CITY OF DINUBA
Together, A Better Community
CALIFORNIA • 1906

Tuesday, June 11, 2024 / 6:30 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. OPENING CEREMONIES

1.1. Welcome and Call to Order

1.2. Invocation

1.3. Pledge of Allegiance

2. 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).

3. 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.

4. NEW EMPLOYEES AND PROMOTIONS

4.1. Moises Estrada, Sergeant (AI)

4.2. Introduction and Oath of Office for Police Officer Bryan Montemayor (AI)

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**

Approve Amended Subdivision Agreement for Montebella Phase 2

Subdivision (JW)

RECOMMENDATION

Council to approve the Amended Subdivision Development Agreement for the Montebella Phase 2 subdivision and authorize the City Manager or designee to execute the agreement.

5.2. SUBJECT

Resolution No. 2024-24 Approving an Extraterritorial Water Service Connection to APN 030-120-051 Located Outside City Limits (GA)

RECOMMENDATION

Council to take the following action by one motion:

1. Adopt Resolution No. 2024-24 approving the extension of municipal water service to the property located at 8467 Avenue 406; and,

2. Authorize the City Manager or his designee to enter into an agreement with Jorge Luis Duran and Ricardo Duran to connect their property to City water; and,

3. Authorize the Public Works Director or his designee to submit an application to the Tulare Local Agency Formation Commission (LAFCO) for an extraterritorial water service connection.

5.3. SUBJECT

Resolution No. 2024-53 approving a Lease Agreement with Ralph Alvarez with Orbit Lanes for the use of City parking lot property on L St and Ventura for an EV Charging Station (DJ)

RECOMMENDATION

Council to adopt Resolution No. 2024-53 approving a lease agreement with Ralph Alvarez, owner of Orbit Lanes for the installation of an EV charging station on city-owned parking lot (APN: 017-141-007) located at the corner of L St. and Ventura St.

5.4. SUBJECT

Letter of support for SB 1420 (Caballero), statewide standard for the use of clean hydrogen in transportation. (DJ)

RECOMMENDATION

Council to consider submitting a letter of support for SB 1420 (Caballero) to establish a statewide standard for the use of clean hydrogen in transportation.

5.5. SUBJECT

Approval of City Council Meeting Minutes (MA)

RECOMMENDATION

Council to review and approve the City Council meeting of May 28, 2024 as

presented.

5.6. SUBJECT

Resolution No. 2024-51 recognizing the life and achievements of Dominga Bustamante (DJ)

RECOMMENDATION

Council to adopt Resolution No. 2024-51, recognizing the life and achievements of Dominga Bustamante

5.7. SUBJECT

Approval of Agreement Between the City of Dinuba and the Dinuba Unified School District for the School Resource Officer Partnership for FY 2024-25 (AI)

RECOMMENDATION

Council to approve the School Resource Officer (SRO) Agreement with the Dinuba Unified School District for the 2024-25 school year and authorize the City Manager or designee to execute the agreement.

6. WARRANT REGISTER

6.1. SUBJECT

Warrant Register May 31 & June 7, 2024 (KS)

RECOMMENDATION

Council to review and approve the Warrant Register as presented.

7. PUBLIC HEARING

7.1. SUBJECT

Resolution No. 2024-46 Adopting FY 2024/25 Operating Budget and Capital Improvement Program and Resolution 2024-47 Adjusting the FY 2022/23 GANN limit; and Resolution 2024-48 Adopting the FY 2024/25 GANN Appropriations Limit (KS)

RECOMMENDATION

Council to conduct a public hearing and take the following actions by separate motions:

1. Adopt Resolution No. 2024-46 approving the Fiscal Year 2024/25 Operating Budget and Capital Improvement Program

2. Adopt Resolution No. 2024-47 Amending Resolution No. 2023-36, Adoption of fiscal year 2023/24 Gann Limit

3. Adopt Resolution No. 2024-48 Adoption of fiscal year 2024/25 Gann Limit.

7.2. SUBJECT

Resolution No. 2024-49 Ordering the Annual Levy of Landscape and Lighting Districts Annual Assessments for Fiscal Year 2024/25; and Resolution No. 2024-50 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. 2024-49 ordering the levy and collection of assessments within the City's Landscaping and Lighting Assessment Districts for Fiscal Year 2024/25, and

2. Adopt Resolution No. 2024-50 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 2024/25.

8. DEPARTMENT REPORTS

8.1. SUBJECT

Selection of Transit Representative to the Tulare County Association of Governments (GA)

RECOMMENDATION

Council to select nominee to serve as the transit representative to the Tulare County Association of Governments (TCAG) from July 1, 2024, through June 30, 2027.

9. MAYOR/COUNCIL REPORTS

10. CITY MANAGER COMMUNICATIONS

11. CITY STAFF COMMUNICATIONS

12. CLOSED SESSION

12.1. Liability Claim (MA)

Pursuant to GC 54956.95; Claimant(s): Jerry Halford.
Agency Claimed Against: City of Dinuba

13. 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: POLICE SERVICES | June 11, 2024

To: Mayor and City Council

From: Abel Iriarte, Chief of Police

Subject: Moises Estrada, Sergeant (AI)

RECOMMENDATION

Recognition of Moises Estrada on his recent promotion from Police Officer to Sergeant.

EXECUTIVE SUMMARY

None.

OUTSTANDING ISSUES

None.

DISCUSSION

None.

FISCAL IMPACT

None.

PUBLIC HEARING

None.

City Council Staff Report

Department: POLICE SERVICES | June 11, 2024

To: Mayor and City Council

From: Abel Iriarte, Chief of Police

Subject: Introduction and Oath of Office for Police Officer Bryan Montemayor (AI)

RECOMMENDATION

Introduction and swearing-in ceremony for new Police Officer Bryan Montemayor.

EXECUTIVE SUMMARY

None.

OUTSTANDING ISSUES

None.

DISCUSSION

None.

FISCAL IMPACT

None.

PUBLIC HEARING

None.

City Council Staff Report

Department: ENGINEER/PLANNING June 11, 2024

To: Mayor and City Council

From: Jason Watts, City Engineer

Subject: Approve Amended Subdivision Agreement for Montebella Phase 2 Subdivision (JW)

RECOMMENDATION

Council to approve the Amended Subdivision Development Agreement for the Montebella Phase 2 subdivision and authorize the City Manager or designee to execute the agreement.

EXECUTIVE SUMMARY

On November 14, 2023, the City Council approved the Subdivision Development Agreement with San Joaquin Valley Homes for Phase II of the Montebella subdivision consisting of 33 lots located on the west side of Englehart Avenue between El Monte Way and Nebraska Avenue. The original agreement has been amended to include revised development impact fee credits for certain improvements.

OUTSTANDING ISSUES

None.

DISCUSSION

San Joaquin Valley Homes is currently developing the Phase II of the Montebella subdivision consisting of 33 lots on the west side of Englehart and north of W. Saginaw Avenues. On November 14, 2023, the City Council approved the Final Map and Subdivision Development Agreement for the Montebella subdivision. The Subdivision Development Agreement details the work to be completed by the developer, amount of security for improvements, and fees to be paid as part of the subdivision.

Staff has reviewed the revised construction cost estimate for the project and determined that a portion of the development impact fees due from the developer qualify as fee credits to accommodate the 1.36-acre park and street improvements along W. Saginaw Avenue. Staff is revising the Subdivision Development Agreement to reflect the development impact fees that will be credited to the developer for the work to be done. A copy of the amended Subdivision Agreement is enclosed as Attachment 'A'.

Staff is recommending that City Council approve the amended Subdivision Development Agreement for Phase II of the Montebella subdivision.

FISCAL IMPACT

The City will receive approximately $17,565.57 per unit for all impact fees for each residential unit. These fees will be collected with the issuance of each building permit.

PUBLIC HEARING

None.

ATTACHMENTS:

A. Amended Subdivision Agreement - Montebella PH II

CITY OF DINUBA

SUBDIVISION AGREEMENT
MONTEBELLA
PHASE II

This Agreement is made and entered into this ____ day of _____, 2024 by and between the **City of Dinuba**, a Municipal Corporation of the State of California, hereinafter referred to as **"City"**, and **Presidio JJR Montebella 175, LLC**, a Deleware Limited Liability Company, herein referred to as **"Subdivider".**

WITNESS TO

Subdivider has presented to the **City** a Final Map for the proposed subdivision of land located within the City of Dinuba and described as Montebella, Phase II, a copy of said Map is attached.

Said **Subdivider** has requested that the **City** accept the dedications delineated and shown on said Map for the uses and purposes specified thereon and to otherwise approve said Map in order that same may be recorded, as required by law.

The **City** requires, as a condition precedent to the acceptance and approval of said Map: (a) the irrevocable dedication to the City of Dinuba, of the land wherein the streets are delineated as shown on said Map, which the **City** deems necessary for public use; and (b) that any and all streets delineated and shown on said Map be improved by the construction and installation of improvements hereinafter specified.

The Dinuba Municipal Code requires **Subdivider** enter into this agreement with the **City** before all required work has been completed by **Subdivider** at the time the Final Map is submitted.

NOW, THEREFORE, in consideration of the irrevocable offer of dedication of the streets, highways, easements and facilities as shown on said Map, and the approval of said Map for filing and recording as required by law, it is mutually agreed as follows:

1. SCHEDULE OF PERFORMANCE BY SUBDIVIDER

A. The work schedule hereinafter set forth contains the dates when the work required to be performed by **Subdivider** shall be completed. Such work shall be installed and completed to the satisfaction of the City Engineer. Extension to the work schedule for required improvements shall be requested by **Subdivider** in writing. The City Engineer may consider this schedule of performance in determining whether or not to grant any such extension. The City Engineer's determination shall be final and conclusive. Failure of **Subdivider** to perform in accordance with the schedule shall constitute prima facie evidence of failure to diligently prosecute the work required hereunder. **No building permits shall be issued until the water**

system improvements have been completed with operational fire hydrants and the construction of weather-proof streets approved by the Dinuba Fire Chief. No Certificate of Occupancy shall be issued for any residence in the subdivision until all public improvements needed to serve the residences have been completed by Subdivider and accepted by the City Engineer. The work schedule is as follows:

WORK SCHEDULE	**DATE OF COMPLETION**
Complete rough grading	11/07/2023
Complete construction of storm drain system	05/10/2024
Complete construction of sanitary sewer system	03/11/2024
Complete construction of domestic water system	04/03/2024
Complete construction of sidewalks, curbs and gutters	07/03/2024
Complete construction of all private utilities	09/30/2024
Complete construction of streets, including striping, markings and signs	08/31/2024
Complete all appurtenant work	11/31/2024

B. **NOT WITHSTANDING THE ABOVE,** all street work and public improvements required to be constructed by **Subdivider** shall be fully completed and suitable for acceptance by the **City** not later than June 31, 2025.

C. If the Subdivider does not complete the improvements within the dates delinated above, the Subdivider shall request an extension in writing to the City. The City will determine if the extension is warranted the Subdivision Irrevocable Instruments of Credit, hereinafter described, shall thereupon immediately be paid to the **City** and the **City** shall have permission to go upon the property and complete all work and public improvements, including construction or reinstallation, as the **City** deems necessary, of all utility facilities, streets, curbs, gutters, sidewalks, sanitary sewer, water, storm drainage systems and other public and private improvements, which were not properly or fully completed or installed by **Subdivider**.

D. Issuance of building permits for any structure within a subdivision shall conform to the requirements of the latest edition of the Title 24 California Building, California Fire and Green Building Codes. All public improvements which serve the property for which an occupancy permit is sought shall have been completed and accepted by the **City.**

2. ROAD IMPROVEMENTS TO BE COMPLETED BY SUBDIVIDER

A. **Subdivider** shall retain a Geotechnical firm and pay for any materials testing required by the City. The sampling and testing shall be done by a registered and licensed Geotechnical materials testing firm.

B. **Subdivider** shall construct all required improvements in accordance with this Agreement, the approved improvement plans, the City's most recent Public Improvements Standards and the conditions of approval of the Tentative Map.

3. SEWER AND WATER IMPROVEMENTS TO BE COMPLETED BY SUBDIVIDER

A. **Subdivider** shall construct the sanitary sewer system and appurtenances in accordance with this Agreement, the approved improvement plans, the City's most recent Public Improvements Standards and the conditions of approval of the Tentative Map.

B. **Subdivider** shall construct a domestic water system and appurtenances in accordance with this Agreement, the approved improvement plans, the City's most recent Public Improvements Standards, and the conditions of the Tentative Map.

4. GAS AND ELECTRICAL LINES TO BE COMPLETED BY SUBDIVIDER

A. **Subdivider** shall place underground all gas mains, services and all existing and new telephone and electrical lines, including cable television. This includes placing underground all existing facilities within the limits of this subdivision and service lines thereto. The **Subdivider** shall make arrangements with Pacific Gas and Electric, Southern California Gas Company, AT&T, and Comcast to guarantee the installation of these facilities, including bonding for same.

5. STORM DRAINAGE IMPROVEMENTS TO BE COMPLETED BY SUBDIVIDER

A. **Subdivider** shall construct the storm drainage system and appurtenances within this subdivision in accordance with this Agreement, the approved improvement plans, the City's most recent Public Improvement Standards and Specifications and the conditions of approval of the Tentative Map.

6. ADDITIONAL IMPROVEMENTS REQUIREMENTS

A. **Subdivider** is responsible for all work and maintenance within the City's rights-of-way. Any damaged caused by **Subdivider** and/or their subcontractors shall be repaired at no expense to the City of Dinuba.

B. Prior to commencement of any work within the rights-of-way not included in the approved improvement plans, or any work performed within an existing City maintained street, an encroachment permit shall be obtained from the Public Works Services Department.

C. **Subdivider** shall cause to be placed by a licensed Civil Engineer or Land Surveyor all survey monuments and lot corners as shown on the Final Map. Pursuant to

Section 66497 of the State Subdivision Map Act, prior to the City's final acceptance of the subdivision and release of the securities, **Subdivider** shall submit written certification to the City Engineer that all monuments required in the subdivision have been set.

D. **Subdivider** shall furnish to the City Engineer a set of "Record Drawings" plans, prepared by a registered civil engineer, for all work performed in all rights-of-way prior to a Notice of Completion. These plans shall include the location of all underground City and available utility companies' utilities.

E. In the event an extension is granted by the City Engineer to complete any of the required public and private improvements in this subdivision, **Subdivider** shall comply with all applicable City Improvement Standards.

F. All conditions of approval of the Tentative Map, plan of services, the improvement plans and the City Public Improvement Standards apply to and are included by reference in this Agreement.

G. Grading of the lots shall conform to the grades shown on the approved grading plan and the improvement plans. Prior to acceptance of the work by the **City** and release of the subdivision security, **Subdivider** shall provide the **City** with a statement from a registered civil engineer that, based on information provided by the Contractor, work performed within this tract conforms with the approved improvement plans, the recommendations contained in the soils report and the City Public Improvement Standards.

H. The required decorative block wall shall consist of split-faced concrete block and shall have a brick or tile cap placed along the top of the wall, said wall shall meet or exceed the quality of the wall constructed along the north side of Nebraska Avenue between Viscaya Parkway and Euclid Aveneue in Dinuba, CA and shall be painted with graffiti-resistant paint.

I. Entrance treatments, decorative walls, "circles" and other design details shall be constructed with a common design theme subject to **City** approval.

7. SECURITIES

A. Prior to approval by the City Council of the Montebella, Phase II, **Subdivider** shall submit to the **City** a Performance Bond in a form acceptable to the **City** in an amount equal to one hundred percent (100%) of the estimated cost of the required public improvements and private utility improvements in the amount of **$2,967,787** to guarantee the proper construction of the improvements required in this Agreement, the City's Public Improvement Standards, and the conditions of the Tentative Map.

B. Prior to approval by City Council**, Subdivider** shall submit to the **City** a Materials and Labor Bond in a form acceptable to the **City** in an amount equal to fifty percent (50%) of the estimated cost of the required public improvements and private utilities improvements, in the amount of **$1,483,894** to secure payment of all contractors and subcontractors performing the work on said improvements and all persons furnishing labor, materials and equipment used for installation of said improvements.

C. Prior to issuance of Notice of Completion of Montebella, Phase II by the **City, Subdivider** shall submit to the **City** an Irrevocable Instrument of Credit in a form acceptable to the **City** to guarantee and warranty maintenance of all required public improvements herein, for a period of one (1) year following acceptance, in an amount equal to ten percent (10%) of the estimated cost of the improvements, for Montebella, Phase II , in the amount of **$296,779**. Said Irrevocable Instrument of Credit shall be released to **Subdivider,** less any amount required to be used for fulfillment of the warranty, one (1) year after final acceptance of the subdivision improvements by the **City**.

D. The Improvement Security Bonds for performance and for labor and materials, but not including the warranty security, will remain in effect until such time as all required improvements in Montebella, Phase II are satisfactorily completed and the subdivision has been formally accepted by the **City.** Such securities may be released only upon written authority of the City Engineer.

E. The Improvement Security Bonds required under this paragraph shall be payable to the **City.** Security bonds shall remain in force until recordation of the Notice of Completion.

F. Upon failure of **Subdivider** to properly complete the required improvements in a form acceptable to the City Engineer by June 31, 2025 the **City** shall be entitled to immediately draw upon the subdivision Improvement Securities (Performance and Payment Bonds) and cause the required improvements to be installed and/or repaired without further notice to **Subdivider.**

8. INDEMNITY AND INSURANCE

A. The **City** shall not be liable to **Subdivider** or to any other person, firm or corporation whatsoever for any injury or damage that may result to any person or property by or from any cause whatsoever, on or about the subdivision of said land covered by this agreement, or any part thereof. **Subdivider** hereby releases and agrees to indemnify, defend and save the **City** and its agents, officials and employees harmless from and against any and all injuries to and death of persons and damages to property, and all claims directly or indirectly from the performance of any or all work to be done in and upon the premises adjacent thereto pursuant to this Agreement, and also from all injuries to and deaths of persons, and damage to property, all claims, demands, costs, losses, damage and liability, howsoever same

may be caused, either directly or indirectly made or suffered by **Subdivider, Subdivider's** agents, employees and subcontractors, while engaged in the performance of said work. **Subdivider** further agrees that the use, for any purpose and by any person, of any and all the streets and improvements hereinbefore specified shall be at the sole and exclusive risk of **Subdivider** at all times prior to final acceptance by the **City** of all completed street and other improvements thereon and therein.

B. Insurance Requirements for Subdivider:

Subdivider shall procure and maintain for the duration of the contract insurance against claims for injuries to persons or damages to property which may arise from or in connection with the performance of the work hereunder by **Subdivider,** his agents, representatives, employees or subcontractors.

1. Minimum scope of insurance – coverage shall be at least as broad as:

    a. Insurance Services Office Commercial General Liability coverage (occurrence form CG0001).

    b. Insurance Services Office form number CA0001 covering automobile liability, Code 1 (any auto).

    c. Worker's compensation Insurance as required by the State of California and Employer's Liability Insurance.

2. Minimum limits of insurance – **Subdivider** shall maintain limits no less than:

    a. General liability: $2,000,000 per occurrence for bodily injury, personal injury and property damage. If Commercial General Liability or other form with a general aggregate limit shall apply separately to this project/location or the general aggregate limit shall be twice the required occurrence limit.

    b. Automobile liability: $2,000,000 per occurrence for bodily injury, personal injury and property damage. If Commercial General Liability or other form with a general aggregate limit shall apply separately to this project/location or the general aggregate limit shall be twice the required occurrence limit.

    c. Employee liability: $1,000,000 per accident for bodily injury and property.

    d. Course of construction: complete value of the project.

3. Deductibles and self-insured retention – any deductibles or self-insured retention must be declared to and approved by the Entity. At the option of the Entity, either the insurer shall reduce or eliminate such deductibles or self-insured retention as requested by the Entity, its officers, officials, employees and volunteers, or **Subdivider** shall procure a bond guaranteeing payment of losses and related investigations claim administration and defense expenses.

4. Other insurance provisions – the general liability and automobile liability policies shall contain, or endorse to contain, the following provisions:

   a. The Entity, its officers, agents and volunteers are to be covered as insured in respect to: liability arising out of activities performed by or on behalf of **Subdivider,** products and completed operations of **Subdivider,** premises owned, occupied, or used by **Subdivider,** or automobiles, owned, leased, hired or borrowed by **Subdivider.** The coverage shall contain no special limitations on the scope of protection afforded to the Entity, its officers, officials, employees, agents or volunteers.

   b. For any claims related to this project, **Subdivider's** insurance coverage shall be primary insurance as respects to the Entity, its officers, officials, employees, agents, or volunteers. Any insurance or self-insurance maintained by the Entity, its officers, officials, employees, agents, or volunteers shall be in excess of **Subdivider's** insurance and shall not contribute to it.

   c. Any failure to comply with reporting or other provisions of the policies including breaches of warranties shall not affect coverage provided by the Entity, its officers, officials, employees, agents or volunteers.

   d. **Subdivider's** insurance shall apply separately to each insured against which suit is brought except with respect to the limits of the insurer's liability.

   e. Each insurance policy required by this clause shall be endorsed to state that coverage shall not be suspended, voided, cancelled by either party, reduced on coverage or in limits except after thirty (30) days prior written notice by certified mail, return receipt requested has been given to the Entity.

5. Course of Construction policies shall contain the following provisions.

   a. Entity shall be named as loss payee.

b. The insurer shall waive all rights of subornation on against Entity.

6. Acceptability of insurers – insurance is to be placed with a current A.M. Best's rating of no less than A: VII.

7. Verification of coverage – **Subdivider** shall furnish the Entity with original endorsements effecting coverage required by this clause. The endorsements are to be signed by a person authorized by the insurer to bind coverage on its behalf. The endorsements are to be on forms provided by the Entity. All endorsements are to be received and approved by the Entity before work commences. As an alternative to the Entity forms, **Subdivider's** insurer may provide complete, certified, copies of all required insurance policies, including endorsements affecting the coverage required by these specifications.

8. Subcontractors – **Subdivider** shall include all subcontractors as insured under its policies and shall furnish separate certificates and endorsements for each subcontractor. All coverage for subcontractors shall be subject to all of the requirements stated herein.

9. MISCELLANEOUS PROVISIONS

A. **Subdivider** shall remedy any defective work or labor or any defective materials and pay for any damage to other work resulting within a period of one (1) year from the date of recordation of the Notice of Completion.

B. **Subdivider** and his subcontractors shall pay for any materials, provisions and other supplies used in, upon, form or about the performance of the work contracted to be done, and for any work or labor thereon of any kind, and for amounts due under the Unemployment Insurance Act of the State of California, with respect to such work or labor, and shall file with the **City** pursuant to Section 3800 of the Labor Code, a certificate of Worker's Compensation for the duration of the period of construction.

C. **Subdivider** shall comply with the latest edition of State of California, Title 24, Building, Mechanical, Plumbing, Electrical, and Zoning Codes and any other codes of the **City** and the City of Dinuba and State of California**.**

D. It shall be the responsibility of **Subdivider** to coordinate all the work done by his contractors and subcontractors, such as scheduling the sequence of operations and the determination of liability if one operation delays another. In no case shall representatives of the **City** be placed in the position of making decisions that are the responsibility of **Subdivider** to give the City Engineer written notice not less than two (2) working days in advance of the actual date on which work is to be

started. Failure on the part of **Subdivider** to notify the City Engineer may cause delays for which **Subdivider** shall be solely responsible.

E. Whenever **Subdivider** varies the period during which work is carried on each day, he shall give due notice to the City Engineer so that proper inspection may be provided. If **Subdivider** fails to duly notify the **City** as herein required, any work done in the absence of the City Engineer will be subject to rejection. The inspection of the work shall not relieve **Subdivider** of any of his obligations to fulfill the Agreement as prescribed. Defective work shall be made good, and suitable materials may be rejected notwithstanding the fact that such defective work and unsuitable materials were not previously identified by the City Engineer or Inspector and accepted.

F. Any damage to the underground utilities, concrete work or street paving that occurs after construction shall be made good to the satisfaction of the City Engineer by **Subdivider** before release of securities, or final acceptance of the complete work. When the pavement on any existing street is disturbed or removed, such pavement shall be replaced immediately with temporary or other approved temporary pavement/surfacing methods until the permanent pavement is placed. The temporary pavement shall be maintained in a safe and passable condition at all times between the commencement and final completion of all construction.

G. Time is of the essence of this Agreement and same shall bind and insure to the benefit of the parties hereto, their successors and assigns.

H. No assignment of the Agreement or of any duty of obligation of performance hereunder shall be made in whole or in part by **Subdivider** without prior written consent of the **City.**

I. **Subdivider** shall pay development impact fees as adjusted by the City Council on September 25, 2018, for each of the **33** single family dwelling units to be constructed in the Montebella Phase II Subdivision as follows:

Police Facilities	$1,196.07
Fire Protection	$1,569.50
Parks	$3,145.00
Transportation	$6,533.00
Wastewater	$1,730.00
Water	$2,005.00
Storm Drain	$1,387.00
TOTAL	**$17,565.57/ lot**

From this amount, **Subdivider** will receive fee credits as identified in section 9.N, below. Credits due **Subdivider** will be applied to appropriate facility category. Fee credits will be applied on a per lot basis until total fee credits due to **Subdivider**

are depleted. **City** will not issue payment of fee credits to Subdivider. Once fee credits due are exhausted, any remaining impact fees due the **City** shall be paid along with the issuance of each residential building permit. In the event that fee credits exceed the total due for the corresponding facility category, credit balance will be carried over to subsequent phases of development or remedied by some other mutually agreed upon arrangement.

J. **Subdivider** shall be aware that fees listed in this agreement largely pertain to infrastructure impact fees and are therefore not all-inclusive. In addition to the identified impact fees **Subdivider** shall pay building permit, meter set, hook-up fees, school fees and any other related fees with the issuance of each building permit for each residential unit.

K. A public improvements inspection fee (4% of the value of the public improvements) and public improvements plan check fee (3% of the value of the public improvements) shall be paid to the **City** before the beginning of any construction. These fees have been calculated based on an estimate provided by QK Engineering dated April 23, 2024 and stamped May 6, 2024. Said fees are estimates and may be increased by the **City,** if necessary.

L. The **Subdivider** shall, upon recordation of the Final Map, pay the following fees:

Community Facilities District (CFD) Formation/Annex	$ 3,025*
Parks Master Plan	$ 578
Public Improvements Plan Check Fee	$ 110,244
Public Improvements Inspection Fee	$ 146,992
Final Map Fee	$ 1,572*
* Plus any applicable outsourcing fees	
TOTAL	**$262,411**

M. All lot areas are shown on the Montebella Phase II Final Map with the expectation of the following:

Number of Lots 33 **Acreage: 10.42**

N. The **Subdivider** shall receive fee credits for Phase II, as identified below:

Transportation	$ 314,553
Parks	$ 600,040
Storm Drain	$ 65,223
Water	$ 21,560
Wastewater	$ 3,350
FEE CREDITS TOTAL	**$ 1,004,726**

Due to inssuficient available fees to credit an estimated development impact fee credit balance of $516,326 will be carried over to Montebella Ph III Development. Estimated fee credits available as part of Phase III will be approximately $756,474 **City** and **Subdivider** shall work together to ensure proposed improvements do not exceed the available fee credits.

O. The provisions of this Agreement shall be binding upon the heirs, successors and assigns of the parties hereto.

P. In the event litigation is brought to enforce the terms of or interpret this agreement, the prevailing party shall be entitled to an award of attorney fees and costs, including expert witness fees.

Q. **Subdivider** shall be responsible for obtaining any and all permits as required by the State, County, and other agencies prior to start of construction (NPDES Storm water permit, etc.).

10. SPECIAL DISTRICT FORMATION

A. **Subdivider** and **City** may form a Community Facilities District or Districts (or other public finance district under State law, as appropriate) for the purpose of financing the construction, acquisition, or maintenance of public infrastructure and facilities within the Project area or for the provision of services ("Project CFD(s)"). If requested by **Subdivider**, **City** may determine whether to form one or more Project CFD(s) for the purpose of providing services or financing for the acquisition or reconstruction of some or all of the improvements and facilities eligible for CFD financing within and associated with the Project, including those improvements which will mitigate impacts of the Project upon areas inside and outside of the Project with a useful life of 5 years or longer, and will be owned operated and maintained by the **City** or another public agency as authorized under Government code section 53311 *et seq*. and **City** policy.

B. **Subdivider** further consents to the levying of the initial special tax as established pursuant to applicable State law, **City** Municipal Code requirements, and **City** procedures.

C. It is herewith further understood and agreed that **Subdivider** shall provide to each purchaser of a lot within this Subdivision a Notice of the formation of a public finance district which shall inform said purchaser that the real property being purchased is within the boundaries of a public finance district and is therefore subject to an special tax levy in perpetuity.

11. DUST CONTROL

A. Adequate dust control shall be maintained by **Subdivider** on all streets within and outside the subdivision on which work is required to be done under this Agreement from the time work is first commenced in the subdivision until the paving of the streets is completed. "Adequate dust control" as used herein shall mean the sprinkling of the streets with water thereon with sufficient frequency to prevent the scattering of dust by wind of the activity of vehicles and equipment onto any street area or private property adjacent to subdivision.

B. Whenever in the opinion of the City Engineer adequate dust control is not being maintained on any street or streets as required by this paragraph, the City Engineer shall give notice to **Subdivider** to comply with the provisions of this paragraph forthwith. Such notice may be personally served upon **Subdivider** or, if **Subdivider** is not an individual, upon any person who has signed this agreement on behalf of **Subdivider** or, at the election of the City Engineer, such notice may be mailed to **Subdivider** at his address on file with the City Engineer. If, within twenty-four (24) hours after such personal service of such notice or with forty-eight hours after the mailing thereof as herein provided, **Subdivider** shall not have commenced to maintain adequate dust control or shall at any time thereafter fail to maintain adequate dust control the City Engineer may, without further notice of any kind, cause any such street or streets to be sprinkled or oiled, as he may deem advisable, to eliminate the scattering of dust, by equipment and personnel of the **City** or by contract as the City Engineer shall determine. **Subdivider** shall pay to the **City** forthwith, upon receipt of billing therefore, the entire cost to the **City** of such sprinkling.

C. A permit is required by the San Joaquin Valley Air Pollution Control District or for the construction.

D. The Best Management Practices and SWPPP documents required by the State shall be provided and implemented prior to any work commenced.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be signed the day and year first above written

For the **Subdivider:** _____
JJR Management Services Inc.
A California coportation, its Operating Manager
Joseph A. Leal, President

For the **City:** _____
Luis Patlan, City Manager
City of Dinuba

CONTROL SHEET

Montebella, Phase II
Subdivision Agreement

AGREEMENT APPROVED AS TO CONTENT:

_____
City Attorney

_____
City Engineer

_____
Director of Administrative Services

_____
Fire Chief

_____
Police Chief

_____
Parks and Community Services Director

_____
Public Works Director

City Council Staff Report

Department: PUBLIC WORKS | June 11, 2024

To: Mayor and City Council

From: George Avila, Public Works Director

By: Elva Patino, Business Manager

Subject: Resolution No. 2024-24 Approving an Extraterritorial Water Service Connection to APN 030-120-051 Located Outside City Limits (GA)

RECOMMENDATION

Council to take the following action by one motion:

1. Adopt Resolution No. 2024-24 approving the extension of municipal water service to the property located at 8467 Avenue 406; and,

2. Authorize the City Manager or his designee to enter into an agreement with Jorge Luis Duran and Ricardo Duran to connect their property to City water; and,

3. Authorize the Public Works Director or his designee to submit an application to the Tulare Local Agency Formation Commission (LAFCO) for an extraterritorial water service connection.

EXECUTIVE SUMMARY

The City received a request from the owners of a property located outside city limits to connect to the City's municipal water system. This request is subject to approval by City Council and Tulare Local Agency Formation Commission (LAFCO).

OUTSTANDING ISSUES

None.

DISCUSSION

The City received a request from the owners of 8467 Avenue 406 in Dinuba. Due to low quality and inadequate well water supply, the owners are seeking connection to the City's municipal water system for two single family dwellings. The current well on owner's property is located in Tulare County outside the city limits, as depicted in Attachment 'A'. Staff has confirmed that there is an existing water main that currently runs in front of subject property.

It is recommended that the City Council adopt Resolution Number 2024-24 herein attached as Attachment 'B'; authorizing the connection to municipal water service and authorizing the City Manager or his designee to execute an agreement herein attached as Attachment 'C' with Jorge Luis Duran and Ricardo Duran. The referenced Agreement with property owners identifies fees due the City as a condition to connect the City's municipal water system. California Government Code section 56133 requires the approval of the Local Agency Formation Commission (LAFCO) before the City can provide municipal water service to properties located outside city limits. Hence, the subject request also seeks authorization from Council to submit an application to LAFCO to permit the water connection to a property within their jurisdiction.

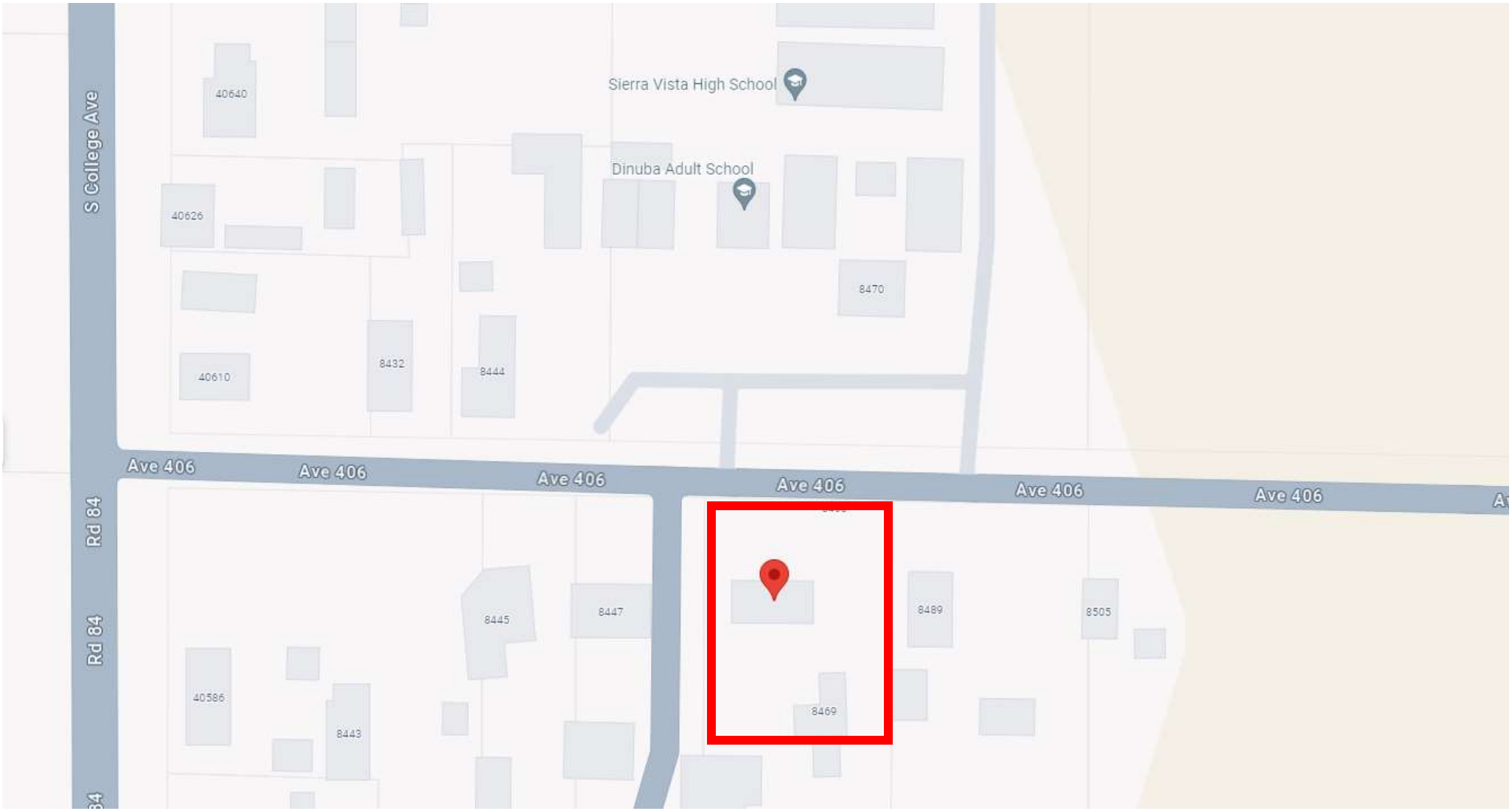
FISCAL IMPACT

There is no fiscal impact to the City to enter into an agreement with property owner. Application and connection fees in the amount of $10,612.28 will be paid by property owner once approved by City Council and LAFCO.

PUBLIC HEARING

ATTACHMENTS:

Attachment 'A' Map
Attachment 'B' Resolution 2024-24
Attachment 'C' Agreement


S College Ave
Rd 84
Rd 84
Sierra Vista High School
Dinuba Adult School
40640
40626
40610
8470
8432
8444
Ave 406
Ave 406
Ave 406
Ave 406
Ave 406
Ave 406
8445
8447
8489
8505
40586
8443
8469

RESOLUTION NO. 2024-24

A RESOLUTION APPROVING AN AGREEMENT FOR WATER SERVICE AND APPLICATION BY THE CITY OF DINUBA TO THE TULARE LOCAL AGENCY FORMATION COMMISSION SEEKING APPROVAL OF CITY WATER SERVICES

WHEREAS, the City of Dinuba **("City")** desires to initiate proceedings pursuant to the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000, Division 3, commencing with Section 56000 of the California Government Code, for the proposed potable municipal water service beyond the City's corporate city limits; and

WHEREAS, the City has received a request for City water service for domestic water use to be connected to serve the real property owned by Jorge Luis Duran and Ricardo Duran located at 8467 Avenue 406 Dinuba, California (Assessor's Parcel Number 030-120-051 **("Property");** and

WHEREAS, Jorge Luis Duran and Ricardo Duran have executed an Agreement for Water Service dated June 4, 2024 **("Agreement"),** a copy of which is attached hereto as Attachment "A" and by this reference incorporated herein, agreeing to the terms and conditions under which the City will provide potable municipal water service to the Property; and

WHEREAS, the legal description of the boundaries of the Property is set forth attached in the Agreement as Exhibit "A" and by this reference incorporated herein; and

WHEREAS, the Property is located within, the sphere of influence of the City of Dinuba; and

WHEREAS, the reason to provide potable municipal water service to the Property is as follows: The water produced by the domestic well located at the subject property is of poor quality and insufficient for the two (2) anticipated Single family dwellings on the Property; and

WHEREAS, the City Council of the City of Dinuba finds that approving this request, in accordance with the provisions of the Agreement is not subject to the California Environmental Quality Act **("CEQA")** because there is no responsibility for the City to provide municipal water service to the Property that may have a significant effect on the environment. Therefore, the General Exemption under CEQA Guideline 15061(b)(3) is applicable to supply potable municipal water service to the Property in accordance with the Agreement.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF DINUBA HEREBY, finds, orders and resolves as follows:

1. The above recitals are true and correct.

2. Adopts Resolution No. 2024-24 and approves the City's Application to the Tulare Local Agency Formation Commission **("LAFCO")** requesting LAFCO initiate proceedings to provide City potable municipal water service, two (2) connections to the Property.

3. Approves the Agreement to provide municipal potable water service to the Property and authorizes the City Manager of the City of Dinuba to execute the Agreement on behalf of the City, upon approval of the City's Application to provide extraterritorial water service by LAFCO; and

NOW, THEREFORE, BE IT RESOLVED that this resolution is adopted passed and adopted by Dinuba City Council on this 11th day of June 2024 by the following vote :

AYES:
NOES:
ABSTAIN:
ABSENT:

ATTEST: By:_____
MAYOR

_____
CITY CLERK

Attachment “A”

Recording Requested:

City of Dinuba
Public Works Department
1088 E. Kamm Avenue
Dinuba, CA 93618

(Space Above This Line for Recorder's Use)

AGREEMENT FOR WATER SERVICE

THIS AGREEMENT IS FOR WATER SERVICE ("Agreement") is made and entered into this _____ day of _____ 2024, by and between THE CITY OF DINUBA, a Charter City of the State of California **("City"),** and Jorge Luis Duran and Ricardo Duran **(“Owners").**

RECITALS

A. Owners own certain real property located in Tulare County, California and comprising approximately .918 acres and having an Assessor's Parcel Number 030-120-051 and commonly known as 8467 Avenue 406, Dinuba, California and more particularly described in Exhibit "A" which is attached hereto and made a part hereof **("Owners’ Property").** Owners’ Property is located approximately 1 0 feet from the City limit boundary.

B. The domestic water well located on Owners' Property is poor quality and not producing sufficient water to service the two (2) homes on the Property. As a result, Owners have requested the City provide potable water to the two (2) homes on Owners’ Property through the City's municipal water system, subject to approval by Tulare Local Area Formation Commission.

NOW, THEREFORE, in consideration of the mutual covenants herein contained and for other good and valuable consideration, the receipt and adequacy of which is hereby acknowledged, and intending to be legally bound, the parties hereto, agree as follows:

1. **Connection to City's Municipal Water System.** Owners represent and warrant to City that:

(a) Owners have informed the City that they have been advised the water well on Owners’ Property is producing poor quality water and insufficient water to the two (2) anticipated homes on the Property. Owners have been further advised that redevelopment of the well or the drilling of a new well on Owners’ Property will cost substantially more than the cost of connecting the two (2) homes on Owners’ Property to the City's municipal water system.

(b) Based upon Owners’ representations and warranties and conditioned upon Owners’ full and complete performance of all of the terms and conditions of this Agreement, and subject to the terms and conditions of this Agreement, City agrees to provide Owners’ Property with potable water from the City's municipal water system, subject to approval by Tulare Local Area Formation Commission.

2. **Connection to City Municipal Water Service.** Attached hereto and made a part hereof and identified as Exhibit "B" is the cost estimate prepared by the City which includes, but may not be limited to, all necessary improvements that must be constructed and installed in order to connect the Owners' Property to the City's municipal water system and all City connection costs and fees Owner must pay to the City **("Connection Costs").** As set forth in Exhibit "B," the Water Connection Fee and two (2) meter boxes for the two (2) separate connections to the two (2) homes on the Property is $4,600.50, Water Impact Fees for the two (2) separate connections on the Property is $4,010.00, Installation of two (2) Water Meters is $1,533.34. Inspection Fees / LAFCO Fees / Recording Fees total $468.44. Owners acknowledges and agree to the terms of the Agreement. On the date of Owners' execution of this Agreement, Owners shall pay to the City by way of cash or cashier's check the full amount of $10,612.28. The City will have no obligation to proceed with connecting Owners' Property to the City municipal water system until it (i) receives LAFCO approval of the City's application, and (ii) receives the full amount of the Connection Costs and thereafter until it receives any additional funds to pay in full the actual and total Connection Costs. The Owners will be solely responsible for the installation of any and all pipeline and other improvements to transport potable water from the water meter to the Owners' two (2) homes located on the Owners' Property. As part of the necessary improvements to be constructed and installed in order to connect the Owners' Property to the City's municipal water system, Owner shall do the following at Owners' sole cost and expense: (i) install two (2) reduced backflow prevention assembly in accordance with all the requirements of Chapter 13.06 of the Dinuba Municipal Code; and (ii) any and all wells (except wells used exclusively for agricultural purposes and not for domestic purposes) located on Owner's Property shall be abandoned and capped by a California licensed and certified contractor in accordance with applicable law.

3. **Continuing Obligations and Responsibilities of Owners.** Owners: (i) agree to pay to City any and all fees for potable water supplied by City to the two (2) anticipated homes on the Owners' Property after the two (2) homes on the Owners' Property are connected to the City's municipal water system; (ii) agree to pay Tulare Local Area Formation Commission any and all fees, costs or expenses required or related to the application for approval for the two (2) homes on the Owner's Property to be connected to the City's municipal water system; (iii) agree to cooperate and execute any and all documents necessary for approval for Tulare Local Area Formation Commission; (iv) agree to maintain its water service accounts with the City in a current status; (v) Owners shall conduct regular testing of the two (2) backflow prevention assemblies pursuant to a schedule established by the City's Department of Public Works; (vi) the Owners shall provide written evidence and results of testing of the two (2) backflow prevention assemblies on an annual basis, or on another schedule established by the City's Department of Public Works; and (vii) Owners agree to and shall abide by all the provisions of Chapter 13.06 of the Dinuba Municipal Code and any revisions or amendments to Chapter 13.06 and any changes, revisions or amendments to City water service fees and City water service policies and procedures. Owners acknowledge and agree that should they fail to perform all of its obligations and responsibilities under this Agreement, including, without limitation, Owners' duties and responsibilities under Section 13 of the Dinuba Municipal Code, the City shall have the right to discontinue water service to either or both of the two (2) homes on the Owners' Property, as provided in the Dinuba Municipal Code.

4. **Approval by Dinuba City Council and Local Area Formation Commission**. This Agreement is of no force or effect and the City has no obligation to connect Owners' Property to the City's municipal water system until this Agreement and the connection of the two (2) homes on the Owner's Property to the City's municipal water system is approved by the Dinuba City Council and by the Tulare County Local Area Formation Commission.

5. **Right of Entry.** Owners hereby expressly grants consent to City, its employees, agents, and/or contractors to enter upon Owners' Property for any purpose in connection with this Agreement, which includes, but may not be limited to disconnecting water service.

6. **Recordation.** City will cause this Agreement to be recorded in the office of the County Recorder of Tulare County.

7. **Covenants Running with the Land.** Owner's acknowledges and agrees all of Owner's covenants, agreements, promises, representations and warranties as set forth in this Agreement are covenants running with Owner's Property as defined in the applicable provisions of section 1457, et seq. of the California Civil Code. Owner's covenants, agreements, promises representations and warranties as contained in this Agreement, shall run with Owners' Property and shall be binding on Owners' and Owners' successors and assigns and all parties and persons holding title to Owners' property in the future

8. **Successors and Assigns.** The covenants and agreements contained in this Agreement shall be binding upon and shall inure to the benefit of the heirs, successors and assigns of the parties hereto.

9. **Attorneys' Fees.** If an action at law or in equity is necessary to enforce or interpret the terms of this Agreement, the prevailing party shall be entitled to reasonable attorneys' fees, costs and necessary disbursements in addition to any other reasonable relief to which he may be entitled. With respect to any suit, action or proceeding arising out of or related to this Agreement, or the documentation related hereto, the parties hereby submit to the jurisdiction and venue of the Superior Court in the County of Tulare, State of California for any proceeding arising hereunder.

10. **Sole and Only Agreement.** This Agreement supersedes any and all other agreements, either oral or in writing, between the parties hereto with respect to the matters set forth herein and contains all of the covenants and agreements between the parties regarding said matters. Each party to this Agreement acknowledges that no representations, inducements, promises or agreements, orally or in writing, have been made by any party or anyone acting on behalf of any party which is not embodied in this Agreement and no other agreement, statement or promise shall be valid or binding.

11. **Invalidity.** If any provision of this Agreement is held by a court of competent jurisdiction to be invalid, void or unenforceable, the remaining provisions shall nevertheless continue in full force and effect without being impaired or invalidated in any way.

12. **Amendment.** No change, amendment or modification of this Agreement shall be valid unless the same be in writing and signed by the parties hereto.

13. **Time of the Essence.** Time is of the essence of this Agreement and each provision of this Agreement.

14. **Governing Law.** This Agreement shall be construed and governed pursuant to the laws of the State of California.

IN WITNESS WHEREOF, the parties have executed this Agreement effective on the day and in the year first set forth above.

"CITY"

Luis Patlan, City Manager

”OWNERS”

Jorge Luis Duran

Ricardo Duran

EXHIBIT "A"

LEGAL DESCRIPTION

APN:030-120-051

THE LAND REFERRED TO HEREIN BELOW IS SITUATED IN THE CITY OF DINUBA, COUNTY OF TULARE, STATE OF CA AND IS DESCRIBED AS FOLLOWS:

THE WEST 132 FEET OF THE EAST 264 FEET OD THE NORTH HALF OF THE NORTHWEST QUARTER OF THE SOUTHWEST QUARTER OF THE NORTHEAST QUARTER SECTION 20, TOWNSHIP 16 SOUT, RANGE 24 EAST, MOUNT DIABLO BASE AND MERIDIAN, IN THE COUNTY OF TULARE, STATE OF CALIFORNIA ACCORDING TO THE OFFICIAL PLAT OF THE SURVEY OF SAID LAND ON FILE IN THE BUREAU OF LAND MANAGEMENT AT THE DATE OF ISSUANCE OF THE PATENT THEREOF.

EXHIBIT "B"

CONNECTION COSTS

1. City of Dinuba Water Impact Fee for two (2) Homes: $4,010.00
2. Water Connection 1 ½ inch fee $3,067.00 plus yolk the water line for second home $1,533.50
3. Two (2) meter sets 1" each $766.76 total amount $1,533.34
4. Licensed Plumbing Contractor to install two (2) reduced pressure backflow assembly at Owner's cost and initial operational test of back flows.
5. Licensed and certified Contractor to disconnect well from existing home used for domestic water purposes, at Owner's cost.
6. LAFCO administrative fee $121.00

Costs to be paid by applicant to City upon Owner's execution of the Agreement:

$4,010.00	- Water Impact Fee
$4,600.50	- 1 ½ " Water Service Connection Fee and two (2) meter boxes
$1,533.34	- Installation of two (2) meters
$ 256.44	- Inspection by Water System Specialty III and Building Inspector
$ 121.00	- LAFCO Administrative Fee
$ 91.00	- Recording Fees NOE and Agreement

1) Payment to City of Dinuba at time of Owner's execution of the Agreement: $10,612.28

City Council Staff Report

Department: CITY MANAGER'S OFFICE June 11, 2024

To: Mayor and City Council

From: Daniel James, Assistant City Manager

Subject: Resolution No. 2024-53 approving a Lease Agreement with Ralph Alvarez with Orbit Lanes for the use of City parking lot property on L St and Ventura for an EV Charging Station (DJ)

RECOMMENDATION

Council to adopt Resolution No. 2024-53 approving a lease agreement with Ralph Alvarez, owner of Orbit Lanes for the installation of an EV charging station on city-owned parking lot (APN: 017-141-007) located at the corner of L St. and Ventura St.

EXECUTIVE SUMMARY

The owner of Orbit Lanes Bowling Center received a grant with the PG&E Multifamily and Small Business EV Charger Program for the installation of an Electric Vehicle (EV) charging station on the city-owned parking lot located at the northeast corner of L and Ventura Streets. A formal lease agreement between the City and applicant which establishes the terms for the use of the property for the installation, use and maintenance of an electric vehicle charging station.

OUTSTANDING ISSUES

None.

DISCUSSION

The owner of Orbit Lanes, Ralph Alvarez has applied for and received grant funding from the PG&E Multifamily and Small Business EV Charger Program for the installation of a two-port EV charging station on City-owned public parking lot adjacent to the bowling center at the Southeast corner of L St. and Ventura St. The City Council approved the required 'property consent form" at the May 28, 2024, City Council Meeting. The next step in the process is to enter into a lease agreement with the applicant which establish the terms of the use of the property.

The proposed EV charging station will convert three (3) existing parking stalls as shown in Exhibit 'A' for use as electric vehicle charging. One stall will be van accessible with an access aisle and the other will be for a standard vehicle.

Staff has prepared a draft agreement for the use of the subject property. The agreement is attached herein as Exhibit A" of Resolution 2024-53 (Attachment A) and the following list identifies the key points of the agreement.

1. The term of the program is 5 years.

2. Parking stalls are non-restrictive. Non-EV vehicles may still park in the charging stalls anytime.

3. Maximum number of stalls marked for EV use is 3.

4. Use of EV charger is available to all residents at any time, for the maximum charging fee which is established by the PG&E program.

5. Cost of provided power service is the responsibility of the applicant, Dinuba Orbit Lanes.

Staff has analyzed the potential benefit of the installation of an EV charging station at the proposed location and has determined that because it is located near the bowling center, movie theater, coffee shop, and Entertainment Plaza, that it would serve as a benefit to any shoppers and visitors to the area who wish to charge an electric vehicle. The types of businesses and community park within this area encourage longer visits than standard commercial areas. For this reason, the benefit of an EV charging station could be greater due to the longer duration of time spent at these businesses.

Staff recommends Council adopt Resolution 2024-53 approving a lease agreement for the use of City-owned property located at the corner of L St. and Ventura St. with the PG&E Multifamily and Small Business EV Charger Program for the installation of an Electric Vehicle (EV) charging station, and direct staff to execute the lease agreement with the program applicant, Ralph Alvarez with Orbit lanes.

FISCAL IMPACT

None.

PUBLIC HEARING

None required.

ATTACHMENTS:

A. Resolution No. 2024-53 and Lease Agreement
B. Location Map

ATTACHMENT "A"

RESOLUTION NO 2024-53

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DINUBA APPROVING A LEASE AGREEMENT WITH RALPH ALVAREZ WITH ORBIT LANES FOR THE USE OF CITY PARKING LOT PROPERTY ON L ST AND VENTURA FOR AN EV CHARGING STATION.

WHEREAS, the owner/operator of Orbit Lanes Bowling Center, Ralph Alvarez has been awarded a grant by the PG&E Multifamily and Small Business EV Charger Program for the installation of one (1) Electric Vehicle (EV) charger; and

WHEREAS, Mr. Alvarez has requested that the EV charger be installed on the city-owned parking lot at the Northeast corner of L St. And Ventura St. which is immediately adjacent to Orbit Lanes Bowling Center; and

WHEREAS, in order to satisfy the terms of the PG&E Multifamily and Small Business EV Charger Program, a Consent to Lease letter was approved by City Council on May 14, 2024 which authorized the use of the parking lot for the installation of one EV charger, following a fully executed lease agreement between the City and Mr. Alvarez; and

WHEREAS, the Dinuba City Council wishes to support the Downtown and encourages the addition of any amenities that create a more desirable destination for shoppers and visitors of the Downtown and an EV charger at the proposed location of Downtown Dinuba could serve as a benefit to the surrounding businesses, and to the community at large.

WHEREAS, a lease agreement between the City of Dinuba and the PG&E program applicant, Ralph Alvarez is required to set the terms of the use of the subject property; and

NOW, THEREFORE, BE IT RESOLVED that the City Council supports the installation of the EV Charging Station and wishes to enter into a lease agreement with the applicant under the terms specified in the lease agreement herein.

The foregoing resolution was adopted upon a motion of Council member _____, second by Council member_____, at a regular meeting of the Dinuba City Council on the 11th day of June, 2024, by the following roll call vote:

AYES:
NOES:
ABSTAIN:
ABSENT:

_____

Maribel Reynosa, Mayor,
Dinuba City Council

_____

Maria Alaniz, City Clerk
City of Dinuba

EXHIBT A

CITY OF DINUBA AND RALPH ALVAREZ (ORBIT LANES)
"L" STREET PARKING LOT
LEASE & MAINTENANCE AGREEMENT

THIS "L" STREET PARKING LOT LEASE & MAINTENANCE AGREEMENT (hereinafter "Agreement") is made and entered into this _____ day of June, 2024, by and between, the City of Dinuba, a municipal corporation and charter city, (hereinafter "City") and, Ralph Alvarez, owner/operator of Orbit Lanes Bowling Center, a privately owned business, (hereinafter "Lessee"), and collectively referred to as the "Parties".

R E C I T A L S

WHEREAS, the owner/operator of Orbit Lanes Bowling Center, Ralph Alvarez has been awarded a grant by the PG&E Multifamily and Small Business EV Charger Program for the installation of one (1) Electric Vehicle (EV) charger; and

WHEREAS, Mr. Alvarez has requested that the EV charger be installed on the city-owned parking lot at the Northeast corner of L St. and Ventura St. which is immediately adjacent to Orbit Lanes Bowling Center; and

WHEREAS, in order to satisfy the terms of the PG&E Multifamily and Small Business EV Charger Program, a Consent to Lease letter was approved by City Council on May 14, 2024 which authorized the non-exclusive use of a portion of the parking lot for the installation of one EV charger, following a fully executed lease agreement between the City and Mr. Alvarez; and

WHEREAS, an EV charger at the proposed location of Downtown Dinuba would serve as a benefit to the surrounding businesses, and to the community at large; and

WHEREAS, the Dinuba City Council wishes to support the Downtown and encourages the addition of any amenities that create a more desirable destination for City residents, shoppers, and visitors of the Downtown.

NOW, THEREFORE, IN CONSIDERATION OF THE MUTUAL COVENANTS CONTAINED HEREIN AND INTENDING TO BE LEGALLY BOUND HEREBY, THE PARTIES AGREE AS FOLLOWS:

SECTION 1. CITY'S DUTIES.

The City of Dinuba agrees to:

1. Allow the installation of one (1) electric vehicle (EV) charging station on a portion of the city-owned parking lot located at the Northeast corner of L St. and Ventura in Downtown Dinuba, subject to the City's approval as to plans, specification and permits, under the terms described

herein.

SECTION 2. LESSEE'S DUTIES.

Ralph Alvarez with Orbit Lanes (Lessee) agrees to:

1. The terms of the Agreement, which are as follows:
    a) Duration of Lease: Five (5) years from the date that this Agreement is made and entered into as set forth above.
    b) Lease cost: There shall be no lease payment due from Lessee to City during the term of the Agreement for the installation and operation of the EV charging station for the term identified herein.
    c) Operating Costs: Lessee shall be solely responsible for all operating costs of the EV charging station, which includes but may not be limited to utility service, communications service, regulatory compliance, and any other expenses related to the installation and operation of the EV charging station.
    d) Maintenance, Repairs and Replacement of EV Charging Station: Lessee shall be solely responsible for the cost to maintain the common area improvements immediately surrounding the EV station in good and safe condition. Maintenance, repairs and replacement of EV charging station, and all associated costs are the sole responsibility of the Lessee.
    e) Removal of EV Charging Station at End of Lease or Useful Life of EV Charging Station: Removal of EV charging station at end of lease or useful life of EV charging station, and all associated costs are the sole responsibility of the Lessee. At the expiration of the Agreement or upon the removal of the EV charging station, Lessee shall at his sole cost and expense restore the common area and parking lot where the EV charging station was installed back to its original condition, excluding reasonable wear and tear.
    f) Public Access: All parking stalls, including the EV charging station shall be non-restrictive and non-exclusive, and available for use of the general public. No parking restrictions shall be enforced at any time at EV charging station, without the prior written consent of the City.
    g) Non-Exclusivity of Use of EV charging Station: All members of the public shall have access to and use of the EV charging station at all times. The Lessee acknowledges and accepts that the access and use of the EV charging station is not the exclusive right of the Lessee or its business, and the EV charging station is to be available for public use, at the charging rate established by the PG&E Multifamily and Small Business EV Charger program.
    h) Compliance with Applicable Laws and Permits and Licenses: Lessee shall comply with all federal, state and local laws, statutes, codes, ordinances, regulations and rules in effect during the term of this Lease. Lessee shall obtain any and all licenses, permits and authorizations necessary to install and operate the EV charging station.
    i) Compliance with Grant: Lessee shall comply with all terms and conditions of the PG&E Multifamily and Small Business EV Charger program.

2. Lessee agrees that the conceptual design, as defined in the attached exhibit map, which is attached and incorporated herein, as 'Exhibit A' is the agreed upon format and location for the EV charging station, unless otherwise modified with the written approval of the City of Dinuba through established City of Dinuba permitting process.

SECTION 3. AMENDMENTS

This Agreement may be modified only by further written agreement between the Parties. Any such modification shall not be effective unless and until duly executed by LESSEE and, in the case of City, unless officially approved by the Dinuba City Council, with the exception of the Dinuba City Council granting a City officer or employee the authority to amend this Agreement without the approval of the City Council, at the time of the City Council's initial approval of this Agreement or any extension or amendment of it.

SECTION 4. TERMINATION

a) Unilateral Termination.
If either City or LESSEE chooses to terminate this Agreement, without the mutual consent of the other party (i.e. unilaterally), the terminating party shall provide the other party with written notice of termination pursuant to Section 5., NOTICES, specifying the effective date of termination. Notice shall be delivered at least sixty (60) days prior to the date of the termination of this Agreement.

b) Mutual Termination.
If both CITY and LESSEE mutually agree to terminate this Agreement they shall do so by a writing executed by each party and executed at thirty (30) days prior to the termination of the Agreement becoming effective.

c) Authority of Parties' Officers to Terminate Agreement.
Each Party's officers and employees shall have the authority to terminate this Agreement only to the extent that the governing body of each party (i.e., the Dinuba City Council and the LESSEE) has expressly granted that authority at the time that this Agreement is adopted. If the respective governing body does not expressly grant authority to any of its officers or employees to terminate this Agreement, the governing body must take action to terminate this Agreement at a duly held public meeting.

SECTION 5. NOTICES

All notices or other communications which may be or are required to be given by any party to any other party pursuant to this Agreement shall be in writing and shall be either (i) delivered by hand; (ii) mailed by first-class, registered or certified mail; (iii) delivered by a recognized overnight or personal delivery service; (iv) transmitted by facsimile (such transmission to be effective on the day of receipt if received prior to 5:00 pm local time on a business day or in any other case as of the next business day following the day of transmittal); or (v) transmitted by email if receipt of such transmission by email is specifically acknowledged by the recipient (automatic responses not being sufficient for acknowledgement), addressed as follows:

To City:
City of Dinuba
Luis Patlan, City Manager
405 East El Monte Way
Dinuba, CA 93618

Email: lpatlan@dinuba.ca.gov
Fax: (559) 591-5932
Tel: (559) 591-5904

To LESSEE:

LESSEE
Orbit Lanes
Ralph Alvarez, Owner
250 S L Street
Dinuba, CA 93618

Email: roger75@yahoo.com
Tel: (559) 333-2113

Notices shall be effective when delivered (or in the case of email, when acknowledged by the recipient) in accordance with the foregoing provisions, whether or not (except

in the case of email transmission) accepted by, or on behalf of, the Party to whom the notice is sent.

SECTION 6. INDEMNIFICATION

To the fullest extent permitted by law, CITY and its respective elected and appointed boards, officials, officers, agents, employees and volunteers (individually and collectively, "INDEMNITEES") shall have no liability Lessee or any other person for, and, Lessee shall indemnify, defend, and hold harmless INDEMNITEES from and against, any and all liabilities, damages, judgments, reimbursement of reasonable related costs and expenses, including reasonable attorneys' fees and disbursements, which INDEMNITEES may suffer or incur or to which INDEMNITEES may become subject by reason of or arising out of any injury to or death of any person(s), damage to property, loss of use of property, economic loss or otherwise occurring to the extent found to be as a result of or caused by the Lessee's installation and operation of the EV charging station; any negligent performance of or negligent failure to perform any required obligation under this Agreement; or by the negligent or willful acts or omissions of Lessee, his/its agents, officers, directors, subcontractors or employees, committed in performing any of the obligations under this Agreement.

SECTION 7. CONSENT; REASONABLENESS

In the event that either CITY or LESSEE shall require the consent or approval of the other party in fulfilling any duty, covenant, provision, or condition contained in this Agreement, such consent or approval shall not be unreasonably withheld, conditioned, or delayed by the party from whom such consent or approval is sought.

SECTION 8. DISPUTE RESOLUTION

a) The Parties shall negotiate in good faith and attempt to resolve any dispute, controversy or claim arising out of or relating to this Agreement within 30 days after the date a Party gives written notice of such dispute to the other party.

b) If, after the parties attempt to resolve their dispute and the dispute remains unresolved, either Party may require that a non-binding mediation take place. In such mediation, representatives of the Parties with authority to resolve the dispute shall meet for at least one (1) hour with a mediator whom they choose together. The parties shall equally share in the costs of this non-binding mediation. Thereafter, the Parties shall have the right to resolve any dispute through any legal means.

c) The Parties reserve their rights to resolve any conflicts or dispute arising from this Agreement informally.

SECTION 9. ASSIGNMENT OF CONTRACT

This Agreement, or any part thereof, shall not be assigned, hypothecated, sold, alienated or transferred by LESSEE, without the express written consent of the City.

SECTION 10. NO THIRD-PARTY BENEFICIARIES

Notwithstanding any other provision of this Agreement to the contrary, nothing herein is intended to create any third party beneficiaries to this Agreement, and no person or entity other than CITY and LESSEE, and the permitted successors and assigns of either of them, shall be authorized to enforce the provisions of this Agreement.

SECTION 11. SEVERABILITY

If any provision of this Agreement shall be held invalid, such invalidity shall not affect the other provisions hereof, and to this extent, the provisions of this Agreement are intended to be and shall be deemed severable. The parties shall agree, if reasonably practicable, upon provisions that are equivalent from an economic point of view to replace any provision, which is determined to be invalid.

SECTION 12. G O V E R N I N G L A W ; V E N U E

This Agreement shall be construed and enforced in accordance with the laws of the State of California. The parties further agree that this Agreement is entered into and to be performed in Tulare County, California. To the fullest extent permitted by law, the parties waive the venue removal provisions pursuant to California Code of Civil Procedure § 394.

SECTION 13. ATTORNEY'S FEES

In the event that either party commences legal proceedings for the enforcement of this Agreement, the prevailing party shall be entitled to recovery of its attorney's fees, litigation expenses, and court costs incurred in the action brought thereon. Attorney's fees and litigation expenses shall include without limitation costs of preparation and discovery and retaining expert witnesses, and such fees and expenses shall be payable whether or not the litigation proceeds to final judgment. "Prevailing party" shall be defined as the party with a net monetary recovery, a defendant in whose favor a dismissal is entered, a defendant where neither plaintiff nor defendant obtains any relief, and a defendant as against those plaintiffs who do not recover any relief against that defendant. When any party recovers other than monetary relief and in situations other than as specified herein, the prevailing party shall be as determined by the court.

SECTION 14. BINDING EFFECT

This Agreement shall be binding upon the heirs, executors, administrators, successors and assigns of the parties.

SECTION 15. WAIVER

Waiver by any party to this AGREEMENT of any term, condition, or covenant of this AGREEMENT shall not constitute a waiver of any other term, condition, or covenant. Waiver by any party of any breach of the provisions of this AGREEMENT shall not constitute a waiver of any other provision, nor a waiver of any subsequent breach or violation of any provision of this AGREEMENT. Acceptance by CITY of any work or services by CONSULTANT shall not constitute a waiver of any of the provisions of this AGREEMENT.

SECTION 16. ENTIRE AGREEMENT

This Agreement, including the attached exhibits, is the entire, complete, final and exclusive expression of the parties with respect to the matters addressed therein and supersedes all other agreements or understandings, whether oral or written, or entered into between CITY and Lessee, prior to the execution of this Agreement. No statements, representations or other agreements, whether oral or written, made by any party which is not embodied herein shall be valid and binding.

SECTION 17. COUNTERPARTS

This Agreement may be executed in counterparts and/or by facsimile or other electronic means, and when each party has signed and delivered at least one such counterpart, each counterpart shall be deemed an original, and, when taken together with other signed counterpart, shall constitute one Agreement, which shall be binding upon and effective as to all Parties as of the date of the last signing party.

[Signatures on Following Page]

IN WITNESS WHEREOF, the parties have hereunto set their hands the day and year first written above.

CITY OF DINUBA

By: _____
Luis Patlan, City Manager

RALPH ALVAREZ. ORBIT LANES

By:_____
Ralph Alvarez, Owner/Operator of
Orbit Lanes Bowling Center

ATTEST:

By:_____
Maria Alaniz, City Clerk

APPROVED AS TO FORM:

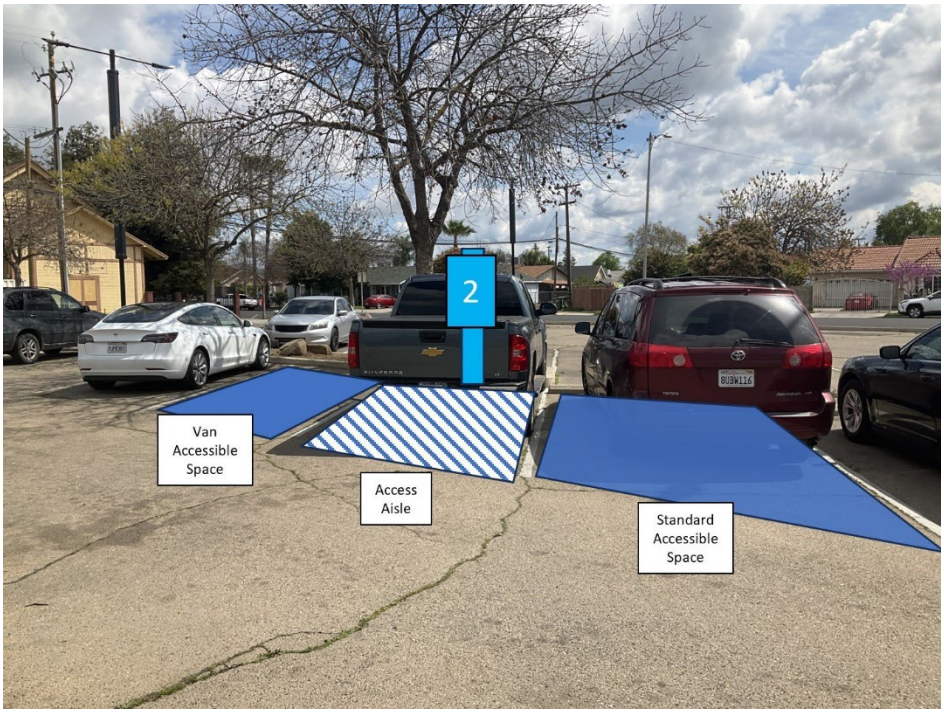
By: _____
Chad Lew, City Attorney

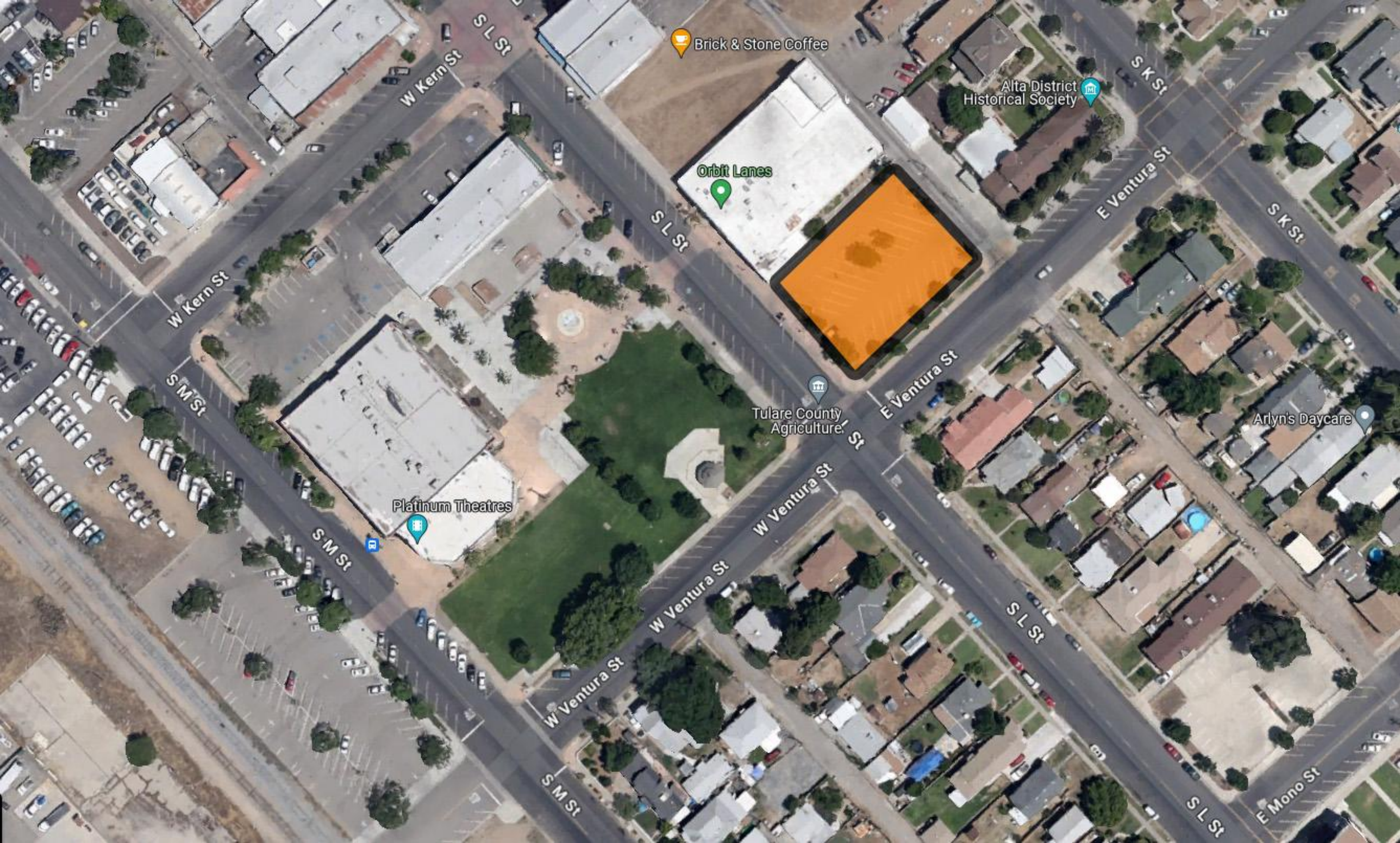
Attachments:

Exhibit "A" L Street Parking Lot EV Charger

Exhibit "A"

“L” STREET POCKET PARK CONCEPTUAL DESIGN




Brick & Stone Coffee
Alta District Historical Society
Orbit Lanes
Tulare County Agriculture
Platinum Theatres
Arlyn's Daycare
W Kern St
S L St
S K St
E Ventura St
S M St
W Ventura St
E Mono St

City Council Staff Report

Department: CITY MANAGER'S OFFICE June 11, 2024

To: Mayor and City Council

From: Daniel James, Assistant City Manager

Subject: Letter of support for SB 1420 (Caballero), statewide standard for the use of clean hydrogen in transportation. (DJ)

RECOMMENDATION

Council to consider submitting a letter of support for SB 1420 (Caballero) to establish a statewide standard for the use of clean hydrogen in transportation.

