700.1040	STATE GRANT Housing Rehabilitation	-	-	-	-	129,675
<i>Account Classification Total: State Grant - State EDBG Grant</i>		-	5,832	11,668	11,668	341,251
Division Total: 722 - Housing		-	5,832	11,668	11,668	341,251
Department Total: 70 - Public Works		-	5,832	11,668	11,668	341,251
EXPENSES Total		-	5,832	11,668	11,668	341,251
Fund REVENUE Total: 421 - 2019-HOME-14967		-	4,860	11,668	12,640	341,251
Fund EXPENSE Total: 421 - 2019-HOME-14967		-	5,832	11,668	11,668	341,251
Fund Total: 421 - 2019-HOME-14967		-	(972)	-	972	-
Fund: 422 - 2020-CDBG-CV1-00014						
REVENUES						
<i>Intergov - Intergovernmental</i>						
413.1060	INTERGOVT State Grants	-	123,238	-	2,543	-
<i>Account Classification Total: Intergov - Intergovernmental</i>		-	123,238	-	2,543	-
REVENUES Total		-	123,238	-	2,543	-
EXPENSES						
Department: 70 - Public Works						
Division: 722 - Housing						
<i>State Grant - State EDBG Grant</i>						
700.1010	STATE GRANT General Administration	6,222	12,576	-	-	-
700.1100	STATE GRANT Business Assistance	35,864	68,578	-	-	-
<i>Account Classification Total: State Grant - State EDBG Grant</i>		42,085	81,154	-	-	-
<i>Transfer - Transfer</i>						
900.101	TRSF OUT General Fund	-	-	-	2,543	-
<i>Account Classification Total: Transfer - Transfer</i>		-	-	-	2,543	-
Division Total: 722 - Housing		42,085	81,154	-	2,543	-
Department Total: 70 - Public Works		42,085	81,154	-	2,543	-
EXPENSES Total		42,085	81,154	-	2,543	-
Fund REVENUE Total: 422 - 2020-CDBG-CV1-00014		-	123,238	-	2,543	-
Fund EXPENSE Total: 422 - 2020-CDBG-CV1-00014		42,085	81,154	-	2,543	-
Fund Total: 422 - 2020-CDBG-CV1-00014		(42,085)	42,084	-	-	-
Fund: 423 - 2020-CDBG-CV2-3-00056						
REVENUES						
<i>Intergov - Intergovernmental</i>						
413.1060	INTERGOVT State Grants	-	199,371	382,179	253,008	-
<i>Account Classification Total: Intergov - Intergovernmental</i>		-	199,371	382,179	253,008	-
REVENUES Total		-	199,371	382,179	253,008	-
EXPENSES						
Department: 70 - Public Works						
Division: 722 - Housing						
<i>State Grant - State EDBG Grant</i>						
700.1010	STATE GRANT General Administration	-	29,128	48,609	32,177	-
700.1100	STATE GRANT Business Assistance	-	8,124	98,393	89,346	-

Account Number	Account Description	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Adopted	FY 2022/23 Projected Year End	FY 2023/24 Proposed
700.1110	STATE GRANT Subsistence Payments	-	162,119	235,177	131,485	-
<i>Account Classification Total: State Grant - State EDBG Grant</i>		-	199,371	382,179	253,008	-
Division Total: 722 - Housing		-	199,371	382,179	253,008	-
Department Total: 70 - Public Works		-	199,371	382,179	253,008	-
EXPENSES Total		-	199,371	382,179	253,008	-
Fund REVENUE	Total: 423 - 2020-CDBG-CV2-3-00056	-	199,371	382,179	253,008	-
Fund EXPENSE	Total: 423 - 2020-CDBG-CV2-3-00056	-	199,371	382,179	253,008	-
Fund Total: 423 - 2020-CDBG-CV2-3-00056		-	-	-	-	-
Fund: 424 - 2020-PLHA-15150/15984						
REVENUES						
<i>Intergov - Intergovernmental</i>						
413.1060	INTERGOVT State Grants	-	4,776,578	-	155,925	-
<i>Account Classification Total: Intergov - Intergovernmental</i>		-	4,776,578	-	155,925	-
REVENUES Total		-	4,776,578	-	155,925	-
EXPENSES						
Department: 70 - Public Works						
Division: 722 - Housing						
<i>State Grant - State EDBG Grant</i>						
700.1030	STATE GRANT Loans	-	-	-	155,925	-
<i>Account Classification Total: State Grant - State EDBG Grant</i>		-	-	-	155,925	-
Division Total: 722 - Housing		-	-	-	155,925	-
Department Total: 70 - Public Works		-	-	-	155,925	-
EXPENSES Total		-	-	-	155,925	-
Fund REVENUE	Total: 424 - 2020-PLHA-15150/15984	-	4,776,578	-	155,925	-
Fund EXPENSE	Total: 424 - 2020-PLHA-15150/15984	-	-	-	155,925	-
Fund Total: 424 - 2020-PLHA-15150/15984		-	4,776,578	-	-	-
Fund: 425 - 2021-CDBG-HA-6&7						
EXPENSES						
Department: 70 - Public Works						
Division: 722 - Housing						
<i>State Grant - State EDBG Grant</i>						
700.1010	STATE GRANT General Administration	-	-	-	-	37,500
700.1020	STATE GRANT Activity Delivery	-	-	-	-	95,000
700.1040	STATE GRANT Housing Rehabilitation	-	-	-	-	367,500
<i>Account Classification Total: State Grant - State EDBG Grant</i>		-	-	-	-	500,000
Division Total: 722 - Housing		-	-	-	-	500,000
Department Total: 70 - Public Works		-	-	-	-	500,000
EXPENSES Total		-	-	-	-	500,000
Fund REVENUE	Total: 425 - 2021-CDBG-HA-6&7	-	-	-	-	-
Fund EXPENSE	Total: 425 - 2021-CDBG-HA-6&7	-	-	-	-	500,000
Fund Total: 425 - 2021-CDBG-HA-6&7		-	-	-	-	(500,000)
Fund: 501 - Successor Agency Recognized Obl						
REVENUES						
<i>Taxes - Taxes</i>						
400.1000	PROP TAXES Secured - Current Year	3,566,634	3,527,205	3,600,000	3,600,000	-
<i>Account Classification Total: Taxes - Taxes</i>		3,566,634	3,527,205	3,600,000	3,600,000	-
<i>Use of Money - Use of Money & Property</i>						
412.1417	USE OF MONEY & PROP 2015 Successor	2	2	-	-	-
412.1419	USE OF MONEY & PROP 2017 Successor	1	2	-	-	-
<i>Account Classification Total: Use of Money - Use of Money & Property</i>		3	3	-	-	-
<i>Miscellaneous - Miscellaneous</i>						
427.1006	INTEREST Senior Apartments	12,104	3,817	-	-	-
<i>Account Classification Total: Miscellaneous - Miscellaneous</i>		12,104	3,817	-	-	-
REVENUES Total		3,578,741	3,531,025	3,600,000	3,600,000	-
EXPENSES						
Department: 20 - Administration						
Division: 000 - Non-divisional						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	156,765	154,174	128,360	130,258	124,485
600.1015	EMP SRV Buy back Salaries	3,611	6,035	6,518	6,576	4,752
600.1020	EMP SRV Part Time Salaries	-	22,509	-	-	-
600.1080	EMP SRV PERS	39,588	13,617	13,845	14,051	16,536
600.1081	EMP SRV PERS Unfunded Liability	-	28,339	35,643	35,198	33,141
600.1090	EMP SRV Social Security	-	1,396	-	-	-
600.1100	EMP SRV Medicare	2,355	2,185	1,899	1,938	1,845
600.1110	EMP SRV Disability/Life Insurance	3,814	2,983	3,012	3,074	2,926
600.1120	EMP SRV Health/Dental/Vision Insurance	26,846	18,764	17,000	17,000	15,400
<i>Account Classification Total: Employee Service - Employee Services</i>		232,979	250,000	206,277	208,095	199,085

Account Number	Account Description	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Adopted	FY 2022/23 Projected Year End	FY 2023/24 Proposed
<i>M & O - Maintenance and Operations</i>						
640.1040	SERVICES Fiscal Agent Fees	20,138	17,438	*	5,000	*
670.1040	MAINTENANCE Vehicle Maintenance	2,483	400	790	1,710	1,326
<i>Account Classification Total: M & O - Maintenance and Operations</i>		22,620	17,837	790	6,710	1,326
<i>Principal Pymts - Principal Payments</i>						
710.1070	PRINCIPAL 2012 Successor	-	-	50,000	50,000	50,000
710.1080	PRINCIPAL 2014 Successor	-	-	395,000	395,000	400,000
710.1090	PRINCIPAL 2015 Successor	-	-	720,000	720,000	755,000
710.1100	PRINCIPAL 2017 Successor	-	-	405,000	405,000	420,000
<i>Account Classification Total: Principal Pymts - Principal Payments</i>		-	-	1,570,000	1,570,000	1,625,000
<i>Interest Pymts - Interest Payments</i>						
720.1070	INTEREST 2012 Successor	74,496	72,795	51,538	51,538	49,725
720.1080	INTEREST 2014 Successor	515,224	497,390	541,375	541,375	521,500
720.1090	INTEREST 2015 Successor	547,222	519,725	457,981	457,981	424,706
720.1100	INTEREST 2017 Successor	921,308	905,991	648,288	648,288	632,088
<i>Account Classification Total: Interest Pymts - Interest Payments</i>		2,058,250	1,995,900	1,699,182	1,699,182	1,628,019
<i>Depreciation - Depreciation Expense</i>						
740.1020	DEPRECIATION Depreciation Expense	5,559	5,559	*	*	*
<i>Account Classification Total: Depreciation - Depreciation Expense</i>		5,559	5,559	*	*	*
<i>Division Total: 000 - Non-divisional</i>		2,319,408	2,269,297	3,476,249	3,483,987	3,453,430
<i>Department Total: 20 - Administration</i>		2,319,408	2,269,297	3,476,249	3,483,987	3,453,430
<i>EXPENSES Total</i>		2,319,408	2,269,297	3,476,249	3,483,987	3,453,430
Fund REVENUE	Total: 501 - Successor Agency Recognized Obli	3,578,741	3,531,025	3,600,000	3,600,000	*
Fund EXPENSE	Total: 501 - Successor Agency Recognized Obli	2,319,408	2,269,297	3,476,249	3,483,987	3,453,430
<i>Fund Total: 501 - Successor Agency Recognized Obli</i>		1,259,332	1,261,729	123,751	116,013	(3,453,430)
Fund: 502 - Downtown Improvement District						
REVENUES						
<i>Taxes - Taxes</i>						
406.1010	BUS LIC TAX Downtown / Improvement District	9,463	8,314	*	*	*
<i>Account Classification Total: Taxes - Taxes</i>		9,463	8,314	*	*	*
<i>REVENUES Total</i>		9,463	8,314	*	*	*
EXPENSES						
<i>Department: 20 - Administration</i>						
<i>Division: 000 - Non-divisional</i>						
<i>M & O - Maintenance and Operations</i>						
690.1180	SPC DEPT EXP Community Promotion / Misc	9,644	9,142	*	*	*
<i>Account Classification Total: M & O - Maintenance and Operations</i>		9,644	9,142	*	*	*
<i>Division Total: 000 - Non-divisional</i>		9,644	9,142	*	*	*
<i>Department Total: 20 - Administration</i>		9,644	9,142	*	*	*
<i>EXPENSES Total</i>		9,644	9,142	*	*	*
Fund REVENUE	Total: 502 - Downtown Improvement District	9,463	8,314	*	*	*
Fund EXPENSE	Total: 502 - Downtown Improvement District	9,644	9,142	*	*	*
<i>Fund Total: 502 - Downtown Improvement District</i>		(181)	(827)	*	*	*
Fund: 503 - Assessment District						
REVENUES						
<i>Miscellaneous - Miscellaneous</i>						
416.1010	ASSESSMENT Country Club	15,147	13,904	15,781	15,781	16,570
416.1020	ASSESSMENT Peachwood	24,265	22,903	27,141	27,141	28,497
416.1030	ASSESSMENT Harvest Estate	2,231	2,010	2,181	2,181	2,182
416.1040	ASSESSMENT Marshall Acres	16,144	14,933	17,561	17,561	18,438
416.1050	ASSESSMENT Nebraska	86,892	82,003	94,426	94,426	99,148
416.1060	ASSESSMENT Tierra Vista	7,440	6,990	7,806	7,806	7,806
416.1070	ASSESSMENT Sierra Heights	16,608	15,386	17,190	17,190	17,190
416.1080	ASSESSMENT Alta Mission Estate	6,162	5,597	6,411	6,411	6,411
416.1090	ASSESSMENT Morningside I	12,277	10,900	12,204	12,204	12,205
416.1100	ASSESSMENT Morningside II	9,903	8,641	9,973	9,973	10,173
416.1110	ASSESSMENT Sugar Plum/Villagio	22,494	19,835	22,508	22,508	22,508
416.1120	ASSESSMENT Citrus Heights	2,607	2,203	2,321	2,321	2,321
416.1130	ASSESSMENT Sierra View Estates	6,277	5,664	6,521	6,521	6,521
416.1140	ASSESSMENT Parkside-Muirfield	79,826	70,630	74,343	74,343	74,343
416.1150	ASSESSMENT Viscaya	123,803	114,625	129,662	129,662	129,663
416.1160	ASSESSMENT Stony Creek	1,841	1,664	2,360	2,360	2,478
416.1170	ASSESSMENT Lincoln McKinley	5,382	4,831	5,325	5,325	5,325
416.1180	ASSESSMENT Parkside II & III	45,009	41,622	47,460	47,460	48,883
<i>Account Classification Total: Miscellaneous - Miscellaneous</i>		484,309	444,340	501,174	501,174	510,662
<i>REVENUES Total</i>		484,309	444,340	501,174	501,174	510,662
EXPENSES						
<i>Department: 20 - Administration</i>						

Account Number	Account Description	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Adopted	FY 2022/23 Projected Year End	FY 2023/24 Proposed
Division: 261 - Country Club						
<i>M & O - Maintenance and Operations</i>						
610.1040	SUPPLIES Repair & Maintenance Supplies	-	177	26	70	27
620.1010	UTILITIES Electric	4,368	4,474	3,800	3,800	3,990
620.1030	UTILITIES Water	2,081	1,739	3,000	3,000	3,150
640.1010	SERVICES Professional & Technical	811	1,111	1,176	1,176	1,235
640.1020	SERVICES Contractual	2,040	1,700	2,205	12,394	2,315
<i>Account Classification Total: M & O - Maintenance and Operations</i>		9,300	9,202	10,207	20,440	10,717
<i>Allocated Costs - Allocated Costs</i>						
605.1080	ALLOC COSTS Interdepartment Overhead	1,262	1,667	1,750	1,750	1,315
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		1,262	1,667	1,750	1,750	1,315
Division Total: 261 - Country Club		10,562	10,869	11,957	22,190	12,032
Division: 262 - Peachwood						
<i>Employee Service - Employee Services</i>						
600.1020	EMP SRV Part Time Salaries	2,144	2,074	2,259	2,371	2,418
600.1080	EMP SRV PERS	247	245	246	258	324
600.1081	EMP SRV PERS Unfunded Liability	-	518	640	650	653
600.1090	EMP SRV Social Security	1	-	-	-	-
600.1100	EMP SRV Medicare	31	30	33	35	36
600.1130	EMP SRV Worker's Compensation	362	209	178	178	247
600.1140	EMP SRV Unemployment Insurance	42	18	15	15	18
600.1170	EMP SRV Uniform Allowance	36	-	28	28	42
<i>Account Classification Total: Employee Service - Employee Services</i>		2,863	3,094	3,399	3,535	3,738
<i>M & O - Maintenance and Operations</i>						
610.1040	SUPPLIES Repair & Maintenance Supplies	-	-	17	-	17
620.1010	UTILITIES Electric	5,650	5,952	6,930	6,100	6,100
620.1030	UTILITIES Water	5,035	5,924	5,775	6,000	6,000
640.1010	SERVICES Professional & Technical	811	1,111	1,176	1,176	1,235
640.1020	SERVICES Contractual	4,596	4,596	4,826	4,826	5,067
<i>Account Classification Total: M & O - Maintenance and Operations</i>		16,092	17,584	18,724	18,102	18,419
<i>Allocated Costs - Allocated Costs</i>						
605.1010	ALLOC COSTS Liability Insurance	120	103	226	226	301
605.1020	ALLOC COSTS Property & Fire Insurance	37	33	115	115	153
605.1030	ALLOC COSTS Auto Insurance	11	12	22	22	32
605.1040	ALLOC COSTS Risk Management	97	79	79	79	100
605.1080	ALLOC COSTS Interdepartment Overhead	1,966	2,590	2,850	2,850	2,791
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		2,231	2,817	3,292	3,292	3,377
Division Total: 262 - Peachwood		21,186	23,495	25,415	24,929	25,534
Division: 263 - Harvest						
<i>M & O - Maintenance and Operations</i>						
620.1010	UTILITIES Electric	1,324	1,357	1,470	1,420	1,420
640.1010	SERVICES Professional & Technical	811	1,111	1,155	1,155	1,160
<i>Account Classification Total: M & O - Maintenance and Operations</i>		2,135	2,469	2,625	2,575	2,580
<i>Allocated Costs - Allocated Costs</i>						
605.1080	ALLOC COSTS Interdepartment Overhead	279	368	386	386	317
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		279	368	386	386	317
Division Total: 263 - Harvest		2,414	2,837	3,011	2,961	2,897
Division: 264 - Marshall Acres						
<i>Employee Service - Employee Services</i>						
600.1020	EMP SRV Part Time Salaries	2,462	2,370	2,582	2,710	2,764
600.1080	EMP SRV PERS	473	280	281	295	370
600.1081	EMP SRV PERS Unfunded Liability	-	592	732	742	747
600.1100	EMP SRV Medicare	36	34	38	40	41
600.1130	EMP SRV Worker's Compensation	-	239	204	204	283
600.1140	EMP SRV Unemployment Insurance	-	21	18	18	21
600.1170	EMP SRV Uniform Allowance	41	-	32	32	48
<i>Account Classification Total: Employee Service - Employee Services</i>		3,012	3,536	3,887	4,041	4,274
<i>M & O - Maintenance and Operations</i>						
610.1040	SUPPLIES Repair & Maintenance Supplies	-	23	-	-	-
620.1010	UTILITIES Electric	484	512	780	380	380
620.1030	UTILITIES Water	2,925	2,468	3,000	3,200	3,400
640.1010	SERVICES Professional & Technical	811	1,111	1,176	1,176	1,200
640.1020	SERVICES Contractual	2,604	2,604	2,835	2,835	2,835
<i>Account Classification Total: M & O - Maintenance and Operations</i>		6,824	6,719	7,791	7,591	7,815
<i>Allocated Costs - Allocated Costs</i>						
605.1010	ALLOC COSTS Liability Insurance	166	143	259	259	344
605.1020	ALLOC COSTS Property & Fire Insurance	51	45	131	131	175
605.1030	ALLOC COSTS Auto Insurance	15	17	26	26	36
605.1040	ALLOC COSTS Risk Management	135	110	90	90	115

Account Number	Account Description	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Adopted	FY 2022/23 Projected Year End	FY 2023/24 Proposed
605.1080	ALLOC COSTS Interdepartment Overhead	1,030	1,352	-	-	1,566
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		1,397	1,667	506	506	2,236
Division Total: 264 - Marshall Acres		11,232	11,922	12,184	12,138	14,325
Division: 265 - Nebraska						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	13,182	13,838	15,222	14,118	15,023
600.1015	EMP SRV Buy back Salaries	-	-	130	130	224
600.1020	EMP SRV Part Time Salaries	4,936	3,555	3,873	4,064	4,146
600.1030	EMP SRV Overtime	103	169	-	-	-
600.1080	EMP SRV PERS	2,518	1,699	1,763	1,702	2,060
600.1081	EMP SRV PERS Unfunded Liability	-	2,288	2,893	2,840	2,783
600.1090	EMP SRV Social Security	43	-	-	-	-
600.1100	EMP SRV Medicare	259	259	279	266	280
600.1110	EMP SRV Disability/Life Insurance	319	342	353	327	348
600.1120	EMP SRV Health/Dental/Vision Insurance	6,356	7,146	6,000	5,885	6,000
600.1130	EMP SRV Worker's Compensation	-	1,972	1,988	1,988	2,210
600.1140	EMP SRV Unemployment Insurance	-	170	172	172	163
600.1170	EMP SRV Uniform Allowance	216	-	168	168	162
<i>Account Classification Total: Employee Service - Employee Services</i>		27,933	31,438	32,841	31,660	33,399
<i>M & O - Maintenance and Operations</i>						
610.1040	SUPPLIES Repair & Maintenance Supplies	200	199	210	210	221
620.1010	UTILITIES Electric	2,747	2,861	2,783	2,783	2,800
620.1030	UTILITIES Water	3,774	4,419	6,300	5,500	5,500
640.1010	SERVICES Professional & Technical	2,517	3,451	3,652	3,652	3,652
640.1020	SERVICES Contractual	13,932	13,932	14,700	59,000	15,435
<i>Account Classification Total: M & O - Maintenance and Operations</i>		23,171	24,863	27,645	71,145	27,608
<i>Allocated Costs - Allocated Costs</i>						
605.1010	ALLOC COSTS Liability Insurance	1,455	1,249	2,270	2,270	2,690
605.1020	ALLOC COSTS Property & Fire Insurance	447	398	1,152	1,152	1,367
605.1030	ALLOC COSTS Auto Insurance	135	149	225	225	284
605.1040	ALLOC COSTS Risk Management	1,183	961	790	790	896
605.1080	ALLOC COSTS Interdepartment Overhead	6,067	7,944	10,547	10,547	8,129
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		9,287	10,701	14,984	14,984	13,366
Division Total: 265 - Nebraska		60,391	67,002	75,470	117,789	74,373
Division: 266 - Tierra Vista						
<i>M & O - Maintenance and Operations</i>						
620.1010	UTILITIES Electric	1,589	1,629	1,764	1,650	1,650
620.1030	UTILITIES Water	465	493	656	850	891
640.1010	SERVICES Professional & Technical	811	1,111	1,155	1,155	1,213
640.1020	SERVICES Contractual	888	888	935	960	982
<i>Account Classification Total: M & O - Maintenance and Operations</i>		3,753	4,121	4,510	4,615	4,736
<i>Allocated Costs - Allocated Costs</i>						
605.1080	ALLOC COSTS Interdepartment Overhead	478	631	663	663	581
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		478	631	663	663	581
Division Total: 266 - Tierra Vista		4,231	4,752	5,173	5,278	5,317
Division: 267 - Sierra Heights						
<i>M & O - Maintenance and Operations</i>						
620.1010	UTILITIES Electric	4,503	4,615	5,145	5,145	5,402
640.1010	SERVICES Professional & Technical	811	1,111	1,142	1,152	1,199
640.1020	SERVICES Contractual	3,864	3,864	4,095	4,152	4,300
<i>Account Classification Total: M & O - Maintenance and Operations</i>		9,177	9,591	10,382	10,449	10,901
<i>Allocated Costs - Allocated Costs</i>						
605.1080	ALLOC COSTS Interdepartment Overhead	1,188	1,568	1,646	1,646	1,338
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		1,188	1,568	1,646	1,646	1,338
Division Total: 267 - Sierra Heights		10,365	11,159	12,028	12,095	12,239
Division: 268 - Alta Mission						
<i>M & O - Maintenance and Operations</i>						
610.1040	SUPPLIES Repair & Maintenance Supplies	-	30	-	-	-
620.1010	UTILITIES Electric	2,649	2,715	3,045	2,800	2,900
620.1030	UTILITIES Water	736	913	1,365	1,000	1,100
640.1010	SERVICES Professional & Technical	811	1,111	1,142	1,500	1,200
640.1020	SERVICES Contractual	1,524	1,524	1,628	1,644	1,644
<i>Account Classification Total: M & O - Maintenance and Operations</i>		5,719	6,293	7,180	6,944	6,844
<i>Allocated Costs - Allocated Costs</i>						
605.1080	ALLOC COSTS Interdepartment Overhead	632	834	876	876	840
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		632	834	876	876	840
Division Total: 268 - Alta Mission		6,351	7,127	8,056	7,820	7,684
Division: 269 - Morningside						
<i>M & O - Maintenance and Operations</i>						

Account Number	Account Description	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Adopted	FY 2022/23 Projected Year End	FY 2023/24 Proposed
610.1020	SUPPLIES Operating Supplies	600	-	-	-	-
620.1010	UTILITIES Electric	4,367	4,466	4,725	4,500	4,500
620.1030	UTILITIES Water	2,804	1,861	2,499	2,000	2,000
640.1010	SERVICES Professional & Technical	811	1,111	1,142	1,152	1,199
640.1020	SERVICES Contractual	6,108	6,108	6,458	10,200	6,781
<i>Account Classification Total: M & O - Maintenance and Operations</i>		14,689	13,546	14,824	17,852	14,480
<i>Allocated Costs - Allocated Costs</i>						
605.1080	ALLOC COSTS Interdepartment Overhead	1,630	2,152	2,260	2,260	1,777
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		1,630	2,152	2,260	2,260	1,777
Division Total: 269 - Morningside		16,319	15,698	17,084	20,112	16,257
Division: 270 - Morningside II						
<i>M & O - Maintenance and Operations</i>						
610.1040	SUPPLIES Repair & Maintenance Supplies	-	24	-	-	-
620.1010	UTILITIES Electric	3,563	3,651	3,780	3,600	3,673
620.1030	UTILITIES Water	710	911	893	950	1,000
640.1010	SERVICES Professional & Technical	811	1,111	1,142	1,152	1,199
640.1020	SERVICES Contractual	3,054	7,884	2,993	8,500	3,143
<i>Account Classification Total: M & O - Maintenance and Operations</i>		8,138	13,582	8,808	14,202	9,015
<i>Allocated Costs - Allocated Costs</i>						
605.1080	ALLOC COSTS Interdepartment Overhead	886	1,170	1,290	1,290	1,106
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		886	1,170	1,290	1,290	1,106
Division Total: 270 - Morningside II		9,024	14,752	10,098	15,492	10,121
Division: 271 - Sugar Plum						
<i>Employee Service - Employee Services</i>						
600.1020	EMP SRV Part Time Salaries	3,077	2,962	3,227	3,387	3,455
600.1080	EMP SRV PERS	575	351	351	368	463
600.1081	EMP SRV PERS Unfunded Liability	-	741	915	928	934
600.1100	EMP SRV Medicare	45	42	47	50	51
600.1130	EMP SRV Worker's Compensation	-	298	255	255	354
600.1140	EMP SRV Unemployment Insurance	-	26	22	22	26
600.1170	EMP SRV Uniform Allowance	51	-	40	40	60
<i>Account Classification Total: Employee Service - Employee Services</i>		3,749	4,420	4,857	5,050	5,343
<i>M & O - Maintenance and Operations</i>						
610.1040	SUPPLIES Repair & Maintenance Supplies	322	-	338	180	180
620.1010	UTILITIES Electric	4,633	4,823	5,775	5,000	5,100
620.1030	UTILITIES Water	3,052	3,975	4,200	4,900	4,900
640.1010	SERVICES Professional & Technical	1,664	2,281	2,363	2,363	2,481
640.1020	SERVICES Contractual	6,324	6,324	6,647	6,880	6,980
670.1040	MAINTENANCE Vehicle Maintenance	21	21	23	23	24
<i>Account Classification Total: M & O - Maintenance and Operations</i>		16,016	17,425	19,346	19,346	19,665
<i>Principal Pymts - Principal Payments</i>						
710.2050	PRINCIPAL Vehicles	174	174	175	175	175
<i>Account Classification Total: Principal Pymts - Principal Payments</i>		174	174	175	175	175
<i>Interest Pymts - Interest Payments</i>						
720.2050	INTEREST Vehicles	56	56	57	57	57
<i>Account Classification Total: Interest Pymts - Interest Payments</i>		56	56	57	57	57
<i>Allocated Costs - Allocated Costs</i>						
605.1010	ALLOC COSTS Liability Insurance	208	178	-	-	430
605.1020	ALLOC COSTS Property & Fire Insurance	64	57	-	-	219
605.1030	ALLOC COSTS Auto Insurance	19	21	-	-	45
605.1040	ALLOC COSTS Risk Management	169	137	-	-	143
605.1080	ALLOC COSTS Interdepartment Overhead	2,606	3,432	4,016	4,016	3,200
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		3,066	3,825	4,016	4,016	4,037
Division Total: 271 - Sugar Plum		23,061	25,900	28,451	28,644	29,277
Division: 272 - Citrus Heights						
<i>M & O - Maintenance and Operations</i>						
620.1010	UTILITIES Electric	809	899	945	945	992
640.1010	SERVICES Professional & Technical	811	1,111	1,142	1,142	1,199
<i>Account Classification Total: M & O - Maintenance and Operations</i>		1,620	2,011	2,087	2,087	2,191
<i>Allocated Costs - Allocated Costs</i>						
605.1080	ALLOC COSTS Interdepartment Overhead	227	299	314	314	269
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		227	299	314	314	269
Division Total: 272 - Citrus Heights		1,847	2,310	2,401	2,401	2,460
Division: 273 - Sierra View						
<i>M & O - Maintenance and Operations</i>						
610.1040	SUPPLIES Repair & Maintenance Supplies	-	6	-	-	-
620.1010	UTILITIES Electric	3,582	2,402	2,835	2,835	2,970
620.1030	UTILITIES Water	415	290	315	300	330
640.1010	SERVICES Professional & Technical	811	1,111	1,137	1,147	1,194

Account Number	Account Description	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Adopted	FY 2022/23 Projected Year End	FY 2023/24 Proposed
<i>Account Classification Total: M & O - Maintenance and Operations</i>		4,808	3,809	4,287	4,282	4,494
<i>Allocated Costs - Allocated Costs</i>						
605.1080	ALLOC COSTS Interdepartment Overhead	423	558	586	586	551
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		423	558	586	586	551
<i>Division Total: 273 - Sierra View</i>		5,231	4,367	4,873	4,868	5,045
Division: 274 - Parkside-Muirfield						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	17,989	10,913	11,533	10,429	11,261
600.1015	EMP SRV Buy back Salaries	-	-	-	-	183
600.1020	EMP SRV Part Time Salaries	4,321	2,962	3,227	3,387	3,455
600.1030	EMP SRV Overtime	136	143	-	-	-
600.1080	EMP SRV PERS	2,980	1,204	1,212	1,147	1,327
600.1081	EMP SRV PERS Unfunded Liability	-	842	1,022	1,022	934
600.1090	EMP SRV Social Security	43	-	-	-	-
600.1100	EMP SRV Medicare	319	207	216	202	215
600.1110	EMP SRV Disability/Life Insurance	365	261	268	242	260
600.1120	EMP SRV Health/Dental/Vision Insurance	8,730	6,107	5,000	4,885	5,000
600.1130	EMP SRV Worker's Compensation	-	1,464	1,537	1,537	1,621
600.1140	EMP SRV Unemployment Insurance	-	127	133	133	119
600.1170	EMP SRV Uniform Allowance	-	-	140	140	120
<i>Account Classification Total: Employee Service - Employee Services</i>		34,884	24,229	24,288	23,124	24,495
<i>M & O - Maintenance and Operations</i>						
610.1040	SUPPLIES Repair & Maintenance Supplies	9,175	704	1,620	1,620	1,620
620.1010	UTILITIES Electric	8,867	10,090	9,000	9,000	9,100
620.1030	UTILITIES Water	11,848	8,948	8,800	12,000	10,124
640.1010	SERVICES Professional & Technical	2,517	3,451	3,502	1,147	3,607
640.1020	SERVICES Contractual	10,596	10,596	10,918	11,412	11,376
670.1040	MAINTENANCE Vehicle Maintenance	389	1,154	421	390	455
<i>Account Classification Total: M & O - Maintenance and Operations</i>		43,394	34,943	34,261	35,569	36,282
<i>Principal Pymts - Principal Payments</i>						
710.2050	PRINCIPAL Vehicles	1,862	1,862	1,863	1,863	1,863
<i>Account Classification Total: Principal Pymts - Principal Payments</i>		1,862	1,862	1,863	1,863	1,863
<i>Interest Pymts - Interest Payments</i>						
720.2050	INTEREST Vehicles	600	600	600	600	600
<i>Account Classification Total: Interest Pymts - Interest Payments</i>		600	600	600	600	600
<i>Allocated Costs - Allocated Costs</i>						
605.1010	ALLOC COSTS Liability Insurance	1,870	1,604	-	-	1,973
605.1020	ALLOC COSTS Property & Fire Insurance	575	511	-	-	1,003
605.1030	ALLOC COSTS Auto Insurance	174	192	-	-	209
605.1040	ALLOC COSTS Risk Management	1,520	1,235	-	-	658
605.1080	ALLOC COSTS Interdepartment Overhead	13,298	12,009	16,018	16,018	8,232
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		17,437	15,551	16,018	16,018	12,075
<i>Capital Outlay - Capital Outlay</i>						
730.1070	CAPITAL OUTLAY Machinery and Equipment	46,388	-	-	-	-
<i>Account Classification Total: Capital Outlay - Capital Outlay</i>		46,388	-	-	-	-
<i>Division Total: 274 - Parkside-Muirfield</i>		144,565	77,185	77,030	77,174	75,315
Division: 275 - Viscaya						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	16,392	9,533	10,126	9,022	9,826
600.1015	EMP SRV Buy back Salaries	-	-	-	-	128
600.1020	EMP SRV Part Time Salaries	5,860	4,443	4,841	5,081	5,182
600.1030	EMP SRV Overtime	116	141	-	-	-
600.1080	EMP SRV PERS	3,107	1,274	1,283	1,226	1,448
600.1081	EMP SRV PERS Unfunded Liability	-	1,199	1,466	1,473	1,400
600.1090	EMP SRV Social Security	43	-	-	-	-
600.1100	EMP SRV Medicare	319	207	219	207	220
600.1110	EMP SRV Disability/Life Insurance	392	229	235	210	227
600.1120	EMP SRV Health/Dental/Vision Insurance	7,780	5,366	4,400	4,285	4,400
600.1130	EMP SRV Worker's Compensation	3,512	1,468	-	-	1,636
600.1140	EMP SRV Unemployment Insurance	261	127	-	-	120
600.1170	EMP SRV Uniform Allowance	263	-	148	148	132
<i>Account Classification Total: Employee Service - Employee Services</i>		38,045	23,988	22,718	21,652	24,719
<i>M & O - Maintenance and Operations</i>						
610.1040	SUPPLIES Repair & Maintenance Supplies	1,498	1,390	3,150	10,500	3,308
620.1010	UTILITIES Electric	17,777	18,973	20,000	15,500	16,275
620.1030	UTILITIES Water	23,427	30,915	27,250	27,250	33,338
640.1010	SERVICES Professional & Technical	2,517	3,451	3,570	3,570	3,749
640.1020	SERVICES Contractual	30,864	30,864	32,550	32,550	34,178
670.1040	MAINTENANCE Vehicle Maintenance	416	416	437	416	243

Account Number	Account Description	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Adopted	FY 2022/23 Projected Year End	FY 2023/24 Proposed
<i>Account Classification Total: M & O - Maintenance and Operations</i>		76,499	86,009	86,957	89,786	91,091
<i>Principal Pymts - Principal Payments</i>						
710.2050	PRINCIPAL Vehicles	1,969	1,969	1,969	1,969	1,149
<i>Account Classification Total: Principal Pymts - Principal Payments</i>		1,969	1,969	1,969	1,969	1,149
<i>Interest Pymts - Interest Payments</i>						
720.2050	INTEREST Vehicles	634	634	635	635	371
<i>Account Classification Total: Interest Pymts - Interest Payments</i>		634	634	635	635	371
<i>Allocated Costs - Allocated Costs</i>						
605.1010	ALLOC COSTS Liability Insurance	1,812	1,554	-	-	1,991
605.1020	ALLOC COSTS Property & Fire Insurance	557	496	-	-	1,012
605.1030	ALLOC COSTS Auto Insurance	168	186	-	-	210
605.1040	ALLOC COSTS Risk Management	1,473	1,196	-	-	664
605.1080	ALLOC COSTS Interdepartment Overhead	18,306	18,794	23,337	23,337	14,874
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		22,316	22,226	23,337	23,337	18,751
Division Total: 275 - Viscaya		139,463	134,827	135,616	137,379	136,081
Division: 276 - Stony Creek						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	-	-	-	-	-
600.1020	EMP SRV Part Time Salaries	1,224	1,185	1,291	1,355	1,382
600.1080	EMP SRV PERS	141	140	140	147	185
600.1081	EMP SRV PERS Unfunded Liability	-	296	366	371	373
600.1090	EMP SRV Social Security	0	-	-	-	-
600.1100	EMP SRV Medicare	18	17	19	20	20
600.1110	EMP SRV Disability/Life Insurance	-	-	-	-	-
600.1120	EMP SRV Health/Dental/Vision Insurance	-	-	-	-	-
600.1130	EMP SRV Worker's Compensation	-	119	102	102	141
600.1140	EMP SRV Unemployment Insurance	-	10	9	9	10
600.1170	EMP SRV Uniform Allowance	21	-	16	16	24
<i>Account Classification Total: Employee Service - Employee Services</i>		1,404	1,767	1,943	2,020	2,135
<i>M & O - Maintenance and Operations</i>						
610.1040	SUPPLIES Repair & Maintenance Supplies	-	-	3,150	1,000	1,000
620.1010	UTILITIES Electric	-	152	160	160	160
640.1010	SERVICES Professional & Technical	811	1,111	1,139	1,147	1,196
<i>Account Classification Total: M & O - Maintenance and Operations</i>		811	1,264	4,449	2,307	2,356
<i>Allocated Costs - Allocated Costs</i>						
605.1010	ALLOC COSTS Liability Insurance	-	-	-	-	172
605.1020	ALLOC COSTS Property & Fire Insurance	-	-	-	-	87
605.1030	ALLOC COSTS Auto Insurance	-	-	-	-	18
605.1040	ALLOC COSTS Risk Management	-	-	-	-	57
605.1080	ALLOC COSTS Interdepartment Overhead	107	141	148	148	592
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		107	141	148	148	926
Division Total: 276 - Stony Creek		2,322	3,172	6,540	4,475	5,417
Division: 277 - Lincoln Mckinley						
<i>M & O - Maintenance and Operations</i>						
610.1040	SUPPLIES Repair & Maintenance Supplies	-	-	111	50	50
620.1010	UTILITIES Electric	506	181	420	200	200
620.1030	UTILITIES Water	456	637	630	830	850
640.1010	SERVICES Professional & Technical	811	1,111	1,139	1,147	1,196
640.1020	SERVICES Contractual	-	-	105	50	50
<i>Account Classification Total: M & O - Maintenance and Operations</i>		1,772	1,929	2,405	2,277	2,346
<i>Allocated Costs - Allocated Costs</i>						
605.1080	ALLOC COSTS Interdepartment Overhead	328	434	456	456	288
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		328	434	456	456	288
Division Total: 277 - Lincoln Mckinley		2,100	2,363	2,861	2,733	2,634
Division: 278 - Parkside II & III						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	15,411	10,894	12,662	11,926	12,580
600.1015	EMP SRV Buy back Salaries	-	-	-	-	110
600.1020	EMP SRV Part Time Salaries	3,906	2,962	3,227	3,387	3,455
600.1030	EMP SRV Overtime	112	157	-	-	-
600.1080	EMP SRV PERS	2,769	1,372	1,476	1,439	1,737
600.1081	EMP SRV PERS Unfunded Liability	-	1,517	2,481	2,436	2,390
600.1090	EMP SRV Social Security	29	-	-	-	-
600.1100	EMP SRV Medicare	276	207	232	224	235
600.1110	EMP SRV Disability/Life Insurance	278	284	294	277	292
600.1120	EMP SRV Health/Dental/Vision Insurance	7,356	6,235	5,200	5,123	5,200
600.1130	EMP SRV Worker's Compensation	-	1,659	1,629	1,629	1,863
600.1140	EMP SRV Unemployment Insurance	-	143	141	141	137
600.1170	EMP SRV Uniform Allowance	479	-	144	144	156

Account Number	Account Description	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Adopted	FY 2022/23 Projected Year End	FY 2023/24 Proposed
<i>Account Classification Total: Employee Service - Employee Services</i>		30,616	25,431	27,486	26,726	28,155
<i>M & O - Maintenance and Operations</i>						
610.1040	SUPPLIES Repair & Maintenance Supplies	97	1,544	3,050	1,750	1,750
620.1030	UTILITIES Water	818	618	735	740	772
640.1010	SERVICES Professional & Technical	811	1,111	1,139	3,540	3,572
640.1020	SERVICES Contractual	4,632	4,632	4,872	5,004	5,100
670.1040	MAINTENANCE Vehicle Maintenance	236	236	248	248	248
<i>Account Classification Total: M & O - Maintenance and Operations</i>		6,593	8,141	10,044	11,282	11,442
<i>Principal Pymts - Principal Payments</i>						
710.2050	PRINCIPAL Vehicles	1,534	1,534	1,534	1,534	896
<i>Account Classification Total: Principal Pymts - Principal Payments</i>		1,534	1,534	1,534	1,534	896
<i>Interest Pymts - Interest Payments</i>						
720.2050	INTEREST Vehicles	494	494	494	494	289
<i>Account Classification Total: Interest Pymts - Interest Payments</i>		494	494	494	494	289
<i>Allocated Costs - Allocated Costs</i>						
605.1010	ALLOC COSTS Liability Insurance	1,633	1,401	-	-	2,267
605.1020	ALLOC COSTS Property & Fire Insurance	502	447	-	-	1,153
605.1030	ALLOC COSTS Auto Insurance	152	167	-	-	240
605.1040	ALLOC COSTS Risk Management	1,328	1,078	-	-	756
605.1080	ALLOC COSTS Interdepartment Overhead	8,752	6,709	7,044	7,044	5,546
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		12,367	9,802	7,044	7,044	9,962
Division Total: 278 - Parkside II & III		51,605	45,402	46,602	47,080	50,744
Department Total: 20 - Administration		522,269	465,137	484,850	545,558	487,752
EXPENSES Total		522,269	465,137	484,850	545,558	487,752
Fund REVENUE Total: 503 - Assessment District		484,309	444,340	501,174	501,174	510,662
Fund EXPENSE Total: 503 - Assessment District		522,269	465,137	484,850	545,558	487,752
Fund Total: 503 - Assessment District		(37,960)	(20,797)	16,324	(44,384)	22,910
Fund: 505 - Community Facilities Districts						
REVENUES						
<i>Taxes - Taxes</i>						
401.1200	OTHER TAXES Laurabrook	7,912	8,019	8,584	8,584	8,584
401.1210	OTHER TAXES Quail Run South	18,643	18,897	20,227	20,227	20,227
401.1220	OTHER TAXES Tierra Vista II	14,885	15,087	16,150	16,150	16,150
401.1230	OTHER TAXES Autumn Gate	17,011	17,639	1,881	18,881	18,881
401.1240	OTHER TAXES Autumn Gate Phase II	-	14,190	15,189	15,189	15,189
401.1250	OTHER TAXES Autumn Gate Phase III	-	9,298	10,634	10,634	10,634
<i>Account Classification Total: Taxes - Taxes</i>		58,450	83,131	72,665	89,665	89,665
<i>Use of Money - Use of Money & Property</i>						
412.1000	USE OF MONEY & PROP Investment Earnings	23	189	-	-	-
<i>Account Classification Total: Use of Money - Use of Money & Property</i>		23	189	-	-	-
REVENUES Total		58,473	83,320	72,665	89,665	89,665
EXPENSES						
Department: 20 - Administration						
Division: 291 - Laurabrook						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	-	-	2,021	1,668	3,542
600.1015	EMP SRV Buy back Salaries	-	-	-	-	53
600.1020	EMP SRV Part Time Salaries	-	1,461	-	-	-
600.1080	EMP SRV PERS	-	-	151	125	351
600.1081	EMP SRV PERS Unfunded Liability	-	-	18	15	374
600.1090	EMP SRV Social Security	-	91	-	-	-
600.1100	EMP SRV Medicare	-	21	30	25	52
600.1110	EMP SRV Disability/Life Insurance	-	35	47	39	82
600.1120	EMP SRV Health/Dental/Vision Insurance	-	-	1,000	847	1,400
600.1170	EMP SRV Uniform Allowance	-	-	20	20	42
<i>Account Classification Total: Employee Service - Employee Services</i>		-	1,608	3,287	2,739	5,896
<i>M & O - Maintenance and Operations</i>						
620.1010	UTILITIES Electric	-	28	26	26	26
620.1030	UTILITIES Water	232	423	345	430	460
640.1010	SERVICES Professional & Technical	760	962	1,545	1,004	1,040
640.1020	SERVICES Contractual	420	1,781	1,764	1,800	1,852
<i>Account Classification Total: M & O - Maintenance and Operations</i>		1,412	3,194	3,680	3,260	3,378
Division Total: 291 - Laurabrook		1,412	4,802	6,967	5,999	9,274
Division: 292 - Quail Run South						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	-	-	4,851	4,004	6,565
600.1015	EMP SRV Buy back Salaries	-	-	-	-	53
600.1020	EMP SRV Part Time Salaries	-	1,461	-	-	-

Account Number	Account Description	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Adopted	FY 2022/23 Projected Year End	FY 2023/24 Proposed
600.1080	EMP SRV PERS	-	-	362	299	583
600.1081	EMP SRV PERS Unfunded Liability	-	-	44	36	374
600.1090	EMP SRV Social Security	-	91	-	-	-
600.1100	EMP SRV Medicare	-	21	71	59	96
600.1110	EMP SRV Disability/Life Insurance	-	35	113	93	153
600.1120	EMP SRV Health/Dental/Vision Insurance	-	-	2,400	2,032	2,800
600.1170	EMP SRV Uniform Allowance	-	-	48	48	84
Account Classification Total: Employee Service - Employee Services		-	1,608	7,889	6,571	10,708
M & O - Maintenance and Operations						
610.1040	SUPPLIES Repair & Maintenance Supplies	9	-	-	30	30
620.1030	UTILITIES Water	1,425	1,350	1,236	1,190	1,190
640.1010	SERVICES Professional & Technical	791	962	1,545	1,004	1,040
640.1020	SERVICES Contractual	3,489	6,324	3,969	6,816	6,839
Account Classification Total: M & O - Maintenance and Operations		5,714	8,636	6,750	9,040	9,099
Division Total: 292 - Quail Run South		5,714	10,244	14,639	15,611	19,807
Division: 293 - Tierra Vista II						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	-	-	3,638	3,003	5,269
600.1015	EMP SRV Buy back Salaries	-	-	-	-	53
600.1020	EMP SRV Part Time Salaries	-	1,461	-	-	-
600.1080	EMP SRV PERS	-	-	272	224	484
600.1081	EMP SRV PERS Unfunded Liability	-	-	33	27	374
600.1090	EMP SRV Social Security	-	91	-	-	-
600.1100	EMP SRV Medicare	-	21	53	44	77
600.1110	EMP SRV Disability/Life Insurance	-	35	85	70	123
600.1120	EMP SRV Health/Dental/Vision Insurance	-	-	1,800	1,524	2,200
600.1170	EMP SRV Uniform Allowance	-	-	36	36	66
Account Classification Total: Employee Service - Employee Services		-	1,608	5,917	4,928	8,646
M & O - Maintenance and Operations						
640.1010	SERVICES Professional & Technical	760	962	1,545	1,004	1,040
Account Classification Total: M & O - Maintenance and Operations		760	962	1,545	1,004	1,040
Division Total: 293 - Tierra Vista II		760	2,570	7,462	5,932	9,686
Division: 294 - Autumn Gate I						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	-	-	4,042	3,337	5,701
600.1015	EMP SRV Buy back Salaries	-	-	-	-	53
600.1020	EMP SRV Part Time Salaries	-	1,461	-	-	-
600.1080	EMP SRV PERS	-	-	302	249	517
600.1081	EMP SRV PERS Unfunded Liability	-	-	37	30	374
600.1090	EMP SRV Social Security	-	91	-	-	-
600.1100	EMP SRV Medicare	-	21	59	49	84
600.1110	EMP SRV Disability/Life Insurance	-	35	94	78	133
600.1120	EMP SRV Health/Dental/Vision Insurance	-	-	2,000	1,694	2,400
600.1170	EMP SRV Uniform Allowance	-	-	40	40	72
Account Classification Total: Employee Service - Employee Services		-	1,608	6,574	5,477	9,334
M & O - Maintenance and Operations						
620.1010	UTILITIES Electric	-	-	-	1,200	1,233
620.1030	UTILITIES Water	66	1,896	2,060	1,500	1,590
640.1010	SERVICES Professional & Technical	760	962	1,545	1,004	1,040
640.1020	SERVICES Contractual	795	3,180	3,045	5,420	3,522
670.1010	MAINTENANCE Repair & Maintenance	-	425	258	158	158
Account Classification Total: M & O - Maintenance and Operations		1,621	6,463	6,908	9,282	7,543
Division Total: 294 - Autumn Gate I		1,621	8,071	13,482	14,759	16,877
Division: 295 - Autumn Gate II & III						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	-	-	5,659	4,672	7,428
600.1015	EMP SRV Buy back Salaries	-	-	-	-	53
600.1020	EMP SRV Part Time Salaries	-	1,461	-	-	-
600.1080	EMP SRV PERS	-	-	423	349	649
600.1081	EMP SRV PERS Unfunded Liability	-	-	52	42	374
600.1090	EMP SRV Social Security	-	91	-	-	-
600.1100	EMP SRV Medicare	-	21	83	69	109
600.1110	EMP SRV Disability/Life Insurance	-	35	131	109	173
600.1120	EMP SRV Health/Dental/Vision Insurance	-	-	2,800	2,371	3,200
600.1170	EMP SRV Uniform Allowance	-	-	56	56	96
Account Classification Total: Employee Service - Employee Services		-	1,608	9,204	7,668	12,082
M & O - Maintenance and Operations						
620.1030	UTILITIES Water	-	-	-	330	400
640.1010	SERVICES Professional & Technical	468	962	1,545	1,004	1,040

Account Number	Account Description	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Adopted	FY 2022/23 Projected Year End	FY 2023/24 Proposed
<i>Account Classification Total: M & O - Maintenance and Operations</i>		468	962	1,545	1,334	1,440
Division Total: 295 - Autumn Gate II & III		468	2,570	10,749	9,002	13,522
Department Total: 20 - Administration		9,975	28,256	53,299	51,303	69,166
EXPENSES Total		9,975	28,256	53,299	51,303	69,166
Fund REVENUE	Total: 505 - Community Facilities Districts	58,473	83,320	72,665	89,665	89,665
Fund EXPENSE	Total: 505 - Community Facilities Districts	9,975	28,256	53,299	51,303	69,166
Fund Total: 505 - Community Facilities Districts		48,499	55,063	19,366	38,362	20,499
REVENUE GRAND Totals:		19,036,642	19,950,045	17,947,516	16,786,474	10,574,795
EXPENSE GRAND Totals:		16,971,283	13,643,854	20,611,366	21,685,800	13,496,496
Grand Totals:		2,065,360	6,306,191	(2,663,850)	(4,899,326)	(2,921,701)
Minus One Time Expenses						
REVENUE GRAND Totals:		19,036,642	19,950,045	17,947,516	16,786,474	10,574,795
EXPENSE GRAND Totals:		16,241,590	11,081,824	10,736,096	10,687,823	11,690,551
Grand Totals:		2,795,053	8,868,221	7,211,420	6,098,651	(1,115,756)

INTERNAL SERVICE FUNDS

Internal Service Funds serve funds within the City. Revenues for this fund are transferred or allocated from the other funds of the City. Revenues from without side the City are not typically found in these funds. The Internal Service Funds include the following and divisions:

• 111-Insurance Risk Fund	88
• 112 –Health Fund	88
• 122 – Equipment Replacement Fund <i>*new in 19-20</i>	89
• 215 - Fleet Maintenance Fund	89
• 216 - Property & Facility Maintenance Fund.....	90

Account Number	Account Description	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Adopted	FY 2022/23 Projected Year End	FY 2023/24 Proposed
Fund: 111 - Risk Management						
REVENUES						
<i>Use of Money - Use of Money & Property</i>						
412.1000	USE OF MONEY & PROP Investment Earnings	897	1,042	-	8,245	-
<i>Account Classification Total: Use of Money - Use of Money & Property</i>		897	1,042	-	8,245	-
<i>Miscellaneous - Miscellaneous</i>						
414.1050	MISC Liability Insurance Receipts	346,858	344,939	546,000	546,000	600,000
414.1060	MISC Auto Insurance Receipts	63,649	67,794	84,968	84,968	88,236
414.1070	MISC Fire/Property Insurance Receipts	110,323	110,292	277,000	277,000	305,000
414.1080	MISC Risk Management Receipts	281,029	265,501	177,875	177,875	200,000
414.1090	MISC LTD/Life Insurance Receipts	217,885	229,685	245,782	245,782	281,836
414.1100	MISC Unemployment Insurance Receipts	49,696	50,326	55,000	55,000	55,000
414.1110	MISC Worker's Comp Insurance Receipts	788,861	798,831	920,000	920,000	950,000
<i>Account Classification Total: Miscellaneous - Miscellaneous</i>		1,858,301	1,867,368	2,306,625	2,306,625	2,480,072
REVENUES Total		1,859,198	1,868,410	2,306,625	2,314,870	2,480,072
EXPENSES						
Department: 20 - Administration						
Division: 000 - Non-divisional						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	121,656	139,124	96,673	98,704	132,514
600.1015	EMP SRV Buy back Salaries	5,205	3,853	5,842	5,953	6,240
600.1080	EMP SRV PERS	39,921	15,240	10,508	10,729	17,447
600.1081	EMP SRV PERS Unfunded Liability	-	28,587	26,755	26,053	33,092
600.1100	EMP SRV Medicare	1,769	2,020	1,449	1,460	1,952
600.1110	EMP SRV Disability/Life Insurance	2,866	2,901	2,298	2,316	3,096
600.1120	EMP SRV Health/Dental/Vision Insurance	27,706	30,663	16,000	15,954	21,400
600.1180	EMP SRV OPEB GASB 75	16,074	8,808	-	-	-
600.1185	EMP SRV PENSION GASB 68	41,035	39,557	-	-	-
600.1190	EMP SRV Stipends	-	99	-	-	-
600.1220	EMP SRV Safety Program	100	119	1,200	1,200	1,200
600.1230	EMP SRV EAP (Risk Management)	3,146	3,176	5,000	5,000	5,000
<i>Account Classification Total: Employee Service - Employee Services</i>		259,478	274,148	165,725	167,369	221,941
<i>M & O - Maintenance and Operations</i>						
610.1010	SUPPLIES Office Supplies	312	-	500	500	500
610.1060	SUPPLIES Safety Equipment & Supplies	-	-	200	900	200
640.1010	SERVICES Professional & Technical	1,450	1,901	2,000	2,000	2,000
640.1020	SERVICES Contractual	26,028	24,960	26,000	26,000	26,000
660.1020	INSURANCE Health Self-Insurance Claims	6,902	2,796	2,000	2,000	6,900
660.1030	INSURANCE Disability & Life Insurance	145,010	126,977	-	180,000	160,000
660.1040	INSURANCE Auto Insurance	62,715	54,134	85,000	85,000	113,830
660.1050	INSURANCE Liability Insurance-JPA contrac	337,920	362,689	546,000	546,000	622,000
660.1070	INSURANCE Fire Insurance	214,499	254,427	277,000	277,000	305,000
660.1080	INSURANCE Unemployment Insurance	52,348	3,872	55,000	55,000	55,000
670.1010	MAINTENANCE Repair & Maintenance	-	1,400	-	-	-
670.1040	MAINTENANCE Vehicle Maintenance	-	436	1,895	632	632
690.1050	SPC DEPT EXP Rental	74	194	200	-	-
690.1310	SPC DEPT EXP Worker's Comp - JPA	744,514	708,708	920,000	920,000	992,000
<i>Account Classification Total: M & O - Maintenance and Operations</i>		1,591,772	1,542,494	1,915,795	2,095,032	2,284,062
<i>Principal Pymts - Principal Payments</i>						
710.1001	PRINCIPAL Copiers	1,059	750	1,150	1,150	1,150
<i>Account Classification Total: Principal Pymts - Principal Payments</i>		1,059	750	1,150	1,150	1,150
<i>Transfer - Transfer</i>						
900.122	TRSF OUT Equipment Replacement	-	1,329	1,329	1,329	1,406
<i>Account Classification Total: Transfer - Transfer</i>		-	1,329	1,329	1,329	1,406
Division Total: 000 - Non-divisional		1,852,309	1,818,721	2,083,999	2,264,880	2,508,559
Department Total: 20 - Administration		1,852,309	1,818,721	2,083,999	2,264,880	2,508,559
EXPENSES Total		1,852,309	1,818,721	2,083,999	2,264,880	2,508,559
Fund REVENUE Total: 111 - Risk Management		1,859,198	1,868,410	2,306,625	2,314,870	2,480,072
Fund EXPENSE Total: 111 - Risk Management		1,852,309	1,818,721	2,083,999	2,264,880	2,508,559
Fund Total: 111 - Risk Management		6,888	49,689	222,626	49,990	(28,487)

Fund: 112 - Health Insurance

REVENUES

Use of Money - Use of Money & Property

412.1000 USE OF MONEY & PROP Investment Earnings

Account Classification Total: Use of Money - Use of Money & Property

Miscellaneous - Miscellaneous

414.1120 MISC Health Insurance Receipts

414.1130 MISC COBRA Insurance (Employee)

4,032	5,878	-	39,795	-
4,032	5,878	-	39,795	-
3,092,088	3,172,857	2,820,000	2,820,000	2,820,000
19,027	38,729	16,812	16,812	10,628

Account Number	Account Description	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Adopted	FY 2022/23 Projected Year End	FY 2023/24 Proposed
414.1150	MISC Retiree Health	264,094	205,455	212,208	212,208	255,196
<i>Account Classification Total: Miscellaneous - Miscellaneous</i>		3,375,209	3,417,041	3,049,020	3,049,020	3,085,824
REVENUES Total		3,379,240	3,422,919	3,049,020	3,088,815	3,085,824
EXPENSES						
Department: 20 - Administration						
Division: 000 - Non-divisional						
<i>M & O - Maintenance and Operations</i>						
660.1100	INSURANCE Vision & Dental Admin	196,960	200,592	220,000	220,000	280,000
660.1110	INSURANCE Medical Ins Claim	673,327	1,024,503	1,000,000	1,000,000	1,000,000
660.1115	INSURANCE Medical Ins Prescription	440,207	413,828	470,000	470,000	500,000
660.1120	INSURANCE Medical Ins Admin	684,682	825,734	720,000	720,000	785,000
660.1125	INSURANCE Retiree Claims	82,475	201,580	220,000	220,000	220,000
660.1130	INSURANCE Retiree Prescription	191,902	118,191	215,000	215,000	215,000
660.1135	INSURANCE Medicare Supplement - Medical	26,987	42,935	45,000	45,000	45,000
660.1140	INSURANCE Medicare Supplement - RX	11,214	16,280	20,000	20,000	20,000
<i>Account Classification Total: M & O - Maintenance and Operations</i>		2,307,752	2,843,643	2,910,000	2,910,000	3,065,000
Division Total: 000 - Non-divisional		2,307,752	2,843,643	2,910,000	2,910,000	3,065,000
Department Total: 20 - Administration		2,307,752	2,843,643	2,910,000	2,910,000	3,065,000
EXPENSES Total		2,307,752	2,843,643	2,910,000	2,910,000	3,065,000
Fund REVENUE Total: 112 - Health Insurance		3,379,240	3,422,919	3,049,020	3,088,815	3,085,824
Fund EXPENSE Total: 112 - Health Insurance		2,307,752	2,843,643	2,910,000	2,910,000	3,065,000
Fund Total: 112 - Health Insurance		1,071,488	579,276	139,020	178,815	20,824
Fund: 122 - Technology Replacement						
REVENUES						
<i>Transfers - Transfers</i>						
800.101	TRSF IN General Fund	29,996	40,487	44,000	44,000	46,562
800.111	TRSF IN Insurance	-	1,329	1,329	1,329	1,406
800.202	TRSF IN Gas Tax	5,272	825	825	825	873
800.203	TRSF IN Transportation	5,272	825	825	825	873
800.215	TRSF IN Fleet Maintenance	-	2,337	2,337	2,337	2,473
800.216	TRSF IN Property Maintenance	-	1,329	1,329	1,329	1,406
800.230	TRSF IN Water	5,272	3,511	3,511	3,511	3,715
800.231	TRSF IN Sewer	3,072	5,023	5,023	5,023	5,316
800.232	TRSF IN Disposal	5,272	3,007	3,007	3,007	3,182
800.234	TRSF IN CNG	1,536	825	825	825	873
800.320	TRSF IN Ambulance	5,272	4,857	4,857	4,857	7,240
<i>Account Classification Total: Transfers - Transfers</i>		60,964	64,355	67,868	67,868	73,919
REVENUES Total		60,964	64,355	67,868	67,868	73,919
EXPENSES						
Department: 20 - Administration						
Division: 000 - Non-divisional						
<i>M & O - Maintenance and Operations</i>						
610.1020	SUPPLIES Operating Supplies	42,121	28,983	28,000	28,000	28,000
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	-	-	3,500	3,500	3,500
<i>Account Classification Total: M & O - Maintenance and Operations</i>		42,121	28,983	31,500	31,500	31,500
<i>Principal Pymts - Principal Payments</i>						
710.2067	PRINCIPAL Dell	-	-	32,717	32,717	36,999
<i>Account Classification Total: Principal Pymts - Principal Payments</i>		-	-	32,717	32,717	36,999
<i>Interest Pymts - Interest Payments</i>						
720.2067	INTEREST Dell	5,626	3,869	2,656	2,656	1,321
<i>Account Classification Total: Interest Pymts - Interest Payments</i>		5,626	3,869	2,656	2,656	1,321
Division Total: 000 - Non-divisional		47,747	32,852	66,873	66,873	69,820
Department Total: 20 - Administration		47,747	32,852	66,873	66,873	69,820
EXPENSES Total		47,747	32,852	66,873	66,873	69,820
Fund REVENUE Total: 122 - Technology Replacement		60,964	64,355	67,868	67,868	73,919
Fund EXPENSE Total: 122 - Technology Replacement		47,747	32,852	66,873	66,873	69,820
Fund Total: 122 - Technology Replacement		13,217	31,503	995	995	4,099
Fund: 215 - Fleet Maintenance						
REVENUES						
<i>Use of Money - Use of Money & Property</i>						
412.1000	USE OF MONEY & PROP Investment Earnings	157	165	-	500	100
<i>Account Classification Total: Use of Money - Use of Money & Property</i>		157	165	-	500	100
<i>Miscellaneous - Miscellaneous</i>						
414.1010	MISC Other Miscellaneous Revenue	-	2,162	-	-	-
501.1150	OVERHEAD Fleet Maintenance	415,000	409,999	414,321	425,548	437,284
<i>Account Classification Total: Miscellaneous - Miscellaneous</i>		415,000	412,161	414,321	425,548	437,284
REVENUES Total		415,157	412,326	414,321	426,048	437,384
EXPENSES						

Account Number	Account Description	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Adopted	FY 2022/23 Projected Year End	FY 2023/24 Proposed
Department: 70 - Public Works						
Division: 710 - Fleet						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	99,997	108,695	110,915	110,915	113,133
600.1015	EMP SRV Buy back Salaries	964	-	3,238	3,238	3,302
600.1030	EMP SRV Overtime	1,827	4,155	2,000	2,000	2,000
600.1050	EMP SRV Standby	1,697	1,753	2,000	2,000	2,000
600.1080	EMP SRV PERS	9,235	8,135	8,286	8,286	8,689
600.1081	EMP SRV PERS Unfunded Liability	-	1,006	1,032	999	-
600.1100	EMP SRV Medicare	1,573	1,678	1,619	1,619	1,657
600.1110	EMP SRV Disability/Life Insurance	2,432	2,434	2,569	2,569	2,628
600.1120	EMP SRV Health/Dental/Vision Insurance	44,728	44,704	38,000	38,000	38,000
600.1130	EMP SRV Worker's Compensation	7,495	7,275	8,553	8,553	9,071
600.1140	EMP SRV Unemployment Insurance	639	628	658	658	683
600.1170	EMP SRV Uniform Allowance	1,862	2,913	760	760	1,140
600.1180	EMP SRV OPEB GASB 75	19,030	10,427	-	-	-
600.1185	EMP SRV PENSION GASB 68	(1,083)	9,149	-	-	-
<i>Account Classification Total: Employee Service - Employee Services</i>		190,395	202,952	179,630	179,597	182,303
<i>M & O - Maintenance and Operations</i>						
610.1010	SUPPLIES Office Supplies	1,061	1,124	1,500	1,500	1,500
610.1020	SUPPLIES Operating Supplies	15,180	14,987	23,000	18,000	17,300
610.1030	SUPPLIES Lubricant & Fuels	6,162	6,831	8,000	8,000	8,500
610.1040	SUPPLIES Repair & Maintenance Supplies	-	7,221	200	8,000	8,500
610.1050	SUPPLIES Small Tools	1,163	4,501	3,000	4,000	4,500
610.1060	SUPPLIES Safety Equipment & Supplies	-	253	-	500	500
620.1010	UTILITIES Electric	5,227	4,038	6,940	11,600	12,144
620.1020	UTILITIES Gas	162	207	200	600	300
630.1010	COMMUNICATION Telephone	576	574	687	687	800
630.1020	COMMUNICATION Cellphone	595	995	900	800	1,182
630.1040	COMMUNICATION Postage	24	50	100	750	300
640.1020	SERVICES Contractual	4,779	5,765	4,972	4,972	5,071
650.1010	TRAINING Travel & Conference	-	-	1,500	-	3,000
650.1020	TRAINING Training & Vocational	374	-	1,560	500	500
670.1030	MAINTENANCE Equipment Maintenance	-	1,287	-	-	1,000
670.1040	MAINTENANCE Vehicle Maintenance	162,436	137,588	141,804	149,500	152,000
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	296	419	510	510	520
799.2200	MISCELLANEOUS Capitalized Assets	-	(6,049)	-	-	-
<i>Account Classification Total: M & O - Maintenance and Operations</i>		198,034	179,792	194,873	209,919	217,617
<i>Allocated Costs - Allocated Costs</i>						
605.1010	ALLOC COSTS Liability Insurance	5,884	5,669	8,078	8,078	8,439
605.1020	ALLOC COSTS Property & Fire Insurance	1,808	1,808	4,098	4,098	4,290
605.1030	ALLOC COSTS Auto Insurance	745	745	817	817	1,065
605.1040	ALLOC COSTS Risk Management	4,784	4,363	2,811	2,811	2,813
605.1060	ALLOC COSTS Custodian	2,016	2,327	2,757	2,878	3,002
605.1170	ALLOC COSTS Property Maintenance	1,708	1,999	2,816	2,700	2,628
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		16,945	16,911	21,377	21,382	22,237
<i>Capital Outlay - Capital Outlay</i>						
730.1070	CAPITAL OUTLAY Machinery and Equipment	-	6,049	-	-	-
<i>Account Classification Total: Capital Outlay - Capital Outlay</i>		-	6,049	-	-	-
<i>Transfer - Transfer</i>						
900.122	TRSF OUT Equipment Replacement	-	2,337	2,337	2,337	2,337
900.185	TRSF OUT Financing Authority Debt Service	10,808	11,559	12,280	12,280	13,036
<i>Account Classification Total: Transfer - Transfer</i>		10,808	13,896	14,617	14,617	15,373
Division Total: 710 - Fleet		416,182	419,600	410,497	425,515	437,530
Department Total: 70 - Public Works		416,182	419,600	410,497	425,515	437,530
EXPENSES Total		416,182	419,600	410,497	425,515	437,530
Fund REVENUE Total: 215 - Fleet Maintenance		415,157	412,326	414,321	426,048	437,384
Fund EXPENSE Total: 215 - Fleet Maintenance		416,182	419,600	410,497	425,515	437,530
Fund Total: 215 - Fleet Maintenance		(1,025)	(7,274)	3,824	533	(146)
Fund: 216 - Property & Facility Maintenance						
REVENUES						
<i>Use of Money - Use of Money & Property</i>						
412.1000	USE OF MONEY & PROP Investment Earnings	208	88	-	750	50
<i>Account Classification Total: Use of Money - Use of Money & Property</i>		208	88	-	750	50
<i>Miscellaneous - Miscellaneous</i>						
414.1230	MISC Coronavirus Relief Fund	-	5,223	-	-	-
501.1160	OVERHEAD Property Maintenance	149,502	175,000	246,945	235,834	230,042
501.1190	OVERHEAD Custodial	135,498	142,000	194,631	159,435	175,429

Account Number	Account Description	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Adopted	FY 2022/23 Projected Year End	FY 2023/24 Proposed
<i>Account Classification Total: Miscellaneous - Miscellaneous</i>		285,000	322,223	441,576	395,269	405,471
REVENUES Total		285,208	322,311	441,576	396,019	405,521
EXPENSES						
Department: 70 - Public Works						
Division: 711 - Property Services						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	-	46,470	51,839	51,839	52,876
600.1020	EMP SRV Part Time Salaries	41,724	21,750	16,803	16,803	16,120
600.1030	EMP SRV Overtime	56	88	-	-	-
600.1080	EMP SRV PERS	12,339	5,730	5,635	5,635	7,080
600.1081	EMP SRV PERS Unfunded Liability	-	11,784	14,854	14,204	14,287
600.1090	EMP SRV Social Security	391	1,032	1,042	1,042	999
600.1100	EMP SRV Medicare	606	933	996	1,006	1,017
600.1110	EMP SRV Disability/Life Insurance	-	20	1,202	1,202	1,230
600.1120	EMP SRV Health/Dental/Vision Insurance	-	14,479	20,000	20,000	20,000
600.1130	EMP SRV Worker's Compensation	11,834	8,386	10,038	10,038	8,259
600.1140	EMP SRV Unemployment Insurance	1,009	724	772	772	622
600.1170	EMP SRV Uniform Allowance	2,090	3,061	1,200	800	1,200
600.1185	EMP SRV PENSION GASB 68	6,884	14,852	-	-	-
<i>Account Classification Total: Employee Service - Employee Services</i>		76,933	129,308	124,381	123,341	123,690
<i>M & O - Maintenance and Operations</i>						
610.1010	SUPPLIES Office Supplies	1,569	71	100	100	200
610.1020	SUPPLIES Operating Supplies	5,901	14,852	15,000	15,000	15,000
610.1030	SUPPLIES Lubricant & Fuels	5,076	9,288	5,000	12,000	10,000
610.1040	SUPPLIES Repair & Maintenance Supplies	14,880	16,230	27,820	25,000	24,000
610.1050	SUPPLIES Small Tools	312	248	1,000	1,000	800
620.1040	UTILITIES Cable	-	-	-	653	-
630.1010	COMMUNICATION Telephone	-	-	653	-	-
630.1020	COMMUNICATION Cellphone	809	815	700	1,000	1,200
640.1020	SERVICES Contractual	3,542	4,277	12,240	12,240	10,000
650.1020	TRAINING Training & Vocational	-	-	700	700	750
670.1030	MAINTENANCE Equipment Maintenance	23,776	2,844	45,000	30,000	25,000
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	669	35	1,000	1,000	1,020
799.2200	MISCELLANEOUS Capitalized Assets	(11,405)	-	-	1,000	-
<i>Account Classification Total: M & O - Maintenance and Operations</i>		45,130	48,659	109,213	99,693	87,970
<i>Allocated Costs - Allocated Costs</i>						
605.1010	ALLOC COSTS Liability Insurance	4,824	4,958	6,459	6,459	6,570
605.1020	ALLOC COSTS Property & Fire Insurance	1,482	1,581	3,277	3,277	3,340
605.1030	ALLOC COSTS Auto Insurance	-	-	-	-	2,150
605.1040	ALLOC COSTS Risk Management	3,922	3,816	2,248	2,248	2,190
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		10,228	10,355	11,984	11,984	14,250
<i>Transfer - Transfer</i>						
900.122	TRSF OUT Equipment Replacement	-	1,329	1,329	1,329	1,329
<i>Account Classification Total: Transfer - Transfer</i>		-	1,329	1,329	1,329	1,329
Division Total: 711 - Property Services		132,291	189,651	246,907	236,347	227,239
Division: 723 - Custodial Services						
<i>Employee Service - Employee Services</i>						
600.1020	EMP SRV Part Time Salaries	25,235	1,429	32,317	32,920	-
600.1080	EMP SRV PERS	2,650	70	2,414	2,459	-
600.1081	EMP SRV PERS Unfunded Liability	-	-	138	296	-
600.1100	EMP SRV Medicare	401	21	469	483	-
600.1170	EMP SRV Uniform Allowance	-	-	-	400	-
<i>Account Classification Total: Employee Service - Employee Services</i>		28,286	1,520	35,338	36,558	-
<i>M & O - Maintenance and Operations</i>						
610.1010	SUPPLIES Office Supplies	3	-	100	100	100
610.1020	SUPPLIES Operating Supplies	17,807	10,559	20,423	20,423	20,750
610.1030	SUPPLIES Lubricant & Fuels	-	-	750	750	750
610.1040	SUPPLIES Repair & Maintenance Supplies	25	-	100	100	200
630.1010	COMMUNICATION Telephone	-	-	1,273	1,273	1,298
640.1020	SERVICES Contractual	78,420	126,075	136,685	100,221	113,117
<i>Account Classification Total: M & O - Maintenance and Operations</i>		96,255	136,635	159,331	122,867	136,215
Division Total: 723 - Custodial Services		124,541	138,154	194,669	159,425	136,215
Department Total: 70 - Public Works		256,832	327,805	441,576	395,772	363,454
EXPENSES Total		256,832	327,805	441,576	395,772	363,454
Fund REVENUE Total: 216 - Property & Facility Maintenance		285,208	322,311	441,576	396,019	405,521
Fund EXPENSE Total: 216 - Property & Facility Maintenance		256,832	327,805	441,576	395,772	363,454
Fund Total: 216 - Property & Facility Maintenance		28,376	(5,494)	-	247	42,067
REVENUE GRAND Totals:		5,999,766	6,090,321	6,279,410	6,293,620	6,482,720

Account Number	Account Description	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Adopted	FY 2022/23 Projected Year End	FY 2023/24 Proposed
	EXPENSE GRAND Totals:	4,880,823	5,442,621	5,912,945	6,063,040	6,444,363
	Grand Totals:	1,118,943	647,700	366,465	230,580	38,357

CAPITAL PROJECTS FUNDS

Capital projects funds are used to budget for the maintenance, repair and replacement of capital facilities. Capital project revenues may come from transfer from operating funds or from grant funds.