EXECUTIVE SUMMARY

SB 1420 (Caballero) would establish a statewide standard for the use of clean hydrogen in transportation and intends to improve the permitting process for applicable hydrogen production projects.

OUTSTANDING ISSUES

None.

DISCUSSION

As part of the 2024/25 legislative cycle, Senator Caballero has introduced a proposed bill (SB 1420) which would establish a statewide standard for the use of clean hydrogen in transportation and intends to improve the permitting process for applicable hydrogen production projects. Supporters of the proposed legislation believe this is an important bill to help CA grow its hydrogen economy and reach its climate goals.

California's 2022 Scoping Plan Update calls for scaling up hydrogen capacity 1,700 times the amount of current supply by 2045. Developing the Hydrogen Economy Of the Future will allow for the decarbonization of hard-to-electrify sectors, including power generation, heavy-duty transport and goods movement, and industrial uses. These are important sectors of California's economy that must be part of the clean energy transition. Scaling up clean hydrogen production would reduce CO_2 emissions

and improve air quality.
SoCal gas is the provider of natural gas and clean hydrogen fuels in Dinuba, and the surrounding cities and counties. As such, SoCal Gas representatives have asked for the City of Dinuba's support for SB 1420. They have requested that the City Council submit a letter of support for the bill to Senator Caballero which will aid in the goal of establishing a statewide standard for the use of clean hydrogen in transportation. A copy of the letter of support is attached herein as 'Attachment A.'

Staff has analyzed the bill and recommends City Council consider submitting a letter of support SB 1420 (Caballero), for the statewide standard for the use of clean hydrogen in transportation.

FISCAL IMPACT

None.

PUBLIC HEARING

None Required.

ATTACHMENTS:

A. Letter of Support for SB 1420

OFFICE OF THE CITY MANAGER
405 E. El Monte Avenue
Dinuba, CA 93618
B: (559) 590-5900
F: (559) 591-4246

The Honorable Anna Caballero
Chair, Senate Appropriations Committee
1021 O Street, Room 7620
Sacramento, CA 95814
RE: SB 1420 (Caballero) – Hydrogen– Support

Dear Senator Caballero:

The City of Dinuba is writing to express our support for SB 1420. This bill will set a statewide standard for the use of clean hydrogen in transportation and intends to improve the permitting process for applicable hydrogen production projects. We are pleased to support SB 1420's direction and respectfully request amendments.

California's 2022 Scoping Plan Update calls for scaling up hydrogen capacity 1,700 times the amount of current supply by 2045. Developing the Hydrogen Economy Of the Future will allow for the decarbonization of hard-to-electrify sectors, including power generation, heavy-duty transport and goods movement, and industrial uses. These are important sectors of California's economy that must be part of the clean energy transition. Scaling up clean hydrogen production would reduce CO_2 emissions and improve air quality.

The Dinuba City Council understands the importance of clean energy and believes that clean hydrogen transportation should be part of a holistic clean energy strategy in California.

The U.S. Department of Energy recently selected California to receive up to $1.2 billion for the ARCHES hydrogen hub – a historic milestone in the state's efforts to meet our climate goals, cut pollution, and expand the clean energy economy. We must work swiftly to ensure that clean hydrogen's addition to the state's clean energy portfolio can keep pace with the remarkable progress we have made with other renewables, like solar and wind.

While the bill intends to improve the permitting process for applicable hydrogen production projects, we think more can be done. To grow the hydrogen economy and secure federal funding to support California's emission reduction goals, we respectfully request two amendments to SB 1420 in support of ARCHES projects:

1) Include renewable hydrogen as an eligible Renewable Portfolio Standard (RPS) resource. This language was removed from the bill and should be reconsidered.

2) Incorporate additional concepts from existing law to streamline the permitting and California Environmental Quality Act (CEQA) review process for clean hydrogen production and delivery projects that meet specified criteria, to avoid lengthy processes that unnecessarily increase costs, legal fees, and administrative overhead for clean energy investments.

Proactive development of clean hydrogen's production and delivery is *a mus*t for the California hydrogen economy to become sustainable and affordable for the end-user.

California cannot let significant federal funding opportunities pass by because we are not bold enough in our efforts to support the development of clean energy infrastructure that is needed to help decarbonize California.

Thank you,

Maribel Reynosa, Mayor
City of Dinuba
Office: (559) 591-5900

City Council Staff Report

Department: CITY CLERK June 11, 2024

To: Mayor and City Council

From: Maria Alaniz, City Clerk/Human Resources Director

By: Lupe Montejano, Billing and Collections Supervisor

Subject: Approval of City Council Meeting Minutes (MA)

RECOMMENDATION

Council to review and approve the City Council meeting of May 28, 2024 as presented.

EXECUTIVE SUMMARY

None.

OUTSTANDING ISSUES

None.

DISCUSSION

None.

FISCAL IMPACT

None.

PUBLIC HEARING

None required.

ATTACHMENTS:

City Council Meeting Minutes, May 28, 2024

City Council
&
Successor Agency to the Dinuba Redevelopment Agency
Joint Meeting Agenda

May 28, 2024
MINUTES

COUNCIL MEMBERS PRESENT:

Nerio-Guerrero, Prado, Launer, Reynosa, Thusu

COUNCIL MEMBERS ABSENT:

None.

STAFF MEMBERS PRESENT:

Alaniz, Avila, Chastain, Hurtado, Iriarte, James, Lew, Montejano, Patlan, Solis

1. Work Session - 5:30 PM

1.1. Presentation of draft Request for Proposal (RFP) for Disposal Services (GA)

Public Works Director Avila reported that City Green Consulting with staff prepared a draft Proposal for solid waste services. Avila presented the draft Request for Proposal and requested feedback and guidance from the City Council. Mike Balliet, President of City Green Consultant was present to answer questions.

Mayor Reynosa requested that Council Member Launer be included in the RFP process.

1.2. Presentation of Preliminary Enterprise Funds and Capital Projects Budget for FY 2024/25 (KS)

Administrative Services Director Solis reviewed the final preliminary Fiscal Year 2024-2025 budget for Enterprise Funds including Water, Sewer, Golf Course, Ambulance, and CNG Station; and Capital Improvement Projects including Transportation, Parks, and Vehicle/Equipment.

2. OPENING CEREMONIES

2.1. Welcome and Call to Order

Mayor Reynosa called the meeting to order at 6:28 p.m.

2.2. Invocation

The Invocation was led by Police Chief Iriarte.

2.3. Pledge of Allegiance

The Pledge of Allegiance was led by Fire Captain Wilson.

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).

None.

4. PRESENTATIONS/CEREMONIAL MATTERS

4.1. Leadership Class of Northern Tulare County Report of 2024 Cinco de Mayo Event (MA)

Leadership Northern Tulare County gave an update on the 2024 Cinco de Mayo event. LNTC members thanked the Council and city staff for their support.

The Council provided words of appreciation and support.

5. NEW EMPLOYEES AND PROMOTIONS

5.1. Promotion Recognition of Fire Captain Ryan Wilson (GC)

Item 5.1 was moved after item 5.2.

Fire Chief Chastain recognized Ryan Wilson as the newly promoted Fire Captain. Chastain provided a brief history of Wilson's fire experience, including his many years of service with Dinuba Fire. Wilson was joined by his family and pinned by his wife.

Wilson thanked the Council for their support.

The Council offered words of support and encouragement.

5.2. New Employee - Kenneth Simmons, Building Inspector (GA)

Item 5.2 was moved before item 5.1.

Public Works Director Avila introduced Kenneth Simmons as the new Building Inspector. Avila shared that Simmons joined the City on May 9th and has many years of experience in his field. Simmons was joined by his family.

Simmons thanked the Council and is looking forward to working in the community.

The Council welcomed Simmons and offered words of support.

6. 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.

Rosalie Ware approached the podium with concerns about lighting in her neighborhood and alley.

7. 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.

7.1. SUBJECT

Award of Contract to AP Triton for the Fire Department Master Plan and Location Analysis for Fire Station (GC)

RECOMMENDATION

Council to award the contract to AP Triton for the Fire Department Master Plan in the amount of $67,000 and authorize the City Manager or designee to execute the contract documents.

7.2. SUBJECT

Fiscal Year 2023/24 Cash Investment Report for the Quarter Ending March 31, 2023 (KS)

RECOMMENDATION

Council to review and accept the Cash and Investment report for the third quarter of fiscal year 2023/24.

7.3. SUBJECT

Fiscal Year 2023/24 Third Quarter Financial Report (KS)

RECOMMENDATION

Council to accept the financial report for the third quarter ending March 31, 2024 for the 2023/2024 fiscal year.

7.4. SUBJECT

Successor Agency of the Former Redevelopment Agency Resolution No. 2024-2 Approving the Refunding of 2014 Tax Allocation Bonds for Debt Service Savings (KS)

RECOMMENDATION

Successor Agency adopt Resolution No. 2024-2 approving the form of a Preliminary Official Statement, a Bond Purchase Agreement and a Continuing Disclosure Agreement in connection with the Successor Agency to the Dinuba Redevelopment Agency Tax Allocation Refunding Bonds, Series 2024, and authorizing certain other actions in connection therewith.

7.5. SUBJECT

Resolution No. 2024-35 Authorizing Submittal of a Regional Surface Transportation Exchange Program Claim for FY 23-24 (GA)

RECOMMENDATION

Council adopt Resolution No. 2024-35 authorizing the Public Works Director to submit a claim to the Tulare County Association of Governments (TCAG) to exchange the City's Fiscal Year 2023-2024 Regional Surface Transportation Program (RSTP) funds for State Highway Account Funds in the estimated amount of $158,306.

7.6. SUBJECT

Approval of City Council Meeting Minutes (MA)

RECOMMENDATION

Council to review and approve the City Council meeting of May 14, 2024 as presented.

7.7. SUBJECT

Resolution Nos. 2024-37, 2024-38, 2024-39, 2024-40, 2024-41, 2024-42, 2024-43, 2024-44 declaring pursuant to California government code § 54220 et seq. that certain real property parcels located in Dinuba California are designated as surplus land and not necessary for the city's use at this time, finding that such declaration is exempt from environmental review under the California Environmental Quality Act, and taking related actions (KS)

RECOMMENDATION

City Council adopt Eight (8) Resolutions, 2024-37, 2024-38, 2024-39, 2024-40, 2024-41, 2024-42, 2024-43, and 2024-44 declaring pursuant to California Government Code § 54220 et seq. that certain real property parcels described below located in Dinuba California are designated as surplus land and not necessary for the City's use at this time, finding that such declaration is exempt from environmental review under the California Environmental Quality Act, and taking related actions.

7.8. SUBJECT

Resolution No. 2024-36 Approving the Annual Amendment to the Investment Policy (KS)

RECOMMENDATION

Council approve amendment to update the City's Investment Policy and to reflect updates based on the recommendations of California Debt and Investment Advisory Committee (CDIAC).

7.9. SUBJECT

Ordinance No. 2024-03 Second Reading and Adoption to prezone 18.6±acres for the Empire Estates annexation/subdivision (KSch)

RECOMMENDATION

Council to conduct the second reading, waive reading in full, and adopt Ordinance No. 2024-03 pre-zoning an 18.6± acre parcel on the north side of Sierra Way between Englehart Avenue and Road 70 to the "R-1-6" single family residential zone district.

7.10. SUBJECT

Successor Agency of the former Dinuba Redevelopment Agency Resolution Nos. 2024-3, 2024-4, and 2024-5 declaring pursuant to California government code § 54220 et seq. that certain real property parcels located in Dinuba California are designated as surplus land and not necessary for the Successor Agency's use at this time, finding that such declaration is exempt from environmental review under the California Environmental Quality Act, and taking related actions (KS)

RECOMMENDATION

Successor Agency of the Redevelopment Agency of the City of Dinuba adopt three Resolutions, Nos. 2024-3, 2024-4, and 2024-5 declaring pursuant to California Government Code § 54220 et seq. that certain real property parcels described below located in Dinuba California are designated as surplus land and not necessary for the Successor Agency's use at this time, finding that such declaration is exempt from environmental review under the California Environmental Quality Act, and taking related actions.

A motion was made by Council Member Thusu, second by Vice Mayor Nerio-Guerrero, to review and approve the Consent Calendar as presented.

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

8. WARRANT REGISTER

8.1. SUBJECT

Warrant Register May 17 & 24, 2024 (KS)

RECOMMENDATION

Council to review and approve the Warrant Register as presented.

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

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

9. DEPARTMENT REPORTS

9.1. SUBJECT

Resolution No. 2024-45 Authorization to Execute a Memorandum of Understanding Between the City of Dinuba and Alta Healthcare District (GC)

RECOMMENDATION

Council adopt Resolution No. 2024-45 approving a Memorandum of Understanding (MOU) between the City of Dinuba and Alta Healthcare District and authorize the City Manager to execute the document.

Fire Chief Chastain reported that Alta Healthcare District approved grant funding for three single-role EMTs and an ambulance. Chastain expressed his gratitude for the support and the positive impact the additional staffing will make. Chastain shared that an EMS enhancement fund has been created for tracking purposes. Chastain reported that Alta Healthcare District requested an oversight committee, including two members of the City Council and the City Finance Director.

A motion was made by Council Member Thusu, second by Council Member Launer, to adopt Resolution No. 2024-45 approving a Memorandum of Understanding (MOU) between the City of Dinuba and Alta Healthcare District and authorize the City Manager to execute the document.

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

9.2. SUBJECT

Award Professional Services Agreement to 4 Creeks, Inc. for the Dinuba Entertainment Plaza Renovation & Beautification Project (GA)

RECOMMENDATION

Council award Professional Services Agreement with 4 Creeks, Inc. in the amount $528,000 for design and construction management services for the Dinuba Entertainment Plaza Renovation & Beautification Project and authorize the City Manager or designee to execute the agreement.

Public Works Director Avila reported that the City of Dinuba was awarded $2,926,000 for the Dinuba Entertainment Plaza Renovations & Beautification Project. Avila shared that one proposal was received for $528,00 from 4-Creeks for Professional Services. Staff recommends that the Council award the bid to 4-Creeks.

A motion was made by Council Member Launer, second by Council Member Prado , to award a Professional Services Agreement with 4 Creeks, Inc. in the amount $528,000 for design and construction management services for the Dinuba Entertainment Plaza Renovation & Beautification Project and authorize the City Manager or designee to execute the agreement.

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

10. MAYOR/COUNCIL REPORTS

Vice Mayor Nero Guerrero reported participating in walks around the city.

Council Member Launer reported attending the ICSC Conference.

Council Member Thusu reported attending the ICSC Conference. Thusu gave an update on the Glacier Bill.

Mayor Reynosa reported attending the ICSC Conference and will share contacts with City staff.

11. CITY MANAGER COMMUNICATIONS

City Manager Patlan reminded the Council about the Employee Appreciation Luncheon on Wednesday from 11:30 a.m. to 1:30 p.m. Patlan shared that Senator Hurtado will be at the Fire Staton at 3:30 p.m. on Friday to present a check to the city for a new Fire Ladder truck. Patlan reported that the Open Gate Thrift Store has a new façade and encouraged the Council to visit. Patlan will be on vacation through the end of the week.

12. CITY STAFF COMMUNICATIONS

Director Hurtado reminded the Council that the Dinuba Lowrider Council Car Show is this Saturday at Delgado Park. Hurtado reported on the Summer Night Lights, Aquatics, and Summer Fun kick-off.

Fire Chief Chastain reported that his department will open recruitment for Firefighter/Paramedics and Single Role Paramedics. Chastain reported on fires in the area of the Island and that staff is working on weed abatement.

Police Chief Iriarte reported recruitment for entry-level Police Officers. Iriarte shared that the department has assisted COS with graduation patrol and is preparing for local graduation.

13. CLOSED SESSION

13.1. Conference with Labor Negotiators (MA)

Pursuant to GC Subdivision 54957.6; Agency designated representative: Maria Alaniz; Karina Solis; Luis Patlan; Daniel James
Employee Organizations: City Employees' Association; Police Officers' Association; Firefighters' Association; and Unrepresented Employees

The item was continued.

13.2. Conference with Legal Counsel - Anticipated Litigation (LP)

Discuss threat of litigation, pursuant to subdivision (b) of Government Code Section 54956.9; Two (2) cases.

No reportable action.

14. ADJOURNMENT

Mayor Reynosa adjourned the meeting at 9:00 p.m.

City Council Staff Report

Department: CITY MANAGER'S OFFICE June 11, 2024

To: Mayor and City Council

From: Daniel James, Assistant City Manager

Subject: Resolution No. 2024-51 recognizing the life and achievements of Dominga Bustamante (DJ)

RECOMMENDATION

Council to adopt Resolution No. 2024-51, recognizing the life and achievements of Dominga Bustamante

EXECUTIVE SUMMARY

Cruz Bustamante is the former Lieutenant Governor of California and grew up in Dinuba. His mother, Dominga Bustamante has recently passed away. The family has asked the Dinuba City Council to adopt a resolution recognizing the life and achievements of Cruz's mother Dominga Bustamante.

OUTSTANDING ISSUES

None.

DISCUSSION

Former Lieutenant Governor of California, Cruz Bustamante grew up in the City of Dinuba. His mother, Dominga Bustamante has recently passed away. Dominga's family migrated to California to work in agriculture, settling in Dinuba. She attended Dinuba schools, where she met her high school sweetheart and husband Cruz Bustamante Jr. They later moved to San Joaquin, California (CA), where Dominga blossomed into a social and cultural icon.

As a resident of Dinuba, Dominga recognized the need for community action and stepped up by volunteering to help families obtain Social Security benefits and support as a VISTA Volunteer. She drove the elderly to appointments in Fresno, CA, and worked with local city and county officials to ensure the citizens of San Joaquin and surrounding communities received fair and equitable rights as a CSO Organizer. Dominga was also an advocate for children and teens, law enforcement, quality

healthcare, and other important community topics.

In her retirement years, Dominga stayed active by volunteering for the Fresno Food Bank and continuing as a Catechism teacher. She also became an accomplished seamstress and quilter and made sure each grandchild had their own special, handmade blanket.

To those who knew her, Dominga was a beacon of love, kindness, and wisdom. She devoted her life to God, to her family, and community. She was always putting others before herself and her home was a blessed sanctuary of warmth and hospitality, where everyone felt welcomed and loved

The family has asked the Dinuba City Council to adopt a resolution recognizing the life and achievements of Cruz's mother Dominga Bustamante. Staff has prepared Resolution 2024-51, which is attached herein as 'Attachment A".

FISCAL IMPACT

None.

PUBLIC HEARING

None Required.

ATTACHMENTS:

A. Resolution 2024-51, Dominga Bustamante

RESOLUTION NO 2024-51

BEFORE THE CITY
COUNCILCITY OF DINUBA
COUNTY OF TULARE, STATE OF CALIFORNIA

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DINUBA CELEBRATING THE LIFE AND ACHIEVEMENTS OF DOMINGA BUSTAMANTE.

Whereas, as a child, Dominga's family migrated to California to work in agriculture, settling in Dinuba. She attended Dinuba schools, where she met her high school sweetheart and husband Cruz Bustamante Jr. They later moved to San Joaquin, California (CA), where Dominga blossomed into a social and cultural icon; and

Whereas, Dominga recognized the need for community action and stepped up by volunteering to help families obtain Social Security benefits and support as a VISTA Volunteer. She drove the elderly to appointments in Fresno, CA, and worked with local city and county officials to ensure the citizens of San Joaquin and surrounding communities received fair and equitable rights as a CSO Organizer; and

Whereas, Dominga was San Joaquin Teen Club advisor and teen anxiety first responder, a law enforcement interdiction advocate, a bilingual instructional aide, a certificated healthcare provider, and social/political activist. Dominga also served as the unofficial "Welcome Host" to new Hindu/Sikh families moving to the area and served her faith as a Catechism teacher in San Joaquin & Fresno; and

Whereas, Dominga received an award from the California Latina Leaders in Action with a "Lifetime Achievement Award" in 2002. It was presented as recognition of "her long-term involvement in community empowerment and advocacy. "She also received the "Bishop's Catechist Appreciation Certificate" from the Diocese of Fresno, which recognized her for more than 30 years of service as a faithful minister of God's Word; and

Whereas, in her retirement years, Dominga stayed active by volunteering for the Fresno Food Bank, continuing as a Catechism teacher, maintaining her cactus garden, reading the latest Karen Kingsbury novel, and giving her time to friends and family; and

Whereas, her home served as the family gathering spot and safe-haven for in-need individuals who did not have family, for holidays, birthdays, and tamale-making parties. She also became an accomplished seamstress and quilter and made sure each grandchild had their own special, handmade blanket; and

Whereas, Dominga was a beacon of love, kindness, and wisdom. She devoted her life to God, to her family, and community. She was always putting others before herself and her home was a blessed sanctuary of warmth and hospitality, where everyone felt welcomed and loved.

NOW, THEREFORE, BE IT RESOLVED do hereby extend our deepest sympathy to the family and the many friends of this dynamic and greatly admired woman; and we encourage all Californians to join us in mourning her passing and remembering her unwavering commitment and do hereby acknowledge

The foregoing resolution was adopted upon a motion of Council member _____, second by Council member_____, at a regular meeting of the Dinuba City Council on the 11th day of January, 2022, by the following roll call vote:

AYES: NOES:
ABSTAIN:
ABSENT:

_____
Maribel Reynosa, Mayor,
Dinuba City Council

_____
Marina Alaniz,
City Clerk, City of Dinuba

"Dominga Reyes Bustamante"
in the City of Dinuba, Tulare County.

City Council Staff Report

Department: POLICE SERVICES | June 11, 2024

To: Mayor and City Council

From: Abel Iriarte, Chief of Police

By: Luz Torres, Administrative Assistant

Subject: Approval of Agreement Between the City of Dinuba and the Dinuba Unified School District for the School Resource Officer Partnership for FY 2024-25 (AI)

RECOMMENDATION

Council to approve the School Resource Officer (SRO) Agreement with the Dinuba Unified School District for the 2024-25 school year and authorize the City Manager or designee to execute the agreement.

EXECUTIVE SUMMARY

The City of Dinuba has provided the Dinuba Unified School District with on-campus school resource officers since 1999. The city provides two (2) School Resource Officers (SROs) with the district agreeing to pay for 50% of the officers' costs. One officer is assigned to the Dinuba High School campus on a shared basis with the Sierra Vista campus, and one officer is assigned to the Washington Intermediate School campus. The two School Resource Officers may also respond as needed to all school sites within the City of Dinuba limits, at their discretion. The SROs provide for police presence on campus and police services in the areas of crime prevention intervention/enforcement, training and counseling.

OUTSTANDING ISSUES

None.

DISCUSSION

The School Resource Officer (SRO) partnership with the school district has improved the on-campus environment for safety, attendance, and grades of students. The school district is supportive in continuing this agreement with the city. Minor adjustments have been made in the financial sections of the agreement to reflect the

salary and benefits of the officers.

The agreement specifies that the city and district agree to share in the costs, salary, benefits, vehicle maintenance, training, and estimated overtime for the two (2) SROs with each paying 50% of these expenditures. The cost for the 2024-25 school year will be $143,200 per assigned officer for the one-year period in this agreement totaling $286,400. The school district agrees to reimburse the city for the portion of the costs for the amount of $143,200, which will be billed on a quarterly basis over the 2024-25 school year.

A copy of the School Resource Officer agreement is enclosed herein as Attachment 'A'.

FISCAL IMPACT

The annual cost of the SRO program is $286,400 for two (2) officers assigned to the school district. The total cost of the program is split 50/50 between the City of Dinuba and the Dinuba Unified School District. The school district agrees to reimburse the city, billed on a quarterly basis over the 2024-25 school year for a total of $143,200.

PUBLIC HEARING

None.

ATTACHMENTS:

Attachment 'A' - SRO Agreement FY 2024/25

Campus Based Peace Officer (CBPO)
City/School Agreement

This agreement is entered into, and recognized as a vital working partnership agreement (based on the City/School JPA), between the City of Dinuba referred to as the CITY, and the Dinuba Unified School District, referred to as the DISTRICT.

The City and District desire to have two School Resource Officers (SRO) assigned as follows: One to the campus of Dinuba High School and one to the campus of Washington Intermediate School. At their discretion, the two School Resource Officers may also respond as needed to all school sites within the city limits of Dinuba. While the School Resource Officers may respond to all school sites, it is mentioned that the Tulare County Sheriff's Department will be the initial point of contact for service and response at Grand View Elementary. This implies that the Sheriff's Department will take the lead in handling incidents at this specific school. School Resource Officers will provide police presence and police services in the areas of prevention, intervention/enforcement, training, and counseling.

It is the intent of the City and District that the establishment of the SRO partnership will improve the safety, behavior, and attendance of the students on the campuses as measured by a decrease in suspensions, student expulsions, illegal offenses, and juvenile crime. It is also the intent of both parties that the presence of the SROs on the campuses will help “at-risk” students avoid involvement with the juvenile justice system.

Both parties acknowledge and agree that the SROs do not relinquish any of their constitutional powers or necessary discretion to enforce the law when there exists reasonable suspicion and/or probable cause to do so. The parties further acknowledge and agree that the public maintains

their rights to hold the SROs accountable pursuant to Penal Code section832.5 and any other applicable laws.

The City and District are willing to enter into this agreement upon the terms and conditions set forth:

1. The City shall provide to the District:

    a. Two SROs, one assigned to the campus of Dinuba High School and one assigned to Washington Intermediate School campus. Both officers, at their discretion, may respond as needed to other school sites within the city limits as assigned school duties permit. The Tulare County Sheriff's Department will be the initial point of contact for service and response at Grand View Elementary.

    b. SROs will be available during the hours and times recommended by the schools' principal and mutually agreed upon by the City and District. Generally, this will be between 7:00 AM and 4:00 PM Monday through Friday with consideration given for flexible scheduling on days with school events such as games and dances. In addition, based on available after-school district funding and as mutually agreed as to days and times, SROs may be requested and agree to be available from 4:00 to 6:00 p.m. for the districts after school programs. SROs can play an essential role in providing a safe and secure environment for students and staff within the school community. By extending their availability, upon request and confirmation of availability,

during after-school hours, they can continue to support and engage with students during this critical time.

c. Generally speaking, the SROs will be available for a 40-hour workweek beginning the Monday immediately preceding the first day of student attendance through the last week (Friday) of student attendance. This is generally the 2nd week of August through the last day of May. One of the SROs will be assigned to cover Summer School at Dinuba High School. This is generally the month of June. Vacations and time off will track as practical with the District's vacation and time off schedules.

d. All SROs are Peace Officers under the Penal Code and are employed by the Dinuba Police Department answerable directly and solely to the Chief of Police or the Chief's designee. Nothing in this agreement supersedes or negates any of SROs' rights under the Public Safety Officers Procedural Bill of Rights Act (Government Code 3300 et seq).

2. The District shall provide to support this program by the following:

a. The Principal of each site shall designate a site administrator as the liaison and District operational coordinator to the SRO and will provide a system of accountability by which the SRO can follow which is conducive to the normal operations of the District and City.

b. Each school site shall provide adequate office space on-site; along with a desk, telephone, school site radio, and office supplies.

c. Provide up to $2,000.00 annually for regular training for Peace Officer Standards and Training (POST) certified and assignment related classes.

d. The District may request, at their discretion, to send one or both SROs to specific school safety trainings or safety conferences. Upon approval from the Chief of Police, the financial burden for said trainings will rest solely with the District, which includes but is not limited to transportation, hotel, per diem and all costs for the training itself. At no time will either SRO be sent out of the State of California for said trainings. Such training and classes will support a planned developmental program mutually developed by the District and City.

e. The District may request the SRO's and/or additional Officers for events happening within the District. When events are not during the normal working hours of the SRO's or assigned officers, the District will be responsible for the full burden wages at the assigned employees/SRO's overtime rate. The District will be provided with a contract prior to the event detailing the costs.

f. Designated parking spots will be available at each site for the SRO official vehicle.

3. School Resource Officers shall provide the following to the campus of their respective assignments:

a. The SRO attire will be the police service uniform with modifications authorized to include a police standard polo shirt and jacket.

b. Each SRO will be assigned a patrol vehicle appropriately marked and identified as a police vehicle as a part of this program.

c. SRO will work on their assigned campus as their primary workstation throughout the school year in a collaborative manner with the site

administrators and staff, maintaining the highest level of visibility possible. It will be the intent of this agreement, for the SROs not to be called away from their assigned school work site for any form of routine police business. SROs may be called to leave their work site only for incidents of catastrophic scale jeopardizing citywide security after proper notification to the site administrator.

d. SROs will develop and maintain open communications and accountability with the administration of their assigned campus and foster and maintain that accountability with the management of the school so the District is always aware of the SROs' status on and off campus.

e. SROs will make a positive effort to interact with students as a representative of the Dinuba Police Department and as an adult role model outside the classroom, on the school grounds or during any school activity.

f. SROs will utilize intervention, prevention, teaching, counseling, and enforcement skills with all the students with special attention to those involved in criminal activity.

g. SRO Roles and Responsibilities: SROs will work with the District and campus staff to provide a safe learning environment, provide valuable resources to school staff members, foster positive relationships with the youth, and develop strategies to resolve problems affecting youth and protect all students, so that they can reach their fullest potentials. To accomplish this, SROs serve three

main roles: educator (i.e. guest lecturer), informal counselor/mentor, and law enforcement officer.

h. SROs will conduct investigations of criminal/juvenile related cases where either the victim, witness or suspect attends the school whether the case is on site or assigned as a follow-up investigation. When applicable, the SROs will work with the Tulare County Probation Department's juvenile diversion program, Non-custodial Intake Unit, also known as "T-Bolt" regarding out-of-custody referrals to the juvenile justice system.

i. SROs shall make every effort to ensure that school employees understand the instructional, intervention or enforcement role of the SRO and how to best utilize the services provided by the Police Department.

j. Student Discipline: District staff shall be responsible for student discipline and shall make all decisions regarding the imposition of discipline for students enrolled at their campus and to enforce the Education Code. The SROs agree to work with school staff regarding student discipline matters upon request by District staff.

k. Student Records. The parties agree that the SRO shall be allowed access to necessary student records for which the SRO has a "legitimate educational interest." The SRO shall not provide student records to anyone else without first consulting with a District administrator. The SRO shall not inspect or copy confidential student records outside the scope of the SRO's service, including any record related to a student's place of birth or immigration status,

except as allowed by law. The District remains in direct control of the use, maintenance and disclosure of student records in accordance with Education Code section 49076 and other applicable provisions of law.

l. SROs will work in a coordinating role with District staff to plan and implement monthly meetings to strategically plan and target assistance on issues regarding critical information involving criminal activity related to the schools. These meetings shall involve appropriate City and District staff, representatives of the District Attorney's Office, Tulare County Sheriff's Department, Tulare County Gang Task Force, Probation, and other agencies as needed.

m. SROs will attend school expulsion hearings and other administrative meetings as requested by assigned school or district administration.

4. ***Feedback and Evaluation Process:*** *Both Parties will work together to develop and implement procedures to provide periodic feedback and evaluation data for the purpose of measuring crime trends at District schools, the development of positive working relationships with students, school staff, and parents/guardians, and the SRO's effectiveness. The district's designee, likely a representative from the school district, will work together with police officials to provide feedback on the yearly assessment of the School Resource Officers. This joint effort ensures a comprehensive evaluation from both educational and law enforcement perspectives. The on-going communication between district and city focuses on assessing the SROs' performance and effectiveness in their role at the school. It aims to gauge how well they have fulfilled their responsibilities and duties during the school year.*

5. Financial Agreement:

    a. Fiscal Breakdown in Partnership Agreement.

        1. The District and the City hereby agree to share in the costs, salary, benefits, vehicle maintenance, training, and estimated overtime, of the two SRO's (All at the same pay level of a Police Officer) by each paying 50% of these expenditures. Each party shall pay an estimated $143,200 for the annual period of this agreement (See attachment A).

        2. The City of Dinuba will bill the District at the end of each quarter for one-fourth of $143,200. The District shall pay that invoice within 30 days to the City of Dinuba. (Prorated for the first year of implementation.)

6. Indemnity:

    a. The District shall indemnify, defend, and hold harmless the City, its officers, officials, employees, and volunteers from and against any and all liability, claims, damage, cost, expenses, awards, fines, judgements, and expenses of litigation (including, without limitation, costs, attorney fees, expert witness fees and prevailing party fees and cost) of every nature arising out of or in connection with the assigned officer's performance of work or his or her failure to comply with any of its obligations contained in the Agreement, except such loss or damage which was caused by the active negligence by the City or the gross or willful misconduct of the assigned officer.

    The City shall indemnify, defend, and hold harmless the District, its officers, officials, employees and volunteers from and against any and all liability, claims, damage, cost, expenses, awards, fines, judgements, and expenses of

litigation (including without limitation, costs, attorney fees, expert witness fees and prevailing party fees and cost) of every nature arising out of the active negligence by the City or the gross or willful misconduct of the assigned officer during the performance of work hereunder.

b. If the District rejects a tender of defense by the City and/or the assigned officer under this Agreement, and it is later determined that the City and/or the officer breached no duty Of care and/or was immune from liability, the District shall reimburse the City and/or officer for any and all litigation expenses (including, without limitation, costs, attorney fees, expert witness fees and prevailing party fees and cost). A duty of care or immunity determination may be made by a jury or a court, including a declaratory relief determination by a court after the City and/or officer settles a liability claim, with or without participation by the District.

c. The Parties acknowledge that it is not the intent of the Agreement to create a duty of care by the City or its assigned officer that they would not owe in the absence of the Agreement. The Agreement does not create an affirmative duty of care (including, without limitation, a duty to protect, a duty to deter and/or a duty to intervene) by the City or the assigned officer and the absence of the assigned officer and/or the patrol vehicle is not a material breach of this Agreement. The Parties further acknowledge that by entering into this Agreement neither the City nor its assigned officer intends to waive any immunities to which they would be entitled in the absence of the Agreement.

INTEGRATION OF PRIOR TERMS AND CONDITIONS

d. This Agreement, including all recitals, constitutes the entire agreement of the Parties. This Agreement may be amended or modified only by the mutual written agreement of the Parties. This Agreement is invalid unless approved by the legislative body of each Party, although it may be executed by an authorized agent of each Party. An authorized agent of the City shall be a person specifically authorized by the legislative body of the City to execute this Agreement, at the level of City Manager or City Attorney or equivalent.

7. Miscellaneous items:

a. This agreement shall commence on August 05, 2024 and continue in full force through June 27, 2025, and must be renewed annually.

b. One SRO will be assigned to provide coverage during the summer school session at Dinuba High School as mutually agreed upon by the City and District. Generally, this will be between 7:00 AM and 3:00 PM Monday through Friday.

c. This agreement may be terminated at any time by either party upon 120 days prior written notice to the other party.

_____ _____

City Manager Date

_____ _____

Superintendent Date

ATTACHMENT A

City of Dinuba
School Resource Officers
FY 2024/2025

Annual Salary	**$ 88,778**
PERS	**$ 12,651**
Medicare	**$ 1,303**
Life Insurance / LTD	**$ 2,067**
Health, Vision, Dental	**$ 20,000**
Unemployment	**$ 338**
Worker's Comp.	**$ 7,265**
Clothing Allowance	**$ 1,070**
Group Insurance (Liability and Risk Management)	**$ 6,641**
Overtime	**$ 3,087**
Total	**$143,200**

City Council Staff Report

Department: FINANCE SERVICES | June 11, 2024

To: Mayor and City Council

From: Karina Solis, Administrative Services Director

By: Maria Alaniz, City Clerk/Human Resources Director

Subject: Warrant Register May 31 & June 7, 2024 (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 05.31.2024
WR 06.07.2024

Accounts Payable Invoice Report

Payment Date Range 05/25/24 - 05/31/24
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 **1925 - Abel's Towing & Detailing**									
51024	abels towing Bus-3	Paid by Check #47270		05/16/2024	05/31/2024	05/31/2024		05/31/2024	450.00
			Vendor **1925 - Abel's Towing & Detailing** Totals			Invoices	1		$450.00
Vendor **1284 - Adams Ashby Group, Inc.**									
5907	ADAMS ASHBY SEWER LINE IMPROVMENTS FOR CDBG APPLICATION	Paid by Check #47271		03/04/2024	05/31/2024	05/31/2024		05/31/2024	3,000.00
			Vendor **1284 - Adams Ashby Group, Inc.** Totals			Invoices	1		$3,000.00
Vendor **263 - Advantek Benefit Administrators**									
5/24/24 Funding	Miscellaneous	Paid by Check #47272		05/24/2024	05/31/2024	05/31/2024		05/31/2024	21,417.67
			Vendor **263 - Advantek Benefit Administrators** Totals			Invoices	1		$21,417.67
Vendor **2078 - Animal Care Equipment & Services, LLC**									
125522	PD - Supplies	Paid by Check #47273		05/23/2024	05/31/2024	05/31/2024		05/31/2024	435.89
			Vendor **2078 - Animal Care Equipment & Services, LLC** Totals			Invoices	1		$435.89
Vendor **351 - Anthem Blue Cross**									
000331179569	Hartley 919M97599 6/01/2024-6/30/2024	Paid by Check #47276		05/04/2024	05/31/2024	05/31/2024		05/31/2024	132.70
000331528448	Sano 569W17892 6/01/24-6/30/24	Paid by Check #47274		05/04/2024	05/31/2024	05/31/2024		05/31/2024	139.60
000333056063	Harman 862W04709 6/1/24-8/31/24	Paid by Check #47275		05/07/2024	05/31/2024	05/31/2024		05/31/2024	539.25
9994461	Billing 6/1/24-7/1/24	Paid by Check #47277		05/16/2024	05/31/2024	05/31/2024		05/31/2024	652.50
			Vendor **351 - Anthem Blue Cross** Totals			Invoices	4		$1,464.05
Vendor **665 - Christy Arias**									
May 2024	Anthem Reimb 5/01/2024-5/31/2024	Paid by Check #47278		05/21/2024	05/31/2024	05/31/2024		05/31/2024	267.33
			Vendor **665 - Christy Arias** Totals			Invoices	1		$267.33
Vendor **17 - AT&T**									
939105474105/24	PW Telephone 04/11/24-05/10/24	Paid by Check #47279		05/11/2024	05/31/2024	05/31/2024		05/31/2024	316.50
9391054736 05/24	PD - 04/20/2024 - 05/19/2024 Billing Charges	Paid by Check #47280		05/20/2024	05/31/2024	05/31/2024		05/31/2024	131.37
			Vendor **17 - AT&T** Totals			Invoices	2		$447.87
Vendor **1044 - AutoZone, Inc.**									
2833357877	AUTO ZONE PD-37	Paid by Check #47281		05/08/2024	05/31/2024	05/31/2024		05/31/2024	85.70
2833368913	AUTOZONE PARKS LIGHT TOWER LTC 4	Paid by Check #47281		05/20/2024	05/31/2024	05/31/2024		05/31/2024	393.84
			Vendor **1044 - AutoZone, Inc.** Totals			Invoices	2		$479.54
Vendor **861 - Axon Enterprise, Inc.**									
INUS251459	PD - Axon Taser Instructor Course - Calixto Arias	Paid by Check #47282		05/23/2024	05/31/2024	05/31/2024		05/31/2024	495.00
			Vendor **861 - Axon Enterprise, Inc.** Totals			Invoices	1		$495.00
Vendor **1967 - Badawi & Associates**									
1644	2024 Audit-Progress Billing #1	Paid by Check #47283		05/28/2024	05/31/2024	05/31/2024		05/31/2024	23,350.50



Accounts Payable Invoice Report

Payment Date Range 05/25/24 - 05/31/24
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 **1967 - Badawi & Associates** Totals				Invoices	1		$23,350.50
Vendor **1259 - BestBuy.com, LLC**									
Q1 2024	Q1 2024 Sales Tax Revenue	Paid by EFT #2979		05/07/2024	05/31/2024	05/31/2024		05/31/2024	1,584,484.00
		Vendor **1259 - BestBuy.com, LLC** Totals				Invoices	1		$1,584,484.00
Vendor **1826 - Bouncing Off the Walls, INC**									
22-083	FY23/24-Special Events-SNL-Farmers Market-6/7/24	Paid by Check #47284		05/22/2024	05/31/2024	05/31/2024	05/23/2024	05/31/2024	195.00
		Vendor **1826 - Bouncing Off the Walls, INC** Totals				Invoices	1		$195.00
Vendor **116 - BSK Analytical Laboratories**									
AH08850	BSK coliform presence/absence	Paid by Check #47285		04/15/2024	05/31/2024	05/31/2024		05/31/2024	114.00
AH12077	BSK coliform presence/absence	Paid by Check #47285		05/21/2024	05/31/2024	05/31/2024		05/31/2024	152.00
AH12083	BSK coliform presence/absence	Paid by Check #47285		05/21/2024	05/31/2024	05/31/2024		05/31/2024	152.00
		Vendor **116 - BSK Analytical Laboratories** Totals				Invoices	3		$418.00
Vendor **1141 - Business Location Advisors, Inc.**									
1 Qtr-24	BESTBUY.COM 1 Qtr-24	Paid by Check #47286		05/23/2024	05/31/2024	05/31/2024		05/31/2024	105,632.27
		Vendor **1141 - Business Location Advisors, Inc.** Totals				Invoices	1		$105,632.27
Vendor **94 - California Public Employees Retirement**									
2024-00000458	31 - 457 - Employee CalPERS $*	Paid by EFT #2951		05/24/2024	05/28/2024	05/28/2024		05/28/2024	10,200.78
5/5-5/18/24	05/05/2024-05/18/2024	Paid by EFT #2952		05/24/2024	05/28/2024	05/28/2024		05/28/2024	95,889.18
		Vendor **94 - California Public Employees Retirement** Totals				Invoices	2		$106,089.96
Vendor **82 - Carrot-top Industries Inc**									
INV129164	carrot industries	Paid by Check #47287		05/28/2024	05/31/2024	05/31/2024		05/31/2024	1,437.75
INV129300	carrot industries	Paid by Check #47287		05/28/2024	05/31/2024	05/31/2024		05/31/2024	157.49
		Vendor **82 - Carrot-top Industries Inc** Totals				Invoices	2		$1,595.24
Vendor **1726 - Central Valley Salinity Coalition Inc.**									
24-2660	central valley annual participation fee	Paid by Check #47288		04/23/2024	05/31/2024	05/31/2024		05/31/2024	1,918.83
		Vendor **1726 - Central Valley Salinity Coalition Inc.** Totals				Invoices	1		$1,918.83
Vendor **1933 - Danny's Diesel Repair**									
19394	dannys repairs E-31	Paid by Check #47289		05/21/2024	05/31/2024	05/31/2024		05/31/2024	96.88
		Vendor **1933 - Danny's Diesel Repair** Totals				Invoices	1		$96.88
Vendor **36 - Ewing Irrigation Products**									
22377101	FY23/24-Parks-Repair/Training Supplies-KC Park	Paid by Check #47290		05/22/2024	05/31/2024	05/31/2024	05/28/2024	05/31/2024	1,954.17
22377129	FY23/24-Parks-Irrigation parts/supplies-Nebraska Park	Paid by Check #47290		05/22/2024	05/31/2024	05/31/2024	05/28/2024	05/31/2024	111.87
22377269	FY23/24-Sports-Field prep maintenance supplies-Rec baseball	Paid by Check #47290		05/22/2024	05/31/2024	05/31/2024	05/28/2024	05/31/2024	196.07
22397499	FY23/24-Parks/Viscaya-Irrigation repair/maintenance supplies	Paid by Check #47290		05/24/2024	05/31/2024	05/31/2024	05/28/2024	05/31/2024	1,241.88
		Vendor **36 - Ewing Irrigation Products** Totals				Invoices	4		$3,503.99
Vendor **2064 - Ferguson Enterprises, LLC**									



Accounts Payable Invoice Report

Payment Date Range 05/25/24 - 05/31/24
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
1822763	ferguson meter sales	Paid by Check #47291		05/23/2024	05/31/2024	05/31/2024		05/31/2024	4,813.26
		Vendor **2064 - Ferguson Enterprises, LLC** Totals				Invoices	1		$4,813.26
Vendor **2069 - Grant Writing USA**									
ABNMM052024-2389	PD - Grant Mgmt. Tuition/John George Ayala & Luz Gomez De Torres	Paid by Check #47292		05/22/2024	05/31/2024	05/31/2024		05/31/2024	990.00
		Vendor **2069 - Grant Writing USA** Totals				Invoices	1		$990.00
Vendor **1431 - Patricia Hartman**									
June 2024	Anthem Reimb 6/01/2024-6/30/2024	Paid by Check #47293		05/21/2024	05/31/2024	05/31/2024		05/31/2024	132.70
		Vendor **1431 - Patricia Hartman** Totals				Invoices	1		$132.70
Vendor **1150 - Hoffman Security**									
673121	FY23/24-Senior Center-Security Srvc./Lease -June	Paid by Check #47294		05/20/2024	05/31/2024	05/31/2024	05/20/2024	05/31/2024	111.00
		Vendor **1150 - Hoffman Security** Totals				Invoices	1		$111.00
Vendor **106 - J's Communciation Inc.**									
68678	PD - Radio Antenna	Paid by Check #47295		05/28/2024	05/31/2024	05/31/2024		05/31/2024	118.75
		Vendor **106 - J's Communciation Inc.** Totals				Invoices	1		$118.75
Vendor **1718 - JCL Company, LLC**									
05282414215	jcl supplies	Paid by Check #47296		05/28/2024	05/31/2024	05/31/2024		05/31/2024	22.13
		Vendor **1718 - JCL Company, LLC** Totals				Invoices	1		$22.13
Vendor **5 - Jorgensen & Co.**									
6131799	CH Annual FX Service 04/09/2024	Paid by Check #47297		05/20/2024	05/31/2024	05/31/2024		05/31/2024	147.13
		Vendor **5 - Jorgensen & Co.** Totals				Invoices	1		$147.13
Vendor **283 - Leon Environmental Services**									
14835	leon environmental bulk sample	Paid by Check #47298		05/22/2024	05/31/2024	05/31/2024		05/31/2024	750.00
		Vendor **283 - Leon Environmental Services** Totals				Invoices	1		$750.00
Vendor **449 - Les Schwab Tire Centers of Central California**									
55100338839	les schwab pd-50	Paid by Check #47299		05/17/2024	05/31/2024	05/31/2024		05/31/2024	251.09
55100339069	les schwab m-737	Paid by Check #47299		05/20/2024	05/31/2024	05/31/2024		05/31/2024	1,281.74
		Vendor **449 - Les Schwab Tire Centers of Central California** Totals				Invoices	2		$1,532.83
Vendor **89 - Liebert Cassidy Whitmore**									
266391	DI030-00001	Paid by Check #47300		04/30/2024	05/31/2024	05/31/2024		05/31/2024	42.50
266423	DI030-00024	Paid by Check #47300		04/30/2024	05/31/2024	05/31/2024		05/31/2024	69.00
267077	DI030-00028	Paid by Check #47300		04/30/2024	05/31/2024	05/31/2024		05/31/2024	892.50
267172	DI030-00027	Paid by Check #47300		04/30/2024	05/31/2024	05/31/2024		05/31/2024	1,105.00
267609	DI030-00023	Paid by Check #47300		04/30/2024	05/31/2024	05/31/2024		05/31/2024	3,145.00
		Vendor **89 - Liebert Cassidy Whitmore** Totals				Invoices	5		$5,254.00
Vendor **1873 - Medallion Supply, Inc**									
9011621173	medallion service charge	Paid by Check #47301		03/25/2024	05/31/2024	05/31/2024		05/31/2024	75.14
		Vendor **1873 - Medallion Supply, Inc** Totals				Invoices	1		$75.14
Vendor **1943 - Mineral King Publishing, Inc**									

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12420 06/24	PD - 06/01/2024 Renewal	Paid by Check #47302		06/01/2024	05/31/2024	05/31/2024		05/31/2024	35.00
		Vendor **1943 - Mineral King Publishing, Inc** Totals				Invoices	1		$35.00
Vendor **589 - Rosa Montanez**									
June 2024	Anthem Reimb 6/01/2024-6/30/2024	Paid by Check #47303		05/24/2024	05/31/2024	05/31/2024		05/31/2024	319.68
		Vendor **589 - Rosa Montanez** Totals				Invoices	1		$319.68
Vendor **22 - Moore Twining Associates Inc.**									
4140384	moore industrial	Paid by Check #47304		05/21/2024	05/31/2024	05/31/2024		05/31/2024	88.00
4140390	moore in-house	Paid by Check #47304		05/21/2024	05/31/2024	05/31/2024		05/31/2024	257.00
4140432	moore industrial	Paid by Check #47304		05/22/2024	05/31/2024	05/31/2024		05/31/2024	88.00
		Vendor **22 - Moore Twining Associates Inc.** Totals				Invoices	3		$433.00
Vendor **884 - Napa Auto Parts**									
096207	FY23/24-Parks-Oxy tank-equipment	Paid by Check #47305		05/21/2024	05/31/2024	05/31/2024	05/23/2024	05/31/2024	24.94
		Vendor **884 - Napa Auto Parts** Totals				Invoices	1		$24.94
Vendor **142 - Office Depot BSD**									
367420001001	Admin office supplies	Paid by Check #47306		05/15/2024	05/31/2024	05/31/2024		05/31/2024	51.32
367420335001	Admin office supplies	Paid by Check #47306		05/15/2024	05/31/2024	05/31/2024		05/31/2024	20.09
367849591001	Admin office supplies-legal size copy paper	Paid by Check #47306		05/15/2024	05/31/2024	05/31/2024		05/31/2024	76.48
364420480001	Admin office supplies 11 X 17 copy paper	Paid by Check #47306		05/16/2024	05/31/2024	05/31/2024		05/31/2024	63.02
366601245001	Supplies	Paid by Check #47306		05/17/2024	05/31/2024	05/31/2024		05/31/2024	70.59
		Vendor **142 - Office Depot BSD** Totals				Invoices	5		$281.50
Vendor **1477 - Open Gate Ministries, Inc.**									
20218	Open Gate Ministies, Facade Imprv. Grant	Paid by Check #47361		05/30/2024	05/30/2024	05/30/2024		05/30/2024	15,633.47
20396	Open Gate Ministies, Facade Imprv. Grant	Paid by Check #47361		05/30/2024	05/30/2024	05/30/2024		05/30/2024	23,056.36
		Vendor **1477 - Open Gate Ministries, Inc.** Totals				Invoices	2		$38,689.83
Vendor **76 - Pacific Gas & Electric**									
4475716051805/24	PGE 180 W MERCED STE A 4/9/24-5/7/24	Paid by Check #47309		05/08/2024	05/31/2024	05/31/2024		05/31/2024	730.17
7681012419805/24	PGE 180 W MERCED STE C 4/9/24-5/7/24	Paid by Check #47307		05/08/2024	05/31/2024	05/31/2024		05/31/2024	307.23
9750865237305/24	PGE 180 W MERCED STE B 03/08/24-04/08/24 & 04/09/24-05/07/24	Paid by Check #47308		05/08/2024	05/31/2024	05/31/2024		05/31/2024	68.40
1693144969405/24	Parks N/KAMM E/GREEN 04/10/24-05/08/24	Paid by Check #47311		05/09/2024	05/31/2024	05/31/2024		05/31/2024	132.20
35474471071 5/24	420 E TULARE ST 4/9/24-5/7/2024	Paid by Check #47334		05/09/2024	05/31/2024	05/31/2024		05/31/2024	801.69
4964113683005/24	MILSAP & MYRTLE ALLEY 04/09/24-05/07/24	Paid by Check #47323		05/09/2024	05/31/2024	05/31/2024		05/31/2024	120.05



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5167308560405/24	S/E KAMM & ALTA 04/10/24-05/08/24	Paid by Check #47325		05/09/2024	05/31/2024	05/31/2024		05/31/2024	131.48
6021181187605/24	Sportsplex - 201 N URUAPAN WAY 04/09/24-05/07/24	Paid by Check #47313		05/09/2024	05/31/2024	05/31/2024		05/31/2024	2,837.26
61830544740 5/24	496 E TULARE ST 4/9/24-5/7/24	Paid by Check #47333		05/09/2024	05/31/2024	05/31/2024		05/31/2024	1,590.88
6724721106205/24	TULARE & L ST 04/10/24-05/08/24	Paid by Check #47327		05/09/2024	05/31/2024	05/31/2024		05/31/2024	124.47
6766387770105/24	TULARE & L ST 04/10/24-05/08/24	Paid by Check #47328		05/09/2024	05/31/2024	05/31/2024		05/31/2024	74.91
7748430711905/24	Parks 1133 S COLLEGE AVE 04/10/24-05/08/24	Paid by Check #47314		05/09/2024	05/31/2024	05/31/2024		05/31/2024	27.67
8744095279105/24	301 E KAMM AVE 04/10/24-05/08/24	Paid by Check #47330		05/09/2024	05/31/2024	05/31/2024		05/31/2024	2.79
1349716235705/24	KAMM & GREEN 04/10/24-05/08/24	Paid by Check #47319		05/10/2024	05/31/2024	05/31/2024		05/31/2024	3,438.02
5027356573405/24	RANDLE AVE S/EL MONTE 04/11/24-05/09/24	Paid by Check #47324		05/10/2024	05/31/2024	05/31/2024		05/31/2024	72.58
8474719951505/24	ALTA & KAMM AVE 04/11/24-05/09/24	Paid by Check #47329		05/10/2024	05/31/2024	05/31/2024		05/31/2024	14.30
1557710974505/24	Parks 1851 E KAMM AVE 04/11/24-05/09/24	Paid by Check #47310		05/13/2024	05/31/2024	05/31/2024		05/31/2024	1,914.92
2073277197505/24	1088 E KAMM AVE 04/11/24-05/09/24	Paid by Check #47321		05/13/2024	05/31/2024	05/31/2024		05/31/2024	873.44
1561888272205/24	PW 04/13/24-05/13/24	Paid by Check #47320		05/14/2024	05/31/2024	05/31/2024		05/31/2024	143.72
0008297512-9	2099 W SIERRA WAY B April 2024	Paid by Check #47318		05/15/2024	05/31/2024	05/31/2024		05/31/2024	174.65
4323390246905/24	L & L CITRUS HEIGHTS VENTURA AND O 04/17/24-05/15/24	Paid by Check #47312		05/15/2024	05/31/2024	05/31/2024		05/31/2024	82.76
6407995725005/24	PW 04/15/24-05/13/24	Paid by Check #47326		05/15/2024	05/31/2024	05/31/2024		05/31/2024	830.29
8543598174205/24	L & L 04/17/24-05/15/24	Paid by Check #47315		05/15/2024	05/31/2024	05/31/2024		05/31/2024	267.89
9018373735305/24	L & L DUNMORE HOMES VISCAYA 1 AT SAGINA 04/17/24-05/15/24	Paid by Check #47316		05/15/2024	05/31/2024	05/31/2024		05/31/2024	1,221.38
9179222553305/24	PW 04/17/24-05/15/24	Paid by Check #47331		05/15/2024	05/31/2024	05/31/2024		05/31/2024	1,099.06
9196176758805/24	L & L SIERRA WAY AND BUENA VISTA AVE 04/17/24-05/15/24	Paid by Check #47317		05/15/2024	05/31/2024	05/31/2024		05/31/2024	129.55
3380779542305/24	2007 N CRAWFORD AVE 04/12/24-05/12/24	Paid by Check #47322		05/16/2024	05/31/2024	05/31/2024		05/31/2024	2,100.92
9548749847905/24	ALTA & NEBRASKA AVE 04/13/24-05/13/24	Paid by Check #47332		05/16/2024	05/31/2024	05/31/2024		05/31/2024	119.37
3166578419005/24	3007 W KAMM AVE 04/18/24-05/16/24	Paid by Check #47335		05/17/2024	05/31/2024	05/31/2024		05/31/2024	126.86
		Vendor **76 - Pacific Gas & Electric** Totals				Invoices	29		$19,558.91
Vendor **688 - Rogelio Ramirez**									
May 2024	Anthem Reimb 5/01/2024-5/31/2024	Paid by Check #47336		05/22/2024	05/31/2024	05/31/2024		05/31/2024	359.59
		Vendor **688 - Rogelio Ramirez** Totals				Invoices	1		$359.59

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Vendor **1099 - Ramirez Mobile Car Wash Inc.**									
021	PD - Unit #21 Restoration/Repairs Services	Paid by Check #47337		05/23/2024	05/31/2024	05/31/2024		05/31/2024	395.00
046	PD - Unit #46 Restoration/Repairs Services	Paid by Check #47337		05/23/2024	05/31/2024	05/31/2024		05/31/2024	895.00
		Vendor **1099 - Ramirez Mobile Car Wash Inc.** Totals				Invoices	2		$1,290.00
Vendor **38 - Reedley Irrigation System**									
RISPOS0256181	REEDLEY IRRIGATION SUPPLIES	Paid by Check #47338		05/06/2024	05/31/2024	05/31/2024		05/31/2024	522.27
RIS-POS02-56667	REEDLEY IRRIGATION SUPPLIES	Paid by Check #47338		05/17/2024	05/31/2024	05/31/2024		05/31/2024	179.85
RIS-POS02-56822	FY23/24-Parks-Irrigation repair/maintenance parts-KC Park	Paid by Check #47338		05/21/2024	05/31/2024	05/31/2024	05/24/2024	05/31/2024	522.27
		Vendor **38 - Reedley Irrigation System** Totals				Invoices	3		$1,224.39
Vendor **1139 - Robert E. Cendejas and Associates, Inc.**									
1 Qtr-24	BESTBUY.COM 1 Qtr-24	Paid by Check #47339		05/23/2024	05/31/2024	05/31/2024		05/31/2024	105,632.27
		Vendor **1139 - Robert E. Cendejas and Associates, Inc.** Totals				Invoices	1		$105,632.27
Vendor **2004 - SCA of CA, LLC**									
2023-041155	sca leaf service for December 2023	Paid by Check #47340		12/01/2023	05/31/2024	05/31/2024		05/31/2024	24,154.13
2024-003013	SCA REGENERATIVE STREET SWEEPING February 2024	Paid by Check #47340		02/01/2024	05/31/2024	05/31/2024		05/31/2024	15,554.13
2024-000992	sca regenerative air st sweeping for march 2024	Paid by Check #47340		03/01/2024	05/31/2024	05/31/2024		05/31/2024	15,554.13
2024-003608	SCA REGENERATIVE STREET SWEEPING April 2024	Paid by Check #47340		04/01/2024	05/31/2024	05/31/2024		05/31/2024	15,554.13
		Vendor **2004 - SCA of CA, LLC** Totals				Invoices	4		$70,816.52
Vendor **431 - Sparkletts**									
5080520 052324	PD - Water Cooler Service	Paid by Check #47341		05/23/2024	05/31/2024	05/31/2024		05/31/2024	183.26
		Vendor **431 - Sparkletts** Totals				Invoices	1		$183.26
Vendor **247 - State Center Community College District**									
18229007	PD - Internal Affairs Investigation Course / Baldo DeHaro	Paid by Check #47342		05/22/2024	05/31/2024	05/31/2024		05/31/2024	105.00
		Vendor **247 - State Center Community College District** Totals				Invoices	1		$105.00
Vendor **1081 - Statewide Traffic Safety and Signs Inc.**									
04011865	STATEWIDE ARROW BOARD	Paid by Check #47343		05/14/2024	05/31/2024	05/31/2024		05/31/2024	450.00
		Vendor **1081 - Statewide Traffic Safety and Signs Inc.** Totals				Invoices	1		$450.00
Vendor **214 - Stericycle, Inc.**									
8007140931	June 2024	Paid by Check #47344		05/18/2024	05/31/2024	05/31/2024		05/31/2024	156.34
		Vendor **214 - Stericycle, Inc.** Totals				Invoices	1		$156.34
Vendor **1140 - Strategic Business Locations, Inc.**									
1 Qtr-24	BESTBUY.COM 1 Qtr-24	Paid by Check #47345		05/23/2024	05/31/2024	05/31/2024		05/31/2024	105,632.27
		Vendor **1140 - Strategic Business Locations, Inc.** Totals				Invoices	1		$105,632.27
Vendor **1447 - Monte Sylvester**									
June 2024	Anthem Reimb 6/01/2024-6/30/2024	Paid by Check #47346		05/29/2024	05/31/2024	05/31/2024		05/31/2024	399.90

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			Vendor **1447 - Monte Sylvester** Totals			Invoices	1		$399.90
Vendor **163 - TAG/AMS Inc.**									
2833927	tag/ams random drug test, Cosme and Adam	Paid by Check #47347		05/15/2024	05/31/2024	05/31/2024		05/31/2024	180.00
			Vendor **163 - TAG/AMS Inc.** Totals			Invoices	1		$180.00
Vendor **1814 - Thomas and Associates DBA Bogie's Pump System**									
18558	bogies homa pump model	Paid by Check #47348		05/20/2024	05/31/2024	05/31/2024		05/31/2024	10,361.42
			Vendor **1814 - Thomas and Associates DBA Bogie's Pump System** Totals			Invoices	1		$10,361.42
Vendor **1633 - Toyota Industries Commercial Finance, Inc.**									
4004122942	toyota Polaris lease	Paid by Check #47349		04/26/2024	05/31/2024	05/31/2024		05/31/2024	310.41
			Vendor **1633 - Toyota Industries Commercial Finance, Inc.** Totals			Invoices	1		$310.41
Vendor **152 - Trac Net Corp.**									
10064	PD - Annual Maintenance 07/01/2024 - 06/30/202	Paid by Check #47350		05/01/2024	05/31/2024	05/31/2024		05/31/2024	27,103.26
			Vendor **152 - Trac Net Corp.** Totals			Invoices	1		$27,103.26
Vendor **1736 - Andrew Trevino**									
SNL2024-05	FY23/24-SNL Entertainment-7/14/24	Paid by Check #47351		05/28/2024	05/31/2024	05/31/2024	05/28/2024	05/31/2024	700.00
			Vendor **1736 - Andrew Trevino** Totals			Invoices	1		$700.00
Vendor **273 - US Bank**									
529488157	PD - Copiers Lease	Paid by Check #47352		05/19/2024	05/31/2024	05/31/2024		05/31/2024	907.08
			Vendor **273 - US Bank** Totals			Invoices	1		$907.08
Vendor **154 - USA Bluebook**									
INV00372394	usa bluebook buffer, fiber glass	Paid by Check #47353		05/21/2024	05/31/2024	05/31/2024		05/31/2024	2,172.30
INV00375692	usa bluebook replacemet pH	Paid by Check #47353		05/24/2024	05/31/2024	05/31/2024		05/31/2024	54.08
			Vendor **154 - USA Bluebook** Totals			Invoices	2		$2,226.38
Vendor **129 - Valley Industrial & Family Medical Group**									
515421	valley industrial Physical Exam Sam Lopez	Paid by Check #47354		05/17/2024	05/31/2024	05/31/2024		05/31/2024	115.00
			Vendor **129 - Valley Industrial & Family Medical Group** Totals			Invoices	1		$115.00
Vendor **354 - Verizon Wireless**									
9964165679	verizon admin	Paid by Check #47356		05/14/2024	05/31/2024	05/31/2024		05/31/2024	216.36
9964165680	FY23/24-Multiple divisions - cell phone srvc. fees-April	Paid by Check #47355		05/14/2024	05/31/2024	05/31/2024	05/24/2024	05/31/2024	1,900.28
9964165681	April/May 2024	Paid by Check #47357		05/14/2024	05/31/2024	05/31/2024		05/31/2024	472.34
			Vendor **354 - Verizon Wireless** Totals			Invoices	3		$2,588.98
Vendor **21 - Vestis Services LLC**									
5031410581	FY23/24-Parks-Uniform allowance/safety supplies-Week of 4/3/24	Paid by Check #47358		05/22/2024	05/31/2024	05/31/2024	05/23/2024	05/31/2024	110.16
			Vendor **21 - Vestis Services LLC** Totals			Invoices	1		$110.16
Vendor **2062 - W & E Electric**									
2405048	w & e Newton & Davis	Paid by Check #47359		05/24/2024	05/31/2024	05/31/2024		05/31/2024	150.00

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			Vendor **2062 - W & E Electric** Totals			Invoices	1		$150.00
Vendor **Isabel Anguiano**									
TNR2024-7	Trap & Release Program - Reimbursement	Paid by Check #47360		05/28/2024	05/31/2024	05/31/2024		05/31/2024	50.00
			Vendor **Isabel Anguiano** Totals			Invoices	1		$50.00
			Grand Totals			Invoices	121		$2,260,084.05

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Vendor **2053 - 4LEAF, Inc.**									
JO822-23A	4leaf Plan review services for the period Oct 1-31 2023	Paid by Check #47362		11/09/2023	06/07/2024	06/07/2024		06/07/2024	1,986.25
			Vendor **2053 - 4LEAF, Inc.** Totals			Invoices	1		$1,986.25
Vendor **1060 - A & E Industrial Cleaning Equipment Corp.**									
50718	a&e pressure washer	Paid by Check #47363		05/23/2024	06/07/2024	06/07/2024		06/07/2024	1,523.14
			Vendor **1060 - A & E Industrial Cleaning Equipment Corp.** Totals			Invoices	1		$1,523.14
Vendor **1143 - AAA Quality Services, Inc.**									
00348035	FY23/24-Parks-Portable Restroom Srvc.-Centennial-	Paid by Check #47364		06/01/2024	06/07/2024	06/07/2024	06/03/2024	06/07/2024	196.36
00348036	FY23/24-Parks-Portable Restroom srvc.-Nebraska-2 units	Paid by Check #47364		06/01/2024	06/07/2024	06/07/2024	06/03/2024	06/07/2024	300.13
00348049	FY23/24-Parks-Portable Restroom Srvc.-Centennial Park	Paid by Check #47364		06/01/2024	06/07/2024	06/07/2024	06/03/2024	06/07/2024	283.14
			Vendor **1143 - AAA Quality Services, Inc.** Totals			Invoices	3		$779.63
Vendor **1284 - Adams Ashby Group, Inc.**									
6017	General Admin Senior Meals Program	Paid by Check #47365		05/16/2024	06/07/2024	06/07/2024		06/07/2024	1,500.00
			Vendor **1284 - Adams Ashby Group, Inc.** Totals			Invoices	1		$1,500.00
Vendor **206 - ADT Security Services, Inc.**									
1056112897	ADT 6675 Ave. 412	Paid by Check #47366		04/04/2024	06/07/2024	06/07/2024		06/07/2024	216.78
			Vendor **206 - ADT Security Services, Inc.** Totals			Invoices	1		$216.78
Vendor **263 - Advantek Benefit Administrators**									
5/31/24 Funding	Miscellaneous	Paid by Check #47367		05/31/2024	06/07/2024	06/03/2024		06/07/2024	20,729.45
			Vendor **263 - Advantek Benefit Administrators** Totals			Invoices	1		$20,729.45
Vendor **1222 - Jose Aguayo Cruz**									
SBSLI062024	PD - Sherman Block Supervisory Leadership Institute - Training	Paid by Check #47368		05/30/2024	06/07/2024	06/07/2024		06/07/2024	229.00
			Vendor **1222 - Jose Aguayo Cruz** Totals			Invoices	1		$229.00
Vendor **2045 - Angel Armor, LLC**									
INV9948	PD-Vests/Loredo, Gonzalez, Davalos, Cordell, Saldivar & Guzman	Paid by Check #47369		05/30/2024	06/07/2024	06/07/2024		06/07/2024	6,084.82
			Vendor **2045 - Angel Armor, LLC** Totals			Invoices	1		$6,084.82
Vendor **1575 - Avison Construction, Inc.**									
6-20366	avison Alta And kamm Roundabout	Paid by Check #47370		06/03/2024	06/07/2024	06/07/2024		06/07/2024	169,437.25
			Vendor **1575 - Avison Construction, Inc.** Totals			Invoices	1		$169,437.25
Vendor **65 - Banner Pest Control**									
215849	PD - Removal of Pigeons Downtown	Paid by Check #47371		05/07/2024	06/07/2024	06/07/2024		06/07/2024	75.00
216061	PD - Removal of Pigeons Downtown	Paid by Check #47371		05/21/2024	06/07/2024	06/07/2024		06/07/2024	75.00
			Vendor **65 - Banner Pest Control** Totals			Invoices	2		$150.00

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Vendor **1814 - Bogie's Pump System**									
18467	bogies SSLS Sequoia	Paid by Check #47372		04/26/2024	06/07/2024	06/07/2024		06/07/2024	10,747.86
			Vendor **1814 - Bogie's Pump System** Totals			Invoices	1		$10,747.86
Vendor **116 - BSK Analytical Laboratories**									
AH12879	BSK coliform presence/absence	Paid by Check #47373		06/02/2024	06/07/2024	06/07/2024		06/07/2024	176.00
			Vendor **116 - BSK Analytical Laboratories** Totals			Invoices	1		$176.00
Vendor **82 - Carrot-top Industries Inc**									
INV129640	carrot flag heading	Paid by Check #47374		05/14/2024	06/07/2024	06/07/2024		06/07/2024	631.40
INV129428	carrot polyester california flag	Paid by Check #47374		05/29/2024	06/07/2024	06/07/2024		06/07/2024	768.12
			Vendor **82 - Carrot-top Industries Inc** Totals			Invoices	2		$1,399.52
Vendor **305 - Cartozian Air Conditioning and Heating Inc.**									
19834	CARTOZIAN REPLACED MOTOR	Paid by Check #47375		05/14/2024	06/07/2024	06/07/2024		06/07/2024	1,202.05
B/P #052524	New HVAC FD Admin Office	Paid by Check #47375		05/24/2024	06/07/2024	06/07/2024		06/07/2024	10,800.00
			Vendor **305 - Cartozian Air Conditioning and Heating Inc.** Totals			Invoices	2		$12,002.05
Vendor **170 - Comcast**									
0191269 04/22/24	201 N URUAPAN WAY 04/27/24-05/26/04	Paid by Check #47379		04/22/2024	06/07/2024	06/07/2024		06/07/2024	359.19
0191269 05/22/24	201 N URUAPAN WAY 05/27/24-06/26/24	Paid by Check #47380		05/22/2024	06/07/2024	06/07/2024		06/07/2024	369.19
0136611 05/26/24	PD - 06/01/2024 - 06/30/2024 Billing Charges	Paid by Check #47376		05/26/2024	06/07/2024	06/07/2024		06/07/2024	56.26
0002177 05/27/24	1390 E ELIZABETH WAY 06/01/24 -06/30/24	Paid by Check #47377		05/27/2024	06/07/2024	06/07/2024		06/07/2024	77.28
0181138 05/27/24	180 W MERCED ST 06/02/24-07/01/24	Paid by Check #47378		05/27/2024	06/07/2024	06/07/2024		06/07/2024	914.37
			Vendor **170 - Comcast** Totals			Invoices	5		$1,776.29
Vendor **232 - Courier Printing and Village Printer**									
C26762	FY23/24-Multiple divisions-Staff business cards-Montoya/Ruzicka	Paid by Check #47381		05/30/2024	06/07/2024	06/07/2024	05/31/2024	06/07/2024	150.01
			Vendor **232 - Courier Printing and Village Printer** Totals			Invoices	1		$150.01
Vendor **1992 - Melvin R Cox**									
200074	RETRIEVED VARIOUS SHOPPING CARTS CITY WIDE- MARCH 2024	Paid by Check #47382		03/31/2024	06/07/2024	06/07/2024		06/07/2024	275.00
200075	RETRIEVED VARIOUS SHOPPING CARTS CITY WIDE- APRIL 2024	Paid by Check #47382		04/30/2024	06/07/2024	06/07/2024		06/07/2024	325.00
200076	RETRIEVED VARIOUS SHOPPING CARTS CITY WIDE- MAY 2024	Paid by Check #47382		05/31/2024	06/07/2024	06/07/2024		06/07/2024	330.00
			Vendor **1992 - Melvin R Cox** Totals			Invoices	3		$930.00
Vendor **1576 - Creative Asphalt, Inc.**									
195	CREATIVE PERKOS CAFE FAIED ASPHALT	Paid by Check #47383		05/24/2024	06/07/2024	06/07/2024		06/07/2024	2,473.00
196	CREATIVE 1451 S O ST FAILED ASPHALT	Paid by Check #47383		05/24/2024	06/07/2024	06/07/2024		06/07/2024	1,862.00



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197	CREATIVE 860 N VILLA FAILED ASPHALT	Paid by Check #47383		05/24/2024	06/07/2024	06/07/2024		06/07/2024	1,862.00
		Vendor **1576 - Creative Asphalt, Inc.** Totals				Invoices	3		$6,197.00
Vendor **1933 - Danny's Diesel Repair**									
19301	FY23/24-Parks-Vehicle repair/maint- Boom truck repair	Paid by Check #47384		04/04/2024	06/07/2024	06/07/2024	05/22/2024	06/07/2024	1,439.44
		Vendor **1933 - Danny's Diesel Repair** Totals				Invoices	1		$1,439.44
Vendor **1035 - De Lage Landen Public Finance**									
82633661	May/June 2024	Paid by EFT #2950		05/25/2024	06/03/2024	06/03/2024		06/03/2024	389.92
		Vendor **1035 - De Lage Landen Public Finance** Totals				Invoices	1		$389.92
Vendor **4 - Dinuba Lumber Company**									
752859	Maintenance	Paid by Check #47385		05/01/2024	06/07/2024	06/07/2024		06/07/2024	61.06
752946	Maintenance	Paid by Check #47385		05/01/2024	06/07/2024	06/07/2024		06/07/2024	22.44
752980	Maintenance	Paid by Check #47385		05/01/2024	06/07/2024	06/07/2024		06/07/2024	41.65
753047	Maintenance	Paid by Check #47385		05/01/2024	06/07/2024	06/07/2024		06/07/2024	17.57
753091	Maintenance	Paid by Check #47385		05/01/2024	06/07/2024	06/07/2024		06/07/2024	8.52
753104	Maintenance	Paid by Check #47385		05/01/2024	06/07/2024	06/07/2024		06/07/2024	10.52
753276	Maintenance	Paid by Check #47385		05/02/2024	06/07/2024	06/07/2024		06/07/2024	50.26
753287	Maintenance	Paid by Check #47385		05/02/2024	06/07/2024	06/07/2024		06/07/2024	7.80
753331	Maintenance	Paid by Check #47385		05/02/2024	06/07/2024	06/07/2024		06/07/2024	74.19
753358	Maintenance	Paid by Check #47385		05/02/2024	06/07/2024	06/07/2024		06/07/2024	95.26
753365	Maintenance	Paid by Check #47385		05/02/2024	06/07/2024	06/07/2024		06/07/2024	4.61
753401	Maintenance	Paid by Check #47385		05/02/2024	06/07/2024	06/07/2024		06/07/2024	63.01
753551	Maintenance	Paid by Check #47385		05/02/2024	06/07/2024	06/07/2024		06/07/2024	96.73
753556	Maintenance	Paid by Check #47385		05/02/2024	06/07/2024	06/07/2024		06/07/2024	(71.77)
753557	Maintenance	Paid by Check #47385		05/02/2024	06/07/2024	06/07/2024		06/07/2024	45.88
753585	Maintenance	Paid by Check #47385		05/02/2024	06/07/2024	06/07/2024		06/07/2024	150.82
753593	Maintenance	Paid by Check #47385		05/02/2024	06/07/2024	06/07/2024		06/07/2024	9.27
753743	Maintenance	Paid by Check #47385		05/03/2024	06/07/2024	06/07/2024		06/07/2024	11.71
753795	Maintenance	Paid by Check #47385		05/03/2024	06/07/2024	06/07/2024		06/07/2024	28.86
753897	Maintenance	Paid by Check #47385		05/03/2024	06/07/2024	06/07/2024		06/07/2024	10.24
754041	Maintenance	Paid by Check #47385		05/03/2024	06/07/2024	06/07/2024		06/07/2024	10.24
754170	Maintenance	Paid by Check #47385		05/03/2024	06/07/2024	06/07/2024		06/07/2024	27.33
754173	Maintenance	Paid by Check #47385		05/03/2024	06/07/2024	06/07/2024		06/07/2024	37.10
754267	Maintenance	Paid by Check #47385		05/04/2024	06/07/2024	06/07/2024		06/07/2024	15.79
754729	Maintenance	Paid by Check #47385		05/05/2024	06/07/2024	06/07/2024		06/07/2024	26.33
755046	Maintenance	Paid by Check #47385		05/06/2024	06/07/2024	06/07/2024		06/07/2024	15.60
755061	Maintenance	Paid by Check #47385		05/06/2024	06/07/2024	06/07/2024		06/07/2024	9.65
755079	Maintenance	Paid by Check #47385		05/06/2024	06/07/2024	06/07/2024		06/07/2024	51.00
755148	Maintenance	Paid by Check #47385		05/06/2024	06/07/2024	06/07/2024		06/07/2024	20.50
755396	Maintenance	Paid by Check #47385		05/07/2024	06/07/2024	06/07/2024		06/07/2024	86.79
755413	Maintenance	Paid by Check #47385		05/07/2024	06/07/2024	06/07/2024		06/07/2024	34.04

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755422	Maintenance	Paid by Check #47385		05/07/2024	06/07/2024	06/07/2024		06/07/2024	19.23
755453	Maintenance	Paid by Check #47385		05/07/2024	06/07/2024	06/07/2024		06/07/2024	76.84
755504	Maintenance	Paid by Check #47385		05/07/2024	06/07/2024	06/07/2024		06/07/2024	42.49
755528	Maintenance	Paid by Check #47385		05/07/2024	06/07/2024	06/07/2024		06/07/2024	5.26
755545	Maintenance	Paid by Check #47385		05/07/2024	06/07/2024	06/07/2024		06/07/2024	10.14
755904	Maintenance	Paid by Check #47385		05/08/2024	06/07/2024	06/07/2024		06/07/2024	2.72
756065	Maintenance	Paid by Check #47385		05/08/2024	06/07/2024	06/07/2024		06/07/2024	73.10
756071	Maintenance	Paid by Check #47385		05/08/2024	06/07/2024	06/07/2024		06/07/2024	62.70
756181	Maintenance	Paid by Check #47385		05/08/2024	06/07/2024	06/07/2024		06/07/2024	28.10
756273	Maintenance	Paid by Check #47385		05/08/2024	06/07/2024	06/07/2024		06/07/2024	110.87
756353	Maintenance	Paid by Check #47385		05/09/2024	06/07/2024	06/07/2024		06/07/2024	74.95
756431	Maintenance	Paid by Check #47385		05/09/2024	06/07/2024	06/07/2024		06/07/2024	144.92
756485	Maintenance	Paid by Check #47385		05/09/2024	06/07/2024	06/07/2024		06/07/2024	.38
756845	Maintenance	Paid by Check #47385		05/10/2024	06/07/2024	06/07/2024		06/07/2024	12.85
756848	Maintenance	Paid by Check #47385		05/10/2024	06/07/2024	06/07/2024		06/07/2024	26.16
756907	Maintenance	Paid by Check #47385		05/10/2024	06/07/2024	06/07/2024		06/07/2024	49.35
756924	Maintenance	Paid by Check #47385		05/10/2024	06/07/2024	06/07/2024		06/07/2024	5.06
756986	Maintenance	Paid by Check #47385		05/10/2024	06/07/2024	06/07/2024		06/07/2024	11.92
757069	Maintenance	Paid by Check #47385		05/10/2024	06/07/2024	06/07/2024		06/07/2024	26.73
757125	Maintenance	Paid by Check #47385		05/10/2024	06/07/2024	06/07/2024		06/07/2024	55.81
757734	Maintenance	Paid by Check #47385		05/11/2024	06/07/2024	06/07/2024		06/07/2024	80.71
758054	Maintenance	Paid by Check #47385		05/13/2024	06/07/2024	06/07/2024		06/07/2024	24.40
758069	Maintenance	Paid by Check #47385		05/13/2024	06/07/2024	06/07/2024		06/07/2024	20.29
758113	Maintenance	Paid by Check #47385		05/13/2024	06/07/2024	06/07/2024		06/07/2024	15.60
758260	Maintenance	Paid by Check #47385		05/13/2024	06/07/2024	06/07/2024		06/07/2024	7.80
758315	Maintenance	Paid by Check #47385		05/13/2024	06/07/2024	06/07/2024		06/07/2024	(10.14)
758316	Maintenance	Paid by Check #47385		05/13/2024	06/07/2024	06/07/2024		06/07/2024	4.38
758400	Maintenance	Paid by Check #47385		05/13/2024	06/07/2024	06/07/2024		06/07/2024	20.29
758563	Maintenance	Paid by Check #47385		05/14/2024	06/07/2024	06/07/2024		06/07/2024	17.47
758626	Maintenance	Paid by Check #47385		05/14/2024	06/07/2024	06/07/2024		06/07/2024	31.90
758647	Maintenance	Paid by Check #47385		05/14/2024	06/07/2024	06/07/2024		06/07/2024	7.20
758747	Maintenance	Paid by Check #47385		05/14/2024	06/07/2024	06/07/2024		06/07/2024	(20.29)
758750	Maintenance	Paid by Check #47385		05/14/2024	06/07/2024	06/07/2024		06/07/2024	2.15
758807	Maintenance	Paid by Check #47385		05/14/2024	06/07/2024	06/07/2024		06/07/2024	65.52
758841	Maintenance	Paid by Check #47385		05/14/2024	06/07/2024	06/07/2024		06/07/2024	14.24
758893	Maintenance	Paid by Check #47385		05/14/2024	06/07/2024	06/07/2024		06/07/2024	6.82
759071	Maintenance	Paid by Check #47385		05/15/2024	06/07/2024	06/07/2024		06/07/2024	21.12
759155	Maintenance	Paid by Check #47385		05/15/2024	06/07/2024	06/07/2024		06/07/2024	11.05
759199	Maintenance	Paid by Check #47385		05/15/2024	06/07/2024	06/07/2024		06/07/2024	117.28
759203	Maintenance	Paid by Check #47385		05/15/2024	06/07/2024	06/07/2024		06/07/2024	73.23
759292	Maintenance	Paid by Check #47385		05/15/2024	06/07/2024	06/07/2024		06/07/2024	19.41
759667	Maintenance	Paid by Check #47385		05/16/2024	06/07/2024	06/07/2024		06/07/2024	99.29

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759804	Maintenance	Paid by Check #47385		05/16/2024	06/07/2024	06/07/2024		06/07/2024	110.58
759859	Maintenance	Paid by Check #47385		05/16/2024	06/07/2024	06/07/2024		06/07/2024	28.43
759946	Maintenance	Paid by Check #47385		05/16/2024	06/07/2024	06/07/2024		06/07/2024	1.84
760049	Maintenance	Paid by Check #47385		05/17/2024	06/07/2024	06/07/2024		06/07/2024	66.27
760150	Maintenance	Paid by Check #47385		05/17/2024	06/07/2024	06/07/2024		06/07/2024	19.34
760294	Maintenance	Paid by Check #47385		05/17/2024	06/07/2024	06/07/2024		06/07/2024	45.08
760526	Maintenance	Paid by Check #47385		05/18/2024	06/07/2024	06/07/2024		06/07/2024	25.13
760831	Maintenance	Paid by Check #47385		05/18/2024	06/07/2024	06/07/2024		06/07/2024	39.70
761320	Maintenance	Paid by Check #47385		05/20/2024	06/07/2024	06/07/2024		06/07/2024	15.60
761335	Maintenance	Paid by Check #47385		05/20/2024	06/07/2024	06/07/2024		06/07/2024	6.42
761550	Maintenance	Paid by Check #47385		05/20/2024	06/07/2024	06/07/2024		06/07/2024	17.11
761577	Maintenance	Paid by Check #47385		05/20/2024	06/07/2024	06/07/2024		06/07/2024	22.48
761579	Maintenance	Paid by Check #47385		05/20/2024	06/07/2024	06/07/2024		06/07/2024	52.71
761583	Maintenance	Paid by Check #47385		05/20/2024	06/07/2024	06/07/2024		06/07/2024	8.77
761830	Maintenance	Paid by Check #47385		05/21/2024	06/07/2024	06/07/2024		06/07/2024	10.52
761975	Maintenance	Paid by Check #47385		05/21/2024	06/07/2024	06/07/2024		06/07/2024	23.36
761982	Maintenance	Paid by Check #47385		05/21/2024	06/07/2024	06/07/2024		06/07/2024	23.33
762070	Maintenance	Paid by Check #47385		05/21/2024	06/07/2024	06/07/2024		06/07/2024	33.73
762252	Maintenance	Paid by Check #47385		05/22/2024	06/07/2024	06/07/2024		06/07/2024	39.05
762253	Maintenance	Paid by Check #47385		05/22/2024	06/07/2024	06/07/2024		06/07/2024	21.05
762461	Maintenance	Paid by Check #47385		05/22/2024	06/07/2024	06/07/2024		06/07/2024	39.75
762699	Maintenance	Paid by Check #47385		05/23/2024	06/07/2024	06/07/2024		06/07/2024	39.09
762705	Maintenance	Paid by Check #47385		05/23/2024	06/07/2024	06/07/2024		06/07/2024	93.22
763139	Maintenance	Paid by Check #47385		05/24/2024	06/07/2024	06/07/2024		06/07/2024	26.04
763188	Maintenance	Paid by Check #47385		05/24/2024	06/07/2024	06/07/2024		06/07/2024	60.85
763737	Maintenance	Paid by Check #47385		05/25/2024	06/07/2024	06/07/2024		06/07/2024	32.73
763739	Maintenance	Paid by Check #47385		05/25/2024	06/07/2024	06/07/2024		06/07/2024	19.58
764068	Maintenance	Paid by Check #47385		05/26/2024	06/07/2024	06/07/2024		06/07/2024	8.19
764740	Maintenance	Paid by Check #47385		05/28/2024	06/07/2024	06/07/2024		06/07/2024	35.91
765034	Maintenance	Paid by Check #47385		05/28/2024	06/07/2024	06/07/2024		06/07/2024	3.16
765174	Maintenance	Paid by Check #47385		05/29/2024	06/07/2024	06/07/2024		06/07/2024	19.71
765209	Maintenance	Paid by Check #47385		05/29/2024	06/07/2024	06/07/2024		06/07/2024	13.67
765278	Maintenance	Paid by Check #47385		05/29/2024	06/07/2024	06/07/2024		06/07/2024	23.51
765292	Maintenance	Paid by Check #47385		05/29/2024	06/07/2024	06/07/2024		06/07/2024	(9.36)
765294	Maintenance	Paid by Check #47385		05/29/2024	06/07/2024	06/07/2024		06/07/2024	10.83
765465	Maintenance	Paid by Check #47385		05/29/2024	06/07/2024	06/07/2024		06/07/2024	31.79
765660	Maintenance	Paid by Check #47385		05/30/2024	06/07/2024	06/07/2024		06/07/2024	3.58
765725	Maintenance	Paid by Check #47385		05/30/2024	06/07/2024	06/07/2024		06/07/2024	49.79
765898	Maintenance	Paid by Check #47385		05/30/2024	06/07/2024	06/07/2024		06/07/2024	5.56
766015	Maintenance	Paid by Check #47385		05/30/2024	06/07/2024	06/07/2024		06/07/2024	32.41
766068	Maintenance	Paid by Check #47385		05/31/2024	06/07/2024	06/07/2024		06/07/2024	30.63
766078	Maintenance	Paid by Check #47385		05/31/2024	06/07/2024	06/07/2024		06/07/2024	43.71

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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
766118	Maintenance	Paid by Check #47385		05/31/2024	06/07/2024	06/07/2024		06/07/2024	36.50
766154	Maintenance	Paid by Check #47385		05/31/2024	06/07/2024	06/07/2024		06/07/2024	86.25
766207	Maintenance	Paid by Check #47385		05/31/2024	06/07/2024	06/07/2024		06/07/2024	15.58
766345	Maintenance	Paid by Check #47385		05/31/2024	06/07/2024	06/07/2024		06/07/2024	85.81
766479	Maintenance	Paid by Check #47385		05/31/2024	06/07/2024	06/07/2024		06/07/2024	46.59
		Vendor **4 - Dinuba Lumber Company** Totals				Invoices	120		$4,037.88
Vendor **341 - Dinuba Tires LLC**									
074304	dinuba tires T-40	Paid by Check #47386		05/30/2024	06/07/2024	06/07/2024		06/07/2024	800.00
		Vendor **341 - Dinuba Tires LLC** Totals				Invoices	1		$800.00
Vendor **200 - Dinuba Unified School District**									
1901	FY23/24-Senior Center- Senior Lunches-April 2024-T/TH	Paid by Check #47387		05/28/2024	06/07/2024	06/07/2024	05/31/2024	06/07/2024	7,605.00
1902	FY23/24-Senior Center- Senior Lunches-April 2024-MWF/CDBG	Paid by Check #47387		05/28/2024	06/07/2024	06/07/2024	05/31/2024	06/07/2024	5,850.00
		Vendor **200 - Dinuba Unified School District** Totals				Invoices	2		$13,455.00
Vendor **16 - Ernest Packaging Solutions**									
90956241	FY23/24-Parks-cleaning/operating supplies	Paid by Check #47388		05/24/2024	06/07/2024	06/07/2024	05/30/2024	06/07/2024	466.95
		Vendor **16 - Ernest Packaging Solutions** Totals				Invoices	1		$466.95
Vendor **36 - Ewing Irrigation Products**									
22402289	FY23/24-L&L Viscaya-Irrigation parts/supplies	Paid by Check #47389		05/24/2024	06/07/2024	06/07/2024	06/03/2024	06/07/2024	262.11
22432265	FY23/24-Parks/L&L-Irrigation parts-Centennial-Viscaya-Muirfield	Paid by Check #47389		05/29/2024	06/07/2024	06/07/2024	06/03/2024	06/07/2024	1,365.27
		Vendor **36 - Ewing Irrigation Products** Totals				Invoices	2		$1,627.38
Vendor **1801 - Garda CL West, INC**									
10783052	SERVICE MONTH JUNE 2024	Paid by Check #47390		06/01/2024	06/07/2024	06/07/2024		06/07/2024	1,512.12
		Vendor **1801 - Garda CL West, INC** Totals				Invoices	1		$1,512.12
Vendor **2002 - Cruz Guerrero**									
Fire Academy	Educational Reimbursement 01/08/24-05/20/24	Paid by Check #47391		01/24/2024	06/07/2024	06/07/2024		06/07/2024	483.00
		Vendor **2002 - Cruz Guerrero** Totals				Invoices	1		$483.00
Vendor **2079 - Hotel Fera Anaheim, a Doubletree by Hilton**									
54398296	PD - Reservation #54398296 / Jose Aguayo	Paid by Check #47392		05/29/2024	06/07/2024	06/07/2024		06/07/2024	515.59
		Vendor **2079 - Hotel Fera Anaheim, a Doubletree by Hilton** Totals				Invoices	1		$515.59
Vendor **174 - Howard's Pest Control**									
123201	FY23/24-Parks-Pest control service-KC Park-June 2024	Paid by Check #47393		06/03/2024	06/07/2024	06/07/2024	06/03/2024	06/07/2024	46.00
		Vendor **174 - Howard's Pest Control** Totals				Invoices	1		$46.00
Vendor **974 - InfoSend, Inc.**									
260361	Insert No 46655 April 2024	Paid by Check #47394		04/05/2024	06/07/2024	06/07/2024		06/07/2024	620.07
		Vendor **974 - InfoSend, Inc.** Totals				Invoices	1		$620.07

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Vendor **1407 - Kim Turner, LLC**									
Invoice-4687	PD - Dispatcher Ricky Mares / Training Webinars	Paid by Check #47395		04/22/2024	06/07/2024	06/07/2024		06/07/2024	622.00
		Vendor **1407 - Kim Turner, LLC** Totals				Invoices	1		$622.00
Vendor **801 - LexisNexis Mathew Bender**									
41303172	CA DEER 05/24 GOV 4RVS (4, 5, 6, 18A)	Paid by Check #47396		05/20/2024	06/07/2024	06/07/2024		06/07/2024	1,536.44
		Vendor **801 - LexisNexis Mathew Bender** Totals				Invoices	1		$1,536.44
Vendor **1931 - MissionSquare Plan Services**									
2024-00000466	30 - 457 - Employee MissionSquare $*	Paid by EFT #2980		06/06/2024	06/06/2024	06/06/2024		06/06/2024	2,965.51
		Vendor **1931 - MissionSquare Plan Services** Totals				Invoices	1		$2,965.51
Vendor **22 - Moore Twining Associates Inc.**									
4139805	moore in-house	Paid by Check #47397		05/07/2024	06/07/2024	06/07/2024		06/07/2024	102.00
4140705	moore in-house	Paid by Check #47397		05/30/2024	06/07/2024	06/07/2024		06/07/2024	102.00
4140706	moore industrial	Paid by Check #47397		05/30/2024	06/07/2024	06/07/2024		06/07/2024	88.00
4140750	moore industrial	Paid by Check #47397		05/30/2024	06/07/2024	06/07/2024		06/07/2024	88.00
		Vendor **22 - Moore Twining Associates Inc.** Totals				Invoices	4		$380.00
Vendor **1570 - Mountain Valley Environmental Services, Inc.**									
5278	mountain valley Cheif plant operator services	Paid by Check #47398		06/01/2024	06/07/2024	06/07/2024		06/07/2024	4,871.70
		Vendor **1570 - Mountain Valley Environmental Services, Inc.** Totals				Invoices	1		$4,871.70
Vendor **884 - Napa Auto Parts**									
95314	Vehicles	Paid by Check #47399		05/03/2024	06/07/2024	06/07/2024		06/07/2024	4.90
95510	Vehicles	Paid by Check #47399		05/08/2024	06/07/2024	06/07/2024		06/07/2024	153.35
95513	Vehicles	Paid by Check #47399		05/08/2024	06/07/2024	06/07/2024		06/07/2024	82.30
95532	Vehicles	Paid by Check #47399		05/08/2024	06/07/2024	06/07/2024		06/07/2024	97.64
95571	Vehicles	Paid by Check #47399		05/08/2024	06/07/2024	06/07/2024		06/07/2024	48.07
95589	Vehicles	Paid by Check #47399		05/09/2024	06/07/2024	06/07/2024		06/07/2024	50.89
95627	Vehicles	Paid by Check #47399		05/09/2024	06/07/2024	06/07/2024		06/07/2024	30.37
95631	Vehicles	Paid by Check #47399		05/09/2024	06/07/2024	06/07/2024		06/07/2024	18.43
95686	Vehicles	Paid by Check #47399		05/10/2024	06/07/2024	06/07/2024		06/07/2024	(165.40)
95687	Vehicles	Paid by Check #47399		05/10/2024	06/07/2024	06/07/2024		06/07/2024	(82.30)
95688	Vehicles	Paid by Check #47399		05/10/2024	06/07/2024	06/07/2024		06/07/2024	(83.55)
95689	Vehicles	Paid by Check #47399		05/10/2024	06/07/2024	06/07/2024		06/07/2024	(47.13)
95690	Vehicles	Paid by Check #47399		05/10/2024	06/07/2024	06/07/2024		06/07/2024	(89.51)
95758	Vehicles	Paid by Check #47399		05/13/2024	06/07/2024	06/07/2024		06/07/2024	65.56
95759	Vehicles	Paid by Check #47399		05/13/2024	06/07/2024	06/07/2024		06/07/2024	44.51
95788	Vehicles	Paid by Check #47399		05/13/2024	06/07/2024	06/07/2024		06/07/2024	878.78
95792	Vehicles	Paid by Check #47399		05/13/2024	06/07/2024	06/07/2024		06/07/2024	3.91
95801	Vehicles	Paid by Check #47399		05/13/2024	06/07/2024	06/07/2024		06/07/2024	9.27
95816	Vehicles	Paid by Check #47399		05/14/2024	06/07/2024	06/07/2024		06/07/2024	16.47



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95837	Vehicles	Paid by Check #47399		05/14/2024	06/07/2024	06/07/2024		06/07/2024	7.73
95839	Vehicles	Paid by Check #47399		05/14/2024	06/07/2024	06/07/2024		06/07/2024	9.27
95942	Vehicles	Paid by Check #47399		05/15/2024	06/07/2024	06/07/2024		06/07/2024	167.55
96011	Vehicles	Paid by Check #47399		05/16/2024	06/07/2024	06/07/2024		06/07/2024	219.00
96095	Vehicles	Paid by Check #47399		05/17/2024	06/07/2024	06/07/2024		06/07/2024	144.29
96147	Vehicles	Paid by Check #47399		05/20/2024	06/07/2024	06/07/2024		06/07/2024	62.86
96182	Vehicles	Paid by Check #47399		05/21/2024	06/07/2024	06/07/2024		06/07/2024	146.84
96189	Vehicles	Paid by Check #47399		05/21/2024	06/07/2024	06/07/2024		06/07/2024	(1.01)
96202	Vehicles	Paid by Check #47399		05/21/2024	06/07/2024	06/07/2024		06/07/2024	73.74
96205	Vehicles	Paid by Check #47399		05/21/2024	06/07/2024	06/07/2024		06/07/2024	84.56
96275	Vehicles	Paid by Check #47399		05/22/2024	06/07/2024	06/07/2024		06/07/2024	16.82
96391	Vehicles	Paid by Check #47399		05/24/2024	06/07/2024	06/07/2024		06/07/2024	88.25
96393	Vehicles	Paid by Check #47399		05/24/2024	06/07/2024	06/07/2024		06/07/2024	545.73
			Vendor **884 - Napa Auto Parts** Totals			Invoices	32		$2,602.19
Vendor **392 - O'Reilly Auto Parts**									
3641-193056	Vehicles	Paid by Check #47400		04/30/2024	06/07/2024	06/07/2024		06/07/2024	45.94
3641-193363	Vehicles	Paid by Check #47400		05/02/2024	06/07/2024	06/07/2024		06/07/2024	41.32
3641-193368	Vehicles	Paid by Check #47400		05/02/2024	06/07/2024	06/07/2024		06/07/2024	4.88
3641-194135	Vehicles	Paid by Check #47400		05/06/2024	06/07/2024	06/07/2024		06/07/2024	39.74
3641-194160	Vehicles	Paid by Check #47400		05/06/2024	06/07/2024	06/07/2024		06/07/2024	181.36
3641-194180	Vehicles	Paid by Check #47400		05/06/2024	06/07/2024	06/07/2024		06/07/2024	18.48
3641-194190	Vehicles	Paid by Check #47400		05/06/2024	06/07/2024	06/07/2024		06/07/2024	21.19
3641-194377	Vehicles	Paid by Check #47400		05/07/2024	06/07/2024	06/07/2024		06/07/2024	95.99
3641-194703	Vehicles	Paid by Check #47400		05/09/2024	06/07/2024	06/07/2024		06/07/2024	73.67
3641-194743	Vehicles	Paid by Check #47400		05/09/2024	06/07/2024	06/07/2024		06/07/2024	51.66
3641-194748	Vehicles	Paid by Check #47400		05/09/2024	06/07/2024	06/07/2024		06/07/2024	246.95
3641-195465B	Vehicles	Paid by Check #47400		05/13/2024	06/07/2024	06/07/2024		06/07/2024	15.18
3641-195468	Vehicles	Paid by Check #47400		05/13/2024	06/07/2024	06/07/2024		06/07/2024	40.64
3641-195693	Vehicles	Paid by Check #47400		05/14/2024	06/07/2024	06/07/2024		06/07/2024	51.66
3641-195694	Vehicles	Paid by Check #47400		05/14/2024	06/07/2024	06/07/2024		06/07/2024	218.42
3641-195840	Vehicles	Paid by Check #47400		05/15/2024	06/07/2024	06/07/2024		06/07/2024	28.49
3641-195937	Vehicles	Paid by Check #47400		05/15/2024	06/07/2024	06/07/2024		06/07/2024	9.77
3641-196234	Vehicles	Paid by Check #47400		05/17/2024	06/07/2024	06/07/2024		06/07/2024	144.61
3641-196235	Vehicles	Paid by Check #47400		05/17/2024	06/07/2024	06/07/2024		06/07/2024	144.61
3641-196236	Vehicles	Paid by Check #47400		05/17/2024	06/07/2024	06/07/2024		06/07/2024	144.61
3641-196237	Vehicles	Paid by Check #47400		05/17/2024	06/07/2024	06/07/2024		06/07/2024	144.61
3641-196866	Vehicles	Paid by Check #47400		05/20/2024	06/07/2024	06/07/2024		06/07/2024	228.74
3641-197088	Vehicles	Paid by Check #47400		05/21/2024	06/07/2024	06/07/2024		06/07/2024	28.49
3641-197089	Vehicles	Paid by Check #47400		05/21/2024	06/07/2024	06/07/2024		06/07/2024	39.74
3641-197144	Vehicles	Paid by Check #47400		05/21/2024	06/07/2024	06/07/2024		06/07/2024	22.36
OCBO538716	Vehicles	Paid by Check #47400		05/21/2024	06/07/2024	06/07/2024		06/07/2024	88.00
3641-197313	Supplies	Paid by Check #47400		05/22/2024	06/07/2024	06/07/2024		06/07/2024	7.11



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3641-197391	Vehicles	Paid by Check #47400		05/22/2024	06/07/2024	06/07/2024		06/07/2024	83.47
3641-197482	Vehicles	Paid by Check #47400		05/23/2024	06/07/2024	06/07/2024		06/07/2024	242.45
3641-197536	Vehicles	Paid by Check #47400		05/23/2024	06/07/2024	06/07/2024		06/07/2024	41.40
3641-198494	Vehicles	Paid by Check #47400		05/28/2024	06/07/2024	06/07/2024		06/07/2024	52.25
3641-198550	Vehicles	Paid by Check #47400		05/28/2024	06/07/2024	06/07/2024		06/07/2024	170.45
3641-198570	Vehicles	Paid by Check #47400		05/28/2024	06/07/2024	06/07/2024		06/07/2024	60.33
3641-199048	Supplies	Paid by Check #47400		05/31/2024	06/07/2024	06/07/2024		06/07/2024	201.17
		Vendor **392 - O'Reilly Auto Parts** Totals				Invoices	34		$3,029.74
Vendor **142 - Office Depot BSD**									
364795773001	Admin office supplies	Paid by Check #47401		05/08/2024	06/07/2024	06/07/2024		06/07/2024	60.00
364880143001	Admin office supplies	Paid by Check #47401		05/08/2024	06/07/2024	06/07/2024		06/07/2024	11.49
367461552001	PD - Supplies	Paid by Check #47401		05/10/2024	06/07/2024	06/07/2024		06/07/2024	381.75
367461553001	PD - Supplies	Paid by Check #47401		05/10/2024	06/07/2024	06/07/2024		06/07/2024	36.70
367461388001	PD - Supplies	Paid by Check #47401		05/13/2024	06/07/2024	06/07/2024		06/07/2024	7.58
368444016001	Office Supplies - Office Depot	Paid by Check #47401		05/23/2024	06/07/2024	06/07/2024		06/07/2024	890.76
		Vendor **142 - Office Depot BSD** Totals				Invoices	6		$1,388.28
Vendor **76 - Pacific Gas & Electric**									
0915078178005/24	PW 04/17/24-05/15/24	Paid by Check #47404		05/15/2024	06/07/2024	06/07/2024		06/07/2024	1,984.91
8866956432505/24	NW SE SW 18 16 24 04/18/24-05/16/24	Paid by Check #47410		05/17/2024	06/07/2024	06/07/2024		06/07/2024	7.66
5949665550305/24	6675 AVE 412 04/18/24-05/16/24	Paid by Check #47407		05/20/2024	06/07/2024	06/07/2024		06/07/2024	23.82
6744215678105/24	6675 AVE 412 04/18/24-05/16/24	Paid by Check #47408		05/20/2024	06/07/2024	06/07/2024		06/07/2024	5,937.86
3616571038905/24	2099 W SIERRA WAY A 04/19/24-05/19/24	Paid by Check #47406		05/21/2024	06/07/2024	06/07/2024		06/07/2024	8,106.30
5022214690905/24	L & L PARKSIDE VILLAGE PHASE I 04/23/24-05/21/24	Paid by Check #47402		05/21/2024	06/07/2024	06/07/2024		06/07/2024	275.85
0375636985005/24	N/E RD 76 & AVE 416 04/25/24-05/23-24	Paid by Check #47403		05/24/2024	06/07/2024	06/07/2024		06/07/2024	119.54
3120184832705/24	7387 W SIERRA WAY AVE 04/24/24-05/22/24	Paid by Check #47405		05/24/2024	06/07/2024	06/07/2024		06/07/2024	23,337.87
7232679737905/24	PW 04/17/24-05/15/24	Paid by Check #47409		05/24/2024	06/07/2024	06/07/2024		06/07/2024	18,619.82
7022723403905/24	1480 W El Monte Way 04/30/24-05/29/24	Paid by Check #47411		05/30/2024	06/07/2024	06/07/2024		06/07/2024	627.82
9001498229305/24	405 E El Monte Way 04/29/24-05/28/24	Paid by Check #47412		05/30/2024	06/07/2024	06/07/2024		06/07/2024	1,302.91
9825087728305/24	595 W NEBRASKA AVE 04/30/24-05/29/24	Paid by Check #47413		05/30/2024	06/07/2024	06/07/2024		06/07/2024	62.19
		Vendor **76 - Pacific Gas & Electric** Totals				Invoices	12		$60,406.55
Vendor **1099 - Ramirez Mobile Car Wash Inc.**									
037	PD - Unit #37 Restoration/Repairs Services	Paid by Check #47414		06/03/2024	06/07/2024	06/07/2024		06/07/2024	595.00
		Vendor **1099 - Ramirez Mobile Car Wash Inc.** Totals				Invoices	1		$595.00
Vendor **349 - RES COM Pest Control**									

Accounts Payable Invoice Report

Payment Date Range 06/01/24 - 06/07/24
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
2223505	PD - Dog Kennels Pest Control Service	Paid by Check #47415		05/24/2024	06/07/2024	06/07/2024		06/07/2024	48.00
			Vendor **349 - RES COM Pest Control** Totals			Invoices	1		$48.00
Vendor **42 - Scout Specialties**									
176452	FY23/24-Parks-Safety/Operating supplies-eyewash saline	Paid by Check #47416		05/24/2024	06/07/2024	06/07/2024	05/31/2024	06/07/2024	311.61
176683	scout specialties supplies	Paid by Check #47416		05/31/2024	06/07/2024	06/07/2024		06/07/2024	159.36
			Vendor **42 - Scout Specialties** Totals			Invoices	2		$470.97
Vendor **61 - Silvas Oil Company Inc.**									
191923CT	May 2024	Paid by Check #47417		05/31/2024	06/07/2024	06/07/2024		06/07/2024	61.15
			Vendor **61 - Silvas Oil Company Inc.** Totals			Invoices	1		$61.15
Vendor **1859 - Simplot Grower Solutions, Simplot Partners, Simplo**									
223018177	simplot ground squirrel bait	Paid by Check #47418		03/20/2024	06/07/2024	06/07/2024		06/07/2024	321.24
			Vendor **1859 - Simplot Grower Solutions, Simplot Partners, Simplo** Totals			Invoices	1		$321.24
Vendor **1953 - Ed Todd**									
May 2024	Anthem Reimb 5/01/2024-5/31/2024	Paid by Check #47419		05/30/2024	06/07/2024	06/03/2024		06/07/2024	1,018.83
			Vendor **1953 - Ed Todd** Totals			Invoices	1		$1,018.83
Vendor **329 - Townsend Public Affairs**									
21682	CONSULTING JUNE 2024	Paid by Check #47420		06/01/2024	06/07/2024	06/07/2024		06/07/2024	5,500.00
			Vendor **329 - Townsend Public Affairs** Totals			Invoices	1		$5,500.00
Vendor **152 - Trac Net Corp.**									
10086	PD - FY 2024/25 Annual RIPA 07/01/2024 - 06/30/2025	Paid by Check #47421		06/01/2024	06/07/2024	06/07/2024		06/07/2024	5,000.00
			Vendor **152 - Trac Net Corp.** Totals			Invoices	1		$5,000.00
Vendor **49 - Tulare County**									
20636	PD - Digital Prints - U#35, U#46 & U#47	Paid by Check #47422		05/29/2024	06/07/2024	06/07/2024		06/07/2024	1,171.80
			Vendor **49 - Tulare County** Totals			Invoices	1		$1,171.80
Vendor **307 - Tulare County Consolidated Ambulance Dispatch, Inc**									
24-06-07	May 2024	Paid by Check #47423		06/04/2024	06/07/2024	06/07/2024		06/07/2024	8,191.45
			Vendor **307 - Tulare County Consolidated Ambulance Dispatch, Inc** Totals			Invoices	1		$8,191.45
Vendor **273 - US Bank**									
7331159	Safe Drinking Water State Revolving Fund	Paid by Check #47425		05/24/2024	06/07/2024	06/07/2024		06/07/2024	1,320.00
8693601312421	FY23/24-Parks-CNG Fuel-Trucks P05 & P06-May 2024	Paid by Check #47424		05/24/2024	06/07/2024	06/07/2024	05/30/2024	06/07/2024	389.58
529978017	Copier Lease 05/20/2024 - 06/20/2024	Paid by Check #47426		05/27/2024	06/07/2024	06/07/2024		06/07/2024	2,515.31
			Vendor **273 - US Bank** Totals			Invoices	3		$4,224.89
Vendor **154 - USA Bluebook**									
INV00374805	USA wwrf	Paid by Check #47427		05/23/2024	06/07/2024	06/07/2024		06/07/2024	110.68
			Vendor **154 - USA Bluebook** Totals			Invoices	1		$110.68

Accounts Payable Invoice Report

Payment Date Range 06/01/24 - 06/07/24
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 **1434 - Vast Networks**									
54511	06/01/2024-06/30/2024 Internet	Paid by Check #47428		06/01/2024	06/07/2024	06/07/2024		06/07/2024	4,632.29
			Vendor **1434 - Vast Networks** Totals			Invoices	1		$4,632.29
Vendor **354 - Verizon Wireless**									
9964060010	April/May 2024 - 4268	Paid by Check #47429		05/12/2024	06/07/2024	06/07/2024		06/07/2024	394.20
			Vendor **354 - Verizon Wireless** Totals			Invoices	1		$394.20
Vendor **21 - Vestis Services LLC**									
5031413723	FY23/24-Parks-uniform allowance/safety/op supplies-Wk of 5/29/24	Paid by Check #47430		05/29/2024	06/07/2024	06/07/2024	05/30/2024	06/07/2024	110.16
			Vendor **21 - Vestis Services LLC** Totals			Invoices	1		$110.16
Vendor **1444 - Video Inspection Specialists, Inc.**									
8919	Video Inspection Sewer lift Station Cleaning	Paid by Check #47431		01/04/2024	06/07/2024	06/07/2024		06/07/2024	2,380.00
			Vendor **1444 - Video Inspection Specialists, Inc.** Totals			Invoices	1		$2,380.00
Vendor **2072 - Wells Fargo Vendor Financial Services LLC**									
5029923886	PD - New Copiers Lease - Image 2000	Paid by Check #47432		05/22/2024	06/07/2024	06/07/2024		06/07/2024	638.12
5029972131	June/July 2024	Paid by Check #47432		05/25/2024	06/07/2024	06/07/2024		06/07/2024	115.01
			Vendor **2072 - Wells Fargo Vendor Financial Services LLC** Totals			Invoices	2		$753.13
Vendor **807 - Western Alliance Bank**									
42041/C 05/10/24	LOAN #04150142041-42041	Paid by Check #47433		05/10/2024	06/07/2024	06/07/2024		06/07/2024	327,537.78
			Vendor **807 - Western Alliance Bank** Totals			Invoices	1		$327,537.78
Vendor **962 - Willdan Financial Services**									
00339130	willdan building plan checks Lopez, Eva	Paid by Check #47434		05/24/2024	06/07/2024	06/07/2024		06/07/2024	9,589.00
			Vendor **962 - Willdan Financial Services** Totals			Invoices	1		$9,589.00
Vendor **2080 - Xcitium Inc.**									
42662535-2	Annual Renewal: Ransomware-June 2024 Usage	Paid by Check #47435		06/04/2024	06/07/2024	06/07/2024		06/07/2024	792.00
			Vendor **2080 - Xcitium Inc.** Totals			Invoices	1		$792.00
Vendor **California MMIS Fiscal Intermediary**									
24-962	Refunding duplicate payment Run 24-962 Rec #2024-00074769	Paid by Check #47436		05/31/2024	06/07/2024	06/07/2024		06/07/2024	16.07
			Vendor **California MMIS Fiscal Intermediary** Totals			Invoices	1		$16.07
Vendor **Gina Dockum**									
23-1268	Refund overpayment 23-1268 Rec 2023-00084980	Paid by Check #47437		05/28/2024	06/07/2024	06/07/2024		06/07/2024	103.40
			Vendor **Gina Dockum** Totals			Invoices	1		$103.40
Vendor **Healthnet ModivCare**									
24-841	Refund overpayment 24-841 Rec 2024-00077241	Paid by Check #47438		06/03/2024	06/07/2024	06/07/2024		06/07/2024	118.20
			Vendor **Healthnet ModivCare** Totals			Invoices	1		$118.20

Accounts Payable Invoice Report

Payment Date Range 06/01/24 - 06/07/24
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 **Eva Hurtado**									
TNR2024-8	Trap & Release Program - Reimbursement	Paid by Check #47439		05/31/2024	06/07/2024	06/07/2024		06/07/2024	100.00
			Vendor **Eva Hurtado** Totals			Invoices	1		$100.00
			Grand Totals			Invoices	284		$712,451.05

City Council Staff Report

Department: FINANCE SERVICES | June 11, 2024

To: Mayor and City Council

From: Karina Solis, Administrative Services Director

Subject: Resolution No. 2024-46 Adopting FY 2024/25 Operating Budget and Capital Improvement Program and Resolution 2024-47 Adjusting the FY 2022/23 GANN limit; and Resolution 2024-48 Adopting the FY 2024/25 GANN Appropriations Limit (KS)

RECOMMENDATION

Council to conduct a public hearing and take the following actions by separate motions:

1. Adopt Resolution No. 2024-46 approving the Fiscal Year 2024/25 Operating Budget and Capital Improvement Program

2. Adopt Resolution No. 2024-47 Amending Resolution No. 2023-36, Adoption of fiscal year 2023/24 Gann Limit

3. Adopt Resolution No. 2024-48 Adoption of fiscal year 2024/25 Gann Limit.

EXECUTIVE SUMMARY

The preliminary budget for fiscal year 2024/25 was presented to City Council during three work sessions on April 23, May 14 and May 28, 2024. Based on the information presented at the work sessions, the proposed budget for fiscal year 2024/25 is submitted for Council's consideration. The budget, including all fund types, is projected to total $119.5 million and reflects the Council’s goals and objectives and provides the necessary funding so that the organization maintains core public service levels.

OUTSTANDING ISSUES

None.

DISCUSSION

The proposed FY 2024/25 budget is presented for Council's review and adoption. The fiscal year 2024/25 budget reflects an ongoing investment in critical infrastructure, organizational capacity, and quality of life improvements consistent with the City Council goals. The proposed budget is prepared with the ultimate goal of ensuring that the organization is ready and prepared to continue providing and delivering the highest level of core services to the community.

The proposed FY 2024/25 budget reflects a combination of needs from all departments, including requests from the City Council to ensure that the organization is providing the highest level of service and constantly improving the quality of life for the community. Some budget highlights include:

- Overall budget, including all fund types and capital projects, is projected at $119.5 million.

- The General Fund, which funds core services such as police and fire, includes operating expenditures of $18.1 million with operating revenues of $18.4 million resulting in a projected surplus of $300,000.

- Sales tax revenues are the largest revenue source in the general fund projected to be $6.9 million.

- The fund balance in the General Fund Reserves is projected to total $7.9 million at fiscal year end 2024/25.

- The budget includes funding from the American Rescue Act Program (ARPA) to fund a variety of needed community projects and activities.

The total 2024/25 proposed City-wide budget is $119,462,120. Expenditures by fund type are summarized below:

General Fund - Operating	$ 18,140,601
General Fund - One time expenditures	$ 1,795,298
Enterprise Funds	$ 21,902,905
Special Revenue Funds	$ 13,439,636
Internal Service	$ 7,382,697
Capital Projects	$ 53,547,942
Debt Service	$ 3,253,041
	$119,462,120

General Fund

The General Fund accounts for core public services such as Police, Fire, Parks and Recreation, Administration and Finance. The General Fund is primarily funded from general tax revenues with the largest source coming from sales tax. It is important to note that due to the California Department of Tax and Fee Administration (CDTFA) audit, the City has reduced the anticipated sales tax revenue to reflect the amount the

CDTFA is claiming does not belong to the City of Dinuba. The proposed total General Fund operating revenues are $18,438,193 and operating expenditures are $18,140,601. It is anticipated that the fund will have an operating surplus of $297,592.

Enterprise Funds

The Enterprise, or Business Type funds, include Water, Sewer, Disposal, Ambulance and Golf Course. These funds are primarily funded by user fees. A Utility Rate Study was concluded in the current fiscal year which resulted in an increase to user fees for the water and sewer funds. The fee increase began in October 2023 and will increase once again in the 2024/25 fiscal year. The result of these increases has allowed for the operating revenues to cover the operating expense with the ability to build a reserve balance for emergency or one-time expenses in the future.

Currently the total proposed budget for these funds is $21.9 million.

- Water Fund – Operating revenues are anticipated at $3,915,132 and expenses are projected to be at $3,887,646, which will result in $27,486 in revenues over expenses. This amount will be set aside in reserves for future projects and/or equipment.
- Sewer Fund – Operating revenues in the Sewer Fund are anticipated at $4,712,549 and expenses are $4,626,976, which will result in a surplus of $85,873. This amount will be set aside to build up fund balance for projects or equipment.
- The Disposal fund is projected to have operating revenues of $3,557,712 and operating expenses of $3,772,838 resulting in deficit of $215,126 which will be offset by fund balance.
- Ambulance Fund - The operating revenue for the fund is expected to come in at $5,600,733, while operating expenses are expected to be at $4,968,237 resulting in a surplus of $619,040.
- The Golf Course Fund is projected to have revenues of $4,172,120 and expenses of $3,552,225 which will result with a surplus of $619,895.Special and Internal Service Funds

The proposed Special Revenue Funds and Internal Service Funds budget for Fiscal year 2024/25 total $19 million.

The Special Revenue Funds are used to account for restricted revenues such as the Measure F, Gas Tax, COPS grant, etc. The Public Safety Measure F Fund is anticipated to have revenues of $3,377,000 and operating expenses of $3,420,227 resulting in a small deficit of $43,227. One-time expenses include the sales tax payment for the Fire Apparatus that will be paid out of fund balance when the delivery of the Apparatus is made.

Internal Service funds account for charges assessed internally to City departments for operation, maintenance and replacement of vehicles and other services. These funds are derived from charges to the internal departments on a pro rata share.

Capital Projects

New and ongoing Capital Project funds for Fiscal year 2024/25 total $53,547,942 which include local, state and federal revenues to fund infrastructure projects throughout the City. These projects reflect an ongoing commitment to improve and expand City parks, streets and other major infrastructure throughout the City.

Capital Improvement projects are critical to maintaining and improving the City's infrastructure and public facilities. Several projects are continuing from prior fiscal years. New projects include the City-wide Corridor Street Improvements that will be funded by a combination of State Measure R funds and Transportation Impact fees. A summary of City-wide capital improvement projects is included in the attached budget document.

Resolution No. 2024-46 enclosed herein as Attachment 'A' includes a full copy of the proposed Fiscal Year 2024/25 Operating Budget as Exhibit 'A'.

GANN Appropriation Limit
Article XIIIB of the California Constitution requires cities to adopt annual appropriation limits as part of their budget adoption process. The City's appropriations limit is adjusted annually, based upon inflation and population growth. Resolution No. 2024-47 will be amending Resolution No. 2023-36 to reflect the corrected calculated appropriation limit for fiscal year 2023/24 from $25,253,070 to $27,438,055.

For fiscal year 2024/25, the appropriation limit is set to $28,708,492. Resolution No. 2024-48 enclosed herein as Attachment 'C' reflects the annual appropriation limits for Fiscal Year 2024/25.

FISCAL IMPACT

The adoption of the proposed City of Dinuba fiscal year 2024/25 budget sets the appropriations for the delivery of municipal services.

PUBLIC HEARING

A notice of the hearing was published in the Visalia Times Delta on May 31, 2024 and on the City of Dinuba website.

ATTACHMENTS:

A. Resolution No. 2024-46 Adoption of the fiscal year 2024/25 budget; Exhibit '1' to Attachment 'A' Proposed budget document for fiscal year 2024/25
B. Resolution No. 2024-47 Amending Resolution No. 2023-36, Adoption of fiscal year 2023/24 Gann Limit; Exhibit '1' 2023/24 Gann Limit
C. Resolution No. 2024-48 Adoption of fiscal year 2024/25 Gann Limit; Exhibit '1' 2024/25 Gann Limit

Attachment “A”

RESOLUTION 2024-46
RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DINUBA APPROVING THE FY 2024/25 BUDGET

The City Council of the City of Dinuba does resolve as follows:

WHEREAS, the City Council has duly considered the proposed budget and capital investment program for the City of Dinuba for FY 2024/25 attached hereto as Exhibit “1”, and

WHEREAS, the proposed budget is based upon appropriate estimates and financial planning for the City’s operations, services, and capital improvements;

WHEREAS, this budget provides continued services at current levels to the community. This budget also includes continuation and/or completion of several projects to enhance the community; and

WHEREAS, all procedural requirements for adopting the City’s budget were fulfilled and the City Council was fully informed regarding the City’s current finances, projected revenue and financial obligations; and

WHEREAS, it is in the public interest for the City Council to adopt the budget as proposed by the City Manager.

NOW, THEREFORE, BE IT RESOLVED, that the budget for the City of Dinuba for the 2024/25 fiscal year, a summary of which is attached hereto and made a part thereof, is hereby approved.

BE IT FURTHER RESOLVED, the Capital Improvement Program has been made a part of said budget for FY 2024/25 of the Capital Investment Program and furthermore, has been adopted as a planning document.

PASSED, AND APPROVED this 11th day of June 2024, at a regular meeting of the Dinuba City Council by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

_____
Mayor of the City of Dinuba

ATTEST:

_____
City Clerk

Exhibit '1"

CITY OF DINUBA

Together, A Better Community

CALIFORNIA • 1906

2024-2025

PROPOSED BUDGET

People.



Places.



Progress.

FOR THE FISCAL YEAR JULY 1, 2024 TO JUNE 30, 2025

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Mayor and City Council,

I am pleased to transmit the Fiscal Year 2024-2025 for your review and acceptance. The budget reflects a conservative financial outlook that continues to focus on maintaining existing staffing and service levels. The overall budget across all fund types totals $119,462,120. This reflects an increase from last year of about 46 percent mostly due to one-time capital projects.

The General Fund, which supports core services such as police, fire, parks and planning, reflects a slight operating surplus of $297,982 based on $18,438,583 in revenues and expenditures of $18,140,601. Sales tax revenues have dropped from their pandemic-level highs to previous levels. One major note in the General Fund is the reduction in total annual sales tax revenues of approximately $4.7 million. Staff transferred these revenues into a liability account in the event that the city loses these revenues as part of the CDTFA audit. Staff hopes to have a resolution of the CDTFA audit in the coming year.

Federal

The U.S. economy remained resilient through the first quarter of the year but uncertainty about a soft or hard landing remains uncertain. The economy began the year with a stronger than expected labor market largely and robust consumer spending, despite rising interest rates and prices. The U.S. added 276,000 jobs in the first quarter of 2024. However, jobs added in April were weaker than expected as employers' added 175,000 jobs versus the 240,000 that economist projected and the unemployment rate rose to 3.9%. Moreover, unemployment rose in 30 states in the 12 months through April 2024.

Consumers had accumulated $2.1 trillion during the Covid-era lockdowns and the estimated $5 trillion in government stimulus gave consumers the confidence to spend. The National Retail Federation Retail Monitor Report for April showed fourth-tenths of a percent increase in retail sales. Consumers are willing to spend despite inflation and higher interest rates. The NRF projects continued growth in consumer albeit not as robust as the first part of the year.

The major challenge facing the economy is inflation. Although inflation has dropped significantly from its peak of 9.1% in 2023 to 3.4% in April, the Federal Reserve has yet to cut rates. With the strong labor market and consumer spending, many economists now believe that the Federal Reserve will not consider rate cuts until possibly in September. Meanwhile, mortgage rates will continue to remain high putting pressure on housing affordability.

The chorus of a hard landing or recession for the U.S. economy continue to grow. "There is a very high probability of a recession," Nancy Lazar, Piper Sandler's chief global economist, told WealthTrack in a recent interview. She points out that a recession or economic downturn typically takes 10 to 16 quarters to materialize when the fed begins a rate-hike cycle. So far, 8 quarters have passed since the fed began its rate-hikes in March 2022. Strength of the labor market, unemployment and inflation over the second half of the year will be closely watched.

State

California is facing a significant deficit between $37.9 and $78 billion after state revenues continued to come in below expectations. The Governor and legislative leaders are working together on a plan to reduce the deficit by $30 billion through a combination of spending cuts, delays, deferrals and dipping

into emergency reserves. However, lawmakers so far have not proposed to raise income taxes or impose steep cuts to the most expensive programs, including health care and public education.

Homelessness continues to be a challenge for the state as the homeless population increased in 2023 by 6% from the year prior to 180,000 people, according to the federal point-in-time data. California has spent $20 billion over the past five years dedicated to the state's homelessness crisis. In an effort to address homelessness, the state proposed and voters narrowly passed Proposition 1, which provides $6.4 billion bond to fund the construction and operations of behavioral health and substance use disorder treatment facilities throughout the state.

Housing affordability continues to be a perennial challenge for California due to an ongoing shortage of new units. The California Department of Housing and Community Development reported that California housing permitting collapsed 45% from 133,565 homes in 2022 to just 74,720 in 2023. With state facing a 4.5 million home housing shortage, it will take over 60 years to current permitting levels to overcome the housing shortage.

For the first time since 2020, California's population grew by just over 67,000 in 2023 to 39,128,162 residents due to net migration and higher birth rates. This reverses a decline of 75,423 residents in 2023 as people moved to states with affordable homes and lower cost of living. The Golden State has lost some of its luster.

California is also experiencing a home insurance crisis as major insurance agencies stopped offering coverage. Earlier this year leading insurer State Farm General announced that it wouldn't renew 72,000 property owner policies statewide, joining Farmers, Allstate and other companies in either not writing or limiting new policies or tightening underwriting standards. The companies are blaming wildfires, inflation that raised reconstruction costs, as well as outdated state regulations for rising costs.

On a positive note, the state is in the second year of a no drought category with the Sierra Nevada snowpack at 105% above average and major reservoirs are at 116% of average for this time of year.

Local

The City of Dinuba continues to see steady economic growth with new residential and commercial developments leading the way. A total of 383 new housing units are currently under construction or approved. With the expectations that the Feds will begin cutting rates later this year, there should be a corresponding drop in 30-year mortgage rates making housing more affordable and stimulating ongoing demand.

On the commercial side, Dutch Bros. and Habit Burger recently opened with Starbucks expected to open a second store later this summer. A major development for the City is the revitalization of the Mercantile Row Shopping Center on the east side. The center was one of the first major retail centers to develop and was home to several anchor tenants such as Kmart, Save Mart and Ride Aid amongst others. However, due to changing market conditions over the past two decades, many of these marque tenants shuttered leaving large vacancies in the center. Over the past few years, the center has slowly revived with several new tenants occupying many of the larger empty spaces. Sequoia Foods and Dinuba Tulare Works are occupying the former Kmart Space, Superior Grocers opened in the former Save Mart space, and Ross Dress for Less and Five Below are occupying the former Ride Aid space. The

revitalization of this commercial center has been a top-priority for the City Council and a welcome positive change for the community.

The new Dinuba Highs School is expected to be completed this summer and students to occupy the facility in 2025. The city expects the new high school to spur residential development in the southwest part of the community. Per a financial impact analysis prepared by the Tulare County Economic Development Commission, they project that the new high school will have an overall economic impact of $230 million on the local economy. In anticipation of the new high school, the City was proactive and prepared an update to its General Plan focused on land uses and future growth around the new high school. The goal of the update is to ensure orderly growth around the new high school.

As we look ahead, there are some challenges and opportunities to consider and prepare for:

Challenges

- Ongoing CDTFA audit of sales tax revenues
- Inflation & high interest rates
- Homelessness
- Potential recession or economic contraction

Opportunities

- New high school expected to spur more residential growth
- New Viscaya Community Park breaks ground
- Ongoing residential developments remains resilient
- New commercial projects approved or planned

The City of Dinuba has remained resilient in the face of the many macro challenge facing the country and the state. High inflation and interest rates puts pressure on hard-working families. Homelessness remains an intractable challenge. Fiscal uncertainty requires fiscal restraint and a focus on preserving existing service levels. These and other challenges require the city to stay focused and diligent in the coming fiscal year and beyond.

The City of Dinuba is fortunate to have a dedicated staff that is committed to providing the highest level of service to the community. City staff remains responsive to resident's issues and work hard to ensure the highest level of customer service to the community. Special thanks to Karina Solis, the finance team and department heads for working together to ensure that the city is fiscally solvent while providing needed services to the community.

Sincerely,

Luis Patlan
City Manager

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, historically, two-thirds of its sales tax revenue is generated by online sales; however, with the recent determination of a portion of these online sales tax revenues from the California Department of Tax and Fee Administration (CDTFA), the online sales tax has been reduced significantly.

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 the online sales tax reduction in response to the CDTFA determination, staff has managed to prepare a balanced budget.

Table 1-A below provides a summary of operating revenues over operating 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 2021/22 and 2022/23 by $5.8 and $1.6 million, respectively. The projected year-end for FY 2023/24 estimates revenues over expenditures of $1.1 million. The proposed budget for FY 2024/25 is projecting revenues over expenditures of $298 thousand.

Table 1-A

	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Projected Year End	2024-25 Proposed
TOTAL GENERAL FUND REVENUES	24,074,052	19,973,664	21,881,290	19,274,527	18,438,583
LESS TOTAL GENERAL FUND EXPENDITURES	18,307,016	18,380,658	17,414,403	18,171,567	18,140,601
Excess/ (Deficit)	5,767,037	1,593,006	4,466,887	1,102,960	297,982

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

FY 2021/22 Actual

The fiscal year 2021/22 actual reflects revenues over expenditures of $5.8 million. This is largely attributed to an increase in sales tax revenues during the Covid-19 pandemic and that the CDTFA had not yet made a determination on the sales tax revenue that was being audited.

FY 2022/23 Actual

Decreases in operating revenues reflect the CDTFA sales tax determination. The amount in question by the CDTFA was transferred into a liability account to prepare for the final determination after the City appealed the initial determination. Expenses remained flat.

FY 2023/24 Projected Year-end

The current 2023/24 fiscal year budget was adopted before the determination from the CDTFA was received, therefore, the adopted sales tax budget was reduced for projected year-end. The total projected year-end operating revenues exceed the total operating expenditures by $1.1 million. This surplus is attributed to an increase in investment earnings and the vacancies that were held vacant throughout the year.

FY 2024/25 Proposed

The reduction of sales tax revenue and the possible shifts in the economy have been carefully analyzed when preparing the 2024/25 budget. Staff is anticipating a leveling off of online sales tax revenues mostly through the projected year-end 2023/24 fiscal year, with a slight increase to allow for growth through proposed FY 2023/24 in anticipation of the added sales tax revenues that will be coming in from new businesses in the City. Decreases in revenue from service and fees are contributing to an overall reduction of general fund revenues of about $836,000 when comparing the 2023/24 projected year-end revenues and proposed 2024/25.

New expenditures for the 2024/25 general fund budget include the conversion of two part-time positions, a Grounds Maintenance Worker and the Events Coordinator, to full-time in the Parks Department. In addition, an annual mulch replacement program will ensure that City parks are safe. In Fire, a part-time Fire Inspector is also included in the proposed budget.

GENERAL FUND SUMMARY OF REVENUES AND EXPENDITURES

The proposed budget for Fiscal Year 2024/25 projects operating revenue of approximately $18.4 million and operating expenditures of $18.1 million.

GENERAL FUND REVENUES

Table 1 reflects a summary of the General Fund Revenues. The projected revenue for fiscal year-ending June 30, 2024 is estimated at approximately $19.3 million. For the upcoming fiscal year, revenues are anticipated to be at $18.4 million. The decrease between the projected year-end in comparison to 2024/25 is due to decreases in anticipated investment earnings and service and fees, which are reflecting a decrease in development.

Table 1

	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Projected Year End	2024-25 Proposed
Property Tax	1,742,568	1,922,936	1,939,400	1,946,000	1,947,400
Other Taxes	2,332,959	2,510,424	2,525,000	2,651,112	2,725,000
Utility Users Tax	1,804,454	2,277,276	1,950,000	2,140,000	2,200,000
Sales Tax	13,842,036	7,358,939	11,635,000	6,845,000	6,925,000
Transient Occupancy Tax	372,343	363,795	290,000	350,000	370,000
Licenses & Fees	580,493	605,355	555,500	715,500	625,500
Franchise Tax	303,727	340,382	333,000	337,202	345,000
Service & Fees	945,225	1,496,988	1,065,467	1,739,016	1,218,912
Fines	96,055	65,727	77,600	76,850	78,100
Use of Money & Property	(547,085)	1,331,685	220,000	1,092,325	721,600
Intergovernmental	172,784	250,029	11,000	18,776	22,000
Transfers In	143,928	60,000	63,787	63,498	60,780
Overhead/Misc Revenues	2,284,564	1,390,129	1,215,536	1,299,248	1,199,291
Total General Fund Revenues	**24,074,052**	**19,973,664**	**21,881,290**	**19,274,527**	**18,438,583**

GENERAL FUND EXPENSES

Table 2 reflects a summary of the general fund expenses. Staff is proposing expenses of $18.1 million for the upcoming fiscal year.

Across the general fund, expenses were relatively stable for 2021/22 actual and 2022/23 actuals. The 2023/24 budget was adopted with a reduction in expenses, primarily attributable to not backfilling vacancies. In the 2024/25 fiscal year, changes to the General Fund include the adjustment of two part-time positions to full-time in the Parks Department and the addition of a part-time Fire Inspector in the Fire Department.

Table 2

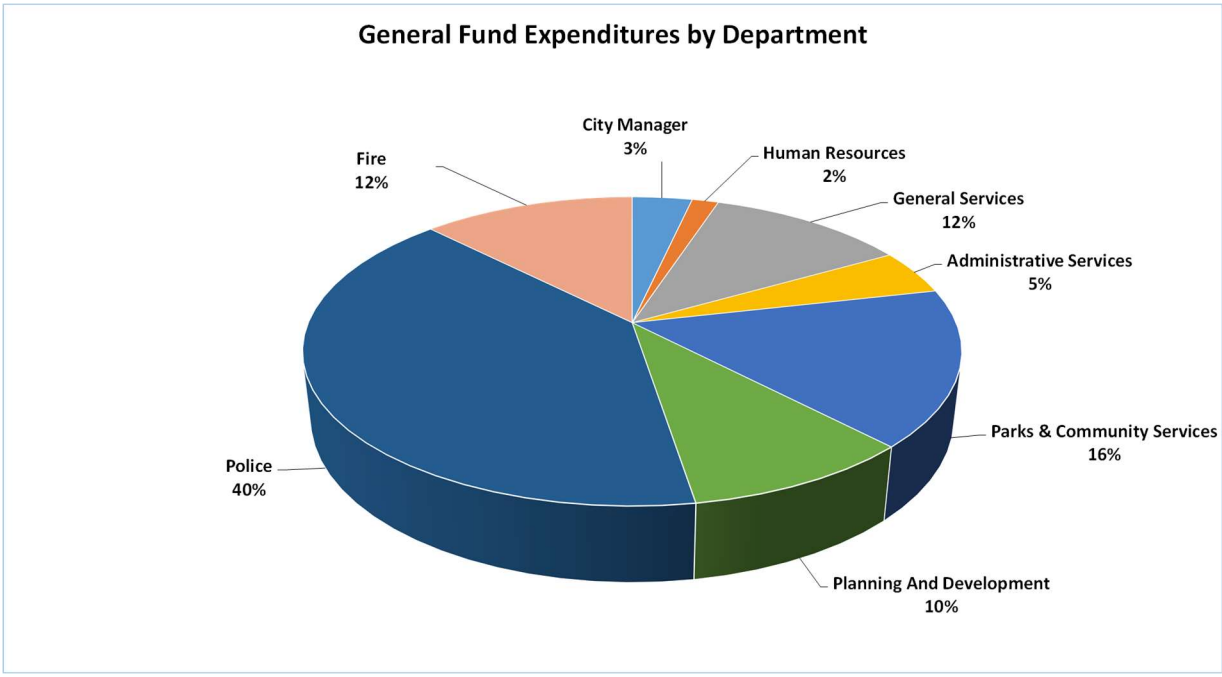
	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Projected Year End	2024-25 Proposed
Administration	691,944	893,862	623,978	725,065	637,488
General Services	2,406,833	2,247,369	2,093,185	2,097,392	2,119,272
Administrative Services	945,055	992,379	1,085,700	1,098,942	1,134,348
Parks & Community Services	2,345,371	2,678,133	2,723,888	2,978,335	2,970,299
Planning And Development	1,662,578	1,954,401	1,705,487	1,832,015	1,743,566
Police	7,428,306	6,806,320	6,904,077	7,029,504	7,278,410
Fire	2,826,929	2,808,195	2,278,088	2,410,314	2,257,218
Total General Fund Expenses	**18,307,016**	**18,380,658**	**17,414,403**	**18,171,567**	**18,140,601**

GENERAL FUND EXPENDITURES

As reflected in Table 2, the General Fund Operating Expenditures for Proposed Fiscal Year 2024/25 excluding one-time expenses and Capital Improvements total $18.1 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 2024/25. As is common amongst cities, the City's greatest investment of General Fund resources is in public safety representing 52% 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 BALANCE SUMMARY

The City of Dinuba is projecting ending the 2023/24 fiscal year with a General Fund balance of approximately $9.4 million. This reflects a decrease of $14 million since fiscal year 2021/22 actuals primarily due to moving the online sales tax revenues that are being audited by the California Department of Tax and Fee Administration (CDTFA) into a liability account, and one-time capital expenditures. Revenues from online sales tax revenue have also decreased since the all time high during the pandemic and are also reflected in the anticipated ending fund balance. Based on the proposed budget's revenue over operating expenses of $297,982 and taking into consideration one-time expenses of $1.8 million, it is anticipated that the General Fund balance will be at $7.9 million in 2024/25. This fund balance will represent 43% 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.