The Capital Projects Funds include the following and divisions:

• 260 - Transportation Capital Projects.....	94
• 261 – Water Capital Projects <i>*New in 21-22</i>	94
• 262 – Sewer Capital Projects <i>*New in 21-22</i>	95
• 263 - MTBE Fund	95
• 264 - DBCP Fund	96
• 265 – Facilities Capital Projects	96
• 266 - RCR Project Fund	96

Account Number	Account Description	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Adopted	FY 2022/23 Projected Year End	FY 2023/24 Proposed
Fund: 260 - Transportation Capital Projects						
REVENUES						
<i>Use of Money - Use of Money & Property</i>						
412.1000	USE OF MONEY & PROP Investment Earnings	2,249	1,121	500	1,000	500
<i>Account Classification Total: Use of Money - Use of Money & Property</i>		2,249	1,121	500	1,000	500
<i>Intergov - Intergovernmental</i>						
413.1050	INTERGOVT CMAQ Grant	-	587,514	1,758,472	694,116	1,800,000
413.1060	INTERGOVT State Grants	-	-	-	-	100,000
413.1420	INTERGOVT Measure R	46,172	697,356	444,500	41,685	-
413.1430	INTERGOVT HSIP Highway Safety Impr Program	77,527	35,885	1,383,883	122,770	1,265,228
413.1450	INTERGOVT Section 130 Rail and Mass Transp	687,447	24,963	-	242,037	-
413.1480	INTERGOVT TCAG Overall Work Plan (OWP)	43,493	32,303	-	6,000	-
413.1500	INTERGOVT Local Roadway Safety Plan	28,358	2,952	-	-	-
<i>Account Classification Total: Intergov - Intergovernmental</i>		882,996	1,380,972	3,586,855	1,106,608	3,165,228
<i>Miscellaneous - Miscellaneous</i>						
414.1010	MISC Other Miscellaneous Revenue	104	11	-	608	-
<i>Account Classification Total: Miscellaneous - Miscellaneous</i>		104	11	-	608	-
<i>Transfers - Transfers</i>						
800.101	TRSF IN General Fund	60,000	191,952	2,530,000	3,077,260	-
800.105	TRSF IN American Rescue Plan Act	-	-	1,100,000	625,000	325,000
800.202	TRSF IN Gas Tax	66,989	-	227,230	427,230	86,000
800.203	TRSF IN Transportation	102,962	697,000	135,000	476,150	135,000
800.232	TRSF IN Disposal	-	-	75,000	75,000	75,000
800.250	TRSF IN Water Impact Fees	-	-	123,470	-	123,470
800.251	TRSF IN Sewer Impact Fees	-	-	53,295	-	53,295
800.252	TRSF IN Transportation Impact Fees	375,000	932,281	2,573,417	258,656	2,211,575
800.255	TRSF IN Storm Drain Impact Fees	-	-	-	14,037	-
<i>Account Classification Total: Transfers - Transfers</i>		604,951	1,821,233	6,817,412	4,953,333	3,009,340
REVENUES Total		1,490,300	3,203,336	10,404,767	6,061,549	6,175,068
EXPENSES						
Department: 70 - Public Works						
Division: 709 - Transportation						
<i>Capital Projects - Capital Projects</i>						
680.1015	CAPITAL PROJECTS Preliminary Design	-	-	-	-	-
680.1076	CAPITAL PROJECTS City Sidewalk Improvement	110,954	91,575	50,000	77,952	50,000
680.1078	CAPITAL PROJECTS Roadway Segment Safety Imprvment	58,309	45,186	1,711,331	400,000	1,306,145
680.1079	CAPITAL PROJECTS Alley Improvements	-	-	175,000	175,000	-
680.1080	CAPITAL PROJECTS Street Lights	-	2,500	35,000	108,774	35,000
680.1105	CAPITAL PROJECTS ADA Ramp	64,789	31,490	50,000	100,000	50,000
680.1191	CAPITAL PROJECTS Analysis Program	-	30,000	-	6,000	-
680.1259	CAPITAL PROJECTS Roundabout Planning Study	6,198	-	-	-	-
680.1260	CAPITAL PROJECTS Rail and Mass Transportation	679,472	26,242	-	240,758	-
680.1262	CAPITAL PROJECTS Local Roadway Safety Plan	32,974	11,218	-	-	-
680.1263	CAPITAL PROJECTS Alta/Kamm Roundabout	94,843	122,211	3,061,110	800,000	4,941,681
680.1265	CAPITAL PROJECTS Nebraska Widening	-	35,280	10,000	10,000	-
680.1270	CAPITAL PROJECTS Road 74 Improvements	-	12,925	1,520,000	1,520,000	-
680.1272	CAPITAL PROJECTS Euclid Ave Improvements	-	7,976	-	1,336,618	-
680.1278	CAPITAL PROJECTS Nebraska & Crawford Intersection	-	-	-	25,000	325,000
680.1279	CAPITAL PROJECTS SRTS Improvement Projects	-	-	-	-	100,000
680.1280	CAPITAL PROJECTS Safe Streets & Road 4 All	-	-	-	-	430,000
680.1281	CAPITAL PROJECTS El Monte/Road 56 Roundabout	-	-	-	-	-
680.1510	CAPITAL PROJECTS Alta & Nebraska	327,392	3,359,398	2,090,113	1,840,759	-
680.1520	CAPITAL PROJECTS Kamm/Greene	10,953	-	-	-	-
680.9000	CAPITAL PROJECTS Other Projects	-	-	2,000,000	-	-
<i>Account Classification Total: Capital Projects - Capital Projects</i>		1,385,884	3,776,000	10,702,554	6,640,861	7,237,826
<i>Division Total: 709 - Transportation</i>		1,385,884	3,776,000	10,702,554	6,640,861	7,237,826
<i>Department Total: 70 - Public Works</i>		1,385,884	3,776,000	10,702,554	6,640,861	7,237,826
EXPENSES Total		1,385,884	3,776,000	10,702,554	6,640,861	7,237,826
Fund REVENUE Total: 260 - Transportation Capital Projects		1,490,300	3,203,336	10,404,767	6,061,549	6,175,068
Fund EXPENSE Total: 260 - Transportation Capital Projects		1,385,884	3,776,000	10,702,554	6,640,861	7,237,826
Fund Total: 260 - Transportation Capital Projects		104,416	(572,663)	(297,787)	(579,312)	(1,062,758)
Fund: 261 - Water Capital Projects						
REVENUES						
<i>Intergov - Intergovernmental</i>						
413.1060	INTERGOVT State Grants	-	-	1,000,000	-	2,500,000

Account Number	Account Description	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Adopted	FY 2022/23 Projected Year End	FY 2023/24 Proposed
<i>Account Classification Total: Intergov - Intergovernmental</i>		-	-	1,000,000	-	2,500,000
<i>Transfers - Transfers</i>						
800.101	TRSF IN General Fund	-	-	-	-	43,640
800.105	TRSF IN American Rescue Plan Act	-	-	697,500	30,000	-
800.230	TRSF IN Water	-	-	330,542	172,000	-
800.250	TRSF IN Water Impact Fees	-	67,962	-	-	205,061
<i>Account Classification Total: Transfers - Transfers</i>		-	67,962	1,028,042	202,000	248,701
REVENUES Total		-	67,962	2,028,042	202,000	2,748,701
EXPENSES						
Department: 70 - Public Works						
Division: 703 - Water						
<i>Capital Projects - Capital Projects</i>						
680.1156	CAPITAL PROJECTS Wells 21	-	68,119	1,128,542	30,000	2,748,701
680.1180	CAPITAL PROJECTS Community Water System Improvement	-	-	-	-	-
680.9000	CAPITAL PROJECTS Other Projects	-	-	172,000	172,000	-
<i>Account Classification Total: Capital Projects - Capital Projects</i>		-	68,119	1,300,542	202,000	2,748,701
Division Total: 703 - Water		-	68,119	1,300,542	202,000	2,748,701
Department Total: 70 - Public Works		-	68,119	1,300,542	202,000	2,748,701
EXPENSES Total		-	68,119	1,300,542	202,000	2,748,701
Fund REVENUE Total: 261 - Water Capital Projects		-	67,962	2,028,042	202,000	2,748,701
Fund EXPENSE Total: 261 - Water Capital Projects		-	68,119	1,300,542	202,000	2,748,701
Fund Total: 261 - Water Capital Projects		-	(158)	727,500	-	-
Fund: 262 - Sewer Capital Projects						
REVENUES						
<i>Use of Money - Use of Money & Property</i>						
412.1000	USE OF MONEY & PROP Investment Earnings	-	-	-	300	-
<i>Account Classification Total: Use of Money - Use of Money & Property</i>		-	-	-	300	-
<i>Transfers - Transfers</i>						
800.101	TRSF IN General Fund	-	-	1,102,201	1,022,247	78,500
800.105	TRSF IN American Rescue Plan Act	-	-	1,389,500	1,236,000	-
800.231	TRSF IN Sewer	-	-	200,000	200,000	-
800.251	TRSF IN Sewer Impact Fees	-	158,802	345,300	429,387	-
<i>Account Classification Total: Transfers - Transfers</i>		-	158,802	3,037,001	2,887,634	78,500
REVENUES Total		-	158,802	3,037,001	2,887,934	78,500
EXPENSES						
Department: 70 - Public Works						
Division: 705 - Sewer Collection						
<i>Capital Projects - Capital Projects</i>						
680.1150	CAPITAL PROJECTS WWRP Expansion	-	31,545	-	-	-
680.1181	CAPITAL PROJECTS Community Sewer System Improvement	-	-	-	90,000	63,500
680.1261	CAPITAL PROJECTS Clarifier	-	165,002	1,635,000	2,344,889	-
680.1273	CAPITAL PROJECTS El Monte Sewer Improvements	-	-	-	292,070	-
680.9000	CAPITAL PROJECTS Other Projects	-	-	583,500	100,000	-
<i>Account Classification Total: Capital Projects - Capital Projects</i>		-	196,547	2,218,500	2,826,959	63,500
Division Total: 705 - Sewer Collection		-	196,547	2,218,500	2,826,959	63,500
Department Total: 70 - Public Works		-	196,547	2,218,500	2,826,959	63,500
EXPENSES Total		-	196,547	2,218,500	2,826,959	63,500
Fund REVENUE Total: 262 - Sewer Capital Projects		-	158,802	3,037,001	2,887,934	78,500
Fund EXPENSE Total: 262 - Sewer Capital Projects		-	196,547	2,218,500	2,826,959	63,500
Fund Total: 262 - Sewer Capital Projects		-	(37,745)	818,501	60,975	15,000
Fund: 263 - MTBE						
REVENUES						
<i>Miscellaneous - Miscellaneous</i>						
414.1180	MISC Remediation Reimbursements	144,571	91,550	150,000	2,944	67,000
<i>Account Classification Total: Miscellaneous - Miscellaneous</i>		144,571	91,550	150,000	2,944	67,000
REVENUES Total		144,571	91,550	150,000	2,944	67,000
EXPENSES						
Department: 70 - Public Works						
Division: 703 - Water						
<i>Capital Projects - Capital Projects</i>						
680.1155	CAPITAL PROJECTS Wells	91,576	64,691	150,000	2,944	67,000
<i>Account Classification Total: Capital Projects - Capital Projects</i>		91,576	64,691	150,000	2,944	67,000
Division Total: 703 - Water		91,576	64,691	150,000	2,944	67,000
Department Total: 70 - Public Works		91,576	64,691	150,000	2,944	67,000
EXPENSES Total		91,576	64,691	150,000	2,944	67,000
Fund REVENUE Total: 263 - MTBE		144,571	91,550	150,000	2,944	67,000

Account Number	Account Description	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Adopted	FY 2022/23 Projected Year End	FY 2023/24 Proposed
	Fund EXPENSE Total: 263 - MTBE	91,576	64,691	150,000	2,944	67,000
	Fund Total: 263 - MTBE	52,995	26,859	-	-	-
Fund: 264 - DBCP						
REVENUES						
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	19	15	-	-	-
	Account Classification Total: Use of Money - Use of Money & Property	19	15	-	-	-
	REVENUES Total	19	15	-	-	-
	Fund REVENUE Total: 264 - DBCP	19	15	-	-	-
	Fund EXPENSE Total: 264 - DBCP					
	Fund Total: 264 - DBCP	19	15	-	-	-
Fund: 265 - Facilities Capital Projects						
REVENUES						
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	-	255	-	1,000	-
	Account Classification Total: Use of Money - Use of Money & Property	-	255	-	1,000	-
Intergov - Intergovernmental						
413.1060	INTERGOVT State Grants	-	-	-	-	200,000
413.1510	INTERGOVT Entertainment Plaza Improvements	-	-	177,592	177,592	-
	Account Classification Total: Intergov - Intergovernmental	-	-	177,592	177,592	200,000
Transfers - Transfers						
800.101	TRSF IN General Fund	210,000	56,300	603,700	275,000	654,000
800.105	TRSF IN American Rescue Plan Act	-	-	1,865,980	1,774,553	-
800.253	TRSF IN Police Impact Fees	150,000	-	-	-	-
800.254	TRSF IN Park Impact Fees	-	44,000	134,896	134,896	-
800.301	TRSF IN Public Safety Sales Tax	260,000	-	-	-	-
800.320	TRSF IN Ambulance	36,964	-	-	35,000	665,000
	Account Classification Total: Transfers - Transfers	656,964	100,300	2,604,576	2,219,449	1,319,000
	REVENUES Total	656,964	100,555	2,782,168	2,398,041	1,519,000
EXPENSES						
Department: 70 - Public Works						
Division: 706 - Construction						
Capital Projects - Capital Projects						
680.1040	CAPITAL PROJECTS Entertainment Plaza	-	-	312,488	312,488	-
680.1105	CAPITAL PROJECTS ADA Ramp	6,051	-	-	150,000	-
680.1125	CAPITAL PROJECTS Downtown	-	56,300	100,000	401,014	-
680.1230	CAPITAL PROJECTS Fire Station 2	36,964	-	-	-	-
680.1231	CAPITAL PROJECTS Fire Training Facility	-	-	-	35,000	365,000
680.1240	CAPITAL PROJECTS Police Station	509,679	-	125,000	125,000	-
680.1266	CAPITAL PROJECTS Civic Center	-	-	250,000	250,000	-
680.1268	CAPITAL PROJECTS Parks Maintenance Yard	-	15,748	-	-	-
680.1269	CAPITAL PROJECTS Ridge Creek Walking Trail	-	28,093	-	-	-
680.1271	CAPITAL PROJECTS Nebraska Park	-	-	250,000	50,000	200,000
680.1274	CAPITAL PROJECTS Viscaya Park	-	-	-	25,000	454,000
680.1275	CAPITAL PROJECTS KC Vista Park Improvements	-	-	-	380,000	-
680.1276	CAPITAL PROJECTS Park Improvement Projects	-	-	-	261,953	-
680.1277	CAPITAL PROJECTS Facade Improvement Program	-	-	-	150,000	-
680.9000	CAPITAL PROJECTS Other Projects	-	-	1,690,980	361,100	-
	Account Classification Total: Capital Projects - Capital Projects	552,694	100,141	2,728,468	2,501,555	1,019,000
	Division Total: 706 - Construction	552,694	100,141	2,728,468	2,501,555	1,019,000
	Department Total: 70 - Public Works	552,694	100,141	2,728,468	2,501,555	1,019,000
	EXPENSES Total	552,694	100,141	2,728,468	2,501,555	1,019,000
	Fund REVENUE Total: 265 - Facilities Capital Projects	656,964	100,555	2,782,168	2,398,041	1,519,000
	Fund EXPENSE Total: 265 - Facilities Capital Projects	552,694	100,141	2,728,468	2,501,555	1,019,000
	Fund Total: 265 - Facilities Capital Projects	104,270	413	53,700	(103,514)	500,000
	REVENUE GRAND Totals:	2,291,854	3,622,219	18,401,978	11,552,468	10,588,269
	EXPENSE GRAND Totals:	2,030,155	4,205,498	17,100,064	12,174,319	11,136,027
	Grand Totals:	261,700	(583,279)	1,301,914	(621,851)	(547,758)

DEBT SERVICE FUNDS

The Debt Service funds are used to budget for obligation of principal and interest payments. The Debt Service Funds include the following funds:

• 181 - General Debt Fund	98
• 182 - Water Debt Fund	98
• 183 -Sewer Debt Fund	99
• 184 – Golf Debt Service.....	99
• 185 - Financing Authority Debt Fund	99

Account Number	Account Description	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Adopted	FY 2022/23 Projected Year End	FY 2023/24 Proposed
Fund: 181 - General Debt Service						
REVENUES						
<i>Use of Money - Use of Money & Property</i>						
412.1200	USE OF MONEY & PROP Bond/Note Interest	-	558	*	*	*
412.1411	USE OF MONEY & PROP 2012 Land	1	1	*	*	*
<i>Account Classification Total: Use of Money - Use of Money & Property</i>		1	559	*	*	*
<i>Transfers - Transfers</i>						
800.101	TRSF IN General Fund	382,649	343,717	349,718	349,718	127,717
800.202	TRSF IN Gas Tax	6,381	-	*	*	*
800.203	TRSF IN Transportation	6,381	-	*	*	*
800.230	TRSF IN Water	6,381	-	*	*	*
800.231	TRSF IN Sewer	3,191	-	*	*	*
800.232	TRSF IN Disposal	6,381	-	*	*	*
800.233	TRSF IN Transit	3,563	-	*	*	*
800.234	TRSF IN CNG	6,381	-	*	*	*
<i>Account Classification Total: Transfers - Transfers</i>		421,308	343,717	349,718	349,718	127,717
REVENUES Total		421,309	344,276	349,718	349,718	127,717
EXPENSES						
Department: 20 - Administration						
Division: 000 - Non-divisional						
<i>M & O - Maintenance and Operations</i>						
640.1010	SERVICES Professional & Technical	-	950	*	950	*
640.1040	SERVICES Fiscal Agent Fees	2,910	1,960	18,000	*	2,000
<i>Account Classification Total: M & O - Maintenance and Operations</i>		2,910	2,910	18,000	950	2,000
<i>Principal Pymts - Principal Payments</i>						
710.1055	PRINCIPAL 2012 Land	175,000	200,000	200,000	200,000	*
710.1085	PRINCIPAL 2015 BBVA - PNC	74,435	(24,832)	82,452	82,452	86,777
710.2055	PRINCIPAL New World system	86,403	-	*	*	*
<i>Account Classification Total: Principal Pymts - Principal Payments</i>		335,838	175,168	282,452	282,452	86,777
<i>Interest Pymts - Interest Payments</i>						
720.1055	INTEREST 2012 Land	29,308	18,000	6,000	6,000	*
720.1085	INTEREST 2015 BBVA - PNC	51,282	25,603	43,266	43,073	38,940
720.2055	INTEREST New World system	2,920	-	*	*	*
<i>Account Classification Total: Interest Pymts - Interest Payments</i>		83,511	43,603	49,266	49,073	38,940
<i>Division Total: 000 - Non-divisional</i>		422,259	221,681	349,718	332,475	127,717
<i>Department Total: 20 - Administration</i>		422,259	221,681	349,718	332,475	127,717
EXPENSES Total		422,259	221,681	349,718	332,475	127,717
Fund REVENUE Total: 181 - General Debt Service		421,309	344,276	349,718	349,718	127,717
Fund EXPENSE Total: 181 - General Debt Service		422,259	221,681	349,718	332,475	127,717
Fund Total: 181 - General Debt Service		(950)	122,594	*	17,243	*
Fund: 182 - Water Debt Service						
REVENUES						
<i>Use of Money - Use of Money & Property</i>						
412.1408	USE OF MONEY & PROP 2009 Safe Water	5	111	-	10,282	100
<i>Account Classification Total: Use of Money - Use of Money & Property</i>		5	111	-	10,282	100
<i>Transfers - Transfers</i>						
800.230	TRSF IN Water	477,069	499,578	470,596	470,596	418,941
800.250	TRSF IN Water Impact Fees	80,596	58,087	87,075	87,075	87,075
<i>Account Classification Total: Transfers - Transfers</i>		557,664	557,664	557,671	557,671	506,016
REVENUES Total		557,670	557,776	557,671	567,953	506,116
EXPENSES						
Department: 70 - Public Works						
Division: 703 - Water						
<i>M & O - Maintenance and Operations</i>						
640.1040	SERVICES Fiscal Agent Fees	1,200	1,320	-	*	2,000
<i>Account Classification Total: M & O - Maintenance and Operations</i>		1,200	1,320	*	*	2,000
<i>Principal Pymts - Principal Payments</i>						
710.2010	PRINCIPAL Clean Water Loan 1998	*	*	105,445	105,445	56,956
710.2040	PRINCIPAL SDWSRF Safe Drinking Water	*	*	366,930	366,930	381,427
<i>Account Classification Total: Principal Pymts - Principal Payments</i>		*	*	472,375	472,375	438,383
<i>Interest Pymts - Interest Payments</i>						
720.2010	INTEREST Clean Water Loan 1998	8,457	6,287	3,976	3,976	810
720.2040	INTEREST SDWSRF Safe Drinking Water	141,841	81,466	81,320	81,320	66,823
<i>Account Classification Total: Interest Pymts - Interest Payments</i>		150,297	87,753	85,296	85,296	67,633
<i>Transfer - Transfer</i>						
900.230	TRSF OUT Water	625,597	464,680	*	*	*
<i>Account Classification Total: Transfer - Transfer</i>		625,597	464,680	*	*	*
Division Total: 703 - Water		777,094	553,753	557,671	557,671	508,016

Account Number	Account Description	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Adopted	FY 2022/23 Projected Year End	FY 2023/24 Proposed
Department Total: 70 - Public Works		777,094	553,753	557,671	557,671	508,016
EXPENSES Total		777,094	553,753	557,671	557,671	508,016
Fund REVENUE	Total: 182 - Water Debt Service	557,670	557,776	557,671	567,953	506,116
Fund EXPENSE	Total: 182 - Water Debt Service	777,094	553,753	557,671	557,671	508,016
Fund Total: 182 - Water Debt Service		(219,425)	4,022	-	10,282	(1,900)
Fund: 183 - Sewer Debt Service						
REVENUES						
Use of Money - Use of Money & Property						
412.1412	USE OF MONEY & PROP 2012 Wastewater	37	115	20	12,787	200
Account Classification Total: Use of Money - Use of Money & Property		37	115	20	12,787	200
Transfers - Transfers						
800.231	TRSF IN Sewer	829,546	826,083	726,335	726,335	829,044
800.251	TRSF IN Sewer Impact Fees	-	-	100,000	100,000	-
Account Classification Total: Transfers - Transfers		829,546	826,083	826,335	826,335	829,044
REVENUES Total		829,583	826,197	826,355	839,122	829,244
EXPENSES						
Department: 70 - Public Works						
Division: 705 - Sewer Collection						
M & O - Maintenance and Operations						
640.1040	SERVICES Fiscal Agent Fees	7,135	5,460	1,437	4,000	4,500
Account Classification Total: M & O - Maintenance and Operations		7,135	5,460	1,437	4,000	4,500
Principal Pymts - Principal Payments						
710.1060	PRINCIPAL 2012 Wastewater	-	-	440,000	440,000	455,000
710.1105	PRINCIPAL 2019 Wastewater	-	-	106,000	108,603	113,000
Account Classification Total: Principal Pymts - Principal Payments		-	-	546,000	548,603	568,000
Interest Pymts - Interest Payments						
720.1060	INTEREST 2012 Wastewater	345,017	334,669	220,668	220,668	208,363
720.1105	INTEREST 2019 Wastewater	81,113	45,208	58,250	55,647	52,681
Account Classification Total: Interest Pymts - Interest Payments		426,130	379,877	278,918	276,315	261,044
Division Total: 705 - Sewer Collection		433,265	385,337	826,355	828,918	833,544
Department Total: 70 - Public Works		433,265	385,337	826,355	828,918	833,544
EXPENSES Total		433,265	385,337	826,355	828,918	833,544
Fund REVENUE	Total: 183 - Sewer Debt Service	829,583	826,197	826,355	839,122	829,244
Fund EXPENSE	Total: 183 - Sewer Debt Service	433,265	385,337	826,355	828,918	833,544
Fund Total: 183 - Sewer Debt Service		396,318	440,861	-	10,204	(4,300)
Fund: 185 - Financing Authority Debt Service						
REVENUES						
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	295	625	-	315	-
412.1413	USE OF MONEY & PROP 2012 Public Works	3,182	1,137	-	15,742	-
412.1418	USE OF MONEY & PROP 2016 Measure R	4	3	-	430	-
Account Classification Total: Use of Money - Use of Money & Property		3,481	1,766	-	16,487	-
Transfers - Transfers						
800.101	TRSF IN General Fund	290,843	263,537	310,235	310,235	308,336
800.202	TRSF IN Gas Tax	9,451	10,107	10,737	10,737	11,398
800.203	TRSF IN Transportation	418,484	374,377	417,585	417,585	420,668
800.215	TRSF IN Fleet Maintenance	10,808	11,559	12,280	12,280	13,036
800.230	TRSF IN Water	293,774	275,017	328,922	328,922	346,443
800.231	TRSF IN Sewer	505,987	453,643	521,648	521,648	523,723
800.232	TRSF IN Disposal	12,600	13,476	14,316	14,316	15,198
800.252	TRSF IN Transportation Impact Fees	149,620	132,365	150,271	150,271	148,393
800.301	TRSF IN Public Safety Sales Tax	4,834	5,170	5,492	5,492	5,830
Account Classification Total: Transfers - Transfers		1,696,402	1,539,250	1,771,486	1,771,486	1,793,025
REVENUES Total		1,699,882	1,541,016	1,771,486	1,787,973	1,793,025
EXPENSES						
Department: 20 - Administration						
Division: 000 - Non-divisional						
M & O - Maintenance and Operations						
640.1040	SERVICES Fiscal Agent Fees	7,050	9,000	9,948	10,025	-
Account Classification Total: M & O - Maintenance and Operations		7,050	9,000	9,948	10,025	-
Principal Pymts - Principal Payments						
710.1065	PRINCIPAL 2012 Public Works	445,000	455,000	470,000	470,000	475,000
710.1075	PRINCIPAL 2013 Solar	213,609	257,476	304,955	304,955	356,286
710.1095	PRINCIPAL 2016 Measure R	230,000	240,000	240,000	240,000	250,000
Account Classification Total: Principal Pymts - Principal Payments		888,609	952,476	1,014,955	1,014,955	1,081,286
Interest Pymts - Interest Payments						
720.1065	INTEREST 2012 Public works	290,188	277,800	263,925	263,925	249,750
720.1075	INTEREST 2013 Solar	332,805	337,917	312,108	312,108	298,790

Account Number	Account Description	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Adopted	FY 2022/23 Projected Year End	FY 2023/24 Proposed
720.1095	INTEREST 2016 Measure R	184,800	177,750	170,550	170,550	163,200
	<i>Account Classification Total: Interest Pymts - Interest Payments</i>	807,793	793,467	746,583	746,583	711,740
	Division Total: 000 - Non-divisional	1,703,452	1,754,943	1,771,486	1,771,563	1,793,026
	Department Total: 20 - Administration	1,703,452	1,754,943	1,771,486	1,771,563	1,793,026
	<i>EXPENSES Total</i>	1,703,452	1,754,943	1,771,486	1,771,563	1,793,026
Fund REVENUE	Total: 185 - Financing Authority Debt Service	1,699,882	1,541,016	1,771,486	1,787,973	1,793,025
Fund EXPENSE	Total: 185 - Financing Authority Debt Service	1,703,452	1,754,943	1,771,486	1,771,563	1,793,026
	Fund Total: 185 - Financing Authority Debt Service	(3,569)	(213,927)	-	16,410	(1)
	REVENUE GRAND Totals:	3,508,444	3,269,265	3,505,230	3,544,766	3,256,102
	EXPENSE GRAND Totals:	3,336,069	2,915,714	3,505,230	3,490,627	3,262,303
	Grand Totals:	172,374	353,551	-	54,139	(6,201)



City Council Staff Report

Department: PARKS AND COMMUNITY
SERVICES

June 13, 2023

To: Mayor and City Council

From: Stephanie Hurtado, Parks and Community Services Director

Subject: Agreement between the City of Dinuba and Dinuba Unified School District for Senior Meals 2023 (SH)

RECOMMENDATION

Council to approve the agreement with Dinuba Unified School District for the Senior Meals Program in the amount of \$80,275 and authorize the City Manager or designee to execute the agreement.

EXECUTIVE SUMMARY

For the last twelve years the City of Dinuba has contracted with the Dinuba Unified School District Nutrition Services Department for the Senior Meals Program. The city covers the cost of the meals and the District is responsible for the preparation, packaging and delivery of the meals to the Dinuba Senior Center. The agreement is for one year from July 1, 2023 through June 30, 2024.

OUTSTANDING ISSUES

None.

DISCUSSION

The City of Dinuba provides annual funding for the Senior Meals Program at the Dinuba Senior Center. The goal of the program is to promote healthy eating for the senior population in the City of Dinuba. City staff work closely with the District staff regarding the nutritional requirements for the program and the menu.

The District prepares and delivers the meals to the Dinuba Senior Center two days per week throughout the year. City staff and volunteers help distribute the meals. The cost per meal is going up to \$6.50 which is a dollar increase. Staff are proposing participating seniors pay the normal cost of \$1.50 per meal and the City pays the remaining \$5.00. A total of 12,480 meals are provided under the Senior Meals

Program throughout the year.

If approved the city is proposing to pay the Dinuba Unified School District up to \$80,275 for providing meals for the 2023-24 fiscal year.

The one year agreement with the School District begins July 1, 2023 and ends June 30, 2024. A copy of the agreement is enclosed herein as Attachment 'A'.

FISCAL IMPACT

\$80,275 will come out of the General Fund to pay for the Senior Meal Program. Agreement enclosed as Attachment 'A'

PUBLIC HEARING

ATTACHMENTS:

Attachment 'A' Senior Meal Agreement 2023-2024

Dinuba Unified School District Nutrition Service Department

City of Dinuba
Senior Citizen Meals
2023-2024

This Agreement is by and between the Dinuba Unified School District Nutrition Service Department, hereinafter “SUPERINTENDENT” and The City of Dinuba/Senior Citizens, hereinafter “CONTRACTOR.” The purpose of this Agreement is to establish a cooperative agreement between the SUPERINTENDENT and CONTRACTOR to develop a nutritional program that promotes healthy eating and meal consumption with the Senior Citizens program of the City of Dinuba During the year of 2023-2024.

The City and District agree to the following description and conditions for the joint preparation, packaging and delivery of the *City of Dinuba Senior Citizen’s meal program*.

Financing – The cost of the meal program will be financed using funding from the City of Dinuba General Fund revenues.

Scope of Project – The preparation, packaging, and delivery of the meals will be carried out by the Dinuba Unified School District. The initial cost to the City of \$6.50 per meal for up to 130 meals has been approved by the City Council and set aside in the City’s budget. This contract would begin July 1, 2023.

The District has consulted with the City of Dinuba regarding the nutritional requirements for senior meals and the proposed menus, as well as the packaging, delivery and storage of the meals.

Activities/Program - The City agrees to provide the necessary equipment to store the prepared meals as well as personnel to sell and distribute the meals two days per week, excluding school holidays but including summer vacation.

The School District agrees to supply personnel to prepare, package and deliver up to 130 nutritionally balanced, senior appropriate meals two days per week, excluding school holidays but including summer vacation.

Scheduling – The scheduling for the respective dates of service of the senior meal program will be determined in advance with input from the City of Dinuba. This agreement will be made prior to the start of the program with both parties agreeing that changes to the number of meals served per day or the number of days per week may occur throughout the year dependant upon participation of the senior citizens.

Disputes and Differences – In the event any disputes or differences arise as a result of the City’s or District’s joint venture in this program, efforts to settle the dispute or difference shall be handled at the lowest level possible within organizational policies and guidelines. The MOU can be cancelled with written notice at anytime by either party with a 30 day notice. The meal program MOU will expire on June 30, 2024. The program will be reviewed by both parties. The MOU can be renewed by mutual agreement.

Indemnification:

SUPERINTENDENT agrees to hold harmless, indemnify, and defend CONTRACTOR and its officers, agents, employees, and trustee boards, from any, and all claims, damages, losses, causes of action, and demands, including reasonable attorney's fees, accruing or resulting from injury, damage, or death of any person, firm, or corporation in connection with the performance of this Agreement. CONTRACTOR agrees to hold harmless, indemnify, and defend DUSD and its officers, agents, employees, and trustee boards, from any, and all claims, damages, losses, causes of action, and demands, including reasonable attorney's fees, accruing or resulting from injury, damage, or death of any person, firm, or corporation in connection with the performance of this Agreement.

The parties agree as to the specifics of this Agreement:

Dinuba Unified School District

Dr. Joe Hernandez, Superintendent

Date

Contractor

Luis Patlan, City Manager

Date



City Council Staff Report

Department: CITY CLERK

June 13, 2023

To: Mayor and City Council

From: Maria Alaniz, City Clerk/Human Resources Director

Subject: Approval of City Council Meeting Minutes (MA)

RECOMMENDATION

Council to review and approve the City Council meeting of May 23, 2023 as presented.

EXECUTIVE SUMMARY

None.

OUTSTANDING ISSUES

None.

DISCUSSION

None.

FISCAL IMPACT

None.

PUBLIC HEARING

None required.

ATTACHMENTS:

City Council Meeting Minutes, May 23, 2023



**May 23, 2023
MINUTES**

COUNCIL MEMBERS PRESENT:

Nerio-Guerrero, Prado, Thusu, Launer, Reynosa

COUNCIL MEMBERS ABSENT:

STAFF MEMBERS PRESENT:

Alaniz, Avila, Iriarte, James, Montejano, Patlan, Solis, Watts, Webster, Yanez

1. Work Session - 5:30 PM

1.1. Presentation of Preliminary Budget for FY 2023/24 (KS)

Mayor Reynosa opened the work session at 5:31 p.m.

Fire Chief Webster expressed budget concerns.

Administrative Services Director Solis presented the projections for the Fiscal Year 2022/23 and the preliminary budget for the fiscal year 2023/2024. Due to the uncertainty of the city's sales tax and the CDFTA audit, a conservative approach was used while preparing the budget. Solis reported budget challenges including, a potential Economic Slowdown, CDFTA Audit of Online Sales Tax Revenues, US Debt Default, and Homelessness; opportunities including Solid Sales Tax revenues, Viscaya Community Park, Street Improvements, Downtown Investments, Grants, and Mercantile Row Shopping Center.

City Manager Patlan advised that the city has many needs and it is the administration's responsibility to maintain fiscal sustainability for the city. Until the CDFTA audit is complete, the city must use caution in incurring expenses.

Launer requested that funding for the code enforcement/community improvement inspector position be available to help with enforcement. Mayor Reynosa added that all inspectors should be cross-trained to assist when one officer is out. Council asked that vacant positions in the public eye such as fire, police, and parks be filled. Patlan advised that positions are being filled as they become vacant.

The budget presentation will continue at the next council meeting.

Mayor Reynosa adjourned the work session at 6:26 p.m.

2. OPENING CEREMONIES

2.1. Welcome and Call to Order

Mayor Reynosa called the meeting to order at 6:30 p.m.

2.2. Invocation

The invocation was led by Police Chief Iriarte.

A moment of silence was held in memory of a city employee, Rolando Garcia.

2.3. Pledge of Allegiance

The pledge of allegiance was led by Council Member Launer.

3. AGENDA CHANGES OR DELETIONS

To better accommodate members of the public or convenience in the order of presentation, items on the agenda may not be presented or acted upon in the order listed. Additions to Agenda may be added only pursuant to California Government Code section 54954.2(b).

Council requested to hear item 5.8 separately.

4. REQUEST TO ADDRESS COUNCIL

This portion of the meeting is reserved for any person who would like to address the Council on any item that is not on the agenda. Please be advised that State law does not allow the City Council to discuss or take any action on any issue not on the agenda. The City Council may direct staff to follow up on such item(s). Speakers are limited to three (3) minutes. If there is any person wishing to address the City Council at this time please approach the podium and state your name and nature of the request.

Rosalyn Ware a Dinuba resident approached the podium to advise that on Northway and Villa, there is a house that has suspicious activity including homeless trespassing. Ware is concerned that there is questionable activity occurring. Ware advised that in June her neighborhood on Millard Way plans on having a Neighborhood Watch event, and the Council is invited to attend. Ware thanked the Police and Fire departments for their service.

5. CONSENT CALENDAR

Matters listed under the Consent Calendar are considered routine and will be enacted by one motion and one vote. There will be no separate discussion of these items. If discussion is desired, a member of the audience or a Council Member may request an item be removed from the Consent Calendar and it will be considered separately.

5.1. SUBJECT

Approval of City Council Meeting Minutes (MA)

RECOMMENDATION

Council to review and approve the City Council meeting minutes of May 9, 2023 as presented.

5.2. SUBJECT

Request for Sponsorship of the Annual Dinuba Lions Club & Dinuba Chamber of Commerce Car Show and Cruise Night Event June 9-10, 2023 (DJ)

RECOMMENDATION

Council to approve sponsorship of the annual Dinuba "Cars in the Park" Car Show event on June 9th & 10th, 2023 in the amount of \$7,000.

5.3. SUBJECT

Resolution No. 2023-30 Approving Participation in the Public Provider Ground Emergency Medical Transport Program (PP-GEMT) with the California Department of Health Care Services (DHCS) for EMS Ambulance Transport Service Reimbursements; and Resolution No. 2023-31, Approving Budget Amendment No. 2023-16

RECOMMENDATION

Council to take the following action by one motion:

1. Adopt Resolution No. 2023-30, approving participation in the Public Provider Ground Emergency Medical Transport Program (PP-GEMT) with the California Department of Health Care Services for EMS ambulance transport service reimbursements; and,
2. Adopt Resolution No. 2023-31, approving Budget Amendment No. 2023-16 including the funds in the FY 2022-23 budget; and,
3. Authorize the City Manager or designee to execute all agreements associated with the PP-GEMT program.

5.4. SUBJECT

Proclamation No. 2023-02 Memorial Day (MA)

RECOMMENDATION

Council to adopt Proclamation No. 2023-02 honoring Memorial Day and those who have given all in order that Americans might enjoy liberty and peace.

5.5. SUBJECT

Proclamation No. 2023-03 Dinuba High School Graduating Class of 2023(MA)

RECOMMENDATION

Council to adopt Proclamation No. 2023-03 honoring Dinuba High School Graduating Class of 2023.

5.6. SUBJECT

Ordinance No. 2023-03 (Montebella) Second reading and Adoption (KSch)

RECOMMENDATION

Council conduct the second reading, waive reading in full, and adopt Ordinance 2023-03 pertaining to a change of zoning on one parcel located on the west side of Englehart Avenue north of the Saginaw Avenue alignment.

5.7. SUBJECT

Proclamation No. 2023-04 Alternative Education Graduating Class of 2023 (MA)

RECOMMENDATION

Council approve Proclamation No. 2023-04 in recognition of the 2023 graduates of the Ronald Reagan Academy, Sierra Vista and Dinuba Adult School.

5.8. SUBJECT

Urgency Ordinance No. 2023-04 Adding Section 190, “Prohibited Activities in Public Parks and Recreation Facilities” to Title 9, Chapter 48 Public Parks of the Dinuba Municipal Code (DY)

RECOMMENDATION

Council adopt Urgency Ordinance No. 2023-04 Adding Section 190, “Prohibited Activities in Public Parks and Recreation Facilities” to Title 9, Chapter 48 Public Parks of the Dinuba Municipal Code.

A motion was made by Council Member Launer, second by Council Member Thusu, to approve the Consent Calendar with the exception of item 5.8 which was pulled for separate discussion.

Ayes: Launer, Nerio-Guerrero, Prado , Reynosa, Thusu

Item 5.8 Discussion:

City Attorney Yanez advised that this is the same item that was adopted last year. The item is back on Consent Calendar due to an oversight in the expiration date, the previous emergency ordinance expired in April 2023. The ordinance will be introduced as a permanent ordinance at the next meeting in June. This is a temporary ordinance meant to maintain the status quo. There will not be any gaps when the final ordinance takes effect.

City Manager Patlan advised that the previous temporary ordinance introduced in 2022 should have been extended for an additional 10 months during the final adoption process. Patlan reported that city staff has a good plan to deal with the implementation and active enforcement of the ordinance.

Launer asked if this emergency ordinance would allow for enforcement. Patlan advised that the ordinance would be enforceable and that the property owner at Mercantile Row Shopping Center has approved the enforcement on his property. Police have started giving warnings and after this ordinance is approved they will begin to place signs that include the ordinance information.

Launer asked about abandoned/parked vehicles, and what the rules are regarding abandoned vehicles. Yanez advised that abandoned vehicles are not included in

this ordinance but can be added to the final ordinance.

A motion was made by Council Member Thusu, second by Council Member Prado , to adopt Urgency Ordinance No. 2023-04 adding Section 190, "Prohibited Activities in Public Parks and Recreation Facilities" to Title 9, Chapter 48 Public Parks of the Dinuba Municipal Code.

Ayes: Launer, Nerio-Guerrero, Prado , Reynosa, Thusu

6. WARRANT REGISTER

6.1. SUBJECT

Warrant Register May 12 & 19, 2023 (KS)

RECOMMENDATION

Council to review and approve the Warrant Register as presented.

A motion was made by Council Member Thusu, second by Council Member Launer, to review and approve the Warrant Register as presented.

Ayes: Launer, Nerio-Guerrero, Prado , Reynosa, Thusu

7. DEPARTMENT REPORTS

7.1. SUBJECT

Authorization to Request Proposals for Street Sweeping Services (GA)

RECOMMENDATION

Council receive information on the City's current street sweeping program and consider authorizing staff to issue a Request for Proposals (RFP) to outsource street sweeping services to a third-party vendor.

Interim Public Works Director Avila presented the request to consider an RFP for street sweeping services for the entire city. Avila stated that currently, Public Works staff provides street sweeping for residential areas twice per month and three times a week for downtown areas. The current annual budget is \$200,000 which includes the cost of a full-time operator, fuel, and any cost associated with the service. Recently the primary street sweeper has broken down and the 10-year-old backup sweeper is being used.

Avila stated that after a review of the program staff determined there are two options, the purchase of a new sweeper at a cost of \$400,000 or a contract with a street sweeping business at a cost of \$175,00 per year. The contract maintains the current level of service and requires a commitment of 5 years with a savings of \$25,000 per year. The contract would eliminate the large investment/cost of a new sweeper. If the council decides to go with the contract, the current staff assigned to street sweeping will be transferred to the street crew.

Council Member Thusu liked that the street sweeping staff would be able to help other work crews. Thusu asked how the outside contractor would deal with emergencies that arise and how flexible they would be. Avila advises we could keep the current sweeper in working order to use for emergencies and make the

contractor aware of special events/circumstances so they may add additional services at an additional fee. Avila advised that bids can be screened to ensure the needs of the community are met. At this time the request is only for an RFP.

A motion was made by Council Member Prado , second by Council Member Launer, to authorize staff to issue a Request for Proposals (RFP) to outsource street sweeping services to a third-party vendor.

Ayes: Launer, Nerio-Guerrero, Prado , Reynosa, Thusu

7.2. SUBJECT

Letter of Support for SB 244 - Right to Repair to Reduce E-waste (DJ)

RECOMMENDATION

Council to consider a letter of support for SB 244, "Right to Repair to Reduce E-waste".

Assistant City Manager James request the City Council's support for SB 244, Right to Reduce E-waste which aims to provide resources needed to limit e-waste. Senate Bill SB-244 supports the repair of electronic goods and would require manufacturers to provide owners with service repair facilities information and service dealers for the maintenance or repair of products.

A motion was made by Council Member Launer, second by Council Member Thusu, to consider a letter of support for SB 244, "Right to Repair to Reduce E-waste".

Ayes: Launer, Nerio-Guerrero, Prado , Reynosa, Thusu

8. MAYOR/COUNCIL REPORTS

Council Member Thusu attended the Transit meeting where the discussion was Porterville's withdrawal from TCRTA, no action was taken. TCRTA has contracted with an agency for the recruitment of a new CEO. Thusu reported meeting with Regional South San Joaquin in Madera where flooding was discussed. Thusu attended a ICSC Conference in Las Vegas and brought back information for city staff to review for follow-up. Thusu will be attending the Revenue Taxations meeting on June 23, 2023.

Council Member Launer reported attending the South San Joaquin Valley meeting along with Council Member Thusu and Vice Mayor Nerio-Guerrero where information was shared about the current state of Tulare Lake and flooding. Launer reported that there are still funds available for flood assistance. Launer will attend the TGAG board retreat Thursday. Launer thanked city staff for recognizing the issue at Nebraska Park.

Council Member Prado reported making connections at the Las Vegas ICSC Conference that he will pass along to city staff. Prado will attend the EDC meeting tomorrow and the upcoming Dinuba High School graduation.

Vice Mayor Nerio-Guerrero toured the new High School with Mayor Reynosa and Council Member Thusu. Nerio-Guerrero thanked Public Works staff for painting curbs in her district.

Mayor Reynosa reported attending the TCAG meeting, touring the new High School site, and attending a Downtown meeting with the Chamber and business owners. Reynosa reported attending a LAFCO meeting. Reynosa advised that a sprinkler is broken in the flower bed located in the parking lot next to the bowling alley.

9. CITY MANAGER COMMUNICATIONS

City Manager Patlan met with Terra Adams and gave an update on city activity and funding needs. Patlan reported that City Hall will be closed Monday in observance of the Memorial Day Holiday. Patlan thanked the Police Department for addressing homeless activity at the Mercantile Row shopping center.

10. CITY STAFF COMMUNICATIONS

Assistant City Manager James provided an update on two houses pending air boards approval for demolition. James reported that the Planning Department is working on building permits for the old Rite Aid building.

City Attorney Yanez shared that he is working on the updated homeless ordinance. Yanez reported that he attended the City Attorney Conference in Monterey where organic waste was a topic of discussion. Yanez learned useful information that can be found on the Calcities website.

Administrative Services Director Solis shared the loss of the City Accountant Rolando Solis. Services will be held Sunday at 11 a.m. in Visalia. Solis asked for his family to be kept in prayer.

Chief Iriarte shared that three Reserve Officers began their one-week orientation they are assigned to an FTO. Iriarte reported the department will serve as security at the Intermediate Washington, Sierra Vista, and High School graduations.

Chief Webster shared that there are four Single-Role Paramedic vacancies, and one applicant failed background. Webster is currently working on filing positions. Webster advised that weed abatement notices are going out.

Interim Public Works Director Avila thanked staff for their assistance in the right-of-way maintenance. Avila reported that his department is working on the recruitment of maintenance staff and hope to fill the vacancy soon. Avila reported that Utility Workers assisted in the maintenance of the roundabout and that the city has contracted with Abel Industries to help with the Golf Course maintenance.

11. CLOSED SESSION

11.1. Liability Claim (MA)

Pursuant to GC 54956.95; Claimant(s): Robert Esquivel.

Agency Claimed Against: City of Dinuba

Council rejected the claim.

11.2. Liability Claim (MA)

Pursuant to GC 54956.95; Claimant(s): Josephie Sosa.

Agency Claimed Against: City of Dinuba

Council rejected the claim.

12. ADJOURNMENT

Mayor Reynosa adjourned the meeting at 7:38 p.m.



City Council Staff Report

Department: PARKS AND COMMUNITY
SERVICES

June 13, 2023

To: Mayor and City Council

From: Stephanie Hurtado, Parks and Community Services Director

Subject: Award of Contract for Landscape Maintenance to Clean Cut Landscaping Maintenance, Inc. (SH)

RECOMMENDATION

Council to award the contract for landscaping to Clean Cut Landscaping Maintenance, Inc. in the amount of \$258,996.00 and authorize the City Manager or designee to sign the contract documents.

EXECUTIVE SUMMARY

The City of Dinuba has contracted for landscape maintenance services since 2004 for all parks, open space and Lighting and Landscape Maintenance Districts. The city solicited a request for proposals for landscape maintenance services and Clean Cut Landscape Management, Inc. was the only company to submit a bid. Staff is recommending council enter into a three-year contract with the opportunity to extend and additional two-years, if agreed upon.

OUTSTANDING ISSUES

None.

DISCUSSION

The City contracts with a commercial landscape company to mow and edge turf and maintain landscaping at city parks, open space, and neighborhoods in the Lighting and Landscape Maintenance Districts. Contracting for this service is both cost effective and efficient for the City.

The existing contract with Clean Cut expires on June 30, 2023. Staff solicited proposals for landscape services and Clean Cut was the only proposal received. Staff has worked well with Clean Cut over the years, they have provided good service, and they have been responsive to the city's needs. Therefore, staff is

recommending that the City Council award the contract to Clean Cut. The contract is for three (3) years with an option to extend for two additional years. The contract will commence on July 1, 2023 and will terminate on June 30, 2026, unless extended. Under the contract, Clean Cut will maintain all city parks, open spaces and the Lighting and Landscape Maintenance District for a total cost of \$258,996.00

A copy of the contract with Clean Cut is enclosed as Attachment 'A'.

FISCAL IMPACT

The landscape maintenance contract fees will disperse from General Fund, Landscape and Lighting District Funds and CFD Funds.

PUBLIC HEARING

ATTACHMENTS:

Landscape Maintenance Contract 2023

CITY OF DINUBA LANDSCAPE MAINTENANCE OF CITY FACILITIES CONTRACT

On June 13, 2023, Dinuba City Council approved a three year Landscape Maintenance Service Agreement with Clean Cut Landscape Management Inc. from July 1, 2023 through June 30, 2026 with the opportunity to extend an additional two year, if agreed upon and authorizes the City Manager or designee to execute the agreement.

The annual cost of the contract with Clean Cut Management Inc. is \$258,996 per year or \$12,583 a month. The cost of the contract is paid for by the General Fund and the Landscape & Lighting District assessments and CFD'S.

THIS AGREEMENT, made and entered into this 1st day of July, 2023, by and between the City of Dinuba, a Municipal Corporation of the State of California, duly organized, existing and acting pursuant to the laws thereof with its principal place of business in the City of Dinuba, California, hereinafter designated as the City, party of the first part, and Clean Cut Landscape Maintenance Service hereafter designated as the Contractor, party of the second part,

WITNESSETH: That the parties hereto do mutually agree as follows:

ARTICLE I. For and in consideration of the payments and agreements hereinafter mentioned being made and performed by the City, the Contractor agrees with the City to furnish all materials, equipment and labor and maintain facilities for the City, and to perform and complete all the work pertaining thereto indicated and described in the Specifications hereto attached, to furnish all cost and expense for all tools, equipment, labor, and materials necessary there for, except such materials as in the said Specifications are stipulated to be furnished by the City, and to do everything required by this Contract and the said Specifications.

ARTICLE II. For furnishing all said equipment, materials, and labor, performing demolition required, tools and equipment, and doing all the work contemplated and embraced in this contract; also for all loss and damage arising out of the nature of the aforesaid work, or from the action of the elements or from any unforeseen difficulties which may arise or be encountered in the prosecution of the work until its acceptance by the City, and for all risks of every description connected with the work, also for all expenses incurred by or in consequence of the suspension or discontinuance of work, except such as in the said Specifications are expressly stipulated to be borne by the City; for faithfully completing the work described in the said Specification and in accordance with the requirements of the City, the City will pay the contractor full compensation therefor the amounts for such work as performed for the unit prices bid there for in accordance with the Proposal of the Contractor.

ARTICLE III. The city hereby promises and agrees with the said Contractor to imply, and does hereby employ the said Contractor to provide the materials and to do the work according to the terms and conditions herein contained and referred to, for the prices aforesaid, and hereby contracts to pay at the same at the time, in the manner and upon the conditions set forth in the

Specifications. The said parties for themselves, their heirs, executors, administrators, successors, and assigns, do hereby agree to full performance of the covenants herein contained.

ARTICLE IV. The notice to contractors, the Proposal Requirements, the Proposal Form, the Contract Agreement, the General Provisions, the Technical Specifications, and the Special Provisions mentioned therein and titled City of Dinuba- Landscape Maintenance of City Facilities, all of which are referenced and hereby incorporated in and made a part of this Agreement.

IN WITNESS WHEREOF: The parties hereto have caused this Contract to be executed the day and year first above written.

CITY OF DINUBA

By:_____

Luis Patlan, City Manager

Attest:

City Clerk, City of Dinuba

CONTRACTOR

By:_____

Title



City Council Staff Report

Department: CITY MANAGER'S OFFICE

June 13, 2023

To: Mayor and City Council

From: Maria Alaniz, City Clerk/Human Resources Director

Subject: Resolution No. 2023-34 Industrial Disability Retirement of Jessica Martin (MA)

RECOMMENDATION

Council to adopt Resolution No. 2023-34 allowing Jessica Martin to be placed on industrial disability retirement.

EXECUTIVE SUMMARY

Resolution No. 2023-34 is being submitted to the City Council declaring Jessica Martin, a city employee of Dinuba Police Officer, to be disabled as required by the California Public Employees' Retirement System (CalPERS) in order for her to qualify for industrial disability retirement by the California Public Employees' Retirement Law.

OUTSTANDING ISSUES

None.

DISCUSSION

Jessica Martin will retire from her position as a Police Officer with the City of Dinuba effective June 30, 2023. Ms. Martin has filed an application with CalPERS for the industrial disability retirement. Medical information received and reviewed by the city indicates that Ms. Martin is disable to the capacity that she is unable to perform the duties of a Police Officer. The City Council must adopt a resolution finding and determining that Ms. Martin is eligible for industrial disability retirement.

FISCAL IMPACT

None.

PUBLIC HEARING

None required.

ATTACHMENTS:

A. Resolution No. 2023-34

RESOLUTION NO. 2023-34

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DINUBA

(Section 21156, Government Code)

WHEREAS, the City of Dinuba (hereinafter referred to as Agency) is a contracting agency of the California Public Employees' Retirement System (CalPERS);

WHEREAS, the Public Employees' Retirement Law requires that a contracting agency determine whether an employee of such agency in employment in which she is classified as a local safety member is disabled for purposes of the California Public Employees' Retirement Law and whether such disability is "industrial" within the meaning of such law;

WHEREAS, an application for disability/industrial disability retirement of Jessica Martin, employed by the Agency in the position of Police Officer, has been filed with CalPERS; and

WHEREAS, the City Council has reviewed the medical and other evidence relevant to such alleged disability;

NOW, THEREFORE, BE IT RESOLVED that the City Council find and determine and it does hereby find and determine that Jessica Martin is incapacitated within the meaning of the California Public Employees' Retirement Law for performance of her duties in the position of Police Officer and does hereby certify under penalty of perjury that this determination was made on the basis of competent medical opinion and was not used as a substitute for the disciplinary process in accordance with Government Code section 211569(a)(2). If the disciplinary process occurred before the member's separation from employment, all relevant personnel documents were forwarded to CalPERS for determination of the member's eligibility for disability retirement and CalPERS' determination that the member is eligible to apply for disability retirement was obtained prior to starting the process of determination.

Jessica Martin had filed a Worker's Compensation claim for her disabling condition. The Worker's Compensation claim was accepted.

BE IT FURTHER RESOLVED THAT the City Council find and determine and it does hereby find and determine that such disability is a result of injury or disease arising out of and in the course of employment.

Neither said Jessica Martin nor did the agency, City of Dinuba apply to the Worker's Compensation Appeals Board for a determination pursuant to Government Code section 21166 whether such disability is industrial.

BE IT FURTHER RESOLVED that the member will be separated from her employment in the position of Police Officer after expiration of her rights under Government

Code Section 21164, effective July 1, 2023 and that no dispute as to the expiration of such leave rights is pending. Her last day on pay status is June 30, 2023.

There is not a possibility of third party liability.

Advanced Disability Pension payments will not be made.

The primary disabling condition is internal.

The duration of the disabling condition is expected to be permanent, which is certified by the competent medical opinion, as determined on the basis of competent medical opinion.

PASSED AND ADOPTED this 13 day of June 2023 by the following vote:

AYES:

NOES:

ABSENT

ABSTAIN:

Mayor

ATTEST:

City Clerk



City Council Staff Report

Department: FINANCE SERVICES

June 13, 2023

To: Mayor and City Council
From: Karina Solis, Administrative Services Director
By: Maria Alaniz, City Clerk/Human Resources Director
Subject: Warrant Register May 26 & June 2, 9, 2023 (KS)

RECOMMENDATION

Council to review and approve the Warrant Register as presented.

EXECUTIVE SUMMARY

None.

OUTSTANDING ISSUES

None.

DISCUSSION

None.

FISCAL IMPACT

None.

PUBLIC HEARING

None required.

ATTACHMENTS:

WR 05.26.2023
WR 06.02.2023
WR 06.09.2023



Accounts Payable Invoice Report

Payment Date Range 05/20/23 - 05/26/23
Report By Vendor - Invoice
Summary Listing

Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
Vendor 385 - 4 Creeks, Inc.									
22492-27693	4 Creeks Dinuba General Engineering Studies	Paid by Check #41834		03/14/2023	05/26/2023	05/26/2023		05/26/2023	4,401.00
22523-27898	4 Creeks Downtown Dinuba Facade Imp	Paid by Check #41834		04/10/2023	05/26/2023	05/26/2023		05/26/2023	1,213.00
22314-28065	4 Creeks Dinuba Commercial Development	Paid by Check #41834		04/20/2023	05/26/2023	05/26/2023		05/26/2023	3,500.00
22318-28078	4 Creeks WWTP Imp Clarifier	Paid by Check #41834		04/20/2023	05/26/2023	05/26/2023		05/26/2023	8,682.00
22320-28079	4 Creeks S College RR Illumination	Paid by Check #41834		04/20/2023	05/26/2023	05/26/2023		05/26/2023	7,622.25
22352-28071	4 Creeks Subdivision Development	Paid by Check #41834		04/20/2023	05/26/2023	05/26/2023		05/26/2023	14,581.25
22356-28063	4 Creeks Encroachment Permit	Paid by Check #41834		04/20/2023	05/26/2023	05/26/2023		05/26/2023	5,799.35
22358-28072	4 Creeks El Monte Sewer Main Replacement	Paid by Check #41834		04/20/2023	05/26/2023	05/26/2023		05/26/2023	1,380.00
22389-28081	4 Creeks Entertainment Plaza Restrooms	Paid by Check #41834		04/20/2023	05/26/2023	05/26/2023		05/26/2023	2,375.05
22421-28082	4 Creeks Kamm and Alta Roundabout Environmental	Paid by Check #41834		04/20/2023	05/26/2023	05/26/2023		05/26/2023	4,027.72
22442-28062	4 Creeks Water CIP Projects	Paid by Check #41834		04/20/2023	05/26/2023	05/26/2023		05/26/2023	9,069.75
22443-28075	4 Creeks Sewer CIP Projects Design	Paid by Check #41834		04/20/2023	05/26/2023	05/26/2023		05/26/2023	32,339.25
22489-28070	4 Creeks Dinuba High School Const Oversight	Paid by Check #41834		04/20/2023	05/26/2023	05/26/2023		05/26/2023	16,077.27
22491-28077	4 Creeks Dinuba Fire Department Training Facility	Paid by Check #41834		04/20/2023	05/26/2023	05/26/2023		05/26/2023	85.00
22492-28064	4 Creeks Dinuba General Engineering Studies	Paid by Check #41834		04/20/2023	05/26/2023	05/26/2023		05/26/2023	4,293.00
22493-28068	4 Creeks KC Vista Basketball Courts	Paid by Check #41834		04/20/2023	05/26/2023	05/26/2023		05/26/2023	5,041.75
22497-28069	4 Creeks El monte Road 56 Design	Paid by Check #41834		04/20/2023	05/26/2023	05/26/2023		05/26/2023	10,679.55
23046-28073	4 Creeks Nebraska Park Imp	Paid by Check #41834		04/20/2023	05/26/2023	05/26/2023		05/26/2023	7,475.00
Vendor 385 - 4 Creeks, Inc. Totals							Invoices	18	\$138,642.19
Vendor 263 - Advantek Benefit Administrators									
05/19/2023	05/19/2023 Funding Request	Paid by Check #41835		05/19/2023	05/26/2023	05/26/2023		05/26/2023	45,953.62
Vendor 263 - Advantek Benefit Administrators Totals							Invoices	1	\$45,953.62
Vendor 393 - Airgas NCN									
9137769552	Supplies	Paid by Check #41836		05/02/2023	05/26/2023	05/26/2023		05/26/2023	904.40
Vendor 393 - Airgas NCN Totals							Invoices	1	\$904.40
Vendor 1945 - Luis Amezcua									
1590	Luis Amez Discking city property	Paid by Check #41837		04/25/2023	05/26/2023	05/26/2023		05/26/2023	2,812.50
Vendor 1945 - Luis Amezcua Totals							Invoices	1	\$2,812.50



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Vendor 351 - Anthem Blue Cross									
000282605095	HARTLEY 919M97599 06/01/23-06/30/23	Paid by Check #41838		05/04/2023	05/26/2023	05/26/2023		05/26/2023	94.50
000282607982	MEDDERS 975A79192	Paid by Check #41839		05/04/2023	05/26/2023	05/26/2023		05/26/2023	94.50
000282611138	MAGYAR 792A24403 06/01/23-06/30/23	Paid by Check #41846		05/04/2023	05/26/2023	05/26/2023		05/26/2023	90.60
000282619148	ROBERTS 102A78783 06/01/23-06/30/23	Paid by Check #41840		05/04/2023	05/26/2023	05/26/2023		05/26/2023	94.50
000282622885	TYLER 299A24237 06/01/23-06/30/23	Paid by Check #41841		05/04/2023	05/26/2023	05/26/2023		05/26/2023	90.60
000284121818	TYLER 141A75193 06/01/23-06/30/23	Paid by Check #41842		05/07/2023	05/26/2023	05/26/2023		05/26/2023	256.76
000284123951	MAGYAR 730A75583 06/01/23-08/31/23	Paid by Check #41843		05/07/2023	05/26/2023	05/26/2023		05/26/2023	971.76
000284137645	ROBERTS 210A78781 06/01/23-08/31/23	Paid by Check #41844		05/07/2023	05/26/2023	05/26/2023		05/26/2023	865.62
000284161083	HARTLEY 925M97595 06/01/23-06/30/23	Paid by Check #41845		05/07/2023	05/26/2023	05/26/2023		05/26/2023	257.10
Vendor 351 - Anthem Blue Cross Totals							Invoices	9	\$2,815.94
Vendor 21 - Aramark Uniform Services Inc.									
5031199262	Fy 22/23-Parks-Uniforms for the week of 5/17/23	Paid by Check #41847		05/17/2023	05/26/2023	05/26/2023	05/18/2023	05/26/2023	54.06
Vendor 21 - Aramark Uniform Services Inc. Totals							Invoices	1	\$54.06
Vendor 17 - AT&T									
939105447505/23	CS Telephone 04/10/23-05/09/23	Paid by Check #41851		05/10/2023	05/26/2023	05/26/2023		05/26/2023	22.87
939106901205/23	Sportsplex - Telephone 04/10/23-05/09/23	Paid by Check #41852		05/10/2023	05/26/2023	05/26/2023		05/26/2023	65.92
939105474405/23	CS Telephone 04/11/23-05/10/23	Paid by Check #41850		05/11/2023	05/26/2023	05/26/2023		05/26/2023	210.93
9391054469 05/23	PD - 04/11/2023 - 05/10/2023	Paid by Check #41848		05/11/2023	05/26/2023	05/26/2023		05/26/2023	21.31
9391054740 05/23	Billing Charges PD - 04/11/2023 - 05/10/2023	Paid by Check #41849		05/11/2023	05/26/2023	05/26/2023		05/26/2023	263.99
559596064904/23	Billing Charges 1088 E KAMM AVE 04/26/23-05/25/23	Paid by Check #41859		04/26/2023	05/26/2023	05/26/2023		05/26/2023	2,253.62
939103727705/23	PW - telephone 04/10/23-05/09/23	Paid by Check #41853		05/10/2023	05/26/2023	05/26/2023		05/26/2023	26.52
939105447205/23	PW - Telephone 04/10/23-05/09/23	Paid by Check #41854		05/10/2023	05/26/2023	05/26/2023		05/26/2023	44.20
939105447405/23	PW - Telephone 04/10/23-05/09/23	Paid by Check #41855		05/10/2023	05/26/2023	05/26/2023		05/26/2023	44.58
939105447705/23	PW - Telephone 04/10/23-05/09/23	Paid by Check #41856		05/10/2023	05/26/2023	05/26/2023		05/26/2023	22.87
939105447805/23	PW - telephone 04/10/23-05/09/23	Paid by Check #41857		05/10/2023	05/26/2023	05/26/2023		05/26/2023	22.87



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939105474105/23	PW - telephone 04/11/23-05/10/23	Paid by Check #41858		05/11/2023	05/26/2023	05/26/2023		05/26/2023	290.95
Vendor 17 - AT&T Totals									
								Invoices	12
									\$3,290.63
Vendor 1103 - Bauer Compressors, Inc.									
0000306622	Gas Detector Service	Paid by Check #41860		04/27/2023	05/26/2023	05/26/2023		05/26/2023	1,473.90
0000307075	Annual Maintenance/AirGas Test	Paid by Check #41860		05/12/2023	05/26/2023	05/26/2023		05/26/2023	1,376.06
Vendor 1103 - Bauer Compressors, Inc. Totals									
								Invoices	2
									\$2,849.96
Vendor 1826 - Bouncing Off the Walls, INC									
22-034	Fy 22/23-SE-Summer kick off obstacle courses	Paid by Check #41861		05/03/2023	05/26/2023	05/26/2023	05/19/2023	05/26/2023	525.00
Vendor 1826 - Bouncing Off the Walls, INC Totals									
								Invoices	1
									\$525.00
Vendor 822 - Boundtree Medical LLC									
84952609	Supplies	Paid by Check #41862		05/10/2023	05/26/2023	05/26/2023		05/26/2023	4.55
84956870	Supplies	Paid by Check #41862		05/15/2023	05/26/2023	05/26/2023		05/26/2023	523.24
84958307	Supplies	Paid by Check #41862		05/16/2023	05/26/2023	05/26/2023		05/26/2023	145.50
Vendor 822 - Boundtree Medical LLC Totals									
								Invoices	3
									\$673.29
Vendor 116 - BSK Analytical Laboratories									
AG11051	water treatment	Paid by Check #41863		05/16/2023	05/26/2023	05/26/2023		05/26/2023	176.00
Vendor 116 - BSK Analytical Laboratories Totals									
								Invoices	1
									\$176.00
Vendor 118 - California Parks & Recreation Society									
060323	Fy 22/23-YS-ASP staff to attend summer leadership wrkshop 6/3	Paid by Check #41864		05/22/2023	05/26/2023	05/26/2023	05/22/2023	05/26/2023	250.00
Vendor 118 - California Parks & Recreation Society Totals									
								Invoices	1
									\$250.00
Vendor 1816 - California Utility Consultants Inc.									
051023	California Utility Consultants Alta Kamm Roundabout	Paid by Check #41865		05/11/2023	05/26/2023	05/26/2023		05/26/2023	9,000.00
Vendor 1816 - California Utility Consultants Inc. Totals									
								Invoices	1
									\$9,000.00
Vendor 305 - Cartozian Air Conditioning and Heating Inc.									
18950	2023 Cooling Maintenance	Paid by Check #41866		05/09/2023	05/26/2023	05/26/2023		05/26/2023	750.00
BP-042623	New HVAC	Paid by Check #41866		05/13/2023	05/26/2023	05/26/2023		05/26/2023	8,900.00
18934	Fy 22/23-Sportsplex-May 2023 Cooling Maint.	Paid by Check #41866		05/11/2023	05/26/2023	05/26/2023	05/19/2023	05/26/2023	125.00
18982	Fy 22/23-CS-May 2023 cooling service @ rec center	Paid by Check #41866		05/11/2023	05/26/2023	05/26/2023	05/19/2023	05/26/2023	625.00
18930	PD - Seasonal HVAC Service	Paid by Check #41866		05/08/2023	05/26/2023	05/26/2023		05/26/2023	750.00
Vendor 305 - Cartozian Air Conditioning and Heating Inc. Totals									
								Invoices	5
									\$11,150.00
Vendor 725 - CDW Government									



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JL97546	Barracuda Email Protection Annual Renewal	Paid by Check #41867		05/08/2023	05/26/2023	05/26/2023		05/26/2023	3,840.00
Vendor 725 - CDW Government Totals									\$3,840.00
Vendor 972 - City of Sanger									
IGT 64 - Dinuba	April 2023	Paid by Check #41868		05/17/2023	05/26/2023	05/26/2023		05/26/2023	936.35
Vendor 972 - City of Sanger Totals									\$936.35
Vendor 125 - College of the Sequoias									
Ref #202320-04-5	Chase and Greco	Paid by Check #41869		05/19/2023	05/26/2023	05/26/2023		05/26/2023	328.00
Vendor 125 - College of the Sequoias Totals									\$328.00
Vendor 1419 - Collins & Schoettler Planning Consultant, Inc.									
1392	Collins Schoettler Planning Support	Paid by Check #41870		05/02/2023	05/26/2023	05/26/2023		05/26/2023	7,680.49
Vendor 1419 - Collins & Schoettler Planning Consultant, Inc. Totals									\$7,680.49
Vendor 170 - Comcast									
0148160 05/11/23	1390 E ELIZABETH WAY 05/16/23	Paid by Check #41872		05/11/2023	05/26/2023	05/26/2023		05/26/2023	257.52
	-06/15/23								
0148178 05/12/23	PD 680 S Alta OFC 05/17/23-	Paid by Check #41871		05/12/2023	05/26/2023	05/26/2023		05/26/2023	346.85
	06/16/23								
Vendor 170 - Comcast Totals									\$604.37
Vendor 731 - Community Services & Employment Training, Inc.									
SEFFS-DIKCV-08	ATP KC Vista Park Pedestrian ADMIN fee	Paid by Check #41873		05/12/2023	05/26/2023	05/26/2023		05/26/2023	439.38
Vendor 731 - Community Services & Employment Training, Inc. Totals									\$439.38
Vendor 341 - Dinuba Tires LLC									
075424	FLAT TIRE REPAIR	Paid by Check #41874		04/05/2023	05/26/2023	05/26/2023		05/26/2023	20.00
075445	FLAT TIRE REPAIR	Paid by Check #41874		04/18/2023	05/26/2023	05/26/2023		05/26/2023	20.00
Vendor 341 - Dinuba Tires LLC Totals									\$40.00
Vendor 62 - Ed Dena's Auto Center									
315545	UNIT M-731	Paid by Check #41875		05/15/2023	05/26/2023	05/26/2023		05/26/2023	153.77
315606	UNIT M-735	Paid by Check #41875		05/18/2023	05/26/2023	05/26/2023		05/26/2023	656.60
Vendor 62 - Ed Dena's Auto Center Totals									\$810.37
Vendor 1936 - Envi Health Solutions/Guardian EMS Products									
12699	Supplies	Paid by Check #41876		05/19/2023	05/26/2023	05/26/2023		05/26/2023	239.84
Vendor 1936 - Envi Health Solutions/Guardian EMS Products Totals									\$239.84
Vendor 36 - Ewing Irrigation Products									
19386687	Fy 22/23-Parks-Irrigation supplies	Paid by Check #41877		05/12/2023	05/26/2023	05/26/2023	05/16/2023	05/26/2023	469.49
19450178	Fy 22/23-Parks-Supplies	Paid by Check #41877		05/18/2023	05/26/2023	05/26/2023	05/19/2023	05/26/2023	147.87



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Vendor 36 - Ewing Irrigation Products Totals							Invoices	2	\$617.36
Vendor 1244 - Fire Apparatus Solutions									
26103	UNIT E-31	Paid by Check #41878		05/11/2023	05/26/2023	05/26/2023		05/26/2023	83.06
Vendor 1244 - Fire Apparatus Solutions Totals							Invoices	1	\$83.06
Vendor 674 - Adam Flores									
FLORES 51523	1ST PAIR WORK BOOTS FLORES 2023	Paid by Check #41879		05/15/2023	05/26/2023	05/26/2023		05/26/2023	176.49
Vendor 674 - Adam Flores Totals							Invoices	1	\$176.49
Vendor 18 - The Gas Company									
1285520359705/23	1088 E KAMM AVE 04/05/23-05/04/23	Paid by Check #41880		05/08/2023	05/26/2023	05/26/2023		05/26/2023	67.63
Vendor 18 - The Gas Company Totals							Invoices	1	\$67.63
Vendor 1914 - Donny Goldberg									
021523 #2	Fy 22/23-SE-Ent band (Surfs Up) for 6/2/23 event pay bal owed	Paid by Check #41881		02/15/2023	05/26/2023	05/26/2023	05/19/2023	05/26/2023	1,000.00
Vendor 1914 - Donny Goldberg Totals							Invoices	1	\$1,000.00
Vendor 1431 - Patricia Hartman									
JUNE 2023	Anthem Reimb 06/01/23-06/30/23	Paid by Check #41882		05/19/2023	05/26/2023	05/26/2023		05/26/2023	94.50
Vendor 1431 - Patricia Hartman Totals							Invoices	1	\$94.50
Vendor 139 - Henry Schein Inc.									
37625355	Supplies	Paid by Check #41883		05/08/2023	05/26/2023	05/26/2023		05/26/2023	1,235.38
37625361	Supplies	Paid by Check #41883		05/11/2023	05/26/2023	05/26/2023		05/26/2023	50.78
38365317	Supplies	Paid by Check #41883		05/12/2023	05/26/2023	05/26/2023		05/26/2023	580.93
Vendor 139 - Henry Schein Inc. Totals							Invoices	3	\$1,867.09
Vendor 1721 - Image 2000									
605396	2/17 - 5/16/2023	Paid by Check #41884		05/17/2023	05/26/2023	05/26/2023		05/26/2023	390.71
Vendor 1721 - Image 2000 Totals							Invoices	1	\$390.71
Vendor 208 - Interwest Consulting Group Inc.									
87312	PLAN CHECK 3/1/2023-3/31/2023	Paid by Check #41885		04/27/2023	05/26/2023	05/26/2023		05/26/2023	2,415.40
87750	PLANC CHECK 4/1/2023-4/30/2023	Paid by Check #41885		05/18/2023	05/26/2023	05/26/2023		05/26/2023	1,007.50
Vendor 208 - Interwest Consulting Group Inc. Totals							Invoices	2	\$3,422.90
Vendor 440 - Johnson Controls Security Solutions									
38827867	06/01/23-06/30/23 SECURITY SERVICES	Paid by Check #41886		05/06/2023	05/26/2023	05/26/2023		05/26/2023	76.76



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		Vendor	440 - Johnson Controls Security Solutions Totals			Invoices		1	\$76.76
Vendor 5 - Jorgensen & Co.									
6056385	Contractual	Paid by Check #41887		03/13/2023	05/26/2023	05/26/2023		05/26/2023	3,025.00
6057706	FIRE EXT SERV - FIRE DEPT	Paid by Check #41887		03/20/2023	05/26/2023	05/26/2023		05/26/2023	111.82
		Vendor	5 - Jorgensen & Co. Totals			Invoices		2	\$3,136.82
Vendor 785 - Judicial Council of California									
54A Q3FY22	Dinuba Courthouse Shared Cost through 03/23	Paid by Check #41888		04/30/2023	05/26/2023	05/26/2023		05/26/2023	222.77
		Vendor	785 - Judicial Council of California Totals			Invoices		1	\$222.77
Vendor 852 - Kent M Kawagoe Ph.D.									
MAR APR 2023	PD - Garay, E., Landeros, A. & Morales, C.	Paid by Check #41889		04/30/2023	05/26/2023	05/26/2023		05/26/2023	975.00
		Vendor	852 - Kent M Kawagoe Ph.D. Totals			Invoices		1	\$975.00
Vendor 449 - Les Schwab Tire Centers of Central California									
55100310046	Bus #10 Replace right rear tires and rotate to the front	Paid by Check #41890		04/28/2023	05/26/2023	05/26/2023		05/26/2023	536.20
55100310492	Bus #15 Replaced two front tires	Paid by Check #41890		05/04/2023	05/26/2023	05/26/2023		05/26/2023	842.90
55100311095	UNIT M-735	Paid by Check #41890		05/12/2023	05/26/2023	05/26/2023		05/26/2023	1,072.40
55100311547	UNIT PD-14	Paid by Check #41890		05/18/2023	05/26/2023	05/26/2023		05/26/2023	487.79
		Vendor	449 - Les Schwab Tire Centers of Central California Totals			Invoices		4	\$2,939.29
Vendor 89 - Liebert Cassidy Whitmore									
240292	DI030-00001 General Matters April 2023	Paid by Check #41891		04/30/2023	05/26/2023	05/26/2023		05/26/2023	166.00
		Vendor	89 - Liebert Cassidy Whitmore Totals			Invoices		1	\$166.00
Vendor 1723 - Matson Alarm Co, Inc.									
3621557	405 E El Monte Way 06/01/23-06/30/23	Paid by Check #41892		06/01/2023	05/26/2023	05/26/2023		05/26/2023	43.00
3613812	Fy 22/23-Sportsplex-Alarm services for the plex	Paid by Check #41892		06/01/2023	05/26/2023	05/26/2023	05/19/2023	05/26/2023	96.00
		Vendor	1723 - Matson Alarm Co, Inc. Totals			Invoices		2	\$139.00
Vendor 1797 - David Mendoza									
APRIL 2023	Anthem Reimb 04/01/2023-04/30/2023	Paid by Check #41893		05/16/2023	05/26/2023	05/26/2023		05/26/2023	243.64
		Vendor	1797 - David Mendoza Totals			Invoices		1	\$243.64
Vendor 1913 - Metro Uniform & Accessories									
263172	PD - Body Armor / Julian Hernandez	Paid by Check #41894		05/11/2023	05/26/2023	05/26/2023		05/26/2023	1,003.27
263220	PD - Uniform / Julian Hernandez	Paid by Check #41894		05/11/2023	05/26/2023	05/26/2023		05/26/2023	378.85



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		Vendor	1913 - Metro Uniform & Accessories Totals			Invoices		2	\$1,382.12
Vendor 22 - Moore Twining Associates Inc.									
3371009	Moore WWTP Industrial	Paid by Check #41895		05/19/2023	05/26/2023	05/26/2023		05/26/2023	88.00
3371010	Moore WWTP In House	Paid by Check #41895		05/19/2023	05/26/2023	05/26/2023		05/26/2023	286.00
3371011	Moore WWTP Industrial	Paid by Check #41895		05/19/2023	05/26/2023	05/26/2023		05/26/2023	88.00
		Vendor	22 - Moore Twining Associates Inc. Totals			Invoices		3	\$462.00
Vendor 142 - Office Depot BSD									
311647944001	PD - Supplies	Paid by Check #41896		04/28/2023	05/26/2023	05/26/2023		05/26/2023	269.56
311003072001	PD - Supplies	Paid by Check #41896		05/04/2023	05/26/2023	05/26/2023		05/26/2023	158.15
311003072002	PD - Supplies	Paid by Check #41896		05/05/2023	05/26/2023	05/26/2023		05/26/2023	129.84
312941500001	Office Supplies - Office Depot	Paid by Check #41896		05/05/2023	05/26/2023	05/26/2023		05/26/2023	27.66
312940865001	Office Supplies - Office Depot	Paid by Check #41896		05/08/2023	05/26/2023	05/26/2023		05/26/2023	84.52
		Vendor	142 - Office Depot BSD Totals			Invoices		5	\$669.73
Vendor 1773 - Pace Supply Corp.									
198506795	Manhole Frame Cover	Paid by Check #41897		04/11/2023	05/26/2023	05/26/2023		05/26/2023	1,611.23
198533081	WATER DEPT SUPPLIES	Paid by Check #41897		04/20/2023	05/26/2023	05/26/2023		05/26/2023	1,128.57
198530454	WATER DEPT SUPPLIES	Paid by Check #41897		04/21/2023	05/26/2023	05/26/2023		05/26/2023	1,935.68
		Vendor	1773 - Pace Supply Corp. Totals			Invoices		3	\$4,675.48
Vendor 76 - Pacific Gas & Electric									
3166578419005/23	3007 W KAMM AVE 04/19/23-05/17/23	Paid by Check #41928		05/18/2023	05/26/2023	05/26/2023		05/26/2023	224.14
35474471071 5/23	May 2023	Paid by Check #41918		05/10/2023	05/26/2023	05/26/2023		05/26/2023	856.50
6183054474005/23	496 E TULARE ST 04/07/23-05/08/23	Paid by Check #41929		05/10/2023	05/26/2023	05/26/2023		05/26/2023	4,260.08
8607273249705/23	L & L 1001 E EL PASO AVE 04/07/23-05/08/23	Paid by Check #41917		05/09/2023	05/26/2023	05/26/2023		05/26/2023	32.43
1693144969405/23	Parks N/KAMM E/GREEN 04/10/23-05/09/23	Paid by Check #41911		05/10/2023	05/26/2023	05/26/2023		05/26/2023	342.83
6021181187605/23	Sportsplex - 201 N URUAPAN WAY 04/07/23-05/08/23	Paid by Check #41913		05/10/2023	05/26/2023	05/26/2023		05/26/2023	2,087.87
7748430711905/23	Parks 1133 S COLLEGE AVE 04/08/23-05/09/23	Paid by Check #41915		05/10/2023	05/26/2023	05/26/2023		05/26/2023	29.99
2946520700805/23	L & L 04/11/23-05/10/23	Paid by Check #41912		05/11/2023	05/26/2023	05/26/2023		05/26/2023	89.04
7314274871105/23	CS & Parks 04/03/23-05/02/23	Paid by Check #41914		05/11/2023	05/26/2023	05/26/2023		05/26/2023	3,648.92
1557710974505/23	Parks 1851 E KAMM AVE 04/11/23-05/10/23	Paid by Check #41910		05/12/2023	05/26/2023	05/26/2023		05/26/2023	2,079.96
8319024072705/23	Parks SW SW 16-16-24 04/11/23-05/10/23	Paid by Check #41916		05/12/2023	05/26/2023	05/26/2023		05/26/2023	15.73
2459149581705/23	SW SW 7-16-24 03/29/23-04/27/23	Paid by Check #41921		05/08/2023	05/26/2023	05/26/2023		05/26/2023	981.56



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1344455159505/23	NW COR M & VENTURA AVE 04/07/23-05/08/23	Paid by Check #41901		05/09/2023	05/26/2023	05/26/2023		05/26/2023	86.58
2104753778805/23	155 W MERCED AVE 04/07/23- 05/08/23	Paid by Check #41903		05/09/2023	05/26/2023	05/26/2023		05/26/2023	83.02
2509717364205/23	L & M ALLEY @ FRESNO ST 04/07/23-05/08/23	Paid by Check #41922		05/09/2023	05/26/2023	05/26/2023		05/26/2023	45.64
3120184832705/23	7387 W SIERRA WAY AVE 03/24/23-04/24/23	Paid by Check #41904		05/09/2023	05/26/2023	05/26/2023		05/26/2023	13,410.23
4475716051805/23	180 W Merced STE A 4/7/23- 5/8/23	Paid by Check #41898		05/09/2023	05/26/2023	05/26/2023		05/26/2023	684.38
6058049267005/23	148 S M ST 04/07/23-05/08/23	Paid by Check #41906		05/09/2023	05/26/2023	05/26/2023		05/26/2023	50.60
6308054466905/23	ALLEY BTWN L & K ST 04/07/23- 05/08/23	Paid by Check #41907		05/09/2023	05/26/2023	05/26/2023		05/26/2023	1.22
7681012419805/23	180 W Merced STE C 4/7/23- 5/8/23	Paid by Check #41899		05/09/2023	05/26/2023	05/26/2023		05/26/2023	96.38
8218800681905/23	2099 W SIERRA WAY B 03/24/23- 04/24/23	Paid by Check #41909		05/09/2023	05/26/2023	05/26/2023		05/26/2023	1,762.23
9750865237305/23	180 W Merced STE B 4/7/23- 5/8/23	Paid by Check #41900		05/09/2023	05/26/2023	05/26/2023		05/26/2023	121.35
1834091213005/23	100 N/MARSHALL AVE 04/10/23- 05/09/23	Paid by Check #41902		05/10/2023	05/26/2023	05/26/2023		05/26/2023	9.86
4964113683005/23	MILSAP & MYRTLE ALLEY 04/07/23-05/08/23	Paid by Check #41905		05/10/2023	05/26/2023	05/26/2023		05/26/2023	109.51
5167308560405/23	S/E KAMM & ALTA 04/10/23- 05/09/23	Paid by Check #41924		05/10/2023	05/26/2023	05/26/2023		05/26/2023	108.26
6724721106205/23	TULARE & L ST 04/08/23- 05/09/23	Paid by Check #41908		05/10/2023	05/26/2023	05/26/2023		05/26/2023	108.79
6766387770105/23	TULARE & L ST 04/08/23- 05/09/23	Paid by Check #41925		05/10/2023	05/26/2023	05/26/2023		05/26/2023	62.69
8744095279105/23	301 E KAMM AVE 04/10/23- 05/09/23	Paid by Check #41927		05/10/2023	05/26/2023	05/26/2023		05/26/2023	24.69
1349716235705/23	KAMM & GREEN 04/10/23- 05/09/23	Paid by Check #41919		05/11/2023	05/26/2023	05/26/2023		05/26/2023	12,549.04
5027356573405/23	RANDLE AVE S/EL MONTE 04/11/23-05/10/23	Paid by Check #41923		05/11/2023	05/26/2023	05/26/2023		05/26/2023	48.96
8474719951505/23	ALTA & KAMM AVE 04/11/23- 05/10/23	Paid by Check #41926		05/11/2023	05/26/2023	05/26/2023		05/26/2023	91.99
2073277197505/23	1088 E KAMM AVE 04/11/23- 05/10/23	Paid by Check #41920		05/12/2023	05/26/2023	05/26/2023		05/26/2023	874.26
			Vendor 76 - Pacific Gas & Electric Totals				Invoices	32	\$44,978.73
Vendor 7 - Pena's Disposal Services									
739224	Fy 22/23-Parks-Disposal service for Vuich park	Paid by Check #41930		05/19/2023	05/26/2023	05/26/2023	05/22/2023	05/26/2023	345.58
738733	SPRING CLEAN UP 2023	Paid by Check #41930		05/16/2023	05/26/2023	05/26/2023		05/26/2023	13,410.88
			Vendor 7 - Pena's Disposal Services Totals				Invoices	2	\$13,756.46



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Vendor 1411 - Placer Title Company									
201602	Placer Title Louis Avina	Paid by Check #41931		09/28/2022	05/26/2023	05/26/2023		05/26/2023	1,668.00
		Vendor 1411 - Placer Title Company Totals				Invoices	1		\$1,668.00
Vendor 1906 - Benjamin Prado									
ICSC Las Vegas B	Expense Reimbursement -ICSC Las Vegas 05/21/23 to 05/23/23	Paid by Check #41932		05/23/2023	05/26/2023	05/26/2023		05/26/2023	56.70
		Vendor 1906 - Benjamin Prado Totals				Invoices	1		\$56.70
Vendor 1836 - Quality Landscape Construction Inc.									
15455	Nebraska and Oak Dr Basin removal of reeds	Paid by Check #41933		05/08/2023	05/26/2023	05/26/2023		05/26/2023	10,750.00
		Vendor 1836 - Quality Landscape Construction Inc. Totals				Invoices	1		\$10,750.00
Vendor 157 - Quill Corp.									
32406585	break room supplies	Paid by Check #41934		05/09/2023	05/26/2023	05/26/2023		05/26/2023	47.96
		Vendor 157 - Quill Corp. Totals				Invoices	1		\$47.96
Vendor 939 - Rain for Rent									
1857071	Rental of Equipment for flooding	Paid by Check #41935		04/04/2023	05/26/2023	05/26/2023		05/26/2023	6,075.22
1858639	Rental of Equipment for flooding-delivery Hauling	Paid by Check #41935		04/10/2023	05/26/2023	05/26/2023		05/26/2023	(785.54)
		Vendor 939 - Rain for Rent Totals				Invoices	2		\$5,289.68
Vendor 38 - Reedley Irrigation System									
RIS-POS02-47017	Fy 22/23-Parks-coupling, monterey pt liquicop	Paid by Check #41936		05/15/2023	05/26/2023	05/26/2023	05/16/2023	05/26/2023	81.86
		Vendor 38 - Reedley Irrigation System Totals				Invoices	1		\$81.86
Vendor 349 - RES COM Pest Control									
2122659	PD - Pest Control Service	Paid by Check #41937		05/17/2023	05/26/2023	05/26/2023		05/26/2023	48.00
		Vendor 349 - RES COM Pest Control Totals				Invoices	1		\$48.00
Vendor 1707 - RRM Design Group									
2249-01-0423	RRM Design Civic Center	Paid by Check #41938		05/11/2023	05/26/2023	05/26/2023		05/26/2023	31,318.62
		Vendor 1707 - RRM Design Group Totals				Invoices	1		\$31,318.62
Vendor 1733 - Gerardo Santana									
Medic 2023	Reimbursement	Paid by Check #41939		05/08/2023	05/26/2023	05/26/2023		05/26/2023	250.00
		Vendor 1733 - Gerardo Santana Totals				Invoices	1		\$250.00
Vendor 42 - Scout Specialties									
165759	Fy 22/23-Parks-Hex nut & cap screw	Paid by Check #41940		04/26/2023	05/26/2023	05/26/2023	05/16/2023	05/26/2023	108.23
165959	Fy 22/23-Parks-Striping paint & pliers	Paid by Check #41940		05/03/2023	05/26/2023	05/26/2023	05/09/2023	05/26/2023	241.41



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166278	SHOP SUPPLIES	Paid by Check #41940		05/11/2023	05/26/2023	05/26/2023			314.95
Vendor 42 - Scout Specialties Totals									
						Invoices	3		\$664.59
Vendor 1081 - Statewide Traffic Safety and Signs Inc.									
04010694	CITY OF DINUBA YARD	Paid by Check #41941		04/04/2023	05/26/2023	05/26/2023		05/26/2023	450.00
Vendor 1081 - Statewide Traffic Safety and Signs Inc. Totals									
						Invoices	1		\$450.00
Vendor 1447 - Monte Sylvester									
JUNE 2023	Anthem Reimb 06/01/2023-06/30/2023	Paid by Check #41942		05/23/2023	05/26/2023	05/26/2023		05/26/2023	331.93
Vendor 1447 - Monte Sylvester Totals									
						Invoices	1		\$331.93
Vendor 189 - Terminix International									
10250721 2023	Fy 23/24-CS-Liquid Defend System (termites) for rec center	Paid by Check #41943		05/19/2023	05/26/2023	05/26/2023	05/19/2023	05/26/2023	308.00
Vendor 189 - Terminix International Totals									
						Invoices	1		\$308.00
Vendor 1082 - 3R Construction or The Island Convention Center									
005040	CITY HALL ROOF COATING	Paid by Check #41944		03/15/2023	05/26/2023	05/26/2023		05/26/2023	815.00
Vendor 1082 - 3R Construction or The Island Convention Center Totals									
						Invoices	1		\$815.00
Vendor 1814 - Thomas and Associates DBA Bogie's Pump System									
17381	Parkside Village Ponding Basin Pump	Paid by Check #41945		04/05/2023	05/26/2023	05/26/2023		05/26/2023	30,806.69
Vendor 1814 - Thomas and Associates DBA Bogie's Pump System Totals									
						Invoices	1		\$30,806.69
Vendor 426 - Tioga Solar									
1060301898	TIOGA 04/01/2023 - 04/30/2023	Paid by Check #41946		04/30/2023	05/26/2023	05/26/2023		05/26/2023	51,868.94
Vendor 426 - Tioga Solar Totals									
						Invoices	1		\$51,868.94
Vendor 1304 - TJKM									
0054148	TJKM Roadway Segment Safety Impr. Design	Paid by Check #41947		04/30/2023	05/26/2023	05/26/2023		05/26/2023	478.92
Vendor 1304 - TJKM Totals									
						Invoices	1		\$478.92
Vendor 311 - Top Dog Training Center									
1698	PD - K9 Maintenance Training - Enzo & Zeus	Paid by Check #41948		05/21/2023	05/26/2023	05/26/2023		05/26/2023	180.00
Vendor 311 - Top Dog Training Center Totals									
						Invoices	1		\$180.00
Vendor 273 - US Bank									
501405443	May 2023	Paid by Check #41949		05/12/2023	05/26/2023	05/26/2023		05/26/2023	135.00
Vendor 273 - US Bank Totals									
						Invoices	1		\$135.00
Vendor 1702 - US Bank Corporate Payment System									
1829 5/11/2023	DUSTIN	Paid by EFT #2427		05/11/2023	05/24/2023	05/24/2023		05/24/2023	2,855.40



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3437 5/11/2023	FIRE	Paid by EFT #2428		05/11/2023	05/24/2023	05/24/2023		05/24/2023	435.01
4210 5/11/2023	MICHELLE	Paid by EFT #2426		05/11/2023	05/24/2023	05/24/2023		05/24/2023	2,295.23
6510 5/11/2023	JOANNE	Paid by EFT #2429		05/11/2023	05/24/2023	05/24/2023		05/24/2023	1,000.34
Vendor 1702 - US Bank Corporate Payment System Totals						Invoices	4		\$6,585.98
Vendor 354 - Verizon Wireless									
9934912846	CM & Council 04/15/23-05/14/23	Paid by Check #41954		05/14/2023	05/26/2023	05/26/2023		05/26/2023	286.00
9934912845	Administration 04/15/23-05/14/23	Paid by Check #41953		05/14/2023	05/26/2023	05/26/2023		05/26/2023	128.86
9934813507	May 2023	Paid by Check #41952		05/12/2023	05/26/2023	05/26/2023		05/26/2023	384.76
9934531931	PD - 04/11/2023 - 05/10/2023	Paid by Check #41951		05/10/2023	05/26/2023	05/26/2023		05/26/2023	2,093.98
	Billing Charges								
9932530419	PW ADMIN 04/15-05/14/23	Paid by Check #41950		04/14/2023	05/26/2023	05/26/2023		05/26/2023	267.35
Vendor 354 - Verizon Wireless Totals						Invoices	5		\$3,160.95
Vendor 14 - W & E Electric									
2304010	Northridge & Newton lift pump:	Paid by Check #41955		04/01/2023	05/26/2023	05/26/2023		05/26/2023	313.03
	rewire control/install breaker								
2304058	hook up lift pump and test	Paid by Check #41955		04/17/2023	05/26/2023	05/26/2023		05/26/2023	300.00
Vendor 14 - W & E Electric Totals						Invoices	2		\$613.03
Vendor 1946 - Brandon A Grat Wild Child Adventures									
3069	Fy 22/23-SE-SNL vendor for Summer Kick Off	Paid by Check #41956		05/19/2023	05/26/2023	05/26/2023	05/19/2023	05/26/2023	245.00
Vendor 1946 - Brandon A Grat Wild Child Adventures Totals						Invoices	1		\$245.00
Vendor 1280 - Willdan Engineering									
00337650	BUILDING PLAN CHECKS THROUGH 4/28/23	Paid by Check #41957		05/12/2023	05/26/2023	05/26/2023		05/26/2023	1,100.00
Vendor 1280 - Willdan Engineering Totals						Invoices	1		\$1,100.00
Vendor 962 - Willdan Financial Services									
010-54733	Utility Rate Study- Project 111216 April 2023	Paid by Check #41958		05/26/2023	05/26/2023	05/26/2023		05/26/2023	2,760.00
Vendor 962 - Willdan Financial Services Totals						Invoices	1		\$2,760.00
Vendor 1313 - Yopez Plumbing									
08435	Dinuba PD: unclog urinal	Paid by Check #41959		05/12/2023	05/26/2023	05/26/2023		05/26/2023	537.20
08438	KC PARK: unclogged 2 toilets	Paid by Check #41959		05/15/2023	05/26/2023	05/26/2023		05/26/2023	250.00
Vendor 1313 - Yopez Plumbing Totals						Invoices	2		\$787.20
Grand Totals						Invoices	180		\$466,361.98



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Vendor 263 - Advantek Benefit Administrators									
05/26/2023	05/26/2023 Funding Request	Paid by Check #41960		05/26/2023	06/02/2023	06/02/2023		06/02/2023	13,806.61
Vendor 263 - Advantek Benefit Administrators Totals						Invoices	1		<u>\$13,806.61</u>
Vendor 1807 - AM Consulting Engineers, INC									
2023-037	AM Consulting Aeration System	Paid by Check #41961		03/01/2023	06/02/2023	06/02/2023		06/02/2023	1,830.00
2023-036	AM Consulting Clarifier	Paid by Check #41961		03/03/2023	06/02/2023	06/02/2023		06/02/2023	1,600.00
Vendor 1807 - AM Consulting Engineers, INC Totals						Invoices	2		<u>\$3,430.00</u>
Vendor 119 - American Backflow Specialties									
INV62453	backflow	Paid by Check #41962		05/17/2023	06/02/2023	06/02/2023		06/02/2023	1,442.21
Vendor 119 - American Backflow Specialties Totals						Invoices	1		<u>\$1,442.21</u>
Vendor 20 - Ameritas Life Insurance									
06/01/23-6/30/23	010-007745-00000	Paid by Check #41963		05/15/2023	06/02/2023	06/02/2023		06/02/2023	19,993.08
Vendor 20 - Ameritas Life Insurance Totals						Invoices	1		<u>\$19,993.08</u>
Vendor 985 - Angel's Tree Service									
2084	Parkside-Muirfield removal of trees	Paid by Check #41964		05/20/2023	06/02/2023	06/02/2023		06/02/2023	3,500.00
Vendor 985 - Angel's Tree Service Totals						Invoices	1		<u>\$3,500.00</u>
Vendor 351 - Anthem Blue Cross									
000748448E	BILLING 06/01/2023-07/01/2023	Paid by Check #41965		05/14/2023	06/02/2023	06/02/2023		06/02/2023	529.63
Vendor 351 - Anthem Blue Cross Totals						Invoices	1		<u>\$529.63</u>
Vendor 21 - Aramark Uniform Services Inc.									
5031204224	Fy 22/23-Parks-Uniforms for the week of 5/24/23	Paid by Check #41966		05/24/2023	06/02/2023	06/02/2023	05/24/2023	06/02/2023	54.06
Vendor 21 - Aramark Uniform Services Inc. Totals						Invoices	1		<u>\$54.06</u>
Vendor 17 - AT&T									
939105446205/23	DSC ATT 04/11/2023-05/10/2023	Paid by Check #41967		05/11/2023	06/02/2023	06/02/2023		06/02/2023	72.61
Vendor 17 - AT&T Totals						Invoices	1		<u>\$72.61</u>
Vendor 1070 - Belmont Nursery, Inc.									
1-101-230425-001	Fy 22/23-L&L-Plants, flowers, trees	Paid by Check #42027		04/25/2023	05/19/2023	05/19/2023	05/09/2023	06/02/2023	231.44
1101-230425-001B	FY 22/23-L&L-Plants, flowers, trees	Duplicate		04/25/2023	06/02/2023	06/02/2023			231.44
Vendor 1070 - Belmont Nursery, Inc. Totals						Invoices	2		<u>\$462.88</u>
Vendor 116 - BSK Analytical Laboratories									
AG11384	water treatment	Paid by Check #41968		05/19/2023	06/02/2023	06/02/2023		06/02/2023	176.00
Vendor 116 - BSK Analytical Laboratories Totals						Invoices	1		<u>\$176.00</u>