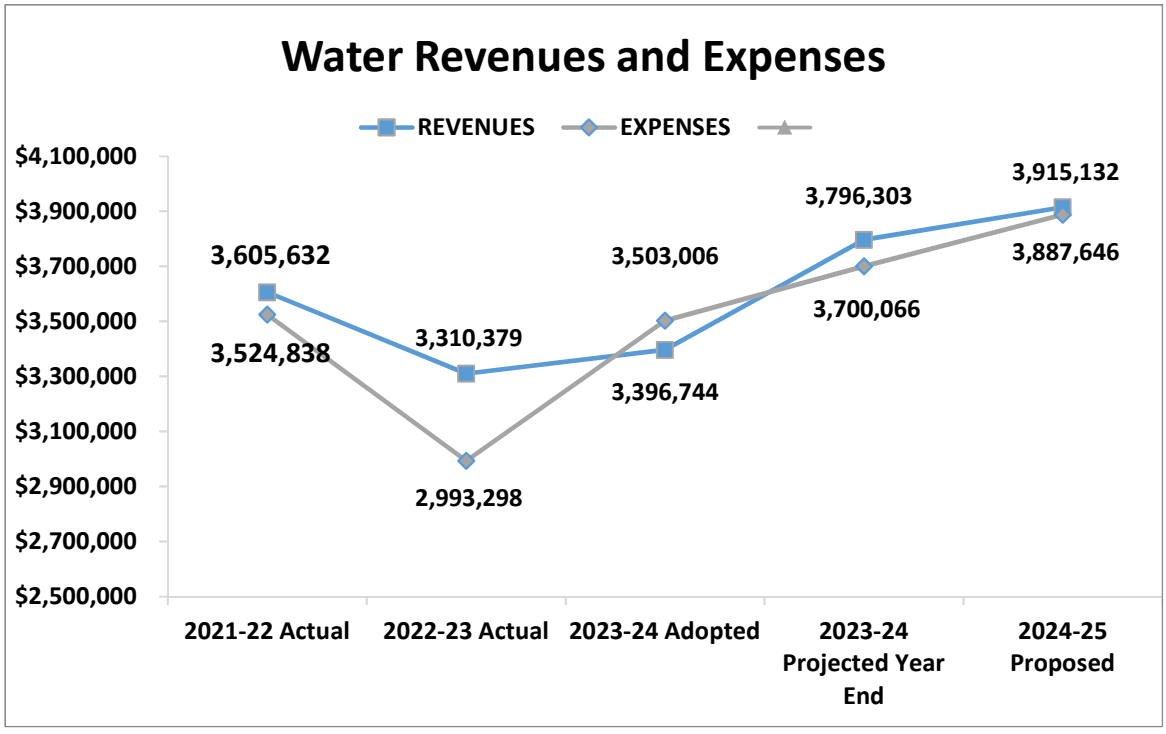
In the current 2023/24 fiscal year, the City Council approved increases to the water and sewer rates which were implemented in October 2023. Prior to the increases, both water and sewer were drawing on reserves to continue operations. With the increase of the rates, fund balance transfers will not be necessary to cover operations.

Water

The City is anticipating operating expenses to come in over revenues in the amount of $96,000 in 2023/24 projected year-end. One-time expenses totaling $135,000 are attributed to a contribution to the Well #21 project.

In the proposed 2024/25 budget, the operating revenues will exceed operating expenses by $27,000 (as shown in chart W1 below). One-time capital expenses in the water fund include $400,000 for the Whitney Water Main Improvement project and $250,000 for the Steel Pipe Replacement Program.

Chart W1

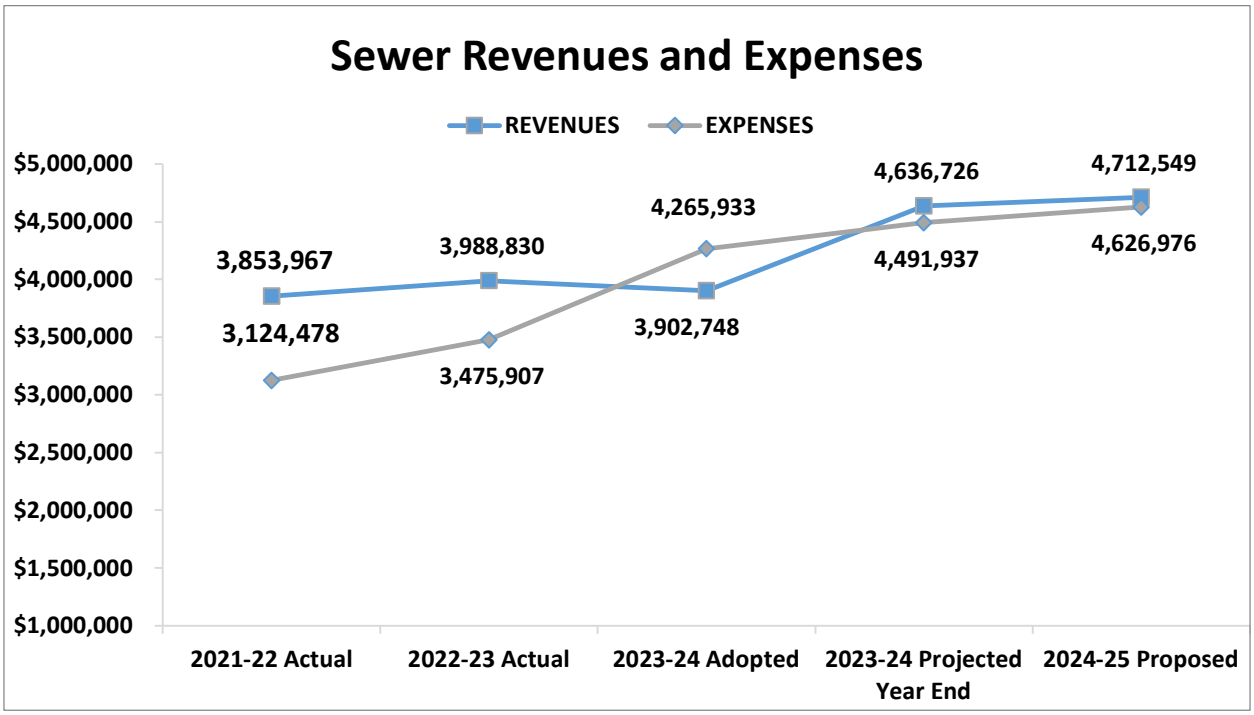


Sewer

The Utility Rate increases that were implemented in October 2023, have given the sewer fund the ability to cover existing obligations. For the projected year-end, this fund is anticipated to have $145,000 operating revenues over expenses and for the proposed 2024/25 fiscal year, it is projecting $86,000 of revenues in excess of expenses. These amounts will be set aside in fund balance to allow for future planned and unexpected expenses.

One-time expenses for equipment include a tractor for $82,000 in the projected year-end, and $30,000 in the proposed 2024/25 fiscal year, for a tractor disc. Both of these pieces of equipment will be paid out of fund balance.

Chart S1

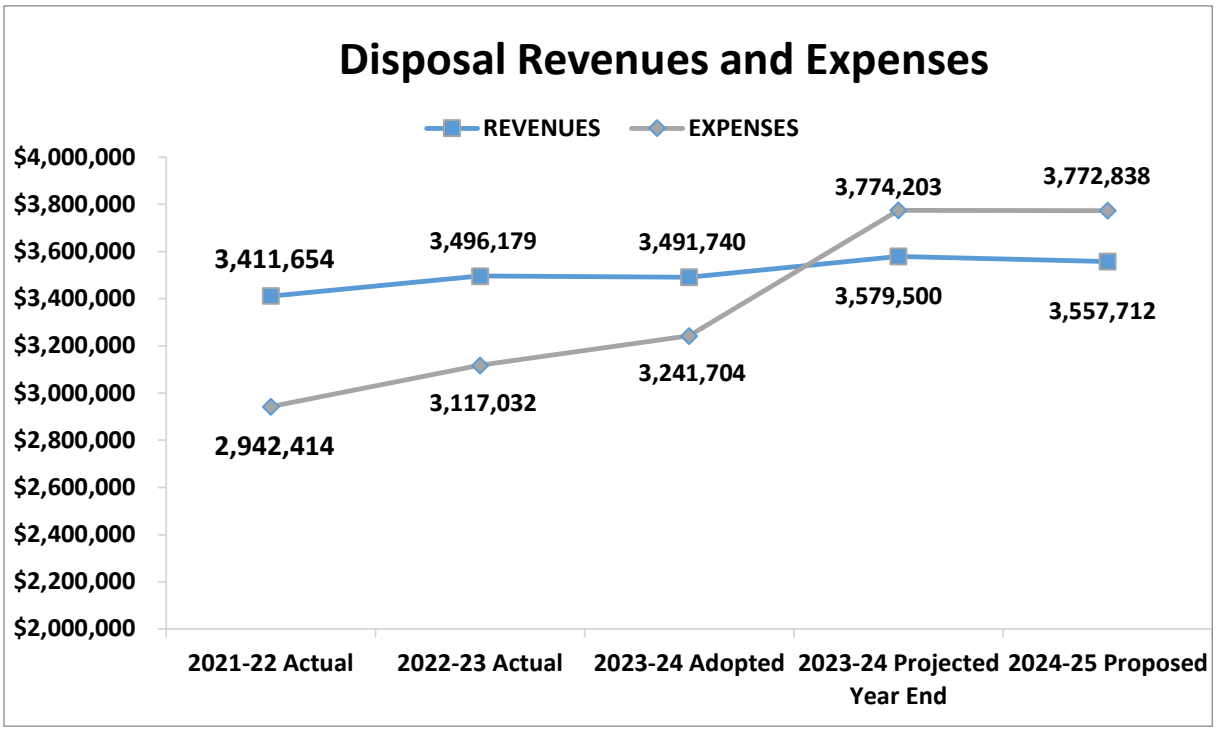


Disposal

The disposal fund is anticipated to have operating expenses exceeding operating revenues in fiscal year 2023/24 in the amount of $195,000 as indicated in chart D1. One-time expenses of $75,000 are designated for alley repairs. These one-time expenses will be offset by reserves in the disposal fund.

In the proposed fiscal year 2024/25, operating expenditures are exceeding operating revenues by $215,000. 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 2024/25 fiscal year. The shortfall in disposal fund will be covered by reserves until the Request for Proposal (RFP) process is concluded and a new contract is implemented in fiscal year 2025/26.

Chart D1

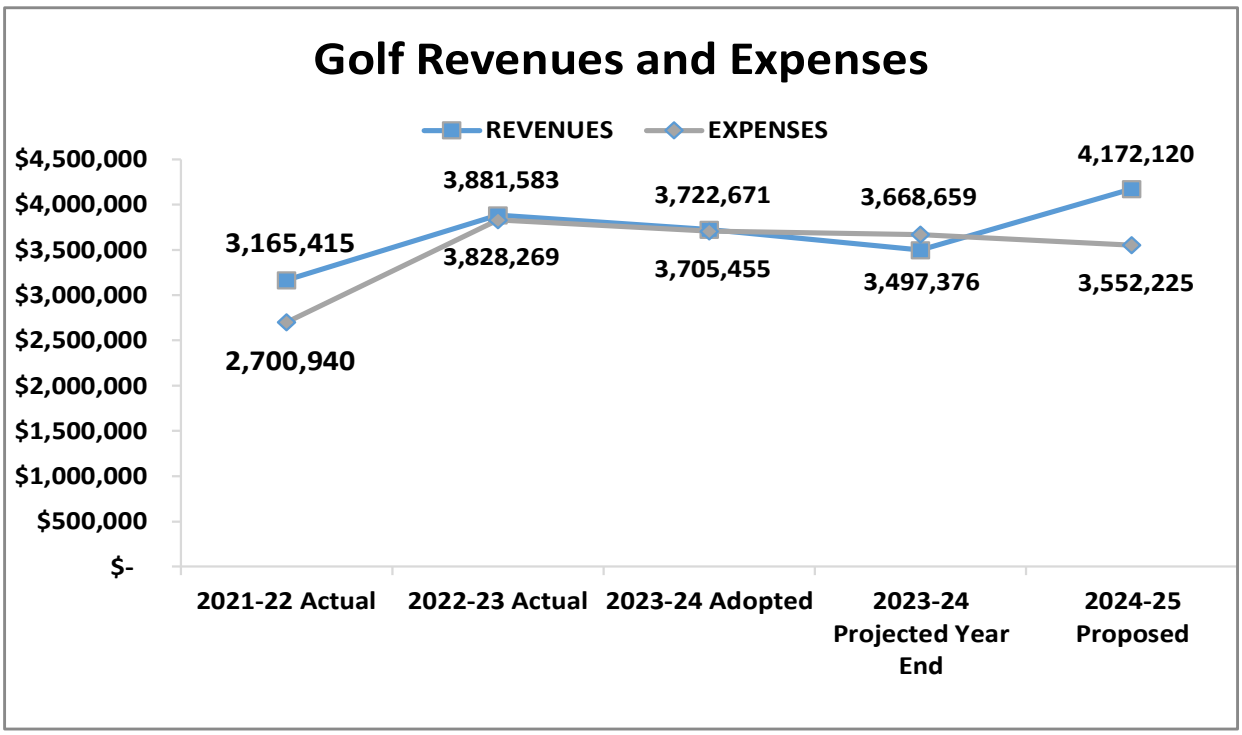


Ridge Creek Golf Course

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 the restaurant including a remodel of the restaurant and an improvement on the menu items, which have been positively received.

For the 2023/24 projected year-end, it is expected that operating expenses will exceed operating revenues by approximately $171,000 due to the closing of the restaurant during the remodel, however, it is expected that for the proposed 2024/25 fiscal year, that revenues will exceed expenses by $620,000.

Chart G1

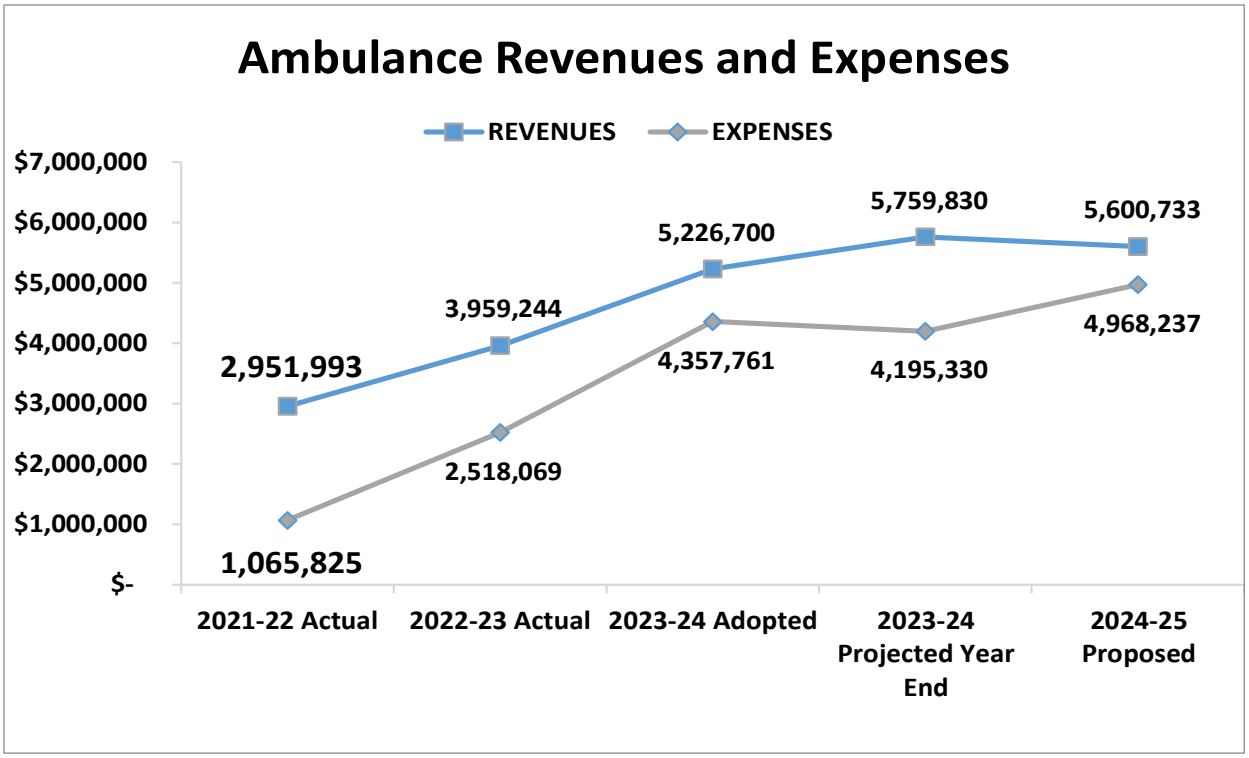


Ambulance

Operating revenues are expected to exceed operating expenses by approximately $1.6 million in the projected year-end 2023/24 and by $633 thousand in the proposed 2024/25 fiscal year. This is approximately a difference of $932,000 as indicated on the chart A1. This significant increase of revenues exceeding expenditures in the projected year-end is due to two factors: higher revenues are expected and on the expense side, several vacancies have attributed to savings in employee services. The revenues that is higher in projected year-end is for the GEMT Management Care Supplement. This program was reconciled in the current fiscal year, which included corrections to prior years revenues. The proposed amount of $130,000 for the GEMT program is more in line with the amounts that are expected in the future.

One-time expenses in the 2023/24 projected year-end include the Fire Training Facility that the City is constructing in partnership with the Valley Regional Occupational Program (VROP). This project begun in 2022/23 and should be complete at the end of the 2023/24 fiscal year. The funding source for this project is fund balance in the Fire Impact fees and the Ambulance fund. Also in the projected year-end 2023/24, improvements to the fire facility in the amount of $500,000 are also expected to be paid out of fund balance.

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. Over the past few years, the Risk fund has been building up a fund balance. For proposed fiscal year 2024/25, staff is proposing to utilize $108k of that fund balance.

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 2023/24 projected year-end and the proposed 2024/25 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 2023/24 the revenues and fund balance transfer of $27k will ensure the expenses are covered and for the proposed 2024/25 budget, expenses are expected to match revenues.

Property and Facilities Maintenance

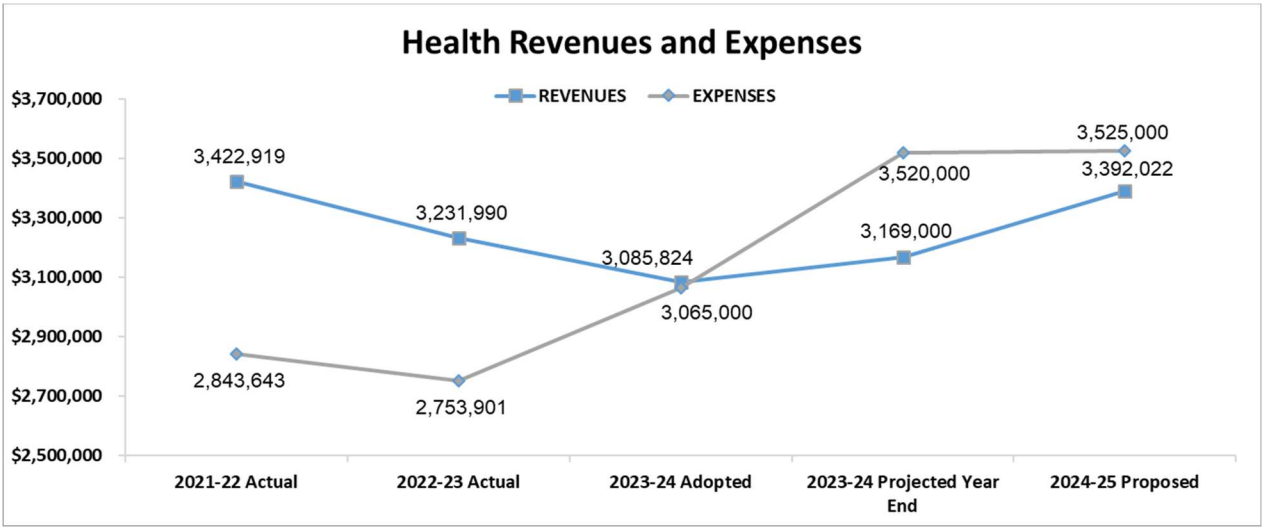
This fund provides for the general maintenance and custodial work associated with the City's facilities. The expenses that are incurred in this fund are reimbursed by the benefitting funds. For the projected year-end 2023/24 and for the proposed 2024/25 budget, the revenues are expected to match expenses.

Health Care Costs

The City's self-insured health care plan expenses have remained steady in the past few years; however, the current fiscal year has had medical claims that have exceed the originally adopted budget. Staff has prudently build up a fund balance for the past few years to help with the fluctuations that are inherent in being self-funded. In the 2023/24 projected year-end, staff is anticipating to apply revenue and $353k from fund balance to cover expenses. In fiscal year 2024/25 revenues and an additional $133k in fund balance will be applied to cover the budgeted expenses.

In fiscal year 2024/25, staff will be monitoring this fund closely to determine whether the increases are an anomaly or if further measures in addressing these increases are necessary.

Chart H1



AMERICAN RESCUE PLAN ACT (ARPA)

The city was awarded $5,851,592 in American Rescue Plan Act (ARPA) funds to mitigate the impacts of the Covid-19 pandemic. As part of the 2022/23 budget adoption, city council adopted the spending plan for these funds. As the projects have been completed and others have progressed, changes have been identified and adjusted as needed. The chart on the previous page outlines the adoption of the spending plan for 2023/24 and the proposed changes for the 2024/25 fiscal year.

ARPA SPENDNG PLAN

			2023/24 ARPA Adopted Amt	2024/25 ARPA Proposed Amt
Park Improvements				
Park Improvements	Upgrade all parks (benches, trails, restrooms)		125,000	61,225
Rose Ann Vuich & Gregory Shades			159,953	159,953
KC Park improvements Phase I	Basketball Courts		565,000	628,775
		Subtotal	849,953	849,953
Downtown				
Business Assistance (Façade Improvement)	Downtown Façade Improvement Program		150,000	150,000
Downtown Improvements (one-time)	Benches, trash receptacles, raised planters, banners, signage, etc.		296,500	146,500
Scout House Demo	Blight elimination		26,100	26,100
		Subtotal	472,600	322,600
Infrastructure				
WWTP Clarifier	Construct new clarifier at WWTP		806,000	806,000
New Water Well	Construct well No. 21		-	-
Reclamation Water Pump Upgrade	WWTP Pump		56,260	56,260
El Monte Sewer Line Repairs	Replace 630 linear feet of 12 sewer line		292,068	285,316
Euclid Ave Sewer Main	Design Only		36,000	36,000
P St. Sewer Main	Design Only		37,500	37,500
W. Sierra Sewer Main	Design Only		25,000	25,000
Tulare St. Sewer Main	Design Only		55,000	55,000
		Subtotal	1,307,828	1,301,076
Public Facilities				
HVAC Systems	Replace HVAC systems at city facilities		89,902	89,902
City Hall ADA Doors	Replace City Hall Doors		-	37,093
Senior Center	Reroof senior center buildings		150,000	150,000
City Hall & Civic Square Design	City Hall & Civic Square Conceptual Design downtown		175,000	175,000
		Subtotal	414,902	451,995
Vehicles & Equipment				
Back Hoe	Backhoe loader (tractor) for Wastewater operations		135,604	135,604
C Train			5,000	4,947
Admin Vehicles (2)	One vehicle for City Hall Admin / One vehicle for PD Volunteers		66,025	66,025
Homeless Assistance (2)	Two vehicles for homeless outreach		66,025	66,025
Rough Terrain Forklift	Move aerators and large equipment around WWTP		40,796	40,796
Tractor	Replacement of existing WWTP Tractor		82,432	82,432
		Subtotal	395,882	395,829
Streets and Alleys				
Emperor Estates Alley Repairs	Improving walkability for seniors to nearby businesses		185,000	-
Alley Program	Maintain, repair alleys		100,000	20,780
Road 74 Improvements	Reconstruction of roadway		500,000	500,000
Road Repairs "city wide st improvement"	Various (Repair & Maintenance)		539,260	874,260
Road Repairs	HSIP: Roadway Segment		-	79,220
		Subtotal	1,324,260	1,474,260
Community Development				
Community/Neighborhood Improvements	ADA sidewalks, blight elimination		117,160	117,160
		Subtotal	117,160	117,160
Other				
Employee premium pay	One-time premium pay to essential employees		295,000	295,000
City Rebranding	Modernize city logo and develop graphic standards		30,000	6,920
		Subtotal	325,000	301,920
Proposed FY 2023/24	One time- Budget Requests			
Video Surveillance	Senior Center, Parks yard and Sportsplex		35,930	38,279
Baseball Field Prep Machine			43,282	37,241
Curbside Leaf Vacuum Trailer			22,795	22,731
Light Towers for Special Events			18,000	18,218
Compact Track Loader			104,000	100,330
Rose Ann Vuich Pavilion			120,000	-
Viscaya Park			-	120,000
Kamm/Alta Roundabout Landscape			150,000	150,000
Delgado Area Solar Lights			150,000	150,000
		Subtotal	644,007	636,799
		Grand Total	5,851,592	5,851,592

CAPITAL IMPROVEMENT PROGRAM (CIP)

Capital improvement projects reflect one-time investments in critical infrastructure and facilities. These projects are funded by several sources: grants, enterprise funds, and special revenues. Capital projects are often completed over multiple years depending on the scope of work. The projects listed in the table below are the proposed new projects for the 2024/25 fiscal year. The total Capital Expenditures for these projects is $8,057,000 across different funding sources.

TRANSPORTATION	FUNDING SOURCE	ESTIMATED COST
City-wide Corridor Street Improvements	Measure R/Transportation Impact Fees/Other	$ 4,000,000
	Total Transportation	**$ 4,000,000**

PARKS	FUNDING SOURCE	ESTIMATED COST
Roseanne Vuich Pavilion	CDBG	$ 750,000
Entertainment Plaza Renovation & Beautification Project	State Grant	$ 2,945,000
	Total Parks	**$ 3,695,000**

WATER	FUNDING SOURCE	ESTIMATED COST
Steel Pipe Replacement Program (Annual)	Water Fund	$ 250,000
	Total Water	**$ 250,000**

VEHICLE/EQUIPMENT	FUNDING SOURCE	ESTIMATED COST
Command Vehicle for Battalion Chief	Fire Suppression Reimbursement Fund	$ 112,000
	Total Vehicle/Equipment	**$ 112,000**

Total Capital Expenditures	**$ 8,057,000**

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, 57% or $38 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	$686,372
Water Debt Service	$501,661	$2,283,434
Sewer Debt Service	$830,123	$6,864,000
Financing Authority Debt Service	$1,839,452	$18,288,636
Successor Agency Debt	$3,251,175	$37,810,000
Other Debt	$347,097.76	$694,450
Total	**$6,895,226**	**$66,626,893**

Debt Service Payoff

The chart below represents the city debt by short-term, medium-term, and long-term. The next three years reflects $201,375 that will be retired, followed by $10.2 million in 4-10 years, and the majority of the debt, $18.3 million will be paid off in 10-20 years. The total debt balance of $28.8 million 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.



Detailed Debt Service Schedule

NAME	DESCRIPTION	DATE OF LOAN	FY WILL BE PAID OFF	BALANCE AS OF JUNE 30 , 2024
Loan-BBVA Compass PNC Bank	2015 BBVA-Golf event center & pay off Tulare county RDA	1/15/2016	2030-31	**$686,372**
				$686,372
Loan-Dept of Health Services	Safety Clean Water 2005	3/14/2005	2027-28	**$2,283,434**
				$2,283,434
Bond-US BANK	2012 Waste water(2008 WW & 1998 #1)	11/7/2012	2038-39	**$4,940,000**
Bond-US BANK	*2019 Wastewater BondsWWTP (2007 WWTP Bonds)*	2/1/2020	2038-39	**$1,924,000**
				$6,864,000
Bond-US BANK	2012 Public works-Refinanced-2002(PW Facility, WWTP Facility & Voc Tech Facility) & 2010(WasteWater Impr)	11/7/2012	2038-39	**$6,480,000**
Bond-US BANK	2016 Measure R-Refinanced 2007(RDA Project & Road Impr) Measure Bond to Pay Bob Barker & Ave 416	10/1/2016	2038-2039	**$4,950,000**
Lease-Western Alliance Bank	2013 Solar-Solar Project	2/18/2014	2033-34	**$6,858,636**
				$18,288,636
Bond-US BANK	2012 Successor-Refinanced 1998 & 2008 Wastewater Bonds-Wastewater Facility Impr Construction	12/6/2012	2039-40	**$1,185,000**
Bond-US BANK	2014 Successor-Refinanced2001(Water Sys & Wastewater Sys Impr) &	4/30/2014	2033-34	**$10,230,000**
Bond-US BANK	2015 Successor-Refinanced 2005(RDA Projects (replaced 1997B & 1997C bonds) & 2006(RCR Projects) bonds	3/1/2016	2036-37	**$10,220,000**
Bond-US BANK	2017 Successor-Refinanced 2006(RCR Projects), 2011A*, and 2011B* bonds	2/1/2017	2037-2038	**$16,175,000**
				$37,810,000
Enterprise Lease	POLICE Vehicles	12/1/2019	2024-2025	**$18,079**
Enterprise Lease	POLICE Vehicles	6/1/2023	2027-2028	**$248,282**
Enterprise Lease	*POLICE Vehicles*	*7/1/2023*	*2028-2029*	***$119,238***
Dell Financial Services	DELL	11/1/2019	2024-2025	**$9,470**
RJMS Corp/Toyota Financing	Madvac Compact Vacuum	4/8/2020	2024-2025	**$12,573**
Lease2 Inc	PipeHunter VacHunter Excavator	12/1/2019	2025-2026	**$53,679**
KS State Bank	Hotbox	10/1/2021	2025-2026	**$20,025**
Santander bank	Police Vehicles - 3 chargers KS bank	10/18/2021	2025-2026	**$87,548**
	Tasers - Axon	*8/15/2023*	*2027-2028*	*$125,554*
				$694,450
		Total all Long-Term Debt		$66,626,893

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 22
- Legislative Services 24
  - City Council 24
  - City Attorney 24
  - City Manager 25
- General Services 25
- Finance Services 26
- Human Resources 27
- Parks & Community Services 27
- Police Services 31
- Fire Services 35
- Community Development Support 36
  - Engineering Services 36
  - Planning Services 36
  - Code Enforcement Services 36
  - Building Services 37
  - Housing Services 38

Account Number	Account Description	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Projected Year End	2024-25 Proposed
Fund: 101 - General Fund						
REVENUES						
Taxes - Taxes						
400.1000	PROP TAXES Secured - Current Year	845,748	907,516	910,000	915,000	915,000
400.1010	PROP TAXES Secured - Prior Year	11,694	14,541	13,000	13,000	13,000
400.1020	PROP TAXES Unsecured - Current Year	55,908	62,659	65,000	70,000	70,000
400.1030	PROP TAXES Unsecured - Prior Year	638	512	400	400	400
400.1040	PROP TAXES Supplemental - Current Year	35,083	44,623	35,000	35,000	35,000
400.1050	PROP TAXES Supplemental - Prior Year	9,432	9,331	8,000	8,000	9,000
400.1060	PROP TAXES Interest & Penalties	4,580	5,338	4,000	5,600	6,000
400.1070	PROP TAXES Passthrough - Redevelopment	689,695	831,158	835,000	835,000	835,000
400.1080	PROP TAXES Property Tax Relief	5,919	5,755	5,500	5,500	5,500
400.1090	PROP TAXES In Lieu of Taxes - Housing Auth	8,656	8,926	8,500	8,500	8,500
401.1000	OTHER TAXES Motor Vehicle In-Lieu of (VLF)	2,302,325	2,484,668	2,500,000	2,626,112	2,700,000
401.1010	OTHER TAXES Off-Highway Motor Vehicle	30,634	25,756	25,000	25,000	25,000
402.1000	UTILITY USER TAX Gas	338,067	577,633	460,000	400,000	400,000
402.1010	UTILITY USER TAX Electric	1,265,776	1,505,948	1,300,000	1,550,000	1,600,000
402.1020	UTILITY USER TAX Telephone	200,612	193,695	190,000	190,000	200,000
403.1010	SALES TAX Sales & Use Tax	13,656,857	7,213,903	11,500,000	6,700,000	6,780,000
403.1020	SALES TAX Sales Tax - 1/2 Cent	185,179	145,037	135,000	145,000	145,000
404.1000	REAL PROPERTY TRANSFER TAX Real Property Transfer Tax	75,215	32,578	55,000	50,000	50,000
405.1000	TRANSIENT OCCUPANCY TAX Transient Occupancy Tax	372,343	363,795	290,000	350,000	370,000
406.1000	BUS LIC TAX Business License	243,444	276,028	275,000	335,000	290,000
406.1020	BUS LIC TAX SB1186 Fee	4,561	4,832	5,000	5,000	5,000
407.1000	FRANCHISE TAX Electric	136,573	165,040	165,000	165,000	175,000
407.1010	FRANCHISE TAX Cable TV	103,739	96,614	90,000	87,202	85,000
407.1020	FRANCHISE TAX Gas	63,415	78,728	78,000	85,000	85,000
	Account Classification Total: Taxes - Taxes	20,646,094	15,054,612	18,952,400	14,609,314	14,807,400
Lic & Permits - Licenses & Permits						
410.1000	PERMITS Building	331,922	323,900	275,000	375,000	330,000
410.1010	PERMITS Garage & Yard Sales	565	595	500	500	500
	Account Classification Total: Lic & Permits - Licenses & Permits	332,487	324,495	275,500	375,500	330,500
Fines & Forfeit - Fines & Forfeitures						
411.1000	FINES Parking	9,363	5,326	3,500	3,500	4,000
411.1010	FINES Child Passenger Seat	282	150	150	150	150
411.1050	FINES Traffic School	-	0	-	-	-
411.1060	FINES Proof of Corrections	1,745	1,111	1,750	1,000	1,750
411.1070	FINES Courts - General Based	77,830	53,404	65,000	65,000	65,000
411.1090	FINES Red Light Violations	2,897	3,611	2,500	2,500	2,500
411.1100	FINES Litter	-	-	75	75	75
411.1150	FINES Other Fines	1,123	4	25	25	25
411.1160	FINES Crime Prevention Program	93	47	100	100	100
411.1170	FINES DUI Lab Fines	2,722	2,075	4,500	4,500	4,500
	Account Classification Total: Fines & Forfeit - Fines & Forfeitures	96,055	65,727	77,600	76,850	78,100
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	78,405	731,426	200,000	1,000,000	700,000
412.1050	USE OF MONEY & PROP Unrealized Gain/Loss	(649,505)	575,620	-	70,725	-
412.1100	USE OF MONEY & PROP Property Lease/Rental	20,305	21,600	20,000	21,600	21,600
412.2000	USE OF MONEY & PROP Lease Interest Income	3,711	3,040	-	-	-
	Account Classification Total: Use of Money - Use of Money & Property	(547,085)	1,331,685	220,000	1,092,325	721,600
Intergov - Intergovernmental						
413.1000	INTERGOVT Mandated Cost Reimbursement	11,341	47,237	11,000	11,000	11,000
413.1040	INTERGOVT Tulare County Receipts	12,317	11,095	-	2,888	11,000
413.1190	INTERGOVT Other Grant	2,430	33,387	-	-	-
413.1530	INTERGOVT SB2	33,336	121,799	-	4,831	-
413.1540	INTERGOVT LEAP	113,361	36,512	-	57	-
	Account Classification Total: Intergov - Intergovernmental	172,784	250,029	11,000	18,776	22,000
Service Charges - Services Charges						
409.1010	SRVC & FEE Returned Check Charges	100	500	280	500	500
409.1020	SRVC & FEE Admin Citation	3,700	55,000	2,000	4,000	4,000
409.1030	SRVC & FEE Document Copy Charges	5,664	7,753	6,000	6,000	6,000
409.2010	SRVC & FEE Youth Sports Fees	63,899	65,791	60,000	62,000	65,000
409.2020	SRVC & FEE Adult Sports Fees	-	2,700	-	3,600	3,600
409.2030	SRVC & FEE Aquatics Lesson Fees	15,859	14,829	14,500	14,500	15,000
409.2040	SRVC & FEE Aquatics Open Swim Fees	2,560	7,031	3,600	7,000	7,200
409.2050	SRVC & FEE Youth-Summer Fun in Park	4,171	2,669	4,500	2,250	2,000
409.2060	SRVC & FEE Special Events Fee	3,363	7,335	3,500	3,500	4,800
409.2070	SRVC & FEE Athletic Light	932	3,615	4,400	6,800	6,800

Account Number	Account Description	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Projected Year End	2024-25 Proposed
409.2080	SRVC & FEE Major Event PARKS	1,760	3,580	3,580	4,000	4,500
409.2090	SRVC & FEE Seniors Lunch	18,077	18,453	19,005	17,086	18,330
409.2100	SRVC & FEE Athletic Sponsors	22,758	18,250	20,000	21,000	20,000
409.2110	SRVC & FEE After School Care	70,156	74,041	76,300	73,300	73,300
409.2120	SRVC & FEE Private Building Rental	49,597	48,659	45,000	46,000	46,000
409.2130	SRVC & FEE Public Building Rental	3,341	6,764	6,800	5,600	6,000
409.2135	SRVC & FEE Senior Miscellaneous Revenue	598	1,812	1,000	1,550	1,550
409.2140	SRVC & FEE Park Rental (BBQ/Shelter)	6,064	5,147	6,000	5,300	6,000
409.2150	SRVC & FEE Sportplex fees	49,207	62,891	56,300	60,000	60,000
409.2160	SRVC & FEE Vending Machine	513	670	500	550	550
409.3010	SRVC & FEE Police Emergency Response	23,543	12,684	15,000	18,500	15,000
409.3020	SRVC & FEE School Resource Officer	176,830	179,502	149,663	149,662	143,198
409.3030	SRVC & FEE ABC Application Review	99	132	200	200	200
409.3040	SRVC & FEE Noise Disturbance Callback	946	276	1,000	1,000	1,000
409.3050	SRVC & FEE False Alarm Response	3,180	4,356	3,500	3,500	3,500
409.3060	SRVC & FEE Records Check Service	437	521	500	600	600
409.3070	SRVC & FEE Fingerprinting Service	5,581	8,378	7,000	8,750	8,000
409.3080	SRVC & FEE Accident Report Copies	9,202	10,380	8,500	8,500	9,000
409.3090	SRVC & FEE Vehicle Equip Correction	6,575	4,968	5,500	5,500	5,500
409.3100	SRVC & FEE Crime Scene Photo Reproduction	509	16	500	500	500
409.3110	SRVC & FEE Stored Vehicle Release	39,998	40,194	40,000	40,000	40,000
409.3115	SRVC & FEE Vehicle Repo Release Form Fee	705	990	750	750	800
409.3120	SRVC & FEE Funeral Escort Services	665	500	600	600	600
409.3130	SRVC & FEE Animal Recovery/Return	3,679	4,848	3,500	6,000	5,000
409.3140	SRVC & FEE Cruelty to Animals	399	-	300	700	700
409.3150	SRVC & FEE Running at Large	3,659	2,104	3,000	4,750	3,500
409.3160	SRVC & FEE License Required	1,620	810	1,500	1,750	1,750
409.3170	SRVC & FEE Nuisance Behavior	-	-	100	100	100
409.3180	SRVC & FEE Animal Bite Investigation	896	720	750	1,400	1,400
409.3190	SRVC & FEE Animal Disposal	473	781	500	500	500
409.3200	SRVC & FEE Major Event POLICE	23,321	32,576	30,000	45,000	45,000
409.3230	SRVC & FEE Police Patches	360	375	500	500	500
409.3240	SRVC & FEE Dog License Fee	1,902	1,959	1,500	1,500	1,500
409.4010	SRVC & FEE Fire Inspection Fee	5,206	6,393	5,040	6,764	5,040
409.4020	SRVC & FEE Fire Report Copies	82	307	294	722	550
409.4030	SRVC & FEE Hydrant Testing	1,908	998	525	875	525
409.4040	SRVC & FEE Residential Sprinkler Test	10,246	17,574	14,784	20,332	14,784
409.4050	SRVC & FEE Sprinkler Testing/Inspection	2,226	2,562	2,135	6,209	2,135
409.4060	SRVC & FEE Fire Suppression Hood	644	174	696	1,125	696
409.4120	SRVC & FEE Fireworks Citation	12,000	25,500	25,000	33,000	-
409.5200	SRVC & FEE Public Improvement Plan Check	-	118,647	100,000	175,000	100,000
409.5220	SRVC & FEE Row Encroachment Permit	204,573	293,115	100,000	525,000	175,000
409.5230	SRVC & FEE Subdivision Map Review	5,118	14,226	5,000	10,000	5,000
409.5240	SRVC & FEE Lot Line Adjustment	780	803	800	2,000	1,226
409.5250	SRVC & FEE Site Plan Review	1,797	-	1,600	1,600	1,600
409.5260	SRVC & FEE Conditional Use Review	3,678	4,561	1,000	10,200	3,902
409.5270	SRVC & FEE Temporary Use Review	756	1,000	500	500	500
409.5280	SRVC & FEE Home Occupation Review	1,206	426	500	500	500
409.5290	SRVC & FEE Categorical Exemption	-	-	-	-	-
409.5300	SRVC & FEE Final Parcel Map Review	-	-	-	-	-
409.5310	SRVC & FEE Pub. Improvement Inspection Fee	-	198,269	100,000	175,000	150,000
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	-	1,665	2,574
409.5370	SRVC & FEE Time Extension Notification	679	-	-	-	-
409.5380	SRVC & FEE Light & Landscape District Fee	-	12,250	-	-	-
409.5390	SRVC & FEE Preliminary Plan Review	4,052	5,063	4,000	6,868	4,000
409.5400	SRVC & FEE Rezone Review Fee	5,763	1,536	-	4,336	2,168
409.5430	SRVC & FEE Variance Review	1,472	-	-	1,952	-
409.5440	SRVC & FEE Zoning Letter Fee	-	214	-	320	160
409.5450	SRVC & FEE County Fees	58	116	-	232	116
409.5460	SRVC & FEE Annexation	9,872	-	-	5,578	5,578
409.5480	SRVC & FEE Outsourcing Exp	22,501	52,982	85,000	85,000	85,000
409.5490	SRVC & FEE General Plan Amendment	7,613	2,712	-	-	-
409.5500	SRVC & FEE Mitigated Neg Declaration	724	-	-	-	1,277
409.5520	SRVC & FEE Negative Declaration	-	-	-	3,165	3,165
409.5550	SRVC & FEE Tentative Parcel Map Review PC	-	2,838	-	3,137	3,137
409.5580	SRVC & FEE Williamson Contract Cancellation	2,500	-	-	-	-

Account Number	Account Description	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Projected Year End	2024-25 Proposed
409.5600	SRVC & FEE Address Change Review	-	222	-	200	-
409.5610	SRVC & FEE Landscape Plan Check	-	239	-	-	-
409.5620	SRVC & FEE Landscape Inspection	-	208	-	-	-
409.6010	SRVC & FEE Bldg Safety Inspection Fee	3,973	3,794	3,000	4,873	3,000
409.6020	SRVC & FEE Mobile Home Inspection Fee	2,965	2,965	2,965	2,965	2,965
409.6040	SRVC & FEE SMIP Receipts	4,397	3,519	4,000	4,000	4,000
409.6050	SRVC & FEE SB1473 Bldg Standard Receipt	1,449	1,270	1,000	1,100	1,000
409.6060	SRVC & FEE Housing Safety Inspection	79	84	-	-	336
	Account Classification Total: Service Charges - Services Charges	945,225	1,496,988	1,065,467	1,739,016	1,218,912
Miscellaneous - Miscellaneous						
414.1000	MISC Cash Over/Short	(53)	44	-	-	-
414.1010	MISC Other Miscellaneous Revenue	58,087	7,822	-	7,200	-
414.1014	MISC Rebate Receipts	5,132	4,790	-	3,500	-
414.1016	MISC OFS - Capital Lease Issued	10,921	-	-	-	-
414.1020	MISC Special Projects Revenue	7,295	6,242	-	3,300	-
414.1030	MISC Credit Bureau Receipts	1,975	1,789	-	-	-
414.1210	MISC Other Reimbursement	984,491	53,888	-	18,272	-
414.1230	MISC Coronavirus Relief Fund	25,527	4,614	-	-	-
425.1000	DONATION Donation	-	-	-	51,040	-
425.1020	DONATION Fireworks Lottery Booth Deposits	-	1,570	-	400	-
425.1030	DONATION Senior Center	30	30	-	-	-
501.1010	OVERHEAD Gas Tax	103,721	107,259	71,007	71,007	70,497
501.1020	OVERHEAD Transit	25,659	27,455	29,240	29,240	10,297
501.1030	OVERHEAD Water	238,167	254,839	271,403	271,403	252,010
501.1040	OVERHEAD Sewer	240,409	257,238	273,958	273,958	260,531
501.1050	OVERHEAD Disposal	76,170	89,870	81,403	81,403	81,156
501.1060	OVERHEAD Ambulance	347,586	392,901	342,869	342,869	393,855
501.1070	OVERHEAD Transportation	76,283	85,080	75,713	75,713	68,546
501.1080	OVERHEAD CNG	20,512	20,512	16,632	16,632	14,045
501.1090	OVERHEAD Lighting & Landscaping	62,652	74,187	53,311	53,311	48,355
	Account Classification Total: Miscellaneous - Miscellaneous	2,284,564	1,390,129	1,215,536	1,299,248	1,199,291
Transfers - Transfers						
800.105	TRSF IN American Rescue Plan Act	64,483	169,211	247,140	216,924	37,093
800.206	TRSF IN Housing	-	-	-	-	-
800.320	TRSF IN Ambulance	60,000	60,000	60,000	60,000	60,000
800.401	TRSF IN HOME	2,322	-	485	3,255	390
800.402	TRSF IN CAL-HOME	2,594	-	-	243	-
800.403	TRSF IN CDBG	14,529	-	3,302	-	-
	Account Classification Total: Transfers - Transfers	143,928	229,211	310,927	280,422	97,483
	REVENUES Total	24,074,052	20,142,875	22,128,430	19,491,451	18,475,286
EXPENSES						
Department: 10 - Legislative Services						
Division: 101 - City Council						
Employee Service - Employee Services						
600.1020	EMP SRV Part Time Salaries	18,000	18,300	18,000	18,000	18,000
600.1090	EMP SRV Social Security	996	1,034	1,132	1,132	1,132
600.1100	EMP SRV Medicare	233	242	273	273	273
600.1120	EMP SRV Health/Dental/Vision Insurance	94,117	76,311	60,000	60,000	60,000
	Account Classification Total: Employee Service - Employee Services	113,345	95,887	79,405	79,405	79,405
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	120	1,015	500	500	500
630.1010	COMMUNICATION Telephone	421	1,260	6,300	1,750	2,000
630.1040	COMMUNICATION Postage	66	54	50	150	50
640.1010	SERVICES Professional & Technical	886	1,418	1,000	1,500	1,000
650.1010	TRAINING Travel & Conference	11,097	21,536	10,000	17,500	10,000
670.1040	MAINTENANCE Vehicle Maintenance	4,500	4,874	4,500	4,500	4,500
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	2,045	2,690	2,500	2,500	2,500
690.1150	SPC DEPT EXP Community Grants/Miscellaneous	4,470	7,820	10,000	10,000	10,000
690.1151	SPC DEPT EXP Community Grants / Car Show	7,395	7,000	10,000	10,000	10,000
690.1180	SPC DEPT EXP Community Promotion / Misc	407	590	500	500	500
	Account Classification Total: M & O - Maintenance and Operations	31,408	48,257	45,350	48,900	41,050
	Division Total: 101 - City Council	144,754	144,144	124,755	128,305	120,455
Division: 102 - City Attorney						
M & O - Maintenance and Operations						
640.1010	SERVICES Professional & Technical	86,089	322,131	-	100,000	20,000
640.1020	SERVICES Contractual	175,319	97,076	200,000	200,000	200,000
650.1010	TRAINING Travel & Conference	-	629	-	-	-
	Account Classification Total: M & O - Maintenance and Operations	261,408	419,836	200,000	300,000	220,000

Account Number	Account Description	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Projected Year End	2024-25 Proposed
	Division Total: 102 - City Attorney	261,408	419,836	200,000	300,000	220,000
Division:	**103 - City Manager**					
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	116,772	182,309	154,199	154,199	154,202
600.1015	EMP SRV Buy back Salaries	22,352	2,343	5,097	5,097	4,637
600.1080	EMP SRV PERS	18,954	20,524	20,402	20,402	20,494
600.1081	EMP SRV PERS Unfunded Liability	47,630	46,271	40,877	40,877	49,698
600.1100	EMP SRV Medicare	2,811	2,600	2,261	2,261	2,261
600.1110	EMP SRV Disability/Life Insurance	4,991	4,000	3,587	3,587	3,587
600.1120	EMP SRV Health/Dental/Vision Insurance	25,629	22,797	17,000	17,000	17,000
600.1130	EMP SRV Worker's Compensation	1,038	1,038	627	627	495
600.1140	EMP SRV Unemployment Insurance	661	661	378	378	287
600.1190	EMP SRV Stipends	3,418	3,993	3,845	3,845	3,845
	Account Classification Total: Employee Service - Employee Services	244,257	286,538	248,273	248,273	256,506
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	2,072	726	700	700	700
630.1010	COMMUNICATION Telephone	-	486	-	-	-
630.1020	COMMUNICATION Cellphone	4,687	1,099	3,700	1,700	3,700
630.1040	COMMUNICATION Postage	18	1	100	100	100
640.1010	SERVICES Professional & Technical	350	-	200	200	200
650.1010	TRAINING Travel & Conference	9,252	9,200	10,000	9,000	7,000
650.1020	TRAINING Training & Vocational	374	-	500	2,000	500
670.1040	MAINTENANCE Vehicle Maintenance	514	-	1,263	-	-
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	4,667	1,362	3,200	3,500	3,200
	Account Classification Total: M & O - Maintenance and Operations	21,934	12,875	19,663	17,200	15,400
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	4,298	7,850	6,656	6,656	6,699
605.1020	ALLOC COSTS Property & Fire Insurance	1,370	3,983	3,383	3,383	4,090
605.1030	ALLOC COSTS Auto Insurance	745	817	1,065	1,065	1,065
605.1040	ALLOC COSTS Risk Management	3,308	2,732	2,219	2,219	1,975
605.1130	ALLOC COSTS Retiree Health	9,870	15,087	17,964	17,964	11,298
	Account Classification Total: Allocated Costs - Allocated Costs	19,591	30,469	31,287	31,287	25,127
	Division Total: 103 - City Manager	285,782	329,882	299,223	296,760	297,033
	Department Total: 10 - Legislative Services	691,944	893,862	623,978	725,065	637,488
Department:	**20 - Administration**					
Division:	**201 - General Services**					
Employee Service - Employee Services						
600.1020	EMP SRV Part Time Salaries	-	-	9,235	-	9,235
600.1090	EMP SRV Social Security	-	-	620	-	620
600.1100	EMP SRV Medicare	-	-	145	-	145
	Account Classification Total: Employee Service - Employee Services	-	-	10,000	-	10,000
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	1,767	1,702	1,000	3,200	1,500
610.1020	SUPPLIES Operating Supplies	-	11,025	500	3,000	1,800
620.1010	UTILITIES Electric	24,424	36,517	37,000	38,000	38,000
620.1020	UTILITIES Gas	2,739	5,134	4,500	4,000	4,000
630.1010	COMMUNICATION Telephone	10,191	10,598	10,650	10,500	10,500
630.1030	COMMUNICATION Internet	68,263	76,374	70,000	65,000	65,000
630.1040	COMMUNICATION Postage	22	-	40	40	-
640.1010	SERVICES Professional & Technical	437,676	333,428	426,580	400,000	410,000
640.1020	SERVICES Contractual	56,507	88,296	113,000	100,000	105,000
640.1080	SERVICES Other Fees	9,765	15,139	10,500	10,500	10,500
640.1090	SERVICES Elections	-	8,500	5,000	5,000	10,000
640.1100	SERVICES Administrative Fees/Costs	22,752	26,697	26,700	26,700	26,700
640.1101	SERVICES L&L General Benefits	-	106,294	49,293	49,293	50,968
670.1010	MAINTENANCE Repair & Maintenance	4,563	31,828	5,000	25,000	40,000
670.1020	MAINTENANCE Building Maintenance	-	-	-	175	100
670.1030	MAINTENANCE Equipment Maintenance	1,235	4,052	6,000	5,000	4,000
670.1050	MAINTENANCE Maintenance Contracts	103,114	98,062	105,000	110,000	110,000
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	26,264	22,583	25,000	25,000	27,000
690.1030	SPC DEPT EXP Printing & Binding	6,088	11,079	10,000	11,500	13,000
690.1050	SPC DEPT EXP Rental	1,940	17,464	2,000	2,700	2,700
690.1130	SPC DEPT EXP Economic Development	425	1,293	1,400	1,400	1,400
690.1261	SPC DEPT EXP SB1186 Fee	456	460	450	460	460
690.1280	SPC DEPT EXP League of Calif Cities	11,277	11,615	11,700	11,700	11,950
690.1300	SPC DEPT EXP Beautification Program	47,720	45,390	-	353	-
690.2010	SPC DEPT EXP Sales Tax reimbursement	-	9,305,652	-	-	-
	Account Classification Total: M & O - Maintenance and Operations	837,190	10,269,182	921,313	908,521	944,578

Account Number	Account Description	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Projected Year End	2024-25 Proposed
Principal Pymts - Principal Payments						
710.1001	PRINCIPAL Copiers	7,496	7,496	15,149	15,149	7,496
	Account Classification Total: Principal Pymts - Principal Payments	7,496	7,496	15,149	15,149	7,496
Allocated Costs - Allocated Costs						
605.1050	ALLOC COSTS Vehicle Maintenance	207,186	270,927	244,010	244,010	236,724
605.1060	ALLOC COSTS Custodian	88,148	92,942	117,219	117,219	100,910
605.1130	ALLOC COSTS Retiree Health	102,050	87,701	117,319	117,319	117,319
605.1170	ALLOC COSTS Property Maintenance	98,748	118,498	129,807	129,807	130,511
	Account Classification Total: Allocated Costs - Allocated Costs	496,132	570,068	608,355	608,355	585,464
Capital Outlay - Capital Outlay						
730.1001	CAPITAL OUTLAY Capital Lease	10,921	-	-	-	-
730.1040	CAPITAL OUTLAY Vehicles	-	33,783	-	55,903	-
730.1070	CAPITAL OUTLAY Machinery and Equipment	23,165	170,739	104,000	100,330	-
730.1100	CAPITAL OUTLAY IT Functionality	53,604	18,269	-	-	-
	Account Classification Total: Capital Outlay - Capital Outlay	87,691	222,791	104,000	156,233	-
Capital Projects - Capital Projects						
680.9000	CAPITAL PROJECTS Other Projects	-	-	-	138,701	62,093
	Account Classification Total: Capital Projects - Capital Projects	-	-	-	138,701	62,093
Transfer - Transfer						
900.122	TRSF OUT Equipment Replacement	40,487	44,000	46,562	46,562	43,996
900.181	TRSF OUT General Debt Service	343,717	331,718	127,717	127,717	125,717
900.185	TRSF OUT Financing Authority Debt Service	263,537	308,493	308,336	308,336	319,688
900.207	TRSF OUT Road Repair & Acctblty Act (SB1)	82,333	82,333	82,333	82,333	82,333
900.260	TRSF OUT Transportation Capital Projects	191,952	2,072,683	1,921,000	3,024,835	425,318
900.261	TRSF OUT Water Capital Projects	-	-	43,640	18,654	48,004
900.262	TRSF OUT Sewer Capital Projects	-	973,773	146,822	160,419	-
900.265	TRSF OUT Facilities Capital Projects	56,300	39,978	-	703,942	1,201,373
	Account Classification Total: Transfer - Transfer	978,325	3,852,978	2,676,410	4,472,798	2,246,429
	Division Total: 201 - General Services	2,406,833	14,922,515	4,335,227	6,299,757	3,856,060
	Department Total: 20 - Administration	2,406,833	14,922,515	4,335,227	6,299,757	3,856,060
Department: 30 - Finance						
Division: 001 - Administration						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	399,152	420,602	457,526	465,286	479,235
600.1015	EMP SRV Buy back Salaries	5,706	12,829	16,916	17,206	17,517
600.1020	EMP SRV Part Time Salaries	18,949	16,140	-	-	-
600.1080	EMP SRV PERS	45,195	43,446	54,391	52,647	54,505
600.1081	EMP SRV PERS Unfunded Liability	109,512	68,006	88,794	78,406	96,899
600.1090	EMP SRV Social Security	1,364	1,000	-	-	-
600.1100	EMP SRV Medicare	6,194	6,402	6,763	6,888	7,092
600.1110	EMP SRV Disability/Life Insurance	11,691	10,363	10,727	10,925	11,247
600.1120	EMP SRV Health/Dental/Vision Insurance	120,484	116,136	106,201	109,001	109,001
600.1130	EMP SRV Worker's Compensation	3,009	4,502	4,147	4,147	4,147
600.1140	EMP SRV Unemployment Insurance	1,918	2,769	2,500	2,500	2,500
600.1190	EMP SRV Stipends	1,630	1,694	1,736	1,736	1,736
	Account Classification Total: Employee Service - Employee Services	724,805	703,889	749,701	748,742	783,879
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	2,832	909	2,000	2,000	2,000
610.1030	SUPPLIES Lubricant & Fuels	-	56	100	100	100
630.1020	COMMUNICATION Cellphone	1,772	844	2,000	1,500	1,500
630.1040	COMMUNICATION Postage	3,990	3,870	3,200	3,200	3,200
640.1010	SERVICES Professional & Technical	37	-	-	-	-
650.1010	TRAINING Travel & Conference	2,865	3,680	5,600	6,100	5,500
650.1020	TRAINING Training & Vocational	1,014	449	2,000	2,000	2,000
670.1040	MAINTENANCE Vehicle Maintenance	5,169	4,901	4,358	5,664	5,664
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	4,273	4,069	4,200	4,700	4,200
690.1030	SPC DEPT EXP Printing & Binding	1,666	3,019	1,500	1,500	1,500
690.1050	SPC DEPT EXP Rental	388	294	500	600	600
	Account Classification Total: M & O - Maintenance and Operations	24,007	22,090	25,458	27,364	26,264
Principal Pymts - Principal Payments						
710.1001	PRINCIPAL Copiers	1,499	1,499	1,500	1,500	1,500
	Account Classification Total: Principal Pymts - Principal Payments	1,499	1,499	1,500	1,500	1,500
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	10,660	19,229	17,982	17,982	19,417
605.1020	ALLOC COSTS Property & Fire Insurance	3,399	9,755	9,141	9,141	11,856
605.1040	ALLOC COSTS Risk Management	8,204	6,691	5,994	5,994	5,724
605.1130	ALLOC COSTS Retiree Health	2,861	4,019	4,269	4,269	4,189
	Account Classification Total: Allocated Costs - Allocated Costs	25,124	39,694	37,386	37,386	41,186

Account Number	Account Description	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Projected Year End	2024-25 Proposed
	Division Total: 001 - Administration	775,435	767,172	814,045	814,992	852,829
Division:	**104 - Human Resources**					
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	53,497	96,538	106,767	106,767	109,620
600.1015	EMP SRV Buy back Salaries	1,013	1,033	2,027	2,027	2,100
600.1080	EMP SRV PERS	6,248	9,580	11,748	11,748	12,113
600.1081	EMP SRV PERS Unfunded Liability	11,791	28,222	15,624	15,624	19,140
600.1100	EMP SRV Medicare	775	1,343	1,548	1,548	1,589
600.1110	EMP SRV Disability/Life Insurance	1,208	2,307	2,455	2,455	2,521
600.1120	EMP SRV Health/Dental/Vision Insurance	23,528	39,704	40,000	40,000	40,000
600.1130	EMP SRV Worker's Compensation	519	619	1,193	1,193	1,165
600.1140	EMP SRV Unemployment Insurance	331	381	719	719	676
600.1190	EMP SRV Stipends	1,579	2,832	3,203	3,203	3,288
	Account Classification Total: Employee Service - Employee Services	100,489	182,559	185,284	185,284	192,212
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	1,645	1,238	2,800	2,800	2,800
630.1010	COMMUNICATION Telephone	221	268	275	540	350
630.1020	COMMUNICATION Cellphone	585	715	600	1,430	800
630.1040	COMMUNICATION Postage	192	111	300	300	340
640.1010	SERVICES Professional & Technical	1	6,869	7,000	7,000	7,000
650.1010	TRAINING Travel & Conference	-	1,395	2,800	2,800	2,800
650.1020	TRAINING Training & Vocational	501	3,590	4,500	4,500	4,500
670.1040	MAINTENANCE Vehicle Maintenance	284	271	300	1,500	1,500
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	592	634	6,000	6,000	6,000
690.1030	SPC DEPT EXP Printing & Binding	1,267	767	800	800	800
690.1040	SPC DEPT EXP Personnel	58,770	19,885	50,000	60,000	50,000
	Account Classification Total: M & O - Maintenance and Operations	64,059	35,744	75,375	87,670	76,890
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	2,429	3,721	5,971	5,971	6,517
605.1020	ALLOC COSTS Property & Fire Insurance	774	1,888	3,035	3,035	3,979
605.1040	ALLOC COSTS Risk Management	1,869	1,295	1,990	1,990	1,921
	Account Classification Total: Allocated Costs - Allocated Costs	5,072	6,904	10,996	10,996	12,417
	Division Total: 104 - Human Resources	169,620	225,207	271,655	283,950	281,519
	Department Total: 30 - Finance	945,055	992,379	1,085,700	1,098,942	1,134,348
Department:	**40 - Parks & Community Services**					
Division:	**401 - Community Services**					
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	328,712	355,052	362,145	345,186	355,443
600.1015	EMP SRV Buy back Salaries	1,065	-	9,809	9,809	9,808
600.1020	EMP SRV Part Time Salaries	9,495	9,045	8,060	8,320	11,648
600.1080	EMP SRV PERS	33,883	36,534	41,786	39,620	38,845
600.1081	EMP SRV PERS Unfunded Liability	52,261	66,112	65,782	61,692	63,584
600.1090	EMP SRV Social Security	320	561	500	516	722
600.1100	EMP SRV Medicare	4,917	5,186	5,933	5,193	5,390
600.1110	EMP SRV Disability/Life Insurance	7,699	8,216	8,436	8,046	8,281
600.1120	EMP SRV Health/Dental/Vision Insurance	113,116	105,336	100,001	94,790	100,001
600.1130	EMP SRV Worker's Compensation	2,583	2,954	3,569	3,569	3,482
600.1140	EMP SRV Unemployment Insurance	1,647	1,817	2,151	2,151	2,022
600.1170	EMP SRV Uniform Allowance	-	49	-	-	-
	Account Classification Total: Employee Service - Employee Services	555,698	590,862	608,172	578,892	599,226
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	2,566	1,588	2,300	2,300	2,300
610.1020	SUPPLIES Operating Supplies	10,405	8,853	9,150	9,150	9,150
610.1030	SUPPLIES Lubricant & Fuels	567	605	800	750	800
610.1040	SUPPLIES Repair & Maintenance Supplies	701	52	250	250	250
610.1060	SUPPLIES Safety Equipment & Supplies	803	362	750	750	750
620.1010	UTILITIES Electric	20,226	26,093	24,000	24,000	24,000
620.1020	UTILITIES Gas	-	-	-	3,500	3,500
630.1010	COMMUNICATION Telephone	3,735	4,362	4,540	4,540	4,540
630.1020	COMMUNICATION Cellphone	2,486	2,732	3,200	3,200	3,200
630.1040	COMMUNICATION Postage	521	466	700	600	700
640.1010	SERVICES Professional & Technical	5,616	6,962	4,400	5,608	5,000
640.1020	SERVICES Contractual	4,216	5,610	4,000	4,380	4,000
650.1010	TRAINING Travel & Conference	1,601	2,211	2,300	2,300	2,300
650.1020	TRAINING Training & Vocational	1,177	956	675	675	675
670.1010	MAINTENANCE Repair & Maintenance	5,148	12,990	8,156	10,000	13,000
670.1030	MAINTENANCE Equipment Maintenance	105	-	-	-	-
670.1040	MAINTENANCE Vehicle Maintenance	3,166	3,166	3,158	5,638	3,158

Account Number	Account Description	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Projected Year End	2024-25 Proposed
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	2,347	4,212	3,500	4,700	4,500
690.1050	SPC DEPT EXP Rental	347	513	500	500	500
690.1160	SPC DEPT EXP Copy Machine Expense	3,744	1,812	2,500	3,000	3,000
	Account Classification Total: M & O - Maintenance and Operations	69,479	83,546	74,879	85,841	85,323
Principal Pymts - Principal Payments						
710.1001	PRINCIPAL Copiers	7,508	7,508	7,400	7,400	7,509
	Account Classification Total: Principal Pymts - Principal Payments	7,508	7,508	7,400	7,400	7,509
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	9,010	15,239	16,722	16,722	20,612
605.1020	ALLOC COSTS Property & Fire Insurance	2,873	7,731	8,500	8,500	12,586
605.1030	ALLOC COSTS Auto Insurance	1,490	4,085	6,390	6,390	4,260
605.1040	ALLOC COSTS Risk Management	6,934	5,303	5,574	5,574	6,076
605.1130	ALLOC COSTS Retiree Health	-	-	2,471	2,471	3,335
	Account Classification Total: Allocated Costs - Allocated Costs	20,307	32,358	39,657	39,657	46,869
Capital Outlay - Capital Outlay						
730.1020	CAPITAL OUTLAY Buildings	-	19,259	-	-	-
730.1070	CAPITAL OUTLAY Machinery and Equipment	7,500	21,000	-	131,000	-
730.1090	CAPITAL OUTLAY Improvements	-	19,936	-	34,999	-
	Account Classification Total: Capital Outlay - Capital Outlay	7,500	60,195	-	165,999	-
	Division Total: 401 - Community Services	660,492	774,469	730,108	877,789	738,927
Division: 402 - Park Services						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	192,841	250,148	271,099	240,880	267,410
600.1015	EMP SRV Buy back Salaries	-	2,721	3,572	14,000	1,320
600.1020	EMP SRV Part Time Salaries	28,890	14,858	8,291	8,291	3,328
600.1030	EMP SRV Overtime	961	2,283	-	1,500	-
600.1080	EMP SRV PERS	21,211	26,288	30,636	27,477	28,338
600.1081	EMP SRV PERS Unfunded Liability	34,822	45,417	43,435	30,653	19,308
600.1090	EMP SRV Social Security	1,411	443	-	-	206
600.1100	EMP SRV Medicare	3,253	3,861	4,096	3,677	3,974
600.1110	EMP SRV Disability/Life Insurance	4,364	6,288	6,304	5,640	6,228
600.1120	EMP SRV Health/Dental/Vision Insurance	85,481	105,249	107,401	100,340	112,201
600.1130	EMP SRV Worker's Compensation	15,316	25,704	26,973	26,973	28,137
600.1140	EMP SRV Unemployment Insurance	1,323	1,977	2,033	2,033	2,042
600.1170	EMP SRV Uniform Allowance	1,272	5,806	3,096	5,350	3,366
	Account Classification Total: Employee Service - Employee Services	391,146	491,043	506,936	466,814	475,858
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	329	799	500	695	700
610.1020	SUPPLIES Operating Supplies	16,291	22,782	16,000	16,000	18,000
610.1030	SUPPLIES Lubricant & Fuels	21,764	28,220	22,500	24,000	25,000
610.1040	SUPPLIES Repair & Maintenance Supplies	17,811	22,806	20,500	22,500	23,000
610.1050	SUPPLIES Small Tools	7,428	8,531	7,050	7,050	8,500
610.1060	SUPPLIES Safety Equipment & Supplies	1,640	2,135	1,500	24,727	13,600
620.1010	UTILITIES Electric	49,919	52,041	48,000	52,000	52,000
630.1010	COMMUNICATION Telephone	-	24	-	1,515	3,015
630.1020	COMMUNICATION Cellphone	4,059	5,411	4,500	4,500	4,500
640.1020	SERVICES Contractual	12,558	21,980	17,500	17,500	17,500
650.1020	TRAINING Training & Vocational	5,090	4,114	5,500	5,500	5,500
670.1010	MAINTENANCE Repair & Maintenance	12,474	28,397	18,500	20,000	20,000
670.1030	MAINTENANCE Equipment Maintenance	1,552	3,553	3,500	3,500	3,500
670.1040	MAINTENANCE Vehicle Maintenance	3,456	2,422	3,750	3,750	3,750
670.1050	MAINTENANCE Maintenance Contracts	115,234	122,285	121,613	155,700	172,565
690.1050	SPC DEPT EXP Rental	13,151	14,445	15,784	15,784	15,000
690.1300	SPC DEPT EXP Beautification Program	2,605	2,334	-	-	-
	Account Classification Total: M & O - Maintenance and Operations	285,363	342,279	306,697	374,721	386,130
Principal Pymts - Principal Payments						
710.2050	PRINCIPAL Vehicles	8,798	8,798	8,798	8,798	8,798
710.2068	PRINCIPAL Tractor	7,384	7,700	-	-	-
	Account Classification Total: Principal Pymts - Principal Payments	16,181	16,498	8,798	8,798	8,798
Interest Pymts - Interest Payments						
720.2050	INTEREST Vehicles	2,641	2,641	2,641	2,641	2,641
720.2068	INTEREST Tractor	646	330	-	-	-
	Account Classification Total: Interest Pymts - Interest Payments	3,287	2,971	2,641	2,641	2,641
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	8,373	14,957	17,581	17,581	20,341
605.1020	ALLOC COSTS Property & Fire Insurance	2,670	7,588	8,937	8,937	12,421
605.1030	ALLOC COSTS Auto Insurance	2,980	6,536	8,520	8,520	7,455
605.1040	ALLOC COSTS Risk Management	6,444	5,205	5,860	5,860	5,996

Account Number	Account Description	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Projected Year End	2024-25 Proposed
605.1130	ALLOC COSTS Retiree Health	4,035	4,853	4,722	4,722	5,871
	Account Classification Total: Allocated Costs - Allocated Costs	24,502	39,139	45,620	45,620	52,084
Capital Outlay - Capital Outlay						
730.1070	CAPITAL OUTLAY Machinery and Equipment	-	-	66,077	66,077	-
730.1090	CAPITAL OUTLAY Improvements	11,000	-	-	51,040	-
730.1100	CAPITAL OUTLAY IT Functionality	-	-	10,995	11,036	-
	Account Classification Total: Capital Outlay - Capital Outlay	11,000	-	77,072	128,153	-
	Division Total: 402 - Park Services	731,479	891,930	947,764	1,026,747	925,511
Division: 403 - Special Events						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	-	1,015	-	-	51,223
600.1020	EMP SRV Part Time Salaries	-	20,842	34,367	34,367	-
600.1030	EMP SRV Overtime	-	268	-	-	-
600.1080	EMP SRV PERS	-	1,048	2,639	2,639	4,031
600.1081	EMP SRV PERS Unfunded Liability	-	-	-	-	133
600.1090	EMP SRV Social Security	-	-	-	-	-
600.1100	EMP SRV Medicare	-	222	498	498	743
600.1110	EMP SRV Disability/Life Insurance	-	-	-	-	1,178
600.1120	EMP SRV Health/Dental/Vision Insurance	-	-	-	-	20,000
	Account Classification Total: Employee Service - Employee Services	-	23,395	37,504	37,504	77,308
M & O - Maintenance and Operations						
610.1020	SUPPLIES Operating Supplies	4,148	6,685	8,271	8,271	8,500
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	-	808	441	441	450
690.1020	SPC DEPT EXP Advertising	85	98	3,508	3,508	3,508
690.1050	SPC DEPT EXP Rental	3,212	1,740	6,000	6,000	6,000
690.1140	SPC DEPT EXP Independence Day Event	26,354	17,533	48,224	48,224	48,224
690.1290	SPC DEPT EXP Summer Night Lights Program	3,524	10,021	30,080	40,080	30,080
	Account Classification Total: M & O - Maintenance and Operations	37,323	36,884	96,524	106,524	96,762
	Division Total: 403 - Special Events	37,323	60,280	134,028	144,028	174,070
Division: 404 - Youth Services						
Employee Service - Employee Services						
600.1020	EMP SRV Part Time Salaries	176,957	176,623	216,020	279,048	320,406
600.1080	EMP SRV PERS	12,192	11,481	17,825	17,701	25,218
600.1081	EMP SRV PERS Unfunded Liability	10,980	7,084	5,836	4,583	769
600.1090	EMP SRV Social Security	144	-	-	-	-
600.1100	EMP SRV Medicare	2,566	2,561	3,129	4,046	4,646
600.1130	EMP SRV Worker's Compensation	28,132	23,707	23,047	23,047	24,533
600.1140	EMP SRV Unemployment Insurance	2,897	3,032	2,889	2,889	2,961
	Account Classification Total: Employee Service - Employee Services	233,868	224,487	268,746	331,314	378,533
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	404	450	450	450	450
610.1020	SUPPLIES Operating Supplies	6,725	6,859	7,400	7,400	7,500
630.1020	COMMUNICATION Cellphone	3,033	3,047	3,600	3,600	3,600
650.1020	TRAINING Training & Vocational	376	787	700	700	700
690.1050	SPC DEPT EXP Rental	-	-	250	290	300
	Account Classification Total: M & O - Maintenance and Operations	10,538	11,142	12,400	12,440	12,550
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	3,945	6,384	6,111	6,111	7,029
605.1020	ALLOC COSTS Property & Fire Insurance	1,258	3,239	3,106	3,106	4,292
605.1040	ALLOC COSTS Risk Management	3,036	2,221	2,037	2,037	2,072
	Account Classification Total: Allocated Costs - Allocated Costs	8,239	11,844	11,254	11,254	13,393
	Division Total: 404 - Youth Services	252,645	247,473	292,400	355,008	404,476
Division: 406 - Sportsplex						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	51,517	51,034	57,628	57,628	49,343
600.1015	EMP SRV Buy back Salaries	333	-	-	-	-
600.1020	EMP SRV Part Time Salaries	29,925	47,727	64,480	63,880	73,216
600.1080	EMP SRV PERS	3,898	3,799	4,426	4,426	3,883
600.1081	EMP SRV PERS Unfunded Liability	434	482	-	-	128
600.1090	EMP SRV Social Security	1,855	2,959	2,997	2,928	4,541
600.1100	EMP SRV Medicare	1,212	1,425	1,538	1,762	1,775
600.1110	EMP SRV Disability/Life Insurance	1,050	1,237	1,325	1,325	1,135
600.1120	EMP SRV Health/Dental/Vision Insurance	19,708	22,000	20,000	20,000	20,000
600.1130	EMP SRV Worker's Compensation	3,211	2,706	8,610	8,610	7,001
600.1140	EMP SRV Unemployment Insurance	331	346	1,079	1,079	845
	Account Classification Total: Employee Service - Employee Services	113,473	133,716	162,083	161,638	161,867
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	658	1,080	1,608	1,608	1,608

Account Number	Account Description	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Projected Year End	2024-25 Proposed
610.1020	SUPPLIES Operating Supplies	6,157	5,606	5,350	5,350	5,350
610.1040	SUPPLIES Repair & Maintenance Supplies	4,533	3,524	4,000	4,000	4,000
610.1060	SUPPLIES Safety Equipment & Supplies	194	147	454	454	454
610.1070	SUPPLIES Athletic Supplies	4,182	5,229	5,000	5,000	5,000
620.1010	UTILITIES Electric	23,171	22,610	23,200	23,200	23,200
630.1010	COMMUNICATION Telephone	1,076	1,354	1,300	1,300	1,300
640.1020	SERVICES Contractual	6,445	11,603	10,000	10,000	10,000
670.1010	MAINTENANCE Repair & Maintenance	-	50,000	-	-	-
670.1020	MAINTENANCE Building Maintenance	15,638	9,256	2,550	2,550	2,550
690.1020	SPC DEPT EXP Advertising	3,000	347	2,000	2,000	2,000
	Account Classification Total: M & O - Maintenance and Operations	65,054	110,758	55,462	55,462	55,462
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	2,411	3,461	4,206	4,206	5,439
605.1020	ALLOC COSTS Property & Fire Insurance	769	1,756	2,138	2,138	3,321
605.1040	ALLOC COSTS Risk Management	1,856	1,204	1,402	1,402	1,603
	Account Classification Total: Allocated Costs - Allocated Costs	5,036	6,421	7,746	7,746	10,363
Capital Outlay - Capital Outlay						
730.1100	CAPITAL OUTLAY IT Functionality	-	-	13,970	16,442	-
	Account Classification Total: Capital Outlay - Capital Outlay	-	-	13,970	16,442	-
	Division Total: 406 - Sportsplex	183,564	250,894	239,261	241,288	227,692
Division: 407 - Sports Programs						
Employee Service - Employee Services						
600.1020	EMP SRV Part Time Salaries	107,345	100,022	90,000	90,000	90,000
600.1030	EMP SRV Overtime	-	-	-	-	-
600.1080	EMP SRV PERS	1,946	981	2,000	2,000	2,000
600.1090	EMP SRV Social Security	6,452	5,653	5,500	5,500	5,500
600.1100	EMP SRV Medicare	1,557	1,448	1,500	1,500	1,500
600.1130	EMP SRV Worker's Compensation	22,480	18,944	18,944	18,944	18,944
600.1140	EMP SRV Unemployment Insurance	2,315	2,423	2,423	2,423	2,423
	Account Classification Total: Employee Service - Employee Services	142,094	129,472	120,367	120,367	120,367
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	350	476	350	413	350
610.1020	SUPPLIES Operating Supplies	13,975	14,006	14,054	14,054	14,054
610.1040	SUPPLIES Repair & Maintenance Supplies	264	3,305	4,500	4,500	4,500
610.1060	SUPPLIES Safety Equipment & Supplies	-	-	100	100	100
610.1070	SUPPLIES Athletic Supplies	33,917	34,000	34,000	34,000	34,000
630.1020	COMMUNICATION Cellphone	607	609	800	800	800
640.1080	SERVICES Other Fees	1,402	1,834	1,400	1,400	1,400
650.1020	TRAINING Training & Vocational	1,457	1,000	1,000	1,000	1,000
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	165	-	200	200	200
690.1050	SPC DEPT EXP Rental	3,120	7,920	8,500	8,500	8,500
	Account Classification Total: M & O - Maintenance and Operations	55,256	63,151	64,904	64,967	64,904
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	2,577	3,853	4,130	4,130	4,632
605.1020	ALLOC COSTS Property & Fire Insurance	822	1,955	2,099	2,099	2,828
605.1040	ALLOC COSTS Risk Management	1,983	1,341	1,377	1,377	1,365
	Account Classification Total: Allocated Costs - Allocated Costs	5,382	7,149	7,606	7,606	8,825
	Division Total: 407 - Sports Programs	202,732	199,772	192,877	192,940	194,096
Division: 408 - Senior Center						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	60,604	58,422	51,402	47,053	51,511
600.1015	EMP SRV Buy back Salaries	-	9,394	-	500	-
600.1020	EMP SRV Part Time Salaries	5,667	6,970	8,060	8,320	19,968
600.1080	EMP SRV PERS	7,143	5,891	3,948	4,499	4,054
600.1081	EMP SRV PERS Unfunded Liability	13,423	16,822	-	4,190	134
600.1090	EMP SRV Social Security	329	432	500	516	1,238
600.1100	EMP SRV Medicare	967	1,076	862	803	1,036
600.1110	EMP SRV Disability/Life Insurance	1,400	1,412	1,182	1,083	1,185
600.1120	EMP SRV Health/Dental/Vision Insurance	23,528	24,036	20,000	19,311	20,000
600.1130	EMP SRV Worker's Compensation	648	703	746	746	728
600.1140	EMP SRV Unemployment Insurance	413	433	450	450	423
	Account Classification Total: Employee Service - Employee Services	114,123	125,591	87,150	87,471	100,277
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	1,058	1,331	1,400	1,400	1,400
610.1020	SUPPLIES Operating Supplies	5,902	6,492	6,500	6,500	6,500
610.1030	SUPPLIES Lubricant & Fuels	215	215	200	200	250
620.1010	UTILITIES Electric	12,292	14,254	18,000	18,000	18,000
620.1020	UTILITIES Gas	2,182	3,920	3,500	3,500	3,500

Account Number	Account Description	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Projected Year End	2024-25 Proposed
630.1010	COMMUNICATION Telephone	1,796	1,511	1,200	1,200	1,300
630.1040	COMMUNICATION Postage	24	26	25	25	25
640.1020	SERVICES Contractual	3,948	4,858	5,490	5,490	6,290
670.1020	MAINTENANCE Building Maintenance	2,031	1,306	1,500	1,677	1,500
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	638	518	650	650	650
690.1050	SPC DEPT EXP Rental	2,889	1,552	2,500	2,500	2,500
690.1170	SPC DEPT EXP Senior Citizens Meals	65,973	68,742	80,275	80,275	80,275
	Account Classification Total: M & O - Maintenance and Operations	98,947	104,725	121,240	121,417	122,190
Principal Pymts - Principal Payments						
710.1001	PRINCIPAL Copiers	2,498	2,400	3,000	3,000	2,400
	Account Classification Total: Principal Pymts - Principal Payments	2,498	2,400	3,000	3,000	2,400
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	2,822	4,605	5,032	5,032	5,285
605.1020	ALLOC COSTS Property & Fire Insurance	900	2,336	2,558	2,558	3,227
605.1040	ALLOC COSTS Risk Management	2,172	1,603	1,677	1,677	1,558
605.1060	ALLOC COSTS Custodian	14,857	12,767	22,178	22,178	16,642
605.1170	ALLOC COSTS Property Maintenance	40,819	48,982	53,657	53,657	53,948
	Account Classification Total: Allocated Costs - Allocated Costs	61,570	70,293	85,102	85,102	80,660
Capital Outlay - Capital Outlay						
730.1100	CAPITAL OUTLAY IT Functionality	-	-	10,965	10,799	-
	Account Classification Total: Capital Outlay - Capital Outlay	-	-	10,965	10,799	-
	Division Total: 408 - Senior Center	277,137	303,009	307,457	307,789	305,527
	Department Total: 40 - Parks & Community Services	2,345,371	2,727,828	2,843,895	3,145,589	2,970,299
Department: 50 - Police						
Division: 001 - Administration						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	447,305	424,445	473,479	480,249	483,752
600.1015	EMP SRV Buy back Salaries	5,528	48,314	18,545	18,545	18,705
600.1080	EMP SRV PERS	89,689	81,405	82,751	76,986	84,621
600.1081	EMP SRV PERS Unfunded Liability	118,730	160,541	152,457	153,547	207,387
600.1100	EMP SRV Medicare	6,548	6,640	6,948	7,046	7,098
600.1110	EMP SRV Disability/Life Insurance	10,165	11,116	11,022	11,178	11,259
600.1120	EMP SRV Health/Dental/Vision Insurance	94,113	79,576	80,001	80,001	80,001
600.1130	EMP SRV Worker's Compensation	17,268	21,061	29,780	29,780	22,376
600.1140	EMP SRV Unemployment Insurance	1,323	1,039	1,439	1,439	1,352
600.1170	EMP SRV Uniform Allowance	3,210	2,675	2,770	2,770	2,770
600.1190	EMP SRV Stipends	-	3,123	-	-	-
	Account Classification Total: Employee Service - Employee Services	793,878	839,934	859,192	861,541	919,321
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	427	1,020	800	800	800
610.1020	SUPPLIES Operating Supplies	2,755	6,462	4,000	4,000	4,000
610.1030	SUPPLIES Lubricant & Fuels	8,893	7,446	9,000	9,000	9,000
610.1080	SUPPLIES Volunteers Supplies	3,300	8,108	8,150	8,150	8,150
610.1110	SUPPLIES Explorers Supplies	1,032	1,900	1,900	1,900	1,900
620.1010	UTILITIES Electric	5,120	5,507	5,000	5,000	5,500
620.1020	UTILITIES Gas	84	180	250	250	250
620.1040	UTILITIES Cable	678	922	950	950	950
630.1010	COMMUNICATION Telephone	255	267	300	300	300
630.1020	COMMUNICATION Cellphone	2,881	3,036	3,000	3,000	3,000
630.1040	COMMUNICATION Postage	52	87	190	190	190
640.1010	SERVICES Professional & Technical	2,827	5,853	6,000	6,000	6,250
640.1020	SERVICES Contractual	2,932	68	4,500	4,500	4,500
650.1010	TRAINING Travel & Conference	-	962	2,500	2,500	2,500
650.1020	TRAINING Training & Vocational	340	1,230	1,000	1,000	1,500
670.1010	MAINTENANCE Repair & Maintenance	14,485	11,696	15,000	15,000	15,000
670.1040	MAINTENANCE Vehicle Maintenance	633	-	4,500	4,500	4,500
670.1050	MAINTENANCE Maintenance Contracts	2,482	2,256	4,500	4,500	4,500
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	1,510	1,119	1,700	1,700	2,000
690.1030	SPC DEPT EXP Printing & Binding	1	3	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	3,300	-	-	-
	Account Classification Total: M & O - Maintenance and Operations	89,119	61,421	74,925	74,925	76,475
Principal Pymts - Principal Payments						
710.1001	PRINCIPAL Copiers	803	803	803	803	803
	Account Classification Total: Principal Pymts - Principal Payments	803	803	803	803	803
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	11,068	19,243	21,325	21,325	23,373

Account Number	Account Description	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Projected Year End	2024-25 Proposed
605.1020	ALLOC COSTS Property & Fire Insurance	3,529	9,762	10,840	10,840	14,272
605.1030	ALLOC COSTS Auto Insurance	2,235	3,268	4,260	4,260	4,260
605.1040	ALLOC COSTS Risk Management	8,517	6,696	7,108	7,108	6,890
605.1130	ALLOC COSTS Retiree Health	13,664	13,374	16,659	16,659	25,591
	Account Classification Total: Allocated Costs - Allocated Costs	39,013	52,343	60,192	60,192	74,386
Capital Outlay - Capital Outlay						
730.1040	CAPITAL OUTLAY Vehicles	32,242	-	-	-	-
730.1070	CAPITAL OUTLAY Machinery and Equipment	-	-	-	10,975	-
	Account Classification Total: Capital Outlay - Capital Outlay	32,242	-	-	10,975	-
	Division Total: 001 - Administration	955,054	954,501	995,112	1,008,436	1,070,985
Division: 502 - Patrol						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	1,786,019	1,933,455	1,921,110	1,895,276	1,586,276
600.1015	EMP SRV Buy back Salaries	27,697	26,994	42,847	42,847	30,038
600.1020	EMP SRV Part Time Salaries	31,930	-	50,000	-	50,000
600.1030	EMP SRV Overtime	313,259	276,685	185,000	250,000	230,000
600.1050	EMP SRV Standby	(79)	-	-	-	-
600.1060	EMP SRV Holiday	87,201	95,532	99,606	99,606	99,000
600.1080	EMP SRV PERS	307,328	316,009	303,851	300,613	251,270
600.1081	EMP SRV PERS Unfunded Liability	368,270	383,316	335,568	350,453	349,362
600.1090	EMP SRV Social Security	1,959	922	4,000	4,000	4,000
600.1100	EMP SRV Medicare	32,738	33,393	28,151	27,790	23,249
600.1110	EMP SRV Disability/Life Insurance	48,132	51,590	44,650	44,082	36,880
600.1120	EMP SRV Health/Dental/Vision Insurance	443,989	407,374	380,003	370,808	320,003
600.1130	EMP SRV Worker's Compensation	128,407	160,061	163,792	163,792	138,032
600.1140	EMP SRV Unemployment Insurance	7,607	7,893	7,914	7,914	6,423
600.1170	EMP SRV Uniform Allowance	39,457	31,489	20,190	21,260	17,120
600.1190	EMP SRV Stipends	500	4,661	-	-	-
	Account Classification Total: Employee Service - Employee Services	3,624,414	3,729,374	3,586,682	3,578,441	3,141,653
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	2,645	1,663	2,500	2,500	2,750
610.1020	SUPPLIES Operating Supplies	28,228	28,891	27,500	27,500	28,000
610.1030	SUPPLIES Lubricant & Fuels	70,308	89,369	70,000	70,000	70,000
610.1090	SUPPLIES Prisoner Supplies	1,547	2,261	5,000	5,000	500
620.1010	UTILITIES Electric	40,621	43,841	42,500	42,500	43,000
620.1020	UTILITIES Gas	676	1,437	1,000	1,000	1,000
630.1010	COMMUNICATION Telephone	2,044	2,126	2,500	2,500	2,500
630.1020	COMMUNICATION Cellphone	1,921	2,024	2,500	2,500	2,500
630.1030	COMMUNICATION Internet	3,122	3,202	3,200	3,200	3,200
630.1040	COMMUNICATION Postage	2	59	90	90	90
640.1010	SERVICES Professional & Technical	47,611	57,023	47,500	47,500	49,740
640.1020	SERVICES Contractual	2,587	2,096	12,000	12,000	12,000
650.1010	TRAINING Travel & Conference	44	1,484	500	500	500
650.1020	TRAINING Training & Vocational	3,892	6,018	18,000	18,000	18,000
670.1050	MAINTENANCE Maintenance Contracts	20,063	23,778	25,000	25,000	25,000
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	2,836	2,309	2,750	2,750	2,750
690.1020	SPC DEPT EXP Advertising	-	-	750	750	750
690.1030	SPC DEPT EXP Printing & Binding	643	2,728	2,500	2,500	2,500
690.1180	SPC DEPT EXP Community Promotion / Misc	1,643	2,262	2,500	2,500	3,000
690.1200	SPC DEPT EXP Armory/Range Expense	24,822	47,089	40,000	40,000	40,000
	Account Classification Total: M & O - Maintenance and Operations	255,253	319,659	308,290	308,290	307,780
Principal Pymts - Principal Payments						
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	58,405	88,204	98,463	98,463	97,451
605.1020	ALLOC COSTS Property & Fire Insurance	18,622	44,748	50,052	50,052	59,505
605.1030	ALLOC COSTS Auto Insurance	14,155	15,523	17,040	17,040	10,650
605.1040	ALLOC COSTS Risk Management	44,946	30,694	32,821	32,821	28,726
605.1130	ALLOC COSTS Retiree Health	6,649	6,681	7,006	7,006	12,141
	Account Classification Total: Allocated Costs - Allocated Costs	142,777	185,850	205,382	205,382	208,473
Capital Outlay - Capital Outlay						
730.1040	CAPITAL OUTLAY Vehicles	55,735	-	-	-	-
730.1070	CAPITAL OUTLAY Machinery and Equipment	769,894	2,741	-	-	-
	Account Classification Total: Capital Outlay - Capital Outlay	825,628	2,741	-	-	-
	Division Total: 502 - Patrol	4,851,082	4,240,634	4,103,364	4,095,123	3,660,916
Division: 503 - Investigative						
Employee Service - Employee Services						

Account Number	Account Description	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Projected Year End	2024-25 Proposed
600.1010	EMP SRV Regular Salaries	311,756	277,791	359,127	357,663	560,632
600.1015	EMP SRV Buy back Salaries	4,066	1,498	7,698	15,000	11,164
600.1030	EMP SRV Overtime	30,300	29,475	21,000	35,000	29,000
600.1050	EMP SRV Standby	3,114	2,893	2,600	2,600	2,600
600.1060	EMP SRV Holiday	13,488	11,895	14,488	19,000	15,000
600.1080	EMP SRV PERS	62,968	62,981	60,463	73,448	83,699
600.1081	EMP SRV PERS Unfunded Liability	92,563	121,094	107,204	119,707	102,373
600.1100	EMP SRV Medicare	4,953	4,282	5,254	5,233	8,206
600.1110	EMP SRV Disability/Life Insurance	7,972	8,353	8,334	8,300	13,019
600.1120	EMP SRV Health/Dental/Vision Insurance	93,208	78,149	80,001	79,234	120,001
600.1130	EMP SRV Worker's Compensation	14,377	21,061	29,780	29,780	24,595
600.1140	EMP SRV Unemployment Insurance	992	1,039	1,439	1,439	1,352
600.1170	EMP SRV Uniform Allowance	4,266	4,740	3,210	3,210	5,350
600.1190	EMP SRV Stipends	-	2,281	2,924	-	-
	Account Classification Total: Employee Service - Employee Services	644,023	627,532	703,522	749,614	976,991
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	834	941	1,000	1,000	1,000
610.1020	SUPPLIES Operating Supplies	9,552	9,851	10,000	10,000	10,000
610.1030	SUPPLIES Lubricant & Fuels	9,759	16,088	11,000	15,000	16,500
620.1010	UTILITIES Electric	5,078	5,476	5,000	5,000	5,500
620.1020	UTILITIES Gas	84	180	180	180	180
630.1010	COMMUNICATION Telephone	509	540	550	550	550
630.1020	COMMUNICATION Cellphone	1,441	1,478	1,400	1,400	1,400
630.1030	COMMUNICATION Internet	1,201	1,231	1,400	1,400	1,400
630.1040	COMMUNICATION Postage	14	416	200	200	200
640.1010	SERVICES Professional & Technical	14,705	20,166	20,000	20,000	21,500
640.1020	SERVICES Contractual	136	136	200	200	200
650.1010	TRAINING Travel & Conference	1,062	348	1,500	1,500	1,500
650.1020	TRAINING Training & Vocational	1,050	1,462	1,250	1,250	1,500
670.1050	MAINTENANCE Maintenance Contracts	2,482	2,763	2,750	3,375	3,550
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	221	157	350	350	350
690.1230	SPC DEPT EXP Informant Expenses	1,000	600	1,200	1,200	1,200
	Account Classification Total: M & O - Maintenance and Operations	49,127	61,834	57,980	62,605	66,530
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	7,539	15,014	17,346	17,346	19,078
605.1020	ALLOC COSTS Property & Fire Insurance	2,404	7,617	8,818	8,818	11,649
605.1030	ALLOC COSTS Auto Insurance	2,235	1,634	3,195	3,195	5,325
605.1040	ALLOC COSTS Risk Management	5,802	5,224	5,782	5,782	5,624
	Account Classification Total: Allocated Costs - Allocated Costs	17,980	29,489	35,141	35,141	41,676
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	719,735	720,460	798,248	848,965	1,086,802
Division:	**504 - Records & Communication**					
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	278,167	280,242	328,227	326,541	455,941
600.1015	EMP SRV Buy back Salaries	-	2,808	5,082	5,082	9,478
600.1030	EMP SRV Overtime	16,582	22,734	9,000	19,000	15,000
600.1060	EMP SRV Holiday	10,511	8,878	10,512	11,000	11,000
600.1080	EMP SRV PERS	31,668	32,868	40,788	40,562	66,732
600.1081	EMP SRV PERS Unfunded Liability	45,813	72,227	74,193	74,193	165,323
600.1100	EMP SRV Medicare	4,474	4,348	4,803	4,779	6,671
600.1110	EMP SRV Disability/Life Insurance	5,993	7,475	7,618	7,579	10,581
600.1120	EMP SRV Health/Dental/Vision Insurance	125,328	108,700	120,001	120,001	140,001
600.1130	EMP SRV Worker's Compensation	2,594	2,813	2,984	2,984	3,494
600.1140	EMP SRV Unemployment Insurance	1,654	1,731	1,799	1,799	2,028
600.1170	EMP SRV Uniform Allowance	3,000	3,217	3,000	3,000	4,070
	Account Classification Total: Employee Service - Employee Services	525,783	548,041	608,007	616,520	890,319
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	832	294	1,250	1,250	1,250
610.1020	SUPPLIES Operating Supplies	4,435	4,328	5,000	5,000	5,000
620.1010	UTILITIES Electric	12,694	13,690	12,000	14,000	14,500
620.1020	UTILITIES Gas	211	449	450	450	450
630.1010	COMMUNICATION Telephone	4,495	4,834	4,250	4,250	4,250
630.1020	COMMUNICATION Cellphone	720	739	800	800	800

Account Number	Account Description	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Projected Year End	2024-25 Proposed
630.1040	COMMUNICATION Postage	1,055	1,156	1,450	1,450	1,450
640.1010	SERVICES Professional & Technical	8,570	9,789	9,000	9,000	10,260
640.1020	SERVICES Contractual	392	392	1,500	1,500	1,500
650.1010	TRAINING Travel & Conference	-	873	3,500	3,500	3,500
650.1020	TRAINING Training & Vocational	572	958	800	1,500	1,500
670.1050	MAINTENANCE Maintenance Contracts	7,659	9,611	17,500	17,500	17,500
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	200	274	300	800	800
690.1020	SPC DEPT EXP Advertising	-	-	100	100	100
	Account Classification Total: M & O - Maintenance and Operations	41,837	47,387	57,900	61,100	62,860
Principal Pymts - Principal Payments						
710.1001	PRINCIPAL Copiers	4,615	4,615	4,615	4,615	4,615
	Account Classification Total: Principal Pymts - Principal Payments	4,615	4,615	4,615	4,615	4,615
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	7,663	11,578	14,747	14,747	16,763
605.1020	ALLOC COSTS Property & Fire Insurance	2,443	5,874	7,496	7,496	10,236
605.1040	ALLOC COSTS Risk Management	5,897	4,029	4,916	4,916	4,941
	Account Classification Total: Allocated Costs - Allocated Costs	16,003	21,481	27,159	27,159	31,940
	Division Total: 504 - Records & Communication	588,238	621,524	697,681	709,394	989,734
Division: 505 - Animal Control						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	(289)	19,069	50,771	50,771	53,288
600.1015	EMP SRV Buy back Salaries	-	-	980	980	1,029
600.1020	EMP SRV Part Time Salaries	33,990	19,229	-	-	-
600.1030	EMP SRV Overtime	-	246	-	-	-
600.1080	EMP SRV PERS	2,513	3,470	6,798	6,798	7,167
600.1081	EMP SRV PERS Unfunded Liability	514	507	13,718	13,718	17,505
600.1100	EMP SRV Medicare	494	543	751	751	773
600.1110	EMP SRV Disability/Life Insurance	-	-	1,191	1,191	1,226
600.1120	EMP SRV Health/Dental/Vision Insurance	-	7,293	20,000	20,000	20,000
600.1130	EMP SRV Worker's Compensation	8,151	8,151	12,880	12,880	7,265
600.1140	EMP SRV Unemployment Insurance	483	483	622	622	338
600.1170	EMP SRV Uniform Allowance	708	1,669	1,000	1,000	1,000
	Account Classification Total: Employee Service - Employee Services	46,564	60,659	108,711	108,711	109,591
M & O - Maintenance and Operations						
610.1020	SUPPLIES Operating Supplies	4,889	2,236	2,000	2,000	2,000
610.1030	SUPPLIES Lubricant & Fuels	8,139	5,209	9,500	9,500	9,500
620.1010	UTILITIES Electric	211	393	600	600	600
630.1020	COMMUNICATION Cellphone	240	246	250	250	250
640.1010	SERVICES Professional & Technical	15,804	21,803	12,500	12,500	12,500
640.1020	SERVICES Contractual	56,740	56,740	56,740	141,942	202,800
650.1020	TRAINING Training & Vocational	350	-	300	300	300
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	46	-	250	250	250
690.1360	SPC DEPT EXP Trap & Release program	-	-	-	750	1,500
	Account Classification Total: M & O - Maintenance and Operations	86,420	86,627	82,140	168,092	229,700
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	2,312	3,174	3,457	3,457	6,901
605.1020	ALLOC COSTS Property & Fire Insurance	737	1,610	1,757	1,757	4,214
605.1030	ALLOC COSTS Auto Insurance	1,490	1,634	1,065	1,065	1,065
605.1040	ALLOC COSTS Risk Management	1,779	1,105	1,152	1,152	2,034
	Account Classification Total: Allocated Costs - Allocated Costs	6,318	7,523	7,431	7,431	14,214
	Division Total: 505 - Animal Control	139,302	154,810	198,282	284,234	353,505
Division: 506 - Community Service Officer						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	76,352	47,269	47,791	47,791	47,781
600.1015	EMP SRV Buy back Salaries	-	-	1,799	1,799	1,798
600.1030	EMP SRV Overtime	813	-	-	-	-
600.1080	EMP SRV PERS	9,299	5,538	6,399	6,399	6,427
600.1081	EMP SRV PERS Unfunded Liability	20,512	12,842	12,685	12,685	15,419
600.1100	EMP SRV Medicare	1,134	646	693	693	693
600.1110	EMP SRV Disability/Life Insurance	2,056	1,078	1,099	1,099	1,099
600.1120	EMP SRV Health/Dental/Vision Insurance	40,242	21,067	20,000	20,000	20,000
600.1130	EMP SRV Worker's Compensation	11,166	14,040	8,042	8,042	7,265
600.1140	EMP SRV Unemployment Insurance	661	692	720	720	338
	Account Classification Total: Employee Service - Employee Services	162,234	103,172	99,228	99,228	100,820
M & O - Maintenance and Operations						
610.1020	SUPPLIES Operating Supplies	686	-	1,000	750	750
610.1030	SUPPLIES Lubricant & Fuels	3,042	3,344	3,500	5,425	5,425
620.1010	UTILITIES Electric	324	206	400	350	350

Account Number	Account Description	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Projected Year End	2024-25 Proposed
620.1020	UTILITIES Gas	317	182	200	200	200
640.1010	SERVICES Professional & Technical	-	-	350	100	100
650.1020	TRAINING Training & Vocational	-	55	90	90	90
670.1040	MAINTENANCE Vehicle Maintenance	923	-	1,000	500	500
	Account Classification Total: M & O - Maintenance and Operations	5,293	3,786	6,540	7,415	7,415
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	2,815	4,163	2,474	2,474	2,644
605.1020	ALLOC COSTS Property & Fire Insurance	897	2,112	1,258	1,258	1,615
605.1030	ALLOC COSTS Auto Insurance	1,490	2,451	1,065	1,065	3,195
605.1040	ALLOC COSTS Risk Management	2,166	1,449	825	825	779
	Account Classification Total: Allocated Costs - Allocated Costs	7,368	10,175	5,622	5,622	8,233
	Division Total: 506 - Community Service Officer	174,895	117,133	111,390	112,265	116,468
	Department Total: 50 - Police	7,428,306	6,809,061	6,904,077	7,058,417	7,278,410
Department: 60 - Fire						
Division: 001 - Administration						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	1,304,474	1,188,041	1,045,847	977,976	993,054
600.1015	EMP SRV Buy back Salaries	10,352	38,319	19,391	37,000	13,035
600.1020	EMP SRV Part Time Salaries	8,854	10,768	22,000	25,000	37,187
600.1030	EMP SRV Overtime	202,585	251,468	89,425	260,000	100,000
600.1080	EMP SRV PERS	208,116	179,796	153,590	148,808	153,882
600.1081	EMP SRV PERS Unfunded Liability	216,203	280,464	130,802	141,115	186,173
600.1090	EMP SRV Social Security	403	672	2,000	1,500	1,500
600.1100	EMP SRV Medicare	23,332	21,536	15,271	14,300	15,032
600.1110	EMP SRV Disability/Life Insurance	29,062	29,924	24,226	22,684	22,992
600.1120	EMP SRV Health/Dental/Vision Insurance	367,072	283,598	250,000	238,910	235,002
600.1130	EMP SRV Worker's Compensation	157,261	167,260	181,411	181,411	139,314
600.1140	EMP SRV Unemployment Insurance	5,292	5,539	5,576	5,576	4,226
600.1170	EMP SRV Uniform Allowance	8,912	7,256	7,525	8,400	7,175
	Account Classification Total: Employee Service - Employee Services	2,541,917	2,464,640	1,947,064	2,062,680	1,908,572
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	819	1,524	1,145	1,145	1,145
610.1020	SUPPLIES Operating Supplies	-	9,622	-	5,000	5,000
610.1030	SUPPLIES Lubricant & Fuels	32,800	35,242	33,300	35,298	35,298
610.1040	SUPPLIES Repair & Maintenance Supplies	2,689	2,461	3,448	3,450	3,450
610.1060	SUPPLIES Safety Equipment & Supplies	-	2,466	-	-	-
610.1110	SUPPLIES Explorers Supplies	-	4,397	2,000	2,000	4,000
620.1010	UTILITIES Electric	13,462	15,668	16,083	17,160	20,160
620.1020	UTILITIES Gas	1,126	3,171	1,198	919	1,198
630.1010	COMMUNICATION Telephone	3,204	2,548	3,498	2,038	2,604
630.1020	COMMUNICATION Cellphone	7,996	8,189	9,012	8,035	8,460
630.1030	COMMUNICATION Internet	-	868	-	-	-
630.1040	COMMUNICATION Postage	788	1,292	952	813	952
640.1010	SERVICES Professional & Technical	6,840	7,751	39,822	9,822	38,332
640.1020	SERVICES Contractual	728	1,840	729	915	729
650.1010	TRAINING Travel & Conference	2,205	1,846	3,500	3,500	3,500
650.1020	TRAINING Training & Vocational	12,685	15,004	15,500	12,288	15,409
650.1030	TRAINING Fire Prevention Training	4,528	2,575	6,000	6,162	11,432
670.1020	MAINTENANCE Building Maintenance	5,321	7,694	5,676	6,770	6,770
670.1030	MAINTENANCE Equipment Maintenance	21,306	28,476	13,800	43,593	25,593
670.1040	MAINTENANCE Vehicle Maintenance	4,225	3,928	5,807	3,733	5,807
670.1050	MAINTENANCE Maintenance Contracts	21,293	24,183	22,800	23,500	30,093
670.1060	MAINTENANCE Fire Prevention Maintenance	1,314	1,877	2,300	2,688	7,374
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	3,757	3,143	4,655	4,723	4,723
690.1020	SPC DEPT EXP Advertising	3,000	2,382	3,984	4,000	3,984
690.1030	SPC DEPT EXP Printing & Binding	1	0	-	-	-
690.1210	SPC DEPT EXP Reserve Officer Uniform	11,828	4,406	5,850	12,212	10,191
690.1220	SPC DEPT EXP Physical Examination	7,402	10,880	4,500	9,796	10,879
	Account Classification Total: M & O - Maintenance and Operations	169,317	203,435	205,559	219,560	257,083
Principal Pymts - Principal Payments						
710.1001	PRINCIPAL Copiers	4,146	4,416	5,591	5,598	4,416
	Account Classification Total: Principal Pymts - Principal Payments	4,146	4,416	5,591	5,598	4,416
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	38,259	54,533	60,012	60,012	53,956
605.1020	ALLOC COSTS Property & Fire Insurance	12,198	27,666	30,506	30,506	32,946
605.1030	ALLOC COSTS Auto Insurance	6,705	9,804	13,845	13,845	13,845
605.1040	ALLOC COSTS Risk Management	29,443	18,977	20,004	20,004	15,905
605.1130	ALLOC COSTS Retiree Health	24,944	24,723	25,507	25,507	29,005

Account Number	Account Description	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Projected Year End	2024-25 Proposed
	Account Classification Total: Allocated Costs - Allocated Costs	111,549	135,703	149,874	149,874	145,657
	Division Total: 001 - Administration	2,826,929	2,808,195	2,308,088	2,437,712	2,315,728
	Department Total: 60 - Fire	2,826,929	2,808,195	2,308,088	2,437,712	2,315,728
Department:	**80 - Community Development**					
Division:	**801 - Engineering**					
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	34,781	35,239	35,730	35,730	23,382
600.1015	EMP SRV Buy back Salaries	623	-	1,296	1,296	1,101
600.1080	EMP SRV PERS	3,878	3,964	4,784	4,784	1,763
600.1081	EMP SRV PERS Unfunded Liability	-	9,298	9,143	9,143	57
600.1100	EMP SRV Medicare	501	476	518	518	343
600.1110	EMP SRV Disability/Life Insurance	782	806	822	822	544
600.1120	EMP SRV Health/Dental/Vision Insurance	10,382	9,269	8,800	8,800	7,000
	Account Classification Total: Employee Service - Employee Services	50,948	59,053	61,093	61,093	34,190
M & O - Maintenance and Operations						
630.1040	COMMUNICATION Postage	241	-	-	-	300
640.1020	SERVICES Contractual	378,767	575,317	375,000	375,000	375,000
	Account Classification Total: M & O - Maintenance and Operations	379,008	575,317	375,000	375,000	375,300
	Division Total: 801 - Engineering	429,956	634,370	436,093	436,093	409,490
Division:	**802 - Planning**					
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	36,070	23,234	53,990	49,110	67,439
600.1015	EMP SRV Buy back Salaries	-	4,050	584	584	1,028
600.1030	EMP SRV Overtime	-	816	-	3,300	-
600.1080	EMP SRV PERS	4,172	2,794	7,229	5,543	8,612
600.1081	EMP SRV PERS Unfunded Liability	7,874	31,120	14,435	19,972	19,390
600.1100	EMP SRV Medicare	505	400	783	712	980
600.1110	EMP SRV Disability/Life Insurance	791	2,055	1,242	1,130	1,555
600.1120	EMP SRV Health/Dental/Vision Insurance	15,764	8,686	26,800	23,668	27,000
600.1130	EMP SRV Worker's Compensation	348	348	698	698	1,380
600.1140	EMP SRV Unemployment Insurance	222	222	421	421	801
	Account Classification Total: Employee Service - Employee Services	65,746	73,725	106,182	105,138	128,185
M & O - Maintenance and Operations						
610.1020	SUPPLIES Operating Supplies	2,102	562	-	500	750
630.1010	COMMUNICATION Telephone	-	-	-	-	-
630.1020	COMMUNICATION Cellphone	61	-	-	-	-
630.1040	COMMUNICATION Postage	365	206	-	1,000	1,500
640.1010	SERVICES Professional & Technical	62,651	54,136	50,000	10,000	20,000
640.1020	SERVICES Contractual	371,984	361,031	175,000	315,000	350,000
640.1140	SERVICES Commission	1,498	4,610	2,000	2,000	2,000
640.1190	SERVICES General Plan Update	146,697	161,132	82,940	20,212	-
640.1191	SERVICES Zoning Ordinance	4,521	22,338	66,429	62,266	-
650.1020	TRAINING Training & Vocational	2,001	360	2,000	2,000	2,000
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	110	-	-	312	500
690.1030	SPC DEPT EXP Printing & Binding	1,589	248	841	841	866
	Account Classification Total: M & O - Maintenance and Operations	593,577	604,623	379,210	414,131	377,616
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	3,380	6,176	9,396	9,396	12,135
605.1020	ALLOC COSTS Property & Fire Insurance	1,078	3,133	4,776	4,776	7,410
605.1030	ALLOC COSTS Auto Insurance	745	980	1,278	1,278	1,065
605.1040	ALLOC COSTS Risk Management	2,601	2,149	3,132	3,132	3,577
	Account Classification Total: Allocated Costs - Allocated Costs	7,804	12,438	18,582	18,582	24,187
	Division Total: 802 - Planning	667,127	690,786	503,974	537,851	529,988
Division:	**803 - Code Enforcement**					
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	60,892	57,646	118,672	106,567	120,775
600.1015	EMP SRV Buy back Salaries	-	-	2,241	1,325	1,325
600.1020	EMP SRV Part Time Salaries	11,012	-	-	-	-
600.1080	EMP SRV PERS	5,378	4,748	11,893	10,272	9,505
600.1081	EMP SRV PERS Unfunded Liability	862	13,631	12,920	18,001	312
600.1100	EMP SRV Medicare	1,056	893	1,721	1,545	1,751
600.1110	EMP SRV Disability/Life Insurance	1,366	2,540	2,729	2,451	2,777
600.1120	EMP SRV Health/Dental/Vision Insurance	23,528	21,067	40,000	35,403	40,000
600.1130	EMP SRV Worker's Compensation	3,829	7,788	4,774	4,774	9,317
600.1140	EMP SRV Unemployment Insurance	331	599	360	360	676
600.1170	EMP SRV Uniform Allowance	301	-	600	-	-
	Account Classification Total: Employee Service - Employee Services	108,554	108,912	195,910	180,698	186,438
M & O - Maintenance and Operations						

Account Number	Account Description	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Projected Year End	2024-25 Proposed
610.1010	SUPPLIES Office Supplies	1,899	316	500	500	500
610.1020	SUPPLIES Operating Supplies	1,609	628	500	10,000	750
610.1030	SUPPLIES Lubricant & Fuels	1,796	1,116	1,000	8,000	2,000
620.1010	UTILITIES Electric	2,125	4,826	5,000	7,100	6,808
620.1020	UTILITIES Gas	109	209	200	200	200
630.1010	COMMUNICATION Telephone	294	366	320	320	320
630.1020	COMMUNICATION Cellphone	1,044	897	1,000	1,700	1,200
630.1040	COMMUNICATION Postage	529	134	350	350	350
640.1010	SERVICES Professional & Technical	-	-	-	500	300
640.1020	SERVICES Contractual	2,034	3,365	2,000	35,000	2,500
650.1010	TRAINING Travel & Conference	660	745	1,000	1,000	1,000
650.1020	TRAINING Training & Vocational	645	-	1,000	1,500	1,000
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	1,004	805	1,000	1,000	1,000
690.1355	SPC DEPT EXP Homelessness Mitigation	-	5,364	-	3,000	3,000
	Account Classification Total: M & O - Maintenance and Operations	13,747	18,770	13,870	70,170	20,928
Principal Pymts - Principal Payments						
710.1001	PRINCIPAL Copiers	542	545	731	731	545
	Account Classification Total: Principal Pymts - Principal Payments	542	545	731	731	545
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	2,253	3,094	4,506	4,506	5,263
605.1020	ALLOC COSTS Property & Fire Insurance	718	1,569	2,290	2,290	3,214
605.1030	ALLOC COSTS Auto Insurance	745	1,634	1,065	1,065	2,130
605.1040	ALLOC COSTS Risk Management	1,734	1,077	1,502	1,502	1,551
	Account Classification Total: Allocated Costs - Allocated Costs	5,450	7,374	9,363	9,363	12,158
Capital Outlay - Capital Outlay						
730.1040	CAPITAL OUTLAY Vehicles	32,242	33,783	-	-	-
	Account Classification Total: Capital Outlay - Capital Outlay	32,242	33,783	-	-	-
	Division Total: 803 - Code Enforcement	160,534	169,384	219,874	260,962	220,069
Division: 805 - Building						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	80,646	97,791	187,790	161,770	185,248
600.1015	EMP SRV Buy back Salaries	1,046	-	2,778	8,800	1,338
600.1020	EMP SRV Part Time Salaries	-	1,260	28,441	16,973	-
600.1030	EMP SRV Overtime	1,713	7,894	3,000	5,500	5,500
600.1080	EMP SRV PERS	7,458	7,288	22,718	15,267	19,353
600.1081	EMP SRV PERS Unfunded Liability	16,699	902	29,941	54,206	29,294
600.1090	EMP SRV Social Security	-	78	-	1,052	-
600.1100	EMP SRV Medicare	1,242	1,478	3,144	2,618	2,700
600.1110	EMP SRV Disability/Life Insurance	2,165	2,245	4,318	3,748	4,280
600.1120	EMP SRV Health/Dental/Vision Insurance	40,001	36,236	54,601	50,079	57,001
600.1130	EMP SRV Worker's Compensation	6,969	6,969	7,663	7,663	6,301
600.1140	EMP SRV Unemployment Insurance	718	718	960	690	761
600.1170	EMP SRV Uniform Allowance	200	173	600	600	-
600.1190	EMP SRV Stipends	1,150	725	650	-	-
	Account Classification Total: Employee Service - Employee Services	160,007	163,757	346,604	328,966	311,776
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	2,696	804	3,000	3,000	3,000
610.1020	SUPPLIES Operating Supplies	1,824	1,514	1,500	1,500	1,700
610.1030	SUPPLIES Lubricant & Fuels	2,941	3,318	3,200	20,000	3,296
620.1010	UTILITIES Electric	5,696	12,929	25,000	20,000	18,794
620.1020	UTILITIES Gas	293	561	300	350	300
630.1010	COMMUNICATION Telephone	778	969	900	900	900
630.1020	COMMUNICATION Cellphone	1,274	1,506	1,400	1,800	1,400
630.1040	COMMUNICATION Postage	1,845	2,436	2,000	2,000	2,000
640.1010	SERVICES Professional & Technical	172	2,213	1,500	1,500	1,500
640.1020	SERVICES Contractual	156,441	181,067	30,000	115,000	100,000
640.1120	SERVICES Development Contracts	9,430	4,280	10,000	10,000	10,000
650.1010	TRAINING Travel & Conference	2,062	2,209	2,000	2,000	2,000
650.1020	TRAINING Training & Vocational	3,214	4,128	2,000	2,100	2,000
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	541	578	700	750	700
690.1020	SPC DEPT EXP Advertising	-	-	-	-	-
690.1030	SPC DEPT EXP Printing & Binding	408	2,695	1,200	1,200	1,200
690.1050	SPC DEPT EXP Rental	418	352	500	500	500
690.1250	SPC DEPT EXP SMIP Payments	4,177	3,343	3,500	3,500	3,500
690.1260	SPC DEPT EXP SB1473 BLDG STRD Payments	1,304	1,143	1,500	1,500	1,500
	Account Classification Total: M & O - Maintenance and Operations	195,515	226,047	90,200	187,600	154,290
Principal Pymts - Principal Payments						
710.1001	PRINCIPAL Copiers	1,084	1,089	1,462	1,462	1,090

Account Number	Account Description	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Projected Year End	2024-25 Proposed
	Account Classification Total: Principal Pymts - Principal Payments	1,084	1,089	1,462	1,462	1,090
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	4,876	7,545	7,577	7,577	12,484
605.1020	ALLOC COSTS Property & Fire Insurance	1,555	3,828	3,852	3,852	7,623
605.1030	ALLOC COSTS Auto Insurance	745	817	2,130	2,130	2,130
605.1040	ALLOC COSTS Risk Management	3,752	2,626	2,526	2,526	3,680
605.1130	ALLOC COSTS Retiree Health	9,892	11,576	11,747	11,747	14,514
	Account Classification Total: Allocated Costs - Allocated Costs	20,820	26,392	27,832	27,832	40,431
Capital Outlay - Capital Outlay						
730.1040	CAPITAL OUTLAY Vehicles	-	-	-	-	-
	Account Classification Total: Capital Outlay - Capital Outlay	-	-	-	-	-
	Division Total: 805 - Building	377,426	417,285	466,098	545,860	507,587
Division:	**806 - Housing**					
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	6,760	33,071	24,315	19,307	21,471
600.1015	EMP SRV Buy back Salaries	-	1,586	360	360	334
600.1030	EMP SRV Overtime	-	403	-	300	-
600.1080	EMP SRV PERS	502	3,448	2,432	1,762	2,187
600.1081	EMP SRV PERS Unfunded Liability	1,771	8,086	2,535	3,658	2,834
600.1100	EMP SRV Medicare	97	518	353	280	311
600.1110	EMP SRV Disability/Life Insurance	177	966	559	444	494
600.1120	EMP SRV Health/Dental/Vision Insurance	3,263	10,065	7,000	6,379	7,000
600.1130	EMP SRV Worker's Compensation	73	79	209	209	204
600.1140	EMP SRV Unemployment Insurance	43	48	126	126	118
	Account Classification Total: Employee Service - Employee Services	12,686	58,269	37,889	32,825	34,953
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	-	-	360	360	360
610.1020	SUPPLIES Operating Supplies	-	-	-	-	-
630.1040	COMMUNICATION Postage	171	202	350	350	375
640.1010	SERVICES Professional & Technical	-	3,860	5,000	12,000	12,000
640.1020	SERVICES Contractual	11,934	10,675	20,000	13,000	12,000
640.1150	SERVICES Self Help CDBG Conract	-	-	6,000	5,250	9,000
650.1010	TRAINING Travel & Conference	-	324	1,000	1,000	1,000
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	125	9	500	500	500
690.1020	SPC DEPT EXP Advertising	-	-	750	1,500	1,500
	Account Classification Total: M & O - Maintenance and Operations	12,231	15,070	33,960	33,960	36,735
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	800	1,009	6,235	6,235	1,796
605.1020	ALLOC COSTS Property & Fire Insurance	255	512	3,170	3,170	1,097
605.1040	ALLOC COSTS Risk Management	616	351	2,078	2,078	529
605.1130	ALLOC COSTS Retiree Health	947	1,150	1,063	1,063	1,322
	Account Classification Total: Allocated Costs - Allocated Costs	2,618	3,022	12,546	12,546	4,744
	Division Total: 806 - Housing	27,535	76,361	84,395	79,331	76,432
	Department Total: 80 - Community Development	1,662,578	1,988,185	1,710,434	1,860,097	1,743,566
	EXPENSES Total	18,307,016	31,142,024	19,811,399	22,625,579	19,935,899
	Fund REVENUE Total: 101 - General Fund	24,074,052	20,142,875	22,128,430	19,491,451	18,475,286
	Fund EXPENSE Total: 101 - General Fund	18,307,016	31,142,024	19,811,399	22,625,579	19,935,899
	Fund Total: 101 - General Fund	5,767,037	(10,999,149)	2,317,031	(3,134,128)	(1,460,613)
Minus One Time Revenues and Expenses						
	REVENUE GRAND Totals:	24,009,569	19,973,664	21,881,290	19,274,527	18,438,193
	EXPENSE GRAND Totals:	18,307,016	18,380,659	17,414,403	18,171,567	18,140,601
	Grand Totals:	5,702,554	1,593,005	4,466,887	1,102,960	297,592

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:

- 114 - Vocational Center Fund 40
- 115 - Ridge Creek Golf Management 40
- 116 - Ridge Creek Golf 41
- 117 - Ridge Creek The Patio 43
- 118 - Ridge Creek Event Center 44
- 230 - Water Fund 44
- 231 - Sewer Fund 47
- 232 - Disposal Fund 50
- 233 - Transit Fund 52
- 234 - CNG Fund 53
- 320 - Ambulance Fund 54

Account Number	Account Description	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Projected Year End	2024-25 Proposed
Fund: 114 - Vocational Center						
REVENUES						
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	3,946	51,523	-	75,000	50,000
412.2000	USE OF MONEY & PROP Lease Interest Income	12,327	1,918	-	-	-
419.1010	LEASE RECIEPTS Lease - County	334,001	80,319	-	-	-
Account Classification Total: Use of Money - Use of Money & Property		350,275	133,759	-	75,000	50,000
Other - Other Financing Sources						
415.1050	OTH FIN SOURCES Sale of City Land/Property	-	1,351,026	-	-	-
Account Classification Total: Other - Other Financing Sources		-	1,351,026	-	-	-
	REVENUES Total	350,275	1,484,785	-	75,000	50,000
EXPENSES						
Department: 10 - Legislative Services						
Division: 105 - Vocational Center						
M & O - Maintenance and Operations						
610.1040	SUPPLIES Repair & Maintenance Supplies	2,138	-	-	-	-
620.1010	UTILITIES Electric	354	255	-	180	-
620.1020	UTILITIES Gas	-	-	-	320	-
630.1010	COMMUNICATION Telephone	361	419	-	-	-
640.1010	SERVICES Professional & Technical	20	-	-	-	-
640.1020	SERVICES Contractual	4,108	2,738	-	-	-
670.1010	MAINTENANCE Repair & Maintenance	13,956	12,953	-	-	-
Account Classification Total: M & O - Maintenance and Operations		20,936	16,365	-	500	-
	Division Total: 105 - Vocational Center	20,936	16,365	-	500	-
	Department Total: 10 - Legislative Services	20,936	16,365	-	500	-
	EXPENSES Total	20,936	16,365	-	500	-
	Fund REVENUE Total: 114 - Vocational Center	350,275	1,484,785	-	75,000	50,000
	Fund EXPENSE Total: 114 - Vocational Center	20,936	16,365	-	500	-
	Fund Total: 114 - Vocational Center	329,338	1,468,420	-	74,500	50,000
Fund: 115 - Ridgecreek Golf Management						
REVENUES						
Service Charges - Services Charges						
451.1010	ROUNDS & PLAY Green Fees	1,324,271	-	-	-	-
451.1020	ROUNDS & PLAY Cart	349,145	-	-	-	-
451.1030	ROUNDS & PLAY Range	96,832	-	-	-	-
452.1010	FOOD & BEVERAGES Food	779,911	-	-	-	-
452.1015	FOOD & BEVERAGES Beverages	76,945	-	-	-	-
452.1020	FOOD & BEVERAGES Service Income	230,424	-	-	-	-
452.1030	FOOD & BEVERAGES Beer	216,235	-	-	-	-
452.1040	FOOD & BEVERAGES Liquor	186,053	-	-	-	-
452.1050	FOOD & BEVERAGES Wine	37,619	-	-	-	-
453.1010	PRO-SHOP Merchandise	341,738	-	-	-	-
453.1020	PRO-SHOP Club Rental	2,195	-	-	-	-
453.1040	PRO-SHOP Tobacco	7,063	-	-	-	-
453.1050	PRO-SHOP Lesson	21,708	-	-	-	-
454.1010	EVENT CENTER Food	239,359	-	-	-	-
454.1015	EVENT CENTER Beverages	3,208	-	-	-	-
454.1030	EVENT CENTER Beer	10,673	-	-	-	-
454.1040	EVENT CENTER Liquor	12,854	-	-	-	-
454.1050	EVENT CENTER Wine	1,892	-	-	-	-
Account Classification Total: Service Charges - Services Charges		3,938,125	-	-	-	-
Miscellaneous - Miscellaneous						
414.1010	MISC Other Miscellaneous Revenue	6,155	-	-	-	-
452.2000	FOOD & BEVERAGES Cost of Goods Sold	(517,472)	-	-	-	-
453.2000	PRO-SHOP Cost of Goods Sold	(261,393)	-	-	-	-
Account Classification Total: Miscellaneous - Miscellaneous		(772,710)	-	-	-	-
Transfers - Transfers						
800.116	TRSF IN Ridgecreek Golf	-	347,305	-	-	-
Account Classification Total: Transfers - Transfers		-	347,305	-	-	-
	REVENUES Total	3,165,415	347,305	-	-	-
EXPENSES						
Department: 25 - Ridge Creek Golf						
Division: 251 - Golf Admin						
M & O - Maintenance and Operations						
640.1020	SERVICES Contractual	106,036	-	-	-	-
799.1000	MISCELLANEOUS Cash Short	546	-	-	-	-
799.2200	MISCELLANEOUS Capitalized Assets	(1,365)	(8,315)	-	-	-
Account Classification Total: M & O - Maintenance and Operations		105,217	(8,315)	-	-	-

Account Number	Account Description	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Projected Year End	2024-25 Proposed
Interest Pymts - Interest Payments						
720.1000	INTEREST Interest	5,522	-	-	-	-
Account Classification Total: Interest Pymts - Interest Payments		5,522	-	-	-	-
	Division Total: 251 - Golf Admin	110,739	(8,315)	-	-	-
Division:	**252 - Golf Course & Grounds**					
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	616,836	-	-	-	-
600.1070	EMP SRV Taxes & Benefits	121,543	-	-	-	-
Account Classification Total: Employee Service - Employee Services		738,379	-	-	-	-
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	3,696	-	-	-	-
610.1020	SUPPLIES Operating Supplies	172,491	-	-	-	-
610.1030	SUPPLIES Lubricant & Fuels	26,904	-	-	-	-
620.1010	UTILITIES Electric	144,560	-	-	-	-
630.1010	COMMUNICATION Telephone	2,412	-	-	-	-
640.1020	SERVICES Contractual	47,854	-	-	-	-
640.1050	SERVICES Taxes	8,731	-	-	-	-
650.1010	TRAINING Travel & Conference	8,008	-	-	-	-
670.1010	MAINTENANCE Repair & Maintenance	109,232	-	-	-	-
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	4,585	-	-	-	-
690.1020	SPC DEPT EXP Advertising	26,950	-	-	-	-
690.1030	SPC DEPT EXP Printing & Binding	294	-	-	-	-
690.1050	SPC DEPT EXP Rental	30,653	-	-	-	-
690.1100	SPC DEPT EXP Purchase Discount	(10,092)	-	-	-	-
690.1110	SPC DEPT EXP Credit Card Discount	56,518	-	-	-	-
Account Classification Total: M & O - Maintenance and Operations		632,796	-	-	-	-
	Division Total: 252 - Golf Course & Grounds	1,371,175	-	-	-	-
Division:	**253 - Pro-shop**					
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	138,727	-	-	-	-
600.1070	EMP SRV Taxes & Benefits	43,360	-	-	-	-
Account Classification Total: Employee Service - Employee Services		182,087	-	-	-	-
M & O - Maintenance and Operations						
610.1020	SUPPLIES Operating Supplies	5,006	-	-	-	-
630.1010	COMMUNICATION Telephone	288	-	-	-	-
640.1020	SERVICES Contractual	818	-	-	-	-
690.1320	SPC DEPT EXP Handicap Expense	23,227	-	-	-	-
Account Classification Total: M & O - Maintenance and Operations		29,339	-	-	-	-
	Division Total: 253 - Pro-shop	211,426	-	-	-	-
Division:	**254 - Food & Beverage**					
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	751,212	-	-	-	-
600.1070	EMP SRV Taxes & Benefits	142,883	-	-	-	-
Account Classification Total: Employee Service - Employee Services		894,095	-	-	-	-
M & O - Maintenance and Operations						
610.1020	SUPPLIES Operating Supplies	75,897	-	-	-	-
640.1020	SERVICES Contractual	16,881	-	-	-	-
670.1010	MAINTENANCE Repair & Maintenance	20,727	-	-	-	-
Account Classification Total: M & O - Maintenance and Operations		113,505	-	-	-	-
	Division Total: 254 - Food & Beverage	1,007,600	-	-	-	-
	Department Total: 25 - Ridge Creek Golf	2,700,940	(8,315)	-	-	-
	EXPENSES Total	2,700,940	(8,315)	-	-	-
Fund REVENUE	Total: 115 - Ridgecreek Golf Management	3,165,415	347,305	-	-	-
Fund EXPENSE	Total: 115 - Ridgecreek Golf Management	2,700,940	(8,315)	-	-	-
	Fund Total: 115 - Ridgecreek Golf Management	464,475	355,620	-	-	-
Fund:	**116 - Ridgecreek Golf**					
REVENUES						
Service Charges - Services Charges						
451.1010	ROUNDS & PLAY Green Fees	-	1,412,313	1,395,889	1,527,917	1,634,096
451.1020	ROUNDS & PLAY Cart	-	369,367	389,970	452,601	513,176
451.1030	ROUNDS & PLAY Range	-	118,582	118,056	155,801	170,000
453.1010	PRO-SHOP Merchandise	-	365,935	378,319	353,466	376,219
Account Classification Total: Service Charges - Services Charges		-	2,266,197	2,282,234	2,489,785	2,693,491
Miscellaneous - Miscellaneous						
453.2000	PRO-SHOP Cost of Goods Sold	-	(240,207)	(273,117)	(225,781)	(239,098)
Account Classification Total: Miscellaneous - Miscellaneous		-	(240,207)	(273,117)	(225,781)	(239,098)
	REVENUES Total	-	2,025,990	2,009,117	2,264,004	2,454,393
EXPENSES						
Department:	**25 - Ridge Creek Golf**					

Account Number	Account Description	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Projected Year End	2024-25 Proposed
Division: 251 - Golf Admin						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	-	58,266	46,895	42,350	101,827
600.1070	EMP SRV Taxes & Benefits	-	12,508	19,854	3,522	15,577
Account Classification Total: Employee Service - Employee Services		-	70,774	66,749	45,872	117,404
M & O - Maintenance and Operations						
640.1100	SERVICES Administrative Fees/Costs	-	52,085	57,694	49,998	55,482
650.1010	TRAINING Travel & Conference	-	2,557	8,050	5,644	3,000
650.1020	TRAINING Training & Vocational	-	3,914	-	-	-
690.1030	SPC DEPT EXP Printing & Binding	-	430	-	384	-
799.1000	MISCELLANEOUS Cash Short	-	(7)	-	-	-
Account Classification Total: M & O - Maintenance and Operations		-	58,980	65,744	56,026	58,482
Interest Pymts - Interest Payments						
720.1000	INTEREST Interest	-	3,867	4,148	4,148	2,925
Account Classification Total: Interest Pymts - Interest Payments		-	3,867	4,148	4,148	2,925
Capital Outlay - Capital Outlay						
730.1070	CAPITAL OUTLAY Machinery and Equipment	-	-	-	43,584	-
Account Classification Total: Capital Outlay - Capital Outlay		-	-	-	43,584	-
Transfer - Transfer						
900.115	TRSF OUT Ridge Creek Golf	-	347,305	-	-	-
Account Classification Total: Transfer - Transfer		-	347,305	-	-	-
Division Total: 251 - Golf Admin		-	480,927	136,641	149,630	178,811
Division: 252 - Golf Course & Grounds						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	-	349,009	418,520	444,232	543,447
600.1070	EMP SRV Taxes & Benefits	-	74,209	90,472	62,280	69,120
Account Classification Total: Employee Service - Employee Services		-	423,218	508,992	506,512	612,567
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	-	1,607	3,180	3,067	3,000
610.1020	SUPPLIES Operating Supplies	-	339,022	137,441	153,844	136,369
610.1030	SUPPLIES Lubricant & Fuels	-	27,482	31,950	27,738	31,974
620.1010	UTILITIES Electric	-	29,798	43,750	34,903	59,258
620.1020	UTILITIES Gas	-	7,207	7,250	7,244	12,812
620.1030	UTILITIES Water	-	2,211	3,005	4,696	8,527
620.1040	UTILITIES Cable	-	327	1,200	1,413	445
630.1010	COMMUNICATION Telephone	-	1,745	2,640	2,886	8,489
630.1040	COMMUNICATION Postage	-	2,214	3,200	4,412	3,360
640.1020	SERVICES Contractual	-	55,032	34,406	36,205	60,867
640.1050	SERVICES Taxes	-	4,949	13,047	13,441	9,108
650.1020	TRAINING Training & Vocational	-	22,213	6,240	20,591	13,500
670.1010	MAINTENANCE Repair & Maintenance	-	72,159	46,330	45,319	48,765
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	-	2,728	3,200	3,939	3,500
690.1020	SPC DEPT EXP Advertising	-	6,505	44,472	32,025	36,004
690.1030	SPC DEPT EXP Printing & Binding	-	270	1,380	-	-
690.1050	SPC DEPT EXP Rental	-	18,896	25,200	22,947	24,270
690.1110	SPC DEPT EXP Credit Card Discount	-	25,011	22,500	22,757	44,351
799.1000	MISCELLANEOUS Cash Short	-	10,365	-	(1,408)	-
Account Classification Total: M & O - Maintenance and Operations		-	629,741	430,391	436,019	504,599
Principal Pymts - Principal Payments						
710.2072	PRINCIPAL Golf Utility Vehicles	-	-	2,731	2,730	2,730
Account Classification Total: Principal Pymts - Principal Payments		-	-	2,731	2,730	2,730
Interest Pymts - Interest Payments						
720.1000	INTEREST Interest	-	1,434	-	-	-
Account Classification Total: Interest Pymts - Interest Payments		-	1,434	-	-	-
Division Total: 252 - Golf Course & Grounds		-	1,054,392	942,114	945,261	1,119,896
Division: 256 - Golf Operations						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	-	316,244	338,066	324,598	350,124
600.1070	EMP SRV Taxes & Benefits	-	70,132	93,587	62,800	74,965
Account Classification Total: Employee Service - Employee Services		-	386,376	431,653	387,398	425,089
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	-	287	600	43	-
610.1020	SUPPLIES Operating Supplies	-	23,668	17,191	27,455	27,890
620.1010	UTILITIES Electric	-	33,583	43,750	34,903	9,621
620.1020	UTILITIES Gas	-	7,812	7,250	7,244	2,080
620.1030	UTILITIES Water	-	2,612	3,005	4,696	1,384
620.1040	UTILITIES Cable	-	214	1,200	1,413	345
630.1010	COMMUNICATION Telephone	-	896	2,640	1,146	248
630.1040	COMMUNICATION Postage	-	1,875	2,140	2,150	180

Account Number	Account Description	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Projected Year End	2024-25 Proposed
640.1020	SERVICES Contractual	-	19,023	23,084	24,665	8,944
640.1050	SERVICES Taxes	-	7,211	5,315	5,544	5,544
650.1020	TRAINING Training & Vocational	-	2,662	-	-	-
670.1010	MAINTENANCE Repair & Maintenance	-	7,687	10,032	14,039	9,540
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	-	455	-	-	-
690.1100	SPC DEPT EXP Purchase Discount	-	1,029	-	(310)	-
690.1110	SPC DEPT EXP Credit Card Discount	-	19,336	22,500	22,757	7,201
690.1320	SPC DEPT EXP Handicap Expense	-	27,280	33,200	28,480	30,550
Account Classification Total: M & O - Maintenance and Operations		-	155,631	171,907	174,225	103,527
Principal Pymts - Principal Payments						
710.2070	PRINCIPAL Golf Carts	-	-	70,605	70,128	110,442
Account Classification Total: Principal Pymts - Principal Payments		-	-	70,605	70,128	110,442
Division Total: 256 - Golf Operations		-	542,007	674,165	631,751	639,058
Department Total: 25 - Ridge Creek Golf		-	2,077,326	1,752,920	1,726,642	1,937,765
EXPENSES Total		-	2,077,326	1,752,920	1,726,642	1,937,765
Fund REVENUE Total: 116 - Ridgecreek Golf		-	2,025,990	2,009,117	2,264,004	2,454,393
Fund EXPENSE Total: 116 - Ridgecreek Golf		-	2,077,326	1,752,920	1,726,642	1,937,765
Fund Total: 116 - Ridgecreek Golf		-	(51,336)	256,197	537,362	516,628
Fund: 117 - Ridgecreek The Patio						
REVENUES						
Service Charges - Services Charges						
452.1010	FOOD & BEVERAGES Food	-	759,691	918,509	760,857	889,073
452.1015	FOOD & BEVERAGES Beverages	-	66,115	77,450	64,005	78,180
452.1020	FOOD & BEVERAGES Service Income	-	98,255	298,052	56,264	99,201
452.1030	FOOD & BEVERAGES Beer	-	278,845	319,875	323,351	338,886
452.1040	FOOD & BEVERAGES Liquor	-	253,407	276,436	327,721	342,575
452.1050	FOOD & BEVERAGES Wine	-	43,511	57,615	46,864	49,715
Account Classification Total: Service Charges - Services Charges		-	1,499,824	1,947,937	1,579,062	1,797,630
Miscellaneous - Miscellaneous						
452.2000	FOOD & BEVERAGES Cost of Goods Sold	-	(607,665)	(559,455)	(600,370)	(486,726)
Account Classification Total: Miscellaneous - Miscellaneous		-	(607,665)	(559,455)	(600,370)	(486,726)
Transfers - Transfers						
800.116	TRSF IN Ridgecreek Golf	-	153,496	-	-	-
Account Classification Total: Transfers - Transfers		-	153,496	-	-	-
REVENUES Total		-	1,045,655	1,388,482	978,692	1,310,904
EXPENSES						
Department: 25 - Ridge Creek Golf						
Division: 251 - Golf Admin						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	-	29,133	23,447	21,175	67,957
600.1070	EMP SRV Taxes & Benefits	-	5,433	9,927	1,761	10,395
Account Classification Total: Employee Service - Employee Services		-	34,566	33,374	22,936	78,352
M & O - Maintenance and Operations						
640.1100	SERVICES Administrative Fees/Costs	-	22,136	28,847	24,999	37,029
650.1010	TRAINING Travel & Conference	-	588	-	-	-
Account Classification Total: M & O - Maintenance and Operations		-	22,723	28,847	24,999	37,029
Division Total: 251 - Golf Admin		-	57,289	62,221	47,935	115,381
Division: 254 - Food & Beverage						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	-	787,097	896,688	990,913	829,939
600.1070	EMP SRV Taxes & Benefits	-	147,438	182,681	130,026	93,632
Account Classification Total: Employee Service - Employee Services		-	934,534	1,079,369	1,120,939	923,571
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	-	300	-	366	-
610.1020	SUPPLIES Operating Supplies	-	31,097	30,780	67,866	50,690
620.1010	UTILITIES Electric	-	33,583	43,750	34,903	45,969
620.1020	UTILITIES Gas	-	7,812	7,250	7,244	9,939
620.1030	UTILITIES Water	-	2,612	3,005	4,696	6,615
620.1040	UTILITIES Cable	-	3,909	1,200	1,413	72
630.1010	COMMUNICATION Telephone	-	896	2,640	1,146	1,186
630.1040	COMMUNICATION Postage	-	203	-	-	-
640.1020	SERVICES Contractual	-	70,253	49,584	50,705	63,889
640.1050	SERVICES Taxes	-	1,421	-	-	-
650.1020	TRAINING Training & Vocational	-	2,662	-	-	-
670.1010	MAINTENANCE Repair & Maintenance	-	45,767	25,800	28,732	24,000
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	-	195	-	-	-
690.1050	SPC DEPT EXP Rental	-	13,697	16,800	6,911	9,500
690.1110	SPC DEPT EXP Credit Card Discount	-	19,336	22,500	22,757	34,406
Account Classification Total: M & O - Maintenance and Operations		-	233,743	203,309	226,739	246,266

Account Number	Account Description	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Projected Year End	2024-25 Proposed
	Division Total: 254 - Food & Beverage	-	1,168,278	1,282,678	1,347,678	1,169,837
	Department Total: 25 - Ridge Creek Golf	-	1,225,567	1,344,899	1,395,613	1,285,218
	EXPENSES Total	-	1,225,567	1,344,899	1,395,613	1,285,218
	Fund REVENUE Total: 117 - Ridgecreek The Patio	-	1,045,655	1,388,482	978,692	1,310,904
	Fund EXPENSE Total: 117 - Ridgecreek The Patio	-	1,225,567	1,344,899	1,395,613	1,285,218
	Fund Total: 117 - Ridgecreek The Patio	-	(179,912)	43,583	(416,921)	25,686
Fund: 118 - Ridgecreek Event Center						
REVENUES						
Service Charges - Services Charges						
454.1010	EVENT CENTER Food	-	353,612	292,720	254,613	307,521
454.1015	EVENT CENTER Beverages	-	6,132	4,841	4,895	6,100
454.1020	EVENT CENTER Gratuity Income	-	161,072	133,800	140,346	166,212
454.1030	EVENT CENTER Beer	-	3,800	5,573	3,800	3,876
454.1040	EVENT CENTER Liquor	-	24,364	17,925	7,001	24,758
454.1050	EVENT CENTER Wine	-	920	905	256	570
	Account Classification Total: Service Charges - Services Charges	-	549,900	455,764	410,911	509,037
Miscellaneous - Miscellaneous						
454.2000	EVENT CENTER Cost of Goods Sold	-	(141,965)	(130,692)	(156,231)	(102,214)
	Account Classification Total: Miscellaneous - Miscellaneous	-	(141,965)	(130,692)	(156,231)	(102,214)
Transfers - Transfers						
800.116	TRSF IN Ridgecreek Golf	-	54,697	-	-	-
	Account Classification Total: Transfers - Transfers	-	54,697	-	-	-
	REVENUES Total	-	462,632	325,072	254,680	406,823
EXPENSES						
Department: 25 - Ridge Creek Golf						
Division: 251 - Golf Admin						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	-	29,133	23,447	21,175	19,243
600.1070	EMP SRV Taxes & Benefits	-	5,432	9,925	1,761	2,944
	Account Classification Total: Employee Service - Employee Services	-	34,565	33,372	22,936	22,187
M & O - Maintenance and Operations						
640.1100	SERVICES Administrative Fees/Costs	-	22,136	28,847	24,999	10,485
650.1010	TRAINING Travel & Conference	-	588	-	-	-
	Account Classification Total: M & O - Maintenance and Operations	-	22,723	28,847	24,999	10,485
	Division Total: 251 - Golf Admin	-	57,289	62,219	47,935	32,672
Division: 255 - Event Center						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	-	247,376	301,609	255,644	153,789
600.1070	EMP SRV Taxes & Benefits	-	50,356	70,539	38,410	17,957
	Account Classification Total: Employee Service - Employee Services	-	297,733	372,148	294,054	171,746
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	-	761	-	-	-
610.1020	SUPPLIES Operating Supplies	-	12,446	11,040	35,678	19,190
620.1010	UTILITIES Electric	-	33,583	43,750	34,903	13,017
620.1020	UTILITIES Gas	-	7,812	7,250	7,244	2,815
620.1030	UTILITIES Water	-	2,612	3,005	4,696	1,873
620.1040	UTILITIES Cable	-	-	1,200	1,413	98
630.1010	COMMUNICATION Telephone	-	896	2,640	1,146	336
630.1040	COMMUNICATION Postage	-	460	-	-	-
640.1020	SERVICES Contractual	-	80,690	64,184	87,586	69,952
640.1050	SERVICES Taxes	-	1,421	-	-	-
650.1020	TRAINING Training & Vocational	-	2,802	-	-	-
670.1010	MAINTENANCE Repair & Maintenance	-	10,702	13,800	7,142	6,000
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	-	195	-	53	-
690.1020	SPC DEPT EXP Advertising	-	2,205	-	-	-
690.1050	SPC DEPT EXP Rental	-	2,748	3,900	1,797	1,800
690.1110	SPC DEPT EXP Credit Card Discount	-	19,336	22,500	22,757	9,743
	Account Classification Total: M & O - Maintenance and Operations	-	178,669	173,269	204,415	124,824
	Division Total: 255 - Event Center	-	476,402	545,417	498,469	296,570
	Department Total: 25 - Ridge Creek Golf	-	533,691	607,636	546,404	329,242
	EXPENSES Total	-	533,691	607,636	546,404	329,242
	Fund REVENUE Total: 118 - Ridgecreek Event Center	-	462,632	325,072	254,680	406,823
	Fund EXPENSE Total: 118 - Ridgecreek Event Center	-	533,691	607,636	546,404	329,242
	Fund Total: 118 - Ridgecreek Event Center	-	(71,059)	(282,564)	(291,724)	77,581
Fund: 230 - Water						
REVENUES						
Fines & Forfeit - Fines & Forfeitures						
411.1110	FINES Utility Delinquency (penalties)	-	47,717	35,350	55,000	49,158