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Vendor 1 - C&S Laundry Cleaners									
18038	Patches	Paid by Check #41969		05/18/2023	06/02/2023	06/02/2023		06/02/2023	142.25
		Vendor 1 - C&S Laundry Cleaners Totals				Invoices	1		\$142.25
Vendor 305 - Cartozian Air Conditioning and Heating Inc.									
19015	City Hall Air Conditioning Unit 4 repair	Paid by Check #41970		05/16/2023	06/02/2023	06/02/2023		06/02/2023	115.00
18882-18954	Repairs to AC unit Shop	Paid by Check #41970		03/14/2023	06/02/2023	06/02/2023		06/02/2023	2,500.00
		Vendor 305 - Cartozian Air Conditioning and Heating Inc. Totals				Invoices	2		\$2,615.00
Vendor 170 - Comcast									
0191269 05/22/23	201 N URUAPAN WAY 05/27/23-06/26/23	Paid by Check #41971		05/22/2023	06/02/2023	06/02/2023		06/02/2023	301.44
		Vendor 170 - Comcast Totals				Invoices	1		\$301.44
Vendor 1221 - Daniel Cruz Barragan									
5 Years	Service Awards 2023	Paid by Check #41972		05/25/2023	06/02/2023	06/02/2023		06/02/2023	50.00
		Vendor 1221 - Daniel Cruz Barragan Totals				Invoices	1		\$50.00
Vendor 1035 - De Lage Landen Public Finance									
79926964	May/June 2023	Paid by EFT #2430		05/20/2023	06/02/2023	06/02/2023		06/02/2023	354.46
		Vendor 1035 - De Lage Landen Public Finance Totals				Invoices	1		\$354.46
Vendor 30 - Dinuba Chamber of Commerce									
2023 Car Show Ju	2023 Car Show & Cruise Night Sponsorship June	Paid by Check #41973		05/25/2023	06/02/2023	06/02/2023		06/02/2023	7,000.00
		Vendor 30 - Dinuba Chamber of Commerce Totals				Invoices	1		\$7,000.00
Vendor 166 - Dinuba Glass LLC.									
30161	El Monte Village Mobile Home Park Consolidation	Paid by Check #41974		05/12/2023	06/02/2023	06/02/2023		06/02/2023	206.15
		Vendor 166 - Dinuba Glass LLC. Totals				Invoices	1		\$206.15
Vendor 1558 - EMD Networking Services, Inc.									
133185	Repairs	Paid by Check #41975		05/26/2023	06/02/2023	06/02/2023		06/02/2023	2,003.78
		Vendor 1558 - EMD Networking Services, Inc. Totals				Invoices	1		\$2,003.78
Vendor 235 - FERGUSON ENTERPRISES, LLC									
1767978	meters	Paid by Check #41976		05/15/2023	06/02/2023	06/02/2023		06/02/2023	18,944.10
		Vendor 235 - FERGUSON ENTERPRISES, LLC Totals				Invoices	1		\$18,944.10
Vendor 1929 - Fortunate Son - Tribute to Creedence Clearwater Re									
040323	Fy 23/24-SE-ent band for BBQ & Brew Fest 8/5/23 (deposit)	Paid by Check #41977		04/03/2023	06/02/2023	06/02/2023	04/12/2023	06/02/2023	2,100.00
		Vendor 1929 - Fortunate Son - Tribute to Creedence Clearwater Re Totals				Invoices	1		\$2,100.00



Accounts Payable Invoice Report

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Summary Listing

Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
Vendor 139 - Henry Schein Inc.									
38527983	Supplies	Paid by Check #41978		05/15/2023	06/02/2023	06/02/2023		06/02/2023	650.70
39049963	Supplies	Paid by Check #41978		05/17/2023	06/02/2023	06/02/2023		06/02/2023	516.41
39355085	Supplies	Paid by Check #41978		05/19/2023	06/02/2023	06/02/2023		06/02/2023	233.20
Vendor 139 - Henry Schein Inc. Totals							Invoices	3	\$1,400.31
Vendor 1150 - Hoffman Security									
624311	DSC SECURITY 6/1/2023-6/30/2023	Paid by Check #41979		05/20/2023	06/02/2023	06/02/2023		06/02/2023	111.00
Vendor 1150 - Hoffman Security Totals							Invoices	1	\$111.00
Vendor 174 - Howard's Pest Control									
112841	FIRE DEPT	Paid by Check #41980		04/05/2023	06/02/2023	06/02/2023		06/02/2023	93.00
113894	FIRE DEPT	Paid by Check #41980		05/05/2023	06/02/2023	06/02/2023		06/02/2023	93.00
Vendor 174 - Howard's Pest Control Totals							Invoices	2	\$186.00
Vendor 681 - Eric Jump									
20 Years	Service Awards 2023	Paid by Check #41981		05/25/2023	06/02/2023	06/02/2023		06/02/2023	200.00
Vendor 681 - Eric Jump Totals							Invoices	1	\$200.00
Vendor 449 - Les Schwab Tire Centers of Central California									
55100312080	UNIT PD-24	Paid by Check #41982		05/24/2023	06/02/2023	06/02/2023		06/02/2023	394.71
Vendor 449 - Les Schwab Tire Centers of Central California Totals							Invoices	1	\$394.71
Vendor 589 - Rosa Montanez									
MAY 2023	Anthem Reimb 05/01/2023-05/31/2023	Paid by Check #41983		05/31/2023	06/02/2023	06/02/2023		06/02/2023	258.06
Vendor 589 - Rosa Montanez Totals							Invoices	1	\$258.06
Vendor 22 - Moore Twining Associates Inc.									
3371224	Moore WWTP In House	Paid by Check #41984		05/23/2023	06/02/2023	06/02/2023		06/02/2023	115.00
3371225	Moore WWTP Industrial	Paid by Check #41984		05/23/2023	06/02/2023	06/02/2023		06/02/2023	88.00
3371348	Moore WWTP Industrial	Paid by Check #41984		05/25/2023	06/02/2023	06/02/2023		06/02/2023	88.00
Vendor 22 - Moore Twining Associates Inc. Totals							Invoices	3	\$291.00
Vendor 1593 - Nelson's Power Center									
273968	rope starter	Paid by Check #41985		04/27/2023	06/02/2023	06/02/2023		06/02/2023	46.03
Vendor 1593 - Nelson's Power Center Totals							Invoices	1	\$46.03
Vendor 142 - Office Depot BSD									
313318449001	Office Supplies	Paid by Check #41986		05/17/2023	06/02/2023	06/02/2023		06/02/2023	105.18
314574501001	Office Supplies	Paid by Check #41986		05/18/2023	06/02/2023	06/02/2023		06/02/2023	90.85
309894118001	DSC OFFICEDEPOT 5/1/23	Paid by Check #41986		05/02/2023	06/02/2023	06/02/2023		06/02/2023	100.93
313180706001	Office Supplies - Office Depot	Paid by Check #41986		05/15/2023	06/02/2023	06/02/2023		06/02/2023	(27.66)



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Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
			Vendor	142 - Office Depot BSD Totals		Invoices		4	\$269.30
Vendor 76 - Pacific Gas & Electric									
4323390246905/23	L & L CITRUS HEIGHTS VENTURA AND O 04/18/23-05/16/23	Paid by Check #41987		05/16/2023	06/02/2023	06/02/2023		06/02/2023	70.89
8543598174205/23	L & L 04/18/23-05/16/23	Paid by Check #41988		05/16/2023	06/02/2023	06/02/2023		06/02/2023	228.96
9018373735305/23	L & L DUNMORE HOMES VISCAYA 1 AT SAGINA 04/18/23-05/16/23	Paid by Check #41989		05/16/2023	06/02/2023	06/02/2023		06/02/2023	1,039.76
9196176758805/23	L & L SIERRA WAY AND BUENA VISTA AVE 04/18/23-05/16/23	Paid by Check #41990		05/16/2023	06/02/2023	06/02/2023		06/02/2023	95.02
0008187380-4	2099 W SIERRA WAY B March 2023	Paid by Check #41991		04/17/2023	06/02/2023	06/02/2023		06/02/2023	149.26
1561888272205/23	PW 04/14/23-05/12/23	Paid by Check #41992		05/14/2023	06/02/2023	06/02/2023		06/02/2023	137.30
3380779542305/23	2007 N CRAWFORD AVE 04/13/23-05/11/23	Paid by Check #41993		05/15/2023	06/02/2023	06/02/2023		06/02/2023	761.24
6407995725005/23	PW 04/14/23-05/14/23	Paid by Check #41996		05/16/2023	06/02/2023	06/02/2023		06/02/2023	935.53
9179222553305/23	PW 04/18/23-05/16/23	Paid by Check #41999		05/16/2023	06/02/2023	06/02/2023		06/02/2023	942.04
9548749847905/23	ALTA & NEBRASKA AVE 04/14/23-05/12/23	Paid by Check #42000		05/17/2023	06/02/2023	06/02/2023		06/02/2023	85.38
8866956432505/23	NW SE SW 18 16 24 04/19/23-05/17/23	Paid by Check #41998		05/18/2023	06/02/2023	06/02/2023		06/02/2023	29.35
3616571038905/23	2099 W SIERRA WAY A 04/20/23-05/18/23	Paid by Check #41994		05/22/2023	06/02/2023	06/02/2023		06/02/2023	3,783.40
5949665550305/23	6675 AVE 412 04/19/23-05/17/23	Paid by Check #41995		05/22/2023	06/02/2023	06/02/2023		06/02/2023	23.82
6744215678105/23	6675 AVE 412 04/19/23-05/17/23	Paid by Check #41997		05/22/2023	06/02/2023	06/02/2023		06/02/2023	4,716.29
			Vendor	76 - Pacific Gas & Electric Totals		Invoices		14	\$12,998.24
Vendor 686 - Elva Patino									
25 Years B	Service Awards 2023	Paid by Check #42029		06/01/2023	06/02/2023	06/02/2023		06/02/2023	250.00
Tuition Spring	Elva Tuition Spring 01/17/23-05/24/23	Paid by Check #42028		01/04/2023	06/02/2023	06/02/2023		06/02/2023	553.25
Tuition Spring B	Elva Tuition Spring 01/17/23-05/24/23	Duplicate		01/04/2023	06/02/2023	06/02/2023			553.25
NOE Projects	NOE , Nebraska Park, Street recon & rehap-reimburse	Paid by Check #42028		05/30/2023	06/02/2023	06/02/2023		06/02/2023	174.00
NOE Projects B	NOE, Nebraska Park, Street recon & rehab reimbursement	Duplicate		05/30/2023	06/02/2023	06/02/2023			174.00
			Vendor	686 - Elva Patino Totals		Invoices		5	\$1,704.50
Vendor 7 - Pena's Disposal Services									
739231	Penas sweeper dirt roll off	Paid by Check #42002		05/19/2023	06/02/2023	06/02/2023		06/02/2023	1,412.70
			Vendor	7 - Pena's Disposal Services Totals		Invoices		1	\$1,412.70
Vendor 688 - Rogelio Ramirez									
MAY 2023	Anthem Reimb 05/01/2023-05/31/2023	Paid by Check #42003		05/25/2023	06/02/2023	06/02/2023		06/02/2023	292.35



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Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
			Vendor 688 - Rogelio Ramirez Totals				Invoices	1	\$292.35
Vendor 38 - Reedley Irrigation System									
RIS-POS02-47188	SUPPLIES	Paid by Check #42004		05/18/2023	06/02/2023	06/02/2023		06/02/2023	215.91
			Vendor 38 - Reedley Irrigation System Totals				Invoices	1	\$215.91
Vendor 221 - Rene G. Ortega Concrete									
2609	Rene Ortega Northway & Vermont	Paid by Check #42005		05/22/2023	06/02/2023	06/02/2023		06/02/2023	16,800.00
			Vendor 221 - Rene G. Ortega Concrete Totals				Invoices	1	\$16,800.00
Vendor 689 - Denis Richardson									
10 Years	Service Awards 2023	Paid by Check #42006		05/25/2023	06/02/2023	06/02/2023		06/02/2023	100.00
			Vendor 689 - Denis Richardson Totals				Invoices	1	\$100.00
Vendor 612 - Johnny Rieke									
20 Years	Service Awards 2023	Paid by Check #42007		05/25/2023	06/02/2023	06/02/2023		06/02/2023	200.00
			Vendor 612 - Johnny Rieke Totals				Invoices	1	\$200.00
Vendor 1707 - RRM Design Group									
2415-01-0223A	Dinuba Focused General Plan Update Leap: Task 05 & 09	Paid by Check #42008		04/05/2022	06/02/2023	06/02/2023		06/02/2023	20,651.50
2415-01-0123A	Dinuba Focused General Plan Update Leap: Task 05 & 09	Paid by Check #42008		02/07/2023	06/02/2023	06/02/2023		06/02/2023	2,272.50
2415-01-0123B	Dinuba Focused General Plan Update SB2: Task 2, 4, 7, 8, 10 & 3B	Paid by Check #42008		02/07/2023	06/02/2023	06/02/2023		06/02/2023	11,603.75
2415-01-0223B	Dinuba Focused General Plan Update SB2: Task 4, 6, 7,10 & 3B	Paid by Check #42008		04/05/2023	06/02/2023	06/02/2023		06/02/2023	5,950.00
2415-01-0323A	Dinuba Focused General Plan Update Leap: Task 05 & 09	Paid by Check #42008		04/24/2023	06/02/2023	06/02/2023		06/02/2023	2,065.00
2415-01-0323B	Dinuba Focused General Plan Update SB2: Task 2, 4, 6, 7, 8, & 10	Paid by Check #42008		04/24/2023	06/02/2023	06/02/2023		06/02/2023	7,570.00
2415-01-0423A	Dinuba Focused General Plan Update Leap: Task 05 & 09	Paid by Check #42008		05/22/2023	06/02/2023	06/02/2023		06/02/2023	2,870.00
2415-01-0423B	Dinuba Focused General Plan Update SB2: Task 2, 4, 6, 7, 8, & 10	Paid by Check #42008		05/22/2023	06/02/2023	06/02/2023		06/02/2023	24,420.00
			Vendor 1707 - RRM Design Group Totals				Invoices	8	\$77,402.75
Vendor 1662 - Santander Leasing, LLC									
5143016	Hydroexcavator Payment #4	Paid by Check #42009		04/21/2023	06/02/2023	06/02/2023		06/02/2023	28,368.00
			Vendor 1662 - Santander Leasing, LLC Totals				Invoices	1	\$28,368.00
Vendor 42 - Scout Specialties									
166348	El Monte Village Mobile Home Park Consolidation	Paid by Check #42010		05/15/2023	06/02/2023	06/02/2023		06/02/2023	56.42



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Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
166391	SUPPLIES	Paid by Check #42010		05/16/2023	06/02/2023	06/02/2023			31.47
		Vendor 42 - Scout Specialties Totals				Invoices	2		\$87.89
Vendor 214 - Stericycle, Inc.									
3006480409	June 2023	Paid by Check #42011		06/01/2023	06/02/2023	06/02/2023		06/02/2023	148.90
		Vendor 214 - Stericycle, Inc. Totals				Invoices	1		\$148.90
Vendor 301 - T&T Pavement Markings and Products, Inc.									
2023173	Restripe Existing Roads-Various Locations	Paid by Check #42012		05/17/2023	06/02/2023	06/02/2023		06/02/2023	29,784.00
		Vendor 301 - T&T Pavement Markings and Products, Inc. Totals				Invoices	1		\$29,784.00
Vendor 1304 - TJKM									
0053617	TJKM Roadway Segment Safety Impr. Design	Paid by Check #42013		12/31/2022	06/02/2023	06/02/2023		06/02/2023	23,976.05
		Vendor 1304 - TJKM Totals				Invoices	1		\$23,976.05
Vendor 1633 - Toyota Industries Commercial Finance, Inc.									
4003820578	LITTER VACUUM LEASE PAYMENT	Paid by Check #42014		05/15/2023	06/02/2023	06/02/2023		06/02/2023	950.73
		Vendor 1633 - Toyota Industries Commercial Finance, Inc. Totals				Invoices	1		\$950.73
Vendor 49 - Tulare County									
19816	Vinyl Lettering	Paid by Check #42016		05/25/2023	06/02/2023	06/02/2023		06/02/2023	21.97
IN208321	Fy 22/23-SE-Dinuba Summer Kick Off Party temp food vendors	Paid by Check #42015		05/22/2023	06/02/2023	06/02/2023	05/23/2023	06/02/2023	182.00
19808	El Monte Village Mobile Home Park Consolidation	Paid by Check #42016		05/23/2023	06/02/2023	06/02/2023		06/02/2023	542.50
		Vendor 49 - Tulare County Totals				Invoices	3		\$746.47
Vendor 273 - US Bank									
500107206	ACCT# 530029 - PW COPIER CHARGES	Paid by Check #42017		04/26/2023	06/02/2023	06/02/2023		06/02/2023	806.46
		Vendor 273 - US Bank Totals				Invoices	1		\$806.46
Vendor 659 - Reynaldo Vela									
20 Years	Service Awards 2023	Paid by Check #42018		05/25/2023	06/02/2023	06/02/2023		06/02/2023	200.00
		Vendor 659 - Reynaldo Vela Totals				Invoices	1		\$200.00
Vendor 354 - Verizon Wireless									
9934912843	Fy 22/23-Dept phone bills	Paid by Check #42021		05/14/2023	06/02/2023	06/02/2023	05/22/2023	06/02/2023	1,263.89
9934354921	Verizon Cell PW APR 8 May 7	Paid by Check #42019		05/07/2023	06/02/2023	06/02/2023		06/02/2023	2,839.01
9934912842B	PW ADMIN 04/15/23 TO 05/14/23	Paid by Check #42030		05/14/2023	06/02/2023	06/02/2023		06/02/2023	267.35
		Vendor 354 - Verizon Wireless Totals				Invoices	3		\$4,370.25
Vendor 807 - Western Alliance Bank									



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Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
42041/C 05/12/23	LOAN #04150142041-42041	Paid by Check #42022		05/12/2023	06/02/2023	06/02/2023		06/02/2023	308,337.90
Vendor 807 - Western Alliance Bank Totals						Invoices	1		\$308,337.90
Vendor 1313 - Yepez Plumbing									
08449	LOCATE MAIN WATER LINE	Paid by Check #42023		05/17/2023	06/02/2023	06/02/2023		06/02/2023	900.00
08448	REPAIRS TO SEWER LINE	Paid by Check #42023		05/19/2023	06/02/2023	06/02/2023		06/02/2023	1,100.00
Vendor 1313 - Yepez Plumbing Totals						Invoices	2		\$2,000.00
Vendor 347 - Zoll Data Systems									
INV00144053	Travel Expenses FireRMS Imp.	Paid by Check #42024		05/24/2023	06/02/2023	06/02/2023		06/02/2023	865.09
Vendor 347 - Zoll Data Systems Totals						Invoices	1		\$865.09
Vendor Aletha Aguirre									
Refund	Firemed Membership Refund	Paid by Check #42025		05/30/2023	06/02/2023	06/02/2023		06/02/2023	65.00
Vendor Aletha Aguirre Totals						Invoices	1		\$65.00
Vendor Raquel Diaz									
Refund fees	Fy 22/23-Refund for Aquatics sessions for E.Diaz	Paid by Check #42026		05/23/2023	06/02/2023	06/02/2023	05/23/2023	06/02/2023	26.00
Vendor Raquel Diaz Totals						Invoices	1		\$26.00
Grand Totals						Invoices	94		\$592,199.86



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Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
Vendor 385 - 4 Creeks, Inc.									
20366-28083	4 Creeks Kamm and Alta Roundabout Design	Paid by Check #42031		04/20/2023	06/09/2023	06/09/2023		06/09/2023	5,463.73
20366-28427	4 Creeks Kamm and Alta Tulare county Water Extension	Paid by Check #42031		04/20/2023	06/09/2023	06/09/2023		06/09/2023	30,000.00
22314-28282	4 Creeks Dinuba Commercial Development	Paid by Check #42031		05/12/2023	06/09/2023	06/09/2023		06/09/2023	2,619.75
22320-28289	4 Creeks South College RR Project	Paid by Check #42031		05/12/2023	06/09/2023	06/09/2023		06/09/2023	1,071.61
22442-28281	4 Creeks Dinuba Water CIP Projects	Paid by Check #42031		05/12/2023	06/09/2023	06/09/2023		06/09/2023	3,362.50
22443-28286	4 Creeks Sewer CIP Projects Design	Paid by Check #42031		05/12/2023	06/09/2023	06/09/2023		06/09/2023	30,253.25
22489-28285	4 Creeks Dinuba High School Const Oversight	Paid by Check #42031		05/12/2023	06/09/2023	06/09/2023		06/09/2023	1,874.30
22491-28288	4 Creeks Dinuba Fire Department Training Facility	Paid by Check #42031		05/12/2023	06/09/2023	06/09/2023		06/09/2023	2,212.50
23046-28287	4 Creeks Nebraska Park Impr	Paid by Check #42031		05/12/2023	06/09/2023	06/09/2023		06/09/2023	10,783.75
22318-28367	4 Creeks WWTP Imp Clarifier	Paid by Check #42031		05/17/2023	06/09/2023	06/09/2023		06/09/2023	21,958.35
22352-28369	4 Creeks Subdivision Development	Paid by Check #42031		05/17/2023	06/09/2023	06/09/2023		06/09/2023	9,308.75
22356-28368	4 Creeks Encroachment permit PII CE	Paid by Check #42031		05/17/2023	06/09/2023	06/09/2023		06/09/2023	1,657.01
22389-28372	4 Creeks Entertainment Plaza Restrooms	Paid by Check #42031		05/17/2023	06/09/2023	06/09/2023		06/09/2023	7,838.15
22490-28361	4 Creeks Euclid Ave Water Main Extension	Paid by Check #42031		05/17/2023	06/09/2023	06/09/2023		06/09/2023	7,853.75
22493-28364	4 Creeks KC Vista Basketball Courts	Paid by Check #42031		05/17/2023	06/09/2023	06/09/2023		06/09/2023	1,465.20
22497-28365	4 Creeks El Monte Way Road 56 Roundabout Design	Paid by Check #42031		05/17/2023	06/09/2023	06/09/2023		06/09/2023	30,957.75
Vendor 385 - 4 Creeks, Inc. Totals							Invoices	16	\$168,680.35
Vendor 1060 - A & E Industrial Cleaning Equipment Corp.									
46930	SUPPLIES	Paid by Check #42032		05/24/2023	06/09/2023	06/09/2023		06/09/2023	287.60
46931	SUPPLIES	Paid by Check #42032		05/24/2023	06/09/2023	06/09/2023		06/09/2023	187.65
Vendor 1060 - A & E Industrial Cleaning Equipment Corp. Totals							Invoices	2	\$475.25
Vendor 1143 - AAA Quality Services, Inc.									
00337259	Fy 22/23-Parks-Portable potty rentals/clngs for Centennial park	Paid by Check #42033		06/03/2023	06/09/2023	06/09/2023	06/05/2023	06/09/2023	258.13
00337260	Fy 22/23-Parks-Portable potty rentals/clngs for Nebraska park	Paid by Check #42033		06/03/2023	06/09/2023	06/09/2023	06/03/2023	06/09/2023	280.13
Vendor 1143 - AAA Quality Services, Inc. Totals							Invoices	2	\$538.26
Vendor 263 - Advantek Benefit Administrators									
06/02/2023	06/02/2023 Funding Request	Paid by Check #42034		06/02/2023	06/09/2023	06/09/2023		06/09/2023	181,352.12



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Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
		Vendor	263 - Advantek Benefit Administrators Totals			Invoices		1	\$181,352.12
Vendor	522 - Allstar Towing								
39706	PD - 7HRC013 / DA2301279	Paid by Check #42035		04/22/2023	06/09/2023	06/09/2023		06/09/2023	450.00
		Vendor	522 - Allstar Towing Totals			Invoices		1	\$450.00
Vendor	1807 - AM Consulting Engineers, INC								
2023-122	AM Consulting Clarifier	Paid by Check #42036		06/02/2023	06/09/2023	06/09/2023		06/09/2023	820.00
		Vendor	1807 - AM Consulting Engineers, INC Totals			Invoices		1	\$820.00
Vendor	1945 - Luis Amezcua								
1590	Luis Amez Discking city property	Paid by Check #42117		04/25/2023	05/26/2023	05/26/2023		06/09/2023	2,812.50
		Vendor	1945 - Luis Amezcua Totals			Invoices		1	\$2,812.50
Vendor	21 - Aramark Uniform Services Inc.								
5031207862	Fy 22/23-Parks-Uniforms for the week of 5/31/23	Paid by Check #42037		05/31/2023	06/09/2023	06/09/2023	06/01/2023	06/09/2023	66.74
		Vendor	21 - Aramark Uniform Services Inc. Totals			Invoices		1	\$66.74
Vendor	17 - AT&T								
939105474306/23	Telephone 05/02/23-06/01/23	Paid by Check #42038		06/02/2023	06/09/2023	06/09/2023		06/09/2023	65.40
		Vendor	17 - AT&T Totals			Invoices		1	\$65.40
Vendor	623 - John Ayala								
MURIETA062023	PD - SBSLI Training / Rancho Murieta (06/11/2023-06/14/2023)	Paid by Check #42128		06/09/2023	06/09/2023	06/09/2023		06/09/2023	229.00
		Vendor	623 - John Ayala Totals			Invoices		1	\$229.00
Vendor	65 - Banner Pest Control								
210841	PD - Removal of Pigeons Downtown	Paid by Check #42039		05/02/2023	06/09/2023	06/09/2023		06/09/2023	75.00
210840	PD - Removal of Pigeons Downtown	Paid by Check #42039		05/17/2023	06/09/2023	06/09/2023		06/09/2023	75.00
		Vendor	65 - Banner Pest Control Totals			Invoices		2	\$150.00
Vendor	1513 - Barnes Welding								
00039787	late fee reversal	Paid by Check #42040		01/06/2023	06/09/2023	06/09/2023		06/09/2023	(1.09)
91617389	PW Supplies	Paid by Check #42040		05/31/2023	06/09/2023	06/09/2023		06/09/2023	24.68
		Vendor	1513 - Barnes Welding Totals			Invoices		2	\$23.59
Vendor	376 - BCS Consulting, LLC								
2023110	IT Services Monthly - May 2023	Paid by Check #42041		06/06/2023	06/09/2023	06/09/2023		06/09/2023	6,200.00
		Vendor	376 - BCS Consulting, LLC Totals			Invoices		1	\$6,200.00
Vendor	300 - Beatwear Inc.								
7873	PD - Uniform / ACO Sam Hara	Paid by Check #42042		02/22/2023	06/09/2023	06/09/2023		06/09/2023	1,207.88



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Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
8068	PD - Uniform / Officer Cesar Morales	Paid by Check #42042		05/30/2023	06/09/2023	06/09/2023		06/09/2023	1,366.99
Vendor 300 - Beatwear Inc. Totals									\$2,574.87
Vendor 1901 - Big State Industrial Supply, Inc.									
1522970	SUPPLIES	Paid by Check #42043		05/18/2023	06/09/2023	06/09/2023		06/09/2023	481.39
Vendor 1901 - Big State Industrial Supply, Inc. Totals									\$481.39
Vendor 1704 - Blossom Trail Photography									
06/06/2023	Business Portraits - Council Members Prado and Reynoso	Paid by Check #42044		06/06/2023	06/09/2023	06/09/2023		06/09/2023	207.54
Vendor 1704 - Blossom Trail Photography Totals									\$207.54
Vendor 822 - Boundtree Medical LLC									
84963958	Supplies	Paid by Check #42045		05/22/2023	06/09/2023	06/09/2023		06/09/2023	249.00
84971041	Supplies	Paid by Check #42045		05/30/2023	06/09/2023	06/09/2023		06/09/2023	112.24
Vendor 822 - Boundtree Medical LLC Totals									\$361.24
Vendor 116 - BSK Analytical Laboratories									
AG09819	water treatment	Paid by Check #42046		05/16/2023	06/09/2023	06/09/2023		06/09/2023	154.00
AG12116	SUPPLIES	Paid by Check #42046		05/31/2023	06/09/2023	06/09/2023		06/09/2023	176.00
Vendor 116 - BSK Analytical Laboratories Totals									\$330.00
Vendor 1816 - California Utility Consultants Inc.									
060523	California Utility Consultants Alta Kamm Roundabout	Paid by Check #42047		06/05/2023	06/09/2023	06/09/2023		06/09/2023	4,000.00
Vendor 1816 - California Utility Consultants Inc. Totals									\$4,000.00
Vendor 563 - John Carrillo									
JUNE 2023	Anthem Reimb 06/01/2023-06/30/2023	Paid by Check #42048		06/06/2023	06/09/2023	06/09/2023		06/09/2023	214.74
Vendor 563 - John Carrillo Totals									\$214.74
Vendor 305 - Cartozian Air Conditioning and Heating Inc.									
B/P052123	Fy 22/23-CS-HVAC repairs at CPR building	Paid by Check #42049		05/21/2023	06/09/2023	06/09/2023	05/23/2023	06/09/2023	10,500.00
Vendor 305 - Cartozian Air Conditioning and Heating Inc. Totals									\$10,500.00
Vendor 1620 - Central Valley Forensic Nursing Specialists									
1540	PD - Lab Exam Service / DF2301757	Paid by Check #42050		05/31/2023	06/09/2023	06/09/2023		06/09/2023	1,200.00
Vendor 1620 - Central Valley Forensic Nursing Specialists Totals									\$1,200.00
Vendor 44 - Central Valley Lock & Safe, Inc									
62956	PD - Door Cylinder Maintenance	Paid by Check #42051		05/17/2023	06/09/2023	06/09/2023		06/09/2023	150.00
Vendor 44 - Central Valley Lock & Safe, Inc Totals									\$150.00



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Vendor 274 - Code Publishing Company									
GC0010101	Municipal Code Web update	Paid by Check #42052		02/28/2023	06/09/2023	06/09/2023		06/09/2023	1,098.50
Vendor 274 - Code Publishing Company Totals							Invoices	1	\$1,098.50
Vendor 170 - Comcast									
0002177 05/27/23	1390 E ELIZABETH WAY 06/01/23	Paid by Check #42054		05/27/2023	06/09/2023	06/09/2023		06/09/2023	95.72
0136611 05/26/23	-06/30/23 PD - 06/01/2023 - 06/30/2023	Paid by Check #42053		05/26/2023	06/09/2023	06/09/2023		06/09/2023	51.79
0181138 05/27/23	Billing Charges 180 W MERCED ST 06/02/23-07/01/23	Paid by Check #42055		05/27/2023	06/09/2023	06/09/2023		06/09/2023	500.08
Vendor 170 - Comcast Totals							Invoices	3	\$647.59
Vendor 1952 - Conn Doors									
32116	Station Doors	Paid by Check #42056		05/23/2023	06/09/2023	06/09/2023		06/09/2023	9,586.20
Vendor 1952 - Conn Doors Totals							Invoices	1	\$9,586.20
Vendor 1273 - Cook's Communications Corp.									
153951	Equipment	Paid by Check #42057		05/03/2023	06/09/2023	06/09/2023		06/09/2023	191.58
Vendor 1273 - Cook's Communications Corp. Totals							Invoices	1	\$191.58
Vendor 1582 - Dell Financial Services LLC									
2662797	FY 24 SERVER 07/01/23-07/31/23	Paid by Check #42058		06/01/2023	06/09/2023	06/09/2023		06/09/2023	2,947.71
Vendor 1582 - Dell Financial Services LLC Totals							Invoices	1	\$2,947.71
Vendor 1950 - Dodd Investigations, LLC									
5148	Services for May 2023	Paid by Check #42059		05/31/2023	06/09/2023	06/09/2023		06/09/2023	1,241.20
Vendor 1950 - Dodd Investigations, LLC Totals							Invoices	1	\$1,241.20
Vendor 309 - Elbert Distributing									
23060080	SUPPLIES	Paid by Check #42060		05/18/2023	06/09/2023	06/09/2023		06/09/2023	88.30
23060830	supplies	Paid by Check #42060		05/26/2023	06/09/2023	06/09/2023		06/09/2023	126.34
Vendor 309 - Elbert Distributing Totals							Invoices	2	\$214.64
Vendor 836 - Engie Services U.S. Inc.									
90038369	Year 8 O&M Fees (Feb 22 - Jan 23) Period 02/01/22-01/31/23	Paid by Check #42061		02/24/2022	06/09/2023	06/09/2023		06/09/2023	37,297.15
Vendor 836 - Engie Services U.S. Inc. Totals							Invoices	1	\$37,297.15
Vendor 36 - Ewing Irrigation Products									
19484471	Fy 22/23-Parks-Rotators	Paid by Check #42062		05/22/2023	06/09/2023	06/09/2023	05/30/2023	06/09/2023	357.93
Vendor 36 - Ewing Irrigation Products Totals							Invoices	1	\$357.93
Vendor 1801 - Garda CL West, INC									
10741696	SERVICES MONTH JUNE 2023	Paid by Check #42063		06/01/2023	06/09/2023	06/09/2023		06/09/2023	1,359.84



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Vendor 1801 - Garda CL West, INC Totals									Invoices 1 \$1,359.84
Vendor 1949 - Elmo Gonzalez									
101	DISC	Paid by Check #42064		05/31/2023	06/09/2023	06/09/2023		06/09/2023	1,100.00
Vendor 1949 - Elmo Gonzalez Totals									Invoices 1 \$1,100.00
Vendor 1431 - Patricia Hartman									
June-Aug 2023	Anthem Reimb 06/01/2023-08/31/2023	Paid by Check #42065		06/02/2023	06/09/2023	06/09/2023		06/09/2023	651.96
Vendor 1431 - Patricia Hartman Totals									Invoices 1 \$651.96
Vendor 139 - Henry Schein Inc.									
39493621	Supplies	Paid by Check #42066		05/22/2023	06/09/2023	06/09/2023		06/09/2023	432.89
40110056	Supplies	Paid by Check #42066		05/25/2023	06/09/2023	06/09/2023		06/09/2023	379.22
Vendor 139 - Henry Schein Inc. Totals									Invoices 2 \$812.11
Vendor 1718 - JCL Company, LLC									
0531234220	SHOP TOOLS	Paid by Check #42067		05/31/2023	06/09/2023	06/09/2023		06/09/2023	94.67
Vendor 1718 - JCL Company, LLC Totals									Invoices 1 \$94.67
Vendor 6 - Jim Manning Dodge Inc.									
DOCS143598	REPAIR/MAINTENANCE	Paid by Check #42068		04/27/2023	06/09/2023	06/09/2023		06/09/2023	38.00
158194DOR	UNIT P-92	Paid by Check #42068		05/19/2023	06/09/2023	06/09/2023		06/09/2023	4,872.51
158279DOR	SUPPLIES	Paid by Check #42068		05/19/2023	06/09/2023	06/09/2023		06/09/2023	110.02
158319DOR	UNIT PD-16	Paid by Check #42068		05/24/2023	06/09/2023	06/09/2023		06/09/2023	497.93
Vendor 6 - Jim Manning Dodge Inc. Totals									Invoices 4 \$5,518.46
Vendor 216 - Key Design Locksmithing									
16881	FY 22/23-Sports-Repair on Roosevelt upstairs score booth door	Paid by Check #42069		06/02/2023	06/09/2023	06/09/2023	06/05/2023	06/09/2023	484.46
Vendor 216 - Key Design Locksmithing Totals									Invoices 1 \$484.46
Vendor 281 - Law and Associates Investigations									
23-124	Leon	Paid by Check #42070		06/05/2023	06/09/2023	06/09/2023		06/09/2023	700.00
Vendor 281 - Law and Associates Investigations Totals									Invoices 1 \$700.00
Vendor 1942 - Raymond Leal									
143 B	FY 22/23-SE-Dunk Tank for 06/02/23-SNL	Paid by Check #42071		05/02/2023	06/09/2023	06/09/2023		06/09/2023	480.00
Vendor 1942 - Raymond Leal Totals									Invoices 1 \$480.00
Vendor 449 - Les Schwab Tire Centers of Central California									
55100312034	UNIT PD-16	Paid by Check #42072		05/23/2023	06/09/2023	06/09/2023		06/09/2023	388.22
55100312326	UNIT PD-16	Paid by Check #42072		05/26/2023	06/09/2023	06/09/2023		06/09/2023	116.99



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Vendor 449 - Les Schwab Tire Centers of Central California Totals				Invoices			2		\$505.21
Vendor 89 - Liebert Cassidy Whitmore									
240154	FY 23/24 DI030-10000 07/01/23-06/30/24	Paid by Check #42073		05/05/2023	06/09/2023	06/09/2023		06/09/2023	3,560.00
Vendor 89 - Liebert Cassidy Whitmore Totals				Invoices			1		\$3,560.00
Vendor 1913 - Metro Uniform & Accessories									
263164	PD - Uniform / Angel Landeros	Paid by Check #42074		05/10/2023	06/09/2023	06/09/2023		06/09/2023	1,354.38
263387	PD - Uniform / Andrew Escovedo	Paid by Check #42074		05/16/2023	06/09/2023	06/09/2023		06/09/2023	378.85
263524	PD - Uniform / Juan Vasquez	Paid by Check #42074		05/18/2023	06/09/2023	06/09/2023		06/09/2023	1,312.12
Vendor 1913 - Metro Uniform & Accessories Totals				Invoices			3		\$3,045.35
Vendor 1931 - MissionSquare Plan Services									
2023-00000429	30 - 457 - Employee MissionSquare \$*	Paid by EFT #2457		06/08/2023	06/08/2023	06/08/2023		06/08/2023	2,822.74
Vendor 1931 - MissionSquare Plan Services Totals				Invoices			1		\$2,822.74
Vendor 589 - Rosa Montanez									
JUNE 2023	Anthem Reimb 06/01/2023-06/30/2023	Paid by Check #42075		06/02/2023	06/09/2023	06/09/2023		06/09/2023	258.06
Vendor 589 - Rosa Montanez Totals				Invoices			1		\$258.06
Vendor 22 - Moore Twining Associates Inc.									
3371565	Moore WWTP In House	Paid by Check #42076		05/31/2023	06/09/2023	06/09/2023		06/09/2023	70.00
3371566	Moore WWTP Industrial	Paid by Check #42076		05/31/2023	06/09/2023	06/09/2023		06/09/2023	88.00
3371648	Moore WWTP Industrial	Paid by Check #42076		06/01/2023	06/09/2023	06/09/2023		06/09/2023	88.00
Vendor 22 - Moore Twining Associates Inc. Totals				Invoices			3		\$246.00
Vendor 884 - Napa Auto Parts									
74630	Vehicles	Paid by Check #42077		05/01/2023	06/09/2023	06/07/2023		06/09/2023	1.87
74655	Vehicles	Paid by Check #42077		05/02/2023	06/09/2023	06/07/2023		06/09/2023	309.21
74715	Vehicles	Paid by Check #42077		05/03/2023	06/09/2023	06/07/2023		06/09/2023	36.91
74774	Vehicles	Paid by Check #42077		05/03/2023	06/09/2023	06/07/2023		06/09/2023	5.96
74843	Vehicles	Paid by Check #42077		05/04/2023	06/09/2023	06/07/2023		06/09/2023	9.08
74974	Vehicles	Paid by Check #42077		05/08/2023	06/09/2023	06/07/2023		06/09/2023	33.37
74995	Vehicles	Paid by Check #42077		05/09/2023	06/09/2023	06/07/2023		06/09/2023	(48.23)
74996	Vehicles	Paid by Check #42077		05/09/2023	06/09/2023	06/07/2023		06/09/2023	(77.02)
75039	Vehicles	Paid by Check #42077		05/09/2023	06/09/2023	06/07/2023		06/09/2023	379.38
75074	Vehicles	Paid by Check #42077		05/10/2023	06/09/2023	06/07/2023		06/09/2023	28.77
75132	Vehicles	Paid by Check #42077		05/10/2023	06/09/2023	06/07/2023		06/09/2023	6.61
75238	Vehicles	Paid by Check #42077		05/12/2023	06/09/2023	06/07/2023		06/09/2023	7.89
75276	Vehicles	Paid by Check #42077		05/12/2023	06/09/2023	06/07/2023		06/09/2023	51.62
75281	Vehicles	Paid by Check #42077		05/12/2023	06/09/2023	06/07/2023		06/09/2023	7.03
75420	Vehicles	Paid by Check #42077		05/15/2023	06/09/2023	06/07/2023		06/09/2023	8.34



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75508	Vehicles	Paid by Check #42077		05/16/2023	06/09/2023	06/07/2023		06/09/2023	9.21
75558	Vehicles	Paid by Check #42077		05/17/2023	06/09/2023	06/07/2023		06/09/2023	296.79
75705	Vehicles	Paid by Check #42077		05/18/2023	06/09/2023	06/07/2023		06/09/2023	(296.79)
75886	Vehicles	Paid by Check #42077		05/22/2023	06/09/2023	06/07/2023		06/09/2023	373.22
76150	Vehicles	Paid by Check #42077		05/26/2023	06/09/2023	06/07/2023		06/09/2023	572.84
76242	Vehicles	Paid by Check #42077		05/30/2023	06/09/2023	06/07/2023		06/09/2023	9.27
76259	Vehicles	Paid by Check #42077		05/30/2023	06/09/2023	06/07/2023		06/09/2023	582.36
76289	Vehicles	Paid by Check #42077		05/30/2023	06/09/2023	06/07/2023		06/09/2023	50.54
			Vendor 884 - Napa Auto Parts Totals				Invoices	23	\$2,358.23
Vendor 1754 - Navia Benefits Solutions									
10710621	202201 - Sec. 125 Participant Fee 05/23	Paid by Check #42078		05/30/2023	06/09/2023	06/09/2023		06/09/2023	306.00
			Vendor 1754 - Navia Benefits Solutions Totals				Invoices	1	\$306.00
Vendor 392 - O'Reilly Auto Parts									
3641-123861	Vehicles	Paid by Check #42079		05/02/2023	06/09/2023	06/09/2023		06/09/2023	380.78
3641-123868	Vehicles	Paid by Check #42079		05/02/2023	06/09/2023	06/09/2023		06/09/2023	50.07
3641-123876	Vehicles	Paid by Check #42079		05/02/2023	06/09/2023	06/09/2023		06/09/2023	88.70
3641-123897	Vehicles	Paid by Check #42079		05/02/2023	06/09/2023	06/09/2023		06/09/2023	144.76
3641-123912	Vehicles	Paid by Check #42079		05/02/2023	06/09/2023	06/09/2023		06/09/2023	68.34
3641-123914	Vehicles	Paid by Check #42079		05/02/2023	06/09/2023	06/09/2023		06/09/2023	45.44
3641-123964	Vehicles	Paid by Check #42079		05/02/2023	06/09/2023	06/09/2023		06/09/2023	18.29
3641-124132	Vehicles	Paid by Check #42079		05/03/2023	06/09/2023	06/09/2023		06/09/2023	12.99
3641-124133	Vehicles	Paid by Check #42079		05/03/2023	06/09/2023	06/09/2023		06/09/2023	25.76
3641-124285	Vehicles	Paid by Check #42079		05/04/2023	06/09/2023	06/09/2023		06/09/2023	215.43
3641-124286	Vehicles	Paid by Check #42079		05/04/2023	06/09/2023	06/09/2023		06/09/2023	174.91
3641-124303	Vehicles	Paid by Check #42079		05/04/2023	06/09/2023	06/09/2023		06/09/2023	188.81
3641-124322	Vehicles	Paid by Check #42079		05/04/2023	06/09/2023	06/09/2023		06/09/2023	64.29
3641-125085	Vehicles	Paid by Check #42079		05/08/2023	06/09/2023	06/09/2023		06/09/2023	63.21
3641-125110	Vehicles	Paid by Check #42079		05/08/2023	06/09/2023	06/09/2023		06/09/2023	208.05
3641-125296	Vehicles	Paid by Check #42079		05/09/2023	06/09/2023	06/09/2023		06/09/2023	151.92
3641-125317	Vehicles	Paid by Check #42079		05/09/2023	06/09/2023	06/09/2023		06/09/2023	132.70
3641-125493	Vehicles	Paid by Check #42079		05/10/2023	06/09/2023	06/09/2023		06/09/2023	60.00
3641-125503	Vehicles	Paid by Check #42079		05/10/2023	06/09/2023	06/09/2023		06/09/2023	912.96
3641-125583	Vehicles	Paid by Check #42079		05/10/2023	06/09/2023	06/09/2023		06/09/2023	56.71
3641-125591	Vehicles	Paid by Check #42079		05/10/2023	06/09/2023	06/09/2023		06/09/2023	175.70
3641-125593	Vehicles	Paid by Check #42079		05/10/2023	06/09/2023	06/09/2023		06/09/2023	(125.05)
3641-125594	Vehicles	Paid by Check #42079		05/10/2023	06/09/2023	06/09/2023		06/09/2023	(125.05)
3641-125918	Vehicles	Paid by Check #42079		05/12/2023	06/09/2023	06/09/2023		06/09/2023	36.45
3641-126495	Vehicles	Paid by Check #42079		05/15/2023	06/09/2023	06/09/2023		06/09/2023	14.64
3641-126856	Vehicles	Paid by Check #42079		05/17/2023	06/09/2023	06/09/2023		06/09/2023	22.92



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Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
3641-126860	Vehicles	Paid by Check #42079		05/17/2023	06/09/2023	06/09/2023		06/09/2023	176.90
3641-127008	Vehicles	Paid by Check #42079		05/18/2023	06/09/2023	06/09/2023		06/09/2023	68.85
3641-127076	Vehicles	Paid by Check #42079		05/18/2023	06/09/2023	06/09/2023		06/09/2023	104.00
3641-127094 B	Vehicles	Paid by Check #42079		05/18/2023	06/09/2023	06/09/2023		06/09/2023	36.87
3641-127191	Vehicles	Paid by Check #42079		05/19/2023	06/09/2023	06/09/2023		06/09/2023	70.09
3641-127799	Vehicles	Paid by Check #42079		05/22/2023	06/09/2023	06/09/2023		06/09/2023	22.28
3641-128004	Vehicles	Paid by Check #42079		05/23/2023	06/09/2023	06/09/2023		06/09/2023	239.79
EB33715341	Vehicles	Paid by Check #42079		05/23/2023	06/09/2023	06/09/2023		06/09/2023	(23.43)
3641-128280	Vehicles	Paid by Check #42079		05/24/2023	06/09/2023	06/09/2023		06/09/2023	36.12
3641-128415	Vehicles	Paid by Check #42079		05/25/2023	06/09/2023	06/09/2023		06/09/2023	24.35
3641-128640	Vehicles	Paid by Check #42079		05/26/2023	06/09/2023	06/09/2023		06/09/2023	22.92
3641-128644	Vehicles	Paid by Check #42079		05/26/2023	06/09/2023	06/09/2023		06/09/2023	22.21
3641-123703	Supplies	Paid by Check #42079		05/01/2023	06/09/2023	06/09/2023		06/09/2023	78.08
3641-130211	Supplies	Paid by Check #42079		06/03/2023	06/09/2023	06/09/2023		06/09/2023	56.33
Vendor 392 - O'Reilly Auto Parts Totals								Invoices 40	\$3,999.09
Vendor 142 - Office Depot BSD									
314502674001	OFFICE SUPPLIES	Paid by Check #42080		05/22/2023	06/09/2023	06/09/2023		06/09/2023	155.36
311539592001	HR Office Supplies	Paid by Check #42080		05/23/2023	06/09/2023	06/09/2023		06/09/2023	225.98
314502814001	OFFICE SUPPLIES	Paid by Check #42080		05/23/2023	06/09/2023	06/09/2023		06/09/2023	319.70
307160988001	PD - Supplies	Paid by Check #42080		04/05/2023	06/09/2023	06/09/2023		06/09/2023	79.07
306646209001	PD - Supplies	Paid by Check #42080		05/19/2023	06/09/2023	06/09/2023		06/09/2023	617.57
Vendor 142 - Office Depot BSD Totals								Invoices 5	\$1,397.68
Vendor 1708 - James Olvera									
MAY 2023 B	Anthem Reimb 05/01/2023-05/31/2023	Paid by Check #42081		06/06/2023	06/09/2023	06/09/2023		06/09/2023	157.24
Vendor 1708 - James Olvera Totals								Invoices 1	\$157.24
Vendor 76 - Pacific Gas & Electric									
9001498229305.23	405 E El Monte Way 04/28/23-05/29/23	Paid by Check #42083		05/31/2023	06/09/2023	06/09/2023		06/09/2023	906.08
9825087728305.23	595 W NEBRASKA AVE 05/01/23-05/30/23	Paid by Check #42084		05/31/2023	06/09/2023	06/09/2023		06/09/2023	49.37
5022214690905/23	L & L PARKSIDE VILLAGE PHASE I 04/22/23-05/22/23	Paid by Check #42082		05/22/2023	06/09/2023	06/09/2023		06/09/2023	236.31
5438816975405/23	L & L NEWTON & NORTHRIDGE 04/26/23-05/24/23	Paid by Check #42089		05/25/2023	06/09/2023	06/09/2023		06/09/2023	380.64
9146744205805/23	L & L DAVIS E/ALTA AVE 04/26/23-05/24/23	Paid by Check #42094		05/25/2023	06/09/2023	06/09/2023		06/09/2023	22.78
1349551825305/23	L & L 1300 SAGINAW AVE 04/27/23-05/25/23	Paid by Check #42086		05/26/2023	06/09/2023	06/09/2023		06/09/2023	44.67
1594680195605/23	Parks 855 E EL MONTE WAY 04/27/23-05/25/23	Paid by Check #42087		05/26/2023	06/09/2023	06/09/2023		06/09/2023	584.78



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Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
3600674390405/23	L & L 698 N LINCOLN AVE 04/27/23-05/25/23	Paid by Check #42088		05/26/2023	06/09/2023	06/09/2023		06/09/2023	2.45
5564264294005/23	L & L 04/27/23-05/25/23	Paid by Check #42090		05/26/2023	06/09/2023	06/09/2023		06/09/2023	161.31
6220088828705/23	Parks EL MONTE & MC KINLEY04/27/23-05/25/23	Paid by Check #42091		05/26/2023	06/09/2023	06/09/2023		06/09/2023	89.97
6782667017505/23	L & L ALICE & W NORTH WAY 04/27/23-05/25/23	Paid by Check #42092		05/26/2023	06/09/2023	06/09/2023		06/09/2023	111.76
8116588543505/23	L & L 1920 E LAUREN AVE 04/27/23-05/25/23	Paid by Check #42093		05/26/2023	06/09/2023	06/09/2023		06/09/2023	56.48
0766265341405.23	L & L 1300 ROSEMARY AVE 04/27/23-05/25/23	Paid by Check #42085		05/31/2023	06/09/2023	06/09/2023		06/09/2023	208.49
		Vendor 76 - Pacific Gas & Electric Totals				Invoices	13		\$2,855.09
Vendor 1951 - Paleteria Penjamo									
060623	Fy 22/23-STC-Ice cream treat for the kids @ Plex on 6/6/23	Paid by Check #42095		06/06/2023	06/09/2023	06/09/2023	06/05/2023	06/09/2023	200.00
		Vendor 1951 - Paleteria Penjamo Totals				Invoices	1		\$200.00
Vendor 38 - Reedley Irrigation System									
RIS-POS02-47454	supplies	Paid by Check #42096		05/24/2023	06/09/2023	06/09/2023		06/09/2023	67.29
		Vendor 38 - Reedley Irrigation System Totals				Invoices	1		\$67.29
Vendor 350 - Ridge Creek DInuba Golf Club									
7UYM-Y145	PD - Volunteers Dinner 2023	Paid by Check #42097		06/05/2023	06/09/2023	06/09/2023		06/09/2023	1,779.40
		Vendor 350 - Ridge Creek DInuba Golf Club Totals				Invoices	1		\$1,779.40
Vendor 61 - Silvas Oil Company Inc.									
184835CT	May 2023	Paid by Check #42098		05/31/2023	06/09/2023	06/09/2023		06/09/2023	322.15
		Vendor 61 - Silvas Oil Company Inc. Totals				Invoices	1		\$322.15
Vendor 431 - Sparkletts									
9406519 060123	Fy 22/23-Dept bottled water service	Paid by Check #42099		06/01/2023	06/09/2023	06/09/2023	06/05/2023	06/09/2023	216.75
5080520 052523	PD - Water Cooler Service	Paid by Check #42099		05/25/2023	06/09/2023	06/09/2023		06/09/2023	195.73
		Vendor 431 - Sparkletts Totals				Invoices	2		\$412.48
Vendor 835 - Spence Fence Company Enterprise									
21614	FENCE REPAIR	Paid by Check #42100		05/24/2023	06/09/2023	06/09/2023		06/09/2023	595.00
		Vendor 835 - Spence Fence Company Enterprise Totals				Invoices	1		\$595.00
Vendor 1947 - STATE OF CALIFORNIA									
PP-GEMT IGT #1	PP-GEMT IGT: CY 2023 Collection	Paid by EFT #2456		05/30/2023	06/09/2023	06/09/2023		06/09/2023	138,538.55
		Vendor 1947 - STATE OF CALIFORNIA Totals				Invoices	1		\$138,538.55
Vendor 92 - Target Specialty Products									



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INVP501107297	FY 22/23-Parks-2-Magnify Activator	Paid by Check #42101		04/12/2023	06/09/2023	06/09/2023	05/31/2023	06/09/2023	180.46
INVP501163397	SQUIRREL BAIT	Paid by Check #42101		05/31/2023	06/09/2023	06/09/2023		06/09/2023	793.97
INVP501163399	SQUIRREL BAIT	Paid by Check #42101		05/31/2023	06/09/2023	06/09/2023		06/09/2023	793.97
Vendor 92 - Target Specialty Products Totals							Invoices	3	\$1,768.40
Vendor 189 - Terminix International									
433311276	PD - Pest Control Service	Paid by Check #42102		05/10/2023	06/09/2023	06/09/2023		06/09/2023	69.00
Vendor 189 - Terminix International Totals							Invoices	1	\$69.00
Vendor 1953 - Ed Todd									
APRIL-MAY 2023	Anthem Reimb 04/01/2023-05/31/2023	Paid by Check #42103		06/02/2023	06/09/2023	06/09/2023		06/09/2023	1,773.04
Vendor 1953 - Ed Todd Totals							Invoices	1	\$1,773.04
Vendor 311 - Top Dog Training Center									
1684	PD - K9 Maintenance Training - Enzo	Paid by Check #42104		04/09/2023	06/09/2023	06/09/2023		06/09/2023	90.00
Vendor 311 - Top Dog Training Center Totals							Invoices	1	\$90.00
Vendor 329 - Townsend Public Affairs									
19996	CONSULTING JUNE 2023	Paid by Check #42105		06/01/2023	06/09/2023	06/09/2023		06/09/2023	5,000.00
Vendor 329 - Townsend Public Affairs Totals							Invoices	1	\$5,000.00
Vendor 902 - Tractor Supply Credit Plan									
9564 05/30/23	PD Supplies	Paid by Check #42106		05/30/2023	06/09/2023	06/09/2023		06/09/2023	251.68
Vendor 902 - Tractor Supply Credit Plan Totals							Invoices	1	\$251.68
Vendor 49 - Tulare County									
19833	PD - Dodge Durangos U#4 & U#10 Graphics	Paid by Check #42107		06/05/2023	06/09/2023	06/09/2023		06/09/2023	759.50
Vendor 49 - Tulare County Totals							Invoices	1	\$759.50
Vendor 307 - Tulare County Consolidated Ambulance Dispatch, Inc									
23-06-07	June 2023	Paid by Check #42108		06/05/2023	06/09/2023	06/09/2023		06/09/2023	6,414.84
Vendor 307 - Tulare County Consolidated Ambulance Dispatch, Inc Totals							Invoices	1	\$6,414.84
Vendor 296 - Tulare Kings Veterinary Emergency									
198079	PD - Vet Fees	Paid by Check #42109		06/03/2023	06/09/2023	06/09/2023		06/09/2023	131.12
Vendor 296 - Tulare Kings Veterinary Emergency Totals							Invoices	1	\$131.12
Vendor 273 - US Bank									
6930705	Safe Drinking Water State 2009 Revolving Fund	Paid by Check #42111		05/25/2023	06/09/2023	06/09/2023		06/09/2023	1,320.00
502481492	Copier Lease 05/20/2023 - 06/20/2023	Paid by Check #42112		05/27/2023	06/09/2023	06/09/2023		06/09/2023	2,488.11



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Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
501882674	PD - Copiers Lease	Paid by Check #42110		05/19/2023	06/09/2023	06/09/2023		06/09/2023	907.08
			Vendor 273 - US Bank Totals			Invoices	3		\$4,715.19
Vendor 1434 - Vast Networks									
44800	06/01/2023-06/30/2023 Internet	Paid by Check #42113		06/01/2023	06/09/2023	06/09/2023		06/09/2023	4,626.42
			Vendor 1434 - Vast Networks Totals			Invoices	1		\$4,626.42
Vendor 354 - Verizon Wireless									
9934912844	June 2023	Paid by Check #42114		05/14/2023	06/09/2023	06/09/2023		06/09/2023	630.45
			Vendor 354 - Verizon Wireless Totals			Invoices	1		\$630.45
Vendor 1382 - XiO, Inc.									
20124015	monthly monitoring	Paid by Check #42115		06/01/2023	06/09/2023	06/09/2023		06/09/2023	476.00
20123959	quarterly payment	Paid by Check #42115		06/15/2023	06/09/2023	06/09/2023		06/09/2023	2,967.00
			Vendor 1382 - XiO, Inc. Totals			Invoices	2		\$3,443.00
Vendor 209 - Zweigle Septic Service									
38559	Fy 22/23-Parks-rental of portable restrooms @ ent plaza	Paid by Check #42116		05/31/2023	06/09/2023	06/09/2023	05/31/2023	06/09/2023	500.00
			Vendor 209 - Zweigle Septic Service Totals			Invoices	1		\$500.00
			Grand Totals			Invoices	191		\$640,265.19



City Council Staff Report

Department: CITY ATTORNEY

June 13, 2023

To: Mayor and City Council

From: David Yanez, City Attorney

Subject: Ordinance No. 2023-05, Adding Chapter 49, 'Unauthorized Encampments and Prohibited Activities on Public Property' to Title 9 of The Dinuba Municipal Code" (DY)

RECOMMENDATION

City Council to receive staff report, open and close a public hearing, and take the following action by one motion:

1. Introduce Ordinance No. 2023-05 by title “ Adding Chapter 49 ‘Unauthorized Encampments and Prohibited Activities on Public Property’ to Title 9 of the Dinuba Municipal Code”; Waive further reading of Ordinance 2023-05 and approve Ordinance 2023-05 either as drafted or subject to any revisions agreed to by the Dinuba City Council; and
2. Schedule the second reading and adoption of Ordinance No. 2023-05 for the City of Dinuba City Council meeting of June 27, 2023 or a later date, inclusive of any revisions agreed to by the Dinuba City Council.

EXECUTIVE SUMMARY

Ordinance 2023-05 “Unauthorized Encampments and Prohibited Activities on Public Property” permanently prohibits certain activities in city parks, recreational facilities and designated public property, including camping and illegal lodging and provides procedures for enforcement officials to abate nuisance activities in these areas. Ordinance 2023-05 improves upon urgency Ordinance No. 2023-04, while complying with federal law by balancing the constitutional rights of individuals experiencing homelessness with the city’s obligation to protect the public’s health and safety and facilitate the intended uses of city parks, recreational facilities and designated public property.

OUTSTANDING ISSUES

None.

DISCUSSION

Background

On April 12, 2022, the City Council adopted urgency Ordinance No. 2022-04 “Adding Section 190, ‘Prohibited Activities in Public Parks and Recreation Facilities’ to Title 9, Chapter 48 Public Parks of the Dinuba Municipal Code”. This ordinance clarified what activities are allowed in public parks and recreational facilities and provided enforcement procedures while respecting the constitutional rights of violating individuals. Subsequently, on May 23, 2023, the City Council adopted urgency Ordinance No. 2023-04, which effectively extended Ordinance No. 2022-04. Urgency Ordinance No. 2023-04 will be in effect until Ordinance No. 2023-05 receives final approval by the City Council.

The purpose of Ordinance No. 2023-05 is to remedy any shortcomings of the current urgency ordinance by expanding the scope of its authority and applicability and providing more detailed enforcement and encampment abatement procedures. The City of Dinuba seeks to be a community which protects the intended uses of its public parks and recreational facilities, as well as the public’s health and safety, while respecting the constitutional rights of those experiencing homelessness.

Ordinance No. 2023-05’s New Provisions

As a result of City Council’s discussion of Urgency Ordinance No. 2023-04 on May 23, 2023, the following new provisions and language are proposed in Ordinance No. 2023-05:

- **ENCAMPMENTS PROHIBITED BEYOND CITY PARKS:** In compliance with federal law, Ordinance No. 2023-05 prohibits encampments regardless of the availability of shelter beds if the encampments pose a significant threat to the public safety, or are within two blocks of a school or senior center, or is within any waterway or open space.
- **SPECIFIC ENCAMPMENT ABATEMENT PROCEDURES ADDED:** Section 9.49.040 now provides the City with the ability to provide 24 hour notice– or 3 hour notice in extreme cases– of encampment abatements as well as procedures for giving notice of any resulting impounded property.
- **USE OF PARK/RECREATIONAL FACILITY WATER:** Section 9.49.060 prohibits the use of park waters, including ponds, pools, fountains, drinking fountains, sinks or hydrants to bathe or for cosmetic purposes such as coloring one’s hair. This prohibition also forbids polluting these waters by depositing trash or foreign objects into them.
- **TAMPERING WITH VALVES AND UTILITIES PROHIBITED:** Section 9.49.060 prohibits the opening and closing of valves and switches pertaining to

water, electric or any other utility in any park or recreational facility.

- **MISTREATMENT OF ANIMALS IN PARKS PROHIBITED:** Section 9.49.060 generally prohibits the taking, killing, wounding, or disturbing or any bird or animal in city parks, recreational facilities or designated public property.
- **PERMANENT METAL SIGNAGE AT PUBLIC PARKS REGARDING REGULAR CLEAN-UPS:** In accordance with Ordinance No. 2023-05, City staff has already installed permanent metal signage in City parks and recreational facilities providing notice of weekly cleanups.
- **PARKING ADJACENT TO PARKS PROHIBITED:** Section 9.48.060 of the Dinuba Municipal Code already provides that “No person shall, between the hour of ten-thirty p.m. of any day and the hour of six a.m. of the following day, stop, park or leave standing any motor vehicle or other vehicle on that portion of any streets adjoining a park owned or operated by the city.” Ordinance No. 2023-05 contains express language to this effect.

Carry-over Provisions of Urgency Ordinance No. 2023-04

City Council should be aware that much of the regulations found in urgency Ordinance No. 2023-04 are incorporated into Ordinance No. 2023-05. The following are key provisions of the urgency ordinance which will remain in effect:

- **DEFINITIONS OF TERMS:** Including definitions of “Abandoned Personal Property”, “Available Shelter”, “Camping” and “Personal Property” to aid enforcement officials in taking appropriate action. Ordinance No. 2023-05 adds a definition of "City Enforcement Official".
- **ENFORCEMENT EXCEPTIONS IF NO AVAILABLE SHELTER:** In compliance with federal law, the City of Dinuba shall not cite or criminalize an individual or family for camping between the hours of 10:00PM and 6:00AM if there is no shelter practically available, unless the persons are in the designated public property enumerated in Ordinance No. 2023-05 (Section 9.49.030(E)).
- **IMPOUNDMENT PROCEDURES FOR PROPERTY STORED IN PARKS:** The City shall continue to provide notice and opportunities for any cited individuals to reclaim or remove any personal property before it is impounded.

FISCAL IMPACT

Any costs resulting from increased enforcement but mitigated by reduced future enforcement costs.

PUBLIC HEARING

A Public Hearing Notice was published in the Mid Valley Times on Thursday June 1,

2023.

ATTACHMENTS:

A. Ordinance No. 2023-05 "Adding Chapter 49, "Unauthorized Encampments and Prohibited Activities on Public Property" to Title 9 of the Dinuba Municipal Code

ORDINANCE NO. 2023-05
AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF DINUBA
ADDING CHAPTER 49, "UNAUTHORIZED ENCAMPMENTS AND PROHIBITED ACTIVITIES ON
PUBLIC PROPERTY" TO TITLE 9 OF THE DINUBA MUNICIPAL CODE

THE CITY COUNCIL OF THE CITY OF DINUBA DOES HEREBY ORDAIN:

SECTION 1. FINDINGS.

- (a) The City administers the Dinuba Municipal Code ("DMC"), including Title 9 of the DMC, "Public Peace, Safety and Morals", which regulates a wide range of activities meant to ensure public order and safety.
- (b) Chapter 48, "Public Parks", of Title 9 of the DMC regulates activities in public parks but lacks clear rules pertaining to unsafe and unauthorized encampments and other prohibited activities at public parks, recreational facilities and public property.
- (c) Article XI, § 7 of the California Constitution empowers cities with regulatory authority to protect the public health, safety and welfare and the City of Dinuba is currently experiencing an increase of encampments in public parks which is negatively impacting the overall welfare of the community.
- (d) Unsanctioned encampments are not consistent with the intended use of the City parks and public property and are almost always associated with a host of major health and safety impacts, including: open and obvious drug use and related crimes, serious fire safety concerns, major impacts related to human and animal waste and accumulation of trash, vandalism, and related nuisance conditions impairing the enjoyment of city parks recreational facilities and public property by city residents.
- (e) The above negative impacts are borne by the City of Dinuba in the form of financial costs expended on legal enforcement and abatement and these resources being unavailable for other urgent purposes and needs of the City of Dinuba.
- (f) Longer term encampments have the effect of essentially privatizing property that is intended for public use, as the greater community is no longer able to use public spaces that are used for round-the-clock encampments.

- (g) Unlike some larger cities within the state, the City of Dinuba generally does not receive significant funding from the state or federal government to provide housing, health, or other services to persons lacking shelter and the City must appropriately consider competing interests and formulate policy to best protect public health, safety, welfare, property, and the environment, with limited resources.
- (h) It is the purpose and intent of the City Council to provide standards for the use of public parks and recreation facilities which are intended to be as compatible as possible with the protection and preservation of health, safety, and welfare of the inhabitants of the City of Dinuba.
- (i) The City Council calls on the County, the State, and the Federal Government to expand shelter-capacity and very low income long-term housing options regionally, statewide, and nationally, and also to provide street outreach, case management, diversion, housing problem-solving, mental health support, and drug rehabilitation services to adequately address and solve homelessness.

SECTION 2. CODIFICATION.

Upon the Dinuba City Council's final passage of Ordinance No. 2023-05, Chapter 49, "Unauthorized Encampments and Prohibited Activities on Public Property", the same is hereby added to Title 9 of the Dinuba Municipal Code.

SECTION 3. SEVERABILITY.

Each of the provisions of this ordinance is severable from all other provisions. If any article, section, subsection, paragraph, sentence, clause or phrase of this ordinance is for any reason held by a court of competent jurisdiction to be invalid, such decision shall not affect the validity of the remaining portions of this ordinance.

SECTION 4. ENVIRONMENTAL DETERMINATION.

The City Council finds that the adoption of implementation of this Ordinance are exempt from the provisions of the California Environmental Quality Act under Section 15061(b) (3) in that the City Council finds there is no possibility that the implementation of this Ordinance may have significant effects on the environment.

SECTION 5. PUBLICATION.

The City Clerk is hereby directed to cause a summary of this Ordinance to be published within 20 days following its second reading and adoption, in a newspaper of general circulation in the City or, if there is no newspaper of general circulation in the City, by posting in three public places. The City Clerk shall cause a certified copy of the full text of the proposed ordinance to be posted for a period of 30 days in the office of the City Clerk after the meeting at which the ordinance is adopted and then be made available upon request.

The foregoing ordinance, Ordinance No. 2023-05 “Adding Chapter 49, ‘Unauthorized Encampments and Prohibited Activities on Public Property’ to Title 9 Of The Dinuba Municipal Code” was adopted and passed at a regular meeting of the City Council of the City of Dinuba on the 27th day of June, 2023, by the following vote:

PASSED AND ADOPTED this 27th day of June, 2023 by the following vote:

AYES: COUNCIL MEMBERS:

NOES: COUNCIL MEMBERS:

ABSTAIN: COUNCIL MEMBERS:

ABSENT: COUNCIL MEMBERS:

Maribel Reynosa
Mayor, City of Dinuba

ATTEST:

Maria Alaniz
City Clerk, City of Dinuba

Chapter 9.49
UNAUTHORIZED ENCAMPMENTS AND PROHIBITED ACTIVITIES
ON PUBLIC PROPERTY

Sections:

9.49.010 Intent and Application.

9.49.020 Definitions.

9.49.030 Camping In Parks, Recreation Facilities and Designated Public Property Prohibited.

9.49.040 Encampment Abatement Procedures.

9.49.050 Storage Of Personal Belongings Prohibited.

9.49.060 Tents And Other Enclosed Temporary Structures Prohibited.

9.49.070 Prohibited Activities in Parks, Recreational Facilities and Designated Public Property.

9.49.080 Penalty.

9.49.010 Intent and Application.

- A. The purpose and intent of this ordinance is to maximize the community enjoyment of park, recreation facilities and public property and to prohibit activities and nuisances which interfere with this objective to the detriment of the public health, welfare and safety. No provision or section of this Chapter 49 of Title 9 of the Dinuba Municipal Code is intended to supersede or be in conflict with any other provision of the Dinuba Municipal Code or state or federal law. In the event of an apparent conflict, the City Manager or his or her designee shall reasonably interpret the law and enforce it accordingly.
- B. This ordinance shall apply to conduct in public parks, public recreation facilities and the designated public property specified in Section 9.49.030(E) and be enforceable

notwithstanding any valid exceptions as stated in the Dinuba Municipal Code or any other applicable law.

9.49.020 Definitions.

For the purpose of this ordinance, the following definitions shall apply:

- A. "ABANDONED PERSONAL PROPERTY" means personal property, to which the owner surrenders, relinquishes or disclaims all right, title, claim and possession, with intention of not reclaiming it or resuming its ownership, possession or enjoyment. Indicia of abandoned personal property shall include, but not be limited to, the act of leaving the personal property in a public park/recreation area so that it may be appropriated by the next comer.
- B. "ALCOHOLIC BEVERAGES" as used herein means and includes alcohol, spirits, liquor, wine, beer, and every liquid or solid containing alcohol, spirits, wine, or beer, and which contains one-half of one percent or more of alcohol by volume and which is fit for beverage purposes either alone or when diluted, mixed, or combined with other substances.
- C. "AVAILABLE SHELTER" means a public or private shelter or similar accommodation, with an available overnight space, open to an individual or family unit experiencing homelessness, at no charge. A shelter shall not be considered available when the individual cannot occupy said space due to overcapacity, exhaustion of stay limitations, disability or physical handicap or when religious observance is required as a condition of gaining shelter. If the individual refuses available shelter or otherwise cannot utilize the available shelter space due to voluntary actions including, but not limited to, intoxication, drug use, unruly behavior, or violation of shelter rules, the overnight shelter space shall be considered available.
- D. "CAMP," "CAMPING" or "CAMPING FACILITIES" means placing, setting up or utilizing camping equipment such as tents, tarpaulins, temporary shelters whether commercially produced or improvised from random materials, cooking facilities, hammocks, ground cover, bedding, sleeping bags or other equipment of a similar nature used for living accommodation or lodging purposes in the outdoors. Camping does not include use of umbrellas or sun shades during the time the park is open to the public or the use of temporary structures pursuant to a permit issued pursuant to this chapter. An activity shall constitute camping when it reasonably appears, in light of all the circumstances, the participants in conducting these activities are in fact using the area as a sleeping or living accommodation regardless of the intent of the participants or the nature of any

other activities in which they may also be engaging. "Camping" shall not include merely sitting, lying or sleeping outside in a public park/recreation area or the use of a blanket, towel or mat in a public park/recreation area during the time the park is open to the public.

- E. "CAMP EQUIPMENT" or "CAMP PARAPHERNALIA" means tents, tarpaulins, lean-tos, huts, cardboard boxes, or similar make-shift temporary shelters constructed from random materials, as well as cooking facilities, hammocks, ground cover, bedding, sleeping bags, or other similar equipment used for living in the outdoors.
- F. "CITY ENFORCEMENT OFFICIAL" means the City employee(s) or officer(s) authorized or designated by the City Manager to carry-out the provisions of this Chapter 9.49.
- G. "PARK and RECREATION FACILITIES" and "PUBLIC PARK/RECREATION AREAS" means all parks and their associated open spaces, pedestrian and biking trails, park amenities, buildings and recreation centers used by the public within the boundaries of the city limits of the city, and which are owned, operated and/or maintained by the city.
- H. "PERSONAL PROPERTY" means tangible personal belongings or possessions, which shall include any movable or tangible thing that is subject to ownership; property or chattels that can be seen, weighed, measured, felt, or touched, including, but not limited to, furniture, appliances, camping facilities, camping paraphernalia, money, and/or books.
- I. "TENT" means shelter or structure that is not entirely open on all sides.

9.49.030 Camping In Parks, Recreation Facilities and Designated Public Property Prohibited.

- A. It is unlawful and a public nuisance for any person to establish, maintain, or operate a camp or occupy camp facilities, and to utilize camping equipment or camping paraphernalia while camping or occupying camping facilities, in any city park and/or city recreational facility. "Establish" means setting up or moving camping equipment or camp paraphernalia in park and recreation facilities to camp or operate camp facilities. "Maintain" means keeping or permitting camping equipment or camping paraphernalia to remain in a park or recreation facility in order to camp or operate camping facilities. "Operate" means participating or assisting in establishing or maintaining a camp or camping facilities.
- B. An individual or family unit experiencing homelessness may not be cited for violation of Subsection A. between the hours of 10:00 p.m. and 6:00 a.m. unless it is confirmed that there is available shelter as defined in Section 9.49.020.

- C. Notwithstanding the exemption provided for in Subsection B., camping facilities, camping equipment, and camping paraphernalia may not be affixed or attached to, or constructed upon or with, or otherwise located within ten (10) feet from, any park amenities.
- D. Camping may be permitted in park and recreation facilities in conjunction with any city sponsored and approved event.
- E. Camping or maintaining an encampment at any time regardless of the availability of shelter beds is prohibited if the camping activity or encampment:
 - 1. Poses a substantial danger to any person, an immediate threat or unreasonable risk of harm to the public health or safety, or disrupts vital government services;
 - 2. Is located in or upon any public property, including in any street, sidewalk, unless specifically authorized by the City Manager;
 - 3. Is located within two blocks of an elementary, middle or high school that offers instruction on those courses of study required by the California Education Code or that is maintained pursuant to standards set by the State Board of Education provided that signs are posted prohibiting camping that are clearly visible to pedestrians;
 - 4. Is located within two blocks of a senior center or skilled nursing facility provided that signs are posted prohibiting camping that are clearly visible to pedestrians;
 - 5. Is located in open space, a waterway or the banks of a waterway; or
 - 6. Is located within a transit hub or bus stop provided that signs are posted prohibiting camping that are clearly visible to pedestrians.

9.49.040 Encampment Abatement Procedures.

- A. Abatement by the City Enforcement Official of any camping activities or encampments shall comply with all applicable Due Process laws afforded to the individuals suspected of violating this Chapter 9.49, including adequate notice relating to any deprivation of personal property and the opportunity to be heard.
- B. Apart from the City of Dinuba's weekly cleanup of parks and recreational facilities, the City Enforcement Official may abate unauthorized encampments or camping in city parks, recreational facilities, or the public property designated in Section 9.49.030(E) upon a written Notice of Clean-Up being posted on each tent or structure and in any other distinct areas of the encampment. The Notice shall provide the date and time of clean-up and give a minimum of 24 hours for persons to remove their personal

property. If abatement is delayed or rescheduled, the City Enforcement Official may conduct abatement within 48 hours of the posted Notice of Clean-Up without reposting a new Notice of Clean-Up. If abatement is delayed longer, the City Enforcement Official shall repost a Notice of Clean-Up with a new date.

- C. The City Enforcement Official shall make reasonable efforts to document the encampment abatement process as follows:
 - 1. Through photograph or video recording the cleanup site before any abatement begins;
 - 2. Open backpacks, purses, suitcases, and other small storage containers to determine whether they contain items eligible for storage;
 - 3. Set out items contained in bags or suitcases and photograph the items;
 - 4. Photograph or video record all items to be stored;
 - 5. Photograph or video record the cleanup process; and
 - 6. Photograph or video record the site after abatement has concluded.
- D. Unclaimed items found in abatement shall be eligible for storage if:
 - 1. Circumstances indicate that the item belongs to a person;
 - 2. The item has apparent utility in its current condition and circumstances; and
 - 3. The item can be safely retrieved from the site. Examples of items potentially eligible for storage include identification and associated paperwork, medication stored in medication bottles with identifying information and items that reasonably appear to have sentimental value in their current condition. An item need not be in a new or perfect condition to have apparent utility or value.
- E. An eligible item found during an abatement shall be put into storage, unless it meets one the following disqualifying conditions:
 - 1. Hazardous, including items contaminated with human waste, animal waste, bugs, vermin, explosives, weapons, liquids, drug paraphernalia, or mold;
 - 2. Likely to become hazardous in storage, including perishables, wet materials that might become moldy, and items covered in mud;
 - 3. Practically un-storable, due to large size, weight, or other similar characteristic; or
 - 4. Is contraband or stolen.
- F. After abatement has concluded and when eligible items are collected and will be placed in storage, the City Enforcement Official shall post notices at the location of the

abatement that includes information how a person can claim stored items. A person may retrieve stored items based on a description with sufficient specificity to demonstrate ownership. A person may retrieve stored items without inquiry into the person's criminal background or outstanding warrants.

G. Expedited Abatement:

1. In an expedited abatement, the City Enforcement Official shall follow the same abatement and storage procedures in section this Section 9.49.040, but shall post a Notice of Clean-Up giving a minimum of three (3) hours for all persons to remove their personal property.
2. The City Enforcement Official shall only expedite the removal of an encampment under this subsection if:
 - a. The City receives direction from County of Tulare or other governmental OR judicial authority that abatement of the encampment is necessary to preserve public health or safety, including to address known or suspected outbreaks of diseases; or
 - b. The City Enforcement Official observes or reasonably suspects the encampment creates a condition that presents a significant risk of property damage, bodily injury or death.

9.49.050 Storage Of Personal Property in Parks, Recreational Facilities and Designated Public Property Prohibited.

- A. It shall be unlawful and a public nuisance for any person to store personal property in any public park, recreational facility, and/or designated public property except as otherwise approved in writing by the City Manager or designee or by resolution of the City Council. Personal property stored in violation of this section shall be impounded pursuant to this Chapter 9.49 of the Dinuba Municipal Code. Notwithstanding these prohibitions, an individual or family unit experiencing homelessness may not be cited for violation of this section between the hours of 10:00 p.m. and 6:00 a.m. unless it is confirmed that there is available shelter as defined in Section 9.49.020.
- B. Enforcement Officials shall make a reasonable effort to ascertain whether the unattended personal property or possessions have been abandoned and, if so, to thereafter cause their removal. Enforcement Officials shall also take all reasonable actions to preserve and not discard any life necessities, such as medications and/or identification documents and associated paperwork, medication stored in medication and items that reasonably appear to have sentimental value in their current condition. An item need not be in a new or perfect condition to have apparent utility or value.

Unattended personal property or possessions that are soiled, unsanitary, verminous, perishable or a safety hazard may be summarily abated and destroyed. The City shall store for 90 days personal property that is sanitary and saleable or useable or otherwise reasonably appears to be of value. If the property is not claimed by the owner in 90 days it will be disposed of. Notice of the above shall be posted at city parks, recreational facilities and may be posted at designated public property subject to this DMC 9.49 or any other applicable law.

- C. The Chief of Police or the City Manager, or their designees, are authorized to impound personal property pursuant to the provisions this section, and shall make provisions for the receipt, documentation and safekeeping of personal property coming into his or her possession pursuant to this section. The Chief of Police or the City Manager, or their designees, shall notify the owner of the personal property if his or her identity is reasonably ascertainable, or, if the identity of the owner is not reasonably ascertainable, cause a notice to be left in a prominent place on or near the location of the personal property for any personal property impounded pursuant to this section, advising that the city is in possession of the personal property and the location where it may be claimed.

- D. Notice prior to impoundment.

The following types of notice may be given by the City of Dinuba:

1. Stored personal property may be impounded without notice if there is a reasonable belief that it is abandoned, presents an immediate threat to public health or safety, is evidence of a crime, is evidence in a criminal investigation, or is contraband.
2. City parks, recreational facilities and designated public property shall provide permanent posted notice stating that the City conducts weekly cleanups of unattended personal property and that any personal property unlawfully stored in those areas will be impounded or discarded. Signs and amount of notice will comply with applicable state and federal law.
3. If neither subsections (1) nor subsection (2) applies, personal property unlawfully stored in public parks/recreation areas shall be impounded only after a clearly understandable notice is provided to the owner of the personal property or left at or near the location of the personal property advising that the personal property will be impounded if it is not removed. This notice will specify a date and time when the personal property will be impounded if it is not removed. The notice shall also state the legal authority for the impoundment of the property and the specific location of

where the impoundment will occur and how the property may be reclaimed.

- E. If, after any notice required by Subsection D. is given, personal property remains unlawfully stored in a public park/recreation area, that personal property may be impounded. The City Enforcement Official impounding the personal property shall leave a notice in a conspicuous place at or near where the personal property was located prior to being impounded, advising where the personal property is being kept and when and where it may be claimed by its owner.
- F. Personal property coming into possession of the city pursuant to this section shall be deposited in a safe place for a period of at least ninety (90) days. If the personal property consists of money, it shall be deposited with the City Manager or his or her designee for a period of not less than ninety (90) days, unless sooner claimed by its owner. In the event the personal property or money is not claimed within ninety (90) days, it shall be deemed to be abandoned personal property, subject to disposition as provided in this section.
- G. During the time that any personal property is held by the city, it may be delivered or paid to its owner as follows:
 - 1. The personal property shall be delivered upon proof of ownership satisfactory to the City official with custody over the personal property, after ten (10) days' notice by mail to any other person(s) who have asserted a claim of ownership at any address given by such person(s).
 - 2. If the personal property consists of money, it shall be paid to the owner upon written order from the Chief of Police or the City Manager, or their designee. The Chief of Police or City Manager, or their designees, shall make such order upon the same proof of ownership and with the same notice as prescribed in the case of personal property.
 - 3. If ownership cannot be determined to the satisfaction of the City official with custody of the personal property, he or she may refuse to deliver the personal property or refuse to order the payment of such money to anyone until ordered to do so by a court of competent jurisdiction.
- H. Upon expiration of the ninety (90) day period, any personal property received by the city and not delivered to the owner may be appropriated to the use of the city upon order of the City Manager or his or her designee, on his or her finding that the personal property is needed for a public use, and any personal property not appropriated to city use may be disposed of or sold at public auction to the highest bidder. All unclaimed money received by the City, and not delivered to the owner during the (90) day period, shall thereafter be deposited in the general fund.
- I. Subject to the provisions of this Chapter 9.49, any personal property coming into the possession of the City may be disposed of immediately and without notice, in a manner that the City's enforcement official or designee determines to be in the

public interest, when such personal property is perishable, contraband, or constitutes an immediate threat to the public health or safety.

- J. The provisions of this Chapter 9.49 shall not apply to real or personal property or money subject to confiscation pursuant to state or federal law, to personal property that constitutes evidence of a crime, evidence in an ongoing criminal investigation and/or civil proceeding pursuant to state or federal law.

9.49.060 Tents And Other Enclosed Temporary Structures Prohibited.

- A. It is unlawful for any person to set up and utilize a tent or similar temporary shelter or improvised make-shift structure from random items, that is not open on all sides in a public park/recreation area, except as when authorized by a permit issued by the City of Dinuba. Only the use of umbrellas or sun shades is permissible in a public park/recreation area.
- B. Notwithstanding these prohibitions, an individual or family unit experiencing homelessness may not be cited for violation of this section between the hours of 10:00 p.m. and 6:00 a.m. unless it is confirmed that there is available shelter as defined in Section 9.49.020.

9.49.070 Prohibited Activities in Parks, Recreational Facilities and Designated Public Property.

The following activities are prohibited at all city parks, recreational facilities and designated public property:

- A. Alcohol Consumption or Possession Prohibited:

It is unlawful for any person to possess and/or consume any alcoholic beverage within the boundaries of every public park/recreation area. The City Manager or designee may maintain a listing of the park and recreation facilities where possession and consumption of alcoholic beverages may be allowed with a valid permit issued by the City of Dinuba.