Account Number	Account Description	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Projected Year End	2024-25 Proposed
	Account Classification Total: Fines & Forfeit - Fines & Forfeitures	-	47,717	35,350	55,000	49,158
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	8,740	71,816	15,000	85,000	60,000
	Account Classification Total: Use of Money - Use of Money & Property	8,740	71,816	15,000	85,000	60,000
Intergov - Intergovernmental						
413.1060	INTERGOVT State Grants	-	5,312	-	131,176	-
413.1111	INTERGOVT Prop 1B	326,864	-	-	-	-
	Account Classification Total: Intergov - Intergovernmental	326,864	5,312	-	131,176	-
Service Charges - Services Charges						
409.5001	SRVC & FEE Water Service	3,121,914	3,055,877	3,237,233	3,361,465	3,663,997
409.5090	SRVC & FEE Water Service Connection	7,296	16,966	12,000	38,723	28,000
409.5100	SRVC & FEE After Hours Service Charges	-	149	100	100	100
409.5110	SRVC & FEE Delinquent Water On/Off	-	24,000	15,000	40,000	40,000
409.5120	SRVC & FEE Back Flow Test	17,266	22,528	18,000	18,000	18,000
409.5130	SRVC & FEE Temporary Meter Rental	4,730	13,481	10,100	10,100	10,100
409.5140	SRVC & FEE New Water Service	31,238	42,962	44,961	44,961	36,777
409.5160	SRVC & FEE Backflow Repair	1,718	6,877	6,000	6,000	6,000
409.5180	SRVC & FEE Account Set-up fee/ Name Change	2,814	691	3,000	3,000	3,000
	Account Classification Total: Service Charges - Services Charges	3,186,976	3,183,532	3,346,394	3,522,349	3,805,974
Miscellaneous - Miscellaneous						
414.1010	MISC Other Miscellaneous Revenue	9,726	2,003	-	800	-
414.1230	MISC Coronavirus Relief Fund	404	-	-	-	-
414.1231	MISC Arrearage Program	72,923	-	-	1,978	-
	Account Classification Total: Miscellaneous - Miscellaneous	83,053	2,003	-	2,778	-
Transfers - Transfers						
800.182	TRSF IN Water Debt Service	464,680	477,209	-	-	-
	Account Classification Total: Transfers - Transfers	464,680	477,209	-	-	-
	REVENUES Total	4,070,312	3,787,589	3,396,744	3,796,303	3,915,132
EXPENSES						
Department:	**70 - Public Works**					
Division:	**303 - Utility Billing & Collections**					
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	61,696	61,324	71,877	62,502	70,310
600.1015	EMP SRV Buy back Salaries	5,133	621	1,565	1,264	1,264
600.1020	EMP SRV Part Time Salaries	467	5,103	9,573	15,395	9,575
600.1080	EMP SRV PERS	6,101	5,981	7,955	7,136	7,953
600.1081	EMP SRV PERS Unfunded Liability	9,554	7,835	7,200	8,939	8,891
600.1090	EMP SRV Social Security	-	-	-	441	756
600.1100	EMP SRV Medicare	1,008	933	1,185	1,031	1,162
600.1110	EMP SRV Disability/Life Insurance	1,788	1,715	1,660	1,660	1,624
600.1120	EMP SRV Health/Dental/Vision Insurance	27,075	23,649	26,400	23,619	26,400
600.1130	EMP SRV Worker's Compensation	778	938	972	972	918
600.1140	EMP SRV Unemployment Insurance	496	577	573	573	533
600.1190	EMP SRV Stipends	23	-	-	-	-
	Account Classification Total: Employee Service - Employee Services	114,120	108,677	128,960	123,532	129,386
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	2,785	1,879	3,000	3,000	3,000
610.1030	SUPPLIES Lubricant & Fuels	51	112	35	50	150
630.1040	COMMUNICATION Postage	14,671	19,311	18,000	21,000	20,000
640.1010	SERVICES Professional & Technical	17,573	23,248	21,000	28,800	23,000
640.1020	SERVICES Contractual	-	-	8,333	-	-
650.1010	TRAINING Travel & Conference	-	-	600	200	600
650.1020	TRAINING Training & Vocational	-	-	-	-	150
670.1030	MAINTENANCE Equipment Maintenance	912	-	225	225	225
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	-	-	50	75	50
690.1030	SPC DEPT EXP Printing & Binding	479	295	500	500	500
690.1050	SPC DEPT EXP Rental	323	1,419	500	900	1,500
	Account Classification Total: M & O - Maintenance and Operations	36,795	46,263	52,243	54,750	49,175
Principal Pymts - Principal Payments						
710.1001	PRINCIPAL Copiers	-	-	2,175	2,175	2,175
	Account Classification Total: Principal Pymts - Principal Payments	-	-	2,175	2,175	2,175
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	2,592	3,861	3,855	3,855	4,628
605.1020	ALLOC COSTS Property & Fire Insurance	826	1,959	1,959	1,959	2,826
605.1030	ALLOC COSTS Auto Insurance	-	272	355	355	355
605.1040	ALLOC COSTS Risk Management	1,994	1,343	1,285	1,285	1,364
605.1150	ALLOC COSTS Fire/Ambulance	249	-	-	-	-
	Account Classification Total: Allocated Costs - Allocated Costs	5,661	7,435	7,454	7,454	9,173
	Division Total: 303 - Utility Billing & Collections	156,576	162,375	190,832	187,911	189,909

Account Number	Account Description	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Projected Year End	2024-25 Proposed
Division:	**703 - Water**					
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	362,913	351,935	427,496	432,909	531,747
600.1015	EMP SRV Buy back Salaries	1,550	8,567	6,676	7,399	7,971
600.1020	EMP SRV Part Time Salaries	(2,281)	-	-	-	-
600.1030	EMP SRV Overtime	5,664	12,209	12,000	20,000	12,000
600.1050	EMP SRV Standby	2,070	3,579	3,500	3,700	3,500
600.1080	EMP SRV PERS	41,791	39,163	48,233	47,834	61,292
600.1081	EMP SRV PERS Unfunded Liability	71,947	84,844	71,054	99,781	113,288
600.1100	EMP SRV Medicare	5,506	5,351	6,245	6,344	7,777
600.1110	EMP SRV Disability/Life Insurance	9,245	9,534	9,905	10,061	12,335
600.1120	EMP SRV Health/Dental/Vision Insurance	174,630	143,485	150,201	154,650	191,002
600.1130	EMP SRV Worker's Compensation	52,562	52,994	57,776	57,776	76,347
600.1140	EMP SRV Unemployment Insurance	2,361	2,472	2,640	2,640	3,360
600.1170	EMP SRV Uniform Allowance	9,301	9,609	3,780	10,000	4,980
600.1180	EMP SRV OPEB GASB 75	37,120	(29,446)	-	-	-
600.1185	EMP SRV PENSION GASB 68	109,597	(166,195)	-	-	-
600.1190	EMP SRV Stipends	171	-	-	-	-
Account Classification Total: Employee Service - Employee Services		884,148	528,100	799,506	853,094	1,025,599
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	4,198	2,190	3,464	3,646	3,533
610.1020	SUPPLIES Operating Supplies	328,156	310,556	243,374	343,374	326,270
610.1030	SUPPLIES Lubricant & Fuels	31,760	47,697	40,800	40,800	41,616
610.1040	SUPPLIES Repair & Maintenance Supplies	1,745	770	4,558	1,500	1,530
610.1050	SUPPLIES Small Tools	281	-	1,624	750	765
610.1060	SUPPLIES Safety Equipment & Supplies	-	377	2,165	750	765
620.1010	UTILITIES Electric	542,967	412,456	575,922	575,922	593,230
620.1020	UTILITIES Gas	837	1,473	1,000	1,000	1,000
630.1010	COMMUNICATION Telephone	11,772	15,867	14,360	14,360	14,627
630.1020	COMMUNICATION Cellphone	3,300	3,712	3,500	3,500	3,600
630.1040	COMMUNICATION Postage	171	284	500	500	500
640.1010	SERVICES Professional & Technical	54,899	33,626	35,000	35,000	35,700
640.1020	SERVICES Contractual	184,505	115,364	137,700	287,700	290,454
640.1060	SERVICES Legal Services	-	-	2,000	500	2,000
640.1110	SERVICES Security Services	428	844	758	3,221	773
640.1130	SERVICES Lab/Testing	19,905	19,390	32,473	25,000	25,500
650.1010	TRAINING Travel & Conference	814	1,058	3,494	3,494	3,624
650.1020	TRAINING Training & Vocational	640	2,832	3,000	3,000	3,000
670.1010	MAINTENANCE Repair & Maintenance	8,226	3,094	48,851	5,000	31,000
670.1030	MAINTENANCE Equipment Maintenance	2,484	546	18,000	5,000	2,000
670.1040	MAINTENANCE Vehicle Maintenance	6,574	5,738	7,000	10,000	7,000
670.1080	MAINTENANCE Backflow Repair Expense	1,430	13,252	7,000	25,000	11,000
670.1090	MAINTENANCE Wells	15,578	3,525	15,000	15,000	15,000
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	14,950	16,418	21,502	21,502	22,152
690.1020	SPC DEPT EXP Advertising	262	1,689	2,000	2,000	2,000
690.1030	SPC DEPT EXP Printing & Binding	36	1,662	2,000	2,000	2,000
690.1050	SPC DEPT EXP Rental	2,118	2,164	7,000	7,000	7,000
799.1100	MISCELLANEOUS Uncollectible Accounts Expense	(5,699)	27,505	10,000	10,000	10,000
799.2200	MISCELLANEOUS Capitalized Assets	(459,676)	(142,274)	-	-	-
Account Classification Total: M & O - Maintenance and Operations		772,661	901,814	1,244,045	1,446,519	1,457,639
State Grant - State EDBG Grant						
700.1231	STATE GRANT Arrearage Program	70,799	-	-	1,978	-
Account Classification Total: State Grant - State EDBG Grant		70,799	-	-	1,978	-
Principal Pymts - Principal Payments						
710.1001	PRINCIPAL Copiers	-	-	4,316	4,316	4,316
710.2050	PRINCIPAL Vehicles	4,811	-	17,549	17,549	30,000
710.2065	PRINCIPAL VacHunter Excavator	-	-	25,385	25,385	26,343
Account Classification Total: Principal Pymts - Principal Payments		4,811	-	47,250	47,250	60,659
Interest Pymts - Interest Payments						
720.2050	INTEREST Vehicles	10,851	9,301	5,636	5,636	10,000
720.2065	INTEREST VacHunter Excavator	4,795	3,906	2,983	2,983	2,025
720.2066	INTEREST SCADA System	1,488	-	-	-	-
Account Classification Total: Interest Pymts - Interest Payments		17,134	13,207	8,619	8,619	12,025
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	23,540	40,953	41,392	41,392	51,197
605.1020	ALLOC COSTS Property & Fire Insurance	7,505	20,776	21,041	21,041	31,262
605.1030	ALLOC COSTS Auto Insurance	3,725	5,270	4,739	4,739	4,526
605.1040	ALLOC COSTS Risk Management	18,115	14,251	13,797	13,797	15,092
605.1050	ALLOC COSTS Vehicle Maintenance	16,567	23,427	37,528	37,528	20,224

Account Number	Account Description	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Projected Year End	2024-25 Proposed
605.1060	ALLOC COSTS Custodian	7,519	9,125	9,703	9,703	7,281
605.1080	ALLOC COSTS Interdepartment Overhead	238,167	254,839	271,403	271,403	252,010
605.1130	ALLOC COSTS Retiree Health	16,709	15,797	16,908	16,908	9,990
605.1170	ALLOC COSTS Property Maintenance	6,460	7,752	8,492	8,492	8,538
Account Classification Total: Allocated Costs - Allocated Costs		338,307	392,190	425,003	425,003	400,120
Capital Outlay - Capital Outlay						
730.1050	CAPITAL OUTLAY Trucks and Other Heavy Vehicles	-	115,652	-	-	-
730.1100	CAPITAL OUTLAY IT Functionality	-	-	-	-	7,750
Account Classification Total: Capital Outlay - Capital Outlay		-	115,652	-	-	7,750
Capital Projects - Capital Projects						
680.1155	CAPITAL PROJECTS Wells	-	-	15,000	-	-
680.1190	CAPITAL PROJECTS Feasibility Study	498,644	37,595	-	-	-
Account Classification Total: Capital Projects - Capital Projects		498,644	37,595	15,000	-	-
Transfer - Transfer						
900.122	TRSF OUT Equipment Replacement	3,511	3,511	3,715	3,715	3,511
900.182	TRSF OUT Water Debt Service	499,578	470,590	418,941	375,882	361,175
900.185	TRSF OUT Financing Authority Debt Service	275,017	327,075	346,443	346,443	365,607
900.203	TRSF OUT Transportation	3,652	3,652	3,652	3,652	3,652
900.261	TRSF OUT Water Capital Projects	-	37,537	-	135,269	650,000
Account Classification Total: Transfer - Transfer		781,758	842,365	772,751	864,961	1,383,945
Division Total: 703 - Water		3,368,262	2,830,922	3,312,174	3,647,424	4,347,737
Department Total: 70 - Public Works		3,524,838	2,993,298	3,503,006	3,835,335	4,537,646
EXPENSES Total		3,524,838	2,993,298	3,503,006	3,835,335	4,537,646
Fund REVENUE	Total: 230 - Water	4,070,312	3,787,589	3,396,744	3,796,303	3,915,132
Fund EXPENSE	Total: 230 - Water	3,524,838	2,993,298	3,503,006	3,835,335	4,537,646
Fund Total: 230 - Water		545,474	794,291	(106,262)	(39,032)	(622,514)
Fund: 231 - Sewer						
REVENUES						
Fines & Forfeit - Fines & Forfeitures						
411.1110	FINES Utility Delinquency (penalties)	-	57,581	42,420	65,000	42,844
Account Classification Total: Fines & Forfeit - Fines & Forfeitures		-	57,581	42,420	65,000	42,844
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	754	5,709	500	1,000	1,000
412.1100	USE OF MONEY & PROP Property Lease/Rental	17,710	17,910	17,710	17,910	17,910
Account Classification Total: Use of Money - Use of Money & Property		18,464	23,619	18,210	18,910	18,910
Service Charges - Services Charges						
409.5002	SRVC & FEE Sewer Service	3,756,240	3,718,500	3,827,978	4,453,351	4,637,809
409.5340	SRVC & FEE Industrial Monitoring Charge	14,070	12,730	14,140	12,857	12,986
Account Classification Total: Service Charges - Services Charges		3,770,310	3,731,230	3,842,118	4,466,208	4,650,795
Miscellaneous - Miscellaneous						
414.1010	MISC Other Miscellaneous Revenue	-	-	-	-	-
414.1230	MISC Coronavirus Relief Fund	415	-	-	-	-
414.1231	MISC Arrearage Program	64,777	-	-	4,176	-
Account Classification Total: Miscellaneous - Miscellaneous		65,193	-	-	4,176	-
Transfers - Transfers						
800.105	TRSF IN American Rescue Plan Act	-	176,400	-	82,432	-
Account Classification Total: Transfers - Transfers		-	176,400	-	82,432	-
REVENUES Total		3,853,967	3,988,830	3,902,748	4,636,726	4,712,549
EXPENSES						
Department: 70 - Public Works						
Division: 303 - Utility Billing & Collections						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	63,128	62,708	73,610	64,033	71,978
600.1015	EMP SRV Buy back Salaries	5,289	630	1,613	1,302	1,302
600.1020	EMP SRV Part Time Salaries	481	5,103	9,573	15,610	9,575
600.1080	EMP SRV PERS	6,256	6,113	8,140	7,305	8,134
600.1081	EMP SRV PERS Unfunded Liability	9,842	8,067	7,418	9,210	9,158
600.1090	EMP SRV Social Security	-	-	-	454	779
600.1100	EMP SRV Medicare	1,033	952	1,210	1,053	1,187
600.1110	EMP SRV Disability/Life Insurance	1,837	1,743	1,700	1,700	1,662
600.1120	EMP SRV Health/Dental/Vision Insurance	27,668	24,098	27,000	24,157	27,000
600.1130	EMP SRV Worker's Compensation	778	938	972	972	918
600.1140	EMP SRV Unemployment Insurance	496	577	573	573	533
600.1190	EMP SRV Stipends	24	-	-	-	-
Account Classification Total: Employee Service - Employee Services		116,831	110,929	131,809	126,369	132,226
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	2,613	1,779	3,000	3,000	3,000
610.1030	SUPPLIES Lubricant & Fuels	51	112	35	50	150

Account Number	Account Description	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Projected Year End	2024-25 Proposed
630.1040	COMMUNICATION Postage	14,671	19,311	18,000	21,000	20,000
640.1010	SERVICES Professional & Technical	17,573	23,248	21,000	28,800	23,000
640.1020	SERVICES Contractual	-	-	8,333	-	-
650.1010	TRAINING Travel & Conference	-	-	600	200	600
650.1020	TRAINING Training & Vocational	-	-	170	-	170
670.1030	MAINTENANCE Equipment Maintenance	458	-	225	225	225
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	-	-	50	75	50
690.1030	SPC DEPT EXP Printing & Binding	479	294	1,000	500	1,000
690.1050	SPC DEPT EXP Rental	310	702	500	900	1,500
Account Classification Total: M & O - Maintenance and Operations		36,156	45,445	52,913	54,750	49,695
Principal Pymts - Principal Payments						
710.1001	PRINCIPAL Copiers	-	-	2,175	2,175	2,175
Account Classification Total: Principal Pymts - Principal Payments		-	-	2,175	2,175	2,175
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	2,592	3,861	3,855	3,855	4,628
605.1020	ALLOC COSTS Property & Fire Insurance	826	1,959	19,560	19,560	2,826
605.1030	ALLOC COSTS Auto Insurance	-	272	355	355	355
605.1040	ALLOC COSTS Risk Management	1,994	1,343	1,285	1,285	1,364
605.1150	ALLOC COSTS Fire/Ambulance	249	-	-	-	-
Account Classification Total: Allocated Costs - Allocated Costs		5,661	7,435	25,055	25,055	9,173
Division Total: 303 - Utility Billing & Collections		158,648	163,809	211,952	208,349	193,269
Division: 704 - Wastewater Treatment						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	227,908	208,868	236,960	191,236	366,777
600.1015	EMP SRV Buy back Salaries	1,550	3,639	4,403	7,389	9,928
600.1030	EMP SRV Overtime	22,932	28,071	15,000	19,000	15,000
600.1050	EMP SRV Standby	14,634	14,062	15,000	15,000	15,000
600.1080	EMP SRV PERS	24,059	22,638	28,560	23,858	44,162
600.1081	EMP SRV PERS Unfunded Liability	40,241	46,113	48,232	67,125	89,007
600.1100	EMP SRV Medicare	3,786	2,261	3,464	3,000	5,369
600.1110	EMP SRV Disability/Life Insurance	5,040	5,110	5,495	5,200	8,517
600.1120	EMP SRV Health/Dental/Vision Insurance	94,891	81,157	82,201	82,201	122,001
600.1130	EMP SRV Worker's Compensation	25,475	34,873	30,755	30,755	38,292
600.1140	EMP SRV Unemployment Insurance	1,240	1,644	1,421	1,421	1,704
600.1170	EMP SRV Uniform Allowance	2,313	4,065	1,980	1,980	2,460
600.1190	EMP SRV Stipends	171	-	-	-	-
Account Classification Total: Employee Service - Employee Services		464,239	452,500	473,471	448,165	718,217
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	13,568	3,766	8,852	8,852	9,029
610.1020	SUPPLIES Operating Supplies	109,963	116,660	80,941	110,000	112,200
610.1030	SUPPLIES Lubricant & Fuels	23,143	31,876	17,167	30,000	30,600
610.1040	SUPPLIES Repair & Maintenance Supplies	614	794	1,061	1,000	1,020
610.1050	SUPPLIES Small Tools	4,203	14,855	4,710	4,710	4,804
610.1060	SUPPLIES Safety Equipment & Supplies	7,226	4,158	4,324	4,324	4,410
620.1010	UTILITIES Electric	859,471	1,267,530	1,029,000	1,099,000	1,033,000
620.1020	UTILITIES Gas	98	188	1,000	1,000	1,000
630.1010	COMMUNICATION Telephone	5,838	7,791	6,182	8,900	9,140
630.1020	COMMUNICATION Cellphone	2,105	2,527	3,000	3,000	3,000
630.1040	COMMUNICATION Postage	-	1	100	100	100
640.1010	SERVICES Professional & Technical	22,213	28,664	38,869	30,000	30,600
640.1020	SERVICES Contractual	259,174	265,123	232,628	296,628	230,000
640.1050	SERVICES Taxes	201	-	216	216	200
640.1110	SERVICES Security Services	1,656	389	1,408	1,406	1,436
640.1130	SERVICES Lab/Testing	19,886	17,889	23,929	23,929	24,408
650.1010	TRAINING Travel & Conference	814	761	1,000	1,000	1,000
650.1020	TRAINING Training & Vocational	603	988	561	561	592
670.1010	MAINTENANCE Repair & Maintenance	78,177	89,911	81,050	81,050	82,843
670.1030	MAINTENANCE Equipment Maintenance	24,123	25,591	26,000	26,000	26,000
670.1040	MAINTENANCE Vehicle Maintenance	2,479	2,227	2,600	2,600	3,000
670.1070	MAINTENANCE Rental Prop Maintenance	-	-	-	-	-
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	3,886	3,548	6,242	6,242	6,367
690.1020	SPC DEPT EXP Advertising	840	-	1,665	1,665	1,698
690.1030	SPC DEPT EXP Printing & Binding	9	-	324	324	330
690.1050	SPC DEPT EXP Rental	9,821	13,141	10,200	10,200	10,404
690.1240	SPC DEPT EXP Cost of Issuance	4,442	4,442	-	-	-
690.1270	SPC DEPT EXP Industrial Monitoring Expense	9,459	8,096	10,824	10,824	11,040
799.1100	MISCELLANEOUS Uncollectible Accounts Expense	-	35,642	8,000	8,000	15,000
799.2200	MISCELLANEOUS Capitalized Assets	(916,475)	(632,087)	-	-	-
Account Classification Total: M & O - Maintenance and Operations		547,537	1,314,471	1,601,853	1,771,531	1,653,221

Account Number	Account Description	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Projected Year End	2024-25 Proposed
Principal Pymts - Principal Payments						
710.1001	PRINCIPAL Copiers	-	-	2,008	8,000	8,000
710.2050	PRINCIPAL Vehicles	1,848	-	6,467	6,467	6,467
Account Classification Total: Principal Pymts - Principal Payments		1,848	-	8,475	14,467	14,467
Interest Pymts - Interest Payments						
720.2050	INTEREST Vehicles	4,167	3,571	2,083	2,083	2,083
Account Classification Total: Interest Pymts - Interest Payments		4,167	3,571	2,083	2,083	2,083
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	19,112	33,126	36,854	36,854	45,520
605.1020	ALLOC COSTS Property & Fire Insurance	6,094	16,806	18,734	18,734	27,795
605.1030	ALLOC COSTS Auto Insurance	2,980	3,636	2,130	2,130	-
605.1040	ALLOC COSTS Risk Management	14,708	11,528	12,285	12,285	13,418
605.1050	ALLOC COSTS Vehicle Maintenance	35,926	47,603	65,693	65,693	49,278
605.1060	ALLOC COSTS Custodian	6,001	7,282	7,743	7,743	5,811
605.1080	ALLOC COSTS Interdepartment Overhead	240,409	257,238	273,958	273,958	260,531
605.1170	ALLOC COSTS Property Maintenance	5,156	6,187	6,777	6,777	6,814
Account Classification Total: Allocated Costs - Allocated Costs		330,386	383,406	424,174	424,174	409,167
Capital Outlay - Capital Outlay						
730.1050	CAPITAL OUTLAY Trucks and Other Heavy Vehicles	-	176,400	-	82,432	30,000
730.1100	CAPITAL OUTLAY IT Functionality	-	-	-	-	7,750
Account Classification Total: Capital Outlay - Capital Outlay		-	176,400	-	82,432	37,750
Transfer - Transfer						
900.122	TRSF OUT Equipment Replacement	5,023	5,023	5,316	5,316	5,023
900.183	TRSF OUT Sewer Debt Service	826,083	446,335	829,044	800,000	830,124
900.185	TRSF OUT Financing Authority Debt Service	453,643	518,718	523,723	523,723	534,242
900.203	TRSF OUT Transportation	3,652	3,652	3,652	3,652	3,652
Account Classification Total: Transfer - Transfer		1,288,400	973,728	1,361,735	1,332,691	1,373,041
Division Total: 704 - Wastewater Treatment		2,636,577	3,304,077	3,871,791	4,075,543	4,207,946
Division: 705 - Sewer Collection						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	65,696	64,644	69,301	63,363	49,352
600.1015	EMP SRV Buy back Salaries	-	4,446	659	644	1,794
600.1030	EMP SRV Overtime	251	1,591	-	5,000	-
600.1050	EMP SRV Standby	-	825	-	5,000	-
600.1080	EMP SRV PERS	5,374	5,626	6,350	5,554	6,638
600.1081	EMP SRV PERS Unfunded Liability	4,561	5,734	4,649	6,651	15,514
600.1100	EMP SRV Medicare	939	1,033	1,014	928	717
600.1110	EMP SRV Disability/Life Insurance	1,428	1,556	1,608	1,471	1,138
600.1120	EMP SRV Health/Dental/Vision Insurance	13,483	24,170	23,000	22,081	9,000
600.1130	EMP SRV Worker's Compensation	7,812	8,443	8,954	8,954	1,140
600.1140	EMP SRV Unemployment Insurance	380	398	414	414	51
600.1170	EMP SRV Uniform Allowance	-	-	600	600	120
600.1180	EMP SRV OPEB GASB 75	14,295	(11,358)	-	-	-
600.1185	EMP SRV PENSION GASB 68	56,395	(158,326)	-	-	-
Account Classification Total: Employee Service - Employee Services		170,614	(51,217)	116,549	120,660	85,464
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	20	-	150	150	150
610.1030	SUPPLIES Lubricant & Fuels	-	-	1,000	1,000	1,000
610.1050	SUPPLIES Small Tools	58	-	2,000	2,000	2,000
610.1060	SUPPLIES Safety Equipment & Supplies	-	468	600	600	600
620.1010	UTILITIES Electric	13,455	14,645	14,000	14,000	14,000
620.1020	UTILITIES Gas	167	187	750	750	750
630.1010	COMMUNICATION Telephone	91	984	500	500	500
630.1040	COMMUNICATION Postage	-	-	100	100	100
640.1010	SERVICES Professional & Technical	-	388	500	500	500
640.1020	SERVICES Contractual	66,632	29,393	22,767	22,767	25,804
650.1020	TRAINING Training & Vocational	30	-	500	500	500
670.1030	MAINTENANCE Equipment Maintenance	4,611	71	7,500	7,500	7,500
670.1040	MAINTENANCE Vehicle Maintenance	-	-	500	500	500
670.1100	MAINTENANCE SSLS Rehab Program	-	-	-	100,000	100,000
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	-	-	1,000	1,000	-
799.1100	MISCELLANEOUS Uncollectible Accounts Expense	7	-	-	-	-
Account Classification Total: M & O - Maintenance and Operations		85,071	46,135	51,867	151,867	153,904
State Grant - State EDBG Grant						
700.1231	STATE GRANT Arrearage Program	62,857	-	-	4,176	-
Account Classification Total: State Grant - State EDBG Grant		62,857	-	-	4,176	-
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	2,158	3,342	3,582	3,582	4,210

Account Number	Account Description	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Projected Year End	2024-25 Proposed
605.1020	ALLOC COSTS Property & Fire Insurance	688	1,695	1,821	1,821	2,571
605.1030	ALLOC COSTS Auto Insurance	745	-	-	-	-
605.1040	ALLOC COSTS Risk Management	1,660	1,163	1,194	1,194	1,241
605.1130	ALLOC COSTS Retiree Health	5,461	6,903	7,177	7,177	8,371
Account Classification Total: Allocated Costs - Allocated Costs		10,712	13,103	13,774	13,774	16,393
Transfer - Transfer						
900.262	TRSF OUT Sewer Capital Projects	-	-	-	-	-
Account Classification Total: Transfer - Transfer		-	-	-	-	-
Division Total: 705 - Sewer Collection		329,253	8,021	182,190	290,477	255,761
Department Total: 70 - Public Works		3,124,478	3,475,907	4,265,933	4,574,369	4,656,976
EXPENSES Total		3,124,478	3,475,907	4,265,933	4,574,369	4,656,976
Fund REVENUE	Total: 231 - Sewer	3,853,967	3,988,830	3,902,748	4,636,726	4,712,549
Fund EXPENSE	Total: 231 - Sewer	3,124,478	3,475,907	4,265,933	4,574,369	4,656,976
Fund Total: 231 - Sewer		729,489	512,923	(363,185)	62,357	55,573
Fund: 232 - Disposal						
REVENUES						
Fines & Forfeit - Fines & Forfeitures						
411.1110	FINES Utility Delinquency (penalties)	-	53,063	36,000	55,000	50,000
Account Classification Total: Fines & Forfeit - Fines & Forfeitures		-	53,063	36,000	55,000	50,000
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	4,124	43,612	8,000	73,000	20,000
Account Classification Total: Use of Money - Use of Money & Property		4,124	43,612	8,000	73,000	20,000
Intergov - Intergovernmental						
413.1290	INTERGOVT Cal Recycle Grant	38,400	-	-	-	-
Account Classification Total: Intergov - Intergovernmental		38,400	-	-	-	-
Service Charges - Services Charges						
409.5003	SRVC & FEE Disposal Service	3,365,691	3,398,082	3,443,180	3,449,659	3,485,956
409.5190	SRVC & FEE Disposal Trailer Charges	2,914	1,427	3,060	1,441	1,456
Account Classification Total: Service Charges - Services Charges		3,368,605	3,399,509	3,446,240	3,451,100	3,487,412
Miscellaneous - Miscellaneous						
414.1010	MISC Other Miscellaneous Revenue	134	(5)	1,500	400	300
414.1230	MISC Coronavirus Relief Fund	392	-	-	-	-
Account Classification Total: Miscellaneous - Miscellaneous		526	(5)	1,500	400	300
REVENUES Total		3,411,654	3,496,179	3,491,740	3,579,500	3,557,712
EXPENSES						
Department: 70 - Public Works						
Division: 303 - Utility Billing & Collections						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	61,739	61,565	72,322	62,866	70,773
600.1015	EMP SRV Buy back Salaries	5,133	632	1,565	1,264	1,264
600.1020	EMP SRV Part Time Salaries	467	5,258	9,863	15,646	9,865
600.1080	EMP SRV PERS	6,103	6,011	8,011	7,183	8,012
600.1081	EMP SRV PERS Unfunded Liability	9,485	7,838	7,200	8,939	8,893
600.1090	EMP SRV Social Security	-	-	-	441	756
600.1100	EMP SRV Medicare	1,009	939	1,196	1,040	1,173
600.1110	EMP SRV Disability/Life Insurance	1,778	1,724	1,670	1,670	1,635
600.1120	EMP SRV Health/Dental/Vision Insurance	27,102	23,776	26,600	23,796	26,600
600.1130	EMP SRV Worker's Compensation	778	938	973	973	918
600.1140	EMP SRV Unemployment Insurance	496	577	573	573	533
600.1190	EMP SRV Stipends	23	-	-	-	-
Account Classification Total: Employee Service - Employee Services		114,112	109,258	129,973	124,391	130,422
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	2,617	1,779	3,000	3,000	3,000
610.1030	SUPPLIES Lubricant & Fuels	51	112	35	50	150
630.1040	COMMUNICATION Postage	14,672	19,310	18,000	21,000	20,000
640.1010	SERVICES Professional & Technical	17,573	23,248	21,000	28,800	23,000
640.1020	SERVICES Contractual	-	-	8,333	-	-
650.1010	TRAINING Travel & Conference	-	-	600	200	600
650.1020	TRAINING Training & Vocational	-	-	165	15	165
670.1030	MAINTENANCE Equipment Maintenance	332	(4,164)	225	225	225
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	-	-	50	75	50
690.1030	SPC DEPT EXP Printing & Binding	479	294	1,000	500	1,000
690.1050	SPC DEPT EXP Rental	323	702	500	900	1,500
Account Classification Total: M & O - Maintenance and Operations		36,048	41,281	52,908	54,765	49,690
Principal Pymts - Principal Payments						
710.1001	PRINCIPAL Copiers	-	-	2,240	2,240	2,240
Account Classification Total: Principal Pymts - Principal Payments		-	-	2,240	2,240	2,240
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	2,529	3,861	3,856	3,856	4,628

Account Number	Account Description	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Projected Year End	2024-25 Proposed
605.1020	ALLOC COSTS Property & Fire Insurance	372	1,959	1,960	1,960	2,826
605.1030	ALLOC COSTS Auto Insurance	-	272	355	355	355
605.1040	ALLOC COSTS Risk Management	1,994	1,344	1,285	1,285	1,364
605.1150	ALLOC COSTS Fire/Ambulance	249	-	-	-	-
Account Classification Total: Allocated Costs - Allocated Costs		5,144	7,436	7,456	7,456	9,173
Division Total: 303 - Utility Billing & Collections		155,304	157,975	192,577	188,852	191,525
Division: 716 - Disposal						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	60,841	44,276	80,064	71,226	75,818
600.1015	EMP SRV Buy back Salaries	1,027	1,406	2,414	3,141	2,071
600.1030	EMP SRV Overtime	16	534	-	700	-
600.1050	EMP SRV Standby	15	-	-	-	-
600.1080	EMP SRV PERS	6,372	5,084	9,930	7,782	9,105
600.1081	EMP SRV PERS Unfunded Liability	13,860	11,249	17,042	24,494	17,729
600.1100	EMP SRV Medicare	888	706	1,162	1,036	1,100
600.1110	EMP SRV Disability/Life Insurance	1,408	1,221	1,843	1,843	1,745
600.1120	EMP SRV Health/Dental/Vision Insurance	18,686	14,158	18,000	18,537	20,000
600.1130	EMP SRV Worker's Compensation	8,152	8,810	7,007	7,007	8,585
600.1140	EMP SRV Unemployment Insurance	397	415	324	324	382
600.1170	EMP SRV Uniform Allowance	-	77	60	60	60
600.1180	EMP SRV OPEB GASB 75	7,235	(5,755)	-	-	-
600.1185	EMP SRV PENSION GASB 68	47,034	(71,328)	-	-	-
600.1190	EMP SRV Stipends	57	-	-	-	-
Account Classification Total: Employee Service - Employee Services		165,988	10,854	137,846	136,150	136,595
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	630	281	1,082	1,082	1,104
610.1020	SUPPLIES Operating Supplies	542	2,628	76,485	50,000	51,000
610.1030	SUPPLIES Lubricant & Fuels	2,749	3,296	1,561	3,362	3,429
620.1010	UTILITIES Electric	6,471	11,394	15,300	15,300	11,854
620.1020	UTILITIES Gas	407	648	364	661	674
630.1010	COMMUNICATION Telephone	4,590	5,861	4,775	5,978	6,098
630.1020	COMMUNICATION Cellphone	438	496	759	506	516
630.1040	COMMUNICATION Postage	-	-	52	52	53
640.1010	SERVICES Professional & Technical	15,134	1,363	1,104	91,104	81,126
640.1020	SERVICES Contractual	1,569,309	1,698,430	1,712,823	1,960,247	2,099,424
640.1030	SERVICES Dump Fees	646,506	748,214	741,831	732,578	747,230
640.1110	SERVICES Security Services	-	-	530	530	541
650.1010	TRAINING Travel & Conference	814	483	780	780	796
650.1020	TRAINING Training & Vocational	458	208	520	520	530
670.1010	MAINTENANCE Repair & Maintenance	-	2,686	3,570	3,000	3,641
670.1040	MAINTENANCE Vehicle Maintenance	-	-	-	570	-
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	715	303	1,561	750	765
690.1020	SPC DEPT EXP Advertising	2,094	630	5,000	5,000	5,100
690.1030	SPC DEPT EXP Printing & Binding	9	-	515	515	525
690.1050	SPC DEPT EXP Rental	788	805	2,601	1,500	1,530
690.1330	SPC DEPT EXP Containers	11,540	1,715	12,240	55,000	12,240
799.1100	MISCELLANEOUS Uncollectible Accounts Expense	6	48,756	7,000	7,000	15,000
799.2200	MISCELLANEOUS Capitalized Assets	-	(14,576)	-	-	-
Account Classification Total: M & O - Maintenance and Operations		2,263,203	2,513,622	2,590,453	2,936,035	3,043,176
Principal Pymts - Principal Payments						
710.1001	PRINCIPAL Copiers	-	-	-	1,606	1,606
Account Classification Total: Principal Pymts - Principal Payments		-	-	-	1,606	1,606
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	4,658	7,875	8,978	8,978	10,628
605.1020	ALLOC COSTS Property & Fire Insurance	1,485	3,995	4,564	4,564	6,490
605.1030	ALLOC COSTS Auto Insurance	745	368	479	479	266
605.1040	ALLOC COSTS Risk Management	27,109	2,741	2,993	2,993	3,133
605.1050	ALLOC COSTS Vehicle Maintenance	32,059	16,136	10,037	10,037	2,022
605.1060	ALLOC COSTS Custodian	2,694	3,269	8,361	8,361	6,275
605.1080	ALLOC COSTS Interdepartment Overhead	76,170	89,870	81,403	81,403	81,156
605.1130	ALLOC COSTS Retiree Health	3,163	4,210	4,367	4,367	4,895
605.1170	ALLOC COSTS Property Maintenance	2,315	2,778	3,043	3,043	3,059
Account Classification Total: Allocated Costs - Allocated Costs		150,398	131,242	124,225	124,225	117,924
Capital Outlay - Capital Outlay						
730.1050	CAPITAL OUTLAY Trucks and Other Heavy Vehicles	-	-	-	90,184	-
730.1100	CAPITAL OUTLAY IT Functionality	-	-	-	-	7,750
Account Classification Total: Capital Outlay - Capital Outlay		-	-	-	90,184	7,750
Capital Projects - Capital Projects						

Account Number	Account Description	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Projected Year End	2024-25 Proposed
680.1020	CAPITAL PROJECTS Shopping Cart Program	-	-	-	7,000	7,140
Account Classification Total: Capital Projects - Capital Projects		-	-	-	7,000	7,140
Transfer - Transfer						
900.122	TRSF OUT Equipment Replacement	3,007	3,007	3,182	3,182	3,007
900.185	TRSF OUT Financing Authority Debt Service	13,476	14,236	15,198	15,198	16,124
Account Classification Total: Transfer - Transfer		16,483	17,243	18,380	18,380	19,131
Division Total: 716 - Disposal		2,596,071	2,672,960	2,870,904	3,313,580	3,333,322
Division: 717 - Street Sweeping						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	74,860	84,212	58,888	11,858	-
600.1015	EMP SRV Buy back Salaries	1,023	4,728	969	-	-
600.1030	EMP SRV Overtime	2,813	6,396	2,000	810	-
600.1050	EMP SRV Standby	1,157	1,125	1,000	150	-
600.1080	EMP SRV PERS	9,282	9,368	7,885	1,961	-
600.1081	EMP SRV PERS Unfunded Liability	17,440	22,895	15,008	21,783	-
600.1100	EMP SRV Medicare	1,220	1,294	863	172	-
600.1110	EMP SRV Disability/Life Insurance	1,770	1,931	1,368	1,151	-
600.1120	EMP SRV Health/Dental/Vision Insurance	28,234	25,204	20,000	5,271	-
600.1170	EMP SRV Uniform Allowance	1,814	1,596	600	314	-
Account Classification Total: Employee Service - Employee Services		139,613	158,749	108,581	43,470	-
M & O - Maintenance and Operations						
610.1030	SUPPLIES Lubricant & Fuels	14,232	10,713	16,500	500	1,000
610.1040	SUPPLIES Repair & Maintenance Supplies	-	-	3,000	-	-
630.1010	COMMUNICATION Telephone	93	536	300	300	-
640.1020	SERVICES Contractual	9,435	10,360	7,000	199,550	206,335
640.1030	SERVICES Dump Fees	12,073	6,629	13,091	-	10,000
670.1030	MAINTENANCE Equipment Maintenance	-	-	750	100	-
670.1040	MAINTENANCE Vehicle Maintenance	938	1,056	2,000	1,000	1,000
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	100	115	250	100	140
Account Classification Total: M & O - Maintenance and Operations		36,871	29,409	42,891	201,550	218,475
Principal Pymts - Principal Payments						
710.2069	PRINCIPAL Madvac Compact Litter Vac	-	-	9,591	9,591	12,573
Account Classification Total: Principal Pymts - Principal Payments		-	-	9,591	9,591	12,573
Interest Pymts - Interest Payments						
720.2069	INTEREST Madvac Compact Litter Vac	1,868	1,408	924	924	382
Account Classification Total: Interest Pymts - Interest Payments		1,868	1,408	924	924	382
Division Total: 717 - Street Sweeping		178,352	189,566	161,987	255,535	231,430
Division: 718 - Alley Maintenance						
M & O - Maintenance and Operations						
610.1020	SUPPLIES Operating Supplies	12,686	21,531	16,236	16,236	16,561
Account Classification Total: M & O - Maintenance and Operations		12,686	21,531	16,236	16,236	16,561
Transfer - Transfer						
900.260	TRSF OUT Transportation Capital Projects	-	75,000	75,000	75,000	75,000
Account Classification Total: Transfer - Transfer		-	75,000	75,000	75,000	75,000
Division Total: 718 - Alley Maintenance		12,686	96,531	91,236	91,236	91,561
Department Total: 70 - Public Works		2,942,414	3,117,032	3,316,704	3,849,203	3,847,838
EXPENSES Total		2,942,414	3,117,032	3,316,704	3,849,203	3,847,838
Fund REVENUE	Total: 232 - Disposal	3,411,654	3,496,179	3,491,740	3,579,500	3,557,712
Fund EXPENSE	Total: 232 - Disposal	2,942,414	3,117,032	3,316,704	3,849,203	3,847,838
Fund Total: 232 - Disposal		469,240	379,147	175,036	(269,703)	(290,126)
Fund: 233 - Transit						
REVENUES						
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	777	341	50	50	-
412.2000	USE OF MONEY & PROP Lease Interest Income	1,241	890	-	-	-
419.1030	LEASE RECIEPTS Lease - Other	16,987	16,706	17,832	17,949	18,522
Account Classification Total: Use of Money - Use of Money & Property		19,006	17,938	17,882	17,999	18,522
Intergov - Intergovernmental						
413.1020	INTERGOVT TDA Receipts	-	-	117,311	-	-
413.1130	INTERGOVT Section 5311 Grant	200,000	-	-	-	-
Account Classification Total: Intergov - Intergovernmental		200,000	-	117,311	-	-
Service Charges - Services Charges						
409.5005	SRVC & FEE Fare Box Receipts	2	-	-	-	-
Account Classification Total: Service Charges - Services Charges		2	-	-	-	-
Miscellaneous - Miscellaneous						
414.1010	MISC Other Miscellaneous Revenue	71	283	101	150	150
414.1230	MISC Coronavirus Relief Fund	4,869	-	-	-	-
414.1240	MISC TCRTA Reimbursements	26,650	233,843	154,773	267,768	190,086
Account Classification Total: Miscellaneous - Miscellaneous		31,590	234,126	154,874	267,918	190,236

Account Number	Account Description	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Projected Year End	2024-25 Proposed
	REVENUES Total	250,598	252,064	290,067	285,917	208,758
EXPENSES						
Department:	**70 - Public Works**					
Division:	**719 - Transit**					
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	4,904	5,865	15,659	10,653	9,480
600.1015	EMP SRV Buy back Salaries	-	-	360	360	167
600.1030	EMP SRV Overtime	-	161	-	-	-
600.1080	EMP SRV PERS	359	377	1,767	1,097	995
600.1081	EMP SRV PERS Unfunded Liability	1,265	46	2,535	3,658	1,414
600.1100	EMP SRV Medicare	69	74	227	155	138
600.1110	EMP SRV Disability/Life Insurance	127	119	360	360	218
600.1120	EMP SRV Health/Dental/Vision Insurance	2,330	2,107	4,000	3,149	3,000
600.1130	EMP SRV Worker's Compensation	52	56	119	119	116
600.1140	EMP SRV Unemployment Insurance	33	35	72	72	68
600.1180	EMP SRV OPEB GASB 75	4,542	(1,542)	-	-	-
600.1185	EMP SRV PENSION GASB 68	381	(369)	-	-	-
	Account Classification Total: Employee Service - Employee Services	14,063	6,929	25,099	19,623	15,596
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	-	-	459	459	459
610.1020	SUPPLIES Operating Supplies	-	246	1,020	1,020	1,000
610.1030	SUPPLIES Lubricant & Fuels	70,253	65,811	79,597	79,597	-
610.1040	SUPPLIES Repair & Maintenance Supplies	-	-	520	520	520
620.1010	UTILITIES Electric	11,095	11,790	13,444	13,444	15,937
620.1020	UTILITIES Gas	348	1,676	2,000	2,000	2,000
630.1010	COMMUNICATION Telephone	4,291	4,514	4,696	7,078	8,686
630.1040	COMMUNICATION Postage	2	1	200	200	200
640.1010	SERVICES Professional & Technical	-	-	2,550	2,550	-
640.1020	SERVICES Contractual	11,906	65,998	12,240	12,240	-
640.1110	SERVICES Security Services	1,886	1,744	3,068	3,068	3,068
670.1010	MAINTENANCE Repair & Maintenance	1,549	3,936	5,100	5,100	19,890
670.1040	MAINTENANCE Vehicle Maintenance	23,378	27,252	35,042	35,042	32,506
	Account Classification Total: M & O - Maintenance and Operations	124,708	182,967	159,936	162,318	84,266
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	2,804	4,263	4,018	4,018	4,898
605.1020	ALLOC COSTS Property & Fire Insurance	894	2,163	2,042	2,042	2,991
605.1030	ALLOC COSTS Auto Insurance	6,705	6,536	8,520	8,520	-
605.1040	ALLOC COSTS Risk Management	2,158	1,483	1,339	1,339	1,444
605.1050	ALLOC COSTS Vehicle Maintenance	24,193	22,754	23,415	23,415	31,335
605.1060	ALLOC COSTS Custodian	14,857	-	-	-	-
605.1080	ALLOC COSTS Interdepartment Overhead	25,659	27,455	29,240	29,240	10,297
605.1130	ALLOC COSTS Retiree Health	947	1,150	1,063	1,063	1,322
605.1170	ALLOC COSTS Property Maintenance	14,036	16,844	18,451	18,451	18,551
	Account Classification Total: Allocated Costs - Allocated Costs	92,253	82,648	88,088	88,088	70,838
	Division Total: 719 - Transit	231,024	272,545	273,123	270,029	170,700
Division:	**720 - Dinuba Connection**					
M & O - Maintenance and Operations						
610.1030	SUPPLIES Lubricant & Fuels	7,435	3,958	8,342	2,500	-
670.1040	MAINTENANCE Vehicle Maintenance	2,425	3,080	2,523	6,500	7,834
	Account Classification Total: M & O - Maintenance and Operations	9,861	7,038	10,865	9,000	7,834
Allocated Costs - Allocated Costs						
605.1050	ALLOC COSTS Vehicle Maintenance	8,064	5,689	5,854	5,854	5,971
	Account Classification Total: Allocated Costs - Allocated Costs	8,064	5,689	5,854	5,854	5,971
	Division Total: 720 - Dinuba Connection	17,925	12,727	16,719	14,854	13,805
	Department Total: 70 - Public Works	248,949	285,272	289,842	284,883	184,505
	EXPENSES Total	248,949	285,272	289,842	284,883	184,505
	Fund REVENUE Total: 233 - Transit	250,598	252,064	290,067	285,917	208,758
	Fund EXPENSE Total: 233 - Transit	248,949	285,272	289,842	284,883	184,505
	Fund Total: 233 - Transit	1,649	(33,208)	225	1,034	24,253
Fund:	**234 - CNG**					
REVENUES						
Taxes - Taxes						
417.1020	CNG CNG Tax on Fuel	1,561	1,265	2,730	1,300	2,040
	Account Classification Total: Taxes - Taxes	1,561	1,265	2,730	1,300	2,040
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	1,248	7,824	500	7,800	500
	Account Classification Total: Use of Money - Use of Money & Property	1,248	7,824	500	7,800	500
Service Charges - Services Charges						
417.1010	CNG Fuel Sales	129,323	118,405	136,500	65,000	102,000

Account Number	Account Description	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Projected Year End	2024-25 Proposed
	Account Classification Total: Service Charges - Services Charges	129,323	118,405	136,500	65,000	102,000
	REVENUES Total	132,132	127,493	139,730	74,100	104,540
EXPENSES						
Department:	**70 - Public Works**					
Division:	**712 - CNG**					
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	40,408	33,581	34,807	23,103	-
600.1015	EMP SRV Buy back Salaries	283	2,364	1,281	1,284	-
600.1030	EMP SRV Overtime	462	685	-	-	-
600.1050	EMP SRV Standby	78	30	-	-	-
600.1080	EMP SRV PERS	4,064	3,722	4,285	2,698	-
600.1081	EMP SRV PERS Unfunded Liability	7,662	7,958	7,255	4,161	-
600.1100	EMP SRV Medicare	586	527	506	336	-
600.1110	EMP SRV Disability/Life Insurance	925	812	802	533	-
600.1120	EMP SRV Health/Dental/Vision Insurance	11,988	8,567	8,000	5,395	-
600.1130	EMP SRV Worker's Compensation	265	287	239	239	-
600.1140	EMP SRV Unemployment Insurance	169	177	144	144	-
600.1170	EMP SRV Uniform Allowance	-	-	60	60	-
	Account Classification Total: Employee Service - Employee Services	66,890	58,710	57,379	37,953	-
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	-	-	250	250	250
610.1020	SUPPLIES Operating Supplies	571	316	599	599	260
620.1010	UTILITIES Electric	1,084	2,447	6,000	6,000	3,000
620.1020	UTILITIES Gas	52,968	73,988	144,000	144,000	78,090
630.1010	COMMUNICATION Telephone	155	261	212	212	216
640.1020	SERVICES Contractual	13,127	7,295	14,953	14,953	8,000
640.1050	SERVICES Taxes	6,673	7,326	11,000	11,000	7,512
650.1020	TRAINING Training & Vocational	-	-	7,036	7,036	-
670.1030	MAINTENANCE Equipment Maintenance	12,837	13,874	24,655	24,655	14,435
670.1040	MAINTENANCE Vehicle Maintenance	-	-	-	500	-
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	-	-	2,500	2,500	2,550
799.1100	MISCELLANEOUS Uncollectible Accounts Expense	17	-	-	-	-
	Account Classification Total: M & O - Maintenance and Operations	87,431	105,508	211,205	211,705	114,313
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	2,653	4,078	3,846	3,846	6,715
605.1020	ALLOC COSTS Property & Fire Insurance	846	2,069	1,955	1,955	4,100
605.1040	ALLOC COSTS Risk Management	2,042	1,419	1,282	1,282	1,979
605.1080	ALLOC COSTS Interdepartment Overhead	20,512	20,512	16,632	16,632	14,045
605.1170	ALLOC COSTS Property Maintenance	658	790	865	865	870
	Account Classification Total: Allocated Costs - Allocated Costs	26,711	28,868	24,580	24,580	27,709
Transfer - Transfer						
900.122	TRSF OUT Equipment Replacement	825	825	873	873	-
	Account Classification Total: Transfer - Transfer	825	825	873	873	-
	Division Total: 712 - CNG	181,858	193,912	294,037	275,111	142,022
	Department Total: 70 - Public Works	181,858	193,912	294,037	275,111	142,022
	EXPENSES Total	181,858	193,912	294,037	275,111	142,022
	Fund REVENUE Total: 234 - CNG	132,132	127,493	139,730	74,100	104,540
	Fund EXPENSE Total: 234 - CNG	181,858	193,912	294,037	275,111	142,022
	Fund Total: 234 - CNG	(49,725)	(66,418)	(154,307)	(201,011)	(37,482)
Fund:	**320 - Ambulance**					
REVENUES						
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	32,002	248,309	-	425,000	300,000
	Account Classification Total: Use of Money - Use of Money & Property	32,002	248,309	-	425,000	300,000
Intergov - Intergovernmental						
413.1060	INTERGOVT State Grants	18,863	398,520	-	71,374	-
413.1400	INTERGOVT Calviva - IGT	515,129	1,478,166	1,200,000	1,114,200	1,200,000
413.1410	INTERGOVT Anthem Blue Cross - IGT	673,755	-	325,000	500,597	325,000
413.1520	INTERGOVT Trainee Program	26,000	-	-	-	-
	Account Classification Total: Intergov - Intergovernmental	1,233,748	1,876,686	1,525,000	1,686,171	1,525,000
Service Charges - Services Charges						
409.4001	SRVC & FEE Ambulance Service Fees	1,492,215	1,739,717	3,152,000	3,200,000	3,600,000
409.4003	SRVC & FEE Ambulance Membership Fees	45,939	43,139	43,600	42,700	41,110
409.4070	SRVC & FEE Training Class Fees	3,926	3,083	1,500	1,903	1,500
409.4075	SRVC & FEE GEMT1 Mgt Care Supplement	79,184	31,838	500,000	400,000	130,000
	Account Classification Total: Service Charges - Services Charges	1,621,264	1,817,777	3,697,100	3,644,603	3,772,610
Miscellaneous - Miscellaneous						
414.1010	MISC Other Miscellaneous Revenue	2,320	4,038	1,600	3,056	2,123

Account Number	Account Description	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Projected Year End	2024-25 Proposed
414.1030	MISC Credit Bureau Receipts	6,062	4,572	3,000	1,000	1,000
414.1230	MISC Coronavirus Relief Fund	56,596	7,862	-	-	-
Account Classification Total: Miscellaneous - Miscellaneous		64,978	16,473	4,600	4,056	3,123
	REVENUES Total	2,951,993	3,959,244	5,226,700	5,759,830	5,600,733
EXPENSES						
Department:	**60 - Fire**					
Division:	**304 - Ambulance Billing & Collections**					
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	111,148	105,752	107,534	107,534	107,539
600.1015	EMP SRV Buy back Salaries	3,357	3,216	2,044	2,044	2,044
600.1020	EMP SRV Part Time Salaries	-	-	29,010	29,010	29,010
600.1080	EMP SRV PERS	13,032	12,490	18,516	18,516	18,599
600.1081	EMP SRV PERS Unfunded Liability	23,810	29,663	37,136	37,136	45,150
600.1100	EMP SRV Medicare	922	808	1,980	1,980	1,980
600.1110	EMP SRV Disability/Life Insurance	2,334	2,425	2,474	2,474	2,474
600.1120	EMP SRV Health/Dental/Vision Insurance	49,343	41,631	40,000	40,000	40,000
600.1130	EMP SRV Worker's Compensation	1,038	1,125	1,193	1,193	1,590
600.1140	EMP SRV Unemployment Insurance	661	692	719	719	923
Account Classification Total: Employee Service - Employee Services		205,644	197,803	240,606	240,606	249,309
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	1,522	2,022	2,300	2,300	2,300
630.1040	COMMUNICATION Postage	401	341	400	400	400
640.1010	SERVICES Professional & Technical	6,818	5,891	8,000	7,500	7,500
640.1020	SERVICES Contractual	22,872	42,126	25,000	100,000	60,000
640.1080	SERVICES Other Fees	33	-	-	-	-
650.1020	TRAINING Training & Vocational	-	1,556	3,000	3,000	3,000
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	214	-	200	200	200
690.1030	SPC DEPT EXP Printing & Binding	455	328	400	600	600
Account Classification Total: M & O - Maintenance and Operations		32,314	52,263	39,300	114,000	74,000
Principal Pymts - Principal Payments						
710.1001	PRINCIPAL Copiers	-	-	2,197	2,197	2,197
Account Classification Total: Principal Pymts - Principal Payments		-	-	2,197	2,197	2,197
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	3,000	4,486	6,014	6,014	7,053
605.1020	ALLOC COSTS Property & Fire Insurance	957	2,276	3,057	3,057	4,306
605.1040	ALLOC COSTS Risk Management	2,310	1,561	2,005	2,005	2,079
Account Classification Total: Allocated Costs - Allocated Costs		6,267	8,323	11,076	11,076	13,438
	Division Total: 304 - Ambulance Billing & Collections	244,225	258,389	293,179	367,879	338,944
Division:	**601 - Ambulance**					
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	512,829	778,432	1,284,080	1,083,889	1,346,895
600.1015	EMP SRV Buy back Salaries	5,209	11,746	20,929	32,000	16,783
600.1020	EMP SRV Part Time Salaries	255	129	-	-	-
600.1030	EMP SRV Overtime	146,833	200,605	68,529	118,000	110,000
600.1080	EMP SRV PERS	75,341	96,427	179,289	163,565	198,934
600.1081	EMP SRV PERS Unfunded Liability	129,202	118,730	258,792	289,206	357,427
600.1090	EMP SRV Social Security	1,536	-	-	-	-
600.1100	EMP SRV Medicare	10,630	14,025	18,753	15,858	19,643
600.1110	EMP SRV Disability/Life Insurance	19,079	19,105	29,745	25,153	31,159
600.1120	EMP SRV Health/Dental/Vision Insurance	179,192	243,084	330,003	263,623	345,003
600.1130	EMP SRV Worker's Compensation	145,255	168,244	172,161	172,161	220,981
600.1140	EMP SRV Unemployment Insurance	3,969	4,500	4,857	4,857	5,578
600.1170	EMP SRV Uniform Allowance	2,800	3,230	7,175	8,400	7,525
600.1180	EMP SRV OPEB GASB 75	(1,738,846)	(30,474)	-	-	-
600.1185	EMP SRV PENSION GASB 68	320,073	(485,623)	-	-	-
600.1210	EMP SRV Physical Examination	1,910	1,795	3,000	1,000	3,000
Account Classification Total: Employee Service - Employee Services		(184,733)	1,143,953	2,377,313	2,177,712	2,662,928
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	369	42,224	530	530	530
610.1020	SUPPLIES Operating Supplies	80,989	84,546	78,163	93,687	147,515
610.1030	SUPPLIES Lubricant & Fuels	76,035	80,851	75,798	76,981	76,981
610.1040	SUPPLIES Repair & Maintenance Supplies	21	-	-	-	-
630.1010	COMMUNICATION Telephone	3,767	3,693	3,896	4,175	4,175
640.1010	SERVICES Professional & Technical	-	13,868	39,000	2,610	36,110
640.1020	SERVICES Contractual	85,565	83,393	84,676	102,230	106,130
650.1010	TRAINING Travel & Conference	-	93	2,400	1,200	2,400
650.1020	TRAINING Training & Vocational	7,862	8,358	12,712	8,744	12,712
650.1040	TRAINING Training Class Expense	11,504	1,229	1,390	428	1,390
650.1050	TRAINING Trainee Program	17,888	10,065	-	-	-

Account Number	Account Description	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Projected Year End	2024-25 Proposed
670.1010	MAINTENANCE Repair & Maintenance	3,049	12,678	2,000	1,868	2,000
670.1030	MAINTENANCE Equipment Maintenance	8,752	12,219	8,868	8,981	9,105
670.1040	MAINTENANCE Vehicle Maintenance	955	141	855	806	855
670.1050	MAINTENANCE Maintenance Contracts	35,880	39,580	46,692	41,477	46,672
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	2,414	647	2,234	750	5,434
690.1020	SPC DEPT EXP Advertising	-	250	1,500	1,500	1,500
690.1157	SPC DEPT EXP GEMT QAF	167,229	114,409	-	-	-
690.1158	SPC DEPT EXP PP-GEMT IGT	-	138,539	550,000	500,000	550,000
799.1100	MISCELLANEOUS Uncollectible Accounts Expense	(19,860)	(107,156)	-	-	-
799.2200	MISCELLANEOUS Capitalized Assets	(212,292)	(476,386)	-	-	-
Account Classification Total: M & O - Maintenance and Operations		270,128	63,240	910,714	845,967	1,003,509
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	30,706	50,673	51,289	51,289	87,093
605.1020	ALLOC COSTS Property & Fire Insurance	9,790	25,708	26,072	26,072	53,180
605.1030	ALLOC COSTS Auto Insurance	3,725	4,902	7,455	7,455	7,455
605.1040	ALLOC COSTS Risk Management	23,630	17,634	17,096	17,096	25,673
605.1050	ALLOC COSTS Vehicle Maintenance	40,162	57,618	42,775	42,775	105,713
605.1080	ALLOC COSTS Interdepartment Overhead	347,586	392,901	342,869	342,869	393,855
605.1130	ALLOC COSTS Retiree Health	3,353	10,132	10,628	10,628	10,866
Account Classification Total: Allocated Costs - Allocated Costs		458,952	559,568	498,184	498,184	683,835
Capital Outlay - Capital Outlay						
730.1020	CAPITAL OUTLAY Buildings	15,277	-	-	-	-
730.1070	CAPITAL OUTLAY Machinery and Equipment	-	175,098	-	10,800	-
Account Classification Total: Capital Outlay - Capital Outlay		15,277	175,098	-	10,800	-
Transfer - Transfer						
900.101	TRSF OUT General Fund	60,000	60,000	60,000	60,000	60,000
900.122	TRSF OUT Equipment Replacement	4,857	4,857	7,240	7,240	9,019
900.265	TRSF OUT Facilities Capital Projects	-	18,634	865,000	1,082,894	-
Account Classification Total: Transfer - Transfer		64,857	83,491	932,240	1,150,134	69,019
Division Total: 601 - Ambulance		624,481	2,025,350	4,718,451	4,682,797	4,419,291
Division: 602 - Fire Med						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	88,759	106,185	98,834	98,834	98,840
600.1015	EMP SRV Buy back Salaries	6,877	3,278	2,675	6,000	2,675
600.1030	EMP SRV Overtime	14,284	30,000	13,400	13,400	13,400
600.1080	EMP SRV PERS	18,134	18,515	17,899	18,348	18,048
600.1081	EMP SRV PERS Unfunded Liability	26,749	33,745	34,078	47,279	46,208
600.1100	EMP SRV Medicare	1,751	1,930	1,443	1,443	1,443
600.1110	EMP SRV Disability/Life Insurance	2,142	2,245	2,289	2,289	2,289
600.1120	EMP SRV Health/Dental/Vision Insurance	23,528	21,067	20,000	20,000	20,000
600.1130	EMP SRV Worker's Compensation	3,829	3,986	3,986	3,986	3,986
600.1140	EMP SRV Unemployment Insurance	331	345	345	345	345
600.1170	EMP SRV Uniform Allowance	700	700	700	700	700
Account Classification Total: Employee Service - Employee Services		187,084	221,996	195,649	212,624	207,934
M & O - Maintenance and Operations						
640.1080	SERVICES Other Fees	797	2,666	4,500	1,000	2,000
690.1020	SPC DEPT EXP Advertising	9,238	9,668	10,982	13,924	13,524
Account Classification Total: M & O - Maintenance and Operations		10,035	12,334	15,482	14,924	15,524
Division Total: 602 - Fire Med		197,119	234,330	211,131	227,548	223,458
Department Total: 60 - Fire		1,065,825	2,518,069	5,222,761	5,278,224	4,981,693
EXPENSES Total		1,065,825	2,518,069	5,222,761	5,278,224	4,981,693
Fund REVENUE	Total: 320 - Ambulance	2,951,993	3,959,244	5,226,700	5,759,830	5,600,733
Fund EXPENSE	Total: 320 - Ambulance	1,065,825	2,518,069	5,222,761	5,278,224	4,981,693
Fund Total: 320 - Ambulance		1,886,168	1,441,175	3,939	481,606	619,040
REVENUE GRAND Totals:		18,186,347	20,977,766	20,170,400	21,704,752	22,321,544
EXPENSE GRAND Totals:		13,810,237	16,428,123	20,597,738	21,766,284	21,902,905
Grand Totals:		4,376,109	4,549,643	(427,338)	(61,532)	418,639

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 58
- 191 - Special Community Events 58
- 202 - Gas Tax Fund 59
- 203 - Transportation Fund 60
- 207 - Road and Repair Accountability Act (SB1) Fund 61
- 250 - 256 Impact Fees Fund 62
- 301 - Public Safety Sales Tax Measure F Fund 65
- 302 - 306 COPS/Post Training 67
- 322 - State Fire Suppression Reimbursement 68
- 323 – Fire/EMS Training 68
- 401 - 426 HOME/CDBG Funds 69
- 501 - Successor Agency Fund 73
- 502 - Downtown Improvement District 74
- 503 - LLMD Assessment District 74
- 505 - Community Facilities District 80

Account Number	Account Description	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Projected Year End	2024-25 Proposed
Fund: 105 - American Rescue Plan Act						
REVENUES						
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	8,021	134,051	-	101,482	60,000
Account Classification Total: Use of Money - Use of Money & Property		8,021	134,051	-	101,482	60,000
Miscellaneous - Miscellaneous						
414.1230	MISC Coronavirus Relief Fund	361,983	2,470,015	-	-	-
Account Classification Total: Miscellaneous - Miscellaneous		361,983	2,470,015	-	-	-
	REVENUES Total	370,004	2,604,066	-	101,482	60,000
EXPENSES						
Department: 30 - Finance						
Division: 001 - Administration						
Employee Service - Employee Services						
600.1240	EMP SRV Covid Premium Pay	297,500	-	-	-	-
Account Classification Total: Employee Service - Employee Services		297,500	-	-	-	-
Transfer - Transfer						
900.101	TRSF OUT General Fund	64,483	169,211	247,140	216,924	37,093
900.231	TRSF OUT Sewer	-	176,400	-	82,432	-
900.260	TRSF OUT Transportation Capital Projects	-	520,780	768,480	1,069,426	150,000
900.261	TRSF OUT Water Capital Projects	-	-	-	-	-
900.262	TRSF OUT Sewer Capital Projects	-	1,277,264	150,444	23,813	-
900.265	TRSF OUT Facilities Capital Projects	-	468,432	1,578,412	921,003	495,278
Account Classification Total: Transfer - Transfer		64,483	2,612,087	2,744,476	2,313,598	682,371
Division Total: 001 - Administration		361,983	2,612,087	2,744,476	2,313,598	682,371
Department Total: 30 - Finance		361,983	2,612,087	2,744,476	2,313,598	682,371
	EXPENSES Total	361,983	2,612,087	2,744,476	2,313,598	682,371
Fund REVENUE	Total: 105 - American Rescue Plan Act	370,004	2,604,066	-	101,482	60,000
Fund EXPENSE	Total: 105 - American Rescue Plan Act	361,983	2,612,087	2,744,476	2,313,598	682,371
Fund Total: 105 - American Rescue Plan Act		8,021	(8,021)	(2,744,476)	(2,212,116)	(622,371)
Fund: 191 - Special Community Events						
REVENUES						
Miscellaneous - Miscellaneous						
425.1030	DONATION Senior Center	650	633	1,000	1,000	1,000
425.1040	DONATION Community Service Projects	1,029	4,196	1,000	-	-
425.1050	DONATION Special Events	7,697	11,604	7,400	31,520	36,000
425.1060	DONATION Youth Services	399	1,065	1,000	250	1,250
425.1070	DONATION Youth Sports	4,966	8,468	4,000	4,500	5,000
425.1080	DONATION Dog Days	994	963	1,000	1,181	1,500
425.1100	DONATION Sports Tournament	-	-	500	1,000	1,000
425.1130	DONATION Sportsplex	124	-	-	-	-
425.1140	DONATION Save the Children	5,000	4,000	1,000	-	-
Account Classification Total: Miscellaneous - Miscellaneous		20,858	30,929	16,900	39,451	45,750
	REVENUES Total	20,858	30,929	16,900	39,451	45,750
EXPENSES						
Department: 40 - Parks & Community Services						
Division: 401 - Community Services						
M & O - Maintenance and Operations						
610.1020	SUPPLIES Operating Supplies	1,029	4,873	3,097	3,097	3,097
Account Classification Total: M & O - Maintenance and Operations		1,029	4,873	3,097	3,097	3,097
Division Total: 401 - Community Services		1,029	4,873	3,097	3,097	3,097
Division: 403 - Special Events						
M & O - Maintenance and Operations						
610.1020	SUPPLIES Operating Supplies	3,796	5,893	12,529	12,529	24,100
Account Classification Total: M & O - Maintenance and Operations		3,796	5,893	12,529	12,529	24,100
Division Total: 403 - Special Events		3,796	5,893	12,529	12,529	24,100
Division: 404 - Youth Services						
M & O - Maintenance and Operations						
610.1020	SUPPLIES Operating Supplies	792	1,349	1,416	650	950
Account Classification Total: M & O - Maintenance and Operations		792	1,349	1,416	650	950
Division Total: 404 - Youth Services		792	1,349	1,416	650	950
Division: 407 - Sports Programs						
M & O - Maintenance and Operations						
610.1020	SUPPLIES Operating Supplies	9,144	5,899	2,464	2,464	3,500
Account Classification Total: M & O - Maintenance and Operations		9,144	5,899	2,464	2,464	3,500
Division Total: 407 - Sports Programs		9,144	5,899	2,464	2,464	3,500
Division: 408 - Senior Center						
M & O - Maintenance and Operations						
610.1020	SUPPLIES Operating Supplies	1,393	964	1,000	1,000	1,000

Account Number	Account Description	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Projected Year End	2024-25 Proposed
	Account Classification Total: M & O - Maintenance and Operations	1,393	964	1,000	1,000	1,000
	Division Total: 408 - Senior Center	1,393	964	1,000	1,000	1,000
Division:	**409 - Dog Days**					
M & O - Maintenance and Operations						
610.1020	SUPPLIES Operating Supplies	303	427	4,593	244	250
	Account Classification Total: M & O - Maintenance and Operations	303	427	4,593	244	250
	Division Total: 409 - Dog Days	303	427	4,593	244	250
Division:	**410 - Commission Projects**					
M & O - Maintenance and Operations						
610.1020	SUPPLIES Operating Supplies	-	-	1,502	-	-
	Account Classification Total: M & O - Maintenance and Operations	-	-	1,502	-	-
	Division Total: 410 - Commission Projects	-	-	1,502	-	-
Division:	**411 - Sports Tournaments**					
M & O - Maintenance and Operations						
610.1020	SUPPLIES Operating Supplies	-	-	870	870	1,000
	Account Classification Total: M & O - Maintenance and Operations	-	-	870	870	1,000
	Division Total: 411 - Sports Tournaments	-	-	870	870	1,000
Division:	**413 - Scouts**					
M & O - Maintenance and Operations						
610.1020	SUPPLIES Operating Supplies	346	168	3,695	1,000	1,000
	Account Classification Total: M & O - Maintenance and Operations	346	168	3,695	1,000	1,000
	Division Total: 413 - Scouts	346	168	3,695	1,000	1,000
Division:	**414 - Sportsplex**					
M & O - Maintenance and Operations						
610.1020	SUPPLIES Operating Supplies	124	-	-	-	-
	Account Classification Total: M & O - Maintenance and Operations	124	-	-	-	-
	Division Total: 414 - Sportsplex	124	-	-	-	-
	Department Total: 40 - Parks & Community Services	16,926	19,573	31,166	21,854	34,897
	EXPENSES Total	16,926	19,573	31,166	21,854	34,897
Fund REVENUE	Total: 191 - Special Community Events	20,858	30,929	16,900	39,451	45,750
Fund EXPENSE	Total: 191 - Special Community Events	16,926	19,573	31,166	21,854	34,897
	Fund Total: 191 - Special Community Events	3,932	11,355	(14,266)	17,597	10,853
Fund:	**202 - Gas Tax**					
REVENUES						
Taxes - Taxes						
408.1000	GAS TAX 2103	203,739	204,325	248,992	224,218	226,164
408.1010	GAS TAX 2105	145,113	144,109	164,883	155,042	158,118
408.1020	GAS TAX 2106	85,802	85,824	93,309	88,600	90,294
408.1030	GAS TAX 2107	173,101	196,275	198,046	211,767	216,089
408.1040	GAS TAX 2107.5	6,000	6,000	6,000	6,000	6,000
	Account Classification Total: Taxes - Taxes	613,756	636,533	711,230	685,627	696,665
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	599	6,830	1,000	8,000	4,000
	Account Classification Total: Use of Money - Use of Money & Property	599	6,830	1,000	8,000	4,000
Intergov - Intergovernmental						
413.1010	INTERGOVT STP State Local Transportation	306,461	325,359	275,000	300,000	303,000
	Account Classification Total: Intergov - Intergovernmental	306,461	325,359	275,000	300,000	303,000
	REVENUES Total	920,816	968,722	987,230	993,627	1,003,665
EXPENSES						
Department:	**70 - Public Works**					
Division:	**709 - Transportation**					
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	100,072	105,378	113,323	126,002	91,319
600.1015	EMP SRV Buy back Salaries	405	3,753	3,150	3,134	618
600.1030	EMP SRV Overtime	2,209	7,251	2,300	2,300	2,300
600.1050	EMP SRV Standby	1,608	1,146	1,700	1,700	1,700
600.1080	EMP SRV PERS	11,222	11,215	14,647	13,986	9,545
600.1081	EMP SRV PERS Unfunded Liability	23,416	21,642	27,695	20,070	13,773
600.1100	EMP SRV Medicare	1,580	1,685	1,657	1,845	1,336
600.1110	EMP SRV Disability/Life Insurance	2,365	2,504	2,629	2,928	2,120
600.1120	EMP SRV Health/Dental/Vision Insurance	46,849	41,234	40,200	47,108	32,000
600.1130	EMP SRV Worker's Compensation	10,759	8,148	9,596	9,596	12,857
600.1140	EMP SRV Unemployment Insurance	929	627	723	723	933
600.1170	EMP SRV Uniform Allowance	2,641	2,845	990	1,290	840
600.1190	EMP SRV Stipends	209	-	-	-	-
	Account Classification Total: Employee Service - Employee Services	204,264	207,429	218,610	230,682	169,341
M & O - Maintenance and Operations						
610.1020	SUPPLIES Operating Supplies	164,888	159,948	180,000	188,000	191,000

Account Number	Account Description	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Projected Year End	2024-25 Proposed
610.1030	SUPPLIES Lubricant & Fuels	10,816	12,557	15,000	15,000	16,074
610.1040	SUPPLIES Repair & Maintenance Supplies	-	-	-	-	-
610.1050	SUPPLIES Small Tools	-	-	500	500	500
610.1060	SUPPLIES Safety Equipment & Supplies	-	35	200	200	215
620.1010	UTILITIES Electric	204,707	224,506	225,000	225,000	231,750
620.1020	UTILITIES Gas	332	637	350	350	361
630.1010	COMMUNICATION Telephone	863	1,077	1,200	1,200	1,200
630.1020	COMMUNICATION Cellphone	1,416	1,558	1,500	1,500	1,556
630.1040	COMMUNICATION Postage	-	3	100	100	100
640.1010	SERVICES Professional & Technical	545	1,110	1,500	1,500	1,500
640.1020	SERVICES Contractual	130,320	53,156	35,000	35,000	35,730
640.1060	SERVICES Legal Services	-	-	-	-	-
650.1010	TRAINING Travel & Conference	68	829	1,000	1,000	1,000
650.1020	TRAINING Training & Vocational	-	-	3,000	2,000	1,040
670.1010	MAINTENANCE Repair & Maintenance	-	-	4,000	500	1,040
670.1030	MAINTENANCE Equipment Maintenance	-	-	1,000	500	500
670.1040	MAINTENANCE Vehicle Maintenance	-	-	-	1,000	500
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	2,855	115	3,000	1,000	1,000
690.1050	SPC DEPT EXP Rental	-	485	2,000	1,000	1,040
	Account Classification Total: M & O - Maintenance and Operations	516,810	456,016	474,350	475,350	486,106
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	10,696	14,388	12,546	12,546	17,324
605.1020	ALLOC COSTS Property & Fire Insurance	3,410	7,299	6,378	6,378	10,578
605.1030	ALLOC COSTS Auto Insurance	745	1,634	2,609	2,609	2,396
605.1040	ALLOC COSTS Risk Management	8,231	5,007	4,182	4,182	5,107
605.1050	ALLOC COSTS Vehicle Maintenance	11,159	9,423	4,057	4,057	7,841
605.1060	ALLOC COSTS Custodian	2,829	3,433	3,650	3,650	2,739
605.1080	ALLOC COSTS Interdepartment Overhead	103,721	107,259	71,007	71,007	70,497
605.1170	ALLOC COSTS Property Maintenance	2,431	2,917	3,195	3,195	3,212
	Account Classification Total: Allocated Costs - Allocated Costs	143,222	151,360	107,624	107,624	119,694
Transfer - Transfer						
900.122	TRSF OUT Equipment Replacement	825	825	873	873	825
900.185	TRSF OUT Financing Authority Debt Service	10,107	10,677	11,398	11,398	12,093
900.260	TRSF OUT Transportation Capital Projects	-	200,000	86,000	313,230	-
	Account Classification Total: Transfer - Transfer	10,932	211,502	98,271	325,501	12,918
	Division Total: 709 - Transportation	875,228	1,026,307	898,855	1,139,157	788,059
	Department Total: 70 - Public Works	875,228	1,026,307	898,855	1,139,157	788,059
	EXPENSES Total	875,228	1,026,307	898,855	1,139,157	788,059
	Fund REVENUE Total: 202 - Gas Tax	920,816	968,722	987,230	993,627	1,003,665
	Fund EXPENSE Total: 202 - Gas Tax	875,228	1,026,307	898,855	1,139,157	788,059
	Fund Total: 202 - Gas Tax	45,588	(57,585)	88,375	(145,530)	215,606
Fund: 203 - Transportation						
REVENUES						
Taxes - Taxes						
403.1030	SALES TAX Measure R	684,127	696,833	571,277	703,801	610,839
	Account Classification Total: Taxes - Taxes	684,127	696,833	571,277	703,801	610,839
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	2,144	15,093	500	35,000	20,000
	Account Classification Total: Use of Money - Use of Money & Property	2,144	15,093	500	35,000	20,000
Intergov - Intergovernmental						
413.1020	INTERGOVT TDA Receipts	1,379,187	850,177	782,689	785,640	782,375
	Account Classification Total: Intergov - Intergovernmental	1,379,187	850,177	782,689	785,640	782,375
Miscellaneous - Miscellaneous						
414.1010	MISC Other Miscellaneous Revenue	440,509	10	7,200	7,200	-
	Account Classification Total: Miscellaneous - Miscellaneous	440,509	10	7,200	7,200	-
Transfers - Transfers						
800.230	TRSF IN Water	3,652	3,652	3,652	3,652	3,652
800.231	TRSF IN Sewer	3,652	3,652	3,652	3,652	3,652
	Account Classification Total: Transfers - Transfers	7,304	7,304	7,304	7,304	7,304
	REVENUES Total	2,513,271	1,569,417	1,368,970	1,538,945	1,420,518
EXPENSES						
Department: 70 - Public Works						
Division: 709 - Transportation						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	157,063	157,330	165,983	178,662	216,909
600.1015	EMP SRV Buy back Salaries	405	3,753	3,297	3,281	2,507
600.1020	EMP SRV Part Time Salaries	31,965	34,739	34,547	34,547	34,547
600.1030	EMP SRV Overtime	3,077	8,293	5,000	5,000	5,000

Account Number	Account Description	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Projected Year End	2024-25 Proposed
600.1050	EMP SRV Standby	1,727	1,896	1,500	1,600	1,500
600.1080	EMP SRV PERS	20,931	21,665	26,489	25,828	30,491
600.1081	EMP SRV PERS Unfunded Liability	42,099	45,818	52,038	44,413	62,639
600.1100	EMP SRV Medicare	2,751	2,939	2,939	3,128	3,689
600.1110	EMP SRV Disability/Life Insurance	3,494	3,706	3,854	4,153	5,044
600.1120	EMP SRV Health/Dental/Vision Insurance	68,307	61,248	59,201	66,032	82,001
600.1130	EMP SRV Worker's Compensation	14,397	20,212	17,616	17,616	22,314
600.1140	EMP SRV Unemployment Insurance	1,244	1,554	1,327	1,327	1,619
600.1170	EMP SRV Uniform Allowance	3,778	3,998	2,190	2,490	2,850
600.1190	EMP SRV Stipends	86	-	-	-	-
Account Classification Total: Employee Service - Employee Services		351,322	367,150	375,981	388,077	471,110
M & O - Maintenance and Operations						
610.1020	SUPPLIES Operating Supplies	85,848	77,141	83,352	83,352	86,090
610.1030	SUPPLIES Lubricant & Fuels	1,809	6,160	3,500	3,500	3,600
610.1050	SUPPLIES Small Tools	-	-	1,000	1,000	1,000
610.1060	SUPPLIES Safety Equipment & Supplies	-	2,437	1,000	1,000	1,000
620.1010	UTILITIES Electric	27,557	32,157	30,355	35,750	30,972
620.1020	UTILITIES Gas	326	626	500	500	500
620.1030	UTILITIES Water	-	-	-	-	-
630.1010	COMMUNICATION Telephone	3,022	3,656	3,319	4,800	3,420
630.1020	COMMUNICATION Cellphone	-	505	-	1,000	2,500
630.1040	COMMUNICATION Postage	57	134	200	200	200
640.1010	SERVICES Professional & Technical	15,676	17,909	16,500	16,500	16,995
640.1020	SERVICES Contractual	48,100	51,200	32,001	32,001	32,476
650.1020	TRAINING Training & Vocational	154	995	2,040	2,040	1,020
670.1030	MAINTENANCE Equipment Maintenance	-	6,426	6,736	6,736	6,941
670.1040	MAINTENANCE Vehicle Maintenance	3,386	3,005	3,500	3,500	3,500
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	635	1,516	663	663	676
799.1100	MISCELLANEOUS Uncollectible Accounts Expense	-	107,152	-	-	-
Account Classification Total: M & O - Maintenance and Operations		186,569	311,020	184,666	192,542	190,890
Principal Pymts - Principal Payments						
710.2050	PRINCIPAL Vehicles	16,735	14,344	8,716	8,716	16,000
710.2071	PRINCIPAL Trailer Hot Box	10,957	8,606	9,142	9,142	9,710
720.2071	INTEREST Trailer Hot Box	-	2,351	1,815	1,815	1,246
Account Classification Total: Principal Pymts - Principal Payments		27,692	25,301	19,673	19,673	26,956
Interest Pymts - Interest Payments						
720.2050	INTEREST Vehicles	5,079	4,353	2,698	2,698	6,000
Account Classification Total: Interest Pymts - Interest Payments		5,079	4,353	2,698	2,698	6,000
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	7,007	11,211	12,076	12,076	14,016
605.1020	ALLOC COSTS Property & Fire Insurance	2,234	5,688	6,139	6,139	8,559
605.1030	ALLOC COSTS Auto Insurance	2,235	2,002	6,869	6,869	6,656
605.1040	ALLOC COSTS Risk Management	5,392	3,901	4,025	4,025	4,132
605.1050	ALLOC COSTS Vehicle Maintenance	11,159	9,423	4,057	4,057	7,841
605.1060	ALLOC COSTS Custodian	2,768	3,359	3,571	3,571	2,680
605.1080	ALLOC COSTS Interdepartment Overhead	76,283	85,080	75,713	75,713	68,546
605.1170	ALLOC COSTS Property Maintenance	2,378	2,854	3,126	3,126	3,143
Account Classification Total: Allocated Costs - Allocated Costs		109,456	123,518	115,576	115,576	115,573
Capital Outlay - Capital Outlay						
730.1100	CAPITAL OUTLAY IT Functionality	-	-	-	-	7,750
Account Classification Total: Capital Outlay - Capital Outlay		-	-	-	-	7,750
Transfer - Transfer						
900.122	TRSF OUT Equipment Replacement	825	825	873	873	825
900.185	TRSF OUT Financing Authority Debt Service	374,377	415,240	420,668	420,668	422,173
900.260	TRSF OUT Transportation Capital Projects	697,000	476,150	135,000	343,197	468,900
Account Classification Total: Transfer - Transfer		1,072,202	892,215	556,541	764,738	891,898
Division Total: 709 - Transportation		1,752,321	1,723,558	1,255,135	1,483,304	1,710,177
Department Total: 70 - Public Works		1,752,321	1,723,558	1,255,135	1,483,304	1,710,177
EXPENSES Total		1,752,321	1,723,558	1,255,135	1,483,304	1,710,177
Fund REVENUE	Total: 203 - Transportation	2,513,271	1,569,417	1,368,970	1,538,945	1,420,518
Fund EXPENSE	Total: 203 - Transportation	1,752,321	1,723,558	1,255,135	1,483,304	1,710,177
Fund Total: 203 - Transportation		760,950	(154,140)	113,835	55,641	(289,659)
Fund: 207 - Road Repair & Acctblty Act (SB1)						
REVENUES						
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	2,334	13,507	3,000	30,000	3,000
Account Classification Total: Use of Money - Use of Money & Property		2,334	13,507	3,000	30,000	3,000
Intergov - Intergovernmental						

Account Number	Account Description	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Projected Year End	2024-25 Proposed
413.1060	INTERGOVT State Grants	524,772	554,413	621,145	609,770	651,812
Account Classification Total: Intergov - Intergovernmental		524,772	554,413	621,145	609,770	651,812
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	609,440	650,253	706,478	722,103	737,145
EXPENSES						
Department: 70 - Public Works						
Division: 709 - Transportation						
Capital Projects - Capital Projects						
680.1074	CAPITAL PROJECTS Street Improvements PHASE II	-	-	630,293	174,979	-
680.1263	CAPITAL PROJECTS Alta/Kamm Roundabout	-	-	-	-	-
680.1264	CAPITAL PROJECTS Alta/Nebraska Roundabout	524,233	486,343	-	-	-
680.1286	CAPITAL PROJECTS ATP Bldg Dinuba's Active Transp	-	-	-	-	422,000
Account Classification Total: Capital Projects - Capital Projects		524,233	486,343	630,293	174,979	422,000
	Division Total: 709 - Transportation	524,233	486,343	630,293	174,979	422,000
	Department Total: 70 - Public Works	524,233	486,343	630,293	174,979	422,000
	EXPENSES Total	524,233	486,343	630,293	174,979	422,000
Fund REVENUE	Total: 207 - Road Repair & Acctblty Act (SB1)	609,440	650,253	706,478	722,103	737,145
Fund EXPENSE	Total: 207 - Road Repair & Acctblty Act (SB1)	524,233	486,343	630,293	174,979	422,000
	Fund Total: 207 - Road Repair & Acctblty Act (SB1)	85,207	163,910	76,185	547,124	315,145
Fund: 250 - Water Impact Fees						
REVENUES						
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	2,663	19,189	500	23,000	500
Account Classification Total: Use of Money - Use of Money & Property		2,663	19,189	500	23,000	500
Service Charges - Services Charges						
409.5080	SRVC & FEE Developer Fees	79,913	143,544	165,173	62,900	41,703
Account Classification Total: Service Charges - Services Charges		79,913	143,544	165,173	62,900	41,703
	REVENUES Total	82,576	162,733	165,673	85,900	42,203
EXPENSES						
Department: 70 - Public Works						
Division: 703 - Water						
Capital Projects - Capital Projects						
680.1015	CAPITAL PROJECTS Preliminary Design	42,729	21,514	-	-	-
680.1157	CAPITAL PROJECTS Test Well for Wells 21	-	-	-	-	-
Account Classification Total: Capital Projects - Capital Projects		42,729	21,514	-	-	-
Transfer - Transfer						
900.182	TRSF OUT Water Debt Service	58,087	87,074	87,075	87,075	87,075
900.260	TRSF OUT Transportation Capital Projects	-	-	123,470	-	-
900.261	TRSF OUT Water Capital Projects	67,962	11,161	205,061	226,972	79,132
Account Classification Total: Transfer - Transfer		126,048	98,235	415,606	314,047	166,207
	Division Total: 703 - Water	168,778	119,749	415,606	314,047	166,207
	Department Total: 70 - Public Works	168,778	119,749	415,606	314,047	166,207
	EXPENSES Total	168,778	119,749	415,606	314,047	166,207
Fund REVENUE	Total: 250 - Water Impact Fees	82,576	162,733	165,673	85,900	42,203
Fund EXPENSE	Total: 250 - Water Impact Fees	168,778	119,749	415,606	314,047	166,207
	Fund Total: 250 - Water Impact Fees	(86,202)	42,984	(249,933)	(228,147)	(124,004)
Fund: 251 - Sewer Impact Fees						
REVENUES						
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	3,722	24,352	500	21,000	500
Account Classification Total: Use of Money - Use of Money & Property		3,722	24,352	500	21,000	500
Service Charges - Services Charges						
409.5080	SRVC & FEE Developer Fees	102,173	104,561	88,587	57,912	77,850
Account Classification Total: Service Charges - Services Charges		102,173	104,561	88,587	57,912	77,850
	REVENUES Total	105,895	128,913	89,087	78,912	78,350
EXPENSES						
Department: 70 - Public Works						
Division: 705 - Sewer Collection						
M & O - Maintenance and Operations						
640.1020	SERVICES Contractual	109	-	40,000	150,000	-
Account Classification Total: M & O - Maintenance and Operations		109	-	40,000	150,000	-
Capital Projects - Capital Projects						
680.1015	CAPITAL PROJECTS Preliminary Design	85,486	123,197	195,000	-	-
680.1150	CAPITAL PROJECTS WWRP Expansion	-	-	-	-	-

Account Number	Account Description	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Projected Year End	2024-25 Proposed
680.1261	CAPITAL PROJECTS Clarifier	300	-	-	-	-
Account Classification Total: Capital Projects - Capital Projects		85,786	123,197	195,000	-	-
Transfer - Transfer						
900.183	TRSF OUT Sewer Debt Service	-	200,000	-	-	-
900.260	TRSF OUT Transportation Capital Projects	-	-	53,295	-	-
900.262	TRSF OUT Sewer Capital Projects	158,802	162,210	-	508,448	-
900.420	TRSF OUT 2020-CDBG-12005	124,958	-	-	-	-
Account Classification Total: Transfer - Transfer		283,760	362,210	53,295	508,448	-
Division Total: 705 - Sewer Collection		369,654	485,407	288,295	658,448	-
Department Total: 70 - Public Works		369,654	485,407	288,295	658,448	-
EXPENSES Total		369,654	485,407	288,295	658,448	-
Fund REVENUE	Total: 251 - Sewer Impact Fees	105,895	128,913	89,087	78,912	78,350
Fund EXPENSE	Total: 251 - Sewer Impact Fees	369,654	485,407	288,295	658,448	-
Fund Total: 251 - Sewer Impact Fees		(263,759)	(356,494)	(199,208)	(579,536)	78,350
Fund: 252 - Transportation Impact Fees						
REVENUES						
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	2,613	4,199	500	2,500	500
Account Classification Total: Use of Money - Use of Money & Property		2,613	4,199	500	2,500	500
Service Charges - Services Charges						
409.5080	SRVC & FEE Developer Fees	81,655	342,599	2,370,959	1,204,954	28,723
Account Classification Total: Service Charges - Services Charges		81,655	342,599	2,370,959	1,204,954	28,723
Transfers - Transfers						
800.417	TRSF IN 2015 CDBG	-	119,699	-	-	-
Account Classification Total: Transfers - Transfers		-	119,699	-	-	-
REVENUES Total		84,268	466,497	2,371,459	1,207,454	29,223
EXPENSES						
Department: 70 - Public Works						
Division: 721 - Impact Fees						
M & O - Maintenance and Operations						
640.1010	SERVICES Professional & Technical	-	2,500	-	-	-
640.1020	SERVICES Contractual	69,676	-	-	-	-
Account Classification Total: M & O - Maintenance and Operations		69,676	2,500	-	-	-
Transfer - Transfer						
900.185	TRSF OUT Financing Authority Debt Service	132,365	149,427	148,393	148,393	149,508
900.260	TRSF OUT Transportation Capital Projects	932,281	258,656	2,211,575	1,039,000	-
Account Classification Total: Transfer - Transfer		1,064,646	408,083	2,359,968	1,187,393	149,508
Division Total: 721 - Impact Fees		1,134,322	410,583	2,359,968	1,187,393	149,508
Department Total: 70 - Public Works		1,134,322	410,583	2,359,968	1,187,393	149,508
EXPENSES Total		1,134,322	410,583	2,359,968	1,187,393	149,508
Fund REVENUE	Total: 252 - Transportation Impact Fees	84,268	466,497	2,371,459	1,207,454	29,223
Fund EXPENSE	Total: 252 - Transportation Impact Fees	1,134,322	410,583	2,359,968	1,187,393	149,508
Fund Total: 252 - Transportation Impact Fees		(1,050,054)	55,914	11,491	20,061	(120,285)
Fund: 253 - Police Impact Fees						
REVENUES						
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	395	2,647	200	7,000	1,000
Account Classification Total: Use of Money - Use of Money & Property		395	2,647	200	7,000	1,000
Service Charges - Services Charges						
409.5080	SRVC & FEE Developer Fees	26,466	123,827	60,128	57,996	60,114
Account Classification Total: Service Charges - Services Charges		26,466	123,827	60,128	57,996	60,114
REVENUES Total		26,861	126,474	60,328	64,996	61,114
EXPENSES						
Department: 70 - Public Works						
Division: 000 - Non-divisional						
Capital Outlay - Capital Outlay						
730.1070	CAPITAL OUTLAY Machinery and Equipment	73,634	11,500	-	-	-
Account Classification Total: Capital Outlay - Capital Outlay		73,634	11,500	-	-	-
Division Total: 000 - Non-divisional		73,634	11,500	-	-	-
Department Total: 70 - Public Works		73,634	11,500	-	-	-
EXPENSES Total		73,634	11,500	-	-	-
Fund REVENUE	Total: 253 - Police Impact Fees	26,861	126,474	60,328	64,996	61,114
Fund EXPENSE	Total: 253 - Police Impact Fees	73,634	11,500	-	-	-
Fund Total: 253 - Police Impact Fees		(46,773)	114,974	60,328	64,996	61,114
Fund: 254 - Parks Impact Fees						
REVENUES						
Fines & Forfeit - Fines & Forfeitures						

Account Number	Account Description	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Projected Year End	2024-25 Proposed
411.1180	FINES Park In Lieu Fees	47,175	177,626	62,900	32,101	-
Account Classification Total: Fines & Forfeit - Fines & Forfeitures		47,175	177,626	62,900	32,101	-
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	1,423	9,396	100	4,000	-
Account Classification Total: Use of Money - Use of Money & Property		1,423	9,396	100	4,000	-
	REVENUES Total	48,598	187,021	63,000	36,101	-
EXPENSES						
Department:	**70 - Public Works**					
Division:	**721 - Impact Fees**					
Capital Outlay - Capital Outlay						
730.1090	CAPITAL OUTLAY Improvements	-	-	-	-	-
Account Classification Total: Capital Outlay - Capital Outlay		-	-	-	-	-
Capital Projects - Capital Projects						
680.1015	CAPITAL PROJECTS Preliminary Design	64,809	-	-	-	-
680.9000	CAPITAL PROJECTS Other Projects	176,342	-	-	-	-
Account Classification Total: Capital Projects - Capital Projects		241,151	-	-	-	-
Transfer - Transfer						
900.265	TRSF OUT Facilities Capital Projects	44,000	405,577	-	70,000	-
Account Classification Total: Transfer - Transfer		44,000	405,577	-	70,000	-
	Division Total: 721 - Impact Fees	285,151	405,577	-	70,000	-
	Department Total: 70 - Public Works	285,151	405,577	-	70,000	-
	EXPENSES Total	285,151	405,577	-	70,000	-
Fund REVENUE	Total: 254 - Parks Impact Fees	48,598	187,021	63,000	36,101	-
Fund EXPENSE	Total: 254 - Parks Impact Fees	285,151	405,577	-	70,000	-
	Fund Total: 254 - Parks Impact Fees	(236,553)	(218,556)	63,000	(33,899)	-
Fund:	**255 - Strom Drain Impact Fee**					
REVENUES						
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	25	385	500	700	500
Account Classification Total: Use of Money - Use of Money & Property		25	385	500	700	500
Service Charges - Services Charges						
409.5080	SRVC & FEE Developer Fees	7,680	48,888	71,890	4,953	1,539
Account Classification Total: Service Charges - Services Charges		7,680	48,888	71,890	4,953	1,539
Miscellaneous - Miscellaneous						
414.1010	MISC Other Miscellaneous Revenue	2,500	-	-	-	-
Account Classification Total: Miscellaneous - Miscellaneous		2,500	-	-	-	-
Other - Other Financing Sources						
415.1060	OTH FIN SOURCES Sale of City Dirt	-	500	1,000	1,000	500
Account Classification Total: Other - Other Financing Sources		-	500	1,000	1,000	500
	REVENUES Total	10,205	49,773	73,390	6,653	2,539
EXPENSES						
Department:	**20 - Administration**					
Division:	**000 - Non-divisional**					
Capital Projects - Capital Projects						
680.1015	CAPITAL PROJECTS Preliminary Design	33,288	954	-	15,059	-
680.1197	CAPITAL PROJECTS Euclid/Saginaw Basin	16,150	-	-	-	-
Account Classification Total: Capital Projects - Capital Projects		49,438	954	-	15,059	-
Transfer - Transfer						
900.260	TRSF OUT Transportation Capital Projects	-	13,910	-	-	-
Account Classification Total: Transfer - Transfer		-	13,910	-	-	-
	Division Total: 000 - Non-divisional	49,438	14,864	-	15,059	-
	Department Total: 20 - Administration	49,438	14,864	-	15,059	-
	EXPENSES Total	49,438	14,864	-	15,059	-
Fund REVENUE	Total: 255 - Strom Drain Impact Fee	10,205	49,773	73,390	6,653	2,539
Fund EXPENSE	Total: 255 - Strom Drain Impact Fee	49,438	14,864	-	15,059	-
	Fund Total: 255 - Strom Drain Impact Fee	(39,232)	34,909	73,390	(8,406)	2,539
Fund:	**256 - Fire Impact Fees**					
REVENUES						
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	2,379	20,917	1,500	30,000	10,000
Account Classification Total: Use of Money - Use of Money & Property		2,379	20,917	1,500	30,000	10,000
Service Charges - Services Charges						
409.4080	SRVC & FEE Impact Fees - Single Family	48,046	47,675	47,085	52,750	68,000
409.4090	SRVC & FEE Impact Fees - Commercial	-	32,014	408	3,000	1,500
409.4100	SRVC & FEE Impact Fees - Multiple Family	-	80,603	-	11,134	10,000
409.4110	SRVC & FEE Impact Fees - Industrial	184	745	-	-	-
Account Classification Total: Service Charges - Services Charges		48,230	161,037	47,493	66,884	79,500
	REVENUES Total	50,609	181,954	48,993	96,884	89,500

Account Number	Account Description	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Projected Year End	2024-25 Proposed
EXPENSES						
Department:	**60 - Fire**					
Division:	**721 - Impact Fees**					
Transfer - Transfer						
900.265	TRSF OUT Facilities Capital Projects	-	-	-	582,894	-
	Account Classification Total: Transfer - Transfer	-	-	-	582,894	-
	Division Total: 721 - Impact Fees	-	-	-	582,894	-
	Department Total: 60 - Fire	-	-	-	582,894	-
	EXPENSES Total	-	-	-	582,894	-
Fund REVENUE	Total: 256 - Fire Impact Fees	50,609	181,954	48,993	96,884	89,500
Fund EXPENSE	Total: 256 - Fire Impact Fees	-	-	-	582,894	-
	Fund Total: 256 - Fire Impact Fees	50,609	181,954	48,993	(486,010)	89,500
Fund:	**301 - Public Safety Sales Tax**					
REVENUES						
Taxes - Taxes						
403.1010	SALES TAX Sales & Use Tax	3,107,747	3,209,591	3,200,000	3,278,000	3,327,000
	Account Classification Total: Taxes - Taxes	3,107,747	3,209,591	3,200,000	3,278,000	3,327,000
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	5,208	51,505	-	70,000	50,000
	Account Classification Total: Use of Money - Use of Money & Property	5,208	51,505	-	70,000	50,000
	REVENUES Total	3,112,956	3,261,096	3,200,000	3,348,000	3,377,000
EXPENSES						
Department:	**50 - Police**					
Division:	**502 - Patrol**					
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	545,727	491,663	1,017,652	1,052,818	1,010,590
600.1015	EMP SRV Buy back Salaries	5,727	20,035	10,402	10,402	10,402
600.1030	EMP SRV Overtime	95,455	91,992	70,000	91,000	85,000
600.1050	EMP SRV Standby	186	-	-	-	-
600.1060	EMP SRV Holiday	25,696	25,109	32,209	35,000	32,000
600.1080	EMP SRV PERS	86,500	79,679	141,614	146,374	146,407
600.1081	EMP SRV PERS Unfunded Liability	89,294	100,995	34,378	34,378	88,137
600.1100	EMP SRV Medicare	9,859	9,102	14,927	15,467	14,822
600.1110	EMP SRV Disability/Life Insurance	14,447	17,369	23,677	24,534	23,515
600.1120	EMP SRV Health/Dental/Vision Insurance	141,621	116,246	220,000	230,883	220,002
600.1130	EMP SRV Worker's Compensation	33,498	49,142	52,116	52,116	94,443
600.1140	EMP SRV Unemployment Insurance	1,984	2,423	2,518	2,518	4,395
600.1170	EMP SRV Uniform Allowance	6,008	5,397	11,770	13,910	11,770
	Account Classification Total: Employee Service - Employee Services	1,056,003	1,009,152	1,631,263	1,709,400	1,741,483
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	1,127	-	850	850	850
610.1020	SUPPLIES Operating Supplies	1,110	237	7,000	7,000	7,000
610.1030	SUPPLIES Lubricant & Fuels	30,230	16,510	25,000	50,000	50,000
630.1010	COMMUNICATION Telephone	-	-	250	250	250
630.1020	COMMUNICATION Cellphone	1,921	1,970	3,500	3,500	3,500
630.1030	COMMUNICATION Internet	10,565	10,837	10,900	10,900	11,000
640.1010	SERVICES Professional & Technical	4,232	3,913	4,500	4,500	4,500
650.1010	TRAINING Travel & Conference	-	-	100	100	500
650.1020	TRAINING Training & Vocational	-	-	2,640	2,640	2,750
670.1040	MAINTENANCE Vehicle Maintenance	2,638	67,791	2,750	54,193	12,836
670.1050	MAINTENANCE Maintenance Contracts	10,809	-	-	-	-
	Account Classification Total: M & O - Maintenance and Operations	62,632	101,259	57,490	133,933	93,186
Principal Pymts - Principal Payments						
710.2050	PRINCIPAL Vehicles	39,060	56,387	53,961	53,961	131,986
710.2073	PRINCIPAL Tasers	-	-	-	153,984	29,566
	Account Classification Total: Principal Pymts - Principal Payments	39,060	56,387	53,961	207,945	161,552
Interest Pymts - Interest Payments						
720.2050	INTEREST Vehicles	8,193	12,115	9,151	9,151	31,018
	Account Classification Total: Interest Pymts - Interest Payments	8,193	12,115	9,151	9,151	31,018
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	15,479	25,079	31,273	31,273	42,489
605.1020	ALLOC COSTS Property & Fire Insurance	4,935	12,723	15,897	15,897	25,944
605.1030	ALLOC COSTS Auto Insurance	7,450	4,085	10,650	10,650	10,650
605.1040	ALLOC COSTS Risk Management	11,912	8,727	10,424	10,424	12,525
	Account Classification Total: Allocated Costs - Allocated Costs	39,776	50,614	68,244	68,244	91,608
Capital Outlay - Capital Outlay						
730.1040	CAPITAL OUTLAY Vehicles	-	760	150,000	150,000	-
730.1070	CAPITAL OUTLAY Machinery and Equipment	122,777	10,948	164,760	16,123	-

Account Number	Account Description	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Projected Year End	2024-25 Proposed
	Account Classification Total: Capital Outlay - Capital Outlay	122,777	11,708	314,760	166,123	-
	Division Total: 502 - Patrol	1,328,442	1,241,235	2,134,869	2,294,796	2,118,847
Division:	**503 - Investigative**					
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	91,864	91,335	99,705	99,705	99,700
600.1015	EMP SRV Buy back Salaries	1,666	5,798	-	2,900	-
600.1030	EMP SRV Overtime	17,920	23,394	13,500	15,000	15,000
600.1050	EMP SRV Standby	1,850	2,164	2,000	2,000	2,000
600.1060	EMP SRV Holiday	4,499	4,468	4,499	4,499	4,499
600.1080	EMP SRV PERS	18,313	14,084	13,500	13,500	13,719
600.1081	EMP SRV PERS Unfunded Liability	25,654	34,041	-	-	489
600.1100	EMP SRV Medicare	1,728	1,836	1,461	1,461	1,461
600.1110	EMP SRV Disability/Life Insurance	2,167	2,273	2,318	2,318	2,318
600.1120	EMP SRV Health/Dental/Vision Insurance	23,528	21,067	20,000	20,000	20,000
600.1130	EMP SRV Worker's Compensation	5,583	7,020	7,445	7,445	7,265
600.1140	EMP SRV Unemployment Insurance	331	346	360	360	338
600.1170	EMP SRV Uniform Allowance	1,070	1,070	1,070	1,070	1,070
	Account Classification Total: Employee Service - Employee Services	196,173	208,896	165,858	170,258	167,859
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	2,572	3,898	4,647	4,647	4,147
605.1020	ALLOC COSTS Property & Fire Insurance	820	1,978	2,362	2,362	2,532
605.1040	ALLOC COSTS Risk Management	1,979	1,357	1,549	1,549	1,222
	Account Classification Total: Allocated Costs - Allocated Costs	5,371	7,233	8,558	8,558	7,901
	Division Total: 503 - Investigative	201,544	216,129	174,416	178,816	175,760
Division:	**504 - Records & Communication**					
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	100,951	79,385	108,477	96,613	111,100
600.1015	EMP SRV Buy back Salaries	-	-	2,025	2,025	2,107
600.1030	EMP SRV Overtime	3,660	1,397	2,300	3,200	3,000
600.1060	EMP SRV Holiday	5,255	3,521	5,256	5,500	3,000
600.1080	EMP SRV PERS	12,792	9,616	11,383	10,472	11,841
600.1081	EMP SRV PERS Unfunded Liability	23,563	30,145	15,019	15,019	19,135
600.1100	EMP SRV Medicare	1,593	1,197	1,595	1,434	1,633
600.1110	EMP SRV Disability/Life Insurance	2,500	2,636	2,529	2,274	2,590
600.1120	EMP SRV Health/Dental/Vision Insurance	47,056	29,170	40,000	36,935	40,000
600.1130	EMP SRV Worker's Compensation	1,038	1,125	1,193	1,193	1,165
600.1140	EMP SRV Unemployment Insurance	661	692	719	719	676
600.1170	EMP SRV Uniform Allowance	1,500	1,125	1,500	2,250	1,500
	Account Classification Total: Employee Service - Employee Services	200,570	160,009	191,996	177,634	197,747
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	2,875	4,356	4,854	4,854	4,800
605.1020	ALLOC COSTS Property & Fire Insurance	917	2,210	2,467	2,467	2,931
605.1040	ALLOC COSTS Risk Management	2,213	1,516	1,618	1,618	1,415
	Account Classification Total: Allocated Costs - Allocated Costs	6,005	8,082	8,939	8,939	9,146
	Division Total: 504 - Records & Communication	206,575	168,091	200,935	186,573	206,893
	Department Total: 50 - Police	1,736,561	1,625,456	2,510,220	2,660,185	2,501,500
Department:	**60 - Fire**					
Division:	**603 - Fire Services**					
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	167,855	214,199	422,909	422,909	441,174
600.1015	EMP SRV Buy back Salaries	281	19,055	5,684	5,684	5,860
600.1030	EMP SRV Overtime	30,499	34,712	55,531	55,531	55,531
600.1080	EMP SRV PERS	26,798	31,404	60,962	60,962	64,349
600.1081	EMP SRV PERS Unfunded Liability	43,067	29,094	27,912	27,912	39,785
600.1100	EMP SRV Medicare	3,007	3,759	6,162	6,162	6,436
600.1110	EMP SRV Disability/Life Insurance	5,408	5,697	9,774	9,774	10,210
600.1120	EMP SRV Health/Dental/Vision Insurance	51,124	49,427	100,001	100,001	100,001
600.1130	EMP SRV Worker's Compensation	36,314	38,826	41,175	41,175	66,964
600.1140	EMP SRV Unemployment Insurance	992	1,039	1,079	1,079	1,690
600.1170	EMP SRV Uniform Allowance	700	1,442	2,800	2,800	3,500
	Account Classification Total: Employee Service - Employee Services	366,045	428,655	733,989	733,989	795,500
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	-	-	-	-	-
610.1060	SUPPLIES Safety Equipment & Supplies	35,987	38,730	50,000	50,000	70,000
620.1010	UTILITIES Electric	7,723	9,088	9,637	10,541	10,541
620.1020	UTILITIES Gas	1,229	2,409	1,685	1,844	1,844
640.1020	SERVICES Contractual	323	1,409	407	1,741	407
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	-	155	2,415	2,415	2,415

Account Number	Account Description	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Projected Year End	2024-25 Proposed
Account Classification Total: M & O - Maintenance and Operations		45,263	51,792	64,144	66,541	85,207
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	7,212	10,861	11,959	11,959	19,954
605.1020	ALLOC COSTS Property & Fire Insurance	2,299	5,510	6,079	6,079	12,184
605.1030	ALLOC COSTS Auto Insurance	1,490	-	-	-	-
605.1040	ALLOC COSTS Risk Management	5,550	3,780	3,986	3,986	5,882
Account Classification Total: Allocated Costs - Allocated Costs		16,551	20,151	22,024	22,024	38,020
Capital Outlay - Capital Outlay						
730.1050	CAPITAL OUTLAY Trucks and Other Heavy Vehicles	-	713,479	61,521	-	61,521
Account Classification Total: Capital Outlay - Capital Outlay		-	713,479	61,521	-	61,521
Transfer - Transfer						
900.185	TRSF OUT Financing Authority Debt Service	5,170	5,461	5,830	5,830	6,186
Account Classification Total: Transfer - Transfer		5,170	5,461	5,830	5,830	6,186
Division Total: 603 - Fire Services		433,029	1,219,537	887,508	828,384	986,434
Department Total: 60 - Fire		433,029	1,219,537	887,508	828,384	986,434
EXPENSES Total		2,169,590	2,844,993	3,397,728	3,488,569	3,487,934
Fund REVENUE	Total: 301 - Public Safety Sales Tax	3,112,956	3,261,096	3,200,000	3,348,000	3,377,000
Fund EXPENSE	Total: 301 - Public Safety Sales Tax	2,169,590	2,844,993	3,397,728	3,488,569	3,487,934
Fund Total: 301 - Public Safety Sales Tax		943,365	416,103	(197,728)	(140,569)	(110,934)
Fund: 302 - State (COPS) Program Fund						
REVENUES						
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	470	3,412	-	-	-
Account Classification Total: Use of Money - Use of Money & Property		470	3,412	-	-	-
Intergov - Intergovernmental						
413.1170	INTERGOVT L E Tech State Grant	161,285	165,271	110,000	110,000	110,000
Account Classification Total: Intergov - Intergovernmental		161,285	165,271	110,000	110,000	110,000
REVENUES Total		161,755	168,683	110,000	110,000	110,000
EXPENSES						
Department: 50 - Police						
Division: 502 - Patrol						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	91,375	89,787	99,705	99,705	99,700
600.1015	EMP SRV Buy back Salaries	2,333	3,399	3,467	3,467	3,467
600.1030	EMP SRV Overtime	14,724	31,788	-	200	-
600.1060	EMP SRV Holiday	4,499	4,334	-	4,300	-
600.1080	EMP SRV PERS	13,091	11,702	17,565	18,057	18,205
600.1081	EMP SRV PERS Unfunded Liability	436	425	33,442	34,378	46,610
600.1100	EMP SRV Medicare	1,584	1,807	1,461	1,461	1,461
600.1110	EMP SRV Disability/Life Insurance	2,185	1,705	2,318	2,318	2,318
600.1120	EMP SRV Health/Dental/Vision Insurance	23,341	19,792	20,000	20,000	20,000
600.1170	EMP SRV Uniform Allowance	1,049	936	1,070	1,070	1,070
Account Classification Total: Employee Service - Employee Services		154,618	165,676	179,028	184,956	192,831
Division Total: 502 - Patrol		154,618	165,676	179,028	184,956	192,831
Department Total: 50 - Police		154,618	165,676	179,028	184,956	192,831
EXPENSES Total		154,618	165,676	179,028	184,956	192,831
Fund REVENUE	Total: 302 - State (COPS) Program Fund	161,755	168,683	110,000	110,000	110,000
Fund EXPENSE	Total: 302 - State (COPS) Program Fund	154,618	165,676	179,028	184,956	192,831
Fund Total: 302 - State (COPS) Program Fund		7,136	3,007	(69,028)	(74,956)	(82,831)
Fund: 303 - Byrnes Justice Assistance						
REVENUES						
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	0	0	-	-	-
Account Classification Total: Use of Money - Use of Money & Property		0	0	-	-	-
Intergov - Intergovernmental						
413.1180	INTERGOVT JAG Grant	13,501	12,525	-	13,490	-
Account Classification Total: Intergov - Intergovernmental		13,501	12,525	-	13,490	-
REVENUES Total		13,501	12,525	-	13,490	-
EXPENSES						
Department: 50 - Police						
Division: 000 - Non-divisional						
M & O - Maintenance and Operations						
610.1060	SUPPLIES Safety Equipment & Supplies	405	-	-	13,246	-
Account Classification Total: M & O - Maintenance and Operations		405	-	-	13,246	-
Capital Outlay - Capital Outlay						
730.1070	CAPITAL OUTLAY Machinery and Equipment	13,096	12,525	-	-	-
Account Classification Total: Capital Outlay - Capital Outlay		13,096	12,525	-	-	-

Account Number	Account Description	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Projected Year End	2024-25 Proposed
	Division Total: 000 - Non-divisional	13,501	12,525	-	13,246	-
	Department Total: 50 - Police	13,501	12,525	-	13,246	-
	EXPENSES Total	13,501	12,525	-	13,246	-
Fund REVENUE	Total: 303 - Byrnes Justice Assistance	13,501	12,525	-	13,490	-
Fund EXPENSE	Total: 303 - Byrnes Justice Assistance	13,501	12,525	-	13,246	-
	Fund Total: 303 - Byrnes Justice Assistance	0	0	-	244	-
Fund:	**305 - Post Training Revolving**					
REVENUES						
Intergov - Intergovernmental						
413.1160	INTERGOVT P.O.S.T Reimbursements	3,423	7,010	-	-	-
	Account Classification Total: Intergov - Intergovernmental	3,423	7,010	-	-	-
	REVENUES Total	3,423	7,010	-	-	-
EXPENSES						
Department:	**50 - Police**					
Division:	**000 - Non-divisional**					
M & O - Maintenance and Operations						
650.1020	TRAINING Training & Vocational	16,202	17,452	-	-	-
	Account Classification Total: M & O - Maintenance and Operations	16,202	17,452	-	-	-
	Division Total: 000 - Non-divisional	16,202	17,452	-	-	-
	Department Total: 50 - Police	16,202	17,452	-	-	-
	EXPENSES Total	16,202	17,452	-	-	-
Fund REVENUE	Total: 305 - Post Training Revolving	3,423	7,010	-	-	-
Fund EXPENSE	Total: 305 - Post Training Revolving	16,202	17,452	-	-	-
	Fund Total: 305 - Post Training Revolving	(12,779)	(10,442)	-	-	-
Fund:	**322 - State Fire Suppression Reimb**					
REVENUES						
Intergov - Intergovernmental						
413.1060	INTERGOVT State Grants	-	2,000,000	-	-	-
413.1190	INTERGOVT Other Grant	1,095	-	-	-	-
	Account Classification Total: Intergov - Intergovernmental	1,095	2,000,000	-	-	-
Miscellaneous - Miscellaneous						
414.1010	MISC Other Miscellaneous Revenue	6,347	11,988	-	6,773	-
414.1190	MISC State Mutual Aid Reimbursement	-	169,239	-	22,595	-
425.1000	DONATION Donation	205,116	115,025	-	310,454	-
	Account Classification Total: Miscellaneous - Miscellaneous	211,463	296,253	-	339,822	-
	REVENUES Total	212,558	2,296,253	-	339,822	-
EXPENSES						
Department:	**60 - Fire**					
Division:	**601 - Ambulance**					
M & O - Maintenance and Operations						
610.1060	SUPPLIES Safety Equipment & Supplies	3,137	3,434	-	55,512	-
690.1155	SPC DEPT EXP Grant	13,885	-	-	-	-
690.1156	SPC DEPT EXP Fire Safety Improvement Grant	-	-	5,000	-	-
	Account Classification Total: M & O - Maintenance and Operations	17,022	3,434	5,000	55,512	-
Capital Outlay - Capital Outlay						
730.1040	CAPITAL OUTLAY Vehicles	84,670	98,639	-	-	-
730.1050	CAPITAL OUTLAY Trucks and Other Heavy Vehicles	206,006	1,323,521	676,479	239,095	112,000
730.1070	CAPITAL OUTLAY Machinery and Equipment	-	119,129	59,000	12,901	-
	Account Classification Total: Capital Outlay - Capital Outlay	290,676	1,541,289	735,479	251,996	112,000
	Division Total: 601 - Ambulance	307,698	1,544,723	740,479	307,508	112,000
	Department Total: 60 - Fire	307,698	1,544,723	740,479	307,508	112,000
	EXPENSES Total	307,698	1,544,723	740,479	307,508	112,000
Fund REVENUE	Total: 322 - State Fire Suppression Reimb	212,558	2,296,253	-	339,822	-
Fund EXPENSE	Total: 322 - State Fire Suppression Reimb	307,698	1,544,723	740,479	307,508	112,000
	Fund Total: 322 - State Fire Suppression Reimb	(95,140)	751,529	(740,479)	32,314	(112,000)
Fund:	**323 - Fire/EMS Training**					
REVENUES						
Miscellaneous - Miscellaneous						
414.1010	MISC Other Miscellaneous Revenue	-	26,206	18,000	25,854	25,850
	Account Classification Total: Miscellaneous - Miscellaneous	-	26,206	18,000	25,854	25,850
	REVENUES Total	-	26,206	18,000	25,854	25,850
Fund REVENUE	Total: 323 - Fire/EMS Training	-	26,206	18,000	25,854	25,850
Fund EXPENSE	Total: 323 - Fire/EMS Training					
	Fund Total: 323 - Fire/EMS Training	-	26,206	18,000	25,854	25,850
Fund:	**401 - HOME**					
REVENUES						

Account Number	Account Description	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Projected Year End	2024-25 Proposed
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	677	4,071	100	8,000	3,500
Account Classification Total: Use of Money - Use of Money & Property		677	4,071	100	8,000	3,500
Miscellaneous - Miscellaneous						
426.2000	PRINCIPAL DINUBA PI - HOME	-	-	-	-	-
426.2004	PRINCIPAL 01-HOME-0507	-	-	-	19,700	-
426.2005	PRINCIPAL 02-HOME-0579	-	-	500	30,800	800
426.2006	PRINCIPAL 03-HOME-0664	-	-	9,200	-	-
426.2010	PRINCIPAL 09-HOME-6200	-	-	-	14,000	7,000
426.2014	PRINCIPAL 18-HOME-12599	43,083	-	-	-	-
427.2011	INTEREST 11-HOME-6989	268,557	257,725	-	-	-
Account Classification Total: Miscellaneous - Miscellaneous		311,640	257,725	9,700	64,500	7,800
	REVENUES Total	312,317	261,795	9,800	72,500	11,300
EXPENSES						
Department:	**70 - Public Works**					
Division:	**722 - Housing**					
State Grant - State EDBG Grant						
700.1010	STATE GRANT General Administration	5,472	600	4,235	7,700	7,270
700.1020	STATE GRANT Activity Delivery	9,270	-	36,000	13,000	13,000
700.1030	STATE GRANT Loans	-	-	-	182,000	182,000
700.1040	STATE GRANT Housing Rehabilitation	-	-	110,250	-	-
Account Classification Total: State Grant - State EDBG Grant		14,742	600	150,485	202,700	202,270
Transfer - Transfer						
900.101	TRSF OUT General Fund	2,322	-	485	3,255	390
Account Classification Total: Transfer - Transfer		2,322	-	485	3,255	390
	Division Total: 722 - Housing	17,064	600	150,970	205,955	202,660
	Department Total: 70 - Public Works	17,064	600	150,970	205,955	202,660
	EXPENSES Total	17,064	600	150,970	205,955	202,660
Fund REVENUE	Total: 401 - HOME	312,317	261,795	9,800	72,500	11,300
Fund EXPENSE	Total: 401 - HOME	17,064	600	150,970	205,955	202,660
	Fund Total: 401 - HOME	295,253	261,195	(141,170)	(133,455)	(191,360)
Fund:	**402 - CAL-HOME**					
REVENUES						
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	273	2,745	50	3,500	100
Account Classification Total: Use of Money - Use of Money & Property		273	2,745	50	3,500	100
Miscellaneous - Miscellaneous						
426.4002	PRINCIPAL 06-CALHOME--228	-	-	4,800	12,100	-
426.4003	PRINCIPAL 08-CALHOME-4899	-	-	-	51,000	-
Account Classification Total: Miscellaneous - Miscellaneous		-	-	4,800	63,100	-
	REVENUES Total	273	2,745	4,850	66,600	100
EXPENSES						
Department:	**70 - Public Works**					
Division:	**722 - Housing**					
State Grant - State EDBG Grant						
700.1010	STATE GRANT General Administration	350	350	2,500	1,913	-
700.1020	STATE GRANT Activity Delivery	-	-	10,000	9,566	-
700.1030	STATE GRANT Loans	-	-	88,000	84,184	-
700.1040	STATE GRANT Housing Rehabilitation	-	-	-	-	-
Account Classification Total: State Grant - State EDBG Grant		350	350	100,500	95,663	-
Transfer - Transfer						
900.101	TRSF OUT General Fund	2,594	-	243	243	-
Account Classification Total: Transfer - Transfer		2,594	-	243	243	-
	Division Total: 722 - Housing	2,944	350	100,743	95,906	-
	Department Total: 70 - Public Works	2,944	350	100,743	95,906	-
	EXPENSES Total	2,944	350	100,743	95,906	-
Fund REVENUE	Total: 402 - CAL-HOME	273	2,745	4,850	66,600	100
Fund EXPENSE	Total: 402 - CAL-HOME	2,944	350	100,743	95,906	-
	Fund Total: 402 - CAL-HOME	(2,671)	2,395	(95,893)	(29,306)	100
Fund:	**403 - CDBG**					
REVENUES						
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	1,110	14,666	500	17,000	500
Account Classification Total: Use of Money - Use of Money & Property		1,110	14,666	500	17,000	500
Miscellaneous - Miscellaneous						
426.3000	PRINCIPAL DINUBA PI - CDBG	-	-	-	-	-
426.3002	PRINCIPAL 83-STBG-079	-	-	-	14,604	-
426.3003	PRINCIPAL 85-STBG-142	-	-	-	7,425	-

Account Number	Account Description	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Projected Year End	2024-25 Proposed
426.3004	PRINCIPAL 87-STBG-226	-	-	-	24,300	-
426.3006	PRINCIPAL 92-STBG-644	-	-	-	27,310	-
426.3009	PRINCIPAL 97-STBG-1111	-	-	-	36,000	-
426.3018	PRINCIPAL 08-STBG-4842	-	-	3,612	3,612	3,612
426.3019	PRINCIPAL 09-STBG-6448	-	-	-	-	-
427.3006	INTEREST 92-STBG-644	126	130	140	-	-
Account Classification Total: Miscellaneous - Miscellaneous		126	130	3,752	113,251	3,612
	REVENUES Total	1,236	14,796	4,252	130,251	4,112
EXPENSES						
Department: 70 - Public Works						
Division: 722 - Housing						
M & O - Maintenance and Operations						
630.1040	COMMUNICATION Postage	7	-	-	-	-
Account Classification Total: M & O - Maintenance and Operations		7	-	-	-	-
State Grant - State EDBG Grant						
700.1010	STATE GRANT General Administration	350	1,070	8,450	5,000	-
700.1020	STATE GRANT Activity Delivery	-	-	19,000	-	-
700.1030	STATE GRANT Loans	-	-	73,500	-	-
700.1130	STATE GRANT Sewer Lateral Program	-	-	-	25,000	-
Account Classification Total: State Grant - State EDBG Grant		350	1,070	100,950	30,000	-
Transfer - Transfer						
900.101	TRSF OUT General Fund	14,529	-	3,302	-	-
900.265	TRSF OUT Facilities Capital Projects	-	-	-	-	700,000
900.420	TRSF OUT 2020-CDBG-12005	-	39	-	-	-
Account Classification Total: Transfer - Transfer		14,529	39	3,302	-	700,000
Division Total: 722 - Housing		14,886	1,109	104,252	30,000	700,000
Department Total: 70 - Public Works		14,886	1,109	104,252	30,000	700,000
	EXPENSES Total	14,886	1,109	104,252	30,000	700,000
Fund REVENUE	Total: 403 - CDBG	1,236	14,796	4,252	130,251	4,112
Fund EXPENSE	Total: 403 - CDBG	14,886	1,109	104,252	30,000	700,000
	Fund Total: 403 - CDBG	(13,650)	13,687	(100,000)	100,251	(695,888)
Fund: 417 - 2015-CDBG-10560 closed						
EXPENSES						
Department: 70 - Public Works						
Division: 722 - Housing						
Transfer - Transfer						
900.252	TRSF OUT Transportation Impact Fees	-	119,699	-	-	-
Account Classification Total: Transfer - Transfer		-	119,699	-	-	-
Division Total: 722 - Housing		-	119,699	-	-	-
Department Total: 70 - Public Works		-	119,699	-	-	-
	EXPENSES Total	-	119,699	-	-	-
Fund REVENUE	Total: 417 - 2015-CDBG-10560 closed					
Fund EXPENSE	Total: 417 - 2015-CDBG-10560 closed	-	119,699	-	-	-
	Fund Total: 417 - 2015-CDBG-10560 closed	-	(119,699)	-	-	-
Fund: 418 - 2018-CDBG-12892						
EXPENSES						
Department: 70 - Public Works						
Division: 722 - Housing						
State Grant - State EDBG Grant						
700.1080	STATE GRANT Public Improvements	210,761	-	-	-	-
Account Classification Total: State Grant - State EDBG Grant		210,761	-	-	-	-
Division Total: 722 - Housing		210,761	-	-	-	-
Department Total: 70 - Public Works		210,761	-	-	-	-
	EXPENSES Total	210,761	-	-	-	-
Fund REVENUE	Total: 418 - 2018-CDBG-12892					
Fund EXPENSE	Total: 418 - 2018-CDBG-12892	210,761	-	-	-	-
	Fund Total: 418 - 2018-CDBG-12892	(210,761)	-	-	-	-
Fund: 419 - 2018-HOME-12599						
REVENUES						
Intergov - Intergovernmental						
413.1060	INTERGOVT State Grants	47,758	2,344	334,807	341,251	341,251
Account Classification Total: Intergov - Intergovernmental		47,758	2,344	334,807	341,251	341,251
	REVENUES Total	47,758	2,344	334,807	341,251	341,251
EXPENSES						
Department: 70 - Public Works						
Division: 722 - Housing						
State Grant - State EDBG Grant						

Account Number	Account Description	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Projected Year End	2024-25 Proposed
700.1010	STATE GRANT General Administration	1,875	2,344	3,594	3,892	3,892
700.1020	STATE GRANT Activity Delivery	-	-	47,260	52,041	52,041
700.1030	STATE GRANT Loans	-	-	172,803	159,535	159,535
700.1040	STATE GRANT Housing Rehabilitation	-	-	111,150	129,675	129,675
Account Classification Total: State Grant - State EDBG Grant		1,875	2,344	334,807	345,143	345,143
Division Total: 722 - Housing		1,875	2,344	334,807	345,143	345,143
Department Total: 70 - Public Works		1,875	2,344	334,807	345,143	345,143
EXPENSES Total		1,875	2,344	334,807	345,143	345,143
Fund REVENUE	Total: 419 - 2018-HOME-12599	47,758	2,344	334,807	341,251	341,251
Fund EXPENSE	Total: 419 - 2018-HOME-12599	1,875	2,344	334,807	345,143	345,143
Fund Total: 419 - 2018-HOME-12599		45,883	0	-	(3,892)	(3,892)
Fund: 420 - 2020-CDBG-12005 closed						
REVENUES						
Intergov - Intergovernmental						
413.1060	INTERGOVT State Grants	1,944,866	-	-	-	-
Account Classification Total: Intergov - Intergovernmental		1,944,866	-	-	-	-
Transfers - Transfers						
800.251	TRSF IN Sewer Impact Fees	124,958	-	-	-	-
800.403	TRSF IN CDBG	-	39	-	-	-
Account Classification Total: Transfers - Transfers		124,958	39	-	-	-
REVENUES Total		2,069,824	39	-	-	-
EXPENSES						
Department: 70 - Public Works						
Division: 722 - Housing						
M & O - Maintenance and Operations						
640.1020	SERVICES Contractual	50,883	-	-	-	-
Account Classification Total: M & O - Maintenance and Operations		50,883	-	-	-	-
State Grant - State EDBG Grant						
700.1010	STATE GRANT General Administration	18,000	-	-	-	-
700.1080	STATE GRANT Public Improvements	1,995,976	-	-	-	-
Account Classification Total: State Grant - State EDBG Grant		2,013,976	-	-	-	-
Division Total: 722 - Housing		2,064,859	-	-	-	-
Department Total: 70 - Public Works		2,064,859	-	-	-	-
EXPENSES Total		2,064,859	-	-	-	-
Fund REVENUE	Total: 420 - 2020-CDBG-12005 closed	2,069,824	39	-	-	-
Fund EXPENSE	Total: 420 - 2020-CDBG-12005 closed	2,064,859	-	-	-	-
Fund Total: 420 - 2020-CDBG-12005 closed		4,965	39	-	-	-
Fund: 421 - 2019-HOME-14967						
REVENUES						
Intergov - Intergovernmental						
413.1060	INTERGOVT State Grants	4,860	8,748	341,251	451,525	234,867
Account Classification Total: Intergov - Intergovernmental		4,860	8,748	341,251	451,525	234,867
REVENUES Total		4,860	8,748	341,251	451,525	234,867
EXPENSES						
Department: 70 - Public Works						
Division: 722 - Housing						
State Grant - State EDBG Grant						
700.1010	STATE GRANT General Administration	5,832	7,776	-	6,875	-
700.1020	STATE GRANT Activity Delivery	-	-	52,041	63,013	48,320
700.1030	STATE GRANT Loans	-	-	159,535	159,535	159,534
700.1040	STATE GRANT Housing Rehabilitation	-	-	129,675	232,337	27,013
Account Classification Total: State Grant - State EDBG Grant		5,832	7,776	341,251	461,760	234,867
Division Total: 722 - Housing		5,832	7,776	341,251	461,760	234,867
Department Total: 70 - Public Works		5,832	7,776	341,251	461,760	234,867
EXPENSES Total		5,832	7,776	341,251	461,760	234,867
Fund REVENUE	Total: 421 - 2019-HOME-14967	4,860	8,748	341,251	451,525	234,867
Fund EXPENSE	Total: 421 - 2019-HOME-14967	5,832	7,776	341,251	461,760	234,867
Fund Total: 421 - 2019-HOME-14967		(972)	972	-	(10,235)	-
Fund: 422 - 2020-CDBG-CV1-00014						
REVENUES						
Intergov - Intergovernmental						
413.1060	INTERGOVT State Grants	123,238	1,478	-	-	-
Account Classification Total: Intergov - Intergovernmental		123,238	1,478	-	-	-
REVENUES Total		123,238	1,478	-	-	-
EXPENSES						
Department: 70 - Public Works						
Division: 722 - Housing						

Account Number	Account Description	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Projected Year End	2024-25 Proposed
State Grant - State EDBG Grant						
700.1010	STATE GRANT General Administration	12,576	-	-	-	-
700.1100	STATE GRANT Business Assistance	68,578	-	-	-	-
Account Classification Total: State Grant - State EDBG Grant		81,154	-	-	-	-
Division Total: 722 - Housing		81,154	-	-	-	-
Department Total: 70 - Public Works		81,154	-	-	-	-
EXPENSES Total		81,154	-	-	-	-
Fund REVENUE	Total: 422 - 2020-CDBG-CV1-00014	123,238	1,478	-	-	-
Fund EXPENSE	Total: 422 - 2020-CDBG-CV1-00014	81,154	-	-	-	-
Fund Total: 422 - 2020-CDBG-CV1-00014		42,084	1,478	-	-	-
Fund: 423 - 2020-CDBG-CV2-3-00056						
REVENUES						
Intergov - Intergovernmental						
413.1060	INTERGOVT State Grants	199,371	182,215	-	70,451	-
Account Classification Total: Intergov - Intergovernmental		199,371	182,215	-	70,451	-
REVENUES Total		199,371	182,215	-	70,451	-
EXPENSES						
Department: 70 - Public Works						
Division: 722 - Housing						
State Grant - State EDBG Grant						
700.1010	STATE GRANT General Administration	29,128	15,587	-	-	-
700.1100	STATE GRANT Business Assistance	8,124	37,291	-	-	-
700.1110	STATE GRANT Subsistence Payments	162,119	129,144	-	-	-
Account Classification Total: State Grant - State EDBG Grant		199,371	182,022	-	-	-
Division Total: 722 - Housing		199,371	182,022	-	-	-
Department Total: 70 - Public Works		199,371	182,022	-	-	-
EXPENSES Total		199,371	182,022	-	-	-
Fund REVENUE	Total: 423 - 2020-CDBG-CV2-3-00056	199,371	182,215	-	70,451	-
Fund EXPENSE	Total: 423 - 2020-CDBG-CV2-3-00056	199,371	182,022	-	-	-
Fund Total: 423 - 2020-CDBG-CV2-3-00056		-	193	-	70,451	-
Fund: 424 - 2020-PLHA-15150/15984						
REVENUES						
Intergov - Intergovernmental						
413.1060	INTERGOVT State Grants	4,776,578	155,925	-	230,897	-
Account Classification Total: Intergov - Intergovernmental		4,776,578	155,925	-	230,897	-
REVENUES Total		4,776,578	155,925	-	230,897	-
EXPENSES						
Department: 70 - Public Works						
Division: 722 - Housing						
M & O - Maintenance and Operations						
640.1020	SERVICES Contractual	-	-	-	230,897	-
Account Classification Total: M & O - Maintenance and Operations		-	-	-	230,897	-
State Grant - State EDBG Grant						
700.1030	STATE GRANT Loans	-	-	-	-	-
Account Classification Total: State Grant - State EDBG Grant		-	-	-	-	-
Division Total: 722 - Housing		-	-	-	230,897	-
Department Total: 70 - Public Works		-	-	-	230,897	-
EXPENSES Total		-	-	-	230,897	-
Fund REVENUE	Total: 424 - 2020-PLHA-15150/15984	4,776,578	155,925	-	230,897	-
Fund EXPENSE	Total: 424 - 2020-PLHA-15150/15984	-	-	-	230,897	-
Fund Total: 424 - 2020-PLHA-15150/15984		4,776,578	155,925	-	-	-
Fund: 425 - 2021-CDBG-HA-6&7						
REVENUES						
Intergov - Intergovernmental						
413.1060	INTERGOVT State Grants	-	-	500,000	574,547	-
Account Classification Total: Intergov - Intergovernmental		-	-	500,000	574,547	-
REVENUES Total		-	-	500,000	574,547	-
EXPENSES						
Department: 70 - Public Works						
Division: 722 - Housing						
State Grant - State EDBG Grant						
700.1010	STATE GRANT General Administration	-	17	37,500	37,500	-
700.1020	STATE GRANT Activity Delivery	-	-	95,000	95,000	-
700.1030	STATE GRANT Loans	-	-	-	260,000	-
700.1040	STATE GRANT Housing Rehabilitation	-	-	367,500	107,500	-
700.1120	STATE GRANT S. El Monte Revitalization Plan	-	-	-	74,547	-
Account Classification Total: State Grant - State EDBG Grant		-	17	500,000	574,547	-

Account Number	Account Description	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Projected Year End	2024-25 Proposed
	Division Total: 722 - Housing	-	17	500,000	574,547	-
	Department Total: 70 - Public Works	-	17	500,000	574,547	-
	EXPENSES Total	-	17	500,000	574,547	-
	Fund REVENUE Total: 425 - 2021-CDBG-HA-6&7	-	-	500,000	574,547	-
	Fund EXPENSE Total: 425 - 2021-CDBG-HA-6&7	-	17	500,000	574,547	-
	Fund Total: 425 - 2021-CDBG-HA-6&7	-	(17)	-	-	-
Fund: 426 - 2022-CDBG-NH-00003 SrCn						
REVENUES						
Intergov - Intergovernmental						
413.1060	INTERGOVT State Grants	-	-	-	-	-
	Account Classification Total: Intergov - Intergovernmental	-	-	-	-	-
	REVENUES Total	-	-	-	-	-
EXPENSES						
Department: 40 - Parks & Community Services						
Division: 408 - Senior Center						
Employee Service - Employee Services						
600.1020	EMP SRV Part Time Salaries	-	-	-	16,640	24,960
600.1080	EMP SRV PERS	-	-	-	1,278	1,356
600.1090	EMP SRV Social Security	-	-	-	1,032	1,548
600.1100	EMP SRV Medicare	-	-	-	241	362
	Account Classification Total: Employee Service - Employee Services	-	-	-	19,191	28,226
M & O - Maintenance and Operations						
610.1020	SUPPLIES Operating Supplies	-	-	2,300	2,300	2,300
690.1170	SPC DEPT EXP Senior Citizens Meals	-	-	50,100	50,100	60,970
	Account Classification Total: M & O - Maintenance and Operations	-	-	52,400	52,400	63,270
State Grant - State EDBG Grant						
700.1010	STATE GRANT General Administration	-	-	4,750	4,750	5,000
	Account Classification Total: State Grant - State EDBG Grant	-	-	4,750	4,750	5,000
	Division Total: 408 - Senior Center	-	-	57,150	76,341	96,496
	Department Total: 40 - Parks & Community Services	-	-	57,150	76,341	96,496
	EXPENSES Total	-	-	57,150	76,341	96,496
	Fund REVENUE Total: 426 - 2022-CDBG-NH-00003 SrCn	-	-	-	-	-
	Fund EXPENSE Total: 426 - 2022-CDBG-NH-00003 SrCn	-	-	57,150	76,341	96,496
	Fund Total: 426 - 2022-CDBG-NH-00003 SrCn	-	-	(57,150)	(76,341)	(96,496)
Fund: 501 - Successor Agency Recognized Obli						
REVENUES						
Taxes - Taxes						
400.1000	PROP TAXES Secured - Current Year	3,527,205	3,502,592	3,500,000	3,500,000	3,500,000
	Account Classification Total: Taxes - Taxes	3,527,205	3,502,592	3,500,000	3,500,000	3,500,000
Use of Money - Use of Money & Property						
412.1417	USE OF MONEY & PROP 2015 Successor	2	798	-	-	-
412.1419	USE OF MONEY & PROP 2017 Successor	2	1	-	-	-
	Account Classification Total: Use of Money - Use of Money & Property	3	799	-	-	-
Miscellaneous - Miscellaneous						
427.1006	INTEREST Senior Apartments	3,817	730	-	-	-
	Account Classification Total: Miscellaneous - Miscellaneous	3,817	730	-	-	-
	REVENUES Total	3,531,025	3,504,121	3,500,000	3,500,000	3,500,000
EXPENSES						
Department: 20 - Administration						
Division: 000 - Non-divisional						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	154,174	131,530	124,485	107,781	108,576
600.1015	EMP SRV Buy back Salaries	6,035	1,137	4,752	3,945	3,962
600.1020	EMP SRV Part Time Salaries	22,509	-	-	-	-
600.1080	EMP SRV PERS	13,617	15,015	16,536	14,300	14,471
600.1081	EMP SRV PERS Unfunded Liability	28,339	34,896	33,141	28,756	35,139
600.1090	EMP SRV Social Security	1,396	-	-	-	-
600.1100	EMP SRV Medicare	2,185	1,915	1,845	1,596	1,607
600.1110	EMP SRV Disability/Life Insurance	2,983	3,012	2,926	2,531	2,550
600.1120	EMP SRV Health/Dental/Vision Insurance	18,764	17,940	15,400	12,600	12,600
	Account Classification Total: Employee Service - Employee Services	250,000	205,444	199,085	171,509	178,905
M & O - Maintenance and Operations						
640.1020	SERVICES Contractual	-	-	-	-	72,160
640.1040	SERVICES Fiscal Agent Fees	17,438	16,025	-	-	-
670.1040	MAINTENANCE Vehicle Maintenance	400	1,844	1,326	1,061	1,061
	Account Classification Total: M & O - Maintenance and Operations	17,837	17,869	1,326	1,061	73,221
Principal Pymts - Principal Payments						
710.1070	PRINCIPAL 2012 Successor	-	-	50,000	50,000	55,000