- B. Fires Prohibited:

No person shall kindle or build a fire in any park or recreation facility, including the use of portable fire rings or any other receptacle or park amenity for the purpose of creating or containing a fire, unless prior written permission is obtained from the City of Dinuba. A fire that is lighted and maintained in a barbecue grill being utilized for cooking purposes only, and only in designated areas, shall be exempt from this prohibition. Installed park grills are designed for charcoal based cooking, and no other flammable

material may be used in them. Grill fires shall be completely extinguished before leaving the park and recreation facility. Fires solely for the purpose of personal warmth are not allowed, and park grills shall not be used as a trash receptacle.

C. Use of Park Waters:

It is unlawful to bathe in the waters of any lake, pond, creek, canal, ditch, pool, fountain, or at any hydrant, drinking fountain, or sink; or throw into or deposit any dirt, filth or foreign matter in the waters of any lake, pond, creek, canal, ditch, pool, or fountain, or in like manner pollute the same; provided, however, that nothing contained in this section prohibits persons from swimming in any municipal pool in accordance with the rules and regulations provided therefor. For purposes of this Chapter 49 the term "bathe" includes using park waters for the coloring of one's hair or for other cosmetic uses.

D. Mistreatment of Animals Prohibited:

Its unlawful to take, kill, wound, disturb, or maltreat any bird or animal, either wild or domesticated, unless the same shall have been declared noxious by the City Manager or his or her designee and a permit issued for the killing of such noxious animals.

E. Tampering with Park Valves and Utilities Prohibited:

It is unlawful to open or close any valves or switches, remove any utility access covers or secured plugs, tap into wiring, or damage any maintenance covers, plugs or other facilities pertaining to the water or electric services in any park, recreational facility or designated public property.

F. Parking Adjacent to City Parks, Recreational Facilities and Designated Public Property Prohibited per DMC 9.48.060:

Consistent with DMC Section 9.48.060 "No person shall, between the hour of ten-thirty p.m. of any day and the hour of six a.m. of the following day, stop, park or leave standing any motor vehicle or other vehicle on that portion of any streets adjoining a park owned or operated by the city."

9.49.080 Penalty.

- A. Any person violating the provisions of this ordinance shall be guilty of a misdemeanor and subject to the penalties set forth in section 1.16.015 of the Dinuba Municipal Code. At present, pursuant to Government Code Section 36901, the maximum penalty for a

misdemeanor is a fine not exceeding one thousand dollars and imprisonment not exceeding six months, or both. (Ord. 96-2 § 2, 1996: Ord. 580 § 2, 1978)

- B. The City Manager, Chief of Police, City Attorney or their designee shall have discretion to reduce said violation to an infraction or administrative citation subject to the penalties set forth in section 1.16.010 of the Dinuba Municipal Code.



City Council Staff Report

Department: FINANCE SERVICES

June 13, 2023

To: Mayor and City Council

From: Karina Solis, Administrative Services Director

By: Jacqueline Lopez, Fiscal Analyst I

Subject: Resolution No. 2023-32 Ordering the Annual Levy of Landscape and Lighting Districts Annual Assessments for Fiscal Year 2023/24; and Resolution No. 2023-33 Approving Certification Compliance and Hold Harmless Statement (KS)

RECOMMENDATION

Council conduct a public hearing to receive public testimony, close the public hearing, and take the following action by one motion:

1. Adopt Resolution No. 2023-32 ordering the levy and collection of assessments within the City's Landscaping and Lighting Assessment Districts for Fiscal Year 2023/24, and
2. Adopt Resolution No. 2023-33 approving the Compliance Certification and Hold Harmless Statement form regarding the levy and collection of assessments within the City's landscaping and lighting assessment districts for fiscal year 2023/24.

EXECUTIVE SUMMARY

The City of Dinuba, by previous resolutions, formed a total of 18 Landscaping and Lighting Assessment Districts (collectively referred to as the "Districts"). The Landscaping and Lighting Act of 1972, pursuant to which these Districts were formed, requires City Council action annually to update the assessments which appear on the Tulare County property tax roll. On May 9, 2023, the City Council adopted Resolution No. 2023-27, which initiated proceedings to levy assessments for Fiscal Year 2023/24; Resolution No. 2023-28, which approved the District's Annual Reports; and Resolution Nos. 2023-29, which declared intent to levy the special assessments and set a Public Hearing. Resolution No. 2023-32 (Attachment 'A') and Resolution No. 2023-33 (Attachment 'B') are attached herein for Council consideration.

OUTSTANDING ISSUES

None.

DISCUSSION

The Landscaping and Lighting Act of 1972 ("the Act") authorizes cities to impose assessments on benefitted properties to finance construction of street landscaping, street lighting, traffic signals, parks, street trees, sidewalk repair, recreational improvements; as well as maintenance and servicing of any of these improvements. In accordance with Act, the City formed 18 Districts.

Each year, the City prepares an annual report for each District, along with the District estimates for an operating budget, to calculate the assessment annually levied for each parcel. This report is attached herein as 'Attachment D'. This budget determines what maintenance operations are performed for the fiscal year and directs the County Assessor what to levy each parcel. The proposed assessment rates for some districts are higher this year than last year. However, the rates are less than the property owner approved maximum assessment rates for all districts.

FISCAL IMPACT

The amount of the levy on each parcel is proposed to either stay the same or increase from Fiscal Year 2022/23. The rates are less than or equal to the property owner approved maximum assessment. The Fiscal Year 2023/24 Annual Report prepared for the Districts was approved on May 9, 2023 and provides the details of the rates and levy for the Districts.

In order to fund the maintenance activities of all 18 Districts, it is estimated that a total annual budget of approximately \$539,408 is required for Fiscal Year 2023/24. It is anticipated that a total of approximately \$468,548 will be collected in assessment revenue. A total of approximately \$11,274 in available district funds will be used to fund a portion of the difference between the anticipated expenses and assessment revenue. The remaining difference of approximately \$59,586 will need to be funded via a contribution from an unrestricted revenue source by the City.

The following districts propose to levy assessment rates that are higher than the prior year, based on the estimated costs for Fiscal Year 2023/24, and the assessment rates are equal to or less than the maximum assessment rates:

- Assessment District No. 89-01 – Country Club Estates
- Assessment District No. 90-02 – Peachwood Village
- Assessment District No. 92-01 – Nebraska Park
- Assessment District No. 93-01 – Marshall Acres

- Assessment District No. 99-01 – Morningside Phase 2
- Assessment District No. 06-04 – Stony Creek

The following districts propose to levy assessment rates that are equal to the prior year based on the estimated costs for Fiscal Year 2023/24 and the assessment rates are less than the maximum assessment rates:

- Assessment District No. 95-01 – Tierra Vista
- Assessment District No. 95-02 – Sierra Heights
- Assessment District No. 06-01 – Sugar Plum-Villagio
- Assessment District No. 06-02 – Citrus Heights
- Assessment District No. 08-01 – Parkside-Muirfield
- Assessment District No. 09-01 – Viscaya
- Assessment District No. 06-03 – Sierra View
- Assessment District No. 10-02 – Lincoln-McKinley
- Parkside Village Unit Nos. 2 and 3 Landscape and Lighting Assessment District

The following districts propose to levy at the maximum assessment rate, which does not increase, so they are equal to the prior year:

- Assessment District No. 90-01 – Harvest Estates
- Assessment District No. 98-01 – Alta Mission
- Assessment District No. 98-02 – Morningside Phase 1

State regulations require a two-part process to complete the annual levy. The first part of the process requires Council to take action to initiate proceedings for the levy, approve the Annual Reports for the Districts and call for a Public Hearing. The second part to complete the levy process is for the Council to conduct a Public Hearing to allow all interested persons an opportunity to hear and be heard and, if no majority protest exists, order the levy and collection of the assessments within the Districts.

The Tulare County Auditor's Office requires that the Council approve the Compliance Certification and Hold Harmless Statement form prior to accepting the submittal of the special assessments. This form, which is attached herein as 'Attachment C', is an annual requirement by the County and the Council has approved this form annually as a part of the annual resolution ordering the levy and collection of assessments within the City's landscaping and lighting assessment districts. The action by the Council will fulfill the 2023/24 requirements for the Tulare County Auditor's Office to accept the submittal of the annual levy of landscaping and lighting district assessments.

PUBLIC HEARING

A notice of the hearing was published in the Dinuba Sentinel on May 25, 2023 and the

City's website.

ATTACHMENTS:

A. Resolution No. 2023-32, ordering the levy and collection of assessments within the City's Landscaping and Lighting Assessment Districts for Fiscal Year 2023/24

B. Resolution No. 2023-33, approving the Compliance Certification and Hold Harmless Statement form regarding the levy and collection of assessments within the City's landscaping and lighting assessment districts for fiscal year 2023/24.

C. Compliance Certification and Hold Harmless Statement

D. FY 2023/24 Annual Engineer's Report for the Lighting and Landscape Maintenance Districts

RESOLUTION NO. 2023-32**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DINUBA, CALIFORNIA, ORDERING THE LEVY AND COLLECTION OF ASSESSMENTS WITHIN THE CITY'S LANDSCAPING AND LIGHTING ASSESSMENT DISTRICTS FOR FISCAL YEAR 2023/2024**

WHEREAS, the City Council of the City of Dinuba ("City Council"), pursuant to the terms of the Landscaping and Lighting Act of 1972, Division 16, Part 2 of the California Streets and Highways Code (commencing with Section 22500), previously formed the landscaping and lighting assessment districts (the "Districts") known and designated as follows:

- Country Club Estates No. 3 Subdivision Assessment District No. 89-01
- Harvest Estates Subdivision Assessment District No. 90-01
- Peachwood Village Subdivision Assessment District No. 90-02
- Nebraska Park/Pond Benefit Landscaping and Lighting Assessment District No. 92-01
- Marshall Acres Landscaping and Lighting Assessment District No. 93-01
- Tierra Vista Phase I Assessment District No. 95-01
- Sierra Heights Landscaping and Lighting Assessment District No. 95-02
- Alta Mission Estates Landscaping and Lighting Assessment District No. 98-01
- Morningside Phase 1 Landscaping and Lighting Assessment District No. 98-02
- Morningside Phase 2 Landscaping and Lighting Assessment District No. 99-01
- Sugar Plum – Villagio Landscape and Lighting Assessment District No. 06-01
- Citrus Heights Landscape and Lighting Assessment District No. 06-02
- Sierra View Estates Landscape and Lighting Assessment District No. 06-03
- Stony Creek Landscape and Lighting Assessment District No. 06-04
- Parkside-Muirfield Landscape and Lighting Assessment District No. 08-01
- Viscaya I & II Landscape and Lighting Assessment District No. 09-01
- Lincoln-McKinley Estates Landscape and Lighting Assessment District No. 10-02
- Parkside Village Unit Nos. 2 and 3 Landscape and Lighting Assessment District

WHEREAS, the City of Dinuba (the "City") retained NBS for the purpose of assisting with the annual levy of the Districts, and the preparation and filing of the Annual Report designated as the "City of Dinuba, Fiscal Year 2023/24 Engineer's Report, Landscaping and Lighting Assessment Districts."

WHEREAS, NBS has prepared, and filed with the City Clerk, the Annual Report concerning the assessments within the Districts for Fiscal Year 2023/24. Reference is made to such Annual Report, which presents, for each District, the plans and specifications for the improvements to be maintained, serviced and operated, an estimate of the costs for the maintenance, service and operation of the improvements, and an assessment of the estimated costs; and,

WHEREAS, the Fiscal Year 2023/24 assessments are not proposed to increase above the amount previously approved by affected property owners ("increased assessment" as defined in Section 54954.6 of the California Government Code); and,

WHEREAS, the assessments are not based upon the assessed value of property within each District, but are based upon the special benefit received from the improvements therein; and,

WHEREAS, the assessments are in compliance with all laws pertaining to assessments levied pursuant to the Landscaping and Lighting Act of 1972, Division 15, Part 2 of the California Streets and Highways Code (commencing with Section 22500) and the assessments are in compliance with the provisions of Proposition 218.

NOW, THEREFORE, the City Council of the City of Dinuba, DOES HEREBY RESOLVE as follows:

1. Following notice duly given, the City Council has held a full and fair Public Hearing regarding the Fiscal Year 2023/24 assessments for the Districts, and considered all oral and written statements, protests and communications made or filed by interested persons.

2. Based upon the City Council's review of the Annual Report, which has been filed with the City Clerk, the City Council hereby finds and determines that:

a. The land within the Districts will receive special benefit from the maintenance, service and operation of the authorized improvements therein.

b. The Districts include all of the lands receiving such special benefit.

c. The net amounts to be assessed upon the lands within the Districts are apportioned by a formula which fairly distributes the net amount among all assessable parcels in proportion to the estimated benefits to be received by each such parcel from the maintenance, service and operation of the authorized improvements therein.

3. The assessments for Fiscal Year 2023/24, as detailed within the Annual Report, are hereby confirmed as filed.

4. The adoption of this Resolution constitutes the levy of assessments for the Districts for the fiscal year commencing July 1, 2023 and ending June 30, 2024.

5. The City Council hereby orders NBS to submit the assessments to the Tulare County Auditor's Office for placement on the Fiscal Year 2023/24 secured property tax roll.

THE FOREGOING RESOLUTION WAS ADOPTED upon motion of Council Member _____, seconded by Council Member _____, at a regular meeting this 13th day of June, 2023, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAINED:

Mayor, City of Dinuba

ATTEST:

City Clerk, City of Dinuba

APPROVED AS TO FORM:

City Attorney, City of Dinuba

RESOLUTION NO. 2023-33

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DINUBA, CALIFORNIA, APPROVING THE COMPLIANCE CERTIFICATION AND HOLD HARMLESS STATEMENT FORM REGARDING THE LEVY AND COLLECTION OF ASSESSMENTS WITHIN THE CITY'S LANDSCAPING AND LIGHTING ASSESSMENT DISTRICTS FOR FISCAL YEAR 2023/24

WHEREAS, the City Council of the City of Dinuba ("City Council"), pursuant to the terms of the Landscaping and Lighting Act of 1972, Division 16, Part 2 of the California Streets and Highways Code (commencing with Section 22500), previously formed the landscaping and lighting assessment districts (the "Districts") known and designated as follows:

- Country Club Estates No. 3 Subdivision Assessment District No. 89-01
- Harvest Estates Subdivision Assessment District No. 90-01
- Peachwood Village Subdivision Assessment District No. 90-02
- Nebraska Park/Pond Benefit Landscaping and Lighting Assessment District No. 92-01
- Marshall Acres Landscaping and Lighting Assessment District No. 93-01
- Tierra Vista Phase I Assessment District No. 95-01
- Sierra Heights Landscaping and Lighting Assessment District No. 95-02
- Alta Mission Estates Landscaping and Lighting Assessment District No. 98-01
- Morningside Phase 1 Landscaping and Lighting Assessment District No. 98-02
- Morningside Phase 2 Landscaping and Lighting Assessment District No. 99-01
- Sugar Plum – Villagio Landscape and Lighting Assessment District No. 06-01
- Citrus Heights Landscape and Lighting Assessment District No. 06-02
- Sierra View Estates Landscape and Lighting Assessment District No. 06-03
- Stony Creek Landscape and Lighting Assessment District No. 06-04
- Parkside-Muirfield Landscape and Lighting Assessment District No. 08-01
- Viscaya I & II Landscape and Lighting Assessment District No. 09-01
- Lincoln-McKinley Estates Landscape and Lighting Assessment District No. 10-02
- Parkside Village Unit Nos. 2 and 3 Landscape and Lighting Assessment District

WHEREAS, NBS is placing the special assessments on the Tulare County secured property tax roll for collection, and the Tulare County requires the City Council to approve the **Compliance Certification and Hold Harmless Statement** form (see Attachment) prior to accepting the submittal of the special assessments; and

WHEREAS, the assessments are in compliance with all laws pertaining to assessments levied pursuant to the Landscaping and Lighting Act of 1972, Division 15, Part 2 of the California Streets and Highways Code (commencing with Section 22500) and the assessments are in compliance with the provisions of Proposition 218; and

WHEREAS, the assessments are not based upon the assessed value of property within each District, but are based upon the special benefit received from the improvements therein; and

WHEREAS, the City Council agrees that it shall be solely liable and responsible, and will defend and hold the County of Tulare harmless from any liability as a result of claims or claims for refunds and related interest due filed by taxpayers against any assessments, fees, charges or taxes placed on the roll for the City Council by the County; and

NOW, THEREFORE, the City Council of the City of Dinuba, DOES HEREBY RESOLVE as follows:

1. The City Council does hereby approve the **Compliance Certification and Hold Harmless Statement** form (see Attachment) regarding the levy and collection of assessments within the City of Dinuba landscaping and lighting assessment districts for fiscal year 2023/24.

THE FOREGOING RESOLUTION WAS ADOPTED upon motion of Council Member _____, seconded by Council Member _____, at a regular meeting this 13th day of June, 2023, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAINED:

Mayor, City of Dinuba

ATTEST:

City Clerk, City of Dinuba

APPROVED AS TO FORM:

City Attorney, City of Dinuba

Attachment C

Compliance Certification and Hold Harmless Statement

The City/District of Dinuba certifies the following:

I have read and am familiar with the requirements of Article XIIC and XIID of the State Constitution as revised by Proposition 218, including the articles cited below, and believe that all of the taxes, assessments, levies and fees accompanying this submission to the County Auditor-Controller for inclusion on the secured property tax roll are in compliance with the law.

Article XIIC. Sec. 2 c. "Any general tax imposed, extended, or increased, without voter approval, by any local government on or after January 1, 1995, and prior to the effective date of this article, shall continue to be imposed only if approved by a majority vote of the voters voting in an election on the issue of imposition, which election shall be held within two years of the effective date of this article and in compliance with subdivision b."

Article XIIC. Sec. 2 d. "No local government may impose, extend, or increase any special tax unless and until that tax is submitted to the electorate and approved by a two-thirds vote. A special tax shall not be deemed to have been increased if it is imposed at a rate not higher than the maximum rate so approved."

Article XIID. Sec. 5. "...this article shall become effective the day after the election unless otherwise provided. Beginning July 1, 1997, all existing, new, or increased assessments shall comply with this article."

Article XIID. Sec. 6 d. "Beginning July 1, 1997, all fees or charges shall comply with this section."

In addition, the City/District agrees that it shall be solely liable and responsible, and will defend and hold the County harmless from any liability as a result of claims or claims for refunds and related interest due filed by taxpayers against any assessments, fees, charges or taxes placed on the roll for the City/District by the County; and

The City/District shall be solely liable and responsible, and will defend and hold the County and the County Auditor harmless from any and all legal fees or other costs incurred related to such a claim.

Approved by the governing Board on _____
Date

City/District Manager

Date

CITY OF DINUBA

Engineer's Report For: Fiscal Year 2023/24

Landscape and Lighting Assessment Districts

May 2023

Prepared by:



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1. EXECUTIVE SUMMARY

The City of Dinuba (the “City”) has formed several assessment districts to fund landscape and lighting improvements throughout the City. Each assessment district has been formed pursuant to the Landscaping and Lighting Act of 1972 (the “Act”). This report is prepared in accordance with Article 4 of Chapter 1 of the Act.

The assessment districts include:

- Assessment District No. 89-01 – Country Club Estates
- Assessment District No. 90-01 – Harvest Estates
- Assessment District No. 90-02 – Peachwood Village
- Assessment District No. 92-01 – Nebraska Park
- Assessment District No. 93-01 – Marshall Acres
- Assessment District No. 95-01 – Tierra Vista
- Assessment District No. 95-02 – Sierra Heights
- Assessment District No. 98-01 – Alta Mission
- Assessment District No. 98-02 – Morningside Phase 1
- Assessment District No. 99-01 – Morningside Phase 2
- Assessment District No. 06-01 – Sugar Plum/Villagio
- Assessment District No. 06-02 – Citrus Heights
- Assessment District No. 06-03 – Sierra View
- Assessment District No. 06-04 – Stony Creek
- Assessment District No. 08-01 – Parkside/Muirfield
- Assessment District No. 09-01 – Viscaya
- Assessment District No. 10-02 – Lincoln/McKinley
- Parkside Village Unit Nos. 2 and 3 Landscape and Lighting Assessment District

Collectively, the assessment districts are referred to as the “Districts” in this report.

Each of the Districts is a separate assessment district with a separate budget designed to fund certain improvements that benefit each individual assessment district. Each assessment district has its own assessment rates and boundaries. The Districts are only combined in this report for convenience.

All districts listed above, excluding Parkside Village Unit Nos. 2 and 3, were formed by the City. The City is responsible for the development of the boundaries, the assessment rates, and the assessment methodology. The final assessment district listed, Parkside Village Unit Nos. 2 and 3, was formed by NBS in October of 2015.

The City engaged NBS to perform a general benefit analysis for the Districts during the 2016/17 Fiscal Year. That analysis resulted in recommended general benefit percentages for the Districts. The budgets for the Districts reflect the general benefit percentage recommendations. The City Clerk’s office has a copy of the General Benefit Separation and Quantification Analysis, as well as copies of the original Engineer’s Reports. This analysis and original Engineer’s Reports are made part of this report by reference.

1.1 Proposed 2023/24 Levy

The following table summarizes the proposed 2023/24 levy for the Districts:

District No.	District Name	2023/24 Maximum Assessment Rate	2023/24 Proposed Assessment Rate	2023/24 Benefit Units	2023/24 Estimated Assessment ⁽¹⁾	2023/24 Contribution from Non-Assessment Sources ⁽²⁾
89-01	Country Club Estates	\$301.93	\$301.93	52.00	\$15,700.36	\$1,460.23
90-01	Harvest Estates	91.72	91.72	18.00	1,650.96	512.62
90-02	Peachwood Village	290.65	290.65	95.00	27,611.75	836.92
92-01	Nebraska Park	199.86	199.86	419.28	83,797.65	14,568.17
93-01	Marshall Acres	199.94	199.94	80.00	15,995.20	2,373.58
95-01	Tierra Vista	249.58	249.58	30.00	7,487.40	334.69
95-02	Sierra Heights	186.16	186.16	84.00	15,637.44	1,629.94
98-01	Alta Mission	125.00	125.00	41.00	5,125.00	1,202.17
98-02	Morningside Phase 1	170.18	170.18	48.00	8,168.64	3,745.24
99-01	Morningside Phase 2	256.77	150.18	60.51	9,086.79	1,344.29
06-01	Sugar Plum/Villagio	285.09	140.57	143.00	20,101.51	2,457.81
06-02	Citrus Heights	345.47	125.75	16.00	2,012.00	324.47
06-03	Sierra View	277.46	248.36	25.00	6,209.00	326.7
06-04	Stony Creek	297.63	157.40	11.00	1,731.40	1,140.42
08-01	Parkside/Muirfield	518.61	186.68	356.00	66,458.08	8,885.27
09-01	Viscaya	597.86	328.17	401.00	131,592.16	4,429.62
10-02	Lincoln/McKinley	390.18	332.38	15.00	4,985.70	334.65
NA	Parkside Village 2 & 3	370.51	370.51	122.00	45,202.22	3,386.00
Total				2,016.79	\$468,548.71	\$49,292.79

⁽¹⁾ Excludes installment rounding. The actual levy will be an even amount, as required by the County.

⁽²⁾ Includes contributions from District reserve funds, general benefit contributions, and any budget shortfall.

1.2 Prior Year and Proposed Rates

The following table summarizes the current and historical assessment rates for the Districts:

District No.	District Name	2023/24 Maximum Assessment Rate	2022/23 Maximum Assessment Rate	Difference	2023/24 Proposed Assessment Rate	2022/23 Assessment Rate	Difference
89-01	Country Club Estates	\$301.93	\$287.55	\$14.38	\$301.93	\$287.55	\$14.38
90-01	Harvest Estates	91.72	91.72	0.00	91.72	91.72	0.00
90-02	Peachwood Village	290.65	276.81	13.84	290.65	276.81	13.84
92-01	Nebraska Park	199.86	190.34	9.52	199.86	190.34	9.52
93-01	Marshall Acres	199.94	190.41	9.53	199.94	190.41	9.53
95-01	Tierra Vista	249.58	249.58	0.00	249.58	249.58	0.00
95-02	Sierra Heights	186.16	186.16	0.00	186.16	186.16	0.00
98-01	Alta Mission	125.00	125.00	0.00	125.00	125.00	0.00
98-02	Morningside Phase 1	170.18	170.18	0.00	170.18	170.18	0.00
99-01	Morningside Phase 2	256.77	251.73	5.04	150.18	143.02	7.16
06-01	Sugar Plum/Villagio	285.09	267.80	17.29	140.57	140.57	0.00
06-02	Citrus Heights	345.47	324.53	20.94	125.75	125.75	0.00
06-03	Sierra View	277.46	260.64	16.82	248.36	248.35	0.01
06-04	Stony Creek	297.63	279.58	18.05	157.40	149.91	7.49
08-01	Parkside/Muirfield	518.61	487.16	31.45	186.68	186.68	0.00
09-01	Viscaya	597.86	561.61	36.25	328.16	312.54	15.62
10-02	Lincoln/McKinley	390.18	366.53	23.65	332.38	332.38	0.00
NA	Parkside Village 2 & 3	370.51	359.72	10.79	370.51	359.72	10.79

2. COUNTRY CLUB ESTATES

Assessment District No. 89-01 – Country Club Estates (“Country Club Estates”) was formed in 1989 pursuant to the Landscaping and Lighting Act of 1972. The boundaries and assessment methodology presented in this report were originally developed by the City.

2.1 Plans and Specifications

Below is a list of the improvements funded by the assessments levied upon the parcels in Country Club Estates:

- A landscaping strip along West El Monte Way
- A detention pond at the end of North Kelly Drive (also with frontage on West Pamela Lane)
- Masonry walls along West El Monte Way and along the portions of three parcels that share a border with the detention pond
- Five internal streetlights and an additional three along North Lillie Avenue (on the Country Club Estates side of North Lillie Avenue)

These improvements are collectively known as the “Country Club Estates Improvements”. A map of these improvements can be found in Appendix C of this report.

2.2 Boundary Description & Diagram

Country Club Estates generally consists of property northerly located along West Kelly Drive, west of Lillie Avenue, north of West El Monte Way, and properties easterly located along North Kelly Drive.

A diagram showing the external boundaries of Country Club Estates can be found in Appendix B of this report.

2.3 General Benefit

The Country Club Estates Improvements will confer both special and general benefits upon parcels within Country Club Estates. The City is required to quantify the general benefits, separate them from the special benefits, and fund that portion of the budget representing general benefit through sources other than assessments.

A General Benefit Separation and Quantification Analysis was prepared by NBS in April of 2017 that estimated the proportion of special and general benefits. The analysis resulted in an estimated 15.4% of general benefit. Therefore, this percentage of the total maintenance budget cannot be funded by the assessments.

2.4 Estimate of Costs

Below is an estimate of the costs needed to fund the Country Club Estates Improvements for Fiscal Year 2023/24:

Description	Estimated Amount
City Maintenance Costs ⁽¹⁾	\$7,167.00
Contractor Costs ⁽²⁾	2,315.00
Total Maintenance Costs	\$9,482.00
County Costs ⁽³⁾	\$57.16
City Administrative Overhead ⁽⁴⁾	1,315.00
Administrator Costs ⁽⁵⁾	1,235.00
Fund Balance Adjustment ⁽⁶⁾	3,611.20
Total Non-Maintenance Costs & Fund Adjustment	\$6,218.36
Total Costs	\$15,700.36

⁽¹⁾ Includes Salaries, Repair & Maintenance costs, and Utilities.

⁽²⁾ Third-party maintenance services. Responsible for mowing and edging turf areas, maintaining flowerbeds, keeping hardscape areas clean, and keeping trees raised to contract heights.

⁽³⁾ The County of Tulare (the "County") charges \$200 per fund, plus \$1 per parcel. Because of the County's policy of only allowing ten funds per agency, the City combines all but four districts into a single submittal file. As such, the \$1 per parcel fee is charged directly to the applicable district, and the \$200 fee is spread among the combined districts based on the proportion of parcels levied.

⁽⁴⁾ Includes City overhead; liability, fire, and risk insurances.

⁽⁵⁾ Costs of NBS to administer the district including preparation of the engineer's report, levy calculation, parcel data tracking, and handling property owner inquiries.

⁽⁶⁾ If the fund balance shows a deficit, the amount to levy is increased up to the maximum.

2.5 Assessment Methodology and Rates

According to the original engineer's report, the costs are divided equally among the assessable lots.

In July of 2008, a rate inflator was proposed to the property owners and a protest ballot proceeding was conducted by the City. The property owners approved the addition of the rate inflator. Accordingly, the maximum assessment rate increases annually by the lesser of cost or 5%.

The table below shows the current and prior year actual and maximum assessment rates:

Fiscal Year	Actual Rate ⁽¹⁾	Maximum Rate
2022/23	\$287.55	\$287.55
2023/24	301.93	301.93

⁽¹⁾ The actual levy will be an even amount, as required by the County.

2.6 Assessment of the Estimated Costs

The table below shows the assessment of the estimated costs of the Country Club Estates Improvements:

Description	Estimated Amount
Total Estimated Costs	\$15,700.36
General Benefit Percentage ⁽¹⁾	15.4%
Maintenance costs to be funded by Assessment	\$8,021.77
Maintenance costs to be funded by Other Sources	1,460.23
Maintenance costs to be funded by District Reserves	0.00
Non-Maintenance Costs & Fund Adj. funded by Assessment	6,218.36
Assessable benefit units	52.00
Maximum Assessment Rate	\$301.93
Maximum Assessment Revenue	15,700.36
Total Assessment Revenue Needed ⁽²⁾	15,700.36
Revenue Capacity / (Shortfall) ⁽³⁾	0.00
Proposed Assessment Rate	301.93
Proposed Assessment Revenue Total	15,700.36
Total City contribution ⁽⁴⁾	\$1,460.23

⁽¹⁾ Percentage estimated in the General Benefit Separation and Quantification Analysis prepared by NBS.

⁽²⁾ Only the special benefit portion of Maintenance Costs are funded through the assessment, but 100% of non-maintenance costs are funded through the assessment because these costs are attributed only to the district.

⁽³⁾ The difference between the Maximum Assessment Revenue and the Total Assessment Revenue Needed. A shortfall (negative value) means that the special benefit portion of the budget cannot be fully funded by the assessments.

⁽⁴⁾ The total amount to be contributed from non-assessment funds. Includes the general benefit portion of the budget, as well as any budget shortfall.

The assessment roll showing each parcel's proposed assessment amount can be found in Appendix A of this report.

2.7 Assessment Funds

Country Club Estates is projected to have a deficit balance of approximately \$3,698 on June 30, 2024, which is a reduction in the prior year deficit of \$8,827.

The City will contribute approximately \$1,460.23 in non-assessment district funds to cover the 15.4% general benefit portion of the maintenance budget.

3. HARVEST ESTATES

Assessment District No. 90-01 – Harvest Estates (“Harvest Estates”) was formed in 1990 pursuant to the Landscaping and Lighting Act of 1972. The boundaries and assessment methodology presented in this report were originally developed by the City.

3.1 Plans and Specifications

Below is a list of the improvements funded by the assessments levied upon the parcels in Harvest Estates:

- Three external streetlights (along North Euclid Avenue) and two internal streetlights (on Euclid Circle)

These improvements are collectively known as the “Harvest Estates Improvements”. A map of these improvements can be found in Appendix C of this report.

3.2 Boundary Description & Diagram

Harvest Estates generally consists of property located south of West Nebraska Avenue, east of North Euclid Avenue and along West Euclid Circle, and west of North Alta Avenue.

A diagram showing the external boundaries of Harvest Estates can be found in Appendix B of this report.

3.3 General Benefit

The Harvest Estates Improvements will confer both special and general benefits upon parcels within Harvest Estates. The City is required to quantify the general benefits, separate them from the special benefits, and fund that portion of the budget representing general benefit through sources other than assessments.

A General Benefit Separation and Quantification Analysis was prepared by NBS in April of 2017 that estimated the proportion of special and general benefits. The analysis resulted in an estimated 36.1% of general benefit. Therefore, this percentage of the total maintenance budget cannot be funded by the assessments.

3.4 Estimate of Costs

Below is an estimate of the costs needed to fund the Harvest Estates Improvements for Fiscal Year 2023/24:

Description	Estimated Amount
City Maintenance Costs ⁽¹⁾	\$1,420.00
Contractor Costs ⁽²⁾	0.00
Total Maintenance Costs	\$1,420.00
County Costs ⁽³⁾	\$19.79
City Administrative Overhead ⁽⁴⁾	317.00
Administrator Costs ⁽⁵⁾	1,160.00
Fund Balance Adjustment ⁽⁶⁾	0.00
Total Non-Maintenance Costs & Fund Adjustment	\$1,496.79
Total Costs	\$2,916.79

⁽¹⁾ Includes Salaries, Repair & Maintenance costs, and Utilities.

⁽²⁾ Third-party maintenance services. Responsible for mowing and edging turf areas, maintaining flowerbeds, keeping hardscape areas clean, and keeping trees raised to contract heights.

⁽³⁾ The County charges \$200 per fund, plus \$1 per parcel. Because of the County's policy of only allowing ten funds per agency, the City combines all but four districts into a single submittal file. As such, the \$1 per parcel fee is charged directly to the applicable district, and the \$200 fee is spread among the combined districts based on the proportion of parcels levied.

⁽⁴⁾ Includes City overhead, liability, fire, and risk insurances.

⁽⁵⁾ Costs of NBS to administer the district including preparation of the engineer's report, levy calculation, parcel data tracking, and handling property owner inquiries.

⁽⁶⁾ If the fund balance shows a deficit, the amount to levy is increased up to the maximum.

3.5 Assessment Methodology and Rates

According to the original engineer's report, the costs are divided equally among the assessable lots.

There is no rate inflator associated with Harvest Estates. Accordingly, the maximum assessment rate has remained the same since the district was formed.

The table below shows the current and prior year actual and maximum assessment rates:

Fiscal Year	Actual Rate ⁽¹⁾	Maximum Rate
2022/23	\$91.72	\$91.72
2023/24	91.72	91.72

⁽¹⁾ The actual levy will be an even amount, as required by the County.

3.6 Assessment of the Estimated Costs

The table below shows the assessment of the estimated costs of the Harvest Estates Improvements:

Description	Estimated Amount
Total Estimated Costs	\$2,916.79
General Benefit Percentage ⁽¹⁾	36.1%
Maintenance costs to be funded by Assessment	\$907.38
Maintenance costs to be funded by Other Sources	512.62
Maintenance costs to be funded by District Reserves	(1,265.83)
Non-Maintenance Costs & Fund Adj. funded by Assessment	1,496.79
Assessable benefit units	18.00
Maximum Assessment Rate	\$91.72
Maximum Assessment Revenue	1,650.96
Total Assessment Revenue Needed ⁽²⁾	3,670.00
Revenue Capacity / (Shortfall) ⁽³⁾	(2,019.04)
Proposed Assessment Rate	91.72
Proposed Assessment Revenue Total	1,650.96
Total City contribution ⁽⁴⁾	\$2,531.66

⁽¹⁾ Percentage estimated in the General Benefit Separation and Quantification Analysis prepared by NBS.

⁽²⁾ Only the special benefit portion of Maintenance Costs are funded through the assessment, but 100% of non-maintenance costs are funded through the assessment because these costs are attributed only to the district.

⁽³⁾ The difference between the Maximum Assessment Revenue and the Total Assessment Revenue Needed. A shortfall (negative value) means that the special benefit portion of the budget cannot be fully funded by the assessments.

⁽⁴⁾ The total amount to be contributed from non-assessment funds. Includes the general benefit portion of the budget, as well as any budget shortfall.

The assessment roll showing each parcel's proposed assessment amount can be found in Appendix A of this report.

3.7 Assessment Funds

Harvest Estates is projected to have a deficit balance of \$15,514 on June 30, 2024, which increases the prior year deficit of \$14,780.

The City will contribute approximately \$512 in non-assessment district funds to cover the 36.1% general benefit portion of the maintenance budget, as well as the budget shortfall of approximately \$2,019.

4. PEACHWOOD VILLAGE

Assessment District No. 90-02 – Peachwood Village (“Peachwood Village”) was formed in 1990 pursuant to the Landscaping and Lighting Act of 1972. The boundaries and assessment methodology presented in this report were originally developed by the City.

4.1 Plans and Specifications

Below is a list of the improvements funded by the assessments levied upon the parcels in Peachwood Village:

- Landscaping strips along North Lillie Avenue in front of the detention pond and along Alice Avenue northeast of the park
- Masonry walls along Saginaw Avenue and along the back of the parcels to the northeast of Pacific Circle Drive
- 15 internal streetlights
- A detention pond along North Lillie Avenue

These improvements are collectively known as the “Peachwood Village Improvements”. A map of these improvements can be found in Appendix C of this report.

4.2 Boundary Description & Diagram

Peachwood Village generally consists of property south of Saginaw Avenue, east of the railroad tracks and North Alice Street, along and north of West North Way, and along and east of both North Kelly Drive and North Lyndsay Way.

A diagram showing the external boundaries of Peachwood Village can be found in Appendix B of this report.

4.3 General Benefit

The Peachwood Village Improvements will confer both special and general benefits upon parcels within Peachwood Village. The City is required to quantify the general benefits, separate them from the special benefits, and fund that portion of the budget representing general benefit through sources other than assessments.

A General Benefit Separation and Quantification Analysis was prepared by NBS in April of 2017 that estimated the proportion of special and general benefits. The analysis resulted in an estimated 4.0% of general benefit. Therefore, this percentage of the total maintenance budget cannot be funded by the assessments.

4.4 Estimate of Costs

Below is an estimate of the costs needed to fund the Peachwood Village Improvements for Fiscal Year 2023/24:

Description	Estimated Amount
City Maintenance Costs ⁽¹⁾	\$15,856.00
Contractor Costs ⁽²⁾	5,067.00
Total Maintenance Costs	\$20,923.00
County Costs ⁽³⁾	\$104.42
City Administrative Overhead ⁽⁴⁾	3,377.00
Administrator Costs ⁽⁵⁾	1,235.00
Fund Balance Adjustment ⁽⁶⁾	1,972.33
Total Non-Maintenance Costs & Fund Adjustment	\$6,688.75
Total Costs	\$27,611.75

⁽¹⁾ Includes Salaries, Repair & Maintenance costs, and Utilities.

⁽²⁾ Third-party maintenance services. Responsible for mowing and edging turf areas, maintaining flowerbeds, keeping hardscape areas clean, and keeping trees raised to contract heights.

⁽³⁾ The County charges \$200 per fund, plus \$1 per parcel. Because of the County's policy of only allowing ten funds per agency, the City combines all but four districts into a single submittal file. As such, the \$1 per parcel fee is charged directly to the applicable district, and the \$200 fee is spread among the combined districts based on the proportion of parcels levied.

⁽⁴⁾ Includes City overhead, liability, fire, and risk insurances.

⁽⁵⁾ Costs of NBS to administer the district including preparation of the engineer's report, levy calculation, parcel data tracking, and handling property owner inquiries.

⁽⁶⁾ If the fund balance shows a deficit, the amount to levy is increased up to the maximum.

4.5 Assessment Methodology and Rates

According to the original engineer's report, the costs are divided equally among the assessable lots.

In July of 2008, a rate inflator was proposed to the property owners and a protest ballot proceeding was conducted by the City. The property owners approved the addition of the rate inflator. Accordingly, the maximum assessment rate increases annually by the lesser of cost or 5%.

The table below shows the current and prior year actual and maximum assessment rates:

Fiscal Year	Actual Rate ⁽¹⁾	Maximum Rate
2022/23	\$276.81	\$276.81
2023/24	290.65	290.65

⁽¹⁾ The actual levy will be an even amount, as required by the County.

4.6 Assessment of the Estimated Costs

The table below shows the assessment of the estimated costs of the Peachwood Village Improvements:

Description	Estimated Amount
Total Estimated Costs	\$27,611.75
General Benefit Percentage ⁽¹⁾	4.0%
Maintenance costs to be funded by Assessment	\$20,086.08
Maintenance costs to be funded by Other Sources	836.92
Maintenance costs to be funded by District Reserves	0.00
Non-Maintenance Costs & Fund Adj. funded by Assessment	6,688.75
Assessable benefit units	95.00
Maximum Assessment Rate	\$290.65
Maximum Assessment Revenue	27,611.75
Total Assessment Revenue Needed ⁽²⁾	\$27,611.75
Revenue Capacity / (Shortfall) ⁽³⁾	0.00
Proposed Assessment Rate	290.65
Proposed Assessment Revenue Total	27,611.75
Total City contribution ⁽⁴⁾	\$836.92

⁽¹⁾ Percentage estimated in the General Benefit Separation and Quantification Analysis prepared by NBS.

⁽²⁾ Only the special benefit portion of Maintenance Costs are funded through the assessment, but 100% of non-maintenance costs are funded through the assessment because these costs are attributed only to the district.

⁽³⁾ The difference between the Maximum Assessment Revenue and the Total Assessment Revenue Needed. A shortfall (negative value) means that the special benefit portion of the budget cannot be fully funded by the assessments.

⁽⁴⁾ The total amount to be contributed from non-assessment funds. Includes the general benefit portion of the budget, as well as any budget shortfall.

The assessment roll showing each parcel's proposed assessment amount can be found in Appendix A of this report.

4.7 Assessment Funds

Peachwood Village is projected to have a deficit balance of \$47,478 on June 30, 2024, which is a reduction in the deficit of \$50,392 from the prior fiscal year.

The City will contribute approximately \$837 in non-assessment district funds to cover the 4% general benefit portion of the maintenance budget.

5. NEBRASKA PARK

Assessment District No. 92-01 – Nebraska Park (“Nebraska Park”) was formed in 1992 pursuant to the Landscaping and Lighting Act of 1972. The boundaries and assessment methodology presented in this report were originally developed by the City.

5.1 Plans and Specifications

Below is a list of the improvements funded by the assessments levied upon the parcels in Nebraska Park:

- A detention basin bounded by chain-link fencing at the west end of the Northridge Village townhome development (with frontage along Davis Drive)
- A detention basin bounded by chain-link fencing within the park at the corner of Nebraska Avenue and Oak Drive
- Masonry walls along Nebraska Avenue that continue down Lincoln Avenue
- Masonry walls along Nebraska Avenue that extend from Oak Drive to Hayes Avenue
- 100 streetlights
- A park at the corner of Nebraska Avenue and Oak Drive
- Landscaping:
 - Along Davis Drive in front of the detention basin and the Northridge Village townhomes
 - Along Davis Drive in front of the parcels between North Villa Avenue and Eaton Avenue
 - A small median on Northridge Drive, west of Eaton Avenue
 - Along the masonry wall along Nebraska Avenue that continues down North Lincoln Avenue
 - Along the portion of the park that fronts Nebraska Avenue
 - Along the masonry wall along Nebraska Avenue that stretches from Oak Drive to Hayes Avenue
 - A small traffic circle at the intersection of Hayes Avenue and Briarwood Drive

These improvements are collectively known as the “Nebraska Park Improvements”. A map of these improvements can be found in Appendix C of this report.

5.2 Boundary Description & Diagram

Nebraska Park generally consists of property south of East Nebraska Avenue, west of North Alta Avenue, north of East Davis Drive, west of North Eaton Avenue, north of East Northridge Drive, east of North Newton Drive, north of East Bel Aire Drive, north of East Davis Drive, and west of North Crawford Avenue.

A diagram showing the external boundaries of Nebraska Park can be found in Appendix B of this report.

5.3 General Benefit

The Nebraska Park Improvements will confer both special and general benefits upon parcels within Nebraska Park. The City is required to quantify the general benefits, separate them from the special benefits, and fund that portion of the budget representing general benefit through sources other than assessments.

A General Benefit Separation and Quantification Analysis was prepared by NBS in April of 2017 that estimated the proportion of special and general benefits. The analysis resulted in an estimated 25.4% of general benefit. Therefore, this percentage of the total maintenance budget cannot be funded by the assessments.

5.4 Estimate of Costs

Below is an estimate of the costs needed to fund the Nebraska Park Improvements for Fiscal Year 2023/24:

Description	Estimated Amount
City Maintenance Costs ⁽¹⁾	\$41,920.00
Contractor Costs ⁽²⁾	15,435.00
Total Maintenance Costs	\$57,355.00
County Costs ⁽³⁾	\$619.28
City Administrative Overhead ⁽⁴⁾	13,367.00
Administrator Costs ⁽⁵⁾	3,652.00
Fund Balance Adjustment ⁽⁶⁾	23,374.96
Total Non-Maintenance Costs & Fund Adjustment	\$41,013.24
Total Costs	\$98,368.24

⁽¹⁾ Includes Salaries, Repair & Maintenance costs, and Utilities.

⁽²⁾ Third-party maintenance services. Responsible for mowing and edging turf areas, maintaining flowerbeds, keeping hardscape areas clean, and keeping trees raised to contract heights.

⁽³⁾ The County charges \$200 per fund, plus \$1 per parcel. Because of the County's policy of only allowing ten funds per agency, the City combines all but four districts into a single submittal file. As such, the \$1 per parcel fee is charged directly to the applicable district, and the \$200 fee is spread among the combined districts based on the proportion of parcels levied.

⁽⁴⁾ Includes City overhead, liability, fire, and risk insurances.

⁽⁵⁾ Costs of NBS to administer the district including preparation of the engineer's report, levy calculation, parcel data tracking, and handling property owner inquiries.

⁽⁶⁾ If the fund balance shows a deficit, the amount to levy is increased up to the maximum.

5.5 Assessment Methodology and Rates

According to the original engineer's report, the costs are first divided proportionally among the assessable acreage and then equally among the assessable lots resulting from subdivision.

In July of 2008, a rate inflator was proposed to the property owners and a protest ballot proceeding was conducted by the City. The property owners approved the addition of the rate inflator. Accordingly, the maximum assessment rate increases annually by the lesser of cost or 5%.

The table below shows the current and prior year actual and maximum assessment rates:

Fiscal Year	Actual Rate ⁽¹⁾	Maximum Rate
2022/23	\$190.34	\$190.34
2023/24	199.86	199.86

⁽¹⁾ The actual levy will be an even amount, as required by the County.

The rates in the table above represent the lowest levy amount for a single-family residential (SFR) parcel in Nebraska Park. SFR parcels with this assessment represent the base benefit unit in order to maintain the proportionality established by the City through historical practice.

5.6 Assessment of the Estimated Costs

The table below shows the assessment of the estimated costs of the Nebraska Park Improvements:

Description	Estimated Amount
Total Estimated Costs	\$98,368.24
General Benefit Percentage ⁽¹⁾	25.4%
Maintenance costs to be funded by Assessment	\$42,786.83
Maintenance costs to be funded by Other Sources	14,568.17
Maintenance costs to be funded by District Reserves	
Non-Maintenance Costs & Fund Adj. funded by Assessment	41,013.24
Assessable benefit units	419.28
Maximum Assessment Rate	\$205.74
Maximum Assessment Revenue	86,263.03
Total Assessment Revenue Needed ⁽²⁾	\$83,800.07
Revenue Capacity / (Shortfall) ⁽³⁾	2,462.96
Proposed Assessment Rate	199.86
Proposed Assessment Revenue Total	83,797.65
Total City contribution ⁽⁴⁾	\$14,568.17

⁽¹⁾ Percentage estimated in the General Benefit Separation and Quantification Analysis prepared by NBS.

⁽²⁾ Only the special benefit portion of Maintenance Costs are funded through the assessment, but 100% of non-maintenance costs are funded through the assessment because these costs are attributed only to the district.

⁽³⁾ The difference between the Maximum Assessment Revenue and the Total Assessment Revenue Needed. A shortfall (negative value) means that the special benefit portion of the budget cannot be fully funded by the assessments.

⁽⁴⁾ The total amount to be contributed from non-assessment funds. Includes the general benefit portion of the budget, as well as any budget shortfall.

The assessment roll showing each parcel's proposed assessment amount can be found in Appendix A of this report.

5.7 Assessment Funds

Nebraska Park is projected to have a deficit balance of \$8,777 on June 30, 2024, which is a reduction in the deficit balance of \$32,768 from the prior fiscal year.

The City will contribute approximately \$14,570 in non-assessment district funds to cover the 25.4% general benefit portion of the maintenance budget.

6. MARSHALL ACRES

Assessment District No. 93-01 – Marshall Acres (“Marshall Acres”) was formed in 1993 pursuant to the Landscaping and Lighting Act of 1972. The boundaries and assessment methodology presented in this report were originally developed by the City.

6.1 Plans and Specifications

Below is a list of the improvements funded by the assessments levied upon the parcels in Marshall Acres:

- Landscaping strips along East Kamm Avenue and along South College Avenue
- Masonry walls along East Kamm Avenue and along South College Avenue
- Nine external streetlights (along East Kamm Avenue and South College Avenue) and 13 internal streetlights
- A park at the corner of East La Vista Avenue and South Wright Street
- A detention pond along South Wright Street

These improvements are collectively known as the “Marshall Acres Improvements”. A map of these improvements can be found in Appendix C of this report.

6.2 Boundary Description & Diagram

Marshall Acres generally consists of property south of East Kamm Avenue, west of South College Avenue, and along both East Marshall Avenue and South Wright Street.

A diagram showing the external boundaries of Marshall Acres can be found in Appendix B of this report.

6.3 General Benefit

The Marshall Acres Improvements will confer both special and general benefits upon parcels within Marshall Acres. The City is required to quantify the general benefits, separate them from the special benefits, and fund that portion of the budget representing general benefit through sources other than assessments.

A General Benefit Separation and Quantification Analysis was prepared by NBS in April of 2017 that estimated the proportion of special and general benefits. The analysis resulted in an estimated 21.8% of general benefit. Therefore, this percentage of the total maintenance budget cannot be funded by the assessments.

6.4 Estimate of Costs

Below is an estimate of the costs needed to fund the Marshall Acres Improvements for Fiscal Year 2023/24:

Description	Estimated Amount
City Maintenance Costs ⁽¹⁾	\$8,053.00
Contractor Costs ⁽²⁾	2,835.00
Total Maintenance Costs	\$10,888.00
County Costs ⁽³⁾	\$87.93
City Administrative Overhead ⁽⁴⁾	2,236.00
Administrator Costs ⁽⁵⁾	1,199.52
Fund Balance Adjustment ⁽⁶⁾	1,583.75
Total Non-Maintenance Costs & Fund Adjustment	\$5,107.20
Total Costs	\$15,995.20

⁽¹⁾ Includes Salaries, Repair & Maintenance costs, and Utilities.

⁽²⁾ Third-party maintenance services. Responsible for mowing and edging turf areas, maintaining flowerbeds, keeping hardscape areas clean, and keeping trees raised to contract heights.

⁽³⁾ The County charges \$200 per fund, plus \$1 per parcel. Because of the County's policy of only allowing ten funds per agency, the City combines all but four districts into a single submittal file. As such, the \$1 per parcel fee is charged directly to the applicable district, and the \$200 fee is spread among the combined districts based on the proportion of parcels levied.

⁽⁴⁾ Includes City overhead, liability, fire, and risk insurances.

⁽⁵⁾ Costs of NBS to administer the district including preparation of the engineer's report, levy calculation, parcel data tracking, and handling property owner inquiries.

⁽⁶⁾ If the fund balance shows a deficit, the amount to levy is increased up to the maximum.

6.5 Assessment Methodology and Rates

According to the original engineer's report, the costs are divided equally among the assessable lots.

In July of 2008, a rate inflator was proposed to the property owners and a protest ballot proceeding was conducted by the City. The property owners approved the addition of the rate inflator. Accordingly, the maximum assessment rate increases annually by the lesser of cost or 5%.

The table below shows the current and prior year actual and maximum assessment rates:

Fiscal Year	Actual Rate ⁽¹⁾	Maximum Rate
2022/23	\$190.41	\$190.41
2023/24	199.94	199.94

⁽¹⁾ The actual levy will be an even amount, as required by the County.

6.6 Assessment of the Estimated Costs

The table below shows the assessment of the estimated costs of the Marshall Acres Improvements:

Description	Estimated Amount
Total Estimated Costs	\$15,995.20
General Benefit Percentage ⁽¹⁾	21.8%
Maintenance costs to be funded by Assessment	\$8,514.42
Maintenance costs to be funded by Other Sources	2,373.58
Maintenance costs to be funded by District Reserves	0.00
Non-Maintenance Costs & Fund Adj. funded by Assessment	5,107.20
Assessable benefit units	80.00
Maximum Assessment Rate	\$199.94
Maximum Assessment Revenue	15,995.20
Total Assessment Revenue Needed ⁽²⁾	\$15,995.20
Revenue Capacity / (Shortfall) ⁽³⁾	0.00
Proposed Assessment Rate	199.94
Proposed Assessment Revenue Total	15,995.20
Total City contribution ⁽⁴⁾	2,373.58

⁽¹⁾ Percentage estimated in the General Benefit Separation and Quantification Analysis prepared by NBS.

⁽²⁾ Only the special benefit portion of Maintenance Costs are funded through the assessment, but 100% of non-maintenance costs are funded through the assessment because these costs are attributed only to the district.

⁽³⁾ The difference between the Maximum Assessment Revenue and the Total Assessment Revenue Needed. A shortfall (negative value) means that the special benefit portion of the budget cannot be fully funded by the assessments.

⁽⁴⁾ The total amount to be contributed from non-assessment funds. Includes the general benefit portion of the budget, as well as any budget shortfall.

The assessment roll showing each parcel's proposed assessment amount can be found in Appendix A of this report.

6.7 Assessment Funds

Marshall Acres is projected to have a deficit balance of \$85,200 on June 30, 2024, which is a reduction in the deficit balance of \$89,245 from the prior fiscal year.

The City will contribute approximately \$2,373 in non-assessment district funds to cover the 21.8% general benefit portion of the maintenance budget.

7. TIERRA VISTA

Assessment District No. 95-01 – Tierra Vista (“Tierra Vista”) was formed in 1995 pursuant to the Landscaping and Lighting Act of 1972. The boundaries and assessment methodology presented in this report were originally developed by the City.

7.1 Plans and Specifications

Below is a list of the improvements funded by the assessments levied upon the parcels in Tierra Vista:

- Landscaping strips along North Crawford Avenue on either side of East Gerald Avenue
- Masonry walls along North Crawford Avenue on either side of East Gerald Avenue
- One external (along North Crawford Avenue) and five internal (on East Gerald Ave, Cherie Ann Ave) streetlights

These improvements are collectively known as the “Tierra Vista Improvements”. A map of these improvements can be found in Appendix C of this report.

7.2 Boundary Description & Diagram

Tierra Vista generally consists of property east of North Crawford Avenue along East Gerald Avenue and Cherie Ann Avenue.

A diagram showing the external boundaries of Tierra Vista can be found in Appendix B of this report.

7.3 General Benefit

The Tierra Vista Improvements will confer both special and general benefits upon parcels within Tierra Vista. The City is required to quantify the general benefits, separate them from the special benefits, and fund that portion of the budget representing general benefit through sources other than assessments.

A General Benefit Separation and Quantification Analysis was prepared by NBS in April of 2017 that estimated the proportion of special and general benefits. The analysis resulted in an estimated 9.5% of general benefit. Therefore, this percentage of the total maintenance budget cannot be funded by the assessments.

7.4 Estimate of Costs

Below is an estimate of the costs needed to fund the Tierra Vista Improvements for Fiscal Year 2023/24:

Description	Estimated Amount
City Maintenance Costs ⁽¹⁾	\$2,541.00
Contractor Costs ⁽²⁾	982.00
Total Maintenance Costs	\$3,523.00

County Costs ⁽³⁾	\$32.98
City Administrative Overhead ⁽⁴⁾	581.00
Administrator Costs ⁽⁵⁾	1,213.00
Fund Balance Adjustment ⁽⁶⁾	2,472.30
Total Non-Maintenance Costs & Fund Adjustment	\$4,299.28

Total Costs	\$7,822.28
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⁽¹⁾ Includes Salaries, Repair & Maintenance costs, and Utilities.

⁽²⁾ Third-party maintenance services. Responsible for mowing and edging turf areas, maintaining flowerbeds, keeping hardscape areas clean, and keeping trees raised to contract heights.

⁽³⁾ The County charges \$200 per fund, plus \$1 per parcel. Because of the County's policy of only allowing ten funds per agency, the City combines all but four districts into a single submittal file. As such, the \$1 per parcel fee is charged directly to the applicable district, and the \$200 fee is spread among the combined districts based on the proportion of parcels levied.

⁽⁴⁾ Includes City overhead, liability, fire, and risk insurances.

⁽⁵⁾ Costs of NBS to administer the district including preparation of the engineer's report, levy calculation, parcel data tracking, and handling property owner inquiries.

⁽⁶⁾ If the fund balance shows a deficit, the amount to levy is increased up to the maximum.

7.5 Assessment Methodology and Rates

According to the original engineer's report, the costs are divided equally among the assessable lots.

In July of 2008, a rate inflator was proposed to the property owners and a protest ballot proceeding was conducted by the City. The property owners approved the addition of the rate inflator. Accordingly, the maximum assessment rate increases annually by the lesser of cost or 5%.

The table below shows the current and prior year actual and maximum assessment rates:

Fiscal Year	Actual Rate ⁽¹⁾	Maximum Rate
2022/23	\$249.58	\$249.58
2023/24	249.58	249.58

⁽¹⁾ The actual levy will be an even amount, as required by the County.

7.6 Assessment of the Estimated Costs

The table below shows the assessment of the estimated costs of the Tierra Vista Improvements:

Description	Estimated Amount
Total Estimated Costs	\$7,822.28
General Benefit Percentage ⁽¹⁾	9.5%
Maintenance costs to be funded by Assessment	\$3,188.31
Maintenance costs to be funded by Other Sources	334.69
Maintenance costs to be funded by District Reserves	0.00
Non-Maintenance Costs & Fund Adj. funded by Assessment	4,299.28
Assessable benefit units	30.00
Maximum Assessment Rate	\$275.17
Maximum Assessment Revenue	8,255.10
Total Assessment Revenue Needed ⁽²⁾	\$7,487.59
Revenue Capacity / (Shortfall) ⁽³⁾	767.51
Proposed Assessment Rate	249.58
Proposed Assessment Revenue Total	7,487.40
Total City contribution ⁽⁴⁾	\$334.69

⁽¹⁾ Percentage estimated in the General Benefit Separation and Quantification Analysis prepared by NBS.

⁽²⁾ Only the special benefit portion of Maintenance Costs are funded through the assessment, but 100% of non-maintenance costs are funded through the assessment because these costs are attributed only to the district.

⁽³⁾ The difference between the Maximum Assessment Revenue and the Total Assessment Revenue Needed. A shortfall (negative value) means that the special benefit portion of the budget cannot be fully funded by the assessments.

⁽⁴⁾ The total amount to be contributed from non-assessment funds. Includes the general benefit portion of the budget, as well as any budget shortfall.

The assessment roll showing each parcel's proposed assessment amount can be found in Appendix A of this report.

7.7 Assessment Funds

Tierra Vista is projected to have a deficit balance of \$3,055 on June 30, 2024, which is a reduction in the deficit balance of \$5,561 from the prior fiscal year.

The City will contribute approximately \$335 in non-assessment district funds to cover the 9.5% general benefit portion of the maintenance budget.

8. SIERRA HEIGHTS

Assessment District No. 95-02 – Sierra Heights (“Sierra Heights”) was formed in 1995 pursuant to the Landscaping and Lighting Act of 1972. The boundaries and assessment methodology presented in this report were originally developed by the City.

8.1 Plans and Specifications

Below is a list of the improvements funded by the assessments levied upon the parcels in Sierra Heights:

- Landscaping along East Kamm Avenue
- A masonry wall along East Kamm Avenue
- Eight streetlights for Phase 1 and seven lights for Phase 2

These improvements are collectively known as the “Sierra Heights Improvements”. A map of these improvements can be found in Appendix C of this report.

8.2 Boundary Description & Diagram

Sierra Heights generally consists of property along and south of Kamm Avenue, east of Alta Avenue, along and north of Lois Lane, along and west of Kimberly Avenue.

A diagram showing the external boundaries of Sierra Heights can be found in Appendix B of this report.

8.3 General Benefit

The Sierra Heights Improvements will confer both special and general benefits upon parcels within Sierra Heights. The City is required to quantify the general benefits, separate them from the special benefits, and fund that portion of the budget representing general benefit through sources other than assessments.

A General Benefit Separation and Quantification Analysis was prepared by NBS in April of 2017 that estimated the proportion of special and general benefits. The analysis resulted in an estimated 16.8% of general benefit. Therefore, this percentage of the total maintenance budget cannot be funded by the assessments.

8.4 Estimate of Costs

Below is an estimate of the costs needed to fund the Sierra Heights Improvements for Fiscal Year 2023/24:

Description	Estimated Amount
City Maintenance Costs ⁽¹⁾	\$5,402.25
Contractor Costs ⁽²⁾	4,299.75
Total Maintenance Costs	\$9,702.00
County Costs ⁽³⁾	\$92.33
City Administrative Overhead ⁽⁴⁾	1,338.00
Administrator Costs ⁽⁵⁾	1,199.10
Fund Balance Adjustment ⁽⁶⁾	4,936.44
Total Non-Maintenance Costs & Fund Adjustment	\$7,565.87
Total Costs	\$17,267.87

⁽¹⁾ Includes Salaries, Repair & Maintenance costs, and Utilities.

⁽²⁾ Third-party maintenance services. Responsible for mowing and edging turf areas, maintaining flowerbeds, keeping hardscape areas clean, and keeping trees raised to contract heights.

⁽³⁾ The County charges \$200 per fund, plus \$1 per parcel. Because of the County's policy of only allowing ten funds per agency, the City combines all but four districts into a single submittal file. As such, the \$1 per parcel fee is charged directly to the applicable district, and the \$200 fee is spread among the combined districts based on the proportion of parcels levied.

⁽⁴⁾ Includes City overhead, liability, fire, and risk insurances.

⁽⁵⁾ Costs of NBS to administer the district including preparation of the engineer's report, levy calculation, parcel data tracking, and handling property owner inquiries.

⁽⁶⁾ If the fund balance shows a deficit, the amount to levy is increased up to the maximum.

8.5 Assessment Methodology and Rates

According to the original engineer's report, the costs are divided equally among the assessable lots.

In July of 2008, a rate inflator was proposed to the property owners and a protest ballot proceeding was conducted by the City. The property owners approved the addition of the rate inflator. Accordingly, the maximum assessment rate increases annually by the lesser of cost or 5%.

The table below shows the current and prior year actual and maximum assessment rates:

Fiscal Year	Actual Rate ⁽¹⁾	Maximum Rate
2022/23	\$186.16	\$186.16
2023/24	186.16	186.16

⁽¹⁾ The actual levy will be an even amount, as required by the County.

8.6 Assessment of the Estimated Costs

The table below shows the assessment of the estimated costs of the Sierra Heights Improvements:

Description	Estimated Amount
Total Estimated Costs	\$17,267.87
General Benefit Percentage ⁽¹⁾	16.8%
Maintenance costs to be funded by Assessment	\$8,072.06
Maintenance costs to be funded by Other Sources	1,629.94
Maintenance costs to be funded by District Reserves	0.00
Non-Maintenance Costs & Fund Adj. funded by Assessment	7,565.87
Assessable benefit units	84.00
Maximum Assessment Rate	\$205.24
Maximum Assessment Revenue	17,240.16
Total Assessment Revenue Needed ⁽²⁾	\$15,637.93
Revenue Capacity / (Shortfall) ⁽³⁾	1,602.23
Proposed Assessment Rate	186.16
Proposed Assessment Revenue Total	15,637.44
Total City contribution ⁽⁴⁾	\$1,629.94

⁽¹⁾ Percentage estimated in the General Benefit Separation and Quantification Analysis prepared by NBS.

⁽²⁾ Only the special benefit portion of Maintenance Costs are funded through the assessment, but 100% of non-maintenance costs are funded through the assessment because these costs are attributed only to the district.

⁽³⁾ The difference between the Maximum Assessment Revenue and the Total Assessment Revenue Needed. A shortfall (negative value) means that the special benefit portion of the budget cannot be fully funded by the assessments.

⁽⁴⁾ The total amount to be contributed from non-assessment funds. Includes the general benefit portion of the budget, as well as any budget shortfall.

The assessment roll showing each parcel's proposed assessment amount can be found in Appendix A of this report.

8.7 Assessment Funds

Sierra Heights is projected to have a balance of \$15,457 on June 30, 2024, which includes the balance of \$10,429 from the prior fiscal year.

The City will contribute approximately \$1,630 in non-assessment district funds to cover the 16.8% general benefit portion of the maintenance budget.

9. ALTA MISSION

Assessment District No. 98-01 – Alta Mission Estates (“Alta Mission”) was formed in 1998 pursuant to the Landscaping and Lighting Act of 1972. The boundaries and assessment methodology presented in this report were originally developed by the City.

9.1 Plans and Specifications

Below is a list of the improvements funded by the assessments levied upon the parcels in Alta Mission:

- A landscaping strip along Alta Avenue
- A masonry wall along Alta Avenue and along the backside of the northernmost parcels in the district
- Three external (along Alta Avenue) and five internal (on Lois Lane, Payan Ave, Exie Lane) streetlights

These improvements are collectively known as the “Alta Mission Improvements”. A map of these improvements can be found in Appendix C of this report.

9.2 Boundary Description & Diagram

Alta Mission generally consists of properties located along both sides of South Grace Lane, Kimberly Avenue, Lois Lane, Payan Avenue, and Exie Lane.

A diagram showing the external boundaries of Alta Mission can be found in Appendix B of this report.

9.3 General Benefit

The Alta Mission Improvements will confer both special and general benefits upon parcels within Alta Mission. The City is required to quantify the general benefits, separate them from the special benefits, and fund that portion of the budget representing general benefit through sources other than assessments.

A General Benefit Separation and Quantification Analysis was prepared by NBS in April of 2017 that estimated the proportion of special and general benefits. The analysis resulted in an estimated 21.3% of general benefit. Therefore, this percentage of the total maintenance budget cannot be funded by the assessments.

9.4 Estimate of Costs

Below is an estimate of the costs needed to fund the Alta Mission Improvements for Fiscal Year 2023/24:

Description	Estimated Amount
City Maintenance Costs ⁽¹⁾	\$4,000.00
Contractor Costs ⁽²⁾	1,644.00
Total Maintenance Costs	\$5,644.00

County Costs ⁽³⁾	\$45.07
City Administrative Overhead ⁽⁴⁾	840.00
Administrator Costs ⁽⁵⁾	1,200.00
Fund Balance Adjustment ⁽⁶⁾	0.00
Total Non-Maintenance Costs & Fund Adjustment	\$2,085.07

Total Costs	\$7,729.07
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⁽¹⁾ Includes Salaries, Repair & Maintenance costs, and Utilities.

⁽²⁾ Third-party maintenance services. Responsible for mowing and edging turf areas, maintaining flowerbeds, keeping hardscape areas clean, and keeping trees raised to contract heights.

⁽³⁾ The County charges \$200 per fund, plus \$1 per parcel. Because of the County's policy of only allowing ten funds per agency, the City combines all but four districts into a single submittal file. As such, the \$1 per parcel fee is charged directly to the applicable district, and the \$200 fee is spread among the combined districts based on the proportion of parcels levied.

⁽⁴⁾ Includes City overhead, liability, fire, and risk insurances.

⁽⁵⁾ Costs of NBS to administer the district including preparation of the engineer's report, levy calculation, parcel data tracking, and handling property owner inquiries.

⁽⁶⁾ If the fund balance shows a deficit, the amount to levy is increased up to the maximum.

9.5 Assessment Methodology and Rates

According to the original engineer's report, the costs are divided equally among the assessable lots.

In July of 2008, a rate inflator was proposed to the property owners and a protest ballot proceeding was conducted by the City. There was a majority protest by property owners with regard to the addition of the rate inflator. As such, there is no rate inflator associated with Alta Mission.

The table below shows the current and prior year actual and maximum assessment rates:

Fiscal Year	Actual Rate ⁽¹⁾	Maximum Rate
2022/23	\$125.00	\$125.00
2023/24	125.00	125.00

⁽¹⁾ The actual levy will be an even amount, as required by the County.

9.6 Assessment of the Estimated Costs

The table below shows the assessment of the estimated costs of the Alta Mission Improvements:

Description	Estimated Amount
Total Estimated Costs	\$7,729.07
General Benefit Percentage ⁽¹⁾	21.3%
Maintenance costs to be funded by Assessment	\$4,441.83
Maintenance costs to be funded by Other Sources	1,202.17
Maintenance costs to be funded by District Reserves	0.00
Non-Maintenance Costs & Fund Adj. funded by Assessment	2,085.07
Assessable benefit units	41.00
Maximum Assessment Rate	\$125.00
Maximum Assessment Revenue	5,125.00
Total Assessment Revenue Needed ⁽²⁾	6,526.90
Revenue Capacity / (Shortfall) ⁽³⁾	(1,401.90)
Proposed Assessment Rate	125.00
Proposed Assessment Revenue Total	5,125.00
Total City contribution ⁽⁴⁾	\$2,604.07

⁽¹⁾ Percentage estimated in the General Benefit Separation and Quantification Analysis prepared by NBS.

⁽²⁾ Only the special benefit portion of Maintenance Costs are funded through the assessment, but 100% of non-maintenance costs are funded through the assessment because these costs are attributed only to the district.

⁽³⁾ The difference between the Maximum Assessment Revenue and the Total Assessment Revenue Needed. A shortfall (negative value) means that the special benefit portion of the budget cannot be fully funded by the assessments.

⁽⁴⁾ The total amount to be contributed from non-assessment funds. Includes the general benefit portion of the budget, as well as any budget shortfall.

The assessment roll showing each parcel's proposed assessment amount can be found in Appendix A of this report.

9.7 Assessment Funds

Alta Mission is projected to have a deficit balance of \$22,977 on June 30, 2024, which increases the deficit balance of \$21,620 from the prior fiscal year.

The City will contribute approximately \$1,202 in non-assessment district funds to cover the 21.3% general benefit portion of the maintenance budget, as well as the budget shortfall of approximately \$1,400.

10. MORNINGSIDE PHASE 1

Assessment District No. 98-02 – Morningside Phase 1 (“Morningside Phase 1”) was formed in 1998 pursuant to the Landscaping and Lighting Act of 1972. The boundaries and assessment methodology presented in this report were originally developed by the City.

10.1 Plans and Specifications

Below is a list of the improvements funded by the assessments levied upon the parcels in Morningside Phase 1:

- Masonry walls along Road 72 and along the back of those parcels to the south of West Adelaide Way
- A short masonry wall on top of which is wood fencing for those parcels adjacent to the detention basin and park along West Pamela Lane
- A detention basin on West Pamela Lane (shared funding with Morningside Phase 2)
- A turf area along West Pamela Lane (shared funding with Morningside Phase 2)
- 16 streetlights
- A chain-link fence around parcel 014-460-044 which is on Road 72 and is designated as “City of Dinuba Well Site” on the assessor’s map
- Landscaping:
 - Two landscape strips along Road 72
 - A landscape strip along Road 72 next to the Well Site
 - A landscape strip along Road 72 next to the Dinuba Gas & Food Mart parcel
 - Three separate landscape strips along West El Monte Way in front of the commercial parcels
 - A landscape strip along the south and east sides of the Well Site parcel and along the back of the SFR parcels south of West Adelaide Way

These improvements are collectively known as the “Morningside Phase 1 Improvements”. A map of these improvements can be found in Appendix C of this report.

10.2 Boundary Description & Diagram

Morningside Phase 1 generally consists of properties along West Pamela Lane (at Morningstar Drive), north of West El Monte Way, and properties along West Adelaide Way.

A diagram showing the external boundaries of Morningside Phase 1 can be found in Appendix B of this report.

10.3 General Benefit

The Morningside Phase 1 Improvements will confer both special and general benefits upon parcels within Morningside Phase 1. The City is required to quantify the general benefits, separate them from the special benefits, and fund that portion of the budget representing general benefit through sources other than assessments.

A General Benefit Separation and Quantification Analysis was prepared by NBS in April of 2017 that estimated the proportion of special and general benefits. The analysis resulted in an estimated 28.2% of general benefit. Therefore, this percentage of the total maintenance budget cannot be funded by the assessments.

10.4 Estimate of Costs

Below is an estimate of the costs needed to fund the Morningside Phase 1 Improvements for Fiscal Year 2023/24:

Description	Estimated Amount
City Maintenance Costs ⁽¹⁾	\$6,500.00
Contractor Costs ⁽²⁾	6,781.00
Total Maintenance Costs	\$13,281.00
County Costs ⁽³⁾	\$52.76
City Administrative Overhead ⁽⁴⁾	1,777.00
Administrator Costs ⁽⁵⁾	1,199.00
Fund Balance Adjustment ⁽⁶⁾	0.00
Total Non-Maintenance Costs & Fund Adjustment	\$3,028.76
Total Costs	\$16,309.76

⁽¹⁾ Includes Salaries, Repair & Maintenance costs, and Utilities.

⁽²⁾ Third-party maintenance services. Responsible for mowing and edging turf areas, maintaining flowerbeds, keeping hardscape areas clean, and keeping trees raised to contract heights.

⁽³⁾ The County charges \$200 per fund, plus \$1 per parcel. Because of the County's policy of only allowing ten funds per agency, the City combines all but four districts into a single submittal file. As such, the \$1 per parcel fee is charged directly to the applicable district, and the \$200 fee is spread among the combined districts based on the proportion of parcels levied.

⁽⁴⁾ Includes City overhead, liability, fire, and risk insurances.

⁽⁵⁾ Costs of NBS to administer the district including preparation of the engineer's report, levy calculation, parcel data tracking, and handling property owner inquiries.

⁽⁶⁾ If the fund balance shows a deficit, the amount to levy is increased up to the maximum.

10.5 Assessment Methodology and Rates

According to the original engineer's report, the costs are divided equally among the assessable lots.

In July of 2008, a rate inflator was proposed to the property owners and a protest ballot proceeding was conducted by the City. The property owners did not approve the addition of the rate inflator. As such, there is no rate inflator associated with Morningside Phase 1.

The table below shows the current and prior year actual and maximum assessment rates:

Fiscal Year	Actual Rate ⁽¹⁾	Maximum Rate
2022/23	\$170.18	\$170.18
2023/24	170.18	170.18

⁽¹⁾ The actual levy will be an even amount, as required by the County.

10.6 Assessment of the Estimated Costs

The table below shows the assessment of the estimated costs of the Morningside Phase 1 Improvements:

Description	Estimated Amount
Total Estimated Costs	\$16,309.76
General Benefit Percentage ⁽¹⁾	28.2%
Maintenance costs to be funded by Assessment	\$9,535.76
Maintenance costs to be funded by Other Sources	3,745.24
Maintenance costs to be funded by District Reserves	0.00
Non-Maintenance Costs & Fund Adj. funded by Assessment	3,028.76
Assessable benefit units	48.00
Maximum Assessment Rate	\$170.18
Maximum Assessment Revenue	8,168.64
Total Assessment Revenue Needed ⁽²⁾	12,564.52
Revenue Capacity / (Shortfall) ⁽³⁾	(4,395.88)
Proposed Assessment Rate	170.18
Proposed Assessment Revenue Total	8,168.64
Total City contribution ⁽⁴⁾	\$8,141.12

- (1) Percentage estimated in the General Benefit Separation and Quantification Analysis prepared by NBS.
- (2) Only the special benefit portion of Maintenance Costs are funded through the assessment, but 100% of non-maintenance costs are funded through the assessment because these costs are attributed only to the district.
- (3) The difference between the Maximum Assessment Revenue and the Total Assessment Revenue Needed. A shortfall (negative value) means that the special benefit portion of the budget cannot be fully funded by the assessments.
- (4) The total amount to be contributed from non-assessment funds. Includes the general benefit portion of the budget, as well as any budget shortfall.

The assessment roll showing each parcel's proposed assessment amount can be found in Appendix A of this report.

10.7 Assessment Funds

Morningside Phase 1 is projected to have a deficit balance of \$119,177 on June 30, 2024, which increases the deficit balance of \$114,834 from the prior fiscal year.

The City will contribute approximately \$3,745 in non-assessment district funds to cover the 28.2% general benefit portion of the maintenance budget, as well as the budget shortfall of approximately \$4,396.

11. MORNINGSIDE PHASE 2

Assessment District No. 99-01 – Morningside Phase 2 (“Morningside Phase 2”) was formed in 1999 pursuant to the Landscaping and Lighting Act of 1972. The boundaries and assessment methodology presented in this report were originally developed by the City.

11.1 Plans and Specifications

Below is a list of the improvements funded by the assessments levied upon the parcels in Morningside Phase 2:

- A masonry wall along Road 72 only along the west side of the first parcel north of West Kelly Drive (014-470-009)
- Landscaping along the masonry wall
- 12 streetlights
- A detention basin on West Pamela Lane (shared funding with Morningside Phase 1)
- A turf area along West Pamela Lane (shared funding with Morningside Phase 1)

These improvements are collectively known as the “Morningside Phase 2 Improvements”. A map of these improvements can be found in Appendix C of this report.

11.2 Boundary Description & Diagram

Morningside Phase 2 generally consists of properties along West Kelley Drive, Quail Run Drive, Red Robin Drive, and Morningstar Drive.

A diagram showing the external boundaries of Morningside Phase 2 can be found in Appendix B of this report.

11.3 General Benefit

The Morningside Phase 2 Improvements will confer both special and general benefits upon parcels within Morningside Phase 2. The City is required to quantify the general benefits, separate them from the special benefits, and fund that portion of the budget representing general benefit through sources other than assessments.

A General Benefit Separation and Quantification Analysis was prepared by NBS in April of 2017 that estimated the proportion of special and general benefits. The analysis resulted in an estimated 17.2% of general benefit. Therefore, this percentage of the total maintenance budget cannot be funded by the assessments.

11.4 Estimate of Costs

Below is an estimate of the costs needed to fund the Morningside Phase 2 Improvements for Fiscal Year 2023/24:

Description	Estimated Amount
City Maintenance Costs ⁽¹⁾	\$4,673.00
Contractor Costs ⁽²⁾	3,142.65
Total Maintenance Costs	\$7,815.65
County Costs ⁽³⁾	\$66.52
City Administrative Overhead ⁽⁴⁾	1,106.00
Administrator Costs ⁽⁵⁾	1,199.10
Fund Balance Adjustment ⁽⁶⁾	
Total Non-Maintenance Costs & Fund Adjustment	\$2,371.62
Total Costs	\$10,187.27

(1) Includes Salaries, Repair & Maintenance costs, and Utilities.

(2) Third-party maintenance services. Responsible for mowing and edging turf areas, maintaining flowerbeds, keeping hardscape areas clean, and keeping trees raised to contract heights.

(3) The County charges \$200 per fund, plus \$1 per parcel. Because of the County's policy of only allowing ten funds per agency, the City combines all but four districts into a single submittal file. As such, the \$1 per parcel fee is charged directly to the applicable district, and the \$200 fee is spread among the combined districts based on the proportion of parcels levied.

(4) Includes City overhead, liability, fire, and risk insurances.

(5) Costs of NBS to administer the district including preparation of the engineer's report, levy calculation, parcel data tracking, and handling property owner inquiries.

(6) If the fund balance shows a deficit, the amount to levy is increased up to the maximum.

11.5 Assessment Methodology and Rates

According to the original engineer's report, the costs are divided equally among the assessable lots. At the time of formation, there were 47 SFR parcels that were each assigned an equal assessment. Additionally, there was one large lot parcel (originally referred to as Lot 48) that was assigned a total assessment of \$2,242.83. In 2008, Lot 48 was subdivided into 41 SFR lots. This was equal to an original rate per lot of \$54.70. As compared to the original SFR parcels not part of Lot 48, the Lot 48 SFR parcels were levied a rate that was approximately 32.177% of the other SFR parcels. In Fiscal Year 2019/20, a parcel in the Lot 48 subdivision that was originally slated to be a park, became an SFR. That parcel was added to the district and levied at the same rate as the other 41 parcels in the subdivision. Accordingly, two different rates are applied to these two groups: 47 SFRs at the original rate with the escalation factor, and the Lot 48 subdivided parcels at approximately 32.177% of that rate.

The formation engineer's report for Morningside Phase 2 included an annual maximum rate inflator that is calculated using the same method for Proposition 13 taxation increases. The formula is based on the change in the California Statewide CPI as of October of each year, not to exceed 2%. The CPI increase was 6.45%, therefore the maximum rate increase for Fiscal Year 2023/24 is 2%.

The table below shows the current and prior year actual and maximum assessment rates for the SFR parcels not originating from Lot 48:

Fiscal Year	Actual Rate ⁽¹⁾⁽²⁾	Maximum Rate ⁽²⁾
2022/23	\$143.02	\$251.73
2023/24	150.18	256.77

⁽¹⁾ The actual levy will be an even amount, as required by the County.

⁽²⁾ The rate for Lot 48 parcels is 32.177% of the rate shown, or \$48.31.

11.6 Assessment of the Estimated Costs

The table below shows the assessment of the estimated costs of the Morningside Phase 2 Improvements:

Description	Estimated Amount
Total Estimated Costs	\$10,187.27
General Benefit Percentage ⁽¹⁾	17.2%
Maintenance costs to be funded by Assessment	\$6,471.36
Maintenance costs to be funded by Other Sources	1,344.29
Maintenance costs to be funded by District Reserves	1,784.12
Non-Maintenance Costs & Fund Adj. funded by Assessment	2,371.62
Assessable benefit units ⁽²⁾	47.00
Maximum Assessment Rate	\$256.77
Maximum Assessment Revenue	12,068.19
Total Assessment Revenue Needed ⁽³⁾	7,058.86
Revenue Capacity / (Shortfall) ⁽⁴⁾	6,125.86
Proposed Assessment Rate	150.18
Proposed Assessment Revenue Total	7,711.33
Total City contribution ⁽⁵⁾	\$1,344.29

⁽¹⁾ Percentage estimated in the General Benefit Separation and Quantification Analysis prepared by NBS.

⁽²⁾ All parcels, except for Lot 48 parcels are equal to one benefit unit. Lot 48 parcels are equal to 32.176% units.

⁽³⁾ Only the special benefit portion of Maintenance Costs are funded through the assessment, but 100% of non-maintenance costs are funded through the assessment because these costs are attributed only to the district.

⁽⁴⁾ The difference between the Maximum Assessment Revenue and the Total Assessment Revenue Needed. A shortfall (negative value) means that the special benefit portion of the budget cannot be fully funded by the assessments.

⁽⁵⁾ The total amount to be contributed from non-assessment funds. Includes the general benefit portion of the budget, as well as any budget shortfall.

The assessment roll showing each parcel's proposed assessment amount can be found in Appendix A of this report.

11.7 Assessment Funds

Morningside Phase 2 is projected to have a balance of \$2,103 on June 30, 2024, which reduces the balance of \$3,168 from the prior fiscal year.

The City will contribute approximately \$1,344 in non-assessment district funds to cover the 17.2% general benefit portion of the maintenance budget.

12. SUGAR PLUM/VILLAGIO

Assessment District No. 06-01 – Sugar Plum/Villagio (“Sugar Plum/Villagio”) was formed in 2005 pursuant to the Landscaping and Lighting Act of 1972. The boundaries and assessment methodology presented in this report were originally developed by the City.

12.1 Plans and Specifications

Below is a list of the improvements funded by the assessments levied upon the parcels in Sugar Plum/Villagio:

- Landscaping along Saginaw Avenue and Road 72
- Masonry walls along Saginaw Avenue and Road 72
- 35 total streetlights (10 external along Road 72 & Saginaw Avenue and 25 internal)

These improvements are collectively known as the “Sugar Plum/Villagio Improvements”. A map of these improvements can be found in Appendix C of this report.

12.2 Boundary Description & Diagram

Sugar Plum/Villagio generally consists of property located south of Saginaw Avenue, west of Road 72, and easterly bounded by properties along Vernazza Avenue.

A diagram showing the external boundaries of Sugar Plum/Villagio can be found in Appendix B of this report.

12.3 General Benefit

The Sugar Plum/Villagio Improvements will confer both special and general benefits upon parcels within Sugar Plum/Villagio. The City is required to quantify the general benefits, separate them from the special benefits, and fund that portion of the budget representing general benefit through sources other than assessments.

A General Benefit Separation and Quantification Analysis was prepared by NBS in April of 2017 that estimated the proportion of special and general benefits. The analysis resulted in an estimated 10.8% of general benefit. Therefore, this percentage of the total maintenance budget cannot be funded by the assessments.

12.4 Estimate of Costs

Below is an estimate of the costs needed to fund the Sugar Plum/Villagio Improvements for Fiscal Year 2023/24:

Description	Estimated Amount
City Maintenance Costs ⁽¹⁾	\$15,778.15
Contractor Costs ⁽²⁾	6,979.35
Total Maintenance Costs	\$22,757.50
County Costs ⁽³⁾	\$157.18
City Administrative Overhead ⁽⁴⁾	4,037.00
Administrator Costs ⁽⁵⁾	2,481.15
Fund Balance Adjustment ⁽⁶⁾	0.00
Total Non-Maintenance Costs & Fund Adjustment	\$6,675.33
Total Costs	\$29,432.83

⁽¹⁾ Includes Salaries, Repair & Maintenance costs, and Utilities.

⁽²⁾ Third-party maintenance services. Responsible for mowing and edging turf areas, maintaining flowerbeds, keeping hardscape areas clean, and keeping trees raised to contract heights.

⁽³⁾ The County charges \$200 per fund, plus \$1 per parcel. Because of the County's policy of only allowing ten funds per agency, the City combines all but four districts into a single submittal file. As such, the \$1 per parcel fee is charged directly to the applicable district, and the \$200 fee is spread among the combined districts based on the proportion of parcels levied.

⁽⁴⁾ Includes City overhead, liability, fire, and risk insurances.

⁽⁵⁾ Costs of NBS to administer the district including preparation of the engineer's report, levy calculation, parcel data tracking, and handling property owner inquiries.

⁽⁶⁾ If the fund balance shows a deficit, the amount to levy is increased up to the maximum.

12.5 Assessment Methodology and Rates

According to the original engineer's report, the costs are divided equally among the assessable lots.

The formation engineer's report for Sugar Plum/Villagio included an annual maximum rate inflator that is calculated based on the change in the US City Average CPI-U as of December of each year. The effective increase for 2023/24 was 6.45%.

The table below shows the current and prior year actual and maximum assessment rates:

Fiscal Year	Actual Rate ⁽¹⁾	Maximum Rate
2022/23	\$140.57	\$267.80
2023/24	140.57	285.09

(1) The actual levy will be an even amount, as required by the County.