Account Number	Account Description	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Projected Year End	2024-25 Proposed
710.1080	PRINCIPAL 2014 Successor	-	-	400,000	400,000	425,000
710.1090	PRINCIPAL 2015 Successor	-	-	755,000	755,000	795,000
710.1100	PRINCIPAL 2017 Successor	-	207,833	420,000	420,000	423,000
Account Classification Total: Principal Pymts - Principal Payments		-	207,833	1,625,000	1,625,000	1,698,000
Interest Pymts - Interest Payments						
720.1070	INTEREST 2012 Successor	72,795	71,046	49,725	49,725	47,756
720.1080	INTEREST 2014 Successor	497,390	477,812	521,500	521,500	500,875
720.1090	INTEREST 2015 Successor	519,725	491,130	424,706	424,706	385,956
720.1100	INTEREST 2017 Successor	905,991	682,060	632,088	632,088	615,287
Account Classification Total: Interest Pymts - Interest Payments		1,995,900	1,722,047	1,628,019	1,628,019	1,549,874
Depreciation - Depreciation Expense						
740.1020	DEPRECIATION Depreciation Expense	5,559	5,219	-	-	-
Account Classification Total: Depreciation - Depreciation Expense		5,559	5,219	-	-	-
Division Total: 000 - Non-divisional		2,269,297	2,158,413	3,453,430	3,425,589	3,500,000
Department Total: 20 - Administration		2,269,297	2,158,413	3,453,430	3,425,589	3,500,000
EXPENSES Total		2,269,297	2,158,413	3,453,430	3,425,589	3,500,000
Fund REVENUE	Total: 501 - Successor Agency Recognized Obli	3,531,025	3,504,121	3,500,000	3,500,000	3,500,000
Fund EXPENSE	Total: 501 - Successor Agency Recognized Obli	2,269,297	2,158,413	3,453,430	3,425,589	3,500,000
Fund Total: 501 - Successor Agency Recognized Obli		1,261,729	1,345,708	46,570	74,411	-
Fund: 502 - Downtown Improvement District						
REVENUES						
Taxes - Taxes						
406.1010	BUS LIC TAX Downtown / Improvement District	8,314	11,169	-	-	-
Account Classification Total: Taxes - Taxes		8,314	11,169	-	-	-
REVENUES Total		8,314	11,169	-	-	-
EXPENSES						
Department: 20 - Administration						
Division: 000 - Non-divisional						
M & O - Maintenance and Operations						
690.1180	SPC DEPT EXP Community Promotion / Misc	9,142	14,968	-	-	-
Account Classification Total: M & O - Maintenance and Operations		9,142	14,968	-	-	-
Division Total: 000 - Non-divisional		9,142	14,968	-	-	-
Department Total: 20 - Administration		9,142	14,968	-	-	-
EXPENSES Total		9,142	14,968	-	-	-
Fund REVENUE	Total: 502 - Downtown Improvement District	8,314	11,169	-	-	-
Fund EXPENSE	Total: 502 - Downtown Improvement District	9,142	14,968	-	-	-
Fund Total: 502 - Downtown Improvement District		(827)	(3,798)	-	-	-
Fund: 503 - Assessment District						
REVENUES						
Miscellaneous - Miscellaneous						
416.1010	ASSESSMENT Country Club	13,904	16,528	16,570	16,570	17,995
416.1020	ASSESSMENT Peachwood	22,903	25,519	28,497	28,497	29,857
416.1030	ASSESSMENT Harvest Estate	2,010	4,856	2,182	2,182	2,181
416.1040	ASSESSMENT Marshall Acres	14,933	20,230	18,438	18,438	19,249
416.1050	ASSESSMENT Nebraska	82,003	112,815	99,148	99,148	103,045
416.1060	ASSESSMENT Tierra Vista	6,990	7,776	7,806	7,806	8,208
416.1070	ASSESSMENT Sierra Heights	15,386	18,875	17,190	17,190	17,323
416.1080	ASSESSMENT Alta Mission Estate	5,597	9,909	6,411	6,411	6,368
416.1090	ASSESSMENT Morningside I	10,900	24,874	12,205	12,205	12,041
416.1100	ASSESSMENT Morningside II	8,641	11,485	10,173	10,173	10,932
416.1110	ASSESSMENT Sugar Plum/Villagio	19,835	24,982	22,508	22,508	22,553
416.1120	ASSESSMENT Citrus Heights	2,203	2,890	2,321	2,321	2,347
416.1130	ASSESSMENT Sierra View Estates	5,664	6,470	6,521	6,521	6,857
416.1140	ASSESSMENT Parkside-Muirfiled	70,630	87,493	74,343	74,343	75,646
416.1150	ASSESSMENT Viscaya	114,625	126,019	129,663	129,663	141,442
416.1160	ASSESSMENT Stony Creek	1,664	3,290	2,478	2,478	2,997
416.1170	ASSESSMENT Lincoln Mckinley	4,831	5,791	5,325	5,325	5,481
416.1180	ASSESSMENT Parkside II & III	41,622	49,557	48,883	48,883	50,059
Account Classification Total: Miscellaneous - Miscellaneous		444,340	559,360	510,662	510,662	534,581
REVENUES Total		444,340	559,360	510,662	510,662	534,581
EXPENSES						
Department: 20 - Administration						
Division: 261 - Country Club						
M & O - Maintenance and Operations						
610.1040	SUPPLIES Repair & Maintenance Supplies	177	60	27	27	28
620.1010	UTILITIES Electric	4,474	4,719	3,990	3,990	4,000
620.1030	UTILITIES Water	1,739	2,807	3,150	3,600	3,383
640.1010	SERVICES Professional & Technical	1,111	1,146	1,235	1,235	1,277

Account Number	Account Description	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Projected Year End	2024-25 Proposed
640.1020	SERVICES Contractual	1,700	12,393	2,315	2,315	2,394
Account Classification Total: M & O - Maintenance and Operations		9,202	21,125	10,717	11,167	11,082
Allocated Costs - Allocated Costs						
605.1080	ALLOC COSTS Interdepartment Overhead	1,667	1,750	1,315	1,315	1,339
Account Classification Total: Allocated Costs - Allocated Costs		1,667	1,750	1,315	1,315	1,339
	Division Total: 261 - Country Club	10,869	22,875	12,032	12,482	12,421
Division: 262 - Peachwood						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	-	-	-	-	2,826
600.1020	EMP SRV Part Time Salaries	2,074	2,377	2,418	2,418	-
600.1080	EMP SRV PERS	245	281	324	324	380
600.1081	EMP SRV PERS Unfunded Liability	518	619	653	653	928
600.1100	EMP SRV Medicare	30	34	36	36	42
600.1110	EMP SRV Disability/Life Insurance	-	-	-	-	66
600.1120	EMP SRV Health/Dental/Vision Insurance	-	-	-	-	1,400
600.1130	EMP SRV Worker's Compensation	209	178	247	247	233
600.1140	EMP SRV Unemployment Insurance	18	15	18	18	17
600.1170	EMP SRV Uniform Allowance	-	-	42	42	42
Account Classification Total: Employee Service - Employee Services		3,094	3,504	3,738	3,738	5,934
M & O - Maintenance and Operations						
610.1040	SUPPLIES Repair & Maintenance Supplies	-	-	17	35	18
620.1010	UTILITIES Electric	5,952	6,620	6,100	6,100	6,261
620.1030	UTILITIES Water	5,924	5,111	6,000	6,000	6,250
640.1010	SERVICES Professional & Technical	1,111	1,146	1,235	1,235	1,277
640.1020	SERVICES Contractual	4,596	4,944	5,067	5,067	5,239
Account Classification Total: M & O - Maintenance and Operations		17,584	17,821	18,419	18,437	19,045
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	103	226	301	301	324
605.1020	ALLOC COSTS Property & Fire Insurance	33	115	153	153	198
605.1030	ALLOC COSTS Auto Insurance	12	22	32	32	34
605.1040	ALLOC COSTS Risk Management	79	79	100	100	96
605.1080	ALLOC COSTS Interdepartment Overhead	2,590	2,850	2,791	2,791	2,535
Account Classification Total: Allocated Costs - Allocated Costs		2,817	3,292	3,377	3,377	3,187
	Division Total: 262 - Peachwood	23,495	24,617	25,534	25,552	28,166
Division: 263 - Harvest						
M & O - Maintenance and Operations						
620.1010	UTILITIES Electric	1,357	1,464	1,420	1,420	1,468
640.1010	SERVICES Professional & Technical	1,111	1,146	1,160	1,160	1,199
Account Classification Total: M & O - Maintenance and Operations		2,469	2,610	2,580	2,580	2,667
Allocated Costs - Allocated Costs						
605.1080	ALLOC COSTS Interdepartment Overhead	368	386	317	317	322
Account Classification Total: Allocated Costs - Allocated Costs		368	386	317	317	322
	Division Total: 263 - Harvest	2,837	2,996	2,897	2,897	2,989
Division: 264 - Marshall Acres						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	-	-	-	-	3,229
600.1020	EMP SRV Part Time Salaries	2,370	2,717	2,764	2,764	-
600.1080	EMP SRV PERS	280	321	370	370	434
600.1081	EMP SRV PERS Unfunded Liability	592	707	747	747	1,061
600.1100	EMP SRV Medicare	34	39	41	41	48
600.1110	EMP SRV Disability/Life Insurance	-	-	-	-	75
600.1120	EMP SRV Health/Dental/Vision Insurance	-	-	-	-	1,600
600.1130	EMP SRV Worker's Compensation	239	204	283	283	267
600.1140	EMP SRV Unemployment Insurance	21	18	21	21	19
600.1170	EMP SRV Uniform Allowance	-	-	48	48	48
Account Classification Total: Employee Service - Employee Services		3,536	4,006	4,274	4,274	6,781
M & O - Maintenance and Operations						
610.1040	SUPPLIES Repair & Maintenance Supplies	23	174	-	-	-
620.1010	UTILITIES Electric	512	363	380	380	509
620.1030	UTILITIES Water	2,468	3,008	3,400	3,400	3,400
640.1010	SERVICES Professional & Technical	1,111	1,146	1,200	1,200	1,241
640.1020	SERVICES Contractual	2,604	2,796	2,835	7,000	2,931
Account Classification Total: M & O - Maintenance and Operations		6,719	7,488	7,815	11,980	8,081
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	143	259	344	344	371
605.1020	ALLOC COSTS Property & Fire Insurance	45	131	175	175	226
605.1030	ALLOC COSTS Auto Insurance	17	26	36	36	39
605.1040	ALLOC COSTS Risk Management	110	90	115	115	109

Account Number	Account Description	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Projected Year End	2024-25 Proposed
605.1080	ALLOC COSTS Interdepartment Overhead	1,352	-	1,566	1,566	1,425
Account Classification Total: Allocated Costs - Allocated Costs		1,667	506	2,236	2,236	2,170
	Division Total: 264 - Marshall Acres	11,922	12,000	14,325	18,490	17,032
Division:	**265 - Nebraska**					
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	13,838	13,830	15,023	11,343	19,121
600.1015	EMP SRV Buy back Salaries	-	561	224	224	92
600.1020	EMP SRV Part Time Salaries	3,555	4,075	4,146	4,146	-
600.1030	EMP SRV Overtime	169	252	-	-	-
600.1080	EMP SRV PERS	1,699	1,747	2,060	1,728	2,015
600.1081	EMP SRV PERS Unfunded Liability	2,288	2,796	2,783	2,031	1,620
600.1100	EMP SRV Medicare	259	268	280	229	281
600.1110	EMP SRV Disability/Life Insurance	342	353	348	266	446
600.1120	EMP SRV Health/Dental/Vision Insurance	7,146	5,806	6,000	4,778	8,400
600.1130	EMP SRV Worker's Compensation	1,972	1,988	2,210	2,210	1,850
600.1140	EMP SRV Unemployment Insurance	170	172	163	163	134
600.1170	EMP SRV Uniform Allowance	-	-	162	282	252
Account Classification Total: Employee Service - Employee Services		31,438	31,847	33,399	27,400	34,211
M & O - Maintenance and Operations						
610.1040	SUPPLIES Repair & Maintenance Supplies	199	2,056	221	600	229
620.1010	UTILITIES Electric	2,861	2,874	2,800	2,800	2,582
620.1030	UTILITIES Water	4,419	4,638	5,500	5,500	6,000
640.1010	SERVICES Professional & Technical	3,451	3,539	3,652	3,652	3,776
640.1020	SERVICES Contractual	13,932	74,139	15,435	15,435	15,960
Account Classification Total: M & O - Maintenance and Operations		24,863	87,245	27,608	27,987	28,547
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	1,249	2,270	2,690	2,690	2,572
605.1020	ALLOC COSTS Property & Fire Insurance	398	1,152	1,367	1,367	1,571
605.1030	ALLOC COSTS Auto Insurance	149	225	284	284	268
605.1040	ALLOC COSTS Risk Management	961	790	896	896	758
605.1080	ALLOC COSTS Interdepartment Overhead	7,944	10,547	8,129	8,129	6,928
Account Classification Total: Allocated Costs - Allocated Costs		10,701	14,984	13,366	13,366	12,097
	Division Total: 265 - Nebraska	67,002	134,076	74,373	68,753	74,855
Division:	**266 - Tierra Vista**					
M & O - Maintenance and Operations						
610.1040	SUPPLIES Repair & Maintenance Supplies	-	-	-	250	50
620.1010	UTILITIES Electric	1,629	1,757	1,650	1,650	1,706
620.1030	UTILITIES Water	493	635	891	891	921
640.1010	SERVICES Professional & Technical	1,111	1,146	1,213	1,213	1,254
640.1020	SERVICES Contractual	888	960	982	4,800	1,015
Account Classification Total: M & O - Maintenance and Operations		4,121	4,498	4,736	8,804	4,946
Allocated Costs - Allocated Costs						
605.1080	ALLOC COSTS Interdepartment Overhead	631	663	581	581	592
Account Classification Total: Allocated Costs - Allocated Costs		631	663	581	581	592
	Division Total: 266 - Tierra Vista	4,752	5,161	5,317	9,385	5,538
Division:	**267 - Sierra Heights**					
M & O - Maintenance and Operations						
620.1010	UTILITIES Electric	4,615	4,977	5,402	5,402	5,586
640.1010	SERVICES Professional & Technical	1,111	1,146	1,199	1,199	1,240
640.1020	SERVICES Contractual	3,864	4,152	4,300	4,300	4,446
Account Classification Total: M & O - Maintenance and Operations		9,591	10,275	10,901	10,901	11,272
Allocated Costs - Allocated Costs						
605.1080	ALLOC COSTS Interdepartment Overhead	1,568	1,646	1,338	1,338	1,362
Account Classification Total: Allocated Costs - Allocated Costs		1,568	1,646	1,338	1,338	1,362
	Division Total: 267 - Sierra Heights	11,159	11,921	12,239	12,239	12,634
Division:	**268 - Alta Mission**					
M & O - Maintenance and Operations						
610.1040	SUPPLIES Repair & Maintenance Supplies	30	-	-	-	-
620.1010	UTILITIES Electric	2,715	2,928	2,900	2,900	3,000
620.1030	UTILITIES Water	913	878	1,100	1,100	1,136
640.1010	SERVICES Professional & Technical	1,111	1,804	1,200	1,200	1,241
640.1020	SERVICES Contractual	1,524	1,507	1,644	1,644	1,700
Account Classification Total: M & O - Maintenance and Operations		6,293	7,118	6,844	6,844	7,077
Allocated Costs - Allocated Costs						
605.1080	ALLOC COSTS Interdepartment Overhead	834	876	840	840	855
Account Classification Total: Allocated Costs - Allocated Costs		834	876	840	840	855
	Division Total: 268 - Alta Mission	7,127	7,994	7,684	7,684	7,932
Division:	**269 - Morningside**					

Account Number	Account Description	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Projected Year End	2024-25 Proposed
M & O - Maintenance and Operations						
610.1040	SUPPLIES Repair & Maintenance Supplies	-	6,000	-	-	-
620.1010	UTILITIES Electric	4,466	4,716	4,500	4,500	4,653
620.1030	UTILITIES Water	1,861	1,205	2,000	2,000	2,068
640.1010	SERVICES Professional & Technical	1,111	1,146	1,199	1,199	1,240
640.1020	SERVICES Contractual	6,108	10,464	6,781	6,781	7,012
Account Classification Total: M & O - Maintenance and Operations		13,546	23,531	14,480	14,480	14,973
Allocated Costs - Allocated Costs						
605.1080	ALLOC COSTS Interdepartment Overhead	2,152	2,260	1,777	1,777	1,809
Account Classification Total: Allocated Costs - Allocated Costs		2,152	2,260	1,777	1,777	1,809
Division Total: 269 - Morningside		15,698	25,791	16,257	16,257	16,782
Division: 270 - Morningside II						
M & O - Maintenance and Operations						
610.1040	SUPPLIES Repair & Maintenance Supplies	24	-	-	-	-
620.1010	UTILITIES Electric	3,651	3,834	3,673	3,673	3,797
620.1030	UTILITIES Water	911	842	1,000	1,000	1,035
640.1010	SERVICES Professional & Technical	1,111	1,146	1,199	1,199	1,240
640.1020	SERVICES Contractual	7,884	16,293	3,143	8,400	3,250
Account Classification Total: M & O - Maintenance and Operations		13,582	22,115	9,015	14,272	9,322
Allocated Costs - Allocated Costs						
605.1080	ALLOC COSTS Interdepartment Overhead	1,170	1,290	1,106	1,106	1,126
Account Classification Total: Allocated Costs - Allocated Costs		1,170	1,290	1,106	1,106	1,126
Division Total: 270 - Morningside II		14,752	23,405	10,121	15,378	10,448
Division: 271 - Sugar Plum						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	-	-	-	-	4,037
600.1020	EMP SRV Part Time Salaries	2,962	3,396	3,455	3,455	-
600.1080	EMP SRV PERS	351	401	463	463	543
600.1081	EMP SRV PERS Unfunded Liability	741	884	934	934	1,326
600.1100	EMP SRV Medicare	42	49	51	51	59
600.1110	EMP SRV Disability/Life Insurance	-	-	-	-	94
600.1120	EMP SRV Health/Dental/Vision Insurance	-	-	-	-	2,000
600.1130	EMP SRV Worker's Compensation	298	255	354	354	333
600.1140	EMP SRV Unemployment Insurance	26	22	26	26	24
600.1170	EMP SRV Uniform Allowance	-	-	60	60	60
Account Classification Total: Employee Service - Employee Services		4,420	5,007	5,343	5,343	8,476
M & O - Maintenance and Operations						
610.1040	SUPPLIES Repair & Maintenance Supplies	-	24	180	180	186
620.1010	UTILITIES Electric	4,823	5,037	5,100	5,100	5,274
620.1030	UTILITIES Water	3,975	3,105	4,900	4,900	5,066
640.1010	SERVICES Professional & Technical	2,281	2,342	2,481	2,481	2,565
640.1020	SERVICES Contractual	6,324	6,816	6,980	6,980	7,217
670.1040	MAINTENANCE Vehicle Maintenance	21	21	24	24	25
Account Classification Total: M & O - Maintenance and Operations		17,425	17,346	19,665	19,665	20,333
Principal Pymts - Principal Payments						
710.2050	PRINCIPAL Vehicles	174	174	175	175	175
Account Classification Total: Principal Pymts - Principal Payments		174	174	175	175	175
Interest Pymts - Interest Payments						
720.2050	INTEREST Vehicles	56	56	57	57	57
Account Classification Total: Interest Pymts - Interest Payments		56	56	57	57	57
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	178	-	430	430	463
605.1020	ALLOC COSTS Property & Fire Insurance	57	-	219	219	283
605.1030	ALLOC COSTS Auto Insurance	21	-	45	45	48
605.1040	ALLOC COSTS Risk Management	137	-	143	143	137
605.1080	ALLOC COSTS Interdepartment Overhead	3,432	4,016	3,200	3,200	2,908
Account Classification Total: Allocated Costs - Allocated Costs		3,825	4,016	4,037	4,037	3,839
Division Total: 271 - Sugar Plum		25,900	26,600	29,277	29,277	32,880
Division: 272 - Citrus Heights						
M & O - Maintenance and Operations						
620.1010	UTILITIES Electric	899	962	992	992	1,026
640.1010	SERVICES Professional & Technical	1,111	1,146	1,199	1,199	1,240
Account Classification Total: M & O - Maintenance and Operations		2,011	2,108	2,191	2,191	2,266
Allocated Costs - Allocated Costs						
605.1080	ALLOC COSTS Interdepartment Overhead	299	314	269	269	274
Account Classification Total: Allocated Costs - Allocated Costs		299	314	269	269	274
Division Total: 272 - Citrus Heights		2,310	2,422	2,460	2,460	2,540
Division: 273 - Sierra View						

Account Number	Account Description	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Projected Year End	2024-25 Proposed
M & O - Maintenance and Operations						
610.1040	SUPPLIES Repair & Maintenance Supplies	6	21	-	-	-
620.1010	UTILITIES Electric	2,402	2,607	2,970	2,970	3,071
620.1030	UTILITIES Water	290	364	330	330	341
640.1010	SERVICES Professional & Technical	1,111	1,146	1,194	1,194	1,235
Account Classification Total: M & O - Maintenance and Operations		3,809	4,138	4,494	4,494	4,647
Allocated Costs - Allocated Costs						
605.1080	ALLOC COSTS Interdepartment Overhead	558	586	551	551	561
Account Classification Total: Allocated Costs - Allocated Costs		558	586	551	551	561
	Division Total: 273 - Sierra View	4,367	4,724	5,045	5,045	5,208
Division:	**274 - Parkside-Muirfield**					
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	10,913	10,528	11,261	8,936	15,239
600.1015	EMP SRV Buy back Salaries	-	496	183	183	183
600.1020	EMP SRV Part Time Salaries	2,962	3,396	3,455	3,455	-
600.1030	EMP SRV Overtime	143	195	-	-	-
600.1080	EMP SRV PERS	1,204	1,144	1,327	1,149	1,425
600.1081	EMP SRV PERS Unfunded Liability	842	987	934	934	1,355
600.1100	EMP SRV Medicare	207	208	215	183	224
600.1110	EMP SRV Disability/Life Insurance	261	268	260	209	355
600.1120	EMP SRV Health/Dental/Vision Insurance	6,107	4,752	5,000	4,080	7,000
600.1130	EMP SRV Worker's Compensation	1,464	1,537	1,621	1,621	1,486
600.1140	EMP SRV Unemployment Insurance	127	133	119	119	108
600.1170	EMP SRV Uniform Allowance	-	-	120	210	210
Account Classification Total: Employee Service - Employee Services		24,229	23,643	24,495	21,079	27,585
M & O - Maintenance and Operations						
610.1040	SUPPLIES Repair & Maintenance Supplies	704	1,658	1,620	1,620	1,675
620.1010	UTILITIES Electric	10,090	10,284	9,100	9,100	7,987
620.1030	UTILITIES Water	8,948	11,530	10,124	11,500	11,891
640.1010	SERVICES Professional & Technical	3,451	1,146	3,607	3,607	3,730
640.1020	SERVICES Contractual	10,596	14,912	11,376	11,376	11,763
670.1040	MAINTENANCE Vehicle Maintenance	1,154	424	455	455	470
Account Classification Total: M & O - Maintenance and Operations		34,943	39,953	36,282	37,658	37,516
Principal Pymts - Principal Payments						
710.2050	PRINCIPAL Vehicles	1,862	1,862	1,863	1,863	1,863
Account Classification Total: Principal Pymts - Principal Payments		1,862	1,862	1,863	1,863	1,863
Interest Pymts - Interest Payments						
720.2050	INTEREST Vehicles	600	600	600	600	600
Account Classification Total: Interest Pymts - Interest Payments		600	600	600	600	600
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	1,604	-	1,973	1,973	2,066
605.1020	ALLOC COSTS Property & Fire Insurance	511	-	1,003	1,003	1,261
605.1030	ALLOC COSTS Auto Insurance	192	-	209	209	215
605.1040	ALLOC COSTS Risk Management	1,235	-	658	658	609
605.1080	ALLOC COSTS Interdepartment Overhead	12,009	16,018	8,232	8,232	7,408
Account Classification Total: Allocated Costs - Allocated Costs		15,551	16,018	12,075	12,075	11,559
	Division Total: 274 - Parkside-Muirfield	77,185	82,077	75,315	73,275	79,123
Division:	**275 - Viscaya**					
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	9,533	9,123	9,826	7,501	15,822
600.1015	EMP SRV Buy back Salaries	-	496	128	128	128
600.1020	EMP SRV Part Time Salaries	4,443	5,094	5,182	5,182	-
600.1030	EMP SRV Overtime	141	195	-	-	-
600.1080	EMP SRV PERS	1,274	1,251	1,448	1,270	1,583
600.1081	EMP SRV PERS Unfunded Liability	1,199	1,417	1,400	1,400	2,014
600.1100	EMP SRV Medicare	207	212	220	187	233
600.1110	EMP SRV Disability/Life Insurance	229	236	227	176	369
600.1120	EMP SRV Health/Dental/Vision Insurance	5,366	4,092	4,400	3,480	7,400
600.1130	EMP SRV Worker's Compensation	1,468	-	1,636	1,636	1,506
600.1140	EMP SRV Unemployment Insurance	127	-	120	120	109
600.1170	EMP SRV Uniform Allowance	-	-	132	222	222
Account Classification Total: Employee Service - Employee Services		23,988	22,115	24,719	21,302	29,386
M & O - Maintenance and Operations						
610.1040	SUPPLIES Repair & Maintenance Supplies	1,390	11,602	3,308	3,900	3,420
620.1010	UTILITIES Electric	18,973	19,532	16,275	16,275	16,829
620.1030	UTILITIES Water	30,915	23,906	33,338	33,338	34,471
640.1010	SERVICES Professional & Technical	3,451	3,539	3,749	3,749	3,876
640.1020	SERVICES Contractual	30,864	34,200	34,178	34,178	35,340

Account Number	Account Description	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Projected Year End	2024-25 Proposed
670.1040	MAINTENANCE Vehicle Maintenance	416	381	243	260	251
Account Classification Total: M & O - Maintenance and Operations		86,009	93,159	91,091	91,700	94,187
Principal Pymts - Principal Payments						
710.2050	PRINCIPAL Vehicles	1,969	1,969	1,149	1,149	1,149
Account Classification Total: Principal Pymts - Principal Payments		1,969	1,969	1,149	1,149	1,149
Interest Pymts - Interest Payments						
720.2050	INTEREST Vehicles	634	634	371	371	371
Account Classification Total: Interest Pymts - Interest Payments		634	634	371	371	371
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	1,554	-	1,991	1,991	2,093
605.1020	ALLOC COSTS Property & Fire Insurance	496	-	1,012	1,012	1,278
605.1030	ALLOC COSTS Auto Insurance	186	-	210	210	218
605.1040	ALLOC COSTS Risk Management	1,196	-	664	664	617
605.1080	ALLOC COSTS Interdepartment Overhead	18,794	23,337	14,874	14,874	13,442
Account Classification Total: Allocated Costs - Allocated Costs		22,226	23,337	18,751	18,751	17,648
	Division Total: 275 - Viscaya	134,827	141,215	136,081	133,273	142,741
Division: 276 - Stony Creek						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	-	-	-	-	1,615
600.1020	EMP SRV Part Time Salaries	1,185	1,358	1,382	1,382	-
600.1080	EMP SRV PERS	140	160	185	185	217
600.1081	EMP SRV PERS Unfunded Liability	296	354	373	373	530
600.1100	EMP SRV Medicare	17	20	20	20	24
600.1110	EMP SRV Disability/Life Insurance	-	(1)	-	-	38
600.1120	EMP SRV Health/Dental/Vision Insurance	-	-	-	-	800
600.1130	EMP SRV Worker's Compensation	119	102	141	141	133
600.1140	EMP SRV Unemployment Insurance	10	9	10	10	10
600.1170	EMP SRV Uniform Allowance	-	-	24	24	24
Account Classification Total: Employee Service - Employee Services		1,767	2,003	2,135	2,135	3,391
M & O - Maintenance and Operations						
610.1040	SUPPLIES Repair & Maintenance Supplies	-	-	1,000	1,000	1,034
620.1010	UTILITIES Electric	152	-	160	160	165
640.1010	SERVICES Professional & Technical	1,111	1,146	1,196	1,196	1,237
Account Classification Total: M & O - Maintenance and Operations		1,264	1,146	2,356	2,356	2,436
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	-	-	172	172	185
605.1020	ALLOC COSTS Property & Fire Insurance	-	-	87	87	113
605.1030	ALLOC COSTS Auto Insurance	-	-	18	18	19
605.1040	ALLOC COSTS Risk Management	-	-	57	57	55
605.1080	ALLOC COSTS Interdepartment Overhead	141	148	592	592	540
Account Classification Total: Allocated Costs - Allocated Costs		141	148	926	926	912
	Division Total: 276 - Stony Creek	3,172	3,296	5,417	5,417	6,739
Division: 277 - Lincoln Mckinley						
M & O - Maintenance and Operations						
610.1040	SUPPLIES Repair & Maintenance Supplies	-	-	50	70	52
620.1010	UTILITIES Electric	181	60	200	200	206
620.1030	UTILITIES Water	637	756	850	850	880
640.1010	SERVICES Professional & Technical	1,111	1,146	1,196	1,196	1,237
640.1020	SERVICES Contractual	-	-	50	50	52
Account Classification Total: M & O - Maintenance and Operations		1,929	1,962	2,346	2,366	2,427
Allocated Costs - Allocated Costs						
605.1080	ALLOC COSTS Interdepartment Overhead	434	456	288	288	293
Account Classification Total: Allocated Costs - Allocated Costs		434	456	288	288	293
	Division Total: 277 - Lincoln Mckinley	2,363	2,418	2,634	2,654	2,720
Division: 278 - Parkside II & III						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	10,894	11,585	12,580	11,030	16,017
600.1015	EMP SRV Buy back Salaries	-	330	110	110	110
600.1020	EMP SRV Part Time Salaries	2,962	3,396	3,455	3,455	-
600.1030	EMP SRV Overtime	157	244	-	-	-
600.1080	EMP SRV PERS	1,372	1,434	1,737	1,618	1,486
600.1081	EMP SRV PERS Unfunded Liability	1,517	2,398	2,390	2,390	1,357
600.1100	EMP SRV Medicare	207	220	235	213	235
600.1110	EMP SRV Disability/Life Insurance	284	294	292	257	373
600.1120	EMP SRV Health/Dental/Vision Insurance	6,235	5,128	5,200	4,587	7,200
600.1130	EMP SRV Worker's Compensation	1,659	1,629	1,863	1,863	1,551
600.1140	EMP SRV Unemployment Insurance	143	141	137	137	113
600.1170	EMP SRV Uniform Allowance	-	-	156	216	216

Account Number	Account Description	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Projected Year End	2024-25 Proposed
Account Classification Total: Employee Service - Employee Services		25,431	26,800	28,155	25,876	28,658
M & O - Maintenance and Operations						
610.1040	SUPPLIES Repair & Maintenance Supplies	1,544	857	1,750	1,750	1,810
620.1030	UTILITIES Water	618	628	772	772	798
640.1010	SERVICES Professional & Technical	1,111	3,539	3,572	3,572	3,693
640.1020	SERVICES Contractual	4,632	35,811	5,100	5,100	5,273
670.1040	MAINTENANCE Vehicle Maintenance	236	236	248	248	256
Account Classification Total: M & O - Maintenance and Operations		8,141	41,070	11,442	11,442	11,830
Principal Pymts - Principal Payments						
710.2050	PRINCIPAL Vehicles	1,534	1,534	896	896	896
Account Classification Total: Principal Pymts - Principal Payments		1,534	1,534	896	896	896
Interest Pymts - Interest Payments						
720.2050	INTEREST Vehicles	494	494	289	289	289
Account Classification Total: Interest Pymts - Interest Payments		494	494	289	289	289
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	1,401	-	2,267	2,267	2,156
605.1020	ALLOC COSTS Property & Fire Insurance	447	-	1,153	1,153	1,316
605.1030	ALLOC COSTS Auto Insurance	167	-	240	240	224
605.1040	ALLOC COSTS Risk Management	1,078	-	756	756	636
605.1080	ALLOC COSTS Interdepartment Overhead	6,709	7,044	5,546	5,546	4,637
Account Classification Total: Allocated Costs - Allocated Costs		9,802	7,044	9,962	9,962	8,969
Division Total: 278 - Parkside II & III		45,402	76,943	50,744	48,465	50,642
Department Total: 20 - Administration		465,137	610,530	487,752	488,983	511,390
EXPENSES Total		465,137	610,530	487,752	488,983	511,390
Fund REVENUE	Total: 503 - Assessment District	444,340	559,360	510,662	510,662	534,581
Fund EXPENSE	Total: 503 - Assessment District	465,137	610,530	487,752	488,983	511,390
Fund Total: 503 - Assessment District		(20,797)	(51,170)	22,910	21,679	23,191
Fund: 505 - Community Facilities Districts						
REVENUES						
Taxes - Taxes						
401.1200	OTHER TAXES Laurabrook	8,019	8,584	8,584	9,137	9,444
401.1210	OTHER TAXES Quail Run South	18,897	20,227	20,227	21,532	22,253
401.1220	OTHER TAXES Tierra Vista II	15,087	16,150	16,150	17,191	17,768
401.1230	OTHER TAXES Autumn Gate	17,639	20,525	18,881	22,374	23,124
401.1240	OTHER TAXES Autumn Gate Phase II	14,190	15,189	15,189	16,169	16,711
401.1250	OTHER TAXES Autumn Gate Phase III	9,298	15,753	10,634	16,770	17,332
401.1260	OTHER TAXES Castro	-	-	-	11,928	12,328
401.1280	OTHER TAXES Castro/Montebella II	-	-	-	-	-
Account Classification Total: Taxes - Taxes		83,131	96,428	89,665	115,101	118,960
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	189	2,801	-	-	-
Account Classification Total: Use of Money - Use of Money & Property		189	2,801	-	-	-
REVENUES Total		83,320	99,229	89,665	115,101	118,960
EXPENSES						
Department: 20 - Administration						
Division: 291 - Laurabrook						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	-	1,600	3,542	3,000	3,446
600.1015	EMP SRV Buy back Salaries	-	-	53	53	-
600.1020	EMP SRV Part Time Salaries	1,461	-	-	-	-
600.1080	EMP SRV PERS	-	124	351	290	367
600.1081	EMP SRV PERS Unfunded Liability	-	-	374	73	6
600.1090	EMP SRV Social Security	91	1	-	-	-
600.1100	EMP SRV Medicare	21	22	52	44	51
600.1110	EMP SRV Disability/Life Insurance	35	47	82	70	80
600.1120	EMP SRV Health/Dental/Vision Insurance	-	729	1,400	1,279	1,400
600.1130	EMP SRV Worker's Compensation	-	-	-	-	338
600.1140	EMP SRV Unemployment Insurance	-	-	-	-	25
600.1170	EMP SRV Uniform Allowance	-	-	42	54	42
Account Classification Total: Employee Service - Employee Services		1,608	2,523	5,896	4,863	5,755
M & O - Maintenance and Operations						
620.1010	UTILITIES Electric	28	11	26	26	26
620.1030	UTILITIES Water	423	354	460	460	477
640.1010	SERVICES Professional & Technical	962	996	1,040	1,129	1,129
640.1020	SERVICES Contractual	1,781	1,812	1,852	1,852	1,915
Account Classification Total: M & O - Maintenance and Operations		3,194	3,173	3,378	3,467	3,547
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	-	-	-	-	209

Account Number	Account Description	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Projected Year End	2024-25 Proposed
605.1020	ALLOC COSTS Property & Fire Insurance	-	-	-	-	128
605.1040	ALLOC COSTS Risk Management	-	-	-	-	62
Account Classification Total: Allocated Costs - Allocated Costs		-	-	-	-	399
	Division Total: 291 - Laurabrook	4,802	5,696	9,274	8,330	9,701
Division:	**292 - Quail Run South**					
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	-	3,840	6,565	6,023	10,971
600.1015	EMP SRV Buy back Salaries	-	-	53	53	92
600.1020	EMP SRV Part Time Salaries	1,461	-	-	-	-
600.1080	EMP SRV PERS	-	298	583	522	1,072
600.1081	EMP SRV PERS Unfunded Liability	-	-	374	73	683
600.1090	EMP SRV Social Security	91	2	-	-	-
600.1100	EMP SRV Medicare	21	52	96	89	161
600.1110	EMP SRV Disability/Life Insurance	35	113	153	141	256
600.1120	EMP SRV Health/Dental/Vision Insurance	-	1,750	2,800	2,679	4,800
600.1130	EMP SRV Worker's Compensation	-	-	-	-	647
600.1140	EMP SRV Unemployment Insurance	-	-	-	-	47
600.1170	EMP SRV Uniform Allowance	-	-	84	96	144
Account Classification Total: Employee Service - Employee Services		1,608	6,055	10,708	9,676	18,873
M & O - Maintenance and Operations						
610.1040	SUPPLIES Repair & Maintenance Supplies	-	20	30	30	31
620.1030	UTILITIES Water	1,350	869	1,190	1,190	1,230
640.1010	SERVICES Professional & Technical	962	996	1,040	1,129	1,129
640.1020	SERVICES Contractual	6,324	6,816	6,839	13,200	7,072
Account Classification Total: M & O - Maintenance and Operations		8,636	8,700	9,099	15,549	9,462
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	-	-	-	-	400
605.1020	ALLOC COSTS Property & Fire Insurance	-	-	-	-	245
605.1040	ALLOC COSTS Risk Management	-	-	-	-	118
Account Classification Total: Allocated Costs - Allocated Costs		-	-	-	-	763
	Division Total: 292 - Quail Run South	10,244	14,756	19,807	25,225	29,098
Division:	**293 - Tierra Vista II**					
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	-	2,880	5,269	4,727	8,455
600.1015	EMP SRV Buy back Salaries	-	-	53	53	-
600.1020	EMP SRV Part Time Salaries	1,461	-	-	-	-
600.1080	EMP SRV PERS	-	224	484	422	942
600.1081	EMP SRV PERS Unfunded Liability	-	-	374	73	1,071
600.1090	EMP SRV Social Security	91	2	-	-	-
600.1100	EMP SRV Medicare	21	39	77	70	124
600.1110	EMP SRV Disability/Life Insurance	35	85	123	111	197
600.1120	EMP SRV Health/Dental/Vision Insurance	-	1,313	2,200	2,079	3,800
600.1130	EMP SRV Worker's Compensation	-	-	-	-	515
600.1140	EMP SRV Unemployment Insurance	-	-	-	-	37
600.1170	EMP SRV Uniform Allowance	-	-	66	78	114
Account Classification Total: Employee Service - Employee Services		1,608	4,542	8,646	7,613	15,255
M & O - Maintenance and Operations						
640.1010	SERVICES Professional & Technical	962	996	1,040	1,129	1,129
640.1020	SERVICES Contractual	-	-	-	5,100	-
Account Classification Total: M & O - Maintenance and Operations		962	996	1,040	6,229	1,129
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	-	-	-	-	318
605.1020	ALLOC COSTS Property & Fire Insurance	-	-	-	-	195
605.1040	ALLOC COSTS Risk Management	-	-	-	-	94
Account Classification Total: Allocated Costs - Allocated Costs		-	-	-	-	607
	Division Total: 293 - Tierra Vista II	2,570	5,538	9,686	13,842	16,991
Division:	**294 - Autumn Gate I**					
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	-	3,200	5,701	5,159	10,081
600.1015	EMP SRV Buy back Salaries	-	-	53	53	92
600.1020	EMP SRV Part Time Salaries	1,461	-	-	-	-
600.1080	EMP SRV PERS	-	248	517	455	1,002
600.1081	EMP SRV PERS Unfunded Liability	-	-	374	73	681
600.1090	EMP SRV Social Security	91	2	-	-	-
600.1100	EMP SRV Medicare	21	43	84	76	148
600.1110	EMP SRV Disability/Life Insurance	35	94	133	121	235
600.1120	EMP SRV Health/Dental/Vision Insurance	-	1,459	2,400	2,279	4,400
600.1130	EMP SRV Worker's Compensation	-	-	-	-	559

Account Number	Account Description	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Projected Year End	2024-25 Proposed
600.1140	EMP SRV Unemployment Insurance	-	-	-	-	41
600.1170	EMP SRV Uniform Allowance	-	-	72	84	132
Account Classification Total: Employee Service - Employee Services		1,608	5,046	9,334	8,300	17,371
M & O - Maintenance and Operations						
610.1040	SUPPLIES Repair & Maintenance Supplies	-	-	-	158	163
620.1010	UTILITIES Electric	-	1,107	1,233	1,233	1,275
620.1030	UTILITIES Water	1,896	1,399	1,590	1,590	1,644
640.1010	SERVICES Professional & Technical	962	996	1,040	1,129	1,129
640.1020	SERVICES Contractual	3,180	5,620	3,522	3,522	3,642
670.1010	MAINTENANCE Repair & Maintenance	425	19	158	-	-
Account Classification Total: M & O - Maintenance and Operations		6,463	9,141	7,543	7,632	7,853
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	-	-	-	-	801
605.1020	ALLOC COSTS Property & Fire Insurance	-	-	-	-	489
605.1040	ALLOC COSTS Risk Management	-	-	-	-	236
Account Classification Total: Allocated Costs - Allocated Costs		-	-	-	-	1,526
Division Total: 294 - Autumn Gate I		8,071	14,186	16,877	15,932	26,750
Division: 295 - Autumn Gate II & III						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	-	4,480	7,428	6,886	10,680
600.1015	EMP SRV Buy back Salaries	-	-	53	53	-
600.1020	EMP SRV Part Time Salaries	1,461	-	-	-	-
600.1080	EMP SRV PERS	-	347	649	588	1,117
600.1081	EMP SRV PERS Unfunded Liability	-	-	374	73	1,077
600.1090	EMP SRV Social Security	91	3	-	-	-
600.1100	EMP SRV Medicare	21	61	109	101	157
600.1110	EMP SRV Disability/Life Insurance	35	131	173	161	249
600.1120	EMP SRV Health/Dental/Vision Insurance	-	2,042	3,200	3,079	4,800
600.1130	EMP SRV Worker's Compensation	-	-	-	-	736
600.1140	EMP SRV Unemployment Insurance	-	-	-	-	53
600.1170	EMP SRV Uniform Allowance	-	-	96	108	144
Account Classification Total: Employee Service - Employee Services		1,608	7,063	12,082	11,049	19,013
M & O - Maintenance and Operations						
620.1030	UTILITIES Water	-	328	400	400	414
640.1010	SERVICES Professional & Technical	962	1,027	1,040	1,207	1,129
Account Classification Total: M & O - Maintenance and Operations		962	1,355	1,440	1,607	1,543
Division Total: 295 - Autumn Gate II & III		2,570	8,418	13,522	12,656	20,556
Department Total: 20 - Administration		28,256	48,594	69,166	75,985	103,096
EXPENSES Total		28,256	48,594	69,166	75,985	103,096
Fund REVENUE	Total: 505 - Community Facilities Districts	83,320	99,229	89,665	115,101	118,960
Fund EXPENSE	Total: 505 - Community Facilities Districts	28,256	48,594	69,166	75,985	103,096
Fund Total: 505 - Community Facilities Districts		55,063	50,635	20,499	39,116	15,864
REVENUE GRAND Totals:		19,950,045	17,702,490	14,574,795	14,873,459	11,828,028
EXPENSE GRAND Totals:		13,643,854	15,047,337	18,540,550	17,966,118	13,439,636
Grand Totals:		6,306,191	2,655,153	(3,965,755)	(3,092,659)	(1,611,608)
Minus One Time Revenues and Expenses						
REVENUE GRAND Totals:		19,950,045	17,702,490	14,574,795	14,873,459	11,828,028
EXPENSE GRAND Totals:		10,520,958	8,390,655	11,343,257	12,180,622	11,605,962
Grand Totals:		9,429,088	9,311,836	3,231,538	2,692,837	222,066

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 84
- 112 - Health Fund..... 84
- 122 - Equipment Replacement Fund 85
- 215 - Fleet Maintenance Fund 85
- 216 - Property & Facility Maintenance Fund 86

Account Number	Account Description	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Projected Year End	2024-25 Proposed
Fund: 111 - Risk Management						
REVENUES						
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	1,042	14,321	-	14,500	-
Account Classification Total: Use of Money - Use of Money & Property		1,042	14,321	-	14,500	-
Miscellaneous - Miscellaneous						
414.1050	MISC Liability Insurance Receipts	344,939	540,496	600,000	600,000	712,400
414.1060	MISC Auto Insurance Receipts	67,794	79,522	88,236	88,236	101,175
414.1070	MISC Fire/Property Insurance Receipts	110,292	274,208	305,000	430,000	435,000
414.1080	MISC Risk Management Receipts	265,501	188,088	200,000	200,000	210,000
414.1090	MISC LTD/Life Insurance Receipts	229,685	246,910	281,836	281,836	280,000
414.1100	MISC Unemployment Insurance Receipts	50,326	54,872	55,000	55,000	55,000
414.1110	MISC Worker's Comp Insurance Receipts	798,831	921,097	950,000	950,000	1,012,614
Account Classification Total: Miscellaneous - Miscellaneous		1,867,368	2,305,193	2,480,072	2,605,072	2,806,189
REVENUES Total		1,868,410	2,319,514	2,480,072	2,619,572	2,806,189
EXPENSES						
Department: 20 - Administration						
Division: 000 - Non-divisional						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	139,124	90,534	132,514	132,514	133,994
600.1015	EMP SRV Buy back Salaries	3,853	3,972	6,240	6,240	4,444
600.1080	EMP SRV PERS	15,240	11,297	17,447	17,447	17,708
600.1081	EMP SRV PERS Unfunded Liability	28,587	26,485	33,092	33,092	40,572
600.1100	EMP SRV Medicare	2,020	1,449	1,952	1,952	1,974
600.1110	EMP SRV Disability/Life Insurance	2,901	2,298	3,096	3,096	3,130
600.1120	EMP SRV Health/Dental/Vision Insurance	30,663	17,058	21,400	21,400	21,400
600.1180	EMP SRV OPEB GASB 75	8,808	(6,988)	-	-	-
600.1185	EMP SRV PENSION GASB 68	39,557	(60,225)	-	-	-
600.1190	EMP SRV Stipends	99	-	-	-	-
600.1220	EMP SRV Safety Program	119	17	1,200	1,000	1,000
600.1230	EMP SRV EAP (Risk Management)	3,176	3,489	5,000	5,000	5,000
Account Classification Total: Employee Service - Employee Services		274,148	89,387	221,941	221,741	229,222
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	-	450	500	500	500
610.1060	SUPPLIES Safety Equipment & Supplies	-	897	200	200	200
640.1010	SERVICES Professional & Technical	1,901	750	2,000	2,000	2,000
640.1020	SERVICES Contractual	24,960	25,718	26,000	26,000	26,000
660.1020	INSURANCE Health Self-Insurance Claims	2,796	516	6,900	6,900	8,294
660.1030	INSURANCE Disability & Life Insurance	126,977	151,822	160,000	160,000	280,000
660.1040	INSURANCE Auto Insurance	54,134	85,792	113,830	113,830	150,000
660.1050	INSURANCE Liabiltity Insurance-JPA contrac	362,689	538,978	622,000	622,000	712,400
660.1070	INSURANCE Fire Insurance	254,427	274,902	305,000	430,000	435,000
660.1080	INSURANCE Unemployment Insurance	3,872	5,893	55,000	55,000	55,000
670.1010	MAINTENANCE Repair & Maintenance	1,400	-	-	-	-
670.1040	MAINTENANCE Vehicle Maintenance	436	632	632	632	632
690.1050	SPC DEPT EXP Rental	194	147	-	250	250
690.1310	SPC DEPT EXP Worker's Comp - JPA	708,708	776,667	992,000	1,000,000	1,012,614
Account Classification Total: M & O - Maintenance and Operations		1,542,494	1,863,164	2,284,062	2,417,312	2,682,890
Principal Pymts - Principal Payments						
710.1001	PRINCIPAL Copiers	750	750	1,150	1,150	750
Account Classification Total: Principal Pymts - Principal Payments		750	750	1,150	1,150	750
Transfer - Transfer						
900.122	TRSF OUT Equipment Replacement	1,329	1,329	1,406	1,406	1,329
Account Classification Total: Transfer - Transfer		1,329	1,329	1,406	1,406	1,329
Division Total: 000 - Non-divisional		1,818,721	1,954,630	2,508,559	2,641,609	2,914,191
Department Total: 20 - Administration		1,818,721	1,954,630	2,508,559	2,641,609	2,914,191
EXPENSES Total		1,818,721	1,954,630	2,508,559	2,641,609	2,914,191
Fund REVENUE	Total: 111 - Risk Management	1,868,410	2,319,514	2,480,072	2,619,572	2,806,189
Fund EXPENSE	Total: 111 - Risk Management	1,818,721	1,954,630	2,508,559	2,641,609	2,914,191
Fund Total: 111 - Risk Management		49,689	364,884	(28,487)	(22,037)	(108,002)
Fund: 112 - Health Insurance						
REVENUES						
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	5,878	58,218	-	100,000	75,000
Account Classification Total: Use of Money - Use of Money & Property		5,878	58,218	-	100,000	75,000
Miscellaneous - Miscellaneous						
414.1120	MISC Health Insurance Receipts	3,172,857	2,935,997	2,820,000	2,820,000	3,067,022
414.1130	MISC COBRA Insurance (Employee)	38,729	30,419	10,628	19,000	20,000

Account Number	Account Description	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Projected Year End	2024-25 Proposed
414.1150	MISC Retiree Health	205,455	207,356	255,196	230,000	230,000
Account Classification Total: Miscellaneous - Miscellaneous		3,417,041	3,173,772	3,085,824	3,069,000	3,317,022
	REVENUES Total	3,422,919	3,231,990	3,085,824	3,169,000	3,392,022
EXPENSES						
Department:	**20 - Administration**					
Division:	**000 - Non-divisional**					
M & O - Maintenance and Operations						
660.1100	INSURANCE Vision & Dental Admin	200,592	279,649	280,000	280,000	280,000
660.1110	INSURANCE Medical Ins Claim	1,024,503	868,234	1,000,000	1,500,000	1,500,000
660.1115	INSURANCE Medical Ins Prescription	413,828	417,596	500,000	500,000	500,000
660.1120	INSURANCE Medical Ins Admin	825,734	895,323	785,000	800,000	800,000
660.1125	INSURANCE Retiree Claims	201,580	91,535	220,000	200,000	200,000
660.1130	INSURANCE Retiree Prescription	118,191	135,264	215,000	150,000	150,000
660.1135	INSURANCE Medicare Supplement - Medical	42,935	46,549	45,000	55,000	60,000
660.1140	INSURANCE Medicare Supplement - RX	16,280	19,752	20,000	35,000	35,000
Account Classification Total: M & O - Maintenance and Operations		2,843,643	2,753,901	3,065,000	3,520,000	3,525,000
	Division Total: 000 - Non-divisional	2,843,643	2,753,901	3,065,000	3,520,000	3,525,000
	Department Total: 20 - Administration	2,843,643	2,753,901	3,065,000	3,520,000	3,525,000
	EXPENSES Total	2,843,643	2,753,901	3,065,000	3,520,000	3,525,000
Fund REVENUE	Total: 112 - Health Insurance	3,422,919	3,231,990	3,085,824	3,169,000	3,392,022
Fund EXPENSE	Total: 112 - Health Insurance	2,843,643	2,753,901	3,065,000	3,520,000	3,525,000
	Fund Total: 112 - Health Insurance	579,276	478,089	20,824	(351,000)	(132,978)
Fund:	**122 - Technology Replacement**					
REVENUES						
Transfers - Transfers						
800.101	TRSF IN General Fund	40,487	44,000	46,562	46,562	43,996
800.111	TRSF IN Insurance	1,329	1,329	1,406	1,406	1,329
800.202	TRSF IN Gas Tax	825	825	873	873	825
800.203	TRSF IN Transportation	825	825	873	873	825
800.215	TRSF IN Fleet Maintenance	2,337	2,337	2,473	2,473	2,337
800.216	TRSF IN Property Maintenance	1,329	1,329	1,406	1,406	1,329
800.230	TRSF IN Water	3,511	3,511	3,715	3,715	3,511
800.231	TRSF IN Sewer	5,023	5,023	5,316	5,316	5,023
800.232	TRSF IN Disposal	3,007	3,007	3,182	3,182	3,007
800.234	TRSF IN CNG	825	825	873	873	-
800.320	TRSF IN Ambulance	4,857	4,857	7,240	7,240	9,019
Account Classification Total: Transfers - Transfers		64,355	67,868	73,919	73,919	71,201
	REVENUES Total	64,355	67,868	73,919	73,919	71,201
EXPENSES						
Department:	**20 - Administration**					
Division:	**000 - Non-divisional**					
M & O - Maintenance and Operations						
610.1020	SUPPLIES Operating Supplies	28,983	45,139	28,000	28,000	30,000
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	-	-	3,500	3,500	8,000
Account Classification Total: M & O - Maintenance and Operations		28,983	45,139	31,500	31,500	38,000
Principal Pymts - Principal Payments						
710.2067	PRINCIPAL Dell	-	-	36,999	36,999	30,000
Account Classification Total: Principal Pymts - Principal Payments		-	-	36,999	36,999	30,000
Interest Pymts - Interest Payments						
720.2067	INTEREST Dell	3,869	2,383	1,321	1,321	1,100
Account Classification Total: Interest Pymts - Interest Payments		3,869	2,383	1,321	1,321	1,100
	Division Total: 000 - Non-divisional	32,852	47,522	69,820	69,820	69,100
	Department Total: 20 - Administration	32,852	47,522	69,820	69,820	69,100
	EXPENSES Total	32,852	47,522	69,820	69,820	69,100
Fund REVENUE	Total: 122 - Technology Replacement	64,355	67,868	73,919	73,919	71,201
Fund EXPENSE	Total: 122 - Technology Replacement	32,852	47,522	69,820	69,820	69,100
	Fund Total: 122 - Technology Replacement	31,503	20,346	4,099	4,099	2,101
Fund:	**215 - Fleet Maintenance**					
REVENUES						
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	165	619	100	900	-
Account Classification Total: Use of Money - Use of Money & Property		165	619	100	900	-
Miscellaneous - Miscellaneous						
414.1010	MISC Other Miscellaneous Revenue	2,162	-	-	-	-
501.1150	OVERHEAD Fleet Maintenance	409,999	463,000	437,284	463,877	498,525
Account Classification Total: Miscellaneous - Miscellaneous		412,161	463,000	437,284	463,877	498,525
	REVENUES Total	412,326	463,619	437,384	464,777	498,525
EXPENSES						

Account Number	Account Description	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Projected Year End	2024-25 Proposed
Department:	**70 - Public Works**					
Division:	**710 - Fleet**					
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	108,695	107,698	113,133	119,041	136,108
600.1015	EMP SRV Buy back Salaries	-	-	3,302	3,475	4,058
600.1030	EMP SRV Overtime	4,155	6,315	2,000	5,600	5,000
600.1050	EMP SRV Standby	1,753	870	2,000	2,000	2,000
600.1080	EMP SRV PERS	8,135	8,215	8,689	9,142	11,122
600.1081	EMP SRV PERS Unfunded Liability	1,006	994	-	-	2,649
600.1100	EMP SRV Medicare	1,678	1,604	1,657	1,743	1,991
600.1110	EMP SRV Disability/Life Insurance	2,434	2,569	2,628	2,763	3,159
600.1120	EMP SRV Health/Dental/Vision Insurance	44,704	40,028	38,000	38,000	41,600
600.1130	EMP SRV Worker's Compensation	7,275	8,553	9,071	9,071	9,689
600.1140	EMP SRV Unemployment Insurance	628	658	683	683	703
600.1170	EMP SRV Uniform Allowance	2,913	4,218	1,140	1,140	1,248
600.1180	EMP SRV OPEB GASB 75	10,427	(8,274)	-	-	-
600.1185	EMP SRV PENSION GASB 68	9,149	(13,703)	-	-	-
Account Classification Total: Employee Service - Employee Services		202,952	159,745	182,303	192,658	219,327
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	1,124	978	1,500	1,000	1,500
610.1020	SUPPLIES Operating Supplies	14,987	15,426	17,300	16,000	18,200
610.1030	SUPPLIES Lubricant & Fuels	6,831	5,050	8,500	8,500	10,000
610.1040	SUPPLIES Repair & Maintenance Supplies	7,221	3,624	8,500	4,500	8,000
610.1050	SUPPLIES Small Tools	4,501	3,747	4,500	4,500	4,500
610.1060	SUPPLIES Safety Equipment & Supplies	253	77	500	500	500
620.1010	UTILITIES Electric	4,038	9,149	12,144	14,700	14,900
620.1020	UTILITIES Gas	207	398	300	300	400
630.1010	COMMUNICATION Telephone	574	645	800	800	800
630.1020	COMMUNICATION Cellphone	995	937	1,182	1,182	1,228
630.1040	COMMUNICATION Postage	50	593	300	300	300
640.1020	SERVICES Contractual	5,765	3,894	5,071	5,071	1,672
650.1010	TRAINING Travel & Conference	-	-	3,000	1,000	1,000
650.1020	TRAINING Training & Vocational	-	390	500	500	530
670.1030	MAINTENANCE Equipment Maintenance	1,287	-	1,000	1,000	1,000
670.1040	MAINTENANCE Vehicle Maintenance	137,588	203,116	152,000	174,000	174,000
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	419	326	520	520	530
799.2200	MISCELLANEOUS Capitalized Assets	(6,049)	-	-	-	-
Account Classification Total: M & O - Maintenance and Operations		179,792	248,350	217,617	234,373	239,060
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	5,669	8,078	8,439	8,439	9,998
605.1020	ALLOC COSTS Property & Fire Insurance	1,808	4,098	4,290	4,290	6,105
605.1030	ALLOC COSTS Auto Insurance	745	817	1,065	1,065	1,065
605.1040	ALLOC COSTS Risk Management	4,363	2,811	2,813	2,813	2,947
605.1060	ALLOC COSTS Custodian	2,327	2,824	3,002	3,002	2,253
605.1170	ALLOC COSTS Property Maintenance	1,999	2,399	2,628	2,628	1,602
Account Classification Total: Allocated Costs - Allocated Costs		16,911	21,027	22,237	22,237	23,970
Capital Outlay - Capital Outlay						
730.1070	CAPITAL OUTLAY Machinery and Equipment	6,049	-	-	-	-
Account Classification Total: Capital Outlay - Capital Outlay		6,049	-	-	-	-
Transfer - Transfer						
900.122	TRSF OUT Equipment Replacement	2,337	2,337	2,473	2,473	2,337
900.185	TRSF OUT Financing Authority Debt Service	11,559	12,211	13,036	13,036	13,831
Account Classification Total: Transfer - Transfer		13,896	14,548	15,509	15,509	16,168
	Division Total: 710 - Fleet	419,600	443,669	437,666	464,777	498,525
	Department Total: 70 - Public Works	419,600	443,669	437,666	464,777	498,525
	EXPENSES Total	419,600	443,669	437,666	464,777	498,525
Fund REVENUE	Total: 215 - Fleet Maintenance	412,326	463,619	437,384	464,777	498,525
Fund EXPENSE	Total: 215 - Fleet Maintenance	419,600	443,669	437,666	464,777	498,525
	Fund Total: 215 - Fleet Maintenance	(7,274)	19,950	(282)	-	-
Fund:	**216 - Property & Facility Maintenance**					
REVENUES						
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	88	2,607	50	2,000	-
Account Classification Total: Use of Money - Use of Money & Property		88	2,607	50	2,000	-
Miscellaneous - Miscellaneous						
414.1010	MISC Other Miscellaneous Revenue	-	-	-	2,700	-
414.1230	MISC Coronavirus Relief Fund	5,223	-	-	-	-
501.1160	OVERHEAD Property Maintenance	175,000	210,001	230,042	206,316	231,290

Account Number	Account Description	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Projected Year End	2024-25 Proposed
501.1190	OVERHEAD Custodial	142,000	135,001	175,429	141,800	144,591
Account Classification Total: Miscellaneous - Miscellaneous		322,223	345,002	405,471	350,816	375,881
	REVENUES Total	322,311	347,609	405,521	352,816	375,881
EXPENSES						
Department:	**70 - Public Works**					
Division:	**711 - Property Services**					
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	46,470	52,921	52,876	52,876	59,310
600.1015	EMP SRV Buy back Salaries	-	-	-	-	234
600.1020	EMP SRV Part Time Salaries	21,750	2,116	16,120	16,640	-
600.1030	EMP SRV Overtime	88	1,266	-	-	-
600.1080	EMP SRV PERS	5,730	6,126	7,080	7,080	7,977
600.1081	EMP SRV PERS Unfunded Liability	11,784	14,492	14,287	14,287	19,392
600.1090	EMP SRV Social Security	1,032	139	999	1,032	1,032
600.1100	EMP SRV Medicare	933	776	1,017	1,025	869
600.1110	EMP SRV Disability/Life Insurance	20	1,202	1,230	1,230	1,379
600.1120	EMP SRV Health/Dental/Vision Insurance	14,479	21,067	20,000	20,000	21,400
600.1130	EMP SRV Worker's Compensation	8,386	10,038	8,259	8,259	9,643
600.1140	EMP SRV Unemployment Insurance	724	772	622	622	700
600.1170	EMP SRV Uniform Allowance	3,061	2,931	1,200	1,200	642
600.1185	EMP SRV PENSION GASB 68	14,852	(22,529)	-	-	-
Account Classification Total: Employee Service - Employee Services		129,308	91,317	123,690	124,251	122,578
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	71	-	200	200	200
610.1020	SUPPLIES Operating Supplies	14,852	13,171	15,000	15,000	5,000
610.1030	SUPPLIES Lubricant & Fuels	9,288	9,315	10,000	10,000	7,000
610.1040	SUPPLIES Repair & Maintenance Supplies	16,230	45,436	24,000	24,000	38,400
610.1050	SUPPLIES Small Tools	248	81	800	800	600
630.1010	COMMUNICATION Telephone	-	-	-	-	-
630.1020	COMMUNICATION Cellphone	815	968	1,200	1,200	1,224
630.1040	COMMUNICATION Postage	-	-	-	-	-
640.1020	SERVICES Contractual	4,277	7,297	10,000	10,000	10,200
650.1020	TRAINING Training & Vocational	-	-	750	750	750
670.1030	MAINTENANCE Equipment Maintenance	2,844	6,986	25,000	25,000	25,500
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	35	18	1,020	1,020	1,040
Account Classification Total: M & O - Maintenance and Operations		48,659	83,272	87,970	87,970	89,914
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	4,958	6,459	6,570	6,570	8,697
605.1020	ALLOC COSTS Property & Fire Insurance	1,581	3,277	3,340	3,340	5,310
605.1030	ALLOC COSTS Auto Insurance	-	-	2,150	2,150	2,130
605.1040	ALLOC COSTS Risk Management	3,816	2,248	2,190	2,190	2,564
Account Classification Total: Allocated Costs - Allocated Costs		10,355	11,984	14,250	14,250	18,701
Transfer - Transfer						
900.122	TRSF OUT Equipment Replacement	1,329	1,329	1,406	1,406	1,329
Account Classification Total: Transfer - Transfer		1,329	1,329	1,406	1,406	1,329
	Division Total: 711 - Property Services	189,651	187,902	227,316	227,877	232,522
Division:	**723 - Custodial Services**					
Employee Service - Employee Services						
600.1020	EMP SRV Part Time Salaries	1,429	20,204	-	-	-
600.1080	EMP SRV PERS	70	1,480	-	-	-
600.1081	EMP SRV PERS Unfunded Liability	-	-	-	-	-
600.1100	EMP SRV Medicare	21	293	-	-	-
600.1170	EMP SRV Uniform Allowance	-	178	-	-	-
Account Classification Total: Employee Service - Employee Services		1,520	22,154	-	-	-
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	-	-	100	100	100
610.1020	SUPPLIES Operating Supplies	10,559	8,304	20,750	3,889	19,659
610.1030	SUPPLIES Lubricant & Fuels	-	32	750	750	-
610.1040	SUPPLIES Repair & Maintenance Supplies	-	-	200	200	-
630.1010	COMMUNICATION Telephone	-	-	1,298	-	-
640.1020	SERVICES Contractual	126,075	102,273	113,117	120,000	123,600
Account Classification Total: M & O - Maintenance and Operations		136,635	110,610	136,215	124,939	143,359
	Division Total: 723 - Custodial Services	138,154	132,764	136,215	124,939	143,359
	Department Total: 70 - Public Works	327,805	320,666	363,531	352,816	375,881
	EXPENSES Total	327,805	320,666	363,531	352,816	375,881
Fund REVENUE	Total: 216 - Property & Facility Maintenance	322,311	347,609	405,521	352,816	375,881
Fund EXPENSE	Total: 216 - Property & Facility Maintenance	327,805	320,666	363,531	352,816	375,881
	Fund Total: 216 - Property & Facility Maintenance	(5,494)	26,943	41,990	-	-

Account Number	Account Description	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Projected Year End	2024-25 Proposed
	REVENUE GRAND Totals:	6,090,321	6,430,600	6,482,720	6,680,084	7,143,818
	EXPENSE GRAND Totals:	5,442,621	5,520,388	6,444,576	7,049,022	7,382,697
	Grand Totals:	647,700	910,212	38,144	(368,938)	(238,879)
Minus One Time Revenues and Expenses						
	REVENUE GRAND Totals:	6,090,321	6,430,600	6,482,720	6,680,084	7,143,818
	EXPENSE GRAND Totals:	5,442,621	5,520,388	6,444,576	7,049,022	7,375,697
	Grand Totals:	647,700	910,212	38,144	(368,938)	(231,879)

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 90
- 261 - Water Capital Projects 91
- 262 - Sewer Capital Projects 91
- 263 - MTBE Fund 92
- 264 - DBCP Fund 92
- 265 - Facilities Capital Projects 92

Account Number	Account Description	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Projected Year End	2024-25 Proposed
Fund:	**260 - Transportation Capital Projects**					
REVENUES						
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	1,121	697	500	1,800	500
Account Classification Total: Use of Money - Use of Money & Property		1,121	697	500	1,800	500
Intergov - Intergovernmental						
413.1040	INTERGOVT Tulare County Receipts	-	30,000	-	233,690	-
413.1050	INTERGOVT CMAQ Grant	587,514	694,116	1,800,000	2,100,000	-
413.1060	INTERGOVT State Grants	-	-	100,000	-	2,945,000
413.1420	INTERGOVT Measure R	697,356	192,418	-	1,241,857	5,805,000
413.1430	INTERGOVT HSIP Highway Safety Impr Program	35,885	43,855	1,265,228	1,690,085	1,341,000
413.1450	INTERGOVT Section 130 Rail and Mass Transp	24,963	242,037	-	-	-
413.1480	INTERGOVT TCAG Overall Work Plan (OWP)	32,303	6,000	-	-	-
413.1500	INTERGOVT Local Roadway Safety Plan	2,952	-	-	-	-
413.1550	INTERGOVT Safe Streets & Road 4 All (SS4A)	-	-	-	200,000	230,000
413.1560	INTERGOVT Active Transportation Prog (ATP)	-	-	-	100,000	13,047,000
Account Classification Total: Intergov - Intergovernmental		1,380,972	1,208,425	3,165,228	5,565,632	23,368,000
Miscellaneous - Miscellaneous						
414.1010	MISC Other Miscellaneous Revenue	11	626	-	-	20,000
Account Classification Total: Miscellaneous - Miscellaneous		11	626	-	-	20,000
Transfers - Transfers						
800.101	TRSF IN General Fund	191,952	2,072,683	1,921,000	3,024,835	425,318
800.105	TRSF IN American Rescue Plan Act	-	520,780	768,480	1,069,426	150,000
800.202	TRSF IN Gas Tax	-	200,000	86,000	313,230	-
800.203	TRSF IN Transportation	697,000	476,150	135,000	343,197	468,900
800.232	TRSF IN Disposal	-	75,000	75,000	75,000	75,000
800.250	TRSF IN Water Impact Fees	-	-	123,470	-	-
800.251	TRSF IN Sewer Impact Fees	-	-	53,295	-	-
800.252	TRSF IN Transportation Impact Fees	932,281	258,656	2,211,575	1,039,000	-
800.255	TRSF IN Storm Drain Impact Fees	-	13,910	-	-	-
Account Classification Total: Transfers - Transfers		1,821,233	3,617,179	5,373,820	5,864,688	1,119,218
	REVENUES Total	3,203,336	4,826,928	8,539,548	11,432,120	24,507,718
EXPENSES						
Department:	**70 - Public Works**					
Division:	**709 - Transportation**					
Capital Projects - Capital Projects						
680.1075	CAPITAL PROJECTS City Wide Street Improvement	-	12,787	-	3,344,412	-
680.1076	CAPITAL PROJECTS City Sidewalk Improvement	91,575	76,962	50,000	63,124	50,000
680.1078	CAPITAL PROJECTS Roadway Segment Safety Imprvment	45,186	67,390	1,306,145	2,664,985	-
680.1079	CAPITAL PROJECTS Alley Improvements	-	20,780	-	75,000	75,000
680.1080	CAPITAL PROJECTS Street Lights	2,500	-	35,000	143,775	35,000
680.1105	CAPITAL PROJECTS ADA Ramp	31,490	27,162	50,000	76,559	50,000
680.1191	CAPITAL PROJECTS Analysis Program	30,000	6,000	-	-	-
680.1260	CAPITAL PROJECTS Rail and Mass Transportation	26,242	232,281	-	10,000	-
680.1262	CAPITAL PROJECTS Local Roadway Safety Plan	11,218	-	-	-	-
680.1263	CAPITAL PROJECTS Alta/Kamm Roundabout	122,211	782,096	4,941,681	5,244,026	-
680.1265	CAPITAL PROJECTS Nebraska Widening	35,280	-	-	-	-
680.1270	CAPITAL PROJECTS Road 74 Improvements	12,925	580,573	-	22,100	-
680.1272	CAPITAL PROJECTS Euclid Ave Improvements	7,976	1,163,520	-	-	-
680.1278	CAPITAL PROJECTS Nebraska & Crawford Intersection	-	-	325,000	-	425,318
680.1279	CAPITAL PROJECTS SRTS Improvement Projects	-	-	100,000	-	-
680.1280	CAPITAL PROJECTS Safe Streets & Road 4 All	-	-	430,000	200,000	230,000
680.1281	CAPITAL PROJECTS El Monte/Road 56 Roundabout	-	143,143	-	241,587	350,000
680.1286	CAPITAL PROJECTS ATP Bldg