12.6 Assessment of the Estimated Costs

The table below shows the assessment of the estimated costs of the Sugar Plum/Villagio Improvements:

Description	Estimated Amount
Total Estimated Costs	\$29,432.83
General Benefit Percentage ⁽¹⁾	10.8%
Maintenance costs to be funded by Assessment	\$20,299.69
Maintenance costs to be funded by Other Sources	2,457.81
Maintenance costs to be funded by District Reserves	6,872.58
Non-Maintenance Costs & Fund Adj. funded by Assessment	6,675.33
Assessable benefit units	143.00
Maximum Assessment Rate	\$285.09
Maximum Assessment Revenue	40,767.87
Total Assessment Revenue Needed ⁽²⁾	20,102.44
Revenue Capacity / (Shortfall) ⁽³⁾	20,665.43
Proposed Assessment Rate	140.57
Proposed Assessment Revenue Total	20,101.51
Total City contribution ⁽⁴⁾	\$2,457.81

⁽¹⁾ Percentage estimated in the General Benefit Separation and Quantification Analysis prepared by NBS.

⁽²⁾ Only the special benefit portion of Maintenance Costs are funded through the assessment, but 100% of non-maintenance costs are funded through the assessment because these costs are attributed only to the district.

⁽³⁾ The difference between the Maximum Assessment Revenue and the Total Assessment Revenue Needed. A shortfall (negative value) means that the special benefit portion of the budget cannot be fully funded by the assessments.

⁽⁴⁾ The total amount to be contributed from non-assessment funds. Includes the general benefit portion of the budget, as well as any budget shortfall.

The assessment roll showing each parcel's proposed assessment amount can be found in Appendix A of this report.

12.7 Assessment Funds

Sugar Plum/Villagio is projected to have a balance of \$112,829 on June 30, 2024, which reduces the balance of \$119,546 from the prior fiscal year.

The City will contribute approximately \$2,460 in non-assessment district funds to cover the 10.8% general benefit portion of the maintenance budget.

13. CITRUS HEIGHTS

Assessment District No. 06-02 – Citrus Heights (“Citrus Heights”) was formed in 2005 pursuant to the Landscaping and Lighting Act of 1972. The boundaries and assessment methodology presented in this report were originally developed by the City.

13.1 Plans and Specifications

Below is a list of the improvements funded by the assessments levied upon the parcels in Citrus Heights:

- An alley between the two rows of parcels
- Six streetlights

These improvements are collectively known as the “Citrus Heights Improvements”. A map of these improvements can be found in Appendix C of this report.

13.2 Boundary Description & Diagram

Citrus Heights generally consists of property along the alley and bordered by West Ventura Street to the north, South O Street to the east, West Mono Street to the South, and South P Street to the west.

A diagram showing the external boundaries of Citrus Heights can be found in Appendix B of this report.

13.3 General Benefit

The Citrus Heights Improvements will confer both special and general benefits upon parcels within Citrus Heights. The City is required to quantify the general benefits, separate them from the special benefits, and fund that portion of the budget representing general benefit through sources other than assessments.

A General Benefit Separation and Quantification Analysis was prepared by NBS in April of 2017 that estimated the proportion of special and general benefits. The analysis resulted in an estimated 32.7% of general benefit. Therefore, this percentage of the total maintenance budget cannot be funded by the assessments.

13.4 Estimate of Costs

Below is an estimate of the costs needed to fund the Citrus Heights Improvements for Fiscal Year 2023/24:

Description	Estimated Amount
City Maintenance Costs ⁽¹⁾	\$992.25
Contractor Costs ⁽²⁾	0.00
Total Maintenance Costs	\$992.25
County Costs ⁽³⁾	\$17.59
City Administrative Overhead ⁽⁴⁾	269.00
Administrator Costs ⁽⁵⁾	1,199.10
Fund Balance Adjustment ⁽⁶⁾	0.00
Total Non-Maintenance Costs & Fund Adjustment	\$1,485.69
Total Costs	\$2,477.94

⁽¹⁾ Includes Salaries, Repair & Maintenance costs, and Utilities.

⁽²⁾ Third-party maintenance services. Responsible for mowing and edging turf areas, maintaining flowerbeds, keeping hardscape areas clean, and keeping trees raised to contract heights.

⁽³⁾ The County charges \$200 per fund, plus \$1 per parcel. Because of the County's policy of only allowing ten funds per agency, the City combines all but four districts into a single submittal file. As such, the \$1 per parcel fee is charged directly to the applicable district, and the \$200 fee is spread among the combined districts based on the proportion of parcels levied.

⁽⁴⁾ Includes City overhead, liability, fire, and risk insurances.

⁽⁵⁾ Costs of NBS to administer the district including preparation of the engineer's report, levy calculation, parcel data tracking, and handling property owner inquiries.

⁽⁶⁾ If the fund balance shows a deficit, the amount to levy is increased up to the maximum.

13.5 Assessment Methodology and Rates

According to the original engineer's report, the costs are divided equally among the assessable lots.

The formation engineer's report for Citrus Heights included an annual maximum rate inflator that is calculated based on the change in the US City Average CPI-U as of December of each year. The effective increase for 2023/24 was 6.45%.

The table below shows the current and prior year actual and maximum assessment rates:

Fiscal Year	Actual Rate ⁽¹⁾	Maximum Rate
2022/23	\$125.75	\$324.53
2023/24	125.75	345.47

⁽¹⁾ The actual levy will be an even amount, as required by the County.

13.6 Assessment of the Estimated Costs

The table below shows the assessment of the estimated costs of the Citrus Heights Improvements:

Description	Estimated Amount
Total Estimated Costs	\$2,477.94
General Benefit Percentage ⁽¹⁾	32.7%
Maintenance costs to be funded by Assessment	\$667.78
Maintenance costs to be funded by Other Sources	324.47
Maintenance costs to be funded by District Reserves	141.44
Non-Maintenance Costs & Fund Adj. funded by Assessment	1,485.69
Assessable benefit units	16.00
Maximum Assessment Rate	\$345.47
Maximum Assessment Revenue	5,527.52
Total Assessment Revenue Needed ⁽²⁾	2,012.03
Revenue Capacity / (Shortfall) ⁽³⁾	3,515.49
Proposed Assessment Rate	125.75
Proposed Assessment Revenue Total	2,012.00
Total City contribution ⁽⁴⁾	\$324.47

⁽¹⁾ Percentage estimated in the General Benefit Separation and Quantification Analysis prepared by NBS.

⁽²⁾ Only the special benefit portion of Maintenance Costs are funded through the assessment, but 100% of non-maintenance costs are funded through the assessment because these costs are attributed only to the district.

⁽³⁾ The difference between the Maximum Assessment Revenue and the Total Assessment Revenue Needed. A shortfall (negative value) means that the special benefit portion of the budget cannot be fully funded by the assessments.

⁽⁴⁾ The total amount to be contributed from non-assessment funds. Includes the general benefit portion of the budget, as well as any budget shortfall.

The assessment roll showing each parcel's proposed assessment amount can be found in Appendix A of this report.

13.7 Assessment Funds

Citrus Heights is projected to have a balance of \$20,125 on June 30, 2024, which is a slight reduction in the \$20,269 balance from the prior fiscal year.

The City will contribute approximately \$325 in non-assessment district funds to cover the 32.7% general benefit portion of the maintenance budget.

14. SIERRA VIEW

Assessment District No. 06-03 – Sierra View (“Sierra View”) was formed in 2006 pursuant to the Landscaping and Lighting Act of 1972. The boundaries and assessment methodology presented in this report were originally developed by the City.

14.1 Plans and Specifications

Below is a list of the improvements funded by the assessments levied upon the parcels in Sierra View:

- Landscaping strips along North Crawford Avenue and around the detention pond
- A masonry wall along North Crawford Avenue
- One external streetlight along North Crawford Avenue and three internal streetlights along Lauren Avenue
- A detention pond at the corner of Lauren Avenue and Clora Ann Avenue

These improvements are collectively known as the “Sierra View Improvements”. A map of these improvements can be found in Appendix C of this report.

14.2 Boundary Description & Diagram

Sierra View generally consists of property east of North Crawford Avenue and along Lauren Avenue.

A diagram showing the external boundaries of Sierra View can be found in Appendix B of this report.

14.3 General Benefit

The Sierra View Improvements will confer both special and general benefits upon parcels within Sierra View. The City is required to quantify the general benefits, separate them from the special benefits, and fund that portion of the budget representing general benefit through sources other than assessments.

A General Benefit Separation and Quantification Analysis was prepared by NBS in April of 2017 that estimated the proportion of special and general benefits. The analysis resulted in an estimated 9.9% of general benefit. Therefore, this percentage of the total maintenance budget cannot be funded by the assessments.

14.4 Estimate of Costs

Below is an estimate of the costs needed to fund the Sierra View Improvements for Fiscal Year 2023/24:

Description	Estimated Amount
City Maintenance Costs ⁽¹⁾	\$3,300.00
Contractor Costs ⁽²⁾	0.00
Total Maintenance Costs	\$3,300.00
County Costs ⁽³⁾	\$27.48
City Administrative Overhead ⁽⁴⁾	551.00
Administrator Costs ⁽⁵⁾	1,193.85
Fund Balance Adjustment ⁽⁶⁾	1,463.50
Total Non-Maintenance Costs & Fund Adjustment	\$3,235.83
Total Costs	\$6,535.83

⁽¹⁾ Includes Salaries, Repair & Maintenance costs, and Utilities.

⁽²⁾ Third-party maintenance services. Responsible for mowing and edging turf areas, maintaining flowerbeds, keeping hardscape areas clean, and keeping trees raised to contract heights.

⁽³⁾ The County charges \$200 per fund, plus \$1 per parcel. Because of the County's policy of only allowing ten funds per agency, the City combines all but four districts into a single submittal file. As such, the \$1 per parcel fee is charged directly to the applicable district, and the \$200 fee is spread among the combined districts based on the proportion of parcels levied.

⁽⁴⁾ Includes City overhead, liability, fire, and risk insurances.

⁽⁵⁾ Costs of NBS to administer the district including preparation of the engineer's report, levy calculation, parcel data tracking, and handling property owner inquiries.

⁽⁶⁾ If the fund balance shows a deficit, the amount to levy is increased up to the maximum.

14.5 Assessment Methodology and Rates

According to the original engineer's report, the costs are divided equally among the assessable lots.

The formation engineer's report for Sierra View included an annual maximum rate inflator that is calculated based on the change in the US City Average CPI-U as of December of each year. The effective increase for 2023/24 was 6.45%.

The table below shows the current and prior year actual and maximum assessment rates:

Fiscal Year	Actual Rate ⁽¹⁾	Maximum Rate
2022/23	\$248.35	\$260.64
2023/24	248.36	277.46

⁽¹⁾ The actual levy will be an even amount, as required by the County.

14.6 Assessment of the Estimated Costs

The table below shows the assessment of the estimated costs of the Sierra View Improvements:

Description	Estimated Amount
Total Estimated Costs	\$6,535.83
General Benefit Percentage ⁽¹⁾	9.9%
Maintenance costs to be funded by Assessment	\$2,973.30
Maintenance costs to be funded by Other Sources	326.70
Maintenance costs to be funded by District Reserves	0.00
Non-Maintenance Costs & Fund Adj. funded by Assessment	3,235.83
Assessable benefit units	25.00
Maximum Assessment Rate	\$277.46
Maximum Assessment Revenue	6,936.50
Total Assessment Revenue Needed ⁽²⁾	6,209.13
Revenue Capacity / (Shortfall) ⁽³⁾	727.37
Proposed Assessment Rate	248.36
Proposed Assessment Revenue Total	6,209.00
Total City contribution ⁽⁴⁾	\$326.70

⁽¹⁾ Percentage estimated in the General Benefit Separation and Quantification Analysis prepared by NBS.

⁽²⁾ Only the special benefit portion of Maintenance Costs are funded through the assessment, but 100% of non-maintenance costs are funded through the assessment because these costs are attributed only to the district.

⁽³⁾ The difference between the Maximum Assessment Revenue and the Total Assessment Revenue Needed. A shortfall (negative value) means that the special benefit portion of the budget cannot be fully funded by the assessments.

⁽⁴⁾ The total amount to be contributed from non-assessment funds. Includes the general benefit portion of the budget, as well as any budget shortfall.

⁽⁵⁾ The assessment roll showing each parcel's proposed assessment amount can be found in Appendix A of this report.

14.7 Assessment Funds

Sierra View is projected to have a deficit balance of \$93 on June 30, 2024, which is a reduction in the deficit of \$1,584 from the prior fiscal year.

The City will contribute approximately \$326 in non-assessment district funds to cover the 9.9% general benefit portion of the maintenance budget.

15. STONY CREEK

Assessment District No. 06-04 – Stony Creek (“Stony Creek”) was formed in 2006 pursuant to the Landscaping and Lighting Act of 1972. The boundaries and assessment methodology presented in this report were originally developed by the City.

15.1 Plans and Specifications

Below is a list of the improvements funded by the assessments levied upon the parcels in Stony Creek:

- A landscaping strip along East Kamm Avenue
- A masonry wall along East Kamm Avenue
- One streetlight along East Kamm Avenue and three along South Greene Avenue

These improvements are collectively known as the “Stony Creek Improvements”. A map of these improvements can be found in Appendix C of this report.

15.2 Boundary Description & Diagram

Stony Creek generally consists of property south of East Kamm Avenue, west of South Greene Avenue, and north of the intersection of South Greene Avenue and Grace Lane.

A diagram showing the external boundaries of Stony Creek can be found in Appendix B of this report.

15.3 General Benefit

The Stony Creek Improvements will confer both special and general benefits upon parcels within Stony Creek. The City is required to quantify the general benefits, separate them from the special benefits, and fund that portion of the budget representing general benefit through sources other than assessments.

A General Benefit Separation and Quantification Analysis was prepared by NBS in April of 2017 that estimated the proportion of special and general benefits. The analysis resulted in an estimated 34.6% of general benefit. Therefore, this percentage of the total maintenance budget cannot be funded by the assessments.

15.4 Estimate of Costs

Below is an estimate of the costs needed to fund the Stony Creek Improvements for Fiscal Year 2023/24:

Description	Estimated Amount
City Maintenance Costs ⁽¹⁾	\$3,296.00
Contractor Costs ⁽²⁾	0.00
Total Maintenance Costs	\$3,296.00
County Costs ⁽³⁾	\$12.09
City Administrative Overhead ⁽⁴⁾	928.00
Administrator Costs ⁽⁵⁾	1,195.95
Fund Balance Adjustment ⁽⁶⁾	0.00
Total Non-Maintenance Costs & Fund Adjustment	\$2,136.04
Total Costs	\$5,432.04

⁽¹⁾ Includes Salaries, Repair & Maintenance costs, and Utilities.

⁽²⁾ Third-party maintenance services. Responsible for mowing and edging turf areas, maintaining flowerbeds, keeping hardscape areas clean, and keeping trees raised to contract heights.

⁽³⁾ The County charges \$200 per fund, plus \$1 per parcel. Because of the County's policy of only allowing ten funds per agency, the City combines all but four districts into a single submittal file. As such, the \$1 per parcel fee is charged directly to the applicable district, and the \$200 fee is spread among the combined districts based on the proportion of parcels levied.

⁽⁴⁾ Includes City overhead, liability, fire, and risk insurances.

⁽⁵⁾ Costs of NBS to administer the district including preparation of the engineer's report, levy calculation, parcel data tracking, and handling property owner inquiries.

⁽⁶⁾ If the fund balance shows a deficit, the amount to levy is increased up to the maximum.

15.5 Assessment Methodology and Rates

According to the original engineer's report, the costs are divided equally among the assessable lots.

The formation engineer's report for Stony Creek included an annual maximum rate inflator that is calculated based on the change in the US City Average CPI-U as of December of each year. The effective increase for 2023/24 was 6.45%.

The table below shows the current and prior year actual and maximum assessment rates:

Fiscal Year	Actual Rate ⁽¹⁾	Maximum Rate
2022/23	\$149.91	\$279.58
2023/24	157.39	297.63

⁽¹⁾ The actual levy will be an even amount, as required by the County.

15.6 Assessment of the Estimated Costs

The table below shows the assessment of the estimated costs of the Stony Creek Improvements:

Description	Estimated Amount
Total Estimated Costs	\$5,432.04
General Benefit Percentage ⁽¹⁾	34.6%
Maintenance costs to be funded by Assessment	\$2,155.58
Maintenance costs to be funded by Other Sources	1,140.42
Maintenance costs to be funded by District Reserves	2,560.25
Non-Maintenance Costs & Fund Adj. funded by Assessment	2,136.04
Assessable benefit units	11.00
Maximum Assessment Rate	\$297.63
Maximum Assessment Revenue	3,273.93
Total Assessment Revenue Needed ⁽²⁾	1,731.37
Revenue Capacity / (Shortfall) ⁽³⁾	1,542.56
Proposed Assessment Rate	157.39
Proposed Assessment Revenue Total	1,731.29
Total City contribution ⁽⁴⁾	\$1,140.42

⁽¹⁾ Percentage estimated in the General Benefit Separation and Quantification Analysis prepared by NBS.

⁽²⁾ Only the special benefit portion of Maintenance Costs are funded through the assessment, but 100% of non-maintenance costs are funded through the assessment because these costs are attributed only to the district.

⁽³⁾ The difference between the Maximum Assessment Revenue and the Total Assessment Revenue Needed. A shortfall (negative value) means that the special benefit portion of the budget cannot be fully funded by the assessments.

⁽⁴⁾ The total amount to be contributed from non-assessment funds. Includes the general benefit portion of the budget, as well as any budget shortfall.

The assessment roll showing each parcel's proposed assessment amount can be found in Appendix A of this report.

15.7 Assessment Funds

Stony Creek is projected to have a balance of \$1,331 on June 30, 2024, which is a reduction in the \$3,879 balance from the prior fiscal year.

The City will contribute approximately \$1,140 in non-assessment district funds to cover the 34.6% general benefit portion of the maintenance budget.

16. PARKSIDE/MUIRFIELD

Assessment District No. 08-01 – Parkside/Muirfield (“Parkside/Muirfield”) was formed in 2008 pursuant to the Landscaping and Lighting Act of 1972. The boundaries and assessment methodology presented in this report were originally developed by the City.

16.1 Plans and Specifications

Below is a list of the improvements funded by the assessments levied upon the parcels in Parkside/Muirfield:

- Landscaping strips along Sierra Way, South Crawford Avenue, San Antonio Avenue at the entrance of the Parkside subdivision, and the perimeter of the Muirfield detention basin along Roosevelt Way/Kimes Avenue
- Four landscaped medians along El Paso Avenue, one landscaped median along San Antonio Avenue at the entrance to Parkside, and a roundabout at the intersection of Laredo Street and San Antonio Avenue
- Masonry walls along Sierra Way, South Crawford Avenue, and to the rear of four parcels on Odessa Street where the Phase 1 subdivision of Parkside ends
- 20 streetlights for the Parkside subdivision and 51 streetlights for the Muirfield subdivision
- A detention pond in Muirfield Phase 1 along Roosevelt Way and another to the west of Parkside with frontage along the railroad tracks
- A park in Muirfield Phase 2 along Cameron Way

These improvements are collectively known as the “Parkside/Muirfield Improvements”. A map of these improvements can be found in Appendix C of this report.

16.2 Boundary Description & Diagram

Parkside/Muirfield is generally located south of Golden Way, west of Crawford Avenue, and east of the Union Pacific Railroad tracks. Muirfield I and II is generally located south of Sierra Way, east of Crawford Avenue, and north of the City’s KC Vista Park (north of Kamm Avenue).

A diagram showing the external boundaries of Parkside/Muirfield can be found in Appendix B of this report.

16.3 General Benefit

The Parkside/Muirfield Improvements will confer both special and general benefits upon parcels within Parkside/Muirfield. The City is required to quantify the general benefits, separate them from the special benefits, and fund that portion of the budget representing general benefit through sources other than assessments.

A General Benefit Separation and Quantification Analysis was prepared by NBS in April of 2017 that estimated the proportion of special and general benefits. The analysis resulted in an estimated 14.9% of general benefit. Therefore, this percentage of the total maintenance budget cannot be funded by the assessments.

16.4 Estimate of Costs

Below is an estimate of the costs needed to fund the Parkside/Muirfield Improvements for Fiscal Year 2023/24:

Description	Estimated Amount
City Maintenance Costs ⁽¹⁾	\$48,256.68
Contractor Costs ⁽²⁾	11,376.00
Total Maintenance Costs	\$59,632.68
County Costs ⁽³⁾	\$556.00
City Administrative Overhead ⁽⁴⁾	12,073.00
Administrator Costs ⁽⁵⁾	3,607.06
Fund Balance Adjustment ⁽⁶⁾	0.00
Total Non-Maintenance Costs & Fund Adjustment	\$16,236.06
Total Costs	\$75,868.74

⁽¹⁾ Includes Salaries, Repair & Maintenance costs, and Utilities.

⁽²⁾ Third-party maintenance services. Responsible for mowing and edging turf areas, maintaining flowerbeds, keeping hardscape areas clean, and keeping trees raised to contract heights.

⁽³⁾ The County charges \$200 per fund, plus \$1 per parcel. Because of the County's policy of only allowing ten funds per agency, the City combines all but four districts into a single submittal file. As such, the \$1 per parcel fee is charged directly to the applicable district, and the \$200 fee is spread among the combined districts based on the proportion of parcels levied.

⁽⁴⁾ Includes City overhead, liability, fire, and risk insurances.

⁽⁵⁾ Costs of NBS to administer the district including preparation of the engineer's report, levy calculation, parcel data tracking, and handling property owner inquiries.

⁽⁶⁾ If the fund balance shows a deficit, the amount to levy is increased up to the maximum.

16.5 Assessment Methodology and Rates

According to the original engineer's report, the costs are divided equally among the assessable lots.

The formation engineer's report for Parkside/Muirfield included an annual maximum rate inflator that is calculated based on the change in the US City Average CPI-U as of December of each year. The effective increase for 2023/24 was 6.45%.

The table below shows the current and prior year actual and maximum assessment rates:

Fiscal Year	Actual Rate ⁽¹⁾	Maximum Rate
2022/23	\$186.68	\$487.16
2023/24	186.68	518.61

⁽¹⁾ The actual levy will be an even amount, as required by the County.

16.6 Assessment of the Estimated Costs

The table below shows the assessment of the estimated costs of the Parkside/Muirfield Improvements:

Description	Estimated Amount
Total Estimated Costs	\$75,868.74
General Benefit Percentage ⁽¹⁾	14.9%
Maintenance costs to be funded by Assessment	\$50,747.41
Maintenance costs to be funded by Other Sources	8,885.27
Maintenance costs to be funded by District Reserves	523.32
Non-Maintenance Costs & Fund Adj. funded by Assessment	16,236.06
Assessable benefit units	356.00
Maximum Assessment Rate	\$518.61
Maximum Assessment Revenue	184,625.16
Total Assessment Revenue Needed ⁽²⁾	\$66,460.15
Revenue Capacity / (Shortfall) ⁽³⁾	118,165.01
Proposed Assessment Rate	186.68
Proposed Assessment Revenue Total	66,458.08
Total City contribution ⁽⁴⁾	\$8,885.27

⁽¹⁾ Percentage estimated in the General Benefit Separation and Quantification Analysis prepared by NBS.

⁽²⁾ Only the special benefit portion of Maintenance Costs are funded through the assessment, but 100% of non-maintenance costs are funded through the assessment because these costs are attributed only to the district.

⁽³⁾ The difference between the Maximum Assessment Revenue and the Total Assessment Revenue Needed. A shortfall (negative value) means that the special benefit portion of the budget cannot be fully funded by the assessments.

⁽⁴⁾ The total amount to be contributed from non-assessment funds. Includes the general benefit portion of the budget, as well as any budget shortfall.

The assessment roll showing each parcel's proposed assessment amount can be found in Appendix A of this report.

16.7 Assessment Funds

Parkside/Muirfield is projected to have a balance of \$92,214 on June 30, 2024, which is a slight reduction in the balance of \$92,183 from the prior fiscal year.

The City will contribute approximately \$8,885 in non-assessment district funds to cover the 14.9% general benefit portion of the maintenance budget.

17. VISCAYA

Assessment District No. 09-01 – Viscaya (“Viscaya”) was formed in 2010 pursuant to the Landscaping and Lighting Act of 1972. The boundaries and assessment methodology presented in this report were originally developed by the City.

17.1 Plans and Specifications

Below is a list of the improvements funded by the assessments levied upon the parcels in Viscaya:

- Masonry walls along Viscaya Ave/ Parkway, along Saginaw Avenue, and along Euclid Avenue
- Landscaping along Viscaya Ave/ Parkway, along Saginaw Avenue, and along the north side of Rosemary Avenue just east of Viscaya Parkway
- A detention basin that runs along the west side of the subdivision, with a chain link fence
- 97 streetlights

These improvements are collectively known as the “Viscaya Improvements.” A map of these improvements can be found in Appendix C of this report.

17.2 Boundary Description & Diagram

Viscaya generally consists of property northeast of North Alice Street, south of Rosemary Avenue, east of Lavender Avenue, south of Avenue 424, west of Viscaya Parkway, along and south of Rosemary Avenue, west of Timothy Avenue, along and south of Bellis Avenue, west of North Euclid Avenue, and north of a seven (7) acre lot (north of West Bloomingdale Avenue).

A diagram showing the external boundaries of Viscaya can be found in Appendix B of this report.

17.3 General Benefit

The Viscaya Improvements will confer both special and general benefits upon parcels within Viscaya. The City is required to quantify the general benefits, separate them from the special benefits, and fund that portion of the budget representing general benefit through sources other than assessments.

A General Benefit Separation and Quantification Analysis was prepared by NBS in April of 2017 that estimated the proportion of special and general benefits. The analysis resulted in an estimated 3.9% of general benefit. Therefore, this percentage of the total maintenance budget cannot be funded by the assessments.

17.4 Estimate of Costs

Below is an estimate of the costs needed to fund the Viscaya Improvements for Fiscal Year 2023/24:

Description	Estimated Amount
City Maintenance Costs ⁽¹⁾	\$79,402.50
Contractor Costs ⁽²⁾	34,177.50
Total Maintenance Costs	\$113,580.00
County Costs ⁽³⁾	\$601.00
City Administrative Overhead ⁽⁴⁾	18,750.00
Administrator Costs ⁽⁵⁾	3,748.50
Fund Balance Adjustment ⁽⁶⁾	0.00
Total Non-Maintenance Costs & Fund Adjustment	\$23,099.50
Total Costs	\$136,679.50

⁽¹⁾ Includes Salaries, Repair & Maintenance costs, and Utilities.

⁽²⁾ Third-party maintenance services. Responsible for mowing and edging turf areas, maintaining flowerbeds, keeping hardscape areas clean, and keeping trees raised to contract heights.

⁽³⁾ The County charges \$200 per fund, plus \$1 per parcel. Because of the County's policy of only allowing ten funds per agency, the City combines all but four districts into a single submittal file. As such, the \$1 per parcel fee is charged directly to the applicable district, and the \$200 fee is spread among the combined districts based on the proportion of parcels levied.

⁽⁴⁾ Includes City overhead, liability, fire, and risk insurances.

⁽⁵⁾ Costs of NBS to administer the district including preparation of the engineer's report, levy calculation, parcel data tracking, and handling property owner inquiries.

⁽⁶⁾ If the fund balance shows a deficit, the amount to levy is increased up to the maximum.

17.5 Assessment Methodology and Rates

According to the original engineer's report, the costs are divided equally among the "equivalent residential units". Historically, the City has applied the same rate to single-family residential units and multi-family residential units.

The formation engineer's report for Viscaya included an annual maximum rate inflator that is calculated based on the change in the US City Average CPI-U as of December of each year. The effective increase for 2023/24 was 6.45%.

The table below shows the current and prior year actual and maximum assessment rates:

Fiscal Year	Actual Rate ⁽¹⁾	Maximum Rate
2022/23	\$312.54	\$561.61
2023/24	328.16	597.86

⁽¹⁾ The actual levy will be an even amount, as required by the County.

17.6 Assessment of the Estimated Costs

The table below shows the assessment of the estimated costs of the Viscaya Improvements:

Description	Estimated Amount
Total Estimated Costs	\$136,679.50
General Benefit Percentage ⁽¹⁾	3.9%
Maintenance costs to be funded by Assessment	\$109,150.38
Maintenance costs to be funded by Other Sources	4,429.62
Maintenance costs to be funded by District Reserves	657.64
Non-Maintenance Costs & Fund Adj. funded by Assessment	23,099.50
Assessable benefit units	401.00
Maximum Assessment Rate	\$597.86
Maximum Assessment Revenue	239,741.86
Total Assessment Revenue Needed ⁽²⁾	131,592.24
Revenue Capacity / (Shortfall) ⁽³⁾	108,149.62
Proposed Assessment Rate	328.16
Proposed Assessment Revenue Total	131,592.16
Total City contribution ⁽⁴⁾	\$4,429.62

⁽¹⁾ Percentage estimated in the General Benefit Separation and Quantification Analysis prepared by NBS.

⁽²⁾ Only the special benefit portion of Maintenance Costs are funded through the assessment, but 100% of non-maintenance costs are funded through the assessment because these costs are attributed only to the district.

⁽³⁾ The difference between the Maximum Assessment Revenue and the Total Assessment Revenue Needed. A shortfall (negative value) means that the special benefit portion of the budget cannot be fully funded by the assessments.

⁽⁴⁾ The total amount to be contributed from non-assessment funds. Includes the general benefit portion of the budget, as well as any budget shortfall.

The assessment roll showing each parcel's proposed assessment amount can be found in Appendix A of this report.

17.7 Assessment Funds

Viscaya is projected to have a balance of \$53,137 on June 30, 2024, which is a reduction in the \$53,194 balance from the prior fiscal year.

The City will contribute approximately \$4,430 in non-assessment district funds to cover the 3.9% general benefit portion of the maintenance budget.

18. LINCOLN/MCKINLEY

Assessment District No. 10-02 – Lincoln/McKinley Estates (“Lincoln/McKinley”) was formed in 2010 pursuant to the Landscaping and Lighting Act of 1972. The boundaries and assessment methodology presented in this report were originally developed by the City.

18.1 Plans and Specifications

Below is a list of the improvements funded by the assessments levied upon the parcels in Lincoln/McKinley:

- Paved path connecting Lincoln Avenue and McKinley Avenue
- Landscaping on either side of the path

These improvements are collectively known as the “Lincoln/McKinley Improvements”. A map of these improvements can be found in Appendix C of this report.

18.2 Boundary Description & Diagram

Lincoln/McKinley generally consists of property east of North Lincoln Avenue, along the alleyway between North Lincoln Avenue and North McKinley Avenue, and west of North McKinley Avenue.

A diagram showing the external boundaries of Lincoln/McKinley can be found in Appendix B of this report.

18.3 General Benefit

The Lincoln/McKinley Improvements will confer both special and general benefits upon parcels within Lincoln/McKinley. The City is required to quantify the general benefits, separate them from the special benefits, and fund that portion of the budget representing general benefit through sources other than assessments.

A General Benefit Separation and Quantification Analysis was prepared by NBS in April of 2017 that estimated the proportion of special and general benefits. The analysis resulted in an estimated 29.1% of general benefit. Therefore, this percentage of the total maintenance budget cannot be funded by the assessments.

18.4 Estimate of Costs

Below is an estimate of the costs needed to fund the Lincoln/McKinley Improvements for Fiscal Year 2023/24:

Description	Estimated Amount
City Maintenance Costs ⁽¹⁾	\$1,100.00
Contractor Costs ⁽²⁾	50.00
Total Maintenance Costs	\$1,150.00
County Costs ⁽³⁾	\$16.49
City Administrative Overhead ⁽⁴⁾	288.00
Administrator Costs ⁽⁵⁾	1,195.95
Fund Balance Adjustment ⁽⁶⁾	2,670.00
Total Non-Maintenance Costs & Fund Adjustment	\$4,170.44
Total Costs	\$5,320.44

⁽¹⁾ Includes Salaries, Repair & Maintenance costs, and Utilities.

⁽²⁾ Third-party maintenance services. Responsible for mowing and edging turf areas, maintaining flowerbeds, keeping hardscape areas clean, and keeping trees raised to contract heights.

⁽³⁾ The County charges \$200 per fund, plus \$1 per parcel. Because of the County's policy of only allowing ten funds per agency, the City combines all but four districts into a single submittal file. As such, the \$1 per parcel fee is charged directly to the applicable district, and the \$200 fee is spread among the combined districts based on the proportion of parcels levied.

⁽⁴⁾ Includes City overhead, liability, fire, and risk insurances.

⁽⁵⁾ Costs of NBS to administer the district including preparation of the engineer's report, levy calculation, parcel data tracking, and handling property owner inquiries.

⁽⁶⁾ If the fund balance shows a deficit, the amount to levy is increased up to the maximum.

18.5 Assessment Methodology and Rates

According to the original engineer's report, the costs are divided equally among "equivalent residential units".

The formation engineer's report for Lincoln/McKinley included an annual rate inflator that is calculated based on the change in the US City Average CPI-U as of December of each year. The effective increase for 2023/24 was 6.45%.

The table below shows the current and prior year actual and maximum assessment rates:

Fiscal Year	Actual Rate ⁽¹⁾	Maximum Rate
2022/23	\$332.38	\$366.53
2023/24	332.38	390.18

⁽¹⁾ The actual levy will be an even amount, as required by the County.

18.6 Assessment of the Estimated Costs

The table below shows the assessment of the estimated costs of the Lincoln/McKinley Improvements:

Description	Estimated Amount
Total Estimated Costs	\$5,320.44
General Benefit Percentage ⁽¹⁾	29.1%
Maintenance costs to be funded by Assessment	\$815.35
Maintenance costs to be funded by Other Sources	334.65
Maintenance costs to be funded by District Reserves	0.00
Non-Maintenance Costs & Fund Adj. funded by Assessment	4,170.44
Assessable benefit units	15.00
Maximum Assessment Rate	\$390.18
Maximum Assessment Revenue	5,852.70
Total Assessment Revenue Needed ⁽²⁾	\$4,985.79
Revenue Capacity / (Shortfall) ⁽³⁾	866.91
Proposed Assessment Rate	332.38
Proposed Assessment Revenue Total	4,985.70
Total City contribution ⁽⁴⁾	\$334.65

⁽¹⁾ Percentage estimated in the General Benefit Separation and Quantification Analysis prepared by NBS.

⁽²⁾ Only the special benefit portion of Maintenance Costs are funded through the assessment, but 100% of non-maintenance costs are funded through the assessment because these costs are attributed only to the district.

⁽³⁾ The difference between the Maximum Assessment Revenue and the Total Assessment Revenue Needed. A shortfall (negative value) means that the special benefit portion of the budget cannot be fully funded by the assessments.

⁽⁴⁾ The total amount to be contributed from non-assessment funds. Includes the general benefit portion of the budget, as well as any budget shortfall.

The assessment roll showing each parcel's proposed assessment amount can be found in Appendix A of this report.

18.7 Assessment Funds

Lincoln/McKinley is projected to have a deficit balance of approximately \$2,549 on June 30, 2024, which is a reduction in the prior year deficit of \$5,235.

The City will contribute approximately \$335 in non-assessment district funds to cover the 29.1% general benefit portion of the maintenance budget.

19. PARKSIDE VILLAGE 2 & 3

Parkside Village Unit Nos. 2 and 3 Landscape and Lighting Assessment District (“Parkside Village”) was formed in 2015 pursuant to the Landscaping and Lighting Act of 1972.

19.1 Plans and Specifications

Below is a list of the improvements funded by the assessments levied upon the parcels in Parkside Village:

- Landscaping strips along East Kamm Avenue and Laredo Street
- Concrete masonry unit (CMU) fencing
- A detention basin to the northwest of the district
- 22 streetlights located throughout the local and arterial streets within the district

These improvements are collectively known as the “Parkside Village Improvements”. A map of these improvements can be found in Appendix C of this report.

19.2 Boundary Description & Diagram

Parkside Village generally consists of property located north of East Kamm Avenue, south of San Antonio Avenue, east of the Union Pacific Railroad, and west of South Crawford Avenue.

A diagram showing the external boundaries of Parkside Village can be found in Appendix B of this report.

19.3 General Benefit

The Parkside Village Improvements will confer both special and general benefits upon parcels within Parkside Village. The City is required to quantify the general benefits, separate them from the special benefits, and fund that portion of the budget representing general benefit through sources other than assessments.

A General Benefit Separation and Quantification Analysis was prepared by NBS in April of 2017 that estimated the proportion of special and general benefits. The analysis resulted in an estimated 9.1% of general benefit. Therefore, this percentage of the total maintenance budget cannot be funded by the assessments.

19.4 Estimate of Costs

Below is an estimate of the costs needed to fund the Parkside Village Improvements for Fiscal Year 2023/24:

Description	Estimated Amount
City Maintenance Costs ⁽¹⁾	\$32,108.75
Contractor Costs ⁽²⁾	5,100.00
Total Maintenance Costs	\$37,208.75
County Costs ⁽³⁾	\$322.00
City Administrative Overhead ⁽⁴⁾	9,962.00
Administrator Costs ⁽⁵⁾	3,572.00
Fund Balance Adjustment ⁽⁶⁾	0.00
Total Non-Maintenance Costs & Fund Adjustment	\$13,856.00
Total Costs	\$51,064.75

⁽¹⁾ Includes Salaries, Repair & Maintenance costs, and Utilities.

⁽²⁾ Third-party maintenance services. Responsible for mowing and edging turf areas, maintaining flowerbeds, keeping hardscape areas clean, and keeping trees raised to contract heights.

⁽³⁾ The County charges \$200 per fund, plus \$1 per parcel. Because of the County's policy of only allowing ten funds per agency, the City combines all but four districts into a single submittal file. As such, the \$1 per parcel fee is charged directly to the applicable district, and the \$200 fee is spread among the combined districts based on the proportion of parcels levied.

⁽⁴⁾ Includes City overhead, liability, fire, and risk insurances.

⁽⁵⁾ Costs of NBS to administer the district including preparation of the engineer's report, levy calculation, parcel data tracking, and handling property owner inquiries.

⁽⁶⁾ If the fund balance shows a deficit, the amount to levy is increased up to the maximum.

19.5 Assessment Methodology and Rates

According to the original engineer's report, single-family residential parcels are assigned one benefit unit per dwelling unit. Other land uses such as Common Area, Open Space, Easements, Utility Parcels, and Streets are assigned zero benefit units. The total assessable costs are assessed to the parcels within Parkside Village based on the benefit unit assigned to each parcel. The assessment rate per benefit unit is calculated by dividing the total assessable costs by the district's total benefit units.

Each fiscal year, beginning in 2016/17, the maximum assessment rate may be increased by the percent change in the December-to-December Consumer Price Index for all Urban Consumers for the Pacific Cities and U.S. City Average, published by the U.S. Department of Labor, Bureau of Labor Statistics, provided that any increase shall not exceed 3%. The effective increase for 2023/24 was 3.00%.

The table below shows the current and prior year actual and maximum assessment rates:

Fiscal Year	Actual Rate ⁽¹⁾	Maximum Rate
2022/23	\$359.72	\$359.72
2023/24	370.51	370.51

⁽¹⁾ The actual levy will be an even amount, as required by the County.

19.6 Assessment of the Estimated Costs

The table below shows the assessment of the estimated costs of the Parkside Village Improvements:

Description	Estimate Amount
Total Estimated Costs	\$51,064.75
General Benefit Percentage ⁽¹⁾	9.1%
Maintenance costs to be funded by Assessment	\$33,822.75
Maintenance costs to be funded by Other Sources	3,386.00
Maintenance costs to be funded by District Reserves	0.00
Non-Maintenance Costs & Fund Adj. funded by Assessment	13,856.00
Assessable benefit units	122.00
Maximum Assessment Rate	\$370.51
Maximum Assessment Revenue	45,202.22
Total Assessment Revenue Needed ⁽²⁾	\$47,678.75
Revenue Capacity / (Shortfall) ⁽³⁾	(2,476.53)
Proposed Assessment Rate	370.51
Proposed Assessment Revenue Total	45,202.22
Total City contribution ⁽⁴⁾	\$5,862.53

⁽¹⁾ Percentage estimated in the General Benefit Separation and Quantification Analysis prepared by NBS.

⁽²⁾ Only the special benefit portion of Maintenance Costs are funded through the assessment, but 100% of non-maintenance costs are funded through the assessment because these costs are attributed only to the district.

⁽³⁾ The difference between the Maximum Assessment Revenue and the Total Assessment Revenue Needed. A shortfall (negative value) means that the special benefit portion of the budget cannot be fully funded by the assessments.

⁽⁴⁾ The total amount to be contributed from non-assessment funds. Includes the general benefit portion of the budget, as well as any budget shortfall.

The assessment roll showing each parcel's proposed assessment amount can be found in Appendix A of this report.

19.7 Assessment Funds

Parkside Village is projected to have a balance of \$19,056 on June 30, 2024, which is a reduction in the \$21,210 balance from the prior fiscal year.

The City will contribute approximately \$3,386 in non-assessment district funds to cover the 9.1% general benefit portion of the maintenance budget.

20. APPENDIX A: ASSESSMENT ROLL

The following pages contain the 2023/24 assessment roll for each of the Districts, as referenced in the report.

Assessor's parcel identification, for each lot or parcel within the District, shall be based on the County Assessor's secured roll data for the applicable year in which this Report is prepared and is incorporated herein by reference.

A listing of assessor's parcels assessed within the District for Fiscal Year 2023/24, along with the assessment amounts, is on file in the office of the City Clerk and incorporated herein by reference. Based on County Assessor's secured roll data, current assessor's parcels, including corrected and/or new assessor's parcels, will be submitted and/or resubmitted to the County Auditor/Controller. The annual assessment amount to be levied and collected for the resubmitted parcel(s) shall be determined in a not exceed 3%. ordance with the method of apportionment and assessment rate approved in this Report. Therefore, if a single assessor's parcel has a status change in development, other land use change, or subdivides into multiple assessor's parcels, the assessment amounts applied to each of the new assessor's parcels shall be recalculated and applied according to the approved method of apportionment and assessment rate rather than a proportionate share of the original assessment amount.

City of Dinuba
Alta Mission Estates LLAD No. 98-01
Final Billing Detail Report for Fiscal Year 2023/24

APN	Rounding	Levy
030-270-051-000	\$0.00	\$125.00
030-270-052-000	0.00	125.00
030-270-053-000	0.00	125.00
030-270-054-000	0.00	125.00
030-270-055-000	0.00	125.00
030-270-056-000	0.00	125.00
030-270-057-000	0.00	125.00
030-270-058-000	0.00	125.00
030-270-059-000	0.00	125.00
030-270-060-000	0.00	125.00
030-270-061-000	0.00	125.00
030-270-062-000	0.00	125.00
030-270-063-000	0.00	125.00
030-270-064-000	0.00	125.00
030-270-065-000	0.00	125.00
030-270-066-000	0.00	125.00
030-270-067-000	0.00	125.00
030-270-068-000	0.00	125.00
030-270-069-000	0.00	125.00
030-270-070-000	0.00	125.00
030-270-071-000	0.00	125.00
030-270-072-000	0.00	125.00
030-270-073-000	0.00	125.00
030-270-074-000	0.00	125.00
030-270-075-000	0.00	125.00
030-270-076-000	0.00	125.00
030-270-077-000	0.00	125.00
030-270-078-000	0.00	125.00
030-270-079-000	0.00	125.00
030-270-080-000	0.00	125.00
030-270-081-000	0.00	125.00
030-270-082-000	0.00	125.00
030-270-083-000	0.00	125.00
030-270-084-000	0.00	125.00
030-270-085-000	0.00	125.00
030-270-086-000	0.00	125.00
030-270-087-000	0.00	125.00
030-270-088-000	0.00	125.00
030-270-089-000	0.00	125.00
030-270-090-000	0.00	125.00
030-270-091-000	0.00	125.00

Slight variances may occur due to rounding

City of Dinuba
Alta Mission Estates LLAD No. 98-01
Final Billing Detail Report for Fiscal Year 2023/24

APN	Rounding	Levy
41 Accounts	\$0.00	\$5,125.00

City of Dinuba
Citrus Heights LLAD No. 06-02
Final Billing Detail Report for Fiscal Year 2023/24

APN	Rounding	Levy
017-163-002-000	(\$0.01)	\$125.74
017-163-003-000	(0.01)	125.74
017-163-004-000	(0.01)	125.74
017-163-005-000	(0.01)	125.74
017-163-006-000	(0.01)	125.74
017-163-007-000	(0.01)	125.74
017-163-008-000	(0.01)	125.74
017-163-009-000	(0.01)	125.74
017-163-010-000	(0.01)	125.74
017-163-011-000	(0.01)	125.74
017-163-012-000	(0.01)	125.74
017-163-013-000	(0.01)	125.74
017-163-014-000	(0.01)	125.74
017-163-015-000	(0.01)	125.74
017-163-016-000	(0.01)	125.74
017-163-017-000	(0.01)	125.74
16 Accounts	(\$0.16)	\$2,011.84

City of Dinuba
Country Club Estates No. 3 Subdivision AD No.89-01
Final Billing Detail Report for Fiscal Year 2023/24

APN	Rounding	Levy
014-360-032-000	(\$0.01)	\$301.92
014-360-033-000	(0.01)	301.92
014-360-034-000	(0.01)	301.92
014-360-035-000	(0.01)	301.92
014-360-036-000	(0.01)	301.92
014-360-037-000	(0.01)	301.92
014-360-038-000	(0.01)	301.92
014-360-039-000	(0.01)	301.92
014-360-040-000	(0.01)	301.92
014-360-041-000	(0.01)	301.92
014-360-042-000	(0.01)	301.92
014-360-043-000	(0.01)	301.92
014-360-044-000	(0.01)	301.92
014-360-045-000	(0.01)	301.92
014-360-046-000	(0.01)	301.92
014-360-047-000	(0.01)	301.92
014-360-048-000	(0.01)	301.92
014-360-049-000	(0.01)	301.92
014-360-050-000	(0.01)	301.92
014-360-051-000	(0.01)	301.92
014-360-052-000	(0.01)	301.92
014-360-053-000	(0.01)	301.92
014-360-054-000	(0.01)	301.92
014-360-055-000	(0.01)	301.92
014-360-056-000	(0.01)	301.92
014-360-057-000	(0.01)	301.92
014-360-058-000	(0.01)	301.92
014-360-059-000	(0.01)	301.92
014-360-060-000	(0.01)	301.92
014-360-061-000	(0.01)	301.92
014-360-062-000	(0.01)	301.92
014-360-063-000	(0.01)	301.92
014-360-064-000	(0.01)	301.92
014-360-065-000	(0.01)	301.92
014-360-066-000	(0.01)	301.92
014-360-067-000	(0.01)	301.92
014-360-068-000	(0.01)	301.92
014-360-069-000	(0.01)	301.92
014-360-070-000	(0.01)	301.92
014-360-071-000	(0.01)	301.92
014-360-072-000	(0.01)	301.92
014-360-073-000	(0.01)	301.92

Slight variances may occur due to rounding

City of Dinuba
Country Club Estates No. 3 Subdivision AD No.89-01
Final Billing Detail Report for Fiscal Year 2023/24

APN	Rounding	Levy
014-360-074-000	(0.01)	301.92
014-360-075-000	(0.01)	301.92
014-360-076-000	(0.01)	301.92
014-360-077-000	(0.01)	301.92
014-360-078-000	(0.01)	301.92
014-360-079-000	(0.01)	301.92
014-360-080-000	(0.01)	301.92
014-360-081-000	(0.01)	301.92
014-360-082-000	(0.01)	301.92
014-360-083-000	(0.01)	301.92
52 Accounts	(\$0.52)	\$15,699.84

City of Dinuba
Harvest Estates Subdivision AD No. 90-01
Final Billing Detail Report for Fiscal Year 2023/24

APN	Rounding	Levy
014-380-001-000	\$0.00	\$91.72
014-380-002-000	0.00	91.72
014-380-003-000	0.00	91.72
014-380-004-000	0.00	91.72
014-380-005-000	0.00	91.72
014-380-006-000	0.00	91.72
014-380-007-000	0.00	91.72
014-380-008-000	0.00	91.72
014-380-009-000	0.00	91.72
014-380-010-000	0.00	91.72
014-380-011-000	0.00	91.72
014-380-012-000	0.00	91.72
014-380-013-000	0.00	91.72
014-380-015-000	0.00	91.72
014-380-016-000	0.00	91.72
014-380-018-000	0.00	91.72
014-380-032-000	0.00	91.72
014-380-033-000	0.00	91.72
18 Accounts	\$0.00	\$1,650.96

City of Dinuba
Lincoln-McKinley Estates LLAD No. 10-02
Final Billing Detail Report for Fiscal Year 2023/24

APN	Rounding	Levy
014-101-012-000	\$0.00	\$332.38
014-101-013-000	0.00	332.38
014-101-014-000	0.00	332.38
014-101-015-000	0.00	332.38
014-113-008-000	0.00	332.38
014-113-009-000	0.00	332.38
014-113-010-000	0.00	332.38
014-113-011-000	0.00	332.38
014-113-012-000	0.00	332.38
014-113-013-000	0.00	332.38
014-113-014-000	0.00	332.38
014-113-015-000	0.00	332.38
014-113-016-000	0.00	332.38
014-113-017-000	0.00	332.38
014-113-018-000	0.00	332.38
15 Accounts	\$0.00	\$4,985.70

City of Dinuba
Marshall Acres LLAD No. 93-01
Final Billing Detail Report for Fiscal Year 2023/24

APN	Rounding	Levy
030-250-001-000	\$0.00	\$199.94
030-250-002-000	0.00	199.94
030-250-003-000	0.00	199.94
030-250-004-000	0.00	199.94
030-250-005-000	0.00	199.94
030-250-006-000	0.00	199.94
030-250-007-000	0.00	199.94
030-250-008-000	0.00	199.94
030-250-009-000	0.00	199.94
030-250-010-000	0.00	199.94
030-250-011-000	0.00	199.94
030-250-019-000	0.00	199.94
030-250-020-000	0.00	199.94
030-250-021-000	0.00	199.94
030-250-022-000	0.00	199.94
030-250-023-000	0.00	199.94
030-250-024-000	0.00	199.94
030-250-025-000	0.00	199.94
030-250-026-000	0.00	199.94
030-250-027-000	0.00	199.94
030-250-028-000	0.00	199.94
030-250-029-000	0.00	199.94
030-250-030-000	0.00	199.94
030-250-031-000	0.00	199.94
030-250-032-000	0.00	199.94
030-250-033-000	0.00	199.94
030-250-034-000	0.00	199.94
030-250-035-000	0.00	199.94
030-250-036-000	0.00	199.94
030-250-037-000	0.00	199.94
030-250-038-000	0.00	199.94
030-250-039-000	0.00	199.94
030-250-040-000	0.00	199.94
030-250-041-000	0.00	199.94
030-250-042-000	0.00	199.94
030-250-043-000	0.00	199.94
030-250-044-000	0.00	199.94
030-250-045-000	0.00	199.94
030-250-046-000	0.00	199.94
030-250-047-000	0.00	199.94
030-250-048-000	0.00	199.94
030-250-049-000	0.00	199.94

Slight variances may occur due to rounding

City of Dinuba
Marshall Acres LLAD No. 93-01
Final Billing Detail Report for Fiscal Year 2023/24

APN	Rounding	Levy
030-250-050-000	0.00	199.94
030-250-051-000	0.00	199.94
030-250-052-000	0.00	199.94
030-250-053-000	0.00	199.94
030-250-054-000	0.00	199.94
030-250-055-000	0.00	199.94
030-250-056-000	0.00	199.94
030-250-057-000	0.00	199.94
030-250-058-000	0.00	199.94
030-250-059-000	0.00	199.94
030-250-060-000	0.00	199.94
030-250-061-000	0.00	199.94
030-250-062-000	0.00	199.94
030-250-063-000	0.00	199.94
030-250-064-000	0.00	199.94
030-250-065-000	0.00	199.94
030-250-066-000	0.00	199.94
030-250-067-000	0.00	199.94
030-250-068-000	0.00	199.94
030-250-069-000	0.00	199.94
030-250-070-000	0.00	199.94
030-250-071-000	0.00	199.94
030-250-072-000	0.00	199.94
030-250-073-000	0.00	199.94
030-250-074-000	0.00	199.94
030-250-075-000	0.00	199.94
030-250-076-000	0.00	199.94
030-250-077-000	0.00	199.94
030-250-078-000	0.00	199.94
030-250-079-000	0.00	199.94
030-250-080-000	0.00	199.94
030-250-081-000	0.00	199.94
030-250-082-000	0.00	199.94
030-250-083-000	0.00	199.94
030-250-085-000	0.00	199.94
030-250-086-000	0.00	199.94
030-250-087-000	0.00	199.94
030-250-088-000	0.00	199.94
80 Accounts	\$0.00	\$15,995.20

Slight variances may occur due to rounding

City of Dinuba
Morningside LLAD No. 98-02
Final Billing Detail Report for Fiscal Year 2023/24

APN	Rounding	Levy
014-460-001-000	\$0.00	\$170.18
014-460-002-000	0.00	170.18
014-460-003-000	0.00	170.18
014-460-004-000	0.00	170.18
014-460-005-000	0.00	170.18
014-460-006-000	0.00	170.18
014-460-007-000	0.00	170.18
014-460-008-000	0.00	170.18
014-460-009-000	0.00	170.18
014-460-010-000	0.00	170.18
014-460-011-000	0.00	170.18
014-460-012-000	0.00	170.18
014-460-013-000	0.00	170.18
014-460-014-000	0.00	170.18
014-460-015-000	0.00	170.18
014-460-016-000	0.00	170.18
014-460-017-000	0.00	170.18
014-460-018-000	0.00	170.18
014-460-019-000	0.00	170.18
014-460-020-000	0.00	170.18
014-460-021-000	0.00	170.18
014-460-022-000	0.00	170.18
014-460-023-000	0.00	170.18
014-460-024-000	0.00	170.18
014-460-025-000	0.00	170.18
014-460-026-000	0.00	170.18
014-460-027-000	0.00	170.18
014-460-028-000	0.00	170.18
014-460-029-000	0.00	170.18
014-460-030-000	0.00	170.18
014-460-031-000	0.00	170.18
014-460-032-000	0.00	170.18
014-460-033-000	0.00	170.18
014-460-034-000	0.00	170.18
014-460-035-000	0.00	170.18
014-460-036-000	0.00	170.18
014-460-037-000	0.00	170.18
014-460-038-000	0.00	170.18
014-460-039-000	0.00	170.18
014-460-040-000	0.00	170.18
014-460-048-000	(0.01)	85.08
014-460-050-000	(0.01)	85.08

Slight variances may occur due to rounding

City of Dinuba
Morningside LLAD No. 98-02
Final Billing Detail Report for Fiscal Year 2023/24

APN	Rounding	Levy
014-470-001-000	0.00	170.18
014-470-002-000	0.00	170.18
014-470-003-000	0.00	170.18
014-470-004-000	0.00	170.18
014-470-005-000	0.00	170.18
014-470-006-000	0.00	170.18
014-470-007-000	0.00	170.18
49 Accounts	(\$0.02)	\$8,168.62

City of Dinuba
Morningside Phase 2 LLAD No. 99-01
Final Billing Detail Report for Fiscal Year 2023/24

APN	Rounding	Levy
014-470-009-000	\$0.00	\$150.18
014-470-010-000	0.00	150.18
014-470-011-000	0.00	150.18
014-470-012-000	0.00	150.18
014-470-013-000	0.00	150.18
014-470-014-000	0.00	150.18
014-470-015-000	0.00	150.18
014-470-016-000	0.00	150.18
014-470-017-000	0.00	150.18
014-470-018-000	0.00	150.18
014-470-019-000	0.00	150.18
014-470-020-000	0.00	150.18
014-470-021-000	0.00	150.18
014-470-022-000	0.00	150.18
014-470-023-000	0.00	150.18
014-470-024-000	0.00	150.18
014-470-025-000	0.00	150.18
014-470-026-000	0.00	150.18
014-470-027-000	0.00	150.18
014-470-030-000	0.00	150.18
014-470-031-000	0.00	150.18
014-470-032-000	0.00	150.18
014-470-033-000	0.00	150.18
014-470-034-000	0.00	150.18
014-470-035-000	0.00	150.18
014-470-036-000	0.00	150.18
014-470-037-000	0.00	150.18
014-470-038-000	0.00	150.18
014-470-039-000	0.00	150.18
014-470-040-000	0.00	150.18
014-470-041-000	0.00	150.18
014-470-042-000	0.00	150.18
014-470-043-000	0.00	150.18
014-470-044-000	0.00	150.18
014-470-045-000	0.00	150.18
014-470-046-000	0.00	150.18
014-470-047-000	0.00	150.18
014-470-048-000	0.00	150.18
014-470-049-000	0.00	150.18
014-470-050-000	0.00	150.18
014-470-051-000	0.00	150.18
014-470-052-000	0.00	150.18

Slight variances may occur due to rounding

City of Dinuba
Morningside Phase 2 LLAD No. 99-01
Final Billing Detail Report for Fiscal Year 2023/24

APN	Rounding	Levy
014-470-053-000	0.00	150.18
014-470-054-000	0.00	150.18
014-470-055-000	0.00	150.18
014-470-057-000	0.00	150.18
014-470-058-000	0.00	150.18
014-470-059-000	0.00	48.32
014-470-060-000	0.00	48.32
014-470-061-000	0.00	48.32
014-470-062-000	0.00	48.32
014-470-063-000	0.00	48.32
014-470-064-000	0.00	48.32
014-470-065-000	0.00	48.32
014-470-066-000	0.00	48.32
014-470-067-000	0.00	48.32
014-470-068-000	0.00	48.32
014-470-069-000	0.00	48.32
014-470-070-000	0.00	48.32
014-470-071-000	0.00	48.32
014-470-072-000	0.00	48.32
014-470-073-000	0.00	48.32
014-470-074-000	0.00	48.32
014-470-075-000	0.00	48.32
014-470-076-000	0.00	48.32
014-470-077-000	0.00	48.32
014-470-078-000	0.00	48.32
014-470-079-000	0.00	48.32
014-470-080-000	0.00	48.32
014-470-081-000	0.00	48.32
014-470-082-000	0.00	48.32
014-470-083-000	0.00	48.32
014-470-084-000	0.00	48.32
014-470-085-000	0.00	48.32
014-470-086-000	0.00	48.32
014-470-087-000	0.00	48.32
014-470-088-000	0.00	48.32
014-470-089-000	0.00	48.32
014-470-090-000	0.00	48.32
014-470-091-000	0.00	48.32
014-470-092-000	0.00	48.32
014-470-093-000	0.00	48.32
014-470-094-000	0.00	48.32
014-470-095-000	0.00	48.32

Slight variances may occur due to rounding

City of Dinuba
Morningside Phase 2 LLAD No. 99-01
Final Billing Detail Report for Fiscal Year 2023/24

APN	Rounding	Levy
014-470-096-000	0.00	48.32
014-470-097-000	0.00	48.32
014-470-098-000	0.00	48.32
014-470-099-000	0.00	48.32
014-470-101-000	0.00	48.32
89 Accounts	\$0.00	\$9,087.90

City of Dinuba
Nebraska Park/Pond Benefit District LLAD No. 92-01
Final Billing Detail Report for Fiscal Year 2023/24

APN	Rounding	Levy
014-071-009-000	(\$0.01)	\$205.84
014-072-013-000	(0.01)	205.84
014-072-014-000	(0.01)	205.84
014-072-015-000	(0.01)	205.84
014-072-016-000	(0.01)	205.84
014-072-017-000	(0.01)	205.84
014-072-018-000	(0.01)	205.84
014-072-019-000	(0.01)	205.84
014-072-032-000	(0.01)	205.84
014-072-033-000	(0.01)	205.84
014-072-034-000	(0.01)	205.84
014-072-035-000	(0.01)	205.84
014-072-036-000	(0.01)	205.84
014-072-039-000	(0.01)	205.84
014-072-040-000	(0.01)	205.84
014-072-041-000	(0.01)	205.84
014-072-042-000	(0.01)	205.84
014-072-043-000	(0.01)	205.84
014-072-044-000	(0.01)	205.84
014-072-045-000	(0.01)	205.84
014-072-046-000	(0.01)	205.84
014-072-047-000	(0.01)	205.84
014-072-048-000	(0.01)	205.84
014-072-049-000	(0.01)	205.84
014-072-050-000	(0.01)	205.84
014-072-051-000	(0.01)	205.84
014-072-052-000	(0.01)	205.84
014-073-001-000	(0.01)	205.84
014-073-002-000	(0.01)	205.84
014-073-003-000	(0.01)	205.84
014-073-004-000	(0.01)	205.84
014-073-005-000	(0.01)	205.84
014-073-006-000	(0.01)	205.84
014-073-007-000	(0.01)	205.84
014-073-008-000	(0.01)	205.84
014-073-009-000	(0.01)	205.84
014-073-010-000	(0.01)	205.84
014-073-011-000	(0.01)	205.84
014-073-012-000	(0.01)	205.84
014-073-013-000	(0.01)	205.84
014-073-014-000	(0.01)	205.84
014-073-015-000	(0.01)	205.84

Slight variances may occur due to rounding

City of Dinuba
Nebraska Park/Pond Benefit District LLAD No. 92-01
Final Billing Detail Report for Fiscal Year 2023/24

APN	Rounding	Levy
014-073-016-000	(0.01)	205.84
014-073-017-000	(0.01)	205.84
014-073-018-000	(0.01)	205.84
014-074-001-000	(0.01)	205.84
014-074-002-000	(0.01)	205.84
014-074-003-000	(0.01)	205.84
014-074-004-000	(0.01)	205.84
014-074-005-000	(0.01)	205.84
014-074-006-000	(0.01)	205.84
014-074-007-000	(0.01)	205.84
014-080-086-000	0.00	871.66
014-080-089-000	(0.01)	468.00
014-080-090-000	(0.01)	493.86
014-370-044-000	0.00	202.18
014-370-045-000	0.00	202.18
014-370-046-000	0.00	202.18
014-370-047-000	0.00	202.18
014-370-048-000	0.00	202.18
014-370-049-000	0.00	202.18
014-370-050-000	0.00	202.18
014-370-051-000	0.00	202.18
014-370-052-000	0.00	202.18
014-370-053-000	0.00	202.18
014-370-054-000	0.00	202.18
014-370-055-000	0.00	202.18
014-370-056-000	0.00	202.18
014-370-057-000	0.00	202.18
014-370-058-000	0.00	202.18
014-370-059-000	0.00	202.18
014-370-060-000	0.00	202.18
014-370-061-000	0.00	202.18
014-370-062-000	0.00	202.18
014-370-063-000	0.00	202.18
014-370-064-000	0.00	202.18
014-370-065-000	0.00	202.18
014-370-066-000	0.00	202.18
014-370-067-000	0.00	202.18
014-370-068-000	0.00	202.18
014-370-069-000	0.00	202.18
014-370-070-000	0.00	202.18
014-370-071-000	0.00	202.18
014-370-072-000	0.00	202.18

Slight variances may occur due to rounding

City of Dinuba
Nebraska Park/Pond Benefit District LLAD No. 92-01
Final Billing Detail Report for Fiscal Year 2023/24

APN	Rounding	Levy
014-370-073-000	0.00	202.18
014-370-074-000	0.00	202.18
014-370-075-000	0.00	202.18
014-370-076-000	0.00	202.18
014-370-077-000	0.00	202.18
014-370-078-000	0.00	202.18
014-370-079-000	0.00	202.18
014-370-080-000	0.00	202.18
014-370-081-000	0.00	202.18
014-370-082-000	0.00	202.18
014-370-083-000	0.00	202.18
014-370-084-000	0.00	202.18
014-370-085-000	0.00	202.18
014-410-001-000	0.00	206.80
014-410-002-000	0.00	206.80
014-410-003-000	0.00	206.80
014-410-004-000	0.00	206.80
014-410-005-000	0.00	206.80
014-410-006-000	0.00	206.80
014-410-007-000	0.00	206.80
014-410-008-000	0.00	206.80
014-410-011-000	0.00	206.80
014-410-012-000	0.00	206.80
014-410-013-000	0.00	206.80
014-410-014-000	0.00	206.80
014-410-015-000	0.00	206.80
014-410-016-000	0.00	206.80
014-410-017-000	0.00	206.80
014-410-018-000	0.00	206.80
014-410-019-000	0.00	206.80
014-410-020-000	0.00	206.80
014-410-021-000	0.00	206.80
014-410-022-000	0.00	206.80
014-410-023-000	0.00	206.80
014-410-024-000	0.00	206.80
014-410-025-000	0.00	206.80
014-410-026-000	0.00	206.80
014-410-027-000	0.00	206.80
014-410-028-000	0.00	206.80
014-410-029-000	0.00	206.80
014-410-030-000	0.00	206.80
014-410-031-000	0.00	206.80

Slight variances may occur due to rounding

City of Dinuba
Nebraska Park/Pond Benefit District LLAD No. 92-01
Final Billing Detail Report for Fiscal Year 2023/24

APN	Rounding	Levy
014-410-032-000	(0.01)	203.40
014-410-033-000	(0.01)	203.40
014-410-034-000	(0.01)	203.40
014-410-035-000	(0.01)	203.40
014-410-036-000	(0.01)	203.40
014-410-037-000	(0.01)	203.40
014-410-038-000	(0.01)	203.40
014-410-039-000	(0.01)	203.40
014-410-040-000	(0.01)	203.40
014-410-041-000	(0.01)	203.40
014-410-042-000	(0.01)	203.40
014-410-043-000	(0.01)	203.40
014-410-044-000	(0.01)	203.40
014-410-045-000	(0.01)	203.40
014-410-046-000	(0.01)	203.40
014-410-047-000	(0.01)	389.32
014-420-002-000	(0.01)	205.84
014-420-003-000	(0.01)	205.84
014-420-004-000	(0.01)	205.84
014-420-005-000	(0.01)	205.84
014-420-006-000	(0.01)	205.84
014-420-007-000	(0.01)	205.84
014-420-008-000	(0.01)	205.84
014-420-009-000	(0.01)	205.84
014-420-010-000	(0.01)	205.84
014-420-011-000	(0.01)	205.84
014-420-012-000	(0.01)	205.84
014-420-013-000	(0.01)	205.84
014-420-014-000	(0.01)	205.84
014-420-015-000	(0.01)	205.84
014-420-016-000	(0.01)	205.84
014-420-032-000	(0.01)	205.84
014-420-034-000	(0.01)	205.84
014-420-035-000	(0.01)	205.84
014-420-036-000	(0.01)	205.84
014-420-037-000	(0.01)	205.84
014-420-038-000	(0.01)	205.84
014-420-039-000	(0.01)	205.84
014-420-041-000	(0.01)	205.84
014-420-042-000	(0.01)	205.84
014-420-043-000	(0.01)	205.84
014-420-044-000	(0.01)	205.84

Slight variances may occur due to rounding

City of Dinuba
Nebraska Park/Pond Benefit District LLAD No. 92-01
Final Billing Detail Report for Fiscal Year 2023/24

APN	Rounding	Levy
014-420-045-000	(0.01)	205.84
014-420-046-000	(0.01)	205.84
014-420-047-000	(0.01)	205.84
014-420-048-000	(0.01)	205.84
014-420-049-000	(0.01)	205.84
014-420-050-000	(0.01)	205.84
014-420-051-000	(0.01)	205.84
014-420-052-000	(0.01)	205.84
014-420-053-000	(0.01)	205.84
014-420-054-000	(0.01)	205.84
014-420-055-000	(0.01)	205.84
014-420-056-000	(0.01)	205.84
014-420-057-000	(0.01)	205.84
014-420-058-000	(0.01)	205.84
014-420-059-000	(0.01)	205.84
014-420-060-000	(0.01)	205.84
014-420-061-000	(0.01)	205.84
014-420-062-000	(0.01)	205.84
014-420-063-000	(0.01)	205.84
014-420-064-000	0.00	199.86
014-420-065-000	0.00	199.86
014-420-066-000	0.00	199.86
014-420-067-000	0.00	199.86
014-420-068-000	0.00	199.86
014-420-069-000	0.00	199.86
014-420-070-000	0.00	199.86
014-420-071-000	0.00	199.86
014-420-072-000	0.00	199.86
014-420-073-000	0.00	199.86
014-420-074-000	0.00	199.86
014-420-075-000	0.00	199.86
014-420-076-000	0.00	199.86
014-420-077-000	0.00	199.86
014-420-078-000	0.00	199.86
014-420-079-000	0.00	199.86
014-420-080-000	0.00	199.86
014-420-081-000	0.00	199.86
014-420-082-000	0.00	199.86
014-420-083-000	0.00	199.86
014-420-084-000	0.00	199.86
014-420-085-000	0.00	199.86
014-430-001-000	(0.01)	205.84

Slight variances may occur due to rounding

City of Dinuba
Nebraska Park/Pond Benefit District LLAD No. 92-01
Final Billing Detail Report for Fiscal Year 2023/24

APN	Rounding	Levy
014-430-002-000	(0.01)	205.84
014-430-003-000	(0.01)	205.84
014-430-004-000	(0.01)	205.84
014-430-005-000	(0.01)	205.84
014-430-006-000	(0.01)	205.84
014-430-007-000	(0.01)	205.84
014-430-008-000	(0.01)	205.84
014-430-009-000	(0.01)	205.84
014-430-010-000	(0.01)	205.84
014-430-011-000	(0.01)	205.84
014-430-012-000	(0.01)	205.84
014-430-013-000	(0.01)	205.84
014-430-014-000	(0.01)	205.84
014-430-015-000	(0.01)	205.84
014-430-016-000	(0.01)	205.84
014-430-017-000	(0.01)	205.84
014-430-018-000	(0.01)	205.84
014-430-019-000	(0.01)	205.84
014-430-020-000	(0.01)	205.84
014-430-021-000	(0.01)	205.84
014-430-022-000	(0.01)	205.84
014-430-023-000	(0.01)	205.84
014-430-024-000	(0.01)	205.84
014-430-025-000	(0.01)	205.84
014-430-026-000	(0.01)	205.84
014-430-027-000	(0.01)	205.84
014-430-028-000	(0.01)	205.84
014-430-029-000	(0.01)	205.84
014-430-030-000	(0.01)	205.84
014-430-031-000	(0.01)	205.84
014-430-032-000	(0.01)	205.84
014-430-033-000	(0.01)	205.84
014-430-034-000	(0.01)	205.84
014-430-036-000	(0.01)	205.84
014-430-037-000	(0.01)	205.84
014-430-038-000	(0.01)	205.84
014-430-039-000	(0.01)	205.84
014-430-040-000	(0.01)	205.84
014-430-041-000	(0.01)	205.84
014-430-042-000	(0.01)	205.84
014-430-043-000	(0.01)	205.84
014-430-044-000	(0.01)	205.84

Slight variances may occur due to rounding

City of Dinuba
Nebraska Park/Pond Benefit District LLAD No. 92-01
Final Billing Detail Report for Fiscal Year 2023/24

APN	Rounding	Levy
014-430-045-000	(0.01)	205.84
014-430-046-000	(0.01)	205.84
014-430-047-000	(0.01)	205.84
014-430-048-000	(0.01)	205.84
014-430-049-000	(0.01)	205.84
014-430-051-000	0.00	201.72
014-430-052-000	0.00	201.72
014-430-053-000	0.00	201.72
014-430-054-000	0.00	201.72
014-430-055-000	0.00	201.72
014-430-056-000	0.00	201.72
014-430-057-000	0.00	201.72
014-430-058-000	0.00	201.72
014-430-059-000	0.00	201.72
014-430-060-000	0.00	201.72
014-430-061-000	0.00	201.72
014-430-062-000	0.00	201.72
014-430-063-000	0.00	201.72
014-430-064-000	0.00	201.72
014-430-066-000	0.00	201.72
014-430-067-000	0.00	201.72
014-430-068-000	0.00	201.72
014-430-069-000	0.00	201.72
014-430-070-000	0.00	201.72
014-430-071-000	0.00	201.72
014-430-072-000	0.00	201.72
014-430-073-000	0.00	201.72
014-430-074-000	0.00	201.72
014-430-075-000	0.00	201.72
014-440-003-000	0.00	201.72
014-440-004-000	0.00	201.72
014-440-005-000	0.00	201.72
014-440-006-000	0.00	201.72
014-440-007-000	0.00	201.72
014-440-008-000	0.00	201.72
014-440-009-000	0.00	201.72
014-440-010-000	0.00	201.72
014-440-011-000	0.00	201.72
014-440-012-000	0.00	201.72
014-440-013-000	0.00	201.72
014-440-014-000	0.00	201.72
014-440-015-000	0.00	201.72

Slight variances may occur due to rounding

City of Dinuba
Nebraska Park/Pond Benefit District LLAD No. 92-01
Final Billing Detail Report for Fiscal Year 2023/24

APN	Rounding	Levy
014-440-016-000	0.00	201.72
014-440-017-000	0.00	201.72
014-440-018-000	0.00	201.72
014-440-019-000	0.00	201.72
014-440-020-000	0.00	201.72
014-440-021-000	0.00	201.72
014-440-022-000	0.00	201.72
014-440-023-000	0.00	201.72
014-440-024-000	0.00	201.72
014-440-025-000	0.00	201.72
014-440-026-000	0.00	201.72
014-440-027-000	0.00	201.72
014-440-028-000	0.00	201.72
014-440-029-000	0.00	201.72
014-440-030-000	0.00	201.72
014-440-031-000	0.00	201.72
014-440-032-000	0.00	201.72
014-440-033-000	0.00	201.72
014-440-034-000	0.00	201.72
014-440-035-000	0.00	201.72
014-440-036-000	0.00	201.72
014-440-037-000	0.00	201.72
014-490-001-000	(0.01)	373.66
014-490-002-000	(0.01)	373.66
014-490-003-000	(0.01)	373.66
014-490-004-000	(0.01)	373.66
014-490-005-000	(0.01)	373.66
014-490-006-000	(0.01)	373.66
014-490-007-000	(0.01)	373.66
014-490-008-000	(0.01)	373.66
014-490-009-000	(0.01)	373.66
014-490-010-000	(0.01)	373.66
014-490-011-000	(0.01)	373.66
014-490-012-000	(0.01)	373.66
014-490-013-000	(0.01)	373.66
014-490-014-000	(0.01)	373.66
014-490-015-000	(0.01)	373.66
014-490-016-000	(0.01)	373.66
014-490-017-000	(0.01)	373.66
014-490-018-000	(0.01)	373.66
014-490-019-000	(0.01)	373.66
014-490-020-000	(0.01)	373.66

Slight variances may occur due to rounding

City of Dinuba
Nebraska Park/Pond Benefit District LLAD No. 92-01
Final Billing Detail Report for Fiscal Year 2023/24

APN	Rounding	Levy
014-490-021-000	(0.01)	373.66
014-490-022-000	(0.01)	373.66
014-490-023-000	(0.01)	373.66
014-490-024-000	(0.01)	373.66
014-490-025-000	(0.01)	373.66
014-490-026-000	(0.01)	373.66
014-490-027-000	(0.01)	373.66
014-490-028-000	(0.01)	373.66
014-490-029-000	(0.01)	373.66
014-490-030-000	(0.01)	373.66
014-490-031-000	(0.01)	373.66
014-490-032-000	(0.01)	373.66
014-490-033-000	(0.01)	373.66
014-490-034-000	(0.01)	373.66
014-490-035-000	(0.01)	373.66
014-490-036-000	(0.01)	373.66
014-490-037-000	(0.01)	373.66
014-490-038-000	(0.01)	373.66
014-490-039-000	(0.01)	373.66
014-490-040-000	(0.01)	373.66
014-490-041-000	(0.01)	373.66
014-490-042-000	(0.01)	373.66
014-490-043-000	(0.01)	373.66
014-490-044-000	(0.01)	373.66
014-490-045-000	(0.01)	373.66
014-490-046-000	(0.01)	373.66
014-490-047-000	(0.01)	205.84
014-490-048-000	(0.01)	204.54
014-490-049-000	0.00	289.32
365 Accounts	(\$2.11)	\$83,795.86

City of Dinuba
Parkside Village Nos. 2 and 3 LLAD
Final Billing Detail Report for Fiscal Year 2023/24

APN	Rounding	Levy
018-130-012-000	(\$0.01)	\$370.50
018-130-013-000	(0.01)	370.50
018-130-014-000	(0.01)	370.50
018-130-015-000	(0.01)	370.50
018-130-016-000	(0.01)	370.50
018-130-017-000	(0.01)	370.50
018-130-018-000	(0.01)	370.50
018-130-019-000	(0.01)	370.50
018-130-020-000	(0.01)	370.50
018-130-021-000	(0.01)	370.50
018-130-022-000	(0.01)	370.50
018-130-023-000	(0.01)	370.50
018-130-024-000	(0.01)	370.50
018-130-025-000	(0.01)	370.50
018-130-026-000	(0.01)	370.50
018-130-027-000	(0.01)	370.50
018-130-028-000	(0.01)	370.50
018-130-029-000	(0.01)	370.50
018-130-030-000	(0.01)	370.50
018-130-031-000	(0.01)	370.50
018-130-032-000	(0.01)	370.50
018-130-033-000	(0.01)	370.50
018-130-034-000	(0.01)	370.50
018-130-035-000	(0.01)	370.50
018-130-036-000	(0.01)	370.50
018-130-037-000	(0.01)	370.50
018-130-038-000	(0.01)	370.50
018-130-039-000	(0.01)	370.50
018-130-040-000	(0.01)	370.50
018-130-041-000	(0.01)	370.50
018-130-042-000	(0.01)	370.50
018-130-043-000	(0.01)	370.50
018-130-045-000	(0.01)	370.50
018-130-046-000	(0.01)	370.50
018-130-047-000	(0.01)	370.50
018-130-048-000	(0.01)	370.50
018-130-049-000	(0.01)	370.50
018-130-050-000	(0.01)	370.50
018-130-051-000	(0.01)	370.50
018-130-052-000	(0.01)	370.50
018-130-053-000	(0.01)	370.50
018-130-054-000	(0.01)	370.50

Slight variances may occur due to rounding

City of Dinuba
Parkside Village Nos. 2 and 3 LLAD
Final Billing Detail Report for Fiscal Year 2023/24

APN	Rounding	Levy
018-130-055-000	(0.01)	370.50
018-130-056-000	(0.01)	370.50
018-130-057-000	(0.01)	370.50
018-130-058-000	(0.01)	370.50
018-130-059-000	(0.01)	370.50
018-130-060-000	(0.01)	370.50
018-130-061-000	(0.01)	370.50
018-130-062-000	(0.01)	370.50
018-130-063-000	(0.01)	370.50
018-130-064-000	(0.01)	370.50
018-130-065-000	(0.01)	370.50
018-130-066-000	(0.01)	370.50
018-130-067-000	(0.01)	370.50
018-130-068-000	(0.01)	370.50
018-130-069-000	(0.01)	370.50
018-130-070-000	(0.01)	370.50
018-130-071-000	(0.01)	370.50
018-130-072-000	(0.01)	370.50
018-130-073-000	(0.01)	370.50
018-130-074-000	(0.01)	370.50
018-130-075-000	(0.01)	370.50
018-130-076-000	(0.01)	370.50
018-130-077-000	(0.01)	370.50
018-130-078-000	(0.01)	370.50
018-130-079-000	(0.01)	370.50
018-130-080-000	(0.01)	370.50
018-130-081-000	(0.01)	370.50
018-130-082-000	(0.01)	370.50
018-130-083-000	(0.01)	370.50
018-130-084-000	(0.01)	370.50
018-130-085-000	(0.01)	370.50
018-130-086-000	(0.01)	370.50
018-130-087-000	(0.01)	370.50
018-130-088-000	(0.01)	370.50
018-130-089-000	(0.01)	370.50
018-130-090-000	(0.01)	370.50
018-130-091-000	(0.01)	370.50
018-130-092-000	(0.01)	370.50
018-130-093-000	(0.01)	370.50
018-130-094-000	(0.01)	370.50
018-130-095-000	(0.01)	370.50
018-130-096-000	(0.01)	370.50

Slight variances may occur due to rounding

City of Dinuba
Parkside Village Nos. 2 and 3 LLAD
Final Billing Detail Report for Fiscal Year 2023/24

APN	Rounding	Levy
018-200-077-000	(0.01)	370.50
018-200-078-000	(0.01)	370.50
018-200-079-000	(0.01)	370.50
018-200-080-000	(0.01)	370.50
018-200-081-000	(0.01)	370.50
018-200-082-000	(0.01)	370.50
018-200-083-000	(0.01)	370.50
018-210-069-000	(0.01)	370.50
018-210-070-000	(0.01)	370.50
018-210-071-000	(0.01)	370.50
018-210-072-000	(0.01)	370.50
018-210-073-000	(0.01)	370.50
018-210-074-000	(0.01)	370.50
018-210-075-000	(0.01)	370.50
018-210-076-000	(0.01)	370.50
018-250-001-000	(0.01)	370.50
018-250-002-000	(0.01)	370.50
018-250-003-000	(0.01)	370.50
018-250-004-000	(0.01)	370.50
018-250-005-000	(0.01)	370.50
018-250-006-000	(0.01)	370.50
018-250-007-000	(0.01)	370.50
018-250-008-000	(0.01)	370.50
018-250-009-000	(0.01)	370.50
018-250-010-000	(0.01)	370.50
018-250-011-000	(0.01)	370.50
018-250-012-000	(0.01)	370.50
018-250-013-000	(0.01)	370.50
018-250-014-000	(0.01)	370.50
018-250-015-000	(0.01)	370.50
018-250-016-000	(0.01)	370.50
018-250-017-000	(0.01)	370.50
018-250-018-000	(0.01)	370.50
018-250-019-000	(0.01)	370.50
018-250-020-000	(0.01)	370.50
018-250-021-000	(0.01)	370.50
018-250-022-000	(0.01)	370.50
018-250-023-000	(0.01)	370.50
122 Accounts	(\$1.22)	\$45,201.00

Slight variances may occur due to rounding

City of Dinuba
Parkside-Muirfield LLAD No. 08-01
Final Billing Detail Report for Fiscal Year 2023/24

APN	Rounding	Levy
018-200-001-000	\$0.00	\$186.68
018-200-002-000	0.00	186.68
018-200-003-000	0.00	186.68
018-200-004-000	0.00	186.68
018-200-005-000	0.00	186.68
018-200-006-000	0.00	186.68
018-200-007-000	0.00	186.68
018-200-008-000	0.00	186.68
018-200-009-000	0.00	186.68
018-200-010-000	0.00	186.68
018-200-011-000	0.00	186.68
018-200-012-000	0.00	186.68
018-200-013-000	0.00	186.68
018-200-014-000	0.00	186.68
018-200-015-000	0.00	186.68
018-200-016-000	0.00	186.68
018-200-017-000	0.00	186.68
018-200-018-000	0.00	186.68
018-200-019-000	0.00	186.68
018-200-020-000	0.00	186.68
018-200-021-000	0.00	186.68
018-200-022-000	0.00	186.68
018-200-023-000	0.00	186.68
018-200-024-000	0.00	186.68
018-200-025-000	0.00	186.68
018-200-026-000	0.00	186.68
018-200-027-000	0.00	186.68
018-200-028-000	0.00	186.68
018-200-029-000	0.00	186.68
018-200-030-000	0.00	186.68
018-200-031-000	0.00	186.68
018-200-032-000	0.00	186.68
018-200-033-000	0.00	186.68
018-200-034-000	0.00	186.68
018-200-035-000	0.00	186.68
018-200-036-000	0.00	186.68
018-200-037-000	0.00	186.68
018-200-038-000	0.00	186.68
018-200-039-000	0.00	186.68
018-200-040-000	0.00	186.68
018-200-041-000	0.00	186.68
018-200-042-000	0.00	186.68

Slight variances may occur due to rounding

City of Dinuba
Parkside-Muirfield LLAD No. 08-01
Final Billing Detail Report for Fiscal Year 2023/24

APN	Rounding	Levy
018-200-043-000	0.00	186.68
018-200-044-000	0.00	186.68
018-200-045-000	0.00	186.68
018-200-046-000	0.00	186.68
018-200-047-000	0.00	186.68
018-200-048-000	0.00	186.68
018-200-049-000	0.00	186.68
018-200-050-000	0.00	186.68
018-200-051-000	0.00	186.68
018-200-052-000	0.00	186.68
018-200-053-000	0.00	186.68
018-200-054-000	0.00	186.68
018-200-055-000	0.00	186.68
018-200-056-000	0.00	186.68
018-200-057-000	0.00	186.68
018-200-058-000	0.00	186.68
018-200-059-000	0.00	186.68
018-200-060-000	0.00	186.68
018-200-061-000	0.00	186.68
018-200-062-000	0.00	186.68
018-200-063-000	0.00	186.68
018-200-064-000	0.00	186.68
018-200-065-000	0.00	186.68
018-200-066-000	0.00	186.68
018-200-067-000	0.00	186.68
018-200-068-000	0.00	186.68
018-200-069-000	0.00	186.68
018-200-070-000	0.00	186.68
018-200-071-000	0.00	186.68
018-200-072-000	0.00	186.68
018-200-073-000	0.00	186.68
018-200-074-000	0.00	186.68
018-200-075-000	0.00	186.68
018-200-076-000	0.00	186.68
018-210-001-000	0.00	186.68
018-210-002-000	0.00	186.68
018-210-007-000	0.00	186.68
018-210-008-000	0.00	186.68
018-210-009-000	0.00	186.68
018-210-010-000	0.00	186.68
018-210-011-000	0.00	186.68
018-210-012-000	0.00	186.68

Slight variances may occur due to rounding

City of Dinuba
Parkside-Muirfield LLAD No. 08-01
Final Billing Detail Report for Fiscal Year 2023/24

APN	Rounding	Levy
018-210-013-000	0.00	186.68
018-210-014-000	0.00	186.68
018-210-020-000	0.00	186.68
018-210-024-000	0.00	186.68
018-210-025-000	0.00	186.68
018-210-026-000	0.00	186.68
018-210-027-000	0.00	186.68
018-210-028-000	0.00	186.68
018-210-029-000	0.00	186.68
018-210-030-000	0.00	186.68
018-210-031-000	0.00	186.68
018-210-032-000	0.00	186.68
018-210-033-000	0.00	186.68
018-210-034-000	0.00	186.68
018-210-035-000	0.00	186.68
018-210-036-000	0.00	186.68
018-210-037-000	0.00	186.68
018-210-038-000	0.00	186.68
018-210-039-000	0.00	186.68
018-210-040-000	0.00	186.68
018-210-041-000	0.00	186.68
018-210-042-000	0.00	186.68
018-210-043-000	0.00	186.68
018-210-044-000	0.00	186.68
018-210-045-000	0.00	186.68
018-210-046-000	0.00	186.68
018-210-047-000	0.00	186.68
018-210-048-000	0.00	186.68
018-210-049-000	0.00	186.68
018-210-050-000	0.00	186.68
018-210-051-000	0.00	186.68
018-210-052-000	0.00	186.68
018-210-053-000	0.00	186.68
018-210-058-000	0.00	186.68
018-210-061-000	0.00	186.68
018-210-062-000	0.00	186.68
018-210-063-000	0.00	186.68
018-210-064-000	0.00	186.68
018-210-065-000	0.00	186.68
018-210-066-000	0.00	186.68
018-210-067-000	0.00	186.68
018-210-068-000	0.00	186.68

Slight variances may occur due to rounding

City of Dinuba
Parkside-Muirfield LLAD No. 08-01
Final Billing Detail Report for Fiscal Year 2023/24

APN	Rounding	Levy
018-220-001-000	0.00	186.68
018-220-002-000	0.00	186.68
018-220-003-000	0.00	186.68
018-220-004-000	0.00	186.68
018-220-005-000	0.00	186.68
018-220-006-000	0.00	186.68
018-220-007-000	0.00	186.68
018-220-008-000	0.00	186.68
018-220-009-000	0.00	186.68
018-220-010-000	0.00	186.68
018-220-011-000	0.00	186.68
018-220-012-000	0.00	186.68
018-220-013-000	0.00	186.68
018-220-014-000	0.00	186.68
018-220-015-000	0.00	186.68
018-220-016-000	0.00	186.68
018-220-017-000	0.00	186.68
018-220-018-000	0.00	186.68
018-220-019-000	0.00	186.68
018-220-020-000	0.00	186.68
018-220-021-000	0.00	186.68
018-220-022-000	0.00	186.68
018-220-023-000	0.00	186.68
018-220-024-000	0.00	186.68
018-220-025-000	0.00	186.68
018-220-026-000	0.00	186.68
018-220-027-000	0.00	186.68
018-220-028-000	0.00	186.68
018-220-029-000	0.00	186.68
018-220-030-000	0.00	186.68
018-220-031-000	0.00	186.68
018-220-032-000	0.00	186.68
018-220-033-000	0.00	186.68
018-220-034-000	0.00	186.68
018-220-035-000	0.00	186.68
018-220-036-000	0.00	186.68
018-220-037-000	0.00	186.68
018-220-038-000	0.00	186.68
018-220-039-000	0.00	186.68
018-220-040-000	0.00	186.68
018-220-041-000	0.00	186.68
018-220-042-000	0.00	186.68

Slight variances may occur due to rounding

City of Dinuba
Parkside-Muirfield LLAD No. 08-01
Final Billing Detail Report for Fiscal Year 2023/24

APN	Rounding	Levy
018-220-043-000	0.00	186.68
018-220-044-000	0.00	186.68
018-220-045-000	0.00	186.68
018-220-046-000	0.00	186.68
018-220-047-000	0.00	186.68
018-220-048-000	0.00	186.68
018-220-049-000	0.00	186.68
018-220-050-000	0.00	186.68
018-220-051-000	0.00	186.68
018-220-052-000	0.00	186.68
018-220-053-000	0.00	186.68
018-220-055-000	0.00	186.68
018-220-056-000	0.00	186.68
018-220-057-000	0.00	186.68
018-220-058-000	0.00	186.68
018-220-059-000	0.00	186.68
018-220-060-000	0.00	186.68
018-220-061-000	0.00	186.68
018-220-062-000	0.00	186.68
018-220-063-000	0.00	186.68
018-220-064-000	0.00	186.68
018-220-065-000	0.00	186.68
018-220-066-000	0.00	186.68
018-220-067-000	0.00	186.68
018-220-068-000	0.00	186.68
018-220-069-000	0.00	186.68
018-220-070-000	0.00	186.68
018-220-071-000	0.00	186.68
018-220-072-000	0.00	186.68
018-220-073-000	0.00	186.68
018-220-074-000	0.00	186.68
018-220-075-000	0.00	186.68
018-220-076-000	0.00	186.68
018-220-077-000	0.00	186.68
018-220-078-000	0.00	186.68
018-220-079-000	0.00	186.68
018-220-080-000	0.00	186.68
018-220-081-000	0.00	186.68
018-220-082-000	0.00	186.68
018-220-083-000	0.00	186.68
018-220-084-000	0.00	186.68
018-220-085-000	0.00	186.68

Slight variances may occur due to rounding

City of Dinuba
Parkside-Muirfield LLAD No. 08-01
Final Billing Detail Report for Fiscal Year 2023/24

APN	Rounding	Levy
018-220-086-000	0.00	186.68
018-220-087-000	0.00	186.68
018-220-088-000	0.00	186.68
018-230-001-000	0.00	186.68
018-230-002-000	0.00	186.68
018-230-003-000	0.00	186.68
018-230-004-000	0.00	186.68
018-230-005-000	0.00	186.68
018-230-006-000	0.00	186.68
018-230-007-000	0.00	186.68
018-230-008-000	0.00	186.68
018-230-009-000	0.00	186.68
018-230-010-000	0.00	186.68
018-230-011-000	0.00	186.68
018-230-012-000	0.00	186.68
018-230-013-000	0.00	186.68
018-230-014-000	0.00	186.68
018-230-015-000	0.00	186.68
018-230-016-000	0.00	186.68
018-230-017-000	0.00	186.68
018-230-018-000	0.00	186.68
018-230-019-000	0.00	186.68
018-230-020-000	0.00	186.68
018-230-021-000	0.00	186.68
018-230-022-000	0.00	186.68
018-230-023-000	0.00	186.68
018-230-024-000	0.00	186.68
018-230-025-000	0.00	186.68
018-230-026-000	0.00	186.68
018-230-027-000	0.00	186.68
018-230-028-000	0.00	186.68
018-230-029-000	0.00	186.68
018-230-030-000	0.00	186.68
018-230-031-000	0.00	186.68
018-230-032-000	0.00	186.68
018-230-033-000	0.00	186.68
018-230-034-000	0.00	186.68
018-230-035-000	0.00	186.68
018-230-036-000	0.00	186.68
018-230-037-000	0.00	186.68
018-230-038-000	0.00	186.68
018-230-039-000	0.00	186.68

Slight variances may occur due to rounding

City of Dinuba
Parkside-Muirfield LLAD No. 08-01
Final Billing Detail Report for Fiscal Year 2023/24

APN	Rounding	Levy
018-230-040-000	0.00	186.68
018-230-041-000	0.00	186.68
018-230-042-000	0.00	186.68
018-230-043-000	0.00	186.68
018-230-044-000	0.00	186.68
018-230-045-000	0.00	186.68
018-230-046-000	0.00	186.68
018-230-047-000	0.00	186.68
018-230-048-000	0.00	186.68
018-230-049-000	0.00	186.68
018-230-050-000	0.00	186.68
018-230-051-000	0.00	186.68
018-230-052-000	0.00	186.68
018-230-053-000	0.00	186.68
018-230-054-000	0.00	186.68
018-230-055-000	0.00	186.68
018-230-056-000	0.00	186.68
018-230-057-000	0.00	186.68
018-230-058-000	0.00	186.68
018-230-059-000	0.00	186.68
018-230-060-000	0.00	186.68
018-230-061-000	0.00	186.68
018-230-062-000	0.00	186.68
018-230-063-000	0.00	186.68
018-230-064-000	0.00	186.68
018-230-065-000	0.00	186.68
018-230-066-000	0.00	186.68
018-240-001-000	0.00	186.68
018-240-002-000	0.00	186.68
018-240-003-000	0.00	186.68
018-240-004-000	0.00	186.68
018-240-005-000	0.00	186.68
018-240-006-000	0.00	186.68
018-240-007-000	0.00	186.68
018-240-008-000	0.00	186.68
018-240-009-000	0.00	186.68
018-240-010-000	0.00	186.68
018-240-011-000	0.00	186.68
018-240-012-000	0.00	186.68
018-240-013-000	0.00	186.68
018-240-014-000	0.00	186.68
018-240-015-000	0.00	186.68

Slight variances may occur due to rounding

City of Dinuba
Parkside-Muirfield LLAD No. 08-01
Final Billing Detail Report for Fiscal Year 2023/24

APN	Rounding	Levy
018-240-016-000	0.00	186.68
018-240-017-000	0.00	186.68
018-240-018-000	0.00	186.68
018-240-019-000	0.00	186.68
018-240-020-000	0.00	186.68
018-240-021-000	0.00	186.68
018-240-022-000	0.00	186.68
018-240-023-000	0.00	186.68
018-240-024-000	0.00	186.68
018-240-025-000	0.00	186.68
018-240-026-000	0.00	186.68
018-240-027-000	0.00	186.68
018-240-028-000	0.00	186.68
018-240-029-000	0.00	186.68
018-240-030-000	0.00	186.68
018-240-031-000	0.00	186.68
018-240-032-000	0.00	186.68
018-240-033-000	0.00	186.68
018-240-034-000	0.00	186.68
018-240-035-000	0.00	186.68
018-240-036-000	0.00	186.68
018-240-037-000	0.00	186.68
018-240-038-000	0.00	186.68
018-240-039-000	0.00	186.68
018-240-040-000	0.00	186.68
018-240-041-000	0.00	186.68
018-240-042-000	0.00	186.68
018-240-043-000	0.00	186.68
018-240-044-000	0.00	186.68
018-240-045-000	0.00	186.68
018-240-046-000	0.00	186.68
018-240-047-000	0.00	186.68
018-240-048-000	0.00	186.68
018-240-049-000	0.00	186.68
018-240-050-000	0.00	186.68
018-240-051-000	0.00	186.68
018-240-052-000	0.00	186.68
018-240-053-000	0.00	186.68
018-240-054-000	0.00	186.68
018-240-055-000	0.00	186.68
018-240-056-000	0.00	186.68
018-240-057-000	0.00	186.68

Slight variances may occur due to rounding

City of Dinuba
Parkside-Muirfield LLAD No. 08-01
Final Billing Detail Report for Fiscal Year 2023/24

APN	Rounding	Levy
018-240-058-000	0.00	186.68
018-240-059-000	0.00	186.68
018-240-060-000	0.00	186.68
018-240-061-000	0.00	186.68
018-240-062-000	0.00	186.68
018-240-063-000	0.00	186.68
018-240-064-000	0.00	186.68
018-240-065-000	0.00	186.68
018-240-066-000	0.00	186.68
018-240-067-000	0.00	186.68
018-240-068-000	0.00	186.68
018-240-069-000	0.00	186.68
018-240-070-000	0.00	186.68
018-240-071-000	0.00	186.68
018-240-072-000	0.00	186.68
018-240-073-000	0.00	186.68
018-240-074-000	0.00	186.68
018-240-075-000	0.00	186.68
018-240-076-000	0.00	186.68
018-240-077-000	0.00	186.68
356 Accounts	\$0.00	\$66,458.08

City of Dinuba
Peachwood Village Subdivision AD No. 90-02
Final Billing Detail Report for Fiscal Year 2023/24

APN	Rounding	Levy
014-390-001-000	(\$0.01)	\$290.64
014-390-002-000	(0.01)	290.64
014-390-003-000	(0.01)	290.64
014-390-004-000	(0.01)	290.64
014-390-005-000	(0.01)	290.64
014-390-006-000	(0.01)	290.64
014-390-007-000	(0.01)	290.64
014-390-008-000	(0.01)	290.64
014-390-009-000	(0.01)	290.64
014-390-010-000	(0.01)	290.64
014-390-011-000	(0.01)	290.64
014-390-012-000	(0.01)	290.64
014-390-013-000	(0.01)	290.64
014-390-014-000	(0.01)	290.64
014-390-015-000	(0.01)	290.64
014-390-016-000	(0.01)	290.64
014-390-017-000	(0.01)	290.64
014-390-018-000	(0.01)	290.64
014-390-019-000	(0.01)	290.64
014-390-020-000	(0.01)	290.64
014-390-021-000	(0.01)	290.64
014-390-022-000	(0.01)	290.64
014-390-023-000	(0.01)	290.64
014-390-024-000	(0.01)	290.64
014-390-025-000	(0.01)	290.64
014-390-026-000	(0.01)	290.64
014-390-027-000	(0.01)	290.64
014-390-028-000	(0.01)	290.64
014-390-029-000	(0.01)	290.64
014-390-030-000	(0.01)	290.64
014-390-031-000	(0.01)	290.64
014-390-032-000	(0.01)	290.64
014-390-033-000	(0.01)	290.64
014-390-034-000	(0.01)	290.64
014-390-035-000	(0.01)	290.64
014-390-036-000	(0.01)	290.64
014-390-037-000	(0.01)	290.64
014-390-038-000	(0.01)	290.64
014-390-039-000	(0.01)	290.64
014-390-040-000	(0.01)	290.64
014-390-041-000	(0.01)	290.64
014-390-042-000	(0.01)	290.64

Slight variances may occur due to rounding

City of Dinuba
Peachwood Village Subdivision AD No. 90-02
Final Billing Detail Report for Fiscal Year 2023/24

APN	Rounding	Levy
014-390-043-000	(0.01)	290.64
014-400-001-000	(0.01)	290.64
014-400-002-000	(0.01)	290.64
014-400-003-000	(0.01)	290.64
014-400-004-000	(0.01)	290.64
014-400-005-000	(0.01)	290.64
014-400-006-000	(0.01)	290.64
014-400-007-000	(0.01)	290.64
014-400-008-000	(0.01)	290.64
014-400-009-000	(0.01)	290.64
014-400-010-000	(0.01)	290.64
014-400-011-000	(0.01)	290.64
014-400-012-000	(0.01)	290.64
014-400-013-000	(0.01)	290.64
014-400-014-000	(0.01)	290.64
014-400-015-000	(0.01)	290.64
014-400-016-000	(0.01)	290.64
014-400-017-000	(0.01)	290.64
014-400-018-000	(0.01)	290.64
014-400-019-000	(0.01)	290.64
014-400-020-000	(0.01)	290.64
014-400-021-000	(0.01)	290.64
014-400-022-000	(0.01)	290.64
014-400-023-000	(0.01)	290.64
014-400-024-000	(0.01)	290.64
014-400-025-000	(0.01)	290.64
014-400-026-000	(0.01)	290.64
014-400-027-000	(0.01)	290.64
014-400-028-000	(0.01)	290.64
014-400-029-000	(0.01)	290.64
014-400-030-000	(0.01)	290.64
014-400-031-000	(0.01)	290.64
014-400-032-000	(0.01)	290.64
014-400-033-000	(0.01)	290.64
014-400-034-000	(0.01)	290.64
014-400-035-000	(0.01)	290.64
014-400-036-000	(0.01)	290.64
014-400-037-000	(0.01)	290.64
014-400-038-000	(0.01)	290.64
014-400-039-000	(0.01)	290.64
014-400-040-000	(0.01)	290.64
014-400-041-000	(0.01)	290.64

Slight variances may occur due to rounding

City of Dinuba
Peachwood Village Subdivision AD No. 90-02
Final Billing Detail Report for Fiscal Year 2023/24

APN	Rounding	Levy
014-400-042-000	(0.01)	290.64
014-400-043-000	(0.01)	290.64
014-400-044-000	(0.01)	290.64
014-400-045-000	(0.01)	290.64
014-400-046-000	(0.01)	290.64
014-400-047-000	(0.01)	290.64
014-400-048-000	(0.01)	290.64
014-400-049-000	(0.01)	290.64
014-400-050-000	(0.01)	290.64
014-400-051-000	(0.01)	290.64
014-400-052-000	(0.01)	290.64
95 Accounts	(\$0.95)	\$27,610.80

City of Dinuba
Sierra Heights LLAD No. 95-02
Final Billing Detail Report for Fiscal Year 2023/24

APN	Rounding	Levy
030-260-002-000	\$0.00	\$186.16
030-260-003-000	0.00	186.16
030-260-004-000	0.00	186.16
030-260-005-000	0.00	186.16
030-260-006-000	0.00	186.16
030-260-007-000	0.00	186.16
030-260-008-000	0.00	186.16
030-260-009-000	0.00	186.16
030-260-010-000	0.00	186.16
030-260-011-000	0.00	186.16
030-260-012-000	0.00	186.16
030-260-013-000	0.00	186.16
030-260-014-000	0.00	186.16
030-260-015-000	0.00	186.16
030-260-016-000	0.00	186.16
030-260-017-000	0.00	186.16
030-260-018-000	0.00	186.16
030-260-019-000	0.00	186.16
030-260-020-000	0.00	186.16
030-260-021-000	0.00	186.16
030-260-022-000	0.00	186.16
030-260-023-000	0.00	186.16
030-260-024-000	0.00	186.16
030-260-025-000	0.00	186.16
030-260-026-000	0.00	186.16
030-260-027-000	0.00	186.16
030-260-028-000	0.00	186.16
030-260-029-000	0.00	186.16
030-260-030-000	0.00	186.16
030-260-031-000	0.00	186.16
030-260-032-000	0.00	186.16
030-260-033-000	0.00	186.16
030-260-034-000	0.00	186.16
030-260-035-000	0.00	186.16
030-260-036-000	0.00	186.16
030-260-037-000	0.00	186.16
030-260-038-000	0.00	186.16
030-260-039-000	0.00	186.16
030-270-005-000	0.00	186.16
030-270-006-000	0.00	186.16
030-270-007-000	0.00	186.16
030-270-008-000	0.00	186.16

Slight variances may occur due to rounding

City of Dinuba
Sierra Heights LLAD No. 95-02
Final Billing Detail Report for Fiscal Year 2023/24

APN	Rounding	Levy
030-270-009-000	0.00	186.16
030-270-010-000	0.00	186.16
030-270-011-000	0.00	186.16
030-270-012-000	0.00	186.16
030-270-013-000	0.00	186.16
030-270-014-000	0.00	186.16
030-270-015-000	0.00	186.16
030-270-016-000	0.00	186.16
030-270-017-000	0.00	186.16
030-270-018-000	0.00	186.16
030-270-019-000	0.00	186.16
030-270-020-000	0.00	186.16
030-270-021-000	0.00	186.16
030-270-022-000	0.00	186.16
030-270-023-000	0.00	186.16
030-270-024-000	0.00	186.16
030-270-025-000	0.00	186.16
030-270-026-000	0.00	186.16
030-270-027-000	0.00	186.16
030-270-028-000	0.00	186.16
030-270-029-000	0.00	186.16
030-270-030-000	0.00	186.16
030-270-031-000	0.00	186.16
030-270-032-000	0.00	186.16
030-270-033-000	0.00	186.16
030-270-034-000	0.00	186.16
030-270-035-000	0.00	186.16
030-270-036-000	0.00	186.16
030-270-037-000	0.00	186.16
030-270-038-000	0.00	186.16
030-270-039-000	0.00	186.16
030-270-040-000	0.00	186.16
030-270-041-000	0.00	186.16
030-270-042-000	0.00	186.16
030-270-043-000	0.00	186.16
030-270-044-000	0.00	186.16
030-270-045-000	0.00	186.16
030-270-046-000	0.00	186.16
030-270-047-000	0.00	186.16
030-270-048-000	0.00	186.16
030-270-049-000	0.00	186.16
030-270-050-000	0.00	186.16

Slight variances may occur due to rounding

City of Dinuba
Sierra Heights LLAD No. 95-02
Final Billing Detail Report for Fiscal Year 2023/24

APN	Rounding	Levy
84 Accounts	\$0.00	\$15,637.44

City of Dinuba
Sierra View Estates LLAD No. 06-03
Final Billing Detail Report for Fiscal Year 2023/24

APN	Rounding	Levy
013-120-013-000	\$0.00	\$248.36
013-120-014-000	0.00	248.36
013-120-015-000	0.00	248.36
013-120-016-000	0.00	248.36
013-120-017-000	0.00	248.36
013-120-018-000	0.00	248.36
013-120-019-000	0.00	248.36
013-120-020-000	0.00	248.36
013-120-021-000	0.00	248.36
013-120-022-000	0.00	248.36
013-120-023-000	0.00	248.36
013-120-024-000	0.00	248.36
013-120-025-000	0.00	248.36
013-120-026-000	0.00	248.36
013-120-027-000	0.00	248.36
013-120-030-000	0.00	248.36
013-120-031-000	0.00	248.36
013-120-032-000	0.00	248.36
013-120-033-000	0.00	248.36
013-120-034-000	0.00	248.36
013-120-035-000	0.00	248.36
013-120-036-000	0.00	248.36
013-120-037-000	0.00	248.36
013-120-038-000	0.00	248.36
013-120-039-000	0.00	248.36
25 Accounts	\$0.00	\$6,209.00

City of Dinuba
Stony Creek LLAD No. 06-04
Final Billing Detail Report for Fiscal Year 2023/24

APN	Rounding	Levy
030-260-048-000	\$0.00	\$157.40
030-260-049-000	0.00	157.40
030-260-050-000	0.00	157.40
030-260-051-000	0.00	157.40
030-260-052-000	0.00	157.40
030-260-053-000	0.00	157.40
030-260-054-000	0.00	157.40
030-260-055-000	0.00	157.40
030-260-056-000	0.00	157.40
030-260-057-000	0.00	157.40
030-260-058-000	0.00	157.40
11 Accounts	\$0.00	\$1,731.40

City of Dinuba
Sugar Plum - Villagio LLAD No. 06-01
Final Billing Detail Report for Fiscal Year 2023/24

APN	Rounding	Levy
014-500-001-000	(\$0.01)	\$140.56
014-500-002-000	(0.01)	140.56
014-500-003-000	(0.01)	140.56
014-500-004-000	(0.01)	140.56
014-500-005-000	(0.01)	140.56
014-500-006-000	(0.01)	140.56
014-500-007-000	(0.01)	140.56
014-500-008-000	(0.01)	140.56
014-500-009-000	(0.01)	140.56
014-500-010-000	(0.01)	140.56
014-500-011-000	(0.01)	140.56
014-500-012-000	(0.01)	140.56
014-500-013-000	(0.01)	140.56
014-500-014-000	(0.01)	140.56
014-500-015-000	(0.01)	140.56
014-500-016-000	(0.01)	140.56
014-500-017-000	(0.01)	140.56
014-500-018-000	(0.01)	140.56
014-500-019-000	(0.01)	140.56
014-500-020-000	(0.01)	140.56
014-500-021-000	(0.01)	140.56
014-500-022-000	(0.01)	140.56
014-500-023-000	(0.01)	140.56
014-500-024-000	(0.01)	140.56
014-500-025-000	(0.01)	140.56
014-500-026-000	(0.01)	140.56
014-500-027-000	(0.01)	140.56
014-500-028-000	(0.01)	140.56
014-500-029-000	(0.01)	140.56
014-500-030-000	(0.01)	140.56
014-500-031-000	(0.01)	140.56
014-500-032-000	(0.01)	140.56
014-500-033-000	(0.01)	140.56
014-500-034-000	(0.01)	140.56
014-500-035-000	(0.01)	140.56
014-500-036-000	(0.01)	140.56
014-500-037-000	(0.01)	140.56
014-500-038-000	(0.01)	140.56
014-500-039-000	(0.01)	140.56
014-500-041-000	(0.01)	140.56
014-500-042-000	(0.01)	140.56
014-500-043-000	(0.01)	140.56

Slight variances may occur due to rounding

City of Dinuba
Sugar Plum - Villagio LLAD No. 06-01
Final Billing Detail Report for Fiscal Year 2023/24

APN	Rounding	Levy
014-500-044-000	(0.01)	140.56
014-500-045-000	(0.01)	140.56
014-500-046-000	(0.01)	140.56
014-500-047-000	(0.01)	140.56
014-500-048-000	(0.01)	140.56
014-500-049-000	(0.01)	140.56
014-500-050-000	(0.01)	140.56
014-500-051-000	(0.01)	140.56
014-500-052-000	(0.01)	140.56
014-500-053-000	(0.01)	140.56
014-500-054-000	(0.01)	140.56
014-500-055-000	(0.01)	140.56
014-500-056-000	(0.01)	140.56
014-500-057-000	(0.01)	140.56
014-500-058-000	(0.01)	140.56
014-500-059-000	(0.01)	140.56
014-500-060-000	(0.01)	140.56
014-500-061-000	(0.01)	140.56
014-500-062-000	(0.01)	140.56
014-500-063-000	(0.01)	140.56
014-500-064-000	(0.01)	140.56
014-500-065-000	(0.01)	140.56
014-500-066-000	(0.01)	140.56
014-500-067-000	(0.01)	140.56
014-500-068-000	(0.01)	140.56
014-500-069-000	(0.01)	140.56
014-500-070-000	(0.01)	140.56
014-500-071-000	(0.01)	140.56
014-500-072-000	(0.01)	140.56
014-500-073-000	(0.01)	140.56
014-500-074-000	(0.01)	140.56
014-500-075-000	(0.01)	140.56
014-500-076-000	(0.01)	140.56
014-500-077-000	(0.01)	140.56
014-500-078-000	(0.01)	140.56
014-500-079-000	(0.01)	140.56
014-570-001-000	(0.01)	140.56
014-570-002-000	(0.01)	140.56
014-570-003-000	(0.01)	140.56
014-570-004-000	(0.01)	140.56
014-570-005-000	(0.01)	140.56
014-570-006-000	(0.01)	140.56

Slight variances may occur due to rounding

City of Dinuba
Sugar Plum - Villagio LLAD No. 06-01
Final Billing Detail Report for Fiscal Year 2023/24

APN	Rounding	Levy
014-570-007-000	(0.01)	140.56
014-570-008-000	(0.01)	140.56
014-570-009-000	(0.01)	140.56
014-570-010-000	(0.01)	140.56
014-570-011-000	(0.01)	140.56
014-570-012-000	(0.01)	140.56
014-570-013-000	(0.01)	140.56
014-570-014-000	(0.01)	140.56
014-570-015-000	(0.01)	140.56
014-570-016-000	(0.01)	140.56
014-570-017-000	(0.01)	140.56
014-570-018-000	(0.01)	140.56
014-570-019-000	(0.01)	140.56
014-570-020-000	(0.01)	140.56
014-570-021-000	(0.01)	140.56
014-570-022-000	(0.01)	140.56
014-570-023-000	(0.01)	140.56
014-570-024-000	(0.01)	140.56
014-570-025-000	(0.01)	140.56
014-570-026-000	(0.01)	140.56
014-570-027-000	(0.01)	140.56
014-570-028-000	(0.01)	140.56
014-570-029-000	(0.01)	140.56
014-570-030-000	(0.01)	140.56
014-570-031-000	(0.01)	140.56
014-570-032-000	(0.01)	140.56
014-570-033-000	(0.01)	140.56
014-570-034-000	(0.01)	140.56
014-570-035-000	(0.01)	140.56
014-570-036-000	(0.01)	140.56
014-570-037-000	(0.01)	140.56
014-570-038-000	(0.01)	140.56
014-570-039-000	(0.01)	140.56
014-570-040-000	(0.01)	140.56
014-570-041-000	(0.01)	140.56
014-570-042-000	(0.01)	140.56
014-570-043-000	(0.01)	140.56
014-570-044-000	(0.01)	140.56
014-570-045-000	(0.01)	140.56
014-570-046-000	(0.01)	140.56
014-570-047-000	(0.01)	140.56
014-570-048-000	(0.01)	140.56

Slight variances may occur due to rounding

City of Dinuba
Sugar Plum - Villagio LLAD No. 06-01
Final Billing Detail Report for Fiscal Year 2023/24

APN	Rounding	Levy
014-570-049-000	(0.01)	140.56
014-570-050-000	(0.01)	140.56
014-570-051-000	(0.01)	140.56
014-570-052-000	(0.01)	140.56
014-570-053-000	(0.01)	140.56
014-570-054-000	(0.01)	140.56
014-570-055-000	(0.01)	140.56
014-570-056-000	(0.01)	140.56
014-570-057-000	(0.01)	140.56
014-570-058-000	(0.01)	140.56
014-570-059-000	(0.01)	140.56
014-570-060-000	(0.01)	140.56
014-570-061-000	(0.01)	140.56
014-570-062-000	(0.01)	140.56
014-570-063-000	(0.01)	140.56
014-570-064-000	(0.01)	140.56
014-570-065-000	(0.01)	140.56
143 Accounts	(\$1.43)	\$20,100.08

City of Dinuba
Tierra Vista Phase I AD No. 95-01
Final Billing Detail Report for Fiscal Year 2023/24

APN	Rounding	Levy
013-110-003-000	\$0.00	\$249.58
013-110-004-000	0.00	249.58
013-110-005-000	0.00	249.58
013-110-006-000	0.00	249.58
013-110-007-000	0.00	249.58
013-110-008-000	0.00	249.58
013-110-009-000	0.00	249.58
013-110-010-000	0.00	249.58
013-110-011-000	0.00	249.58
013-110-012-000	0.00	249.58
013-110-013-000	0.00	249.58
013-110-014-000	0.00	249.58
013-110-015-000	0.00	249.58
013-110-016-000	0.00	249.58
013-110-017-000	0.00	249.58
013-110-018-000	0.00	249.58
013-110-019-000	0.00	249.58
013-110-020-000	0.00	249.58
013-110-021-000	0.00	249.58
013-110-022-000	0.00	249.58
013-110-023-000	0.00	249.58
013-120-004-000	0.00	249.58
013-120-005-000	0.00	249.58
013-120-006-000	0.00	249.58
013-120-007-000	0.00	249.58
013-120-008-000	0.00	249.58
013-120-009-000	0.00	249.58
013-120-010-000	0.00	249.58
013-120-011-000	0.00	249.58
013-120-012-000	0.00	249.58
30 Accounts	\$0.00	\$7,487.40

Slight variances may occur due to rounding

City of Dinuba
Viscaya I & II LLAD No. 09-01
Final Billing Detail Report for Fiscal Year 2023/24

APN	Rounding	Levy
014-390-044-000	\$0.00	\$328.16
014-390-045-000	0.00	328.16
014-390-046-000	0.00	328.16
014-390-047-000	0.00	328.16
014-390-048-000	0.00	328.16
014-390-049-000	0.00	328.16
014-390-050-000	0.00	328.16
014-390-051-000	0.00	328.16
014-390-052-000	0.00	328.16
014-390-053-000	0.00	328.16
014-390-054-000	0.00	328.16
014-390-055-000	0.00	328.16
014-480-001-000	0.00	328.16
014-480-002-000	0.00	328.16
014-480-003-000	0.00	328.16
014-480-004-000	0.00	328.16
014-480-005-000	0.00	328.16
014-480-006-000	0.00	328.16
014-480-007-000	0.00	328.16
014-480-008-000	0.00	328.16
014-480-009-000	0.00	328.16
014-480-010-000	0.00	328.16
014-480-011-000	0.00	328.16
014-480-012-000	0.00	328.16
014-480-013-000	0.00	328.16
014-480-014-000	0.00	328.16
014-510-001-000	0.00	328.16
014-510-002-000	0.00	328.16
014-510-003-000	0.00	328.16
014-510-004-000	0.00	328.16
014-510-005-000	0.00	328.16
014-510-006-000	0.00	328.16
014-510-007-000	0.00	328.16
014-510-008-000	0.00	328.16
014-510-009-000	0.00	328.16
014-510-010-000	0.00	328.16
014-510-011-000	0.00	328.16
014-510-012-000	0.00	328.16
014-510-013-000	0.00	328.16
014-510-014-000	0.00	328.16
014-510-015-000	0.00	328.16
014-510-016-000	0.00	328.16

Slight variances may occur due to rounding

City of Dinuba
Viscaya I & II LLAD No. 09-01
Final Billing Detail Report for Fiscal Year 2023/24

APN	Rounding	Levy
014-510-017-000	0.00	328.16
014-510-018-000	0.00	328.16
014-510-019-000	0.00	328.16
014-510-020-000	0.00	328.16
014-510-021-000	0.00	328.16
014-510-022-000	0.00	328.16
014-510-023-000	0.00	328.16
014-510-024-000	0.00	328.16
014-510-026-000	0.00	328.16
014-510-027-000	0.00	328.16
014-510-028-000	0.00	328.16
014-510-030-000	0.00	328.16
014-510-031-000	0.00	328.16
014-510-032-000	0.00	328.16
014-510-033-000	0.00	328.16
014-510-034-000	0.00	328.16
014-510-035-000	0.00	328.16
014-510-036-000	0.00	328.16
014-510-037-000	0.00	328.16
014-510-038-000	0.00	328.16
014-510-039-000	0.00	328.16
014-510-040-000	0.00	328.16
014-510-041-000	0.00	328.16
014-510-042-000	0.00	328.16
014-510-043-000	0.00	328.16
014-510-044-000	0.00	328.16
014-510-045-000	0.00	328.16
014-510-046-000	0.00	328.16
014-510-047-000	0.00	328.16
014-510-048-000	0.00	328.16
014-510-049-000	0.00	328.16
014-510-050-000	0.00	328.16
014-510-051-000	0.00	328.16
014-510-052-000	0.00	328.16
014-510-053-000	0.00	328.16
014-510-054-000	0.00	328.16
014-510-055-000	0.00	328.16
014-510-056-000	0.00	328.16
014-510-057-000	0.00	328.16
014-510-058-000	0.00	328.16
014-510-059-000	0.00	328.16
014-510-060-000	0.00	328.16

Slight variances may occur due to rounding

City of Dinuba
Viscaya I & II LLAD No. 09-01
Final Billing Detail Report for Fiscal Year 2023/24

APN	Rounding	Levy
014-510-061-000	0.00	328.16
014-510-062-000	0.00	328.16
014-510-063-000	0.00	328.16
014-510-064-000	0.00	328.16
014-510-065-000	0.00	328.16
014-510-066-000	0.00	328.16
014-510-067-000	0.00	328.16
014-510-068-000	0.00	328.16
014-510-069-000	0.00	328.16
014-510-070-000	0.00	328.16
014-510-071-000	0.00	328.16
014-510-072-000	0.00	328.16
014-510-073-000	0.00	328.16
014-510-074-000	0.00	328.16
014-510-075-000	0.00	328.16
014-510-076-000	0.00	328.16
014-510-077-000	0.00	328.16
014-520-001-000	0.00	328.16
014-520-002-000	0.00	328.16
014-520-003-000	0.00	328.16
014-520-004-000	0.00	328.16
014-520-005-000	0.00	328.16
014-520-006-000	0.00	328.16
014-520-007-000	0.00	328.16
014-520-008-000	0.00	328.16
014-520-009-000	0.00	328.16
014-520-010-000	0.00	328.16
014-520-011-000	0.00	328.16
014-520-012-000	0.00	328.16
014-520-013-000	0.00	328.16
014-520-014-000	0.00	328.16
014-520-015-000	0.00	328.16
014-520-016-000	0.00	328.16
014-520-017-000	0.00	328.16
014-520-020-000	0.00	328.16
014-520-021-000	0.00	328.16
014-520-022-000	0.00	328.16
014-520-023-000	0.00	328.16
014-520-024-000	0.00	328.16
014-520-025-000	0.00	328.16
014-520-031-000	0.00	328.16
014-520-032-000	0.00	328.16

Slight variances may occur due to rounding

City of Dinuba
Viscaya I & II LLAD No. 09-01
Final Billing Detail Report for Fiscal Year 2023/24

APN	Rounding	Levy
014-520-033-000	0.00	328.16
014-520-034-000	0.00	328.16
014-520-035-000	0.00	328.16
014-520-036-000	0.00	328.16
014-520-037-000	0.00	328.16
014-520-038-000	0.00	328.16
014-520-039-000	0.00	328.16
014-520-040-000	0.00	328.16
014-520-041-000	0.00	328.16
014-520-042-000	0.00	328.16
014-520-043-000	0.00	328.16
014-520-044-000	0.00	328.16
014-520-045-000	0.00	328.16
014-520-046-000	0.00	328.16
014-520-047-000	0.00	328.16
014-520-048-000	0.00	328.16
014-520-049-000	0.00	328.16
014-520-064-000	0.00	328.16
014-520-065-000	0.00	328.16
014-520-066-000	0.00	328.16
014-520-067-000	0.00	328.16
014-520-068-000	0.00	328.16
014-520-069-000	0.00	328.16
014-520-070-000	0.00	328.16
014-520-071-000	0.00	328.16
014-520-072-000	0.00	328.16
014-520-073-000	0.00	328.16
014-520-074-000	0.00	328.16
014-520-075-000	0.00	328.16
014-520-076-000	0.00	328.16
014-520-077-000	0.00	328.16
014-520-078-000	0.00	328.16
014-520-079-000	0.00	328.16
014-520-080-000	0.00	328.16
014-530-002-000	0.00	328.16
014-530-009-000	0.00	328.16
014-530-010-000	0.00	328.16
014-530-011-000	0.00	328.16
014-530-012-000	0.00	328.16
014-530-013-000	0.00	328.16
014-530-014-000	0.00	328.16
014-530-015-000	0.00	328.16

Slight variances may occur due to rounding

City of Dinuba
Viscaya I & II LLAD No. 09-01
Final Billing Detail Report for Fiscal Year 2023/24

APN	Rounding	Levy
014-530-016-000	0.00	328.16
014-530-017-000	0.00	328.16
014-530-018-000	0.00	328.16
014-530-019-000	0.00	328.16
014-530-020-000	0.00	328.16
014-530-021-000	0.00	328.16
014-530-022-000	0.00	328.16
014-530-023-000	0.00	328.16
014-530-024-000	0.00	328.16
014-530-025-000	0.00	328.16
014-530-026-000	0.00	328.16
014-530-027-000	0.00	328.16
014-530-028-000	0.00	328.16
014-530-029-000	0.00	328.16
014-530-030-000	0.00	328.16
014-530-031-000	0.00	328.16
014-530-032-000	0.00	328.16
014-530-033-000	0.00	328.16
014-530-054-000	0.00	328.16
014-530-055-000	0.00	328.16
014-530-056-000	0.00	328.16
014-530-057-000	0.00	328.16
014-530-058-000	0.00	328.16
014-530-059-000	0.00	328.16
014-530-060-000	0.00	328.16
014-530-061-000	0.00	328.16
014-530-062-000	0.00	328.16
014-530-063-000	0.00	328.16
014-530-064-000	0.00	328.16
014-530-065-000	0.00	328.16
014-530-066-000	0.00	328.16
014-530-067-000	0.00	328.16
014-530-068-000	0.00	328.16
014-530-069-000	0.00	328.16
014-530-070-000	0.00	328.16
014-530-071-000	0.00	328.16
014-530-072-000	0.00	328.16
014-530-073-000	0.00	328.16
014-530-074-000	0.00	328.16
014-530-075-000	0.00	328.16
014-530-076-000	0.00	328.16
014-540-001-000	0.00	328.16

Slight variances may occur due to rounding

City of Dinuba
Viscaya I & II LLAD No. 09-01
Final Billing Detail Report for Fiscal Year 2023/24

APN	Rounding	Levy
014-540-002-000	0.00	328.16
014-540-003-000	0.00	328.16
014-540-004-000	0.00	328.16
014-540-005-000	0.00	328.16
014-540-006-000	0.00	328.16
014-540-007-000	0.00	328.16
014-540-008-000	0.00	328.16
014-540-009-000	0.00	328.16
014-540-010-000	0.00	328.16
014-540-011-000	0.00	328.16
014-540-012-000	0.00	328.16
014-540-013-000	0.00	328.16
014-540-014-000	0.00	328.16
014-540-015-000	0.00	328.16
014-540-016-000	0.00	328.16
014-540-017-000	0.00	328.16
014-540-018-000	0.00	328.16
014-540-019-000	0.00	328.16
014-540-020-000	0.00	328.16
014-540-021-000	0.00	328.16
014-540-022-000	0.00	328.16
014-540-023-000	0.00	328.16
014-540-024-000	0.00	328.16
014-540-025-000	0.00	328.16
014-540-026-000	0.00	328.16
014-540-027-000	0.00	328.16
014-540-028-000	0.00	328.16
014-540-029-000	0.00	328.16
014-540-030-000	0.00	328.16
014-540-031-000	0.00	328.16
014-540-032-000	0.00	328.16
014-540-033-000	0.00	328.16
014-540-034-000	0.00	328.16
014-540-035-000	0.00	328.16
014-540-036-000	0.00	328.16
014-540-037-000	0.00	328.16
014-540-038-000	0.00	328.16
014-540-039-000	0.00	328.16
014-540-040-000	0.00	328.16
014-540-041-000	0.00	328.16
014-550-001-000	0.00	328.16
014-550-002-000	0.00	328.16

Slight variances may occur due to rounding

City of Dinuba
Viscaya I & II LLAD No. 09-01
Final Billing Detail Report for Fiscal Year 2023/24

APN	Rounding	Levy
014-550-003-000	0.00	328.16
014-550-004-000	0.00	328.16
014-550-005-000	0.00	328.16
014-550-006-000	0.00	328.16
014-550-007-000	0.00	328.16
014-550-008-000	0.00	328.16
014-550-009-000	0.00	328.16
014-550-010-000	0.00	328.16
014-550-011-000	0.00	328.16
014-550-012-000	0.00	328.16
014-550-013-000	0.00	328.16
014-550-014-000	0.00	328.16
014-550-015-000	0.00	328.16
014-550-016-000	0.00	328.16
014-550-017-000	0.00	328.16
014-550-018-000	0.00	328.16
014-550-020-000	0.00	328.16
014-550-021-000	0.00	328.16
014-550-022-000	0.00	328.16
014-550-023-000	0.00	328.16
014-550-024-000	0.00	328.16
014-550-025-000	0.00	328.16
014-550-026-000	0.00	328.16
014-550-027-000	0.00	328.16
014-550-028-000	0.00	328.16
014-550-029-000	0.00	328.16
014-550-030-000	0.00	328.16
014-550-031-000	0.00	328.16
014-550-033-000	0.00	328.16
014-550-034-000	0.00	328.16
014-550-035-000	0.00	328.16
014-550-036-000	0.00	328.16
014-550-037-000	0.00	328.16
014-550-038-000	0.00	328.16
014-550-039-000	0.00	328.16
014-550-040-000	0.00	328.16
014-550-041-000	0.00	328.16
014-550-042-000	0.00	328.16
014-550-043-000	0.00	328.16
014-550-044-000	0.00	328.16
014-550-045-000	0.00	328.16
014-550-046-000	0.00	328.16

Slight variances may occur due to rounding

City of Dinuba
Viscaya I & II LLAD No. 09-01
Final Billing Detail Report for Fiscal Year 2023/24

APN	Rounding	Levy
014-550-047-000	0.00	328.16
014-550-048-000	0.00	328.16
014-550-049-000	0.00	328.16
014-550-050-000	0.00	328.16
014-550-051-000	0.00	328.16
014-550-052-000	0.00	328.16
014-550-053-000	0.00	328.16
014-550-054-000	0.00	328.16
014-550-055-000	0.00	328.16
014-550-056-000	0.00	328.16
014-550-057-000	0.00	328.16
014-550-058-000	0.00	328.16
014-550-060-000	0.00	328.16
014-550-061-000	0.00	11,157.44
014-550-062-000	0.00	328.16
014-550-063-000	0.00	328.16
014-550-064-000	0.00	328.16
014-560-001-000	0.00	328.16
014-560-002-000	0.00	328.16
014-560-003-000	0.00	328.16
014-560-004-000	0.00	328.16
014-560-005-000	0.00	328.16
014-560-006-000	0.00	328.16
014-560-007-000	0.00	328.16
014-560-008-000	0.00	328.16
014-560-009-000	0.00	328.16
014-560-010-000	0.00	328.16
014-560-011-000	0.00	328.16
014-580-001-000	0.00	328.16
014-580-002-000	0.00	328.16
014-580-003-000	0.00	328.16
014-580-004-000	0.00	328.16
014-580-005-000	0.00	328.16
014-580-006-000	0.00	328.16
014-580-007-000	0.00	328.16
014-580-008-000	0.00	328.16
014-580-009-000	0.00	328.16
014-580-010-000	0.00	328.16
014-580-011-000	0.00	328.16
014-580-012-000	0.00	328.16
014-580-013-000	0.00	328.16
014-580-014-000	0.00	328.16

Slight variances may occur due to rounding

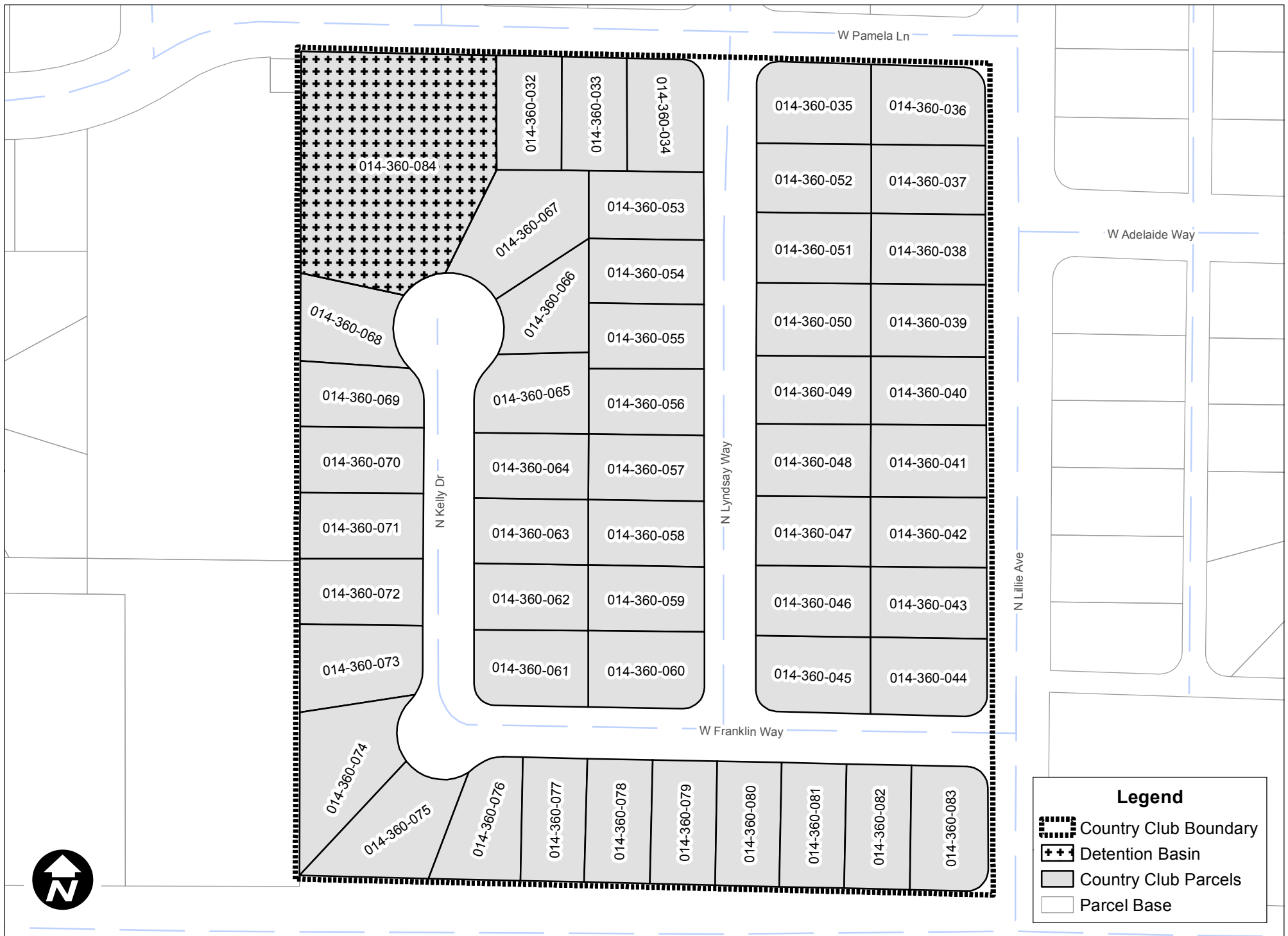
City of Dinuba
Viscaya I & II LLAD No. 09-01
Final Billing Detail Report for Fiscal Year 2023/24

APN	Rounding	Levy
014-580-015-000	0.00	328.16
014-580-016-000	0.00	328.16
014-580-017-000	0.00	328.16
014-580-018-000	0.00	328.16
014-580-019-000	0.00	328.16
014-580-020-000	0.00	328.16
014-580-021-000	0.00	328.16
014-580-022-000	0.00	328.16
014-580-023-000	0.00	328.16
014-580-024-000	0.00	328.16
014-580-025-000	0.00	328.16
014-580-026-000	0.00	328.16
014-580-027-000	0.00	328.16
014-580-028-000	0.00	328.16
014-580-029-000	0.00	328.16
014-580-030-000	0.00	328.16
014-580-031-000	0.00	328.16
014-580-032-000	0.00	328.16
014-580-033-000	0.00	328.16
014-580-034-000	0.00	328.16
014-580-035-000	0.00	328.16
014-580-036-000	0.00	328.16
014-580-037-000	0.00	328.16
014-580-038-000	0.00	328.16
014-580-039-000	0.00	328.16
014-580-040-000	0.00	328.16
014-580-041-000	0.00	328.16
014-580-042-000	0.00	328.16
014-580-043-000	0.00	328.16
014-580-044-000	0.00	328.16
014-580-045-000	0.00	328.16
014-580-046-000	0.00	328.16
368 Accounts	\$0.00	\$131,592.16
1,959 Total Accounts	(\$6.41)	\$468,548.28

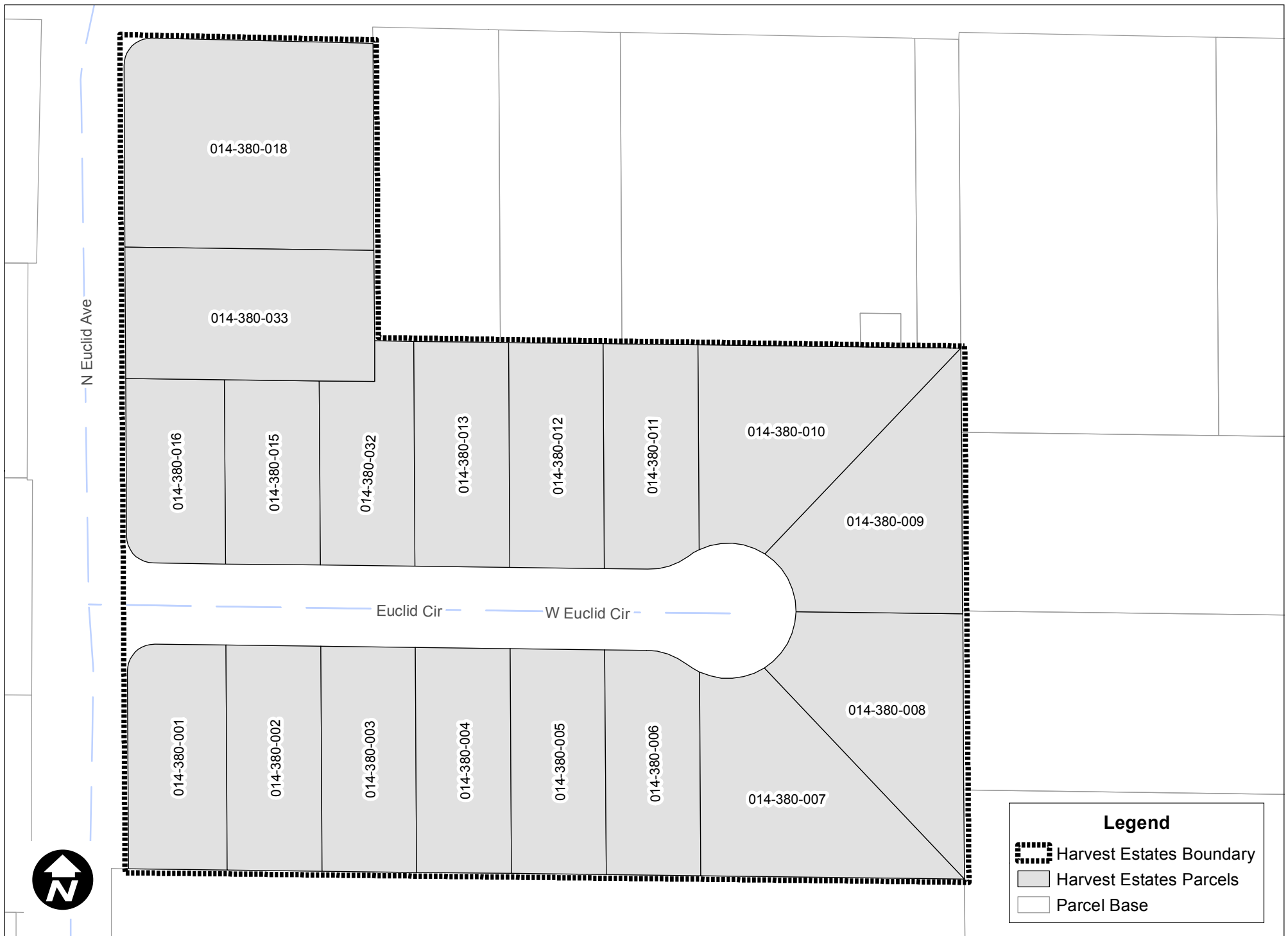
Slight variances may occur due to rounding

21. APPENDIX B: BOUNDARY MAPS

The Assessment Diagrams have been submitted to, and are on file with, the City Clerk in the format required under the provisions of the 1972 Act. The lines and dimensions of each assessable parcel, as shown on the maps of the County Assessor for the current year, are made part of this Engineer's Report by reference. Boundary maps for each assessment district referenced within the report have been included on the following pages.



Dinuba - AD 89-01 Country Club Estates



Dinuba - AD 90-01 Harvest Estates

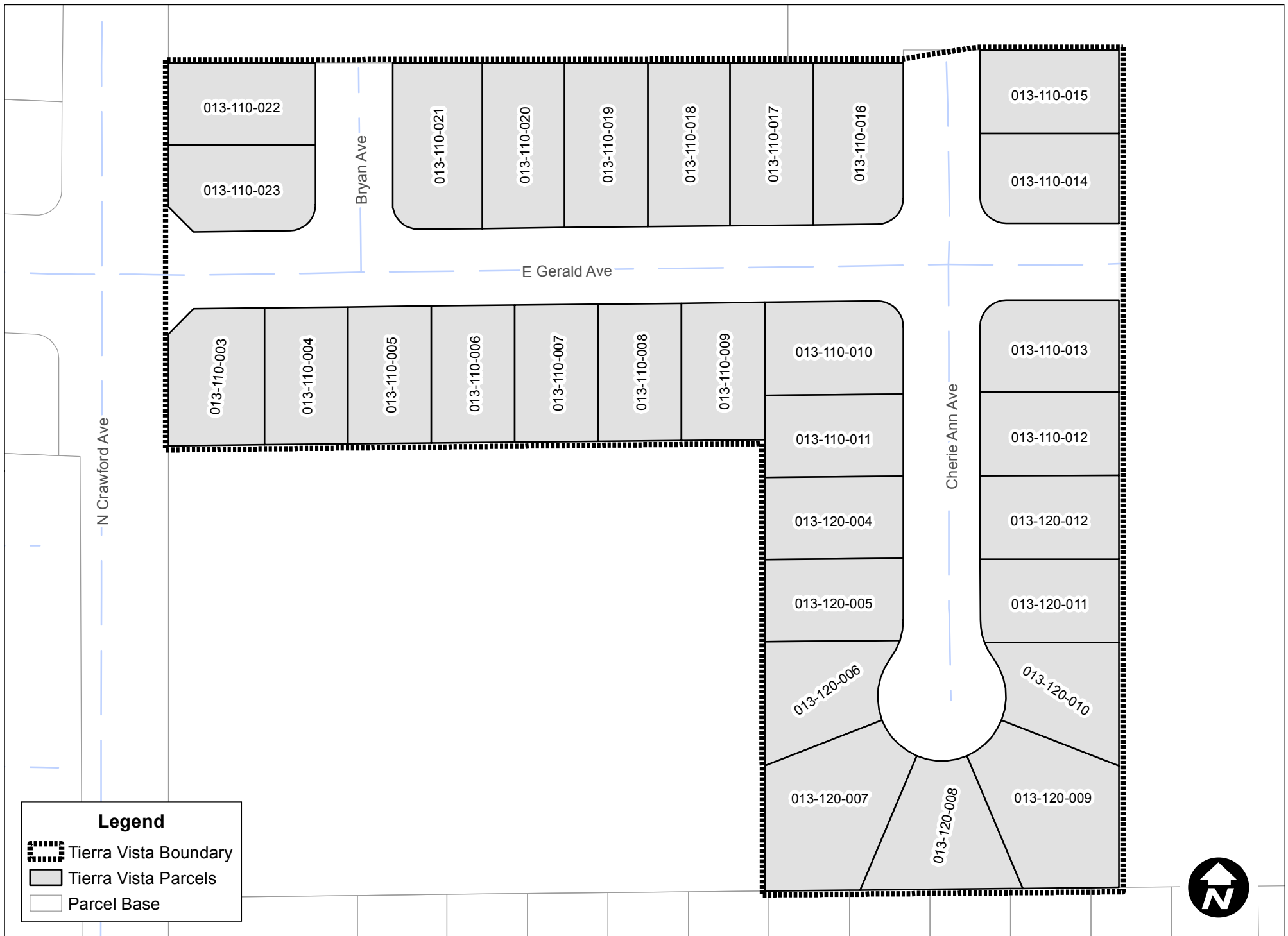


Dinuba - AD 90-02 Peachwood

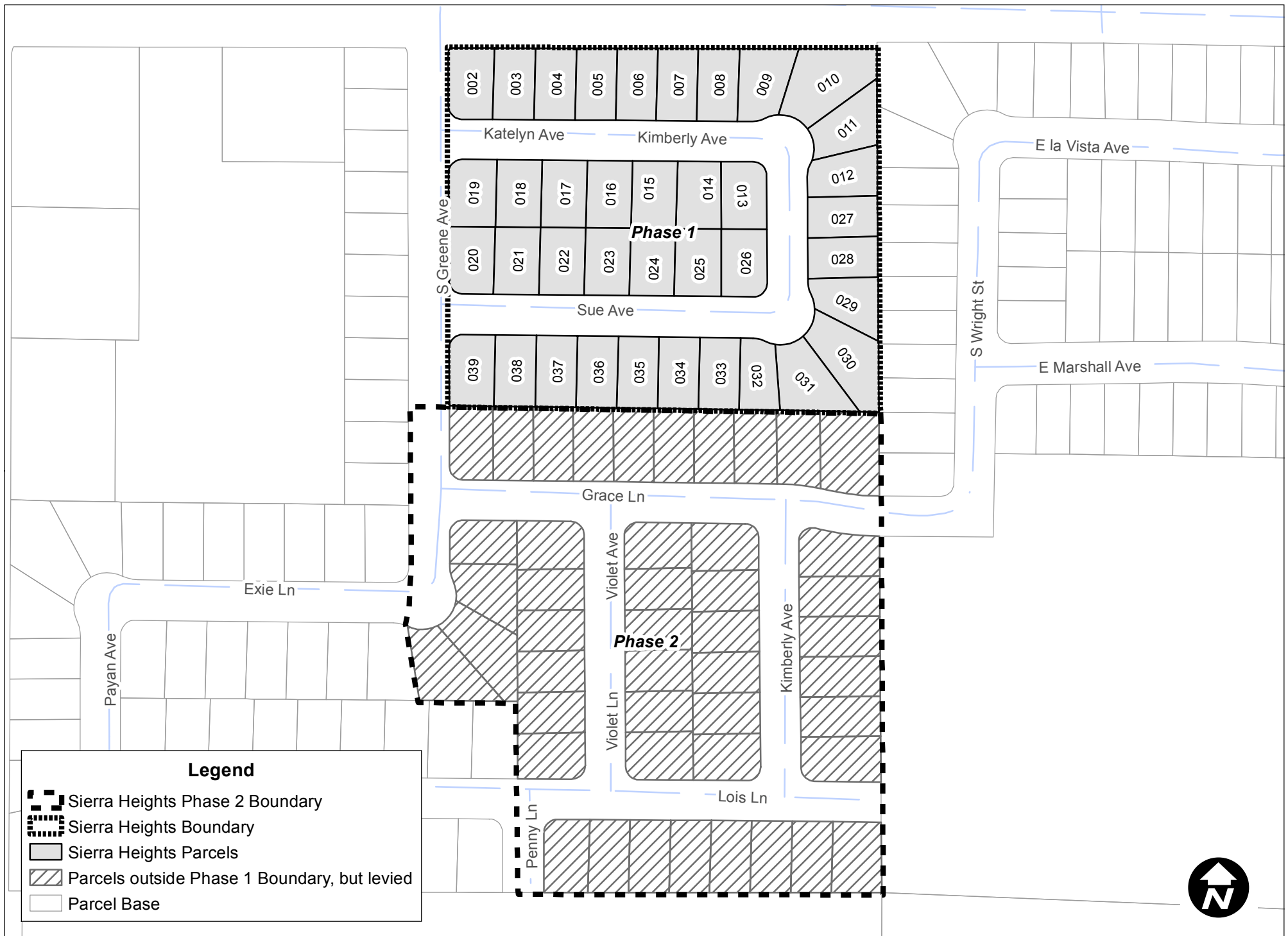


Dinuba - AD 92-01 Nebraska

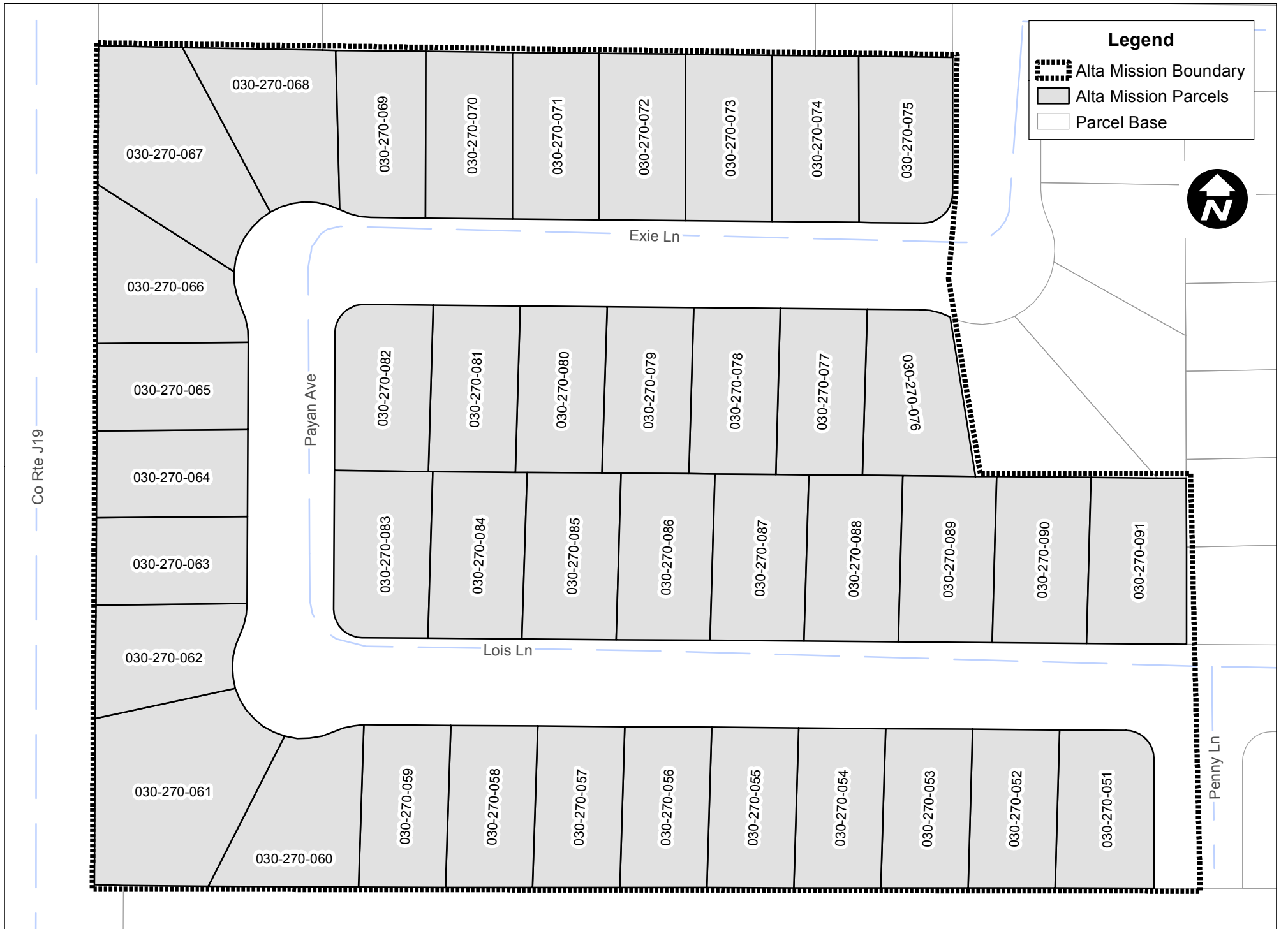




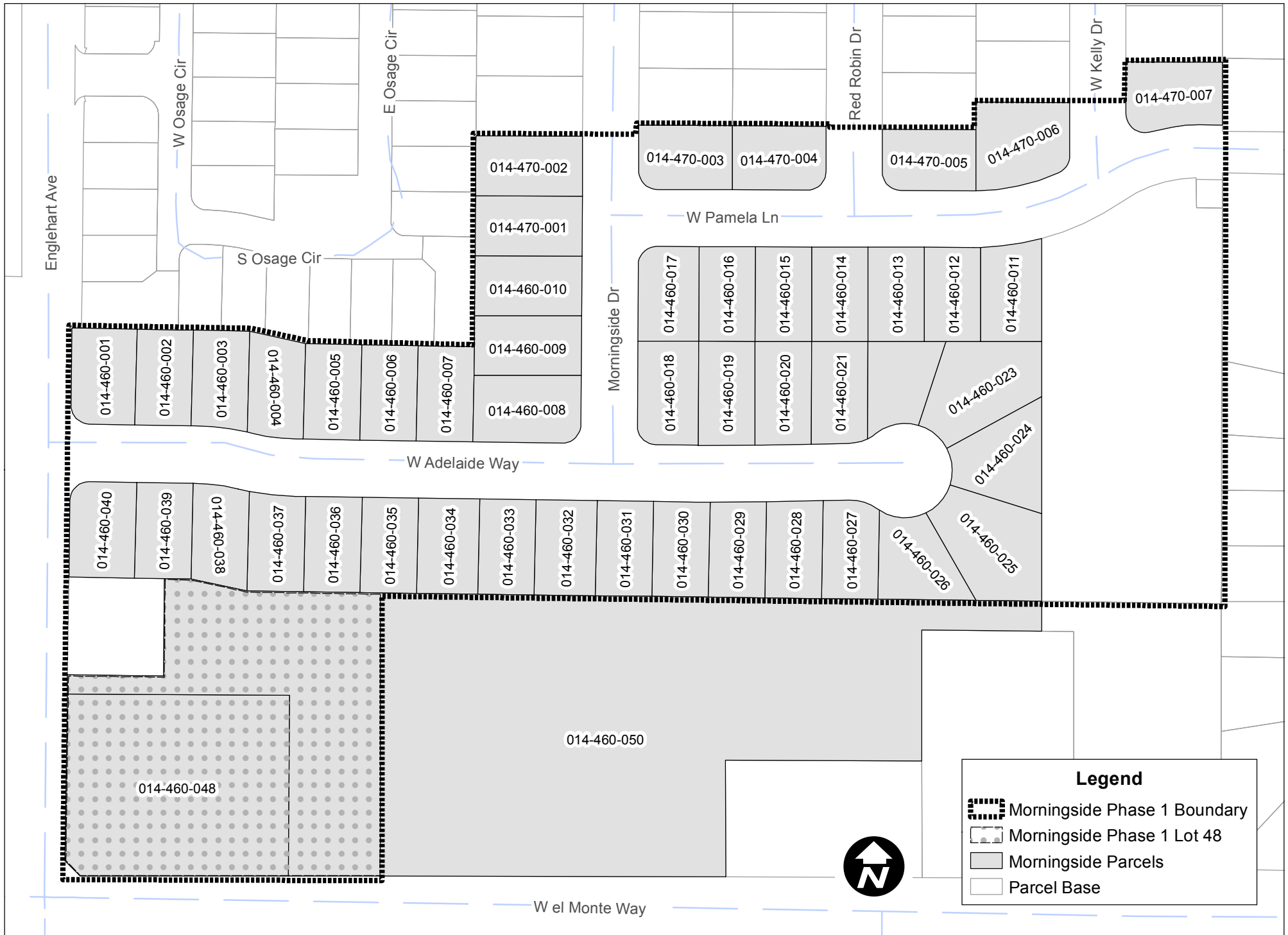
Dinuba - AD 95-01 Tierra Vista



Dinuba - AD 95-02 Sierra Heights



Dinuba - AD 98-01 Alta Mission



Dinuba - AD 98-02 Morningside



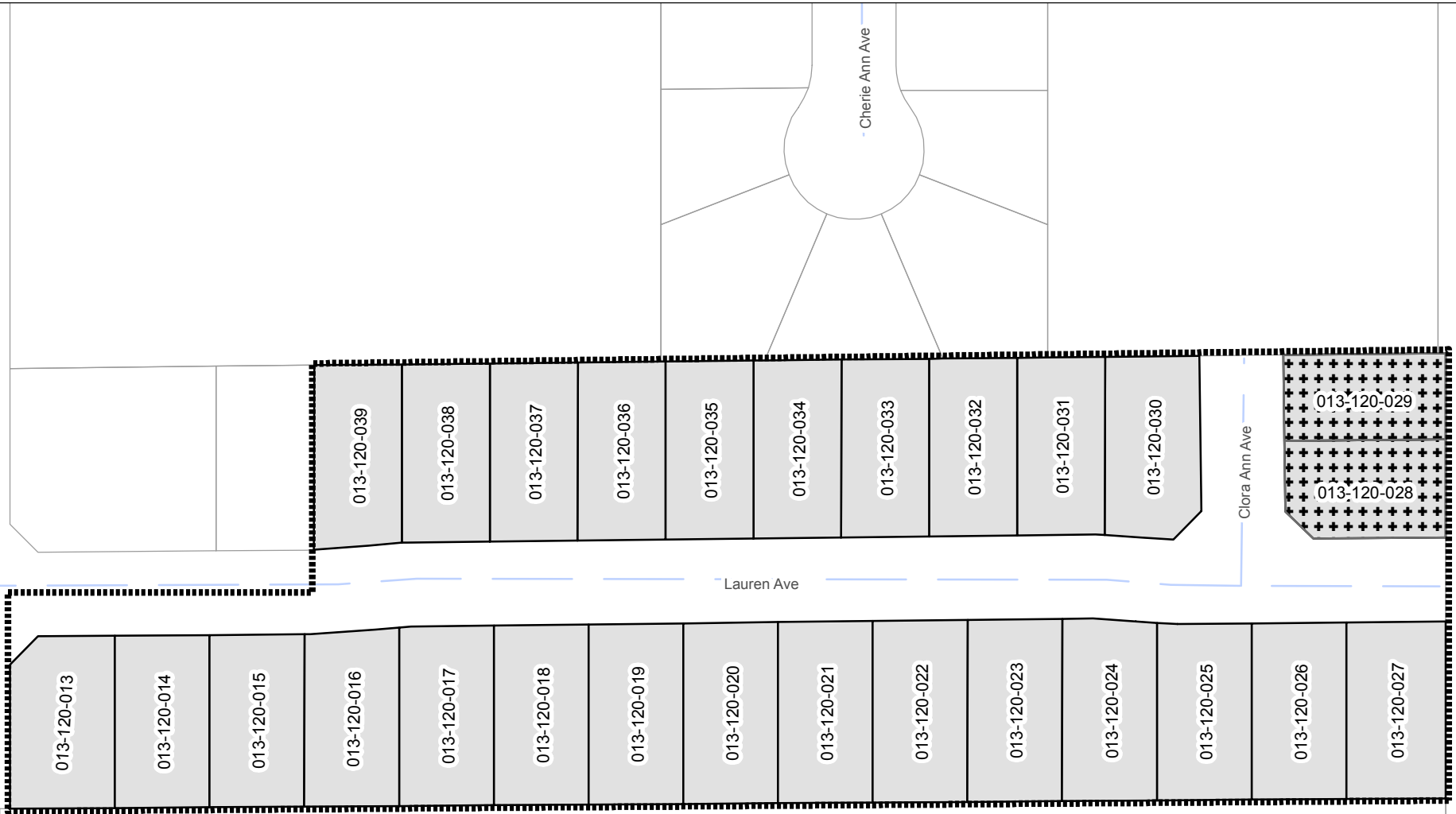
Dinuba - AD 99-01 Morningside Phase 2



Dinuba - AD 06-01 Sugar Plum-Villagio



Dinuba - AD 06-02 Citrus Heights



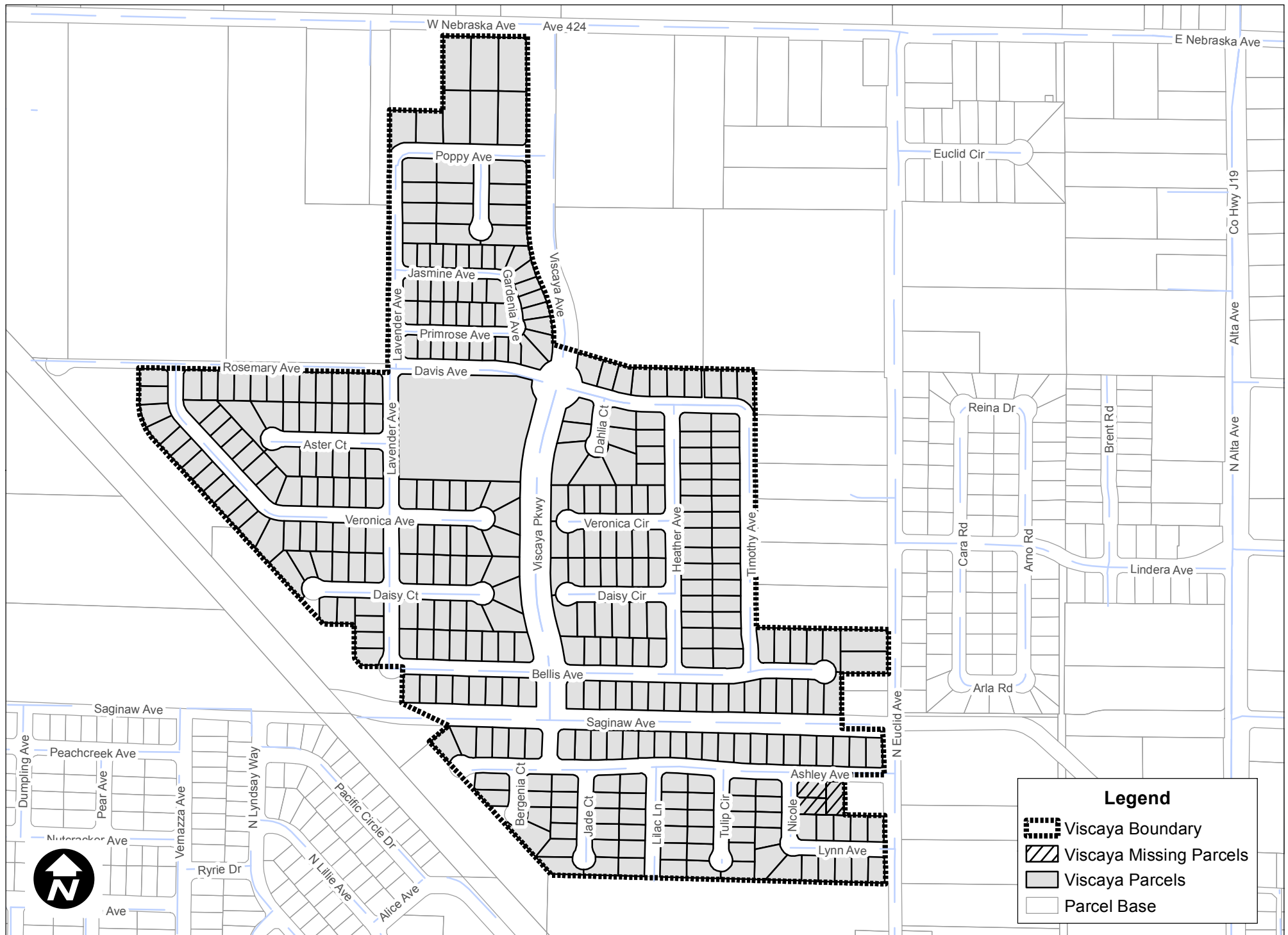
Dinuba - AD 06-03 Sierra View Estates



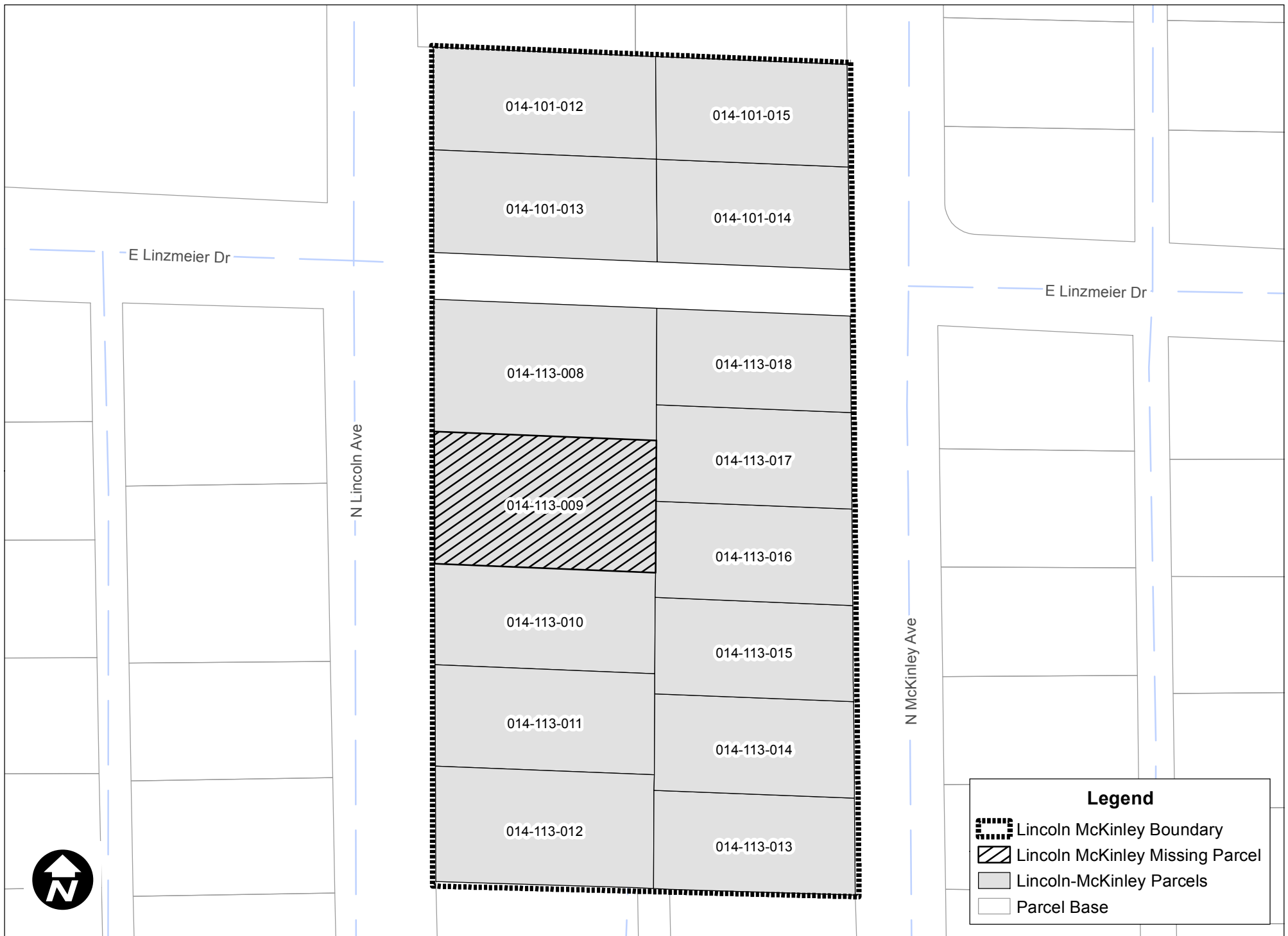
Dinuba - AD 06-04 Stony Creek



Dinuba - AD 08-01 Parkside-Muirfield



Dinuba - AD 09-01 Viscaya



Dinuba - AD 10-02 Lincoln-McKinley

22. APPENDIX C: MAPS OF IMPROVEMENTS

The following pages contain maps of each assessment district referenced within this report, showing the location and type of the improvements funded by the assessments.

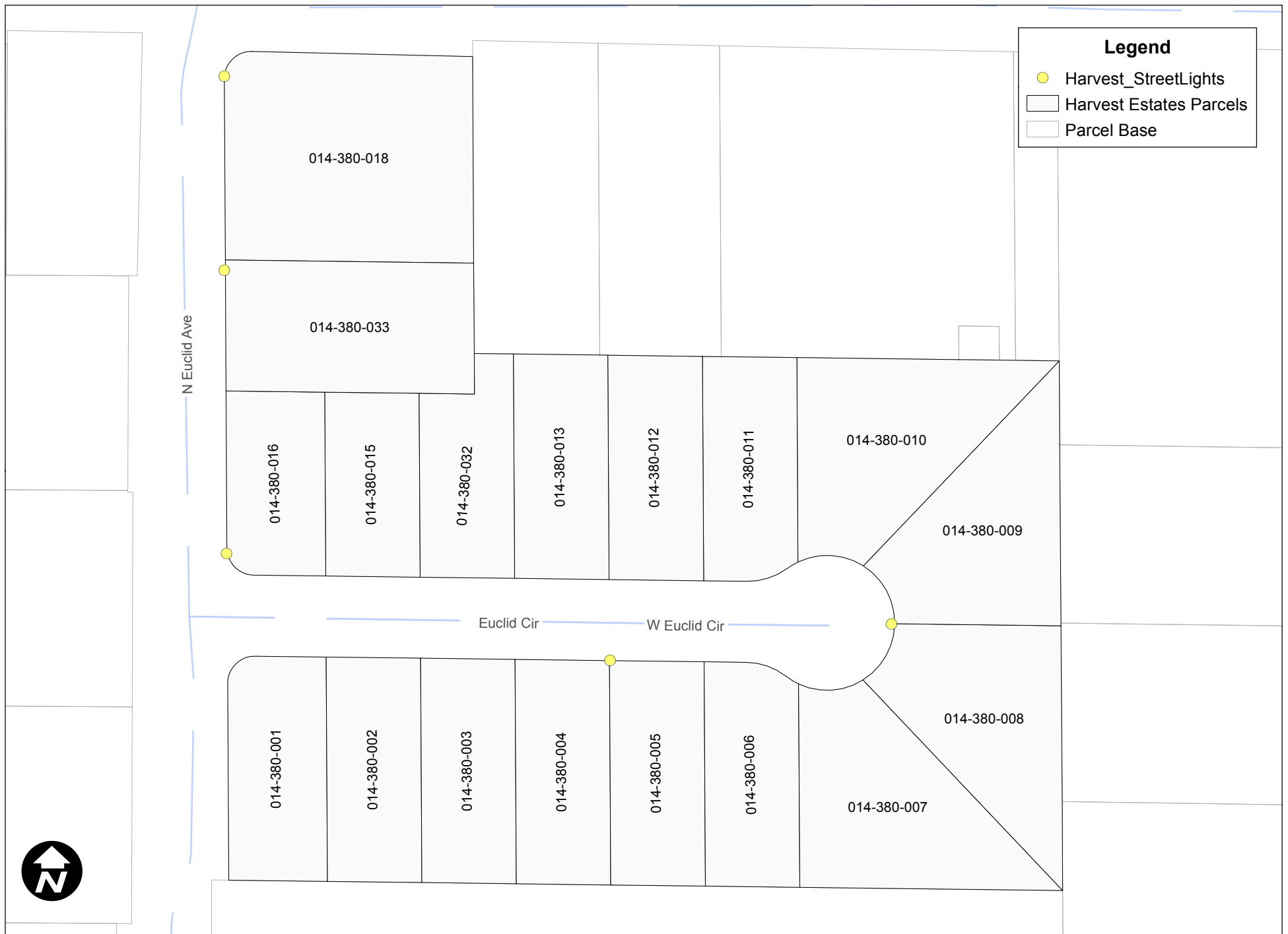
Note: The Nebraska district has undergone one parcel change and is notated on that map.



City of Dinuba - Parkside Village Improvements



Dinuba - AD 89-01 Country Club Estates Improvements



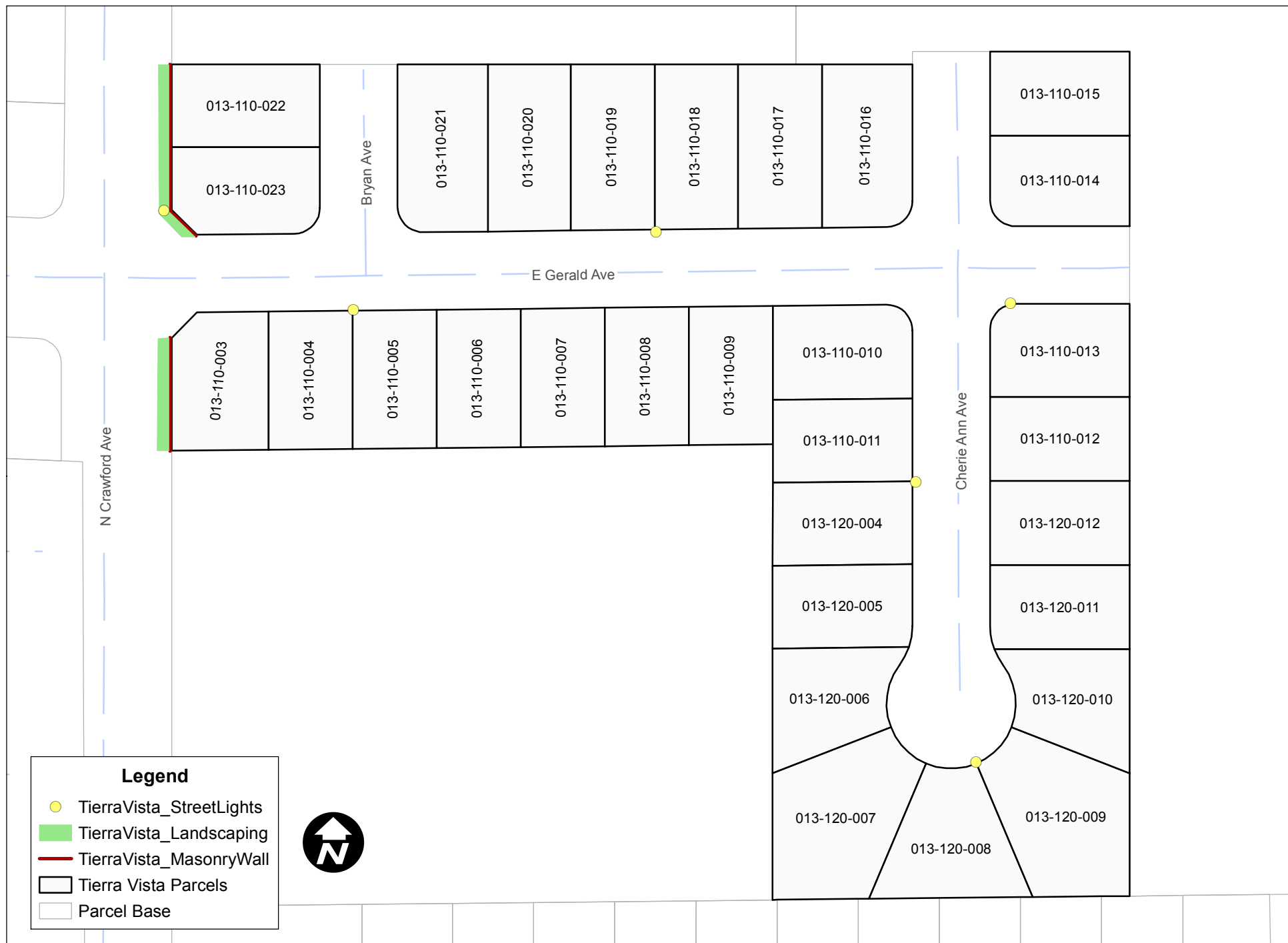
Dinuba - AD 90-01 Harvest Estates Improvements



Dinuba - AD 90-02 Peachwood Improvements



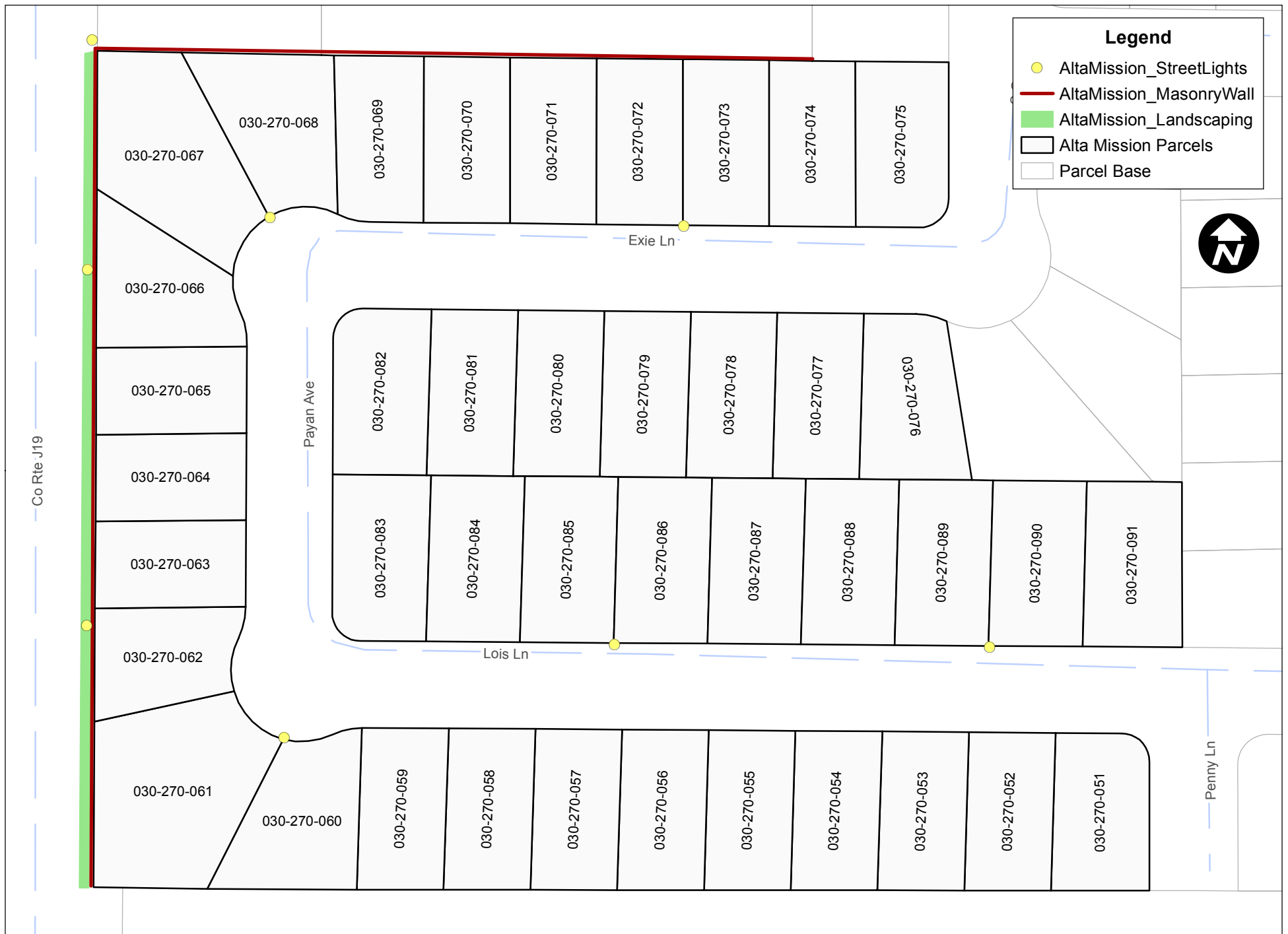
Dinuba - AD 92-01 Nebraska Park Improvements



Dinuba - AD 95-01 Tierra Vista Improvements



Dinuba - AD 95-02 Sierra Heights Improvements



Dinuba - AD 98-01 Alta Mission Improvements



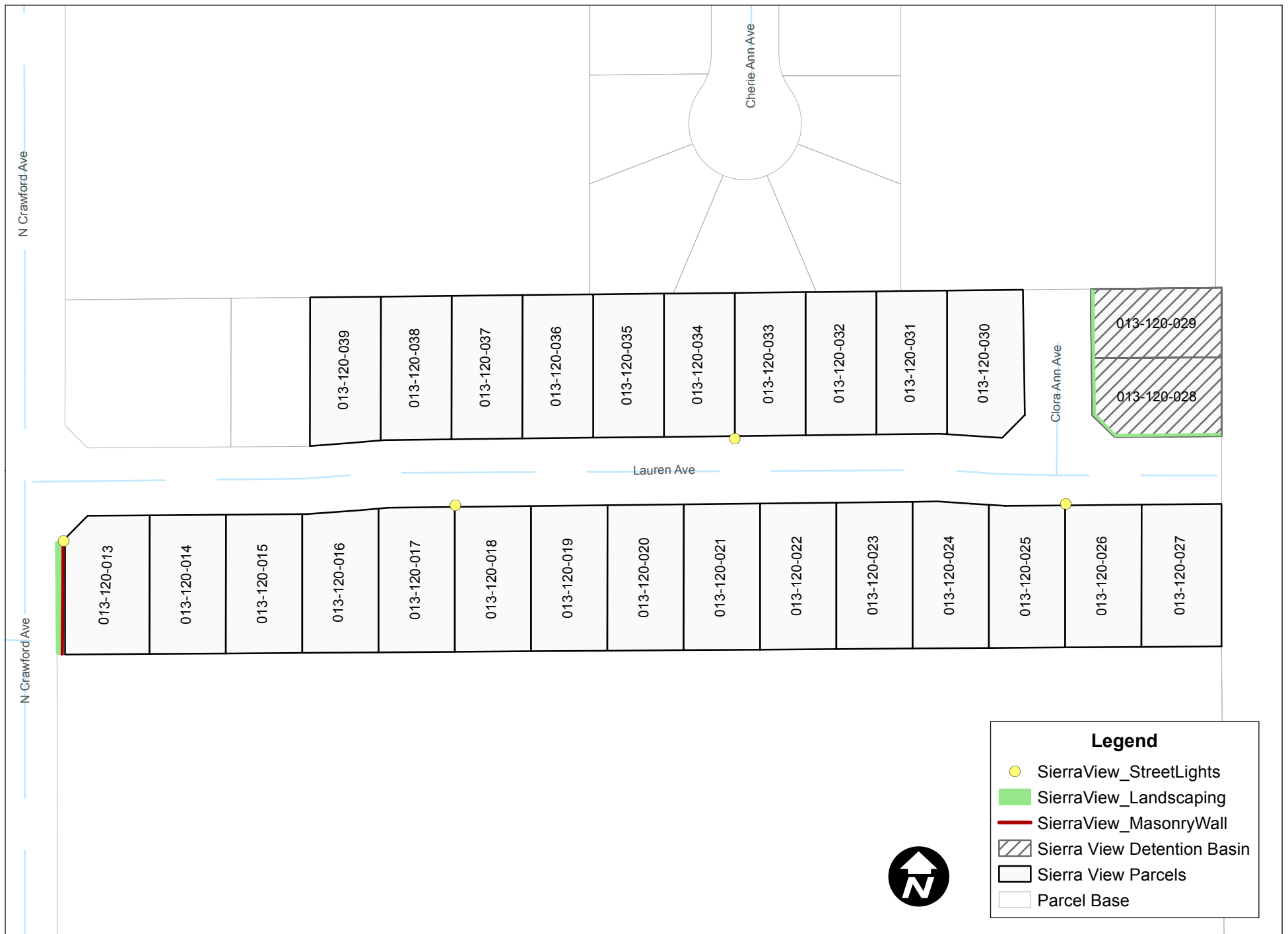
Dinuba - AD 99-01 Morningside Phase 2 Improvements



Dinuba - AD 06-01 Sugar Plum-Villagio Improvements



Dinuba - AD 06-02 Citrus Heights Improvements



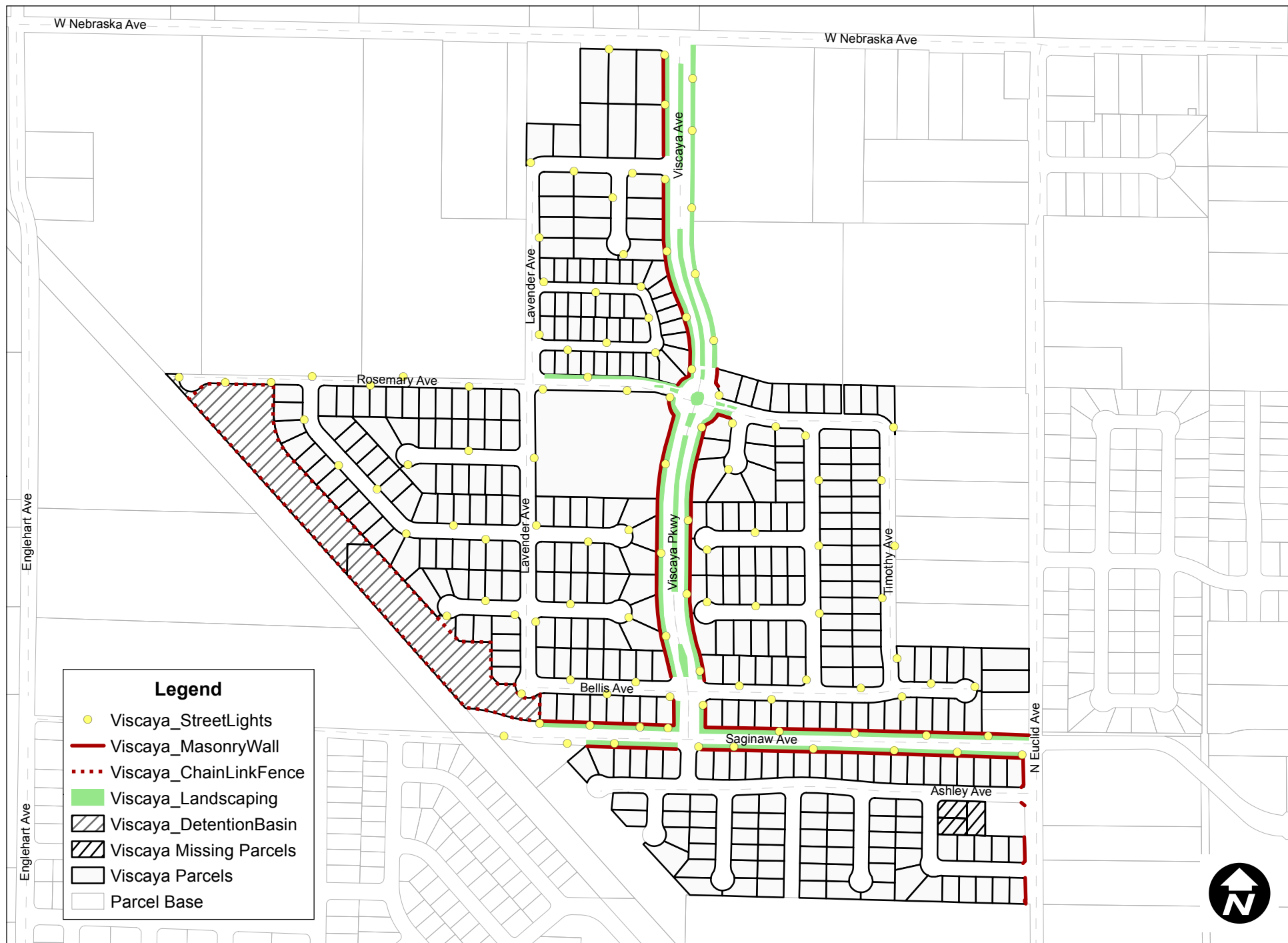
Dinuba - AD 06-03 Sierra View Improvements



Dinuba - AD 06-04 Stony Creek Improvements



Dinuba - AD 08-01 Parkside-Muirfield Improvements



Dinuba - AD 09-01 Viscaya Improvements



Dinuba - AD 10-02 Lincoln-McKinley Improvements



City Council Staff Report

Department: ENGINEER/PLANNING

June 13, 2023

To: Mayor and City Council

From: Jason Watts, City Engineer

Subject: Award of Contract to Courts and Greens, a Corporation for the KC Vista Park Improvements Project (JW)

RECOMMENDATION

Council to award the contract for the KC Vista Park Improvements Project to Courts and Greens, a Corporation in the amount of \$418,551.70 and authorize the City Manager or designee to execute the contract documents.

EXECUTIVE SUMMARY

KC Vista Park serves a large portion of the southeast side of Dinuba for parks and recreation activities. The City recently constructed two (2) pickleball courts at the Park and with this project two (2) basketball courts will be constructed to serve the need for this side of town. The project was formally advertised and bids opened on April 13, 2023, but due to bids coming in higher than anticipated staff formally advertised the project a second time and received six (6) bids. The lowest responsive bid, the second time, was received from Courts and Greens, a Corporation in the amount of \$418,551.70. Staff is requesting that the City Council award the bid to Courts and Greens, a Corporation.

OUTSTANDING ISSUES

None.

DISCUSSION

The KC Vista Park is actively being used for sporting events and sport activities for the residents located on the southeast part of town. KC Vista Park has already received frisbee golf and pickleball courts. In order to adhere to the schematic plan prepared by Conservation Technix, as shown as Attachment 'B', staff requested that City Council approve the construction of two (2) basketball courts to continue to

improve this park as part of the FY 22/23 budget.

The basketball courts will consist of two (2) concrete basketball courts with sufficient lighting. In addition to this project, the City also order lights for the parking lot off of Crawford Avenue and plan on installing solar lights at the same time as the construction of the basketball courts.

For the first bid, staff solicited bids and received a total of two (2) proposals by the April 13, 2023 deadline. The bids are summarized, as follows:

CONTRACTOR	BASE BID	ADD. ALT. #1
Courts and Greens, a Corporation	\$544,154.89	\$51,392.64
JT2 Inc. dba Todd Companies	\$547,157.00	\$72,384.00

Due to bids coming in higher than anticipated, staff rebid the project. For the second bid, staff solicited bids and received a total of six (6) proposals by the May 31, 2023 deadline. The bids are summarized, as follows:

CONTRACTOR	BASE BID	ADD. ALT. #1	ADD. ALT. #2
Courts and Greens, a Corporation	\$418,551.70	\$84,762.40	\$29,942.00
Harris Development Corporation dba HBC Enterprises	\$439,468.40	\$59,800.60	\$18,730.89
JT2 Inc. dba Todd Companies	\$449,250.00	\$74,208.00	\$28,300.00
Clean Cut Landscape, Inc.	\$452,278.10	\$80,738.00	\$44,207.00
American Paving Corporation	\$490,921.00	\$68,524.00	\$79,700.00
Avison Construction, Inc.	\$496,088.00	\$70,550.00	\$54,750.00

The lowest bid proposal from Courts and Greens had some mathematical errors on bid item no. 4, 5, 7, and 8. The mathematical error increased their bid by \$35.01 from what was written in their bid proposal. Even with the error, Courts and Greens is still the lowest responsible bidder.

The lowest bid proposal was submitted by Courts and Greens, a Corporation in the amount of \$418,551.70. Staff is recommending that the contract be awarded to Courts and Greens, a Corporation in the amount of \$418,551.70. A copy of the Courts and Greens, a Corporation bid proposal is enclosed herein as Attachment 'A'.

Due to costs coming in higher than anticipated, staff recommends not awarding Additive Alternate #1 and #2. Additive Alternate #1 consisted of a 10' high black chain link fence surrounding both courts and Additive Alternate #2 consisted of raised planter beds located on the north side of the courts. Both additive alternates are planned to be installed at a later date.

Staff recommends Council award the based bid for the KC Vista Park Improvements

Project to Courts and Greens, a Corporation in the amount of \$418,551.70 and authorize the City Manager or designee to execute the contract documents.

FISCAL IMPACT

The City budgeted ARPA funds for this project as part of the Fiscal Year 2022-23 Budget.

PUBLIC HEARING

None.

ATTACHMENTS:

- A. Courts and Greens, a Corporation Bid Proposal
- B. KC Vista Park Schematic Plan

ATTN: City of Dinuba, City Clerk

Address: ~~10088 Kamm Ave, Dinuba, CA 93618~~ 405 E. El Monte Way, Dinuba, CA 93618

Bid Name: KC Vista Park Improvements Project

Bid Date: May 31st, 2023 1:30PM

RECEIVED
MAY 31 2023
BY: 12:18

Bid Received from: Courts and Greens, a Corporation

Mailing Address: PO Box 41602, Bakersfield, CA 93384

Phone: 661587-4602



PROPOSAL TO THE CITY OF DINUBA
KC VISTA PARK IMPROVEMENTS PROJECT

The work to be done and referred to herein is in the City of Dinuba, State of California, and located within existing or street rights of way or City-owned property. All work will be considered on the basis of the total bid for furnishing and placing the materials complete as specified.

TO THE CITY COUNCIL:

The undersigned, as bidder, declares that the only persons or parties interested in this proposal as principals are those named herein; that this proposal is made without collusion with any other person, firm, or corporation; that he has carefully examined the location of the proposed work, the annexed proposal form of contract, and plans herein referred to; and he proposes and agrees if this proposal is accepted, that he will contract with the City of Dinuba to provide all necessary machinery, tools, apparatus, and other means of construction, and to do all of the work and furnish all the materials specified in the contract in the manner and time therein prescribed, and according to the requirements of the Engineer as therein set forth; and that he will take in full payment therefore, the following prices, to wit:

BASE BID

ITEM NO.	ESTIMATED QUANTITY	UNIT	DESCRIPTION AND UNIT PRICE IN WORDS	UNIT PRICE	TOTAL AMOUNT
1.	LUMP SUM	L.S.	Mobilization and Demobilization (Not to Exceed \$20,000) at <u>twelve thousand two hundred nineteen dollars and fifty</u> per L.S. seven cents	LUMP SUM	<u>\$12,219.57</u>
2.	LUMP SUM	L.S.	Grading and Earthwork at <u>fifty two thousand eight hundred fifty</u> dollars per L.S.	LUMP SUM	<u>\$52,850.00</u>
3.	LUMP SUM	L.S.	Miscellaneous Facilities and Operations at <u>six thousand eight hundred dollars</u> per L.S.	LUMP SUM	<u>\$6,800.00</u>
4.	14,214	S.F.	Construct 5" Thick Concrete Slab <u>fifteen dollars and sixty two cents</u> per S.F.	<u>\$15.62</u>	<u>\$222,000.00</u>

ITEM NO.	ESTIMATED QUANTITY	UNIT	DESCRIPTION AND UNIT PRICE IN WORDS	UNIT PRICE	TOTAL AMOUNT
5.	4,128	S.F.	Construct 3.5" Thick Concrete Sidewalk at <u>six dollars and fifty eight cents</u> per S.F.	<u>\$6.58</u>	<u>\$27,150.00</u>
6.	LUMP SUM	L.S.	Basketball Equipment at <u>twenty four thousand seven hundred dollars</u> per L.S.	LUMP SUM	<u>\$24,700.00</u>
7.	14,805	S.F.	Install Acrylic Court Surface at <u>one hundred thirty six dollars and seven cents</u> per S.F.	<u>\$136.07</u>	<u>\$39,760.00</u>
8.	9	EA.	Install Solar Light at <u>one thousand eight hundred sixty six dollars and sixty seven cents</u> per EA.	<u>\$1,866.67</u>	<u>\$16,799.94</u>
9.	LUMP SUM	L.S.	Acquire City of Dinuba Encroachment Permit (\$146 + 4% Contract Amount Per Section SP1.10) <u>sixteen thousand two hundred thirty seven dollars</u> per L.S. <u>eighteen cents</u>	LUMP SUM	<u>\$16,237.18</u>

TOTAL AMOUNT OF BASE BID – 'PARTICIPATING', ITEMS 1 THRU 9
\$ 418,516.69

Total amount of Base Bid, Items 1 thru 9 is (in words)

FOUR HUNDRED EIGHTEEN THOUSAND FIVE HUNDRED SIXTEEN DOLLARS
AND
SIXTY NINE CENTS Dollars and ___ cents.

IN CASE OF DISCREPANCY BETWEEN WORDS AND FIGURES, THE WORDS SHALL PREVAIL

ADDITIVE ALTERNATE #1:

ITEM NO.	ESTIMATED QUANTITY	UNIT	DESCRIPTION AND UNIT PRICE IN WORDS	UNIT PRICE	TOTAL AMOUNT
10.	592	S.F.	Install 10' High Chain Link Fence at <u>one hundred nineteen</u> <u>dollars and seventy</u> <u>cents</u> per S.F.	<u>\$119.70</u>	<u>\$70,862.40</u>
11.	5	EA	Install Chain Link Gate at <u>two thousand one</u> <u>hundred dollars</u> per EA	<u>\$2,100.00</u>	<u>\$10,500.00</u>
12.	LUMP SUM	L.S.	Acquire City of Dinuba Encroachment Permit (\$146 + 4% Contract Amount Per Section SP1.10) <u>THREE THOUSAND</u> <u>FOUR HUNDRED</u> <u>DOLLARS</u> per L.S.	LUMP SUM	<u>\$3,400</u>

TOTAL AMOUNT OF ADDITIVE ALTERNATE # 1, ITEMS 10 THRU 12 \$ 84,762.90

Total amount of Additive Alternate #1, Items 10 thru 12 is (in words)

EIGHTY FOUR THOUSAND SEVEN HUNDRED SIXTY TWO DOLLARS AND NINTY CENTS

ADDITIVE ALTERNATE #2:

ITEM NO.	ESTIMATED QUANTITY	UNIT	DESCRIPTION AND UNIT PRICE IN WORDS	UNIT PRICE	TOTAL AMOUNT
13.	3	EA	Construct Raised Planter Bed at <u>nine thousand five</u> <u>hundred fifty dollars</u> _____ per EA.	<u>\$9,550.00</u>	<u>\$28,650.00</u>
14.	LUMP SUM	L.S.	Acquire City of Dinuba Encroachment Permit (\$146 + 4% Contract Amount Per Section SP1.10) <u>one thousand two</u> <u>hundred ninety two</u> <u>dollars</u> per L.S.	LUMP SUM	<u>\$1,292.00</u>

TOTAL AMOUNT OF ADDITIVE ALTERNATE #2, ITEMS 13 THRU 14 \$ \$29,942.00

Total amount of Additive Alternate #2, Items 13 thru 14 is (in words)

TWENTY NINE THOUSAND NINE HUNDRED FOURTY TWO DOLLARS

IN CASE OF DISCREPANCY BETWEEN WORDS AND FIGURES, THE WORDS SHALL PREVAIL

BID SUMMARY:

BIDS WILL BE COMPARED ON THE BASIS OF THE BASE BID

BASE BID	<u>\$418,516.69</u>
ADDITIVE ALTERNATE #1	<u>\$83,762.90</u>
ADDITIVE ALTERNATE #2	<u>\$29,942.00</u>
TOTAL BID	<u>\$533,221.59</u>

The bidder shall set forth for each item of work, in clearly legible figures, an item price and a total for the item in the respective spaces provided for this purpose. In the case of unit basis items, the amount set forth under the "Total" column shall be the extension of the item price bid on the basis of the estimated quantity for the item. In case of discrepancy between the item price and the total set forth for the item, the item price shall prevail, provided, however, if the amount set forth as an item price is ambiguous, unintelligible, or uncertain for any cause, or is omitted, the amount set forth in the "Total" column for the item shall prevail in accordance with the following.

1. As to lump sum items, the amount set forth in the "Total" column shall be the item price.
2. As to unit basis items, the amount set forth in the "Total" column shall be divided by the estimated quantity for the item and the price obtained shall be the item price.

If this proposal shall be accepted and the undersigned shall fail to contract, as foresaid, and to give the two bonds in the sums to be determined as foresaid, with surety satisfactory to the Owner, within eight (8) days not including Saturdays, Sundays and legal holidays, after the bidder has received notice of award of the contract, the Owner, at its option, may determine that the bidder has abandoned the contract, and thereupon this proposal and the acceptance thereof shall be null and void, and the forfeiture of such security accompanying this proposal shall operate and the same shall be the property of the Owner.

A certified or cashier's check made payable to the City or a ~~bid bond~~ in favor of said City for

_____ (\$ 10%)
, which amount is not less than 10 percent (10%) of the total amount of this proposal, is attached hereto and is given as a guarantee that the undersigned will execute a Contract and furnish the required bonds if awarded the contract and in case of failure to do so within ten days from notice of award the same will be forfeited to the City.

The undersigned certified that he has a valid license as Contractor in the State of California, for Class A/B, the number of which is 1016498, and the expiration date of which is 7/24/24. The undersigned also certifies that he is registered with the Department of Industrial Relations with DIR Number 1000045849. The representations made herein are made under penalty of perjury.

Signature of bidder, with business name, address, and telephone number.

(1) Courts and Greens, a Corp.
Bidding Firm

(2) CA Corporation
(Corp.)(Indiv.)(Partner)

(3) 3910 Buck Owens Blvd
Business Address

Bakersfield, CA 93308
City State Zip

661-587-4206
Area Code Telephone

(4) 
Signature of Authorized Person

Gerald Ogden President
Type or Print Name of Authorized Person



BID BOND

KNOW ALL MEN BY THESE PRESENTS, that we Courts and Greens, Inc. as principal, hereinafter called the "Principal," and **SURETEC INSURANCE COMPANY**, 9737 Great Hills Trail, Suite 320, Austin, Tx 78759, as surety, hereinafter called the "Surety," are held and firmly bound unto City of Dinuba as obligee, hereinafter called the Obligee, in the sum of Ten Percent of Bid Amount (\$10% of bid amount) of the Amount Bid by Principal for the payment of which sum well and truly to be made, the said Principal and the said Surety, bind ourselves, our heirs, executors, administrators, successors and assigns, jointly and severally, firmly by these presents.

WHEREAS, the principal has submitted a bid for KC Vista Park Improvement Project.

NOW, THEREFORE, if the contract be timely awarded to the Principal and the Principal shall within such time as specified in the bid, enter into a contract in writing or, in the event of the failure of the Principal to enter into such Contract, if the Principal shall pay to the Obligee the difference not to exceed the penalty hereof between the amount specified in said bid and such larger amount for which the Obligee may in good faith contract with another party to perform the work covered by said bid, then this obligation shall be null and void, otherwise to remain in full force and effect.

PROVIDED, HOWEVER, neither Principal nor Surety shall be bound hereunder unless Obligee prior to execution of the final contract shall furnish evidence of financing in a manner and form acceptable to Principal and Surety that financing has been firmly committed to cover the entire cost of the project; and

PROVIDED, FURTHER, unless the bid documents require that bid security remain in effect for a longer period of time, Surety shall have no liability hereon if a contract for the bid amount is not awarded to Principal within 60 days of the date hereof.

SIGNED, sealed and dated this 15th day of May, 2023.

Courts and Greens, Inc.
(Principal)

BY: _____

TITLE: President CEO

SureTec Insurance Company

BY: _____

Michael J Smith, Attorney-in-Fact

CALIFORNIA ALL PURPOSE ACKNOWLEDGMENT

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document, to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

STATE OF CALIFORNIA }

COUNTY OF Los Angeles }

On May 15, 2023 before me, Sharon K. Pablo Notary
Date Insert Name and Title of the officer

Public, personally appeared Michael J. Smith

~~Name(s) of Signer(s)~~

who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) ☒ is/are subscribed to the within instrument and acknowledged to me that ☒ he/she/they executed the same in ☒ his/her/their authorized capacity(ies), and that by ☒ his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.



Signature: Sharon K. Pablo

OPTIONAL

Though this section is optional, completing this information can deter alteration of the document or fraudulent attachment of this form to an unintended document.

Description of Attached Document

Title or Type of Document: Swtec Bid Bond SOR 1029 Document Date: 05/15/2023
Number of Pages: 1 Signer(s) Other Than Named Above: _____

Capacity(ies) Claimed by Signer(s)

Signers Name: _____
☐ Corporate Officer – Title(s) _____
☐ Partner - ☐ Limited ☐ General
☐ Individual ☐ Attorney in Fact
☐ Trustee ☐ Guardian or Conservator
☐ Other: _____
Signer is Representing: _____

Signers Name: _____
☐ Corporate Officer – Title(s) _____
☐ Partner - ☐ Limited ☐ General
☐ Individual ☐ Attorney in Fact
☐ Trustee ☐ Guardian or Conservator
☐ Other: _____
Signer is Representing: _____

SureTec Insurance Company

LIMITED POWER OF ATTORNEY

Know All Men by These Presents, That SURETEC INSURANCE COMPANY (the "Company"), a corporation duly organized and existing under the laws of the State of Texas, and having its principal office in Houston, Harris County, Texas, does by these presents make, constitute and appoint

Michael J. Smith, Henry B. Marvin, Henry H. Marvin

its true and lawful Attorney-in-fact, with full power and authority hereby conferred in its name, place and stead, to execute, acknowledge and deliver any and all bonds, recognizances, undertakings or other instruments or contracts of suretyship to include waivers to the conditions of contracts and consents of surety for, providing the bond penalty does not exceed

Five Million and 00/100 Dollars (\$5,000,000.00)

and to bind the Company thereby as fully and to the same extent as if such bond were signed by the President, sealed with the corporate seal of the Company and duly attested by its Secretary, hereby ratifying and confirming all that the said Attorney-in-Fact may do in the premises. Said appointment is made under and by authority of the following resolutions of the Board of Directors of the SureTec Insurance Company:

Be it Resolved, that the President, any Vice-President, any Assistant Vice-President, any Secretary or any Assistant Secretary shall be and is hereby vested with full power and authority to appoint any one or more suitable persons as Attorney(s)-in-Fact to represent and act for and on behalf of the Company subject to the following provisions:

Attorney-in-Fact may be given full power and authority for and in the name of and of behalf of the Company, to execute, acknowledge and deliver, any and all bonds, recognizances, contracts, agreements or indemnity and other conditional or obligatory undertakings and any and all notices and documents canceling or terminating the Company's liability thereunder, and any such instruments so executed by any such Attorney-in-Fact shall be binding upon the Company as if signed by the President and sealed and effected by the Corporate Secretary.

Be it Resolved, that the signature of any authorized officer and seal of the Company heretofore or hereafter affixed to any power of attorney or any certificate relating thereto by facsimile, and any power of attorney or certificate bearing facsimile signature or facsimile seal shall be valid and binding upon the Company with respect to any bond or undertaking to which it is attached. (Adopted at a meeting held on 20th of April, 1999.)

In Witness Whereof, SURETEC INSURANCE COMPANY has caused these presents to be signed by its President, and its corporate seal to be hereto affixed this 21st day of March, A.D. 2023.



SURETEC INSURANCE COMPANY

By: 
Michael C. Keimig, President

State of Texas SS:
County of Harris

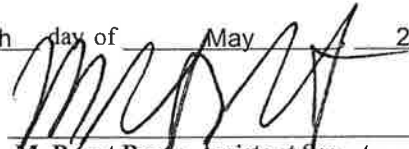
On this 21st day of March, A.D. 2023 before me personally came Michael C. Keimig, to me known, who, being by me duly sworn, did depose and say, that he resides in Houston, Texas, that he is President of SURETEC INSURANCE COMPANY, the company described in and which executed the above instrument; that he knows the seal of said Company; that the seal affixed to said instrument is such corporate seal; that it was so affixed by order of the Board of Directors of said Company; and that he signed his name thereto by like order.




Tanya Sneed, Notary Public
My commission expires March 30, 2027

I, M. Brent Beaty, Assistant Secretary of SURETEC INSURANCE COMPANY, do hereby certify that the above and foregoing is a true and correct copy of a Power of Attorney, executed by said Company, which is still in full force and effect; and furthermore, the resolutions of the Board of Directors, set out in the Power of Attorney are in full force and effect.

Given under my hand and the seal of said Company at Houston, Texas this 15th day of May, 2023, A.D.


M. Brent Beaty, Assistant Secretary

Any instrument issued in excess of the penalty stated above is totally void and without any validity. 510102
For verification of the authority of this power you may call (713) 812-0800 any business day between 8:30 am and 5:00 pm CST.

(PLEASE SEE THE FOLLOWING INSTRUCTION REGARDING SIGNATURE)

- (1) If the bidder is an individual, enter name here in current style used in business, if a joint venture, exact names of all persons and / or entities participating in the joint venture; if a partnership, the correct trade style used in the partnership; if a corporation, the exact name of the corporation under which it is currently incorporated and operating.
- (2) If bidder is other than an individual, identify here its character, i.e., joint venture, partnership, corporation (including state of corporation), etc. If bidder is an individual operating under a fictitious or trade name, state "Individual DBA (trade name in full)".
- (3) State on this line the address to which all communications and notices regarding the Bid Proposal and any contract awarded thereunder, are to be addressed.
- (4) If bidder is: (i) a joint venture, signature must be one of the joint ventures, and if any of the joint ventures is a partnership or corporation each participating partnership must sign by a general partner, and each participating corporation by an authorized officer or employee; (ii) a partnership, by a general partner, or (iii) a corporation, by an authorized officer or employee. The title of the person signing must appear his signature. Where a partnership or corporation is a bidder or signer the name of all other general partners and/or the names of the president and secretary of the corporation and their business address must be shown below:


Gerald Ogden President

Courts and Greens a Corporation

3910 Buck Owens Blvd
Bakersfield, CA 93308
661-587-4602

NOTE:

All signatures must be printed under written signature.

NOTE:

All addresses must be complete with street number, city, and state.

NOTE:

Bidders maybe required to provide any and all other names and/or form(s) of organization (s) under which business has been done in the prior five (5) years.

NOTE:

Bidders maybe required to provide any and all other names and / or forms(s) of organization (s) under which business has been done in the prior five (5) years.

DESIGNATION OF SUBCONTRACTORS

Pursuant to the provisions of Sections 4100 to 4113, inclusive, of the Public Contract Code of the State of California, the undersigned hereby designates below, for the project, opposite various portions of the work, the names, and locations of the places of business of each subcontractor who will perform work or labor in an amount in excess of one-half of one percent (1/2 of 1%) of the amount of the total bid. All work not listed below shall be performed by the undersigned bidder. It is understood that the bidder, if awarded the contract, shall not substitute and subcontractor in place of the subcontractors herein designated subcontractor, or sublet or subcontract any of the work as to which a subcontractor is not herein designated without the consent of the City approval of the Engineer. The subletting or subcontracting of any work for which there was no subcontractor designated in the original bid may be permitted only in case of public emergency or necessity. (List one firm only for each portion of work.)

NOTE: Contractor shall perform with its own organization work amounting to not less than thirty percent (30%) of the total bid. Section 1.15 provides further information.

Bid Item No.	Subcontractor % of work ⁽¹⁾	Subcontractor	Address & Phone No.	State License No. & DIR No.
#7. Acrylic Courts Surface	5%	First Serve Productions, Inc.	1550 Ridgemoore Dr, Meadow Vista, CA 952-202-5228	773811 100003156
Alt #1 Fencing	alternate	Golden Bay Fence Plus Iron Works, Inc.	4104 South B St, Stockton, CA 95206	664905 1000000720

⁽¹⁾ If a Subcontractor is designated for a portion of a bid item(s), Contractor shall provide the estimated percentage of work that will be performed by the Subcontractor.

05/31/2023
Date

3910 Buck Owens Blvd
Address

Bakersfield, CA 93308

661-587-4602
Telephone Number

Courts and Greens, a Corp.
Bidders Name


Authorized Signature

Gerald Ogden President

Corporation
Type of Organization
(Individual, Partnership or Corporation)

PROJECT: **KC VISTA PARK IMPROVEMENTS PROJECT**

To the City Council, City of Dinuba

NONCOLLUSION AFFIDAVIT

TO BE EXECUTED BY BIDDER AND SUBMITTED WITH BID

I, Gerald Ogden
(Name)

declare that I am

President

(Owner, Partner, Corporate Officer (list title), Co-Venturer

of Courts and Greens, a Corp.
(Bidding Entity)

The bid is not made in the interest of, or on behalf of, any undisclosed person, partnership, company, association, organization, or corporation; that the bid is genuine and not collusive or sham; that the bidder has not directly or indirectly induced or solicited any other bidder or indirectly induced or solicited any other bidder to put in a false or sham bid, and has not directly or indirectly colluded, conspired, connived, or agreed with any bidder or anyone else to put in a sham bid, or to refrain from bidding; that the bidder has not in any manner, directly or indirectly, sought by Contract, communication, or conference with anyone to fix any overhead, profit, or cost element of the bid price, or of that of any other bidder. All statements contained in the bid are true. The bidder has not directly or indirectly, submitted his or her bid price or any breakdown thereof, or the contents thereof, or divulged information or data relative thereto to any corporation, partnership, company, organization, bid depository, or to any member or agent thereof to effectuate a collusive or sham bid.

Any person executing this declaration on behalf of a bidder that is a corporation, partnership, joint venture, limited liability company, limited liability partnership, or any other entity, hereby represents that he or she has full power to execute, and does execute, this declaration on behalf of the bidder.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and this declaration is executed on 05/31/2023 (date), at Bakersfield (city) California (state).

(Title 23 United States Code Section 112)

(California Public Contract Code Section 7106; Stats. 1988. c. 1548, Section 1.)

Note: The above Noncollusion Affidavit is part of the Proposal. Signing the Proposal on the signature portion thereof shall constitute signature of this Noncollusion Affidavit. Bidders are cautioned that making false certification may subject the certifier to criminal prosecution.

STATEMENT OF EXPERIENCE OF BIDDER

The bidder has been engaged in the general contracting business, under the present business name, for 7 years. Experience in work of a nature similar to that bid in this Proposal extends over a period of 7 years.

The bidder shall state below work of a similar magnitude or character that he has done and to give references that will enable the City to judge his experience, skill and business standing, and his ability to conduct the work as completely as required under the terms of the Contract.

Year	Owner	Location & Type of Work	Contact Name & Phone Number
2023	Great Western Recreation	Bakersfield, CA Demo, rebuild PT basketball court	Tyler K. 435-245-5055
2022	City of Bakersfield	Bakersfield, CA Jastro Park	Fidel Gonzalez 661-326-3866
2021	Kern High School District	Bakersfield, CA Mira Monte Tennis Court Rehabilitation	KHSD Ron Unruh 661-827 3100
2020	Kern High School District	Bakersfield, CA Frontier Tennis Court Rehabilitation	KHSD Ron Unruh 661-827 3100
2019	McFarland School District	McFarland, CA Remove and replace 2 tennis courts, resurface 6	McFarland High 661-792-3126
2018	City of Bakersfield	Bakersfield, CA Demo and replace playground	Fidel Gonzalez 661-326-3866
2017	City of Coalinga	Coalinga, CA New Construction PT basketball court	Coalinga P&R 559-935-0727

AFFIDAVIT

Gerald Ogden, President
(Name of Individual)

doing business as Courts and Greens, a Corp.
(Name of firm, if any)

certifies and says: That he/she is the person submitting the Statement of Experience; that he/she has read the same, and that the same is true of his/her own knowledge, and that any depository, vendor, or other agency therein named is hereby authorized to supply the City of Dinuba with any information necessary to verify the statement.

I certify and declare under penalty of perjury that the foregoing is true and correct.

Subscribed at Bakersfield, State of
California


(Applicant must sign here)

(Note: Statement will be returned unless affidavit is complete including the date of signature.)

ADDENDA CERTIFICATION STATEMENT

ADDENDA - This proposal is submitted with respect to the changes to the contract included in addendum number/s

ONE, TWO

(Fill in number/s if addenda have been received)

Warning: If an addendum or addenda have been issued by the administering agency and not noted above as being received by the bidder, this proposal may be rejected.

May 26, 2023

ADDENDUM NO. 1
CITY OF DINUBA

KC VISTA PARK IMPROVEMENT PROJECT

NOTICE

Notice is hereby given that the plans and specifications for this project have been revised as prescribed by this Addendum. It is mandatory that all bidders comply with the changes detailed herein. This Addendum shall be signed by the Bidder and attached to the inside of the Contract Documents. All changes, omissions, additions and alterations in, on and to the Contract Documents and Specification will apply to proposals made for the execution of the various parts of the work affected thereby. Careful note of this Addendum shall be taken by all parties of interest so that the proper allowance may be made in all computations, estimates and contracts, and all trades affected shall be fully advised in the performance of the work which will be required by them. In cases of conflict between the Plans, Specifications and this Addendum, this Addendum shall govern.

1. **RESPONSE TO BIDDER**

QUESTION #1

Do you have a soils report for the Project?

ANSWER #1

There is not a specific soils report for where the basketball courts will be constructed, but the City did have a soils analysis performed adjacent to the site. Please see attached information.

QUESTION #2

Will the City accept the attached proposed approved equal for the basketball hoop.

ANSWER #2

The City will allow the attached submittal as an approved equal.

QUESTION #3

Will the mow strip be constructed separately from the basketball courts.

ANSWER #3

The mow strips were anticipated to be a separate pour due to the expansion joint and the concrete thickness change. As long as the Contractor constructs the courts per the project plans, the City will not dictate means and methods on constructing the mow strip.

QUESTION #4

Will the mow strip be constructed around the perimeter of the basketball courts and in between the two courts.

ANSWER #4

Yes, the mow strip will go around and in between both courts. The mow strip is designed to be located everywhere the chain link fence will be located at.

QUESTION #5

Is the mow strip included in the base bid.

ANSWER #5

Yes, the mow strip square footage was included in the square footage for bid item #5.

QUESTION #6

If the additive alternate #2 is not awarded does the contractor stop the sidewalk at the match point of the planter wall and fill the planter to +/- 1' below sidewalk elevation?

ANSWER #6

If additive alternate #2 is not awarded, Contractor shall pour the sidewalk up to where the raised planter island footing would start so that the City can construct the planter island in the future without tearing up any sidewalk. The planter area should be filled in to be 1" lower than the concrete finished grade if additive alternate #2 is not awarded.

QUESTION #7

Would the City allow the contractor to forego the vibrating truss screed requirements and instead utilize a 10' straight-edge along the with hand vibrators to ensure the concrete settles around all rebar?

ANSWER #7

This alternative method proposed would be an accepted alternative.

QUESTION #8

The proposed mix design does not call out any specific shrinkage specifications which makes it difficult to match. Low shrinkage is the only thing that is being called out on the mix design front page.

ANSWER #8

The City is open to alternative low shrinkage concrete mix designs and will review as long as the Contractor understands that it will be their responsibility to address any cracking that occurs on the basketball courts. The intention of the low shrinkage mix design is to ensure visual cracking does not occur on the court surface due to the large distance between joints.

2. SPECIFICATIONS – SECTION SP1.05 – “BEGINNING OF WORK AND THE TIME OF COMPLETION

The first paragraph of Section SP1.05 shall be replaced with the following:

The Contractor shall begin work within fifteen (15) calendar days of the date of the “Notice to Proceed” and shall diligently prosecute all contract work to completion before the expiration of Forty (40) working days from the date of Notice to Proceed. Working days shall be based upon the Caltrans 5-day Construction Workday Calendar. Due to the long cure time for the concrete, the City is open to suspending working days if no construction activities are taking place onsite.

3. SPECIFICATIONS – EXPLANATION OF BID ITEM NO. 4 – CONSTRUCT 5” THICK REINFORCED CONCRETE SLAB

The explanation of Bid Item No. 4 – “Construct 5” thick reinforced concrete slab” shall be replaced with the following:

“This item is bid per square foot, complete and in place, for the construction of a concrete reinforced slab in conformance with the provisions of Section 15 of these specifications.

This bid item shall include all tools and materials necessary to construct a 5” thick reinforced concrete slab. This bid items shall also include the construction of the 6” thick CL. II aggregate base section, the installation of the #5 rebar, all expansion joints delineated on the plans, compacting the subgrade as delineated on the plans, and no additional payment will be made therefor.

This bid item shall include smooth dowels at 24” O.C. at all expansion joints, embedded 6” both ways and no additional payment will be made therefor.”

Bidders Acknowledgment

Jason Watts, P.E.



Bidder's Authorized Representative

City Engineer

May 30, 2023

ADDENDUM NO. 2
CITY OF DINUBA

KC VISTA PARK IMPROVEMENT PROJECT

NOTICE

Notice is hereby given that the plans and specifications for this project have been revised as prescribed by this Addendum. It is mandatory that all bidders comply with the changes detailed herein. This Addendum shall be signed by the Bidder and attached to the inside of the Contract Documents. All changes, omissions, additions and alterations in, on and to the Contract Documents and Specification will apply to proposals made for the execution of the various parts of the work affected thereby. Careful note of this Addendum shall be taken by all parties of interest so that the proper allowance may be made in all computations, estimates and contracts, and all trades affected shall be fully advised in the performance of the work which will be required by them. In cases of conflict between the Plans, Specifications and this Addendum, this Addendum shall govern.

1. RESPONSE TO BIDDER

QUESTION #1

What does the city define as major concrete cracking for this project?

ANSWER #1

The contractor will be required to remove and replace the concrete if there is displacement of concrete after the pour and/or a crack larger than 1/16".

QUESTION #2

The detail E-3/DD1 for streetlight footing calls out a six sack mix design, but the approved mix design for the project is not a 6 sack. Is there a psi spec and preferred aggregate for this?

ANSWER #2

The contractor will need to provide concrete with a psi of 4,000 or greater for the streetlight footing. The current mix design will not be sufficient for the streetlight footings.

Bidders Acknowledgment

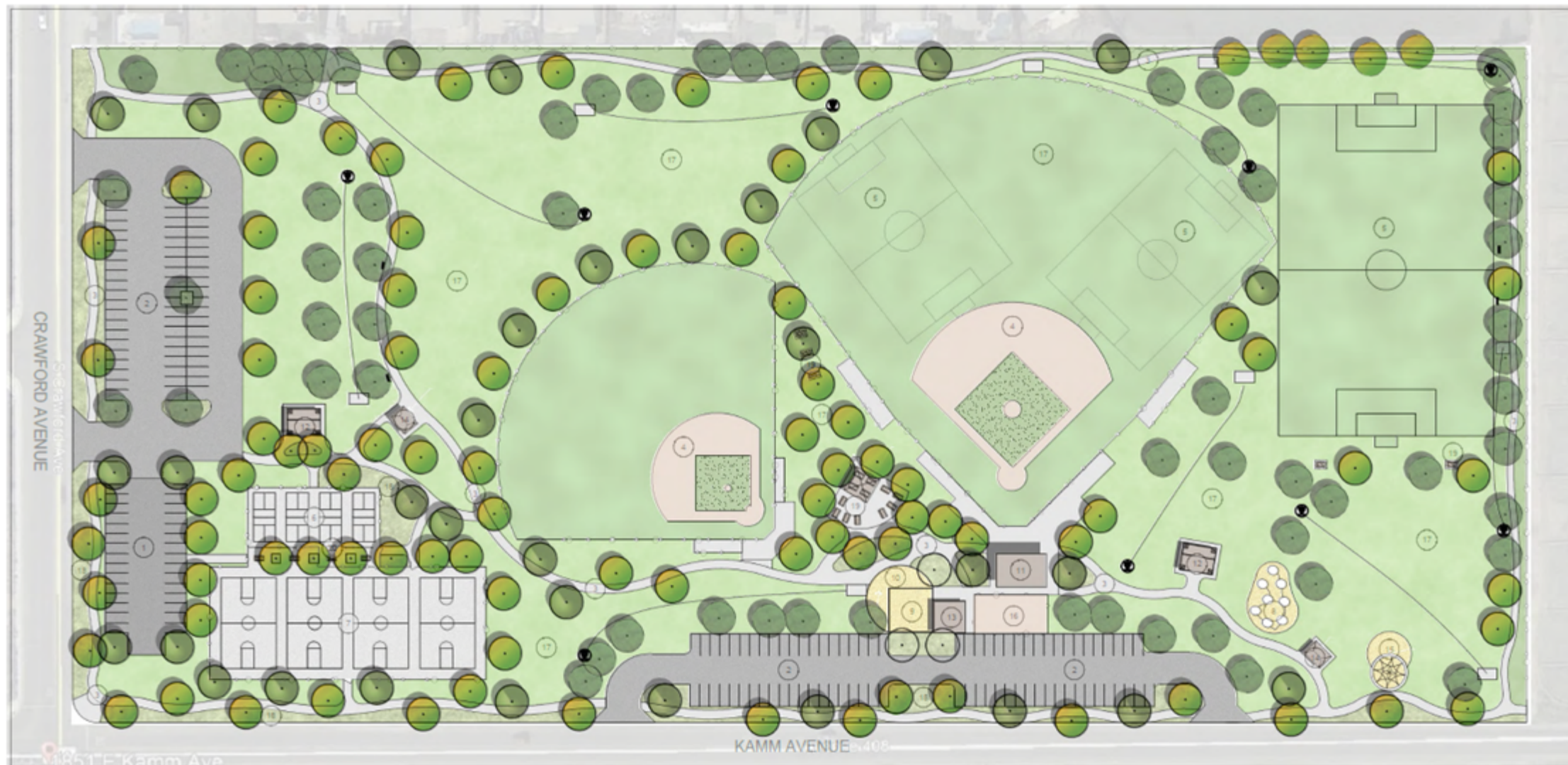


Bidder's Authorized Representative

Jason Watts, P.E.



City Engineer



- | | | | | | | | |
|------------------------|---------------------------|-------------------------|---------------------------------|------------------------------------|------------------|-----------------|------------------|
| 1 New Parking Lot | 4 Existing Baseball Field | 7 New Basketball Courts | 10 Playground Expansion | 13 Existing Pavilion | 16 Utility Yard | 19 Picnic Table | Disc Golf Tee |
| 2 Existing Parking Lot | 5 Existing Soccer Field | 8 Ninja Warrior Course | 11 Concession Stand & Restrooms | 14 New Restroom | 17 Turf | 20 Game Table | Disc Golf Basket |
| 3 New Path | 6 New Pickleball Courts | 9 Existing Playground | 12 New Pavilion | 15 New Playground & Water Features | 18 Planting area | New Tree | Existing Tree |

Sierra Designs, inc
 Landscape Architecture and Planning
 113 N. Church Street Suite 310
 Ukiah, CA 95501
 Tel: 707.733.9690
 K. G. Hutmacher, ASLA
 Daniel M. Veyna, ASLA

KC Park
 Schematic Plan
 Dinuba, CA



CONSERVATION
 TECHNIX

Issue Date:
 December 22, 2020



City Council Staff Report

Department: Planning and Development

June 13, 2023

To: Mayor and City Council

From: Karl Schoettler, City Planner

Subject: Dinuba Residential Design Guidelines (KSch)

RECOMMENDATION

Council to review draft Residential Design Guidelines and adopt Resolution No. 2023-26 approving guidelines.

EXECUTIVE SUMMARY

Staff has prepared a set of Residential Design Guidelines for consideration by the City Council. The purpose of the document is to provide residential developers with a set of guidelines to improve the quality of design of future residential development projects in the city. The Dinuba Planning Commission reviewed the guidelines and recommended that the City Council adopt the document.

OUTSTANDING ISSUES

None.

DISCUSSION

Staff and the city planner have prepared a draft set of Residential Design Guidelines for use with future residential development projects. The goal of the guidelines is to improve the design quality of these projects so that they add positively to the community.

Design Guidelines are a tool that are intended to complement standards of the Zoning Ordinance. Whereas the Zoning Ordinance contains specific requirements (such as minimum distances that a building must be set from property lines), design guidelines are flexible recommendations that project designers should review and incorporate into their projects (as appropriate) to improve the quality of design.

The Design Guidelines will be used by staff to work with developers to arrive at a

higher quality of design for future projects. Where appropriate, future staff reports for project will report on each project's adherence to the Design Guidelines.

The Design Guidelines are organized into four chapters that cover overall neighborhood and residential design, including, but not limited, to street layout, connectivity, parks and open space, storm drain facilities, and architectural styles for both single and multi-family residential projects. A copy of the Residential Design Guidelines is enclosed as Attachment A.

Planning Commission Action

The Planning Commission reviewed the Design Guidelines on May 2, 2023, and voted unanimously to recommend approval.

Staff is recommending that the City Council adopt Resolution No. 2022-2026 enclosed herein as Attachment B approving the Residential Design Guidelines.

FISCAL IMPACT

None

PUBLIC HEARING

A public hearing is not required for this item.

ATTACHMENTS:

- A. Residential Design Guidelines
- B. Resolution 2023-26



CITY OF DINUBA

PLANNING AND DEVELOPMENT DEPARTMENT

1088 E. Kamm Ave.

Dinuba, California 93618

(559) 591-5921

RESIDENTIAL

■ DESIGN GUIDELINES ■



LAST UPDATED

APRIL 2023

CITY OF DINUBA
RESIDENTIAL
DESIGN GUIDELINES

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INTRODUCTION

CHAPTER ▼

1

*"A Primary design objective
is the promotion of
"Complete Neighborhoods"*

One of a community's greatest assets is its attractive, well-maintained residential neighborhoods. In order to preserve the character of these neighborhoods and encourage high-quality residential design throughout the City, the Dinuba City Council has adopted these Residential Design Guidelines.



Purpose

The purpose of the design guidelines is to provide property owners, project designers, and developers with a clear understanding of the City's expectations for high quality, new single-family and multi-family residential development.

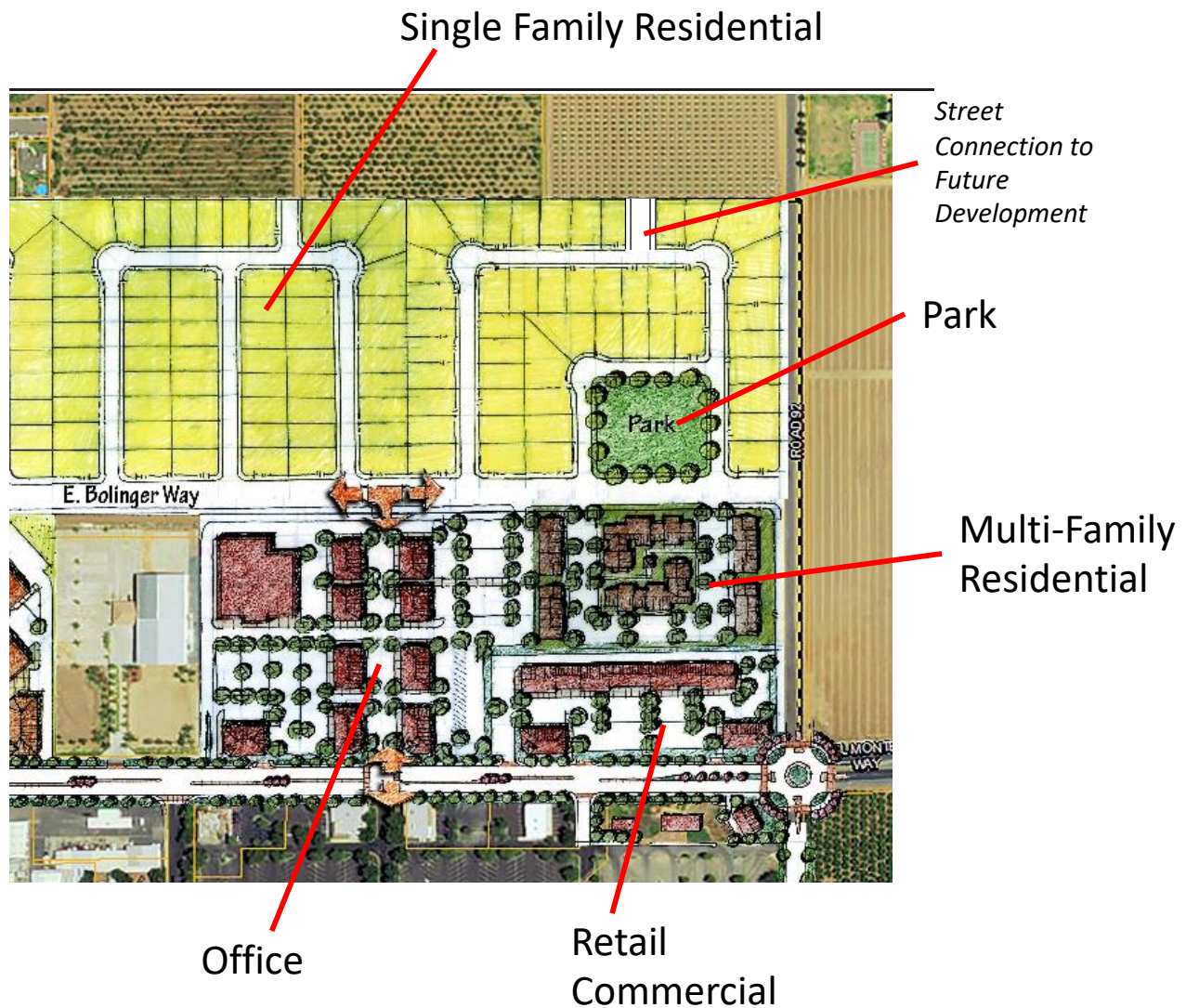
These guidelines will be used as framework for evaluation and approval of residential projects during the City's development review process. The intent of these guidelines is to ensure that single-family and multi-family residential developments are well planned and architecturally diverse.

Design Objectives:

The Residential Development Design Guidelines are intended to accomplish the following

- 1. Provide guidance for the orderly development of the City and promote high quality development.*
- 2. Allow diversity of style and densities while promoting the positive design characteristics existing throughout the City.*
- 3. Promote the development of Complete Neighborhoods (see example, following page).*
- 4. Ensure that new development is compatible with existing neighborhoods.*
- 5. Ensure neighborhood connectivity that creates a human-scaled, bicycle and pedestrian-friendly environment.*
- 6. Respect and reinforce the relationship between public and private space.*
- 7. Enhance architectural and visual interest of neighborhoods and buildings.*
- 8. Ensure longevity of neighborhoods that will endure over time.*

COMPLETE NEIGHBORHOODS CONCEPT

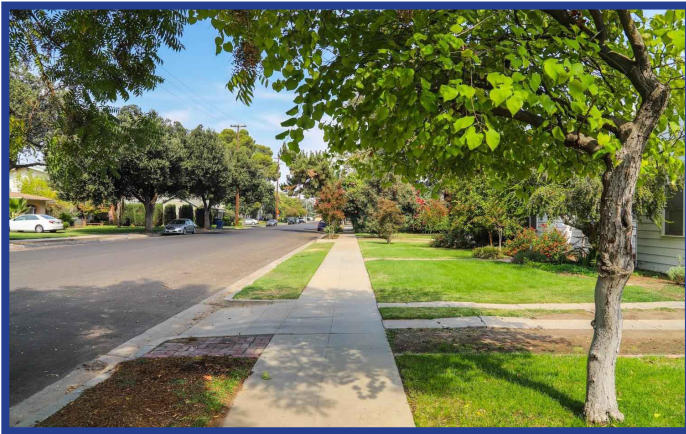


The diagram above is an example of the concept of a “complete neighborhood”. It incorporates land uses necessary for the daily functioning of residents in a closely-knit, well-connected area, including single and multi-family residential neighborhoods, a park, retail commercial and offices. All of these can be easily accessed by walking or cycling. Street connectivity between the various uses is strong, and there are street stubs that are designed to connect to future development to the north. Complete neighborhoods may not be entirely feasible in every situation, but should be the goal where practical.

Applicability of Design Guidelines

It is the intent of these Guidelines to be specific enough to be able to guide development, while at the same time flexible so as not to preclude creative design solutions.

The following Guidelines are to be used by the developer to assist them in producing a quality development. The Planning Staff, Planning Commission and City Council will use these Guidelines as a framework for evaluating development proposals and for commenting on the design features of the proposed project.



- a. The Guidelines will be used to augment and reinforce the Zoning Ordinance, as it relates to single-family and multi-family residential developments. It is the intent and desire of the City to use the design guidelines to streamline and clarify the review and evaluation of project proposals.
- b. Applicants should review the Design Guidelines so as to understand the rational and intent of the guidelines. Applicants should contact the City of Dinuba Planning Department early in the planning and design process to understand application and processing requirements and to discuss key issues particular to their specific site. Photographs, site plans and drawings should be submitted as appropriate, to show the relationship of the proposed project to the adjacent properties and surrounding neighborhoods.

The Neighborhood

What makes for a “good” neighborhood? Is it the trees, the design of individual homes, nearby shopping opportunities or the friendliness of the neighbors? What are buyers looking for when they shop for a home? Is it price, the “feel” of the neighborhood, or proximity to work, schools or highways? Are the homebuyers wishing to retire in the neighborhood, capture home appreciation or simply live in a good place to raise a family?

Creating a neighborhood that responds to the needs of the homebuyer is an art, because it must take into account so many variables – investment, safety, energy costs, water conservation, social interactions, demographics, ages, income levels, number of children, disabilities and household pets, among others.

The Dinuba Residential Design Guidelines is an effort to avoid the typical subdivision design encountered throughout the San Joaquin Valley.

The Guidelines utilize the term “neighborhood” because few developers think in terms of “neighborhood” when they are submitting a tentative subdivision map to the city planning department. Their focus is more likely to be the cost of the home, the amount of time to get permits, the cost of improvements, impact fees and off-site development requirements. All of these concerns are important! Not paying attention to these aspects can be disastrous!

At the end of the day, the creation of a residential neighborhood is a negotiated agreement between staff and developers, developers and adjoining neighbors, developers and decision-makers (City Council and Planning Commission) and developers and the bank.

These design guidelines attempt to provide a framework for the design of attractive and successful residential neighborhoods in Dinuba with all of the many nuances considered above.

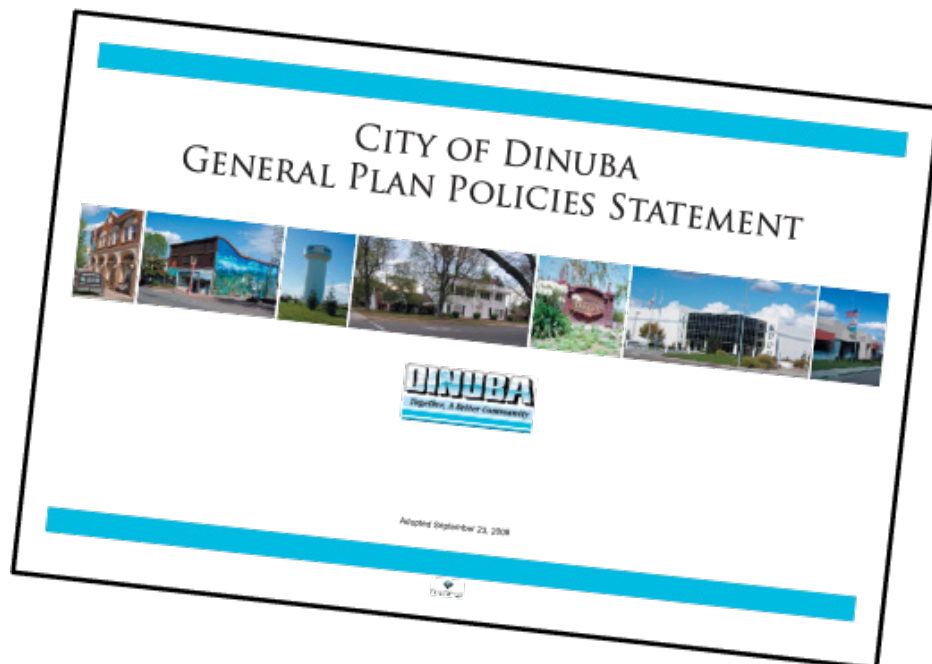
1: INTRODUCTION

- c. The Development Review Committee (DRC) is composed of staff from the departments of Planning and Development, City Manager's Office, Public Works, Police, Parks and Recreation, Fire and other outside agencies. The DRC reviews and provides comments and conditions on proposed development projects.
- d. All proposed projects shall submit a conceptual site plan, architectural elevations drawings, and landscape plans to Planning Staff prior to submittal of a formal land use application. Projects are assessed for conformance with the Guidelines by staff prior to consideration by the Planning Commission and City Council.
- e. To ensure that the Guidelines help to achieve their objectives, they will be reviewed on a periodic basis. Comments and suggestions to improve them are welcome and should be made in writing to:

**Planning & Development
Services Department**
1088 E. Kamm Ave.
City of Dinuba
Dinuba, California 93618

Consistency with the General Plan

The Dinuba General Plan Update was adopted in 2008. The General Plan contains a number of policies that support quality residential design. Some of the more significant policies are listed in Appendix "A".



NEIGHBORHOOD DESIGN

CHAPTER ▼

2

The City of Dinuba promotes new development that creates complete neighborhoods, not just new “subdivisions”.

Chapter 2: Neighborhood Design

True neighborhoods are those developments that:

- Connect to, and integrate with adjacent neighborhoods and the City as a whole, featuring streets with multiple connections within and to the outside of the site. Cul-de-sacs and dead-end streets should be avoided.
- Have streets that are shady, and cool to walk and bicycle, where traffic goes slowly.
- Has development that embraces and opens onto the street.
- Has homes with a variety of designs and shapes to avoid the typical “subdivision” look of cookie-cutter houses.
- Feature parks and open space facilities that are centrally-located focal points, convenient to all residents. Parks and open space must be designed to ensure strong visibility and safety through the orientation of streets and dwellings and the concept of “eyes on the park”.
- Feature amenities such as abundant landscaping, shade trees, attractive walls, signage and lighting, among others.

To implement these principles, the following topics are covered as it pertains to neighborhood design:

- Street connectivity
- Parks and open space
- Street design
- Pedestrian and bicycle connections
- Amenities such as street lamps, walls, landscaping and signage
- Project entry and character
- Fences, walls and other amenities



2: NEIGHBORHOOD DESIGN

STREET CONNECTIVITY

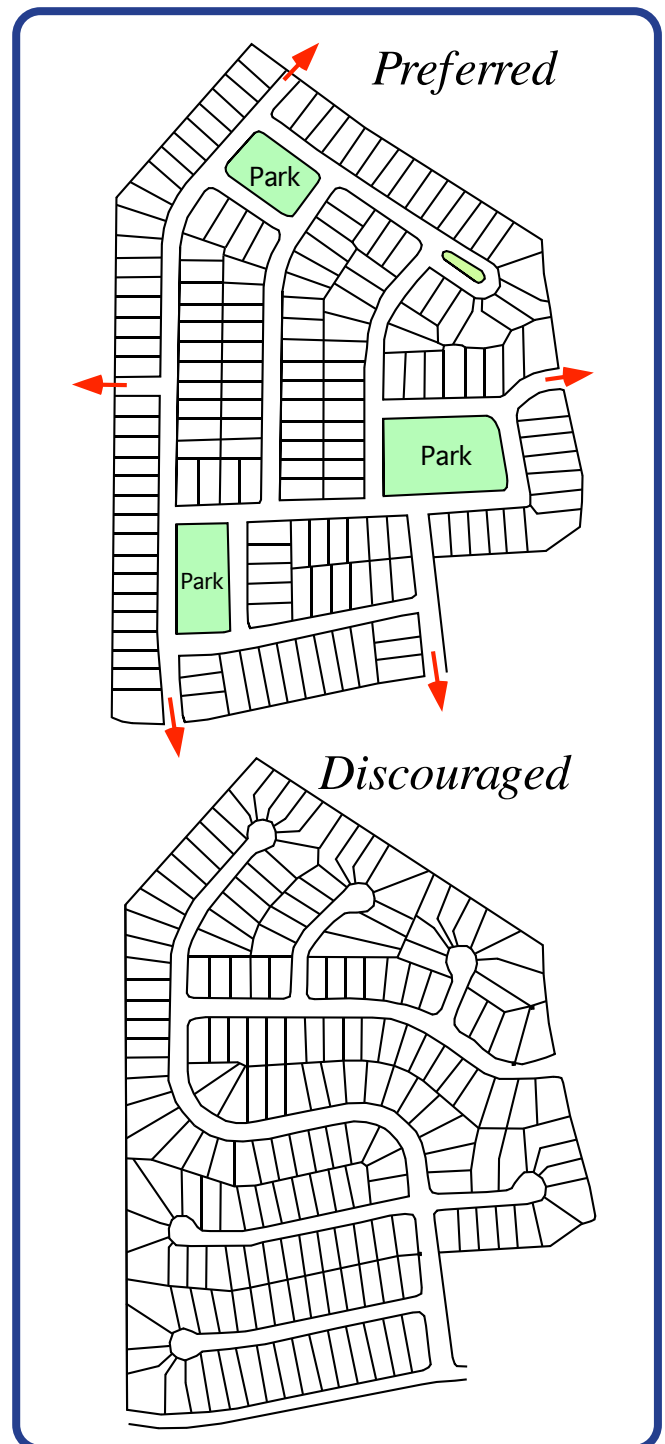
The purpose of street connectivity is to increase the number of street linkages in a neighborhood, to improve the directness of routes, and to achieve an open street network that provides multiple routes to and from destinations. Such a network supports walking and bicycling and discourages limited access street designs (where residential subdivisions have only one or two access points).

The benefits of connectivity are many, and include improved air quality, fitness and emergency access, among others.

A well-designed, highly-connected network can help reduce the volume of traffic on arterials and collectors and improves livability by providing alternative route choices. By increasing the number of street connections, bicycle and pedestrian travel also is enhanced.

GUIDELINES

1. New subdivisions shall exhibit a high degree of street connectivity, both internally (within the development) and to surrounding areas. Methodology for calculating connectivity is provided on page 2-4.
2. Subdivisions should utilize a grid (or modified grid) pattern to provide multiple route choices, for pedestrians, cyclists and motorists.
3. Streets and blocks should be as short as possibly, ideally not over 990 feet in length.

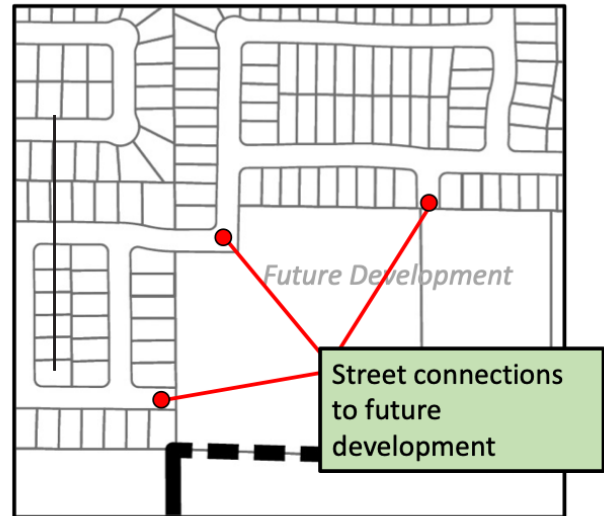


The subdivision at the top provides for multiple street connections within the site and also to surrounding areas. There are also parks in centrally located sites, easily walkable from all areas. The subdivision at the bottom has long, numerous cul-de sac streets with no open space features.

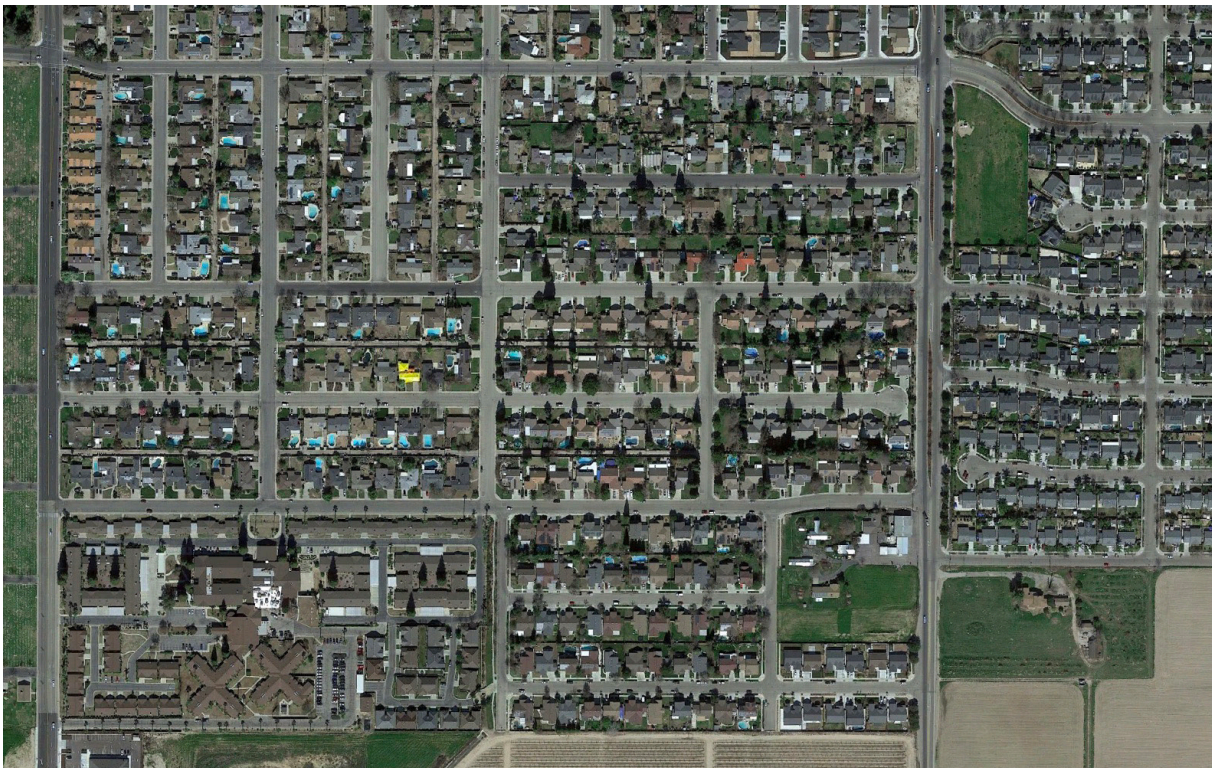
2: NEIGHBORHOOD DESIGN

4. Where undeveloped land is adjacent to the site (such as on the edge of the City) the project should provide for future street connections to that site. In general there should be a street connection at intervals not to exceed 660 feet along each boundaries that abuts undeveloped land.

This example shows development with streets that are stubbed to connect to future development projects.



This aerial photo shows a neighborhood with strong street connectivity



2: NEIGHBORHOOD DESIGN

How to Calculate Street Connectivity

To achieve the goals of these guidelines, new subdivisions should exhibit a street pattern with a high degree of connectivity. Accordingly, the following methodology is provided.

The **connectivity index** is defined as the number of street segments divided by the number of nodes and segment ends (including cul-de-sacs and sharp curves with 15 mph design speed or lower). The higher the connectivity index, the more connected the road network.

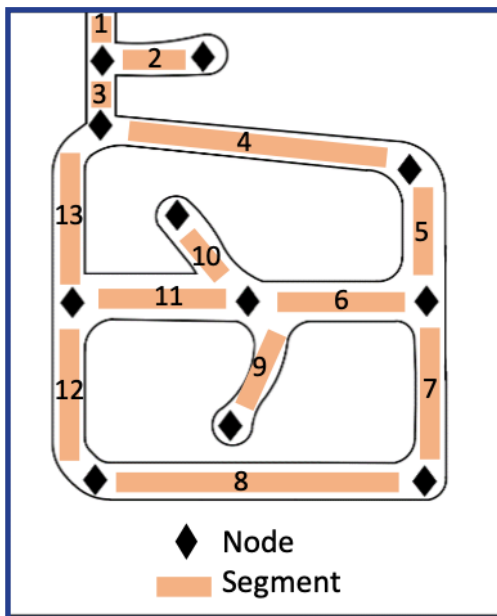
The street network of a given project should have a minimum connectivity index of 1.4. A connectivity

index of 1.4 to 1.8 represents an acceptable street network. The optimal connectivity index for a highly-connected street network is 2.5.

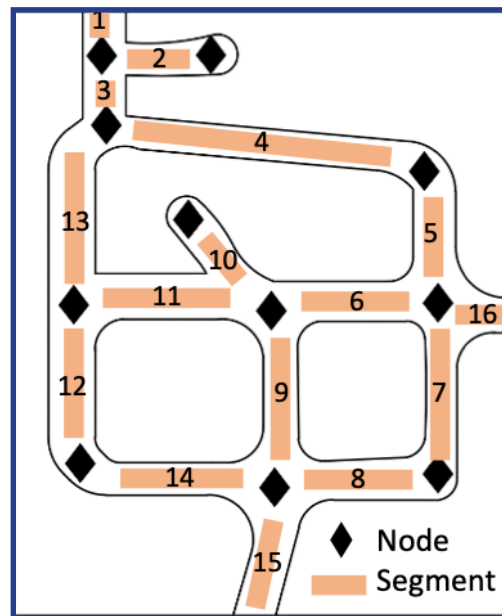
The connectivity index is calculated as follows (see also graphic example below):

- Count the number of nodes. Nodes are any point of intersection of two or more streets or any cul-de-sac ends.
- Count the number of street segments. Segments are the street links that connect nodes.
- Divide the number of segments by nodes to determine the Connectivity Index.

Street Connectivity Calculation Examples



(13) segments ÷ 11 nodes
= 1.18 ratio



(16) segments ÷ 11
nodes = 1.45 ratio

The example on the left has 13 segments and 11 nodes; $13 \div 11 = 1.18$ connectivity index. The example on the right has 16 segments and 11 nodes for a connectivity index of 1.45.

Parks and Open Space

Where parks are provided they should be centrally-located within the development, to act as a focal point and to be easily-accessible to all residents. Parks should never be located in an edge location or parcel that was otherwise unuseable for development.

NEIGHBORHOOD WITH PARK CENTRALLY LOCATED

Example of a park centrally-located in the neighborhood that it serves.



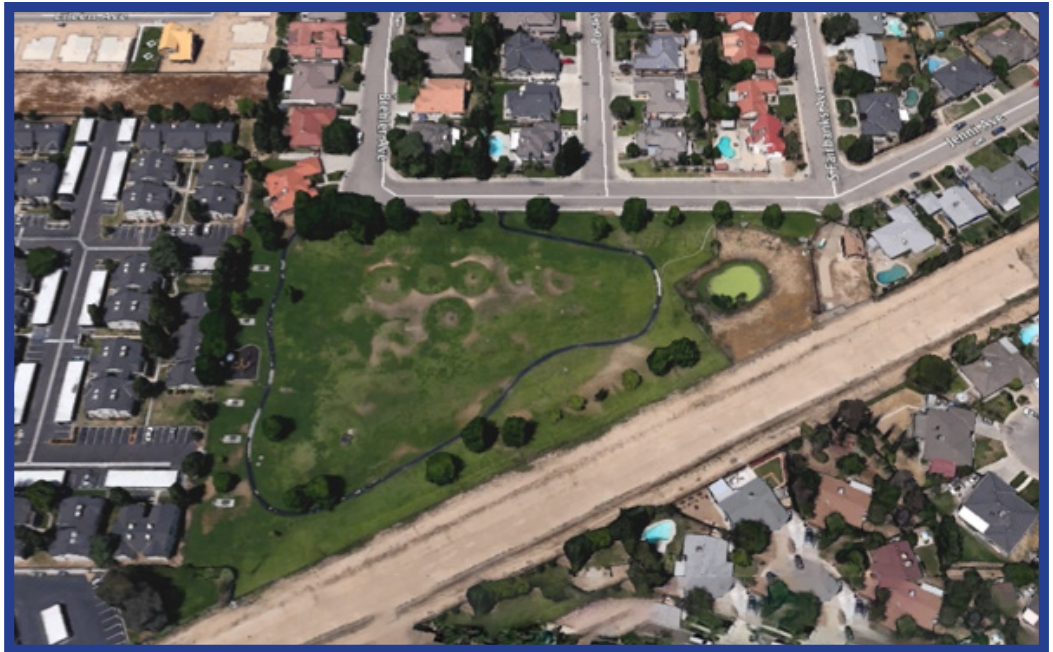
*"The Dinuba Parks and Recreation Plan
can be accessed here"*

2: NEIGHBORHOOD DESIGN

Projects should be designed so that homes face onto the park – thereby providing added security by ensuring there are “eyes on the park” at all times. To further the goal of visibility, parks should have streets bordering them on all sides, to the extend practical.



**“DO” - Home face into Park,
Creating “Eyes on the Park”**

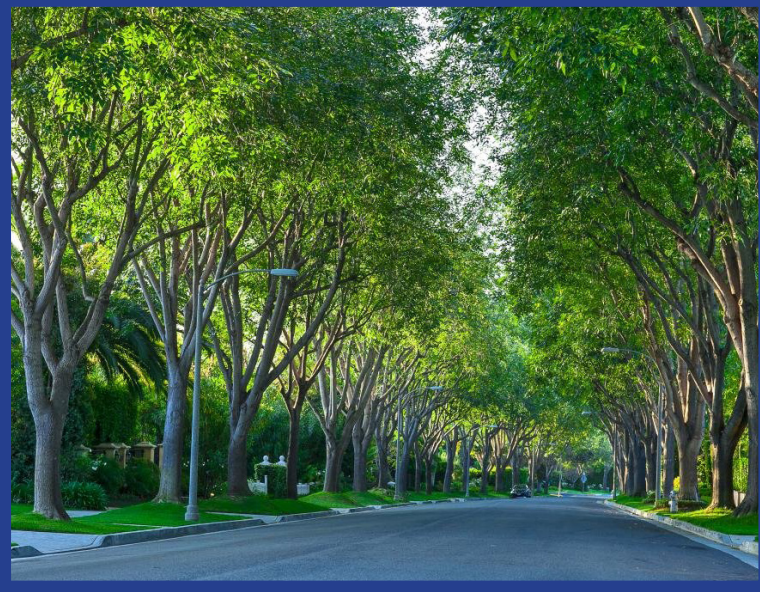


“DON’T” - Home face Away Park

EXAMPLES

Street Design

The livability of neighborhoods is critically dependent on the proper design of streets. Streets must be designed to function for all users, including pedestrians, cyclists, disabled residents, as well as motorists.



- *Tree shading makes street (and neighborhood) cooler in summer - less heating requires less cooling - saves energy*
- *Cooler neighborhood promotes walking and cycling*
- *Cars go slower - safer for children, pedestrians and cyclists*
- *Trees remove CO2 and other pollutants from the air*
- *Shaded pavement lasts longer*
- *Reduces storm-water runoff*
- *Can result in higher property values*

ENCOURAGED↑

- *Street is hotter in summer requires more energy use to cool homes.*
- *Hotter temps make it less pleasant for walking/ cycling*
- *Cars go faster - less safe*
- *No trees to cleanse air and reduce CO2*
- *More storm-water runoff*
- *Unshaded pavement does not last as long*
- *Property values not as high (all other things being equal)*

DISCOURAGED↓



2: NEIGHBORHOOD DESIGN

The following guidelines should be observed for livable streets:

1. Streets should be tree-lined and shady, to provide cooling and to slow traffic.
2. Developments should feature relatively short block lengths (no longer than 600 feet in length), to preclude speeding.
3. The City will consider narrower street widths for streets on shorter blocks (typically those shorter than 400 feet).
4. The use of streets with cul-de-sacs should be limited to where needed due to unusual property boundaries, shapes or other constraints.
5. Traffic calming devices should be used where appropriate, including bulb-outs, median islands with pedestrian refuges and roundabouts/traffic circles.

*Cars go slower -safer
for children, pedestrians
and cyclists*



RAISED CROSSWALK

TYPICAL TRAFFIC CALMING DEVICES



LANDSCAPED ROUNDABOUT



LANDSCAPED CURB EXTENSION/BULBOUT



LANDSCAPED MEDIAN DIVIDER WITH
PEDESTRIAN REFUGE

Pedestrian and Bicycle Connections

Pedestrian and bicycle circulation will be considered in project design and evaluation on an even footing with motor vehicle circulation. There should be a strong degree of connectivity in pedestrian and bicycle networks, both within developments and to surrounding areas.

Guidelines for the inclusion of pedestrian and bicycle pathways include the following:

1. Sidewalks should be separated from the street by a wide, landscaped parkway that includes shade trees.
2. Off-street pedestrian/bicycle trails should be wide and shaded by large trees
3. Trail systems should be designed to minimize the number of street crossings
4. Trails and walkways should be designed to lead to important destinations, such as shopping, schools, parks and the downtown area.
5. Where canals exist consideration should be given to routing a trail within the right-of-way (see Canals on page 2-14.
6. Where perimeter block walls are situated around a development there should be openings to allow walking and cycling from the site to the exterior. In particular, where a cul-de-sac exists it should provide an opening for such access.



Example of a cul de sac (to the right) that has a side-walk connection to the street to the left.



2: NEIGHBORHOOD DESIGN

Project Entry and Character

Site amenities, entries and features should be coordinated to complement one another and to create an attractive appearance.

1. A combination of the following accent features should be incorporated into the project entry:

- Ornamental landscaping,
- Landscaped entry medians,
- Architectural monuments,

- Decorative walls,
- Monument and/or wall signs
- Decorative lighting

2. Project entry features should reflect the overall architectural identity and character of the project.

3. Colored, textured, and permeable paving treatment at entry drives is encouraged to accentuate these areas.

EXAMPLES

ENCOURAGED ↓



A neighborhood entrance combines a variety of elements including a monument sign, landscaped median island, accent lighting, special walls, landscaping and walkways, among other features.

Fences, Walls, and Other Amenities

The design of walls and fences, as well as the materials used, should be consistent with the overall development's design. Fence and wall color should be compatible with the development and adjacent properties. Wall design and selection of materials should consider maintenance issues, especially graffiti removal and long-term maintenance.

Sound walls should not have a single monotonous design. Periodic entries help to minimize walking distances, connecting bike paths along major roads. The following design features are encouraged:

1. Landscaping and berms to minimize the visual impact of long continuous sound walls.
2. Insets and variation in wall plane and pattern.
3. Additional landscape setbacks, street trees and accent trees at entries to improve the appearance of sound walls.
4. Climbing vines to beautify walls and prevent graffiti.
5. Concrete capstones on stucco walls to visually accent and to help prevent water damage from rainfall and moisture.

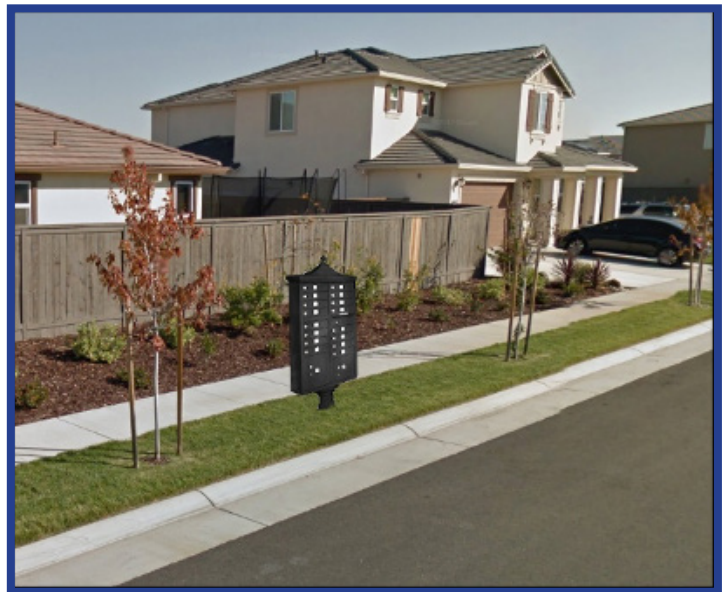
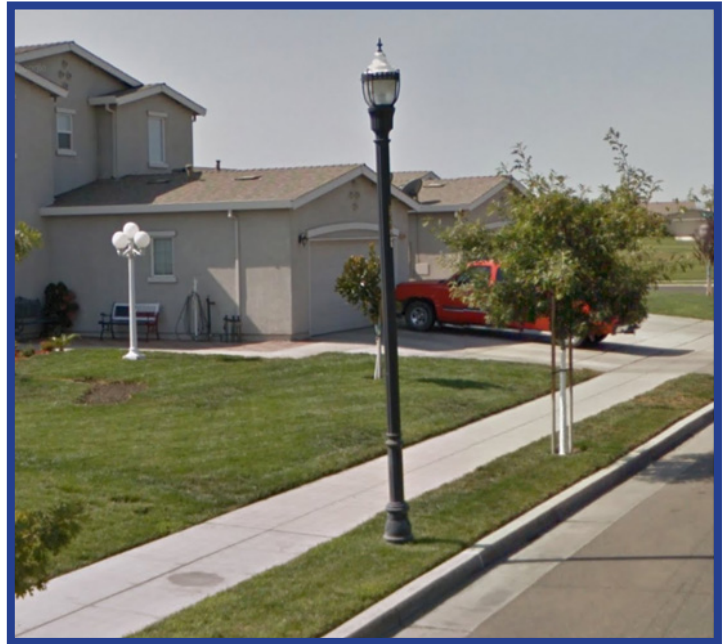


Landscaping and shade trees along a perimeter wall that features architectural elements (capstones with pilasters).

2: NEIGHBORHOOD DESIGN

Street Lamps and Signage

1. Street lamps should help to reinforce the pedestrian-oriented character of the neighborhood. With that in mind, new developments should utilize decorative, antique-style street light fixtures.
2. Street sign posts should be painted gloss black.
3. Mailboxes may be clustered in accordance with U.S. Postal Service standards. Clustered mailboxes should be architecturally enhanced and carefully placed to not adversely affect the privacy of residents and serve the needs of the US Postal Service.



EXAMPLES



Storm Drain Facilities

Storm drainage basins must be attractive and blend aesthetically into the neighborhood they serve.

Storm drain facilities serving new development projects must be consistent with the Dinuba Storm Drain Master Plan. The City seeks to avoid small, unlandscaped drainage basins sprinkled around neighborhoods. Storm drain facilities must be attractive and when practical incorporated into parks and open space recreation facilities. The need for ponding basins can be reduced through the use of Low Impact Design storm drain schemes - where landscaping for a project is designed to absorb storm drainage, through the use of swales and rain gardens.

1. Storm drain basins shall be developed consistent with the Dinuba Storm Drain Master Plan.
2. Storm drain basins shall be landscaped
3. Storm drain basins should be developed as part of parks and open space recreation facilities.
4. Chain link fencing around storm drain basins shall be finished in gloss black or green
5. Low Impact Development Design

EXAMPLE

Example of a park designed with a swale to accept storm drainage.



2: NEIGHBORHOOD DESIGN

Canals and Waterways

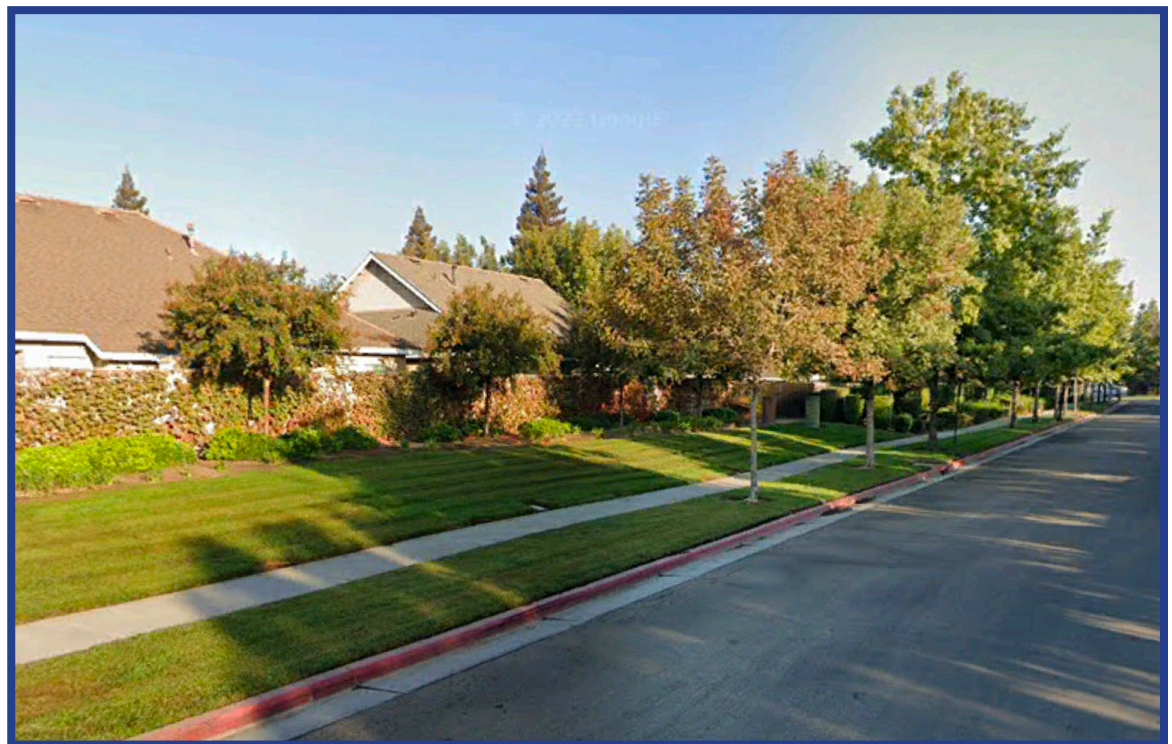
There are a number of canals that traverse Dinuba and these must be incorporated into project designs. Alta Irrigation District typically requires canals be piped and buried, however the space above and around them must remain open, with no structures. Landscaping can be placed within the canal right-of-way and this provides an opportunity for trails and linear parkways.

1. Canals shall be incorporated as open space features into neighborhood design.
2. Canal rights-of-way shall be landscaped with a combination of groundcover, shrubs and shade trees (see the Dinuba Landscape Design Guidelines).

3. Where feasible, canal rights-of-way shall be developed with multi-purpose trails (walking and cycling).
4. Developments that incorporate canal rights-of-way must coordinate the design of improvements with Alta Irrigation District.

EXAMPLE

ENCOURAGED ↓



Landscaped
Canal Right-
of-Way

SINGLE FAMILY RESIDENTIAL DESIGN

CHAPTER ▼

3

This chapter presents guidelines for the design of single family homes in Dinuba.

As with other sections of these guidelines, the overarching recommendation is to humanize the front façade of dwellings to make more appealing and livable streetscapes.

Specific topics include:

- Relationship of dwelling to the street
- Relationship of garage to the dwelling
- Design of homes for corner lots
- Architectural styles
- Relationship to existing historic structures
- Front yard Landscaping



3: SINGLE FAMILY RESIDENTIAL DESIGN

Relationship of Dwelling to the Street

Streets with long expanses of blank garage doors should be avoided. Design strategies to encourage good streetscapes include:

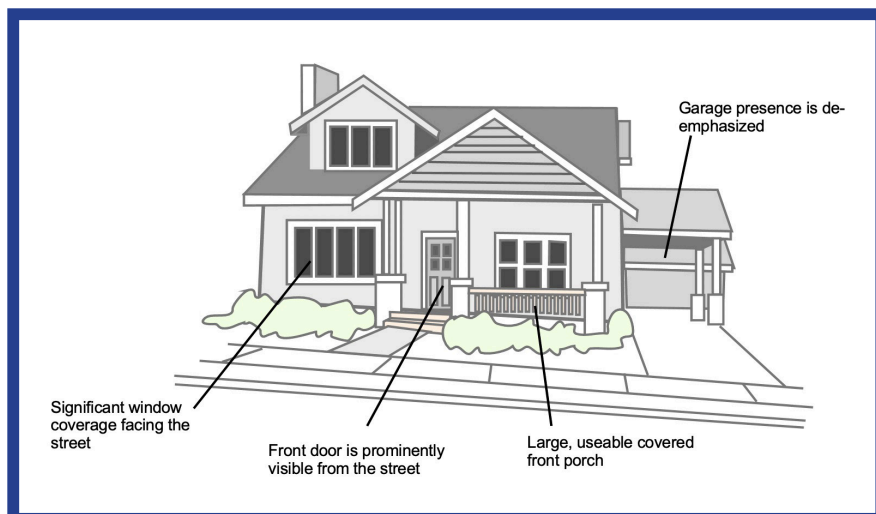
1. Dwellings should feature a useable front porch that dominates the façade of the home (see illustration below). The minimum porch dimensions should be at least 6 feet deep and 8 feet wide. The City will consider allowing reduced front yard setbacks for houses that feature a useable front porch.
2. Garages should be set back behind the front plane of the dwelling or should be set back and detached entirely (see illustration below and following page). Garage doors should not extend more than half the width of the frontage of a dwelling.
3. Front doors should be situated so that they are prominently visible from the street.
4. Front setbacks should be staggered at least every third lot an additional five feet, to create a varied streetscape.
5. Façade treatments on the front of a dwelling should be carried around to side and rear elevations, especially where a home abuts streets to the side or rear.
6. A mix of single and two-story homes should be included to provide an appealing streetscape with a variety of home types, mass, size and height.
7. Variation in roof form and changes in roof plan should be used on all structure elevations that are visible from public streets. Variation in ridgeline height and alignment should be used to create visual interest.

EXAMPLES



↑ DISCOURAGED

Streets with long expanses of blank garage doors are to be avoided.



Traditional architectural styling

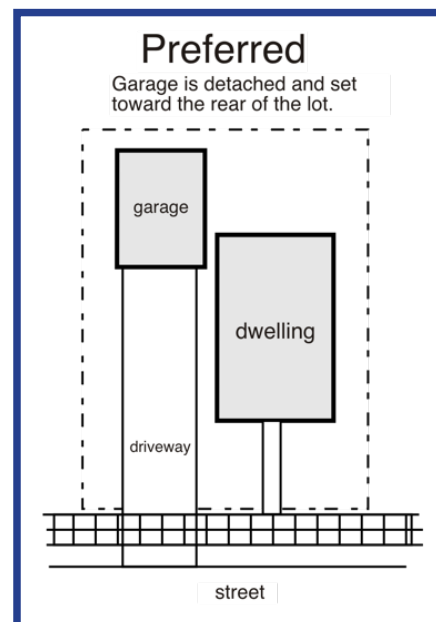
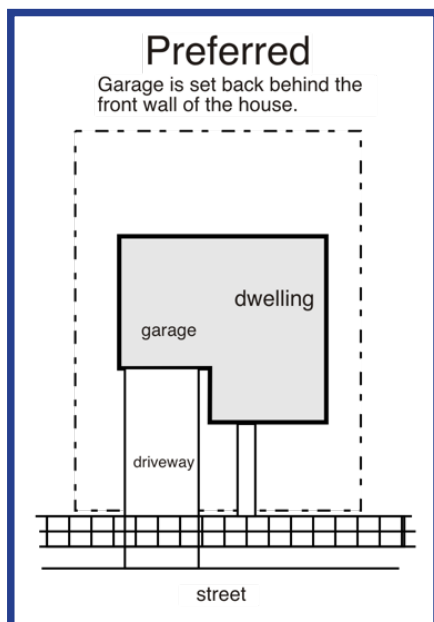
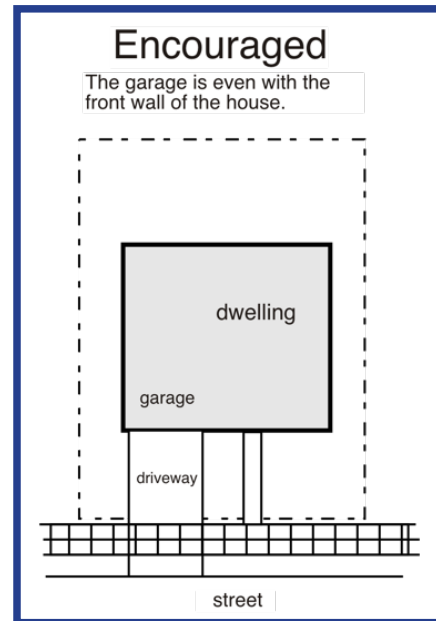
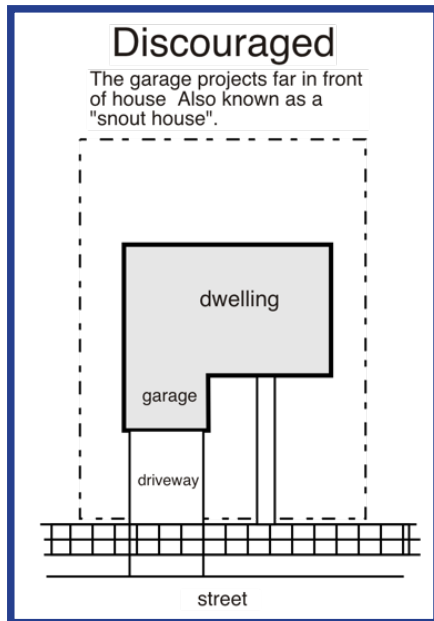
← ENCOURAGED

3: SINGLE FAMILY RESIDENTIAL DESIGN

Relationship of Garage to Dwelling

1. Blank garage doors should not be the dominant visual element of a home. The following graphic shows the preferred relationship of the garage to the dwelling as a whole

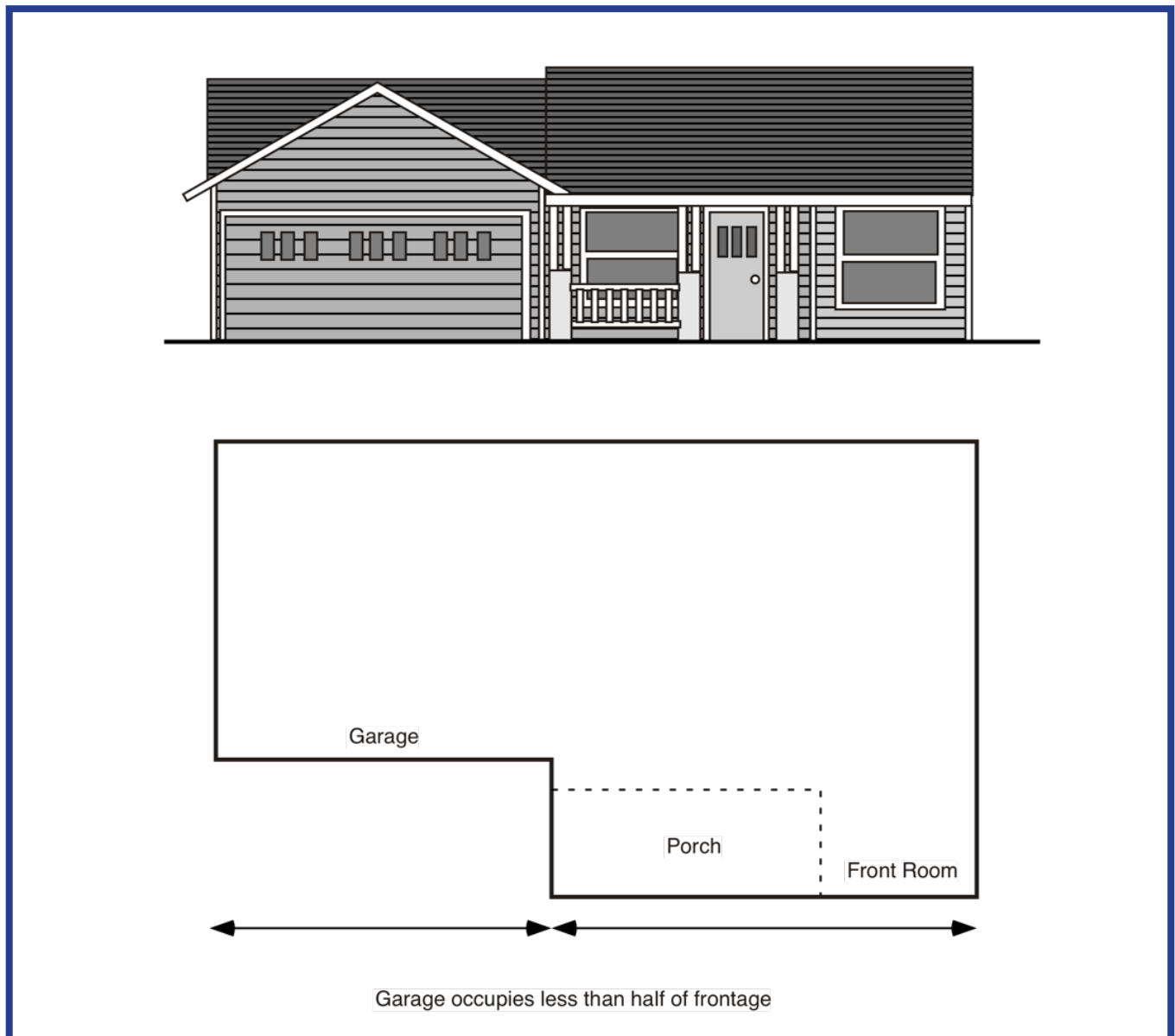
EXAMPLES



This diagram shows the preferred relationship of the garage to the house, with the point being that the garage should not dominate the streetscape. In addition, homes with an alley to the rear should position the garage to open onto the alley.

3: SINGLE FAMILY RESIDENTIAL DESIGN

2. Garage doors should not occupy more than one half of the frontage of a dwelling

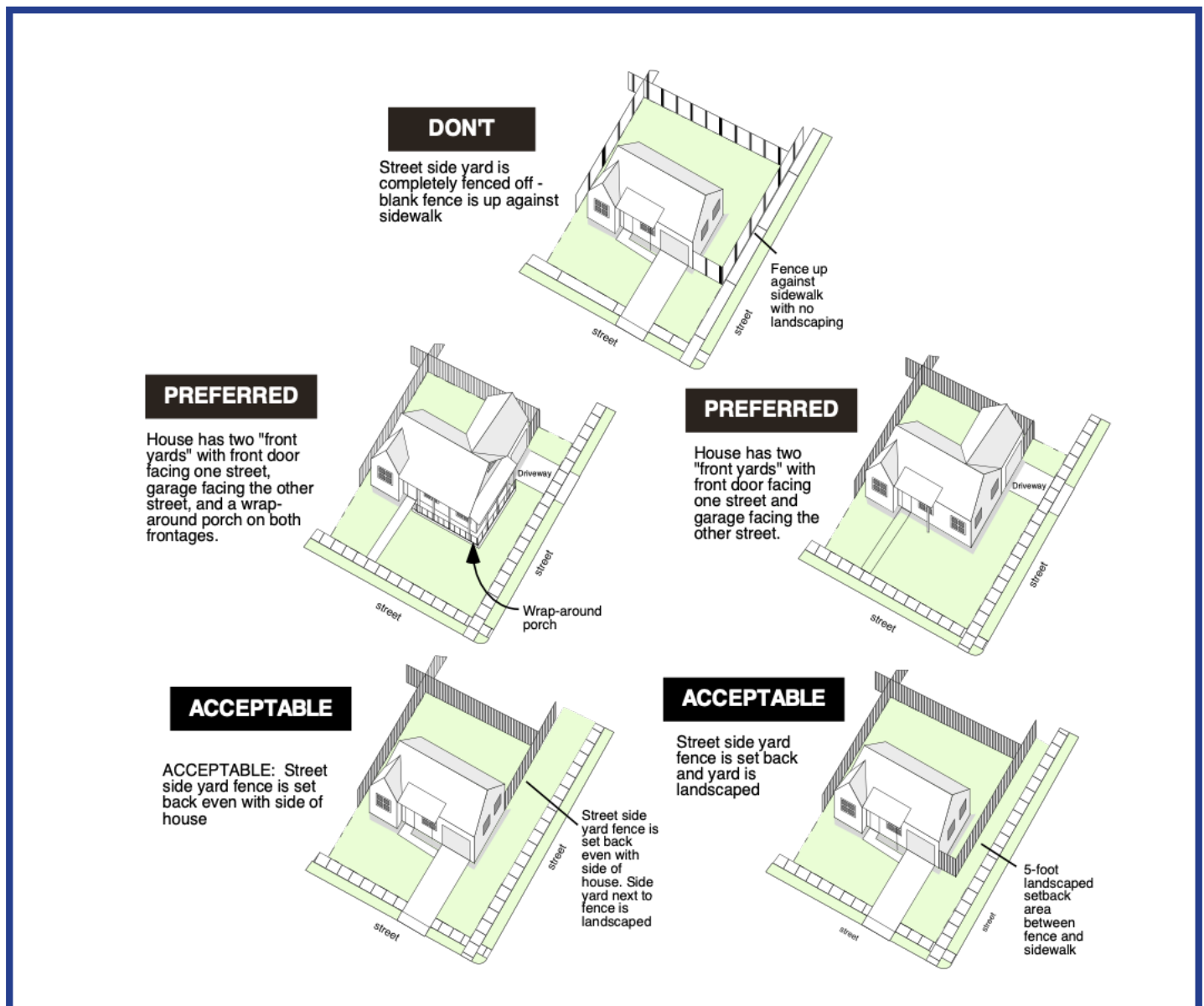


3: SINGLE FAMILY RESIDENTIAL DESIGN

Design Of Homes For Corner Lots

Corner lots present a special design challenge. To ensure that the side-yard along the street does not become a "dead" space that is an unmaintained and out-of-view area, homes on corner lots should be designed with two "front-ages" (see illustrations below). Ideally, one street frontage will feature the front door, while the other street frontage will feature the garage and driveway. This precludes a "dead" yard along the street-side yard frontage.

Where that is not possible there are other options shown in the illustration below.



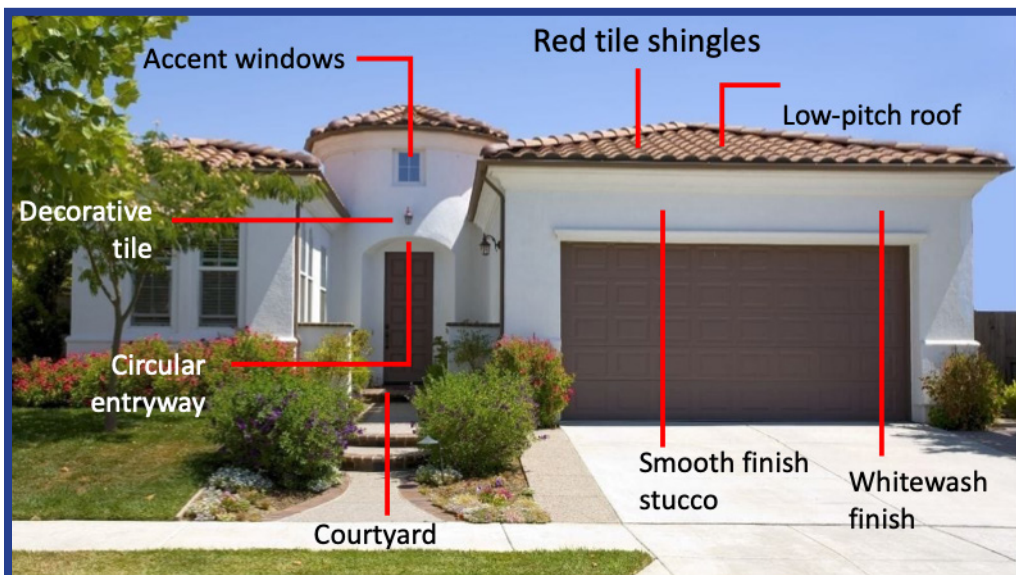
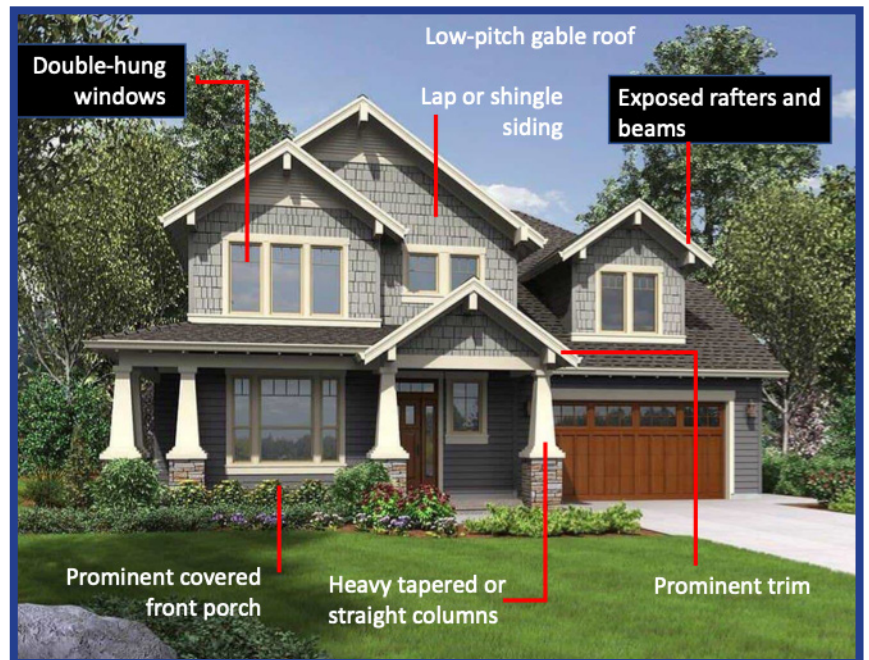
3: SINGLE FAMILY RESIDENTIAL DESIGN

Architectural Styles

There is no required architectural style for new dwellings in Dinuba, however styles that are historic to Dinuba, the San Joaquin Valley and California are preferred and may be required for Planned Unit Development projects. Visual samples of these styles are shown below.

EXAMPLES

CRAFTSMAN →



← SPANISH

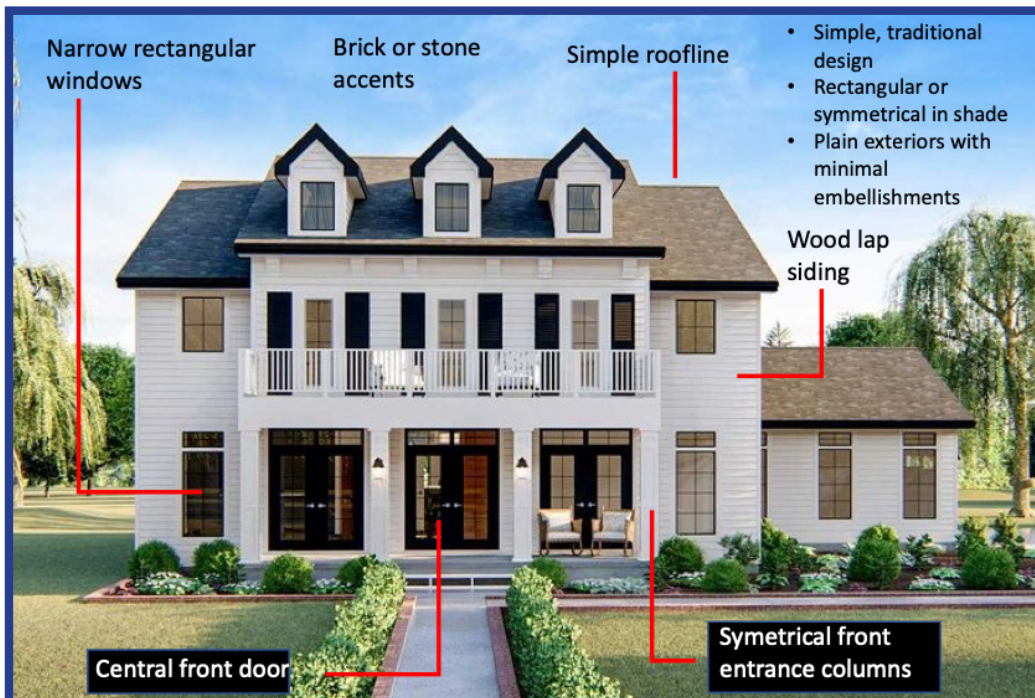
3: SINGLE FAMILY RESIDENTIAL DESIGN

EXAMPLES

VICTORIAN ↓



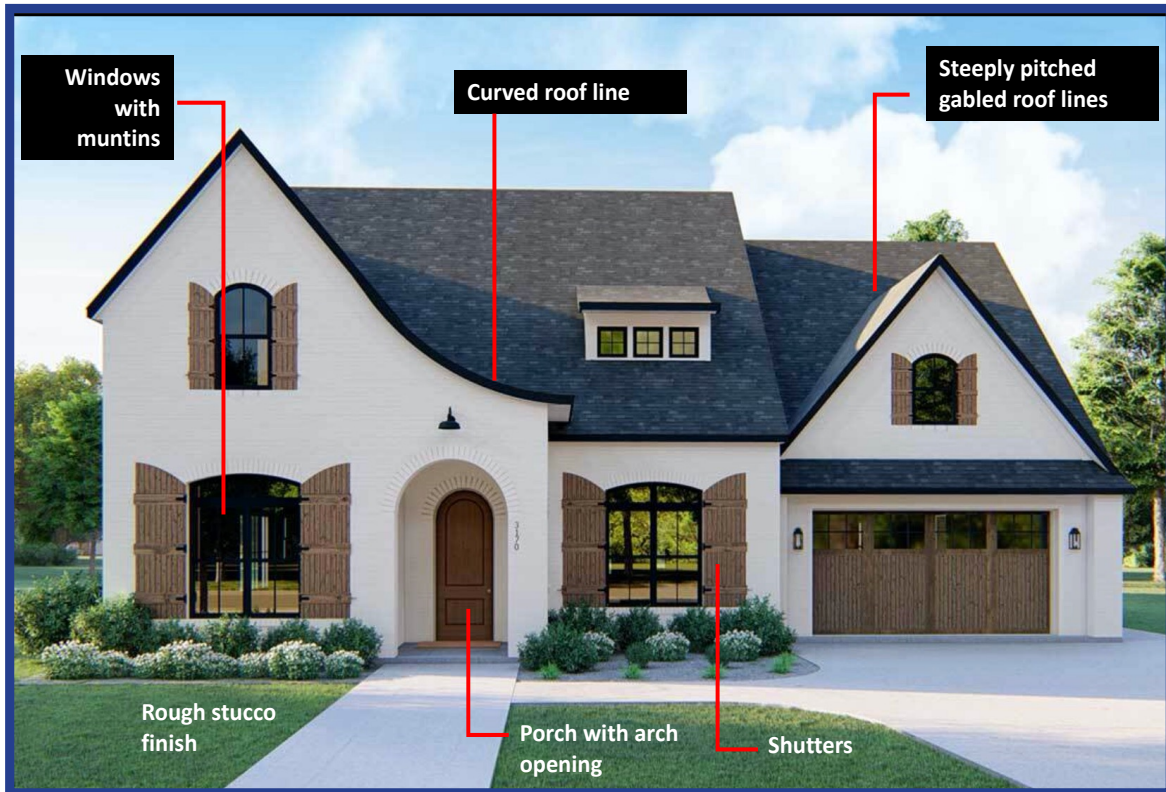
↓ COLONIAL



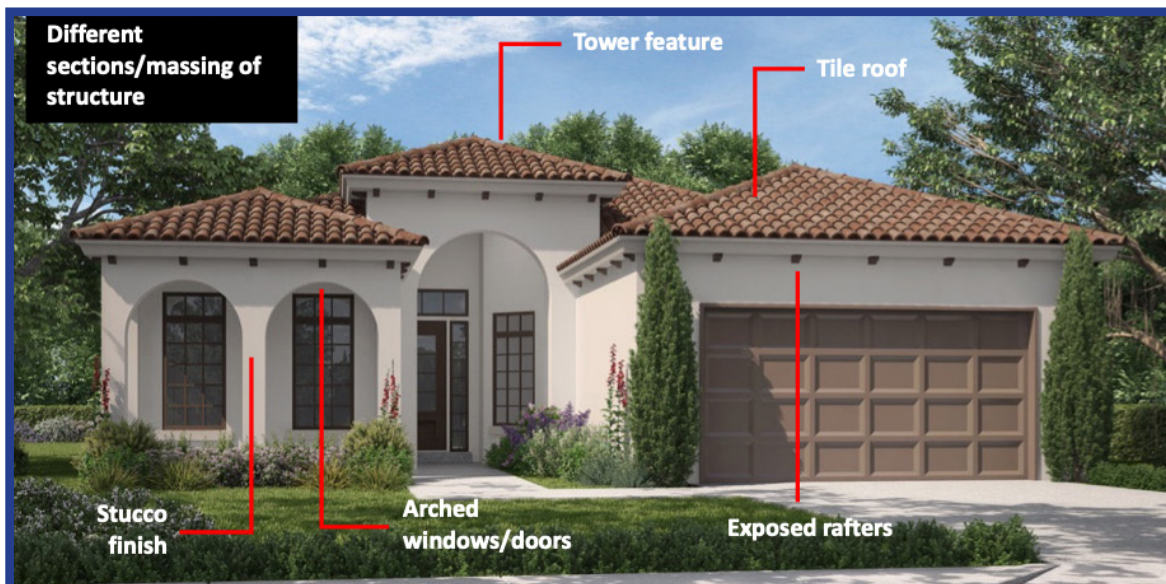
3: SINGLE FAMILY RESIDENTIAL DESIGN

EXAMPLES

TUDOR ↓



↓ MEDITERRANEAN



3: SINGLE FAMILY RESIDENTIAL DESIGN

New Homes in Older Neighborhoods/ Relationship to Historic Structures

New homes in older neighborhoods (with existing historic homes and homes with historic architectural styles) should seek to replicate or compliment the older, historic styles.

At the minimum new homes must be designed to blend with the existing size and scale of adjacent older homes and demonstrate consistency with existing setbacks, scale and building massing.

1. New homes should seek to emulate or blend with historic architectural styles in older existing neighborhoods.
2. New homes should demonstrate consistency with existing setbacks, height, building form, rooflines and structural massing in existing older neighborhoods.

NEW HOME IN AN EXISTING HISTORIC NEIGHBORHOOD



A new home developed in a neighborhood of existing older homes. The new home was designed to blend well with the existing homes and includes a large useable front porch. Parking is from the rear, off the alley.

3: SINGLE FAMILY RESIDENTIAL DESIGN

Front Yard Landscaping *(also see the Dinuba Landscape Design Guidelines)*

1. Front-yard landscaping should be installed by the developer prior to occupancy. All landscaped areas should be provided with an automatic irrigation system.
2. Use of xeriscaping (landscaping that uses little water) is highly encouraged. Native vegetation and drip irrigation is encouraged to reduce water consumption for landscaping.
3. Use of turf should be minimized to increase water efficiency.
4. All landscape areas should include a mixture of deciduous and evergreen varieties, including perennials and flowering shrubs. Designs are strongly encouraged to include plant varieties that will provide seasonal color, texture and/or other special interest.



EXAMPLES



5. A minimum of 40% of the front yard area should be landscaped with a combination of trees, turf or shrubbery. Hybrid Bermuda or other grass that requires a minimum of water is encouraged. Plant material should be varied in size, shrubs from one to five gallons, and trees from 15 to 25 gallons.
6. Deciduous trees should be planted along south and west facing walls to allow solar access during the winter.
7. Alongside drives a minimum 1.5-foot to 2-foot wide landscape strip should be provided along the property line.

MULTI-FAMILY RESIDENTIAL DESIGN

CHAPTER ▼

4

Great care must be taken to ensure that multiple family residential projects blend with the community and do not negatively affect the neighborhood.

The guidelines include the following:

Large Site Design Strategies

- Building orientation to streets
- Porches
- Circulation
- Building architecture and design
- Pedestrian Connections
- Project entry
- Open Space/Recreation features
- Parking
- Carports

Small Site Strategies

- Building location
- Parking
- Building Architecture/Design



These guidelines are divided into strategies for large apartment “complex” sites and also small, infill multi-family projects.

Regardless of the size of the site, it is critical that projects be designed to integrate well into the surrounding neighborhood.

4: MULTI-FAMILY RESIDENTIAL DESIGN

Large Site Design Strategies

Large multi-family complexes must be designed to blend with the surrounding neighborhood and not overwhelm the surrounding area by virtue of scale and street presence.

Building Orientation to Streets

Large projects should be designed so that buildings front onto the street with porches and balconies, with parking behind the building. Projects should not be “walled off” from the street.

OPEN TO THE STREET

These apartments open onto the public street with front doors, windows and large, useable porches.



ENCOURAGED →



This apartment complex is walled off and turns its back to the neighborhood

↑ DISCOURAGED

4: MULTI-FAMILY RESIDENTIAL DESIGN

Building architecture and design

Similar to the guidelines for single family homes, architectural styles for multi-family residential developments should reflect the historic of the Central Valley and California. Generic, contemporary, “placeless” styles are discouraged in favor of historic styles like Spanish, Craftsman, Victorian and Mediterranean architectural styles, among others.

PREFERRED ARCHITECTURAL STYLES

CRAFTSMAN ↓



SPANISH ↓



COLONIAL ↓



MEDITERRANEAN ↓



VICTORIAN ↓



TUDOR ↓



4: MULTI-FAMILY RESIDENTIAL DESIGN

Other multi-family building design strategies include:

1. Integrate architectural elements and building articulation that is similar to the surrounding neighborhood.
2. Use similar/complimentary colors, details, and finish materials as those in the adjacent neighborhood.
3. Use building shape and massing that conforms to existing neighborhood scale.
4. Varied front setbacks within the same structure with staggered unit plans.
5. Varied rooflines (especially where the building exceeds 20 feet in height). Roof lines of large buildings should be varied to reduce apparent scale and mass. Use of overhanging eaves, parapet wall details and three dimensional cornice treatments can enhance character of the roof line area.
6. Use of reverse building plans to add variety. Also, architectural treatments should be applied to all sides of each building.
7. Variation in exterior color of adjacent units, groupings of units or buildings.
8. Stairways should be designed as an integral part of the overall structure and should incorporate materials used in the main building. Exposed "motel-style" prefabricated stairways composed of concrete and open wrought-iron railing are discouraged.
9. When adjacent to single family homes, side and rear areas should allow for a sufficient planter area to buffer impacts and screen undesirable views.
10. Utilities should be screened from view of the street right-of-way. HVAC units should be located away from porches and patios and screened through the use of landscaping, walls, etc. HVAC units should be ground-mounted (not placed on rooftops).



Variation in wall planes, colors and massing helps to soften the appearance of an otherwise large multi-family building.

4: MULTI-FAMILY RESIDENTIAL DESIGN

Circulation and Pedestrian Connections

Circulation design for large multi-family projects should ensure safety for all users of the site as well as emergency responders (police and fire). Circulation must be designed to provide good accessibility to all areas of the site but must preclude layouts that encourage high vehicle speeds.

1. Circulation patterns within the site must provide good vehicle, bicycle and pedestrian access to all areas.

2. Straight-line aisle/drive segments should be limited in length to prevent high driving speeds.

3. Traffic calming methods should be employed where appropriate, including:

- Traffic circles
- Bulbouts
- Speed tables
- Others

SELECTED LARGE SITE PLAN STRATEGIES



4: MULTI-FAMILY RESIDENTIAL DESIGN

Pedestrian Connections

The design of large multi-family complexes should provide for thorough pedestrian connections throughout the site and to the adjoining neighborhood.

1. Site planning should ensure appropriate pedestrian connections throughout the complex and to adjoining neighborhoods.
2. Walkways should be shaded where possible.
3. Walkways must be well-lighted at night, with pedestrian-scale light fixtures.
4. Walkways should avoid crossing vehicle drives and parking aisles where visibility is poor and safety may be compromised.
5. Walkway entries to the site from adjacent public streets may be accented by landscaping, low walls, decorative arbors and other amenities.

Project Entry

Vehicle drive entryways to multi-family sites should enhance the attractiveness of the project through landscaping, median dividers, signage, lighting and other amenities, as appropriate.

1. Vehicle entries should make a positive statement and include amenities such as:
 - landscaped median island
 - generous landscaping throughout
 - signage
 - walls
 - stamped/colored paving
 - lighting and
 - other amenities

Example of a multi-family entry with landscaped median island, signage, walkway and other features.



4: MULTI-FAMILY RESIDENTIAL DESIGN

Open Space/Recreation features

In addition to standards for open space provided in the Dinuba Zoning Ordinance, new multi-family projects should ensure an attractive design through the generous placement of open space and recreational facilities.

1. Open space should be evenly distributed through the project site and feature useable, attractive amenities, such as:

- Landscaping, including abundant shade trees
- Lawn areas for active play
- Active play facilities, such as tennis courts, volleyball courts, grassy open play areas
- Swimming pool
- Clubhouse
- Barbecues

Centrally located club-house with swimming pool



4: MULTI-FAMILY RESIDENTIAL DESIGN

Parking and Carports

Standards for parking for multi-family developments is contained in the Dinuba Zoning Ordinance. Design guidelines for parking include the following:

1. Parking spaces must be conveniently located to the units that they serve
2. Long rows of parking should be broken up into smaller groupings
3. Parking areas must be softened with landscaping and shade trees (see the Dinuba Landscape Design Guidelines). Where parking is located adjacent to a public street there should be generous landscape screening.

4. Parking may be accented with decorative features, such as areas of stamped/colored concrete.

Carports

Carports should be designed as an integral part of the overall appearance and function of the site.

1. Carports should be designed to complement the aesthetic character of the buildings. Towards this end, carports with gabled roofs are preferred over flat-top carports

CARPORT WITH GABLED ROOF WITH TILE SHINGLES



Trash and Recycling Enclosures

Trash and recycling facilities should be designed to enhance the appearance of the site, as follows:

1. Trash enclosures should feature an overhead decorative arbor utilizing heavy timbers
2. Landscaping should be designed so that vines or similar plant material can be trained to grow up the exterior sides of the enclosure for beautification and graffiti prevention.
3. Enclosures should feature a pedestrian pass-thru, so residents don't need to open the gates to access dumpsters.
4. Trash enclosures should be conveniently located throughout the project, yet sufficiently buffered from project entries, main building entries and the street.

TRASH ENCLOSURE WITH DECORATIVE ARBOR



4: MULTI-FAMILY RESIDENTIAL DESIGN

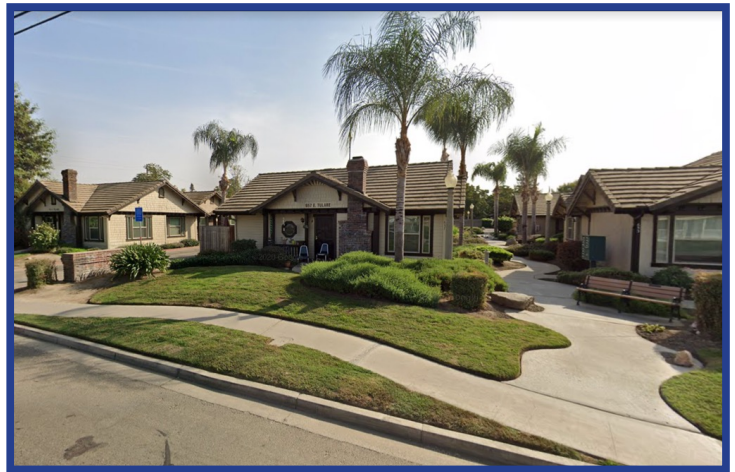
Small Scale and Infill Sites

This section applies to the design of multi-family projects on small sites and infill locations – typically where the site is virtually surrounded by existing residential development. Often these sites are in older and historic neighborhoods. With this in mind,

1. The project should be designed to harmonize with surrounding development in terms of scale, setbacks, location of buildings on the parcel, etc.
2. Along the site frontage, buildings should generally be placed forward on the site, with parking to the rear (or to the side). Where a site abuts an alley, parking should always be situated off the alley.
3. Buildings should front onto the public street with front door, windows and large useable front porches, to allow residents to participate in neighborhood life.
4. Architectural styles should mirror the best of the surrounding neighborhood, and styles that are historic to the valley and California are preferred, including Craftsman, Spanish, Victorian, Tudor and other native historic styles.

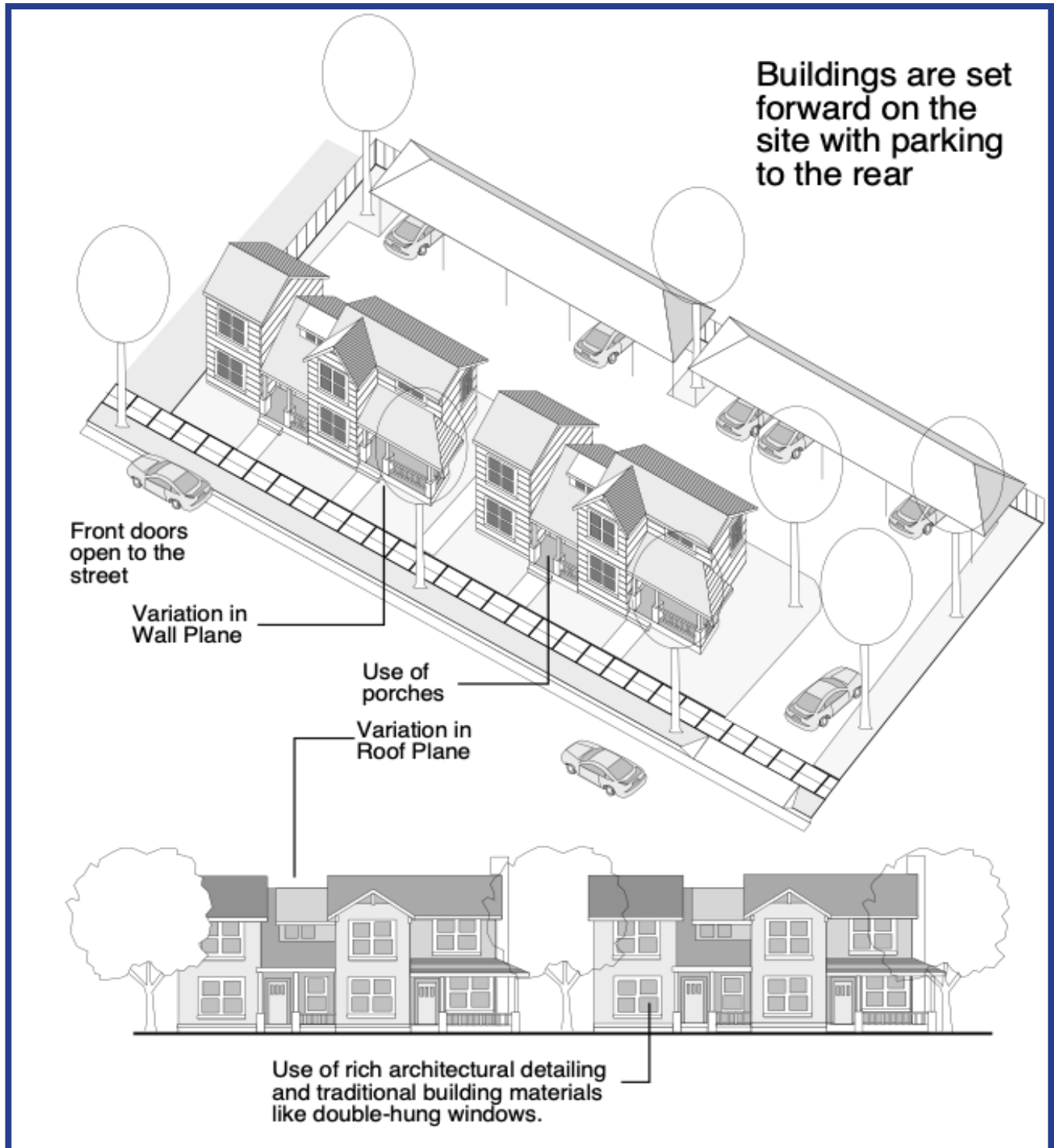
it is critical that multi-family projects on infill and small scale sites be designed to blend with the surrounding neighborhood. In particular, multi-family development on small/infill sites should not be dominated by parking on the front of the site.

VIEW FROM THE STREET



Example where buildings are placed on the front of the street with parking to the rear. Each unit features detailed Craftsman-style architecture, with front porches, doors and windows opening to the street.

BUILDING/PARKING PLACEMENT



APPENDIX - A

Dinuba General Plan Policies Related to Residential Design

The following policies regarding urban design are excerpted from the Dinuba General Plan.

LAND USE ELEMENT

OBJECTIVES

- A. Promote stable high quality residential neighborhoods
- B. Encourage new residential neighborhoods that have the desirable characteristics of traditional small town neighborhoods.

POLICIES AND STANDARDS

- 1.19 Neighborhoods should be designed, with emphasis placed on high-quality construction and innovative architecture, to provide a "sense of place" and preserve the City's small-town character while offering a choice of residential densities and costs that meets the varying needs of residents.
- 1.20 New single family houses, duplexes and townhouses will be encouraged to include front porches in their design.
- 1.21 Garages for new single family houses, duplexes and townhouses should be subordinate in visual importance to the house itself, especially the entry. This should be achieved by encouraging the location of garages toward the back of properties, encouraging detached garages, requiring garages to be set back from the front edge of the house and encouraging the orientation of garage doors 90 degrees from the street.
- 1.22 Neighborhoods should be physically connected to one another via a series of Minor Collector roadways and pedestrian paths, and all residents should be within a short walk or drive of retail and other services. New development shall coordinate with the irrigation districts regarding the usage of district facility corridors as walking/bicycle paths available for public use.
- 1.23 Planting strips will be encouraged on all residential streets with sidewalks a sufficient width to allow for street trees between the curb and the sidewalk.
- 1.24 Commercial uses may be located either in the center or at the periphery of neighborhoods, and should be integrated with residential uses and designed to be as accessible and appealing to pedestrians as possible, in order to encourage walking and biking.

Appendix A: General Plan Policies

CIRCULATION ELEMENT PEDESTRIAN FACILITIES

OBJECTIVE

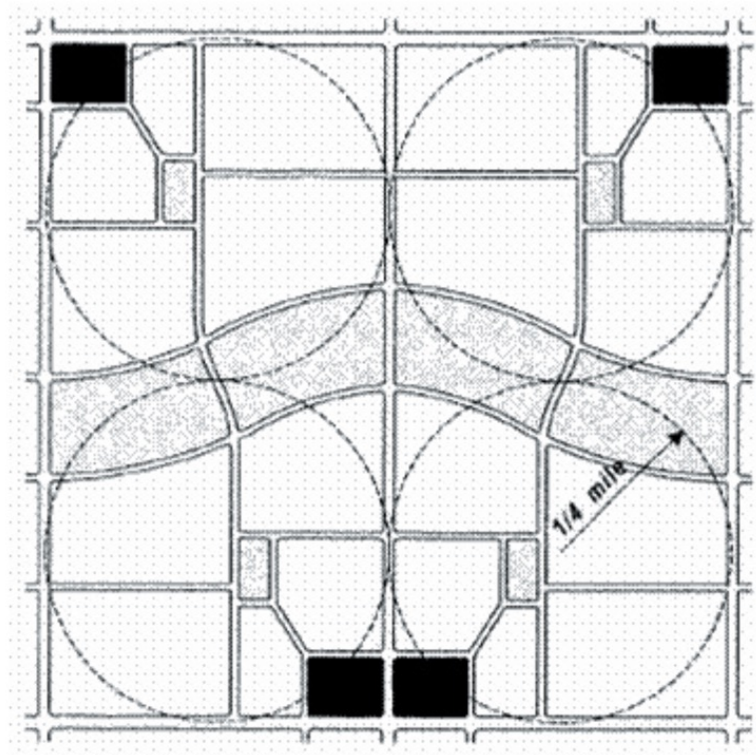
Provide a safe walking environment for pedestrians.

- 2.72 Where security walls or fences are proposed for residential developments along major arterials, arterials, or collector streets, pedestrian access will be provided between the major arterial, arterial, or collector, and the development to allow access to transit vehicles, commercial facilities, educational facilities, and recreation areas. Pedestrian access to arterial streets is encouraged. Such access should be located every 300 to 400 feet.

OPEN SPACE, CONSERVATION AND RECREATION ELEMENT RECREATION

- 3.24 The City shall encourage future neighborhood parks (3-5 acres in size) to be centrally located within each section of land (reference Figure 3-1).

Figure 3-1



Future neighborhood parks should be centrally located within each 1/2 square mile of the City. These parks should be the focal point of neighborhoods.

URBAN DESIGN ELEMENT

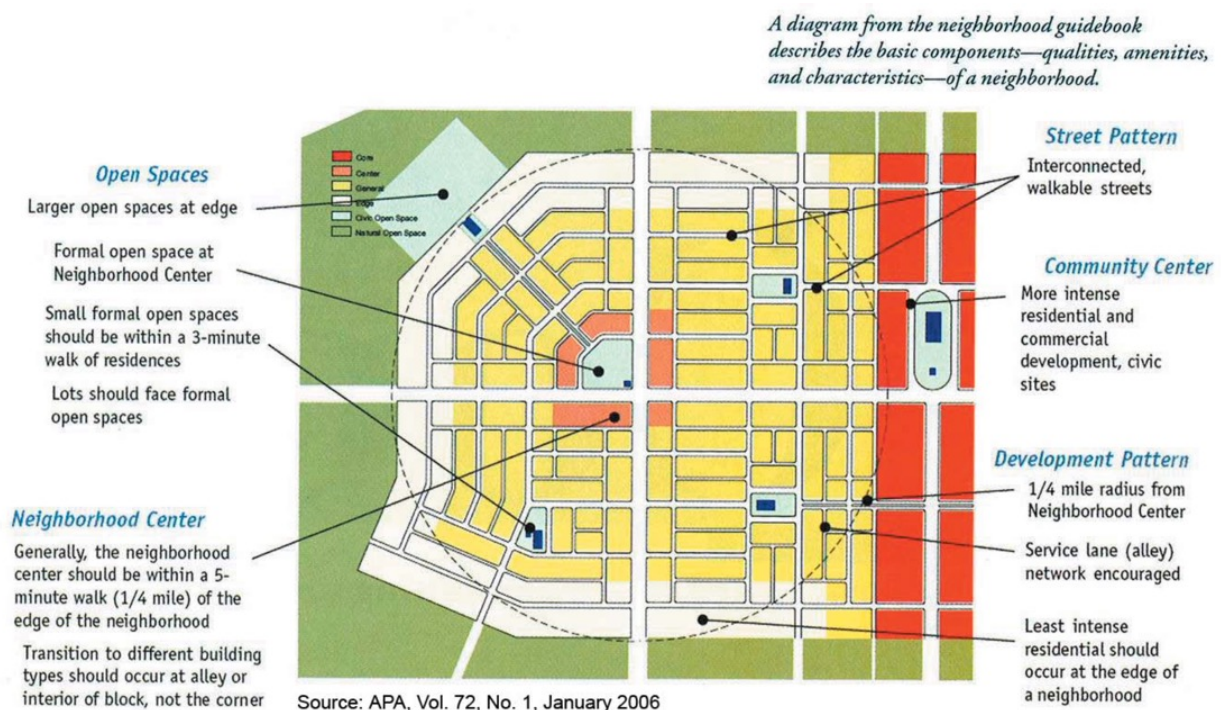
5.2 NEIGHBORHOOD LAND USE PLANNING

OBJECTIVE

Create livable neighborhoods incorporating a sense of place and connectivity to other neighborhoods and the remainder of the City.

POLICIES AND STANDARDS

- 5.4 New residential development should be designed in easy walking and bicycling distance to neighborhood commercial areas and community facilities such as schools (a distance equal to approximately 1/4 mile). This guideline may require placement of new neighborhood-serving commercial centers within new subdivisions.
- 5.5 New residential subdivisions should be laid out in grid or modified grid pattern to create direct routes to surrounding developments and land uses. Major streets should be oriented when possible to capture views of the nearby Sierra Nevada. New subdivisions should limit long loop roads and cul-de-sacs, unless they are necessary to access parks or open space areas.
- 5.6 New residential subdivisions should provide strategically-placed parks that are visible and accessible from the front entries of the maximum number of homes. Parks should be used to define the form and shape of the



Appendix A: General Plan Policies

residential subdivision rather than be “left over” parcels of land not available for development. The standard for neighborhood parks is a 3-5 acre park site in each neighborhood within a 1/4 mile walking distance of all residents.

- 5.7 New residential subdivisions should provide an interconnected street system that allows for a hierarchy of transportation modes, including auto, pedestrian and bicycles with direct connections to neighborhood commercial centers, open space and recreation, other parts of the neighborhood, and adjacent districts and circulation routes. The emphasis should be on direct access and avoiding circuitous access from neighborhood to neighborhood.
- 5.8 In designing new streets, consideration should be given to traffic calming mechanisms, such as bulb-outs at intersections, strategically placed roundabouts or traffic circles, pedestrian refuges, and textured cross walks, among others (reference Table 2-1 in the Circulation Element for a list of traffic calming features).
- 5.9 Setbacks from the public street should be minimized to bring structures close to the street to encourage neighborhood interaction.
- 5.10 Street orientation must be considered for optimum energy efficiency, with respect to solar access. As many homes as possible should be oriented so that large areas of the roof and walls receive solar radiation from the south.

5.4 SINGLE FAMILY RESIDENTIAL

OBJECTIVE

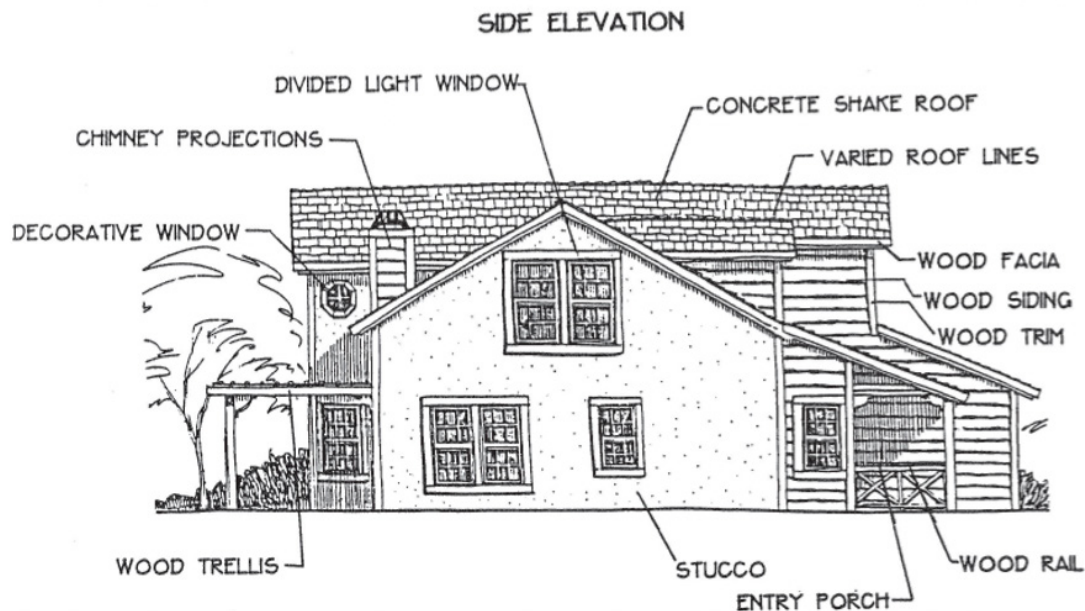
Create single family neighborhoods incorporating layout and architectural styles that facilitate traditional neighborhood development techniques.

POLICIES AND STANDARDS

5.12 For single family dwellings, styles that reflect the architectural traditions and history of Dinuba and the San Joaquin Valley are preferred.

5.13 Good architectural design encourages neighborhood interaction and the ability to have “eyes on the street”. Streets with long expanses of blank garage doors should be avoided. Techniques to encourage good streetscapes include:

- a. Locate the front doors of homes so that they are visible from the street.
- b. All dwellings should feature a useable front porch that dominates the facade of the unit. The City will consider allowing reduced front yard setbacks for units that feature a front porch.



- c. Garages should be set back behind the front plane of the dwelling or should be set back and detached entirely.
- d. Dwellings on corner lots should be designed with two “frontages”. Ideally, one street frontage will feature the front door, while the other street frontage features the garage and driveway.

5.14 Random setbacks of buildings and landscaping should be incorporated in all structural design and unit siting.

Appendix A: General Plan Policies

- 5.15 Residential development should include a mix of one and two-story dwelling units wherever possible.
- 5.16 The height and bulk of buildings should be appropriate to the size, shape and topography of the site and in harmony with its setting.
- 5.17 Buildings should be designed to an approximate human scale and should not appear to be monumental or monotonous. The use of the following design elements will help in creating buildings properly scaled to people:
- a. Breaking up building masses into smaller, staggered masses
 - b. Breaking up long wall surfaces and roof lines into discontinuous surfaces
 - c. Randomly textured materials on roofs and walls
 - d. Extended roof overhangs
- 5.18 Architectural styles and treatments should exhibit the following characteristics:
- a. Creates a complementary relationship with adjacent projects
 - b. Creates architecturally distinct structures through use of various components
 - c. Develops a compatible relationship between projects and buildings, and open space or recreation areas
 - d. Avoids visual repetition, including discouraging "franchise architecture".
 - e. Maintains continuity within a project through use of similar architectural elements
- 5.19 The architectural styles and treatments selected for projects should utilize or incorporate some combination of the following features:
- a. Articulated facades
 - b. Low plate lines
 - c. Large overhangs
 - d. Varied roof planes
 - e. Recessed entries
 - f. Greenhouses and skylights
 - g. Balconies and broad porches
 - h. Wainscoting
 - i. Extensive windows

- 5.20 Materials used in the construction of residential and commercial structures should be selected from the following listing.
- a. Stucco and plaster
 - b. Wood and dimensioned lumber
 - c. Board on board
 - d. Stone, rock, or brick
 - e. Wood or wood replica shingles
 - f. Slate-Metal or wood window dividers
 - g. Wood railings
 - h. Precast concrete or split-faced block (commercial)
- 5.21 Small-lot residential products, including condominiums, are encouraged in order to provide a variety of housing types, styles, and affordability. Small-lot single family alternatives include detached and attached units, zero lot line product, and “alley loaded” units adjacent to local or collector streets

MULTI FAMILY RESIDENTIAL

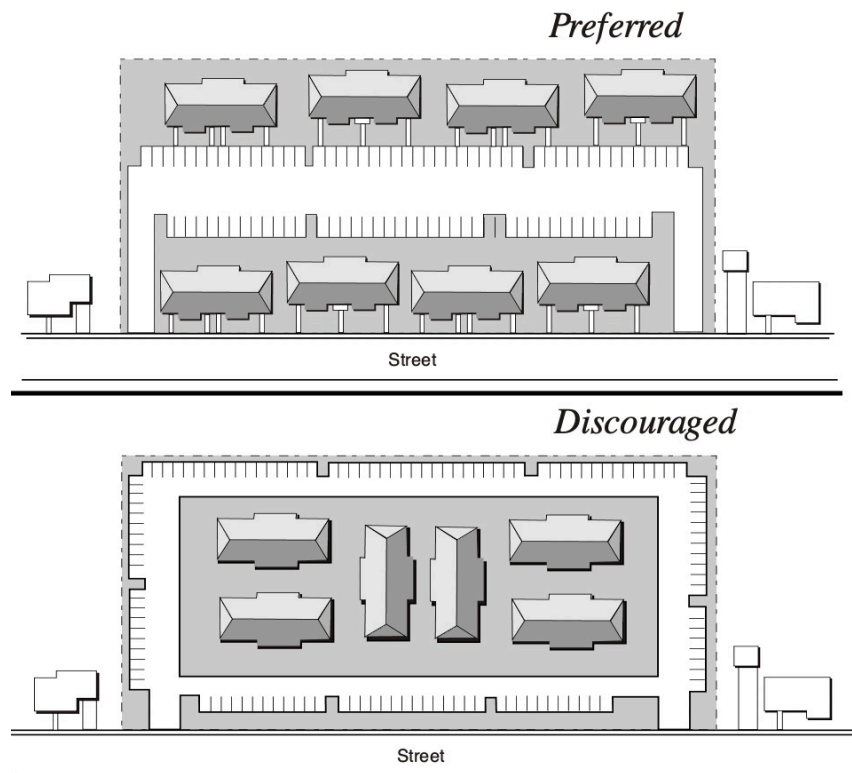
OBJECTIVE

Provide for multifamily housing that, regardless of size or number of units, are designed to integrate into the surrounding neighborhood.

POLICIES AND STANDARDS

- 5.22 Design techniques for multifamily projects include:
- a. Buildings should be “pulled forward” on the lot, towards the street, with parking to the rear. This helps multifamily projects better harmonize with the existing streetscape and surrounding neighborhood.
 - b. Units fronting the street should include a front door facing the street.
 - c. Units with doors facing streets should include a useable front porch.
- 5.23 Multifamily residential development should utilize architectural styles that are native and traditional to Dinuba and the San Joaquin Valley. These styles are addressed in the Single Family Residential policies and standards.

Appendix A: General Plan Policies



- 5.24 Visually harmonize multifamily residential development with adjacent residential neighborhoods by use of the following techniques:
- Integrate architectural elements and building articulation that is similar to the surrounding neighborhood.
 - Use similar colors, details, and finish materials as those in the adjacent neighborhood.
 - Use shape and massing that conforms to existing neighborhood scale.
- 5.25 Stairways should be designed as an integral part of the overall structure and should incorporate materials used in the main building. "Motel-style" prefabricated stairways composed of concrete and open wrought-iron railing is discouraged. Common stairways should be designed to serve a limited number of units.
- 5.26 Large roof mounted equipment is discouraged. Where necessitated, such equipment should be screened from view through the use of parapets or similar devices that complement the architectural character of the building.

APPENDIX - B

Project Questionnaire

Dinuba Residential Design Guidelines

The following questions are derived from the Residential Design Guidelines. Please answer each question that is applicable to your project:

Neighborhood Design

Street Connectivity

1. Does the subdivision exhibit a high degree of street connectivity, both internally (within the development) and to surrounding areas?
2. Is the subdivision designed using a grid (or modified grid) pattern to provide multiple route choices, for pedestrians, cyclists and motorists?
3. Where undeveloped land is adjacent to the site does the project provide for future street connections to that land? (In general there should be a street connection at intervals not to exceed 660 feet along each boundaries that abuts undeveloped land.)

How to Calculate Street Connectivity

Calculate the proposed project's Street Connectivity Index (see page 2-4 for methodology):

Number of Nodes: _____

Number of Segments: _____

Segments ÷ Nodes = _____

Parks and Open Space

1. Where parks are provided are they centrally-located within the development (to act as a focal point and to be easily-accessible to all residents)?
2. Is the project designed so that homes face onto the park (thereby providing added security by ensuring there are "eyes on the park" at all times)? Is the park designed so that streets border them on all sides (to the extent practical)?

Street Design

1. Are streets designed to be tree-lined and shady (to provide cooling and to slow traffic)?
2. Are streets designed with relatively short block lengths (no longer than 600 feet in length), to preclude speeding?

Appendix B: Project Questionnaire

3. Are streets with cul-de-sacs limited to where needed (due to unusual property boundaries, shapes or other constraints)?
4. Are traffic calming devices provided where appropriate (including bulb-outs, median islands with pedestrian refuges and roundabouts/traffic circles)?

Pedestrian and Bicycle Connections

1. Are sidewalks separated from the street by a wide, landscaped parkway that includes shade trees?
2. Where provided, are there off-street pedestrian/bicycle trails that are wide and shaded by large trees?
3. Where provided, are trail systems designed to minimize the number of street crossings?
4. Are trails and walkways designed to lead to important destinations, such as shopping, schools, parks and the downtown area?
5. Where canals exist is consideration given to routing a trail within the right-of-way?
6. Where perimeter block walls are situated around a development are there openings to allow walking and cycling from the site to the exterior? Where a cul-de-sac exists are there openings for such access?

Project Entry and Character

1. Are a combination of the following accent features incorporated into the project entry points:
 - Ornamental landscaping?
 - Landscaped entry medians?
 - Architectural monuments?
 - Decorative walls?
 - Monument and/or wall signs?
 - Decorative lighting?
2. Do project entry features reflect the overall architectural identity and character of the project?
3. Is colored, textured, and permeable paving treatment provided at entry drives provided to accentuate these areas?

Fences, Walls and Other Amenities

1. Are landscaping and berms provided (to minimize the visual impact of long continuous sound walls)?
2. Are insets and variation provided in wall planes and patterns?
3. Are additional landscape setbacks, street trees and accent trees provided at project entries (to improve the appearance of sound walls)?
4. Are climbing vines provided to beautify walls and prevent graffiti?
5. Are concrete capstones provided on stucco walls to visually accent and to help prevent water damage from rainfall and moisture?

Appendix B: Project Questionnaire

Street Lamps and Signage

1. Does the development utilize decorative, antique-style street light fixtures?
2. Will all street sign posts be painted gloss black?
3. Will the project feature clustered mailboxes that are architecturally enhanced (and carefully placed to not adversely affect the privacy of residents while still serving the needs of the US Postal Service)?

Storm Drain Facilities

1. Are storm drain basins designed and located consistent with the Dinuba Storm Drain Master Plan?
2. Will storm drain basins be landscaped?
3. Are storm drain basins designed to combine both storm drain and parks/open space recreation facilities?
4. Will chain link fencing around storm drain basins be finished in gloss black or green?
5. Does the project feature elements of Low Impact Design?

Canals and Waterways (skip if there are no canals or waterways associated with the site)

1. Are canals incorporated as open space features into project design?
2. Are canal rights-of-way landscaped with a combination of groundcover, shrubs and shade trees?
3. Are canal rights-of-way developed with multi-purpose trails (walking and cycling)?
4. Are canal rights-of-way designs being coordinated with Alta Irrigation District?

Single Family Residential Design

General

1. Do the homes feature a useable front porch that dominates the façade of the home (with minimum porch dimensions at least 6 feet deep and 8 feet wide)?
2. Are garages set back behind the front plane of the dwelling? Further do garage doors not occupy more than half the width of the front façade of the dwelling?
3. Are front doors situated so that they are prominently visible from the street?
4. Are front setbacks staggered on at least every third lot an additional five feet (to create a varied streetscape)?
5. Are façade treatments on the front of a dwelling carried around to side and rear elevations, (especially where a home abuts streets to the side or rear)?
6. Does the project include a mix of single and two-story homes (to provide an appealing streetscape with a variety of home types, mass, size and height)?
7. Is there variation in roof form and changes in roof plan on all structure elevations (that are visible from public streets)? Further, is there variation in ridgeline height and alignment (to create visual interest)?

Design of Homes for Corner Lots

1. Are homes on all corner lots designed with two frontages (front door facing one street and garage opening to the other street) or similar corner lot strategies (shown in the illustration shown on page 3-5)?

Architectural Styles

1. Do the proposed homes follow one or more of the preferred architectural styles illustrated on pages 3-6 to 3-8 of the Design Guidelines?
Craftsman?
Spanish?
Victorian?
Colonial?
Tudor?
Mediterranean?

New Homes in Older Neighborhoods/Relationship to Historic Structures

1. Are new homes in older/historic neighborhoods designed to emulate or blend with existing historic architectural styles in the neighborhood?
2. Are new homes in older/historic neighborhoods designed to show consistency with existing setbacks, height, building form, rooflines and structural massing that exists in the neighborhood?

Front Yard Landscaping

1. Will front-yard landscaping (and automatic irrigation system) be installed by the developer prior to occupancy?
2. Will landscaping utilize xeriscaping (landscaping that uses little water) including native vegetation and drip irrigation?
3. Is the use of turf minimized (to increase water efficiency)?
4. Do all landscape areas include a mixture of deciduous and evergreen varieties, including perennials and flowering shrubs?
5. Is a minimum of 40% of the front yard area landscaped with a combination of trees, turf or shrubbery? Does the project include plant material that is varied in size, with shrubs from one to five gallons, and trees from 15 to 25 gallons?
6. Are deciduous trees planted along south and west facing walls (to allow solar access during the winter)?
7. Alongside drives (next to the property line) are landscape strips provided alongside drives (a minimum 1.5-foot to 2-foot wide)?

Appendix B: Project Questionnaire

Multi-Family Residential:

A. Large Site Design

Building Orientation to the Street

1. Is the project designed so that buildings front onto the street with porches and balconies, (with parking behind the building)?

Building Architecture and Design

1. Do architectural styles reflect the historic styles of the Central Valley and California? Generic, contemporary, “placeless” styles are discouraged in favor of historic styles like Spanish, Craftsman, Victorian and Mediterranean architectural styles, among others.

Other multi-family building design strategies

1. Do the building designs integrate architectural elements and building articulation that is similar to the surrounding neighborhood?
2. Do the buildings use similar/complimentary colors, details, and finish materials as those in the adjacent neighborhood?
3. Do the building designs use building shape and massing that conforms to existing neighborhood scale?
4. Do the building designs use varied front setbacks within the same structure, with staggered unit plans?
5. Do the building designs use varied rooflines (especially where the building exceeds 20 feet in height)? Do the buildings use overhanging eaves, parapet wall details and three-dimensional cornice treatments (to enhance character of the roof line area)?
6. Does the project use reverse building plans (to add variety)? Are architectural treatments applied to all sides of each building?
7. Is there variation in exterior color of adjacent units, groupings of units or buildings?
8. Are stairways designed as an integral part of the overall structure and do they incorporate materials used in the main building? Note: Exposed “motel-style” prefabricated stairways composed of concrete and open wrought-iron railing are discouraged.
9. When adjacent to single family homes, are side and rear setback areas provided to allow for a sufficient planter area to buffer impacts and screen undesirable views?
10. Are utilities screened from view of the street right-of-way? Are HVAC units located away from porches and patios and screened through the use of landscaping, walls, etc.? Are HVAC ground-mounted (not placed on rooftops)?

Circulation and Pedestrian Connections

1. Do circulation patterns within the site provide good vehicle, bicycle and pedestrian access to all areas?
2. Are straight-line aisle/drive segments limited in length (to prevent high driving speeds)?

3. Are on-site traffic calming methods incorporated where appropriate, including:
 - Traffic circles?
 - Bulbouts?
 - Speed tables?
 - Others?

Pedestrian Connections

1. Is the site planned to ensure appropriate pedestrian connections throughout the complex and to adjoining neighborhoods?
2. Are walkways shaded with trees (where possible)?
3. Are walkways well-lighted at night, with pedestrian-scale light fixtures?
4. Are walkways designed to avoid crossing vehicle drives and parking aisles (where visibility is poor and safety may be compromised)?
5. Are walkway entries to the site (from adjacent public streets) accented by landscaping, low walls, decorative arbors and other amenities?

Project Entry

1. Are vehicle entries designed to make a positive statement and do they include amenities such as:
 - Landscaped median island?
 - Generous landscaping throughout?
 - Signage?
 - Walls?
 - Stamped/colored paving?
 - Lighting?
 - Other amenities?

Open Space/Recreation Facilities

1. Are open spaces evenly distributed through the project site and do they feature useable, attractive amenities, such as
 - Landscaping, including abundant shade trees?
 - Lawn areas for active play?
 - Active play facilities, such as tennis courts, volleyball courts, grassy open play areas?
 - Swimming pool?
 - Clubhouse?
 - Barbecues?

Appendix B: Project Questionnaire

Parking and Carports

1. Are parking spaces conveniently located to the units that they serve?
2. Are long rows of parking broken up into smaller groupings?
3. Are parking areas softened with landscaping and shade trees? Where parking is located adjacent to a public street is there generous landscape screening?
4. Is parking accented with decorative features, such as areas of stamped/colored concrete?

Carports

1. Are carports designed to complement the aesthetic character of the buildings, and include gabled roofs?

Trash/Recycling Enclosures

1. Do trash enclosures feature an overhead decorative arbor?
2. Is landscaping designed so that vines or similar plant material can be trained to grow up the exterior sides of the enclosure for beautification and graffiti prevention?
3. Do trash enclosures feature a pedestrian pass-thru (so residents don't need to open the gates to access dumpsters)?
4. Are trash enclosures conveniently located throughout the project (yet sufficiently buffered from project entries, main building entries and the street)?

B. Multi-Family Residential - Small Sites and Infill Locations

1. Are projects designed to harmonize with surrounding existing development (in terms of scale, setbacks, location of buildings on the parcel, etc.)?
2. Along the site frontage, are buildings placed forward on the site, with parking to the rear? Where a site abuts an alley, is parking situated off the alley?
3. Do buildings front onto the public street with front door, windows and large useable front porches?
4. Do architectural styles mirror the best of the surrounding neighborhood, and styles that are historic to the valley and California are preferred, including Craftsmen, Spanish, Victorian, Tudor and other native historic styles?

Attachment “A”

RESOLUTION 2023-26

**BEFORE THE CITY COUNCIL, CITY OF DINUBA, COUNTY OF TULARE,
STATE OF CALIFORNIA**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DINUBA
APPROVING THE DINUBA RESIDENTIAL DESIGN GUIDELINES.**

WHEREAS, the City has the desire to improve the quality of design of residential projects in the City to improve livability, walkability, safety, and long-term vitality of Dinuba’s residential neighborhoods, and

WHEREAS, to achieve these objectives the City has prepared the Dinuba Residential Design Guidelines, and

WHEREAS, the purpose of the Residential Design Guidelines is to give the City and developers additional tools to improve the design quality of future development projects, and

WHEREAS, the Residential Design Guidelines articulate the City’s expectations regarding good design concepts that should be incorporated into future development projects, and

WHEREAS, the Residential Design Guidelines cover a variety of topics related to residential development, including neighborhood design, single family residential design and multi-family residential design, and

WHEREAS, the City has determined that adoption of the Design Guidelines is exempt from environmental review under Section 15305 (Categorical Exemptions – minor changes in land use limitations) of the California Environmental Quality Act (CEQA), and

WHEREAS, the Planning Department has prepared a staff report and environmental finding, and

WHEREAS, the Planning Commission considered the Design Guidelines at a meeting on May 2, 2023 and voted to recommend approval of the Guidelines by the City Council, and

WHEREAS, the City Council held a meeting on the draft Design Guidelines and accepted testimony.

NOW, THEREFORE, BE IT RESOLVED that the City Council, after considering all the evidence presented, determined the following findings were relevant in evaluating this matter:

1. The Dinuba Residential Design Guidelines are consistent with the goals, objectives and policies of the Dinuba General Plan.
2. The Dinuba Residential Design Guidelines are intended to implement policies of the Dinuba General Plan.
3. The Dinuba Residential Design Guidelines will not have an adverse impact on the health, safety or welfare of residents or on the community.
4. The Dinuba Residential Design Guidelines will not have a significant impact on the environment and are exempt from environmental review under Section 15305 of the Guidelines of the California Environmental Quality Act (CEQA).

BE IT FURTHER RESOLVED that the City Council hereby approves the Dinuba Residential Design Guidelines, and also adoption of a Categorical Exemption as the environmental finding for the Guidelines.

PASSED, APPROVED and ADOPTED this 9th day of May, 2023 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Maribel Reynosa, Mayor of the City of Dinuba

ATTEST:

Maria Ananiz, City Clerk



City Council Staff Report

Department: ENGINEER/PLANNING

June 13, 2023

To: Mayor and City Council

From: Jason Watts, City Engineer

Subject: Notice of Completion - Road 74 Street Improvements Project (JW)

RECOMMENDATION

Council accept the Road 74 Street Improvements Project as complete and authorize the City Engineer to file a Notice of Completion with the Tulare County Recorder's Office.

EXECUTIVE SUMMARY

Avison Construction, Inc. completed the Road 74 Street Improvements Project on May 23, 2023. The project had no change orders and came in under budget. The project consisted of the reconstruction of the pavement structural section and aggregate base shoulders from Sierra Way to Kamm Avenue on Road 74. Staff is requesting that City Council accept the project as complete and authorize the City Engineer to file the Notice of Completion with the Tulare County Recorder's Office.

OUTSTANDING ISSUES

None.

DISCUSSION

Road 74 between Sierra Way and Kamm Avenue had reached its useful life and was in need of being fully reconstructed. The Project was awarded to Avison Construction, Inc. on April 11, 2023. City Council awarded the project for \$472,348.00 and the project finished at \$441,999.71.

The project did not have any change orders on the project.

Avison Construction, Inc. did an outstanding job on Road 74 and completed the project not only under budget, but ahead of schedule. Staff was very pleased with

their work, professionalism, and responsiveness during construction. The contractor completed the work on May 23, 2023. A picture of the completed work is shown as Attachment 'B'.

The Public Works Inspector conducted final inspections on the project and determined that the work was completed in compliance with all approved plans and specifications. The final step is for the city to accept the project as complete and file a Notice of Completion with the Tulare County Recorder's Office. Pursuant to industry standards, the city withheld a 5% contract retention on all invoices received. The retention amount will be released after the Notice of Completion (NOC) is recorded. A copy of the NOC is enclosed as Attachment 'A'.

FISCAL IMPACT

The project totaling \$441,999.71 was fully funded by ARPA under the FY 22/23 budget.

PUBLIC HEARING

None.

ATTACHMENTS:

- A. Notice of Completion
- B. Picture of Work Completion

RECORDING REQUESTED
AND RETURN TO:

CITY OF DINUBA
PUBLIC WORKS DEPARTMENT
405 E. EL MONTE WAY
DINUBA, CA 93618

No Fee per Government Code 6103

NOTICE OF COMPLETION

NOTICE IS HERE BY GIVEN:

1. That the City of Dinuba, a Municipal Corporation, whose address is 405 E. El Monte Way, Dinuba, California, is the owner of the real property, public works or structure hereinafter described.

2. That on the 23th of May 2023, a work of improvements on real property hereinafter described was completed pursuant to a Contract to which Chapter 5 of Part I of Division 5, of the Public Contract Code applies.

3. That the name of the Contractor who performed said work of improvements pursuant to said Contract with the City of Dinuba is Avison Construction Corporation. The surety is DiBuduo & DeFendis Insurance Brokers LLC, a California stock insurance company, P.O. Box 5479, Fresno, CA 93755-5479.

4. That the real property or public works or structure is described as follows:

**City of Dinuba
Road 74 Street Improvement Project**
The project consisted of the reconstruction of a two-way road, which includes aggregate base shoulders, pavement section, and other miscellaneous street improvements.

5. That the Nature of the owner's interest or estate is: In Fee

Dated: _____, 2023

CITY OF DINUBA
A Municipal Corporation

By _____
Jason Watts, PE Dinuba City Engineer

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

STATE OF CALIFORNIA)
) SS
COUNTY OF TULARE)

Subscribed and sworn to (or affirmed) before me this _____ day of _____, 2023, by Jason Watts, City Engineer of the City of Dinuba, a Municipal Corporation, proved to me on the basis of satisfactory evidence to be the person who appeared before me.

Notary Public in and for the County of Tulare,
State of California

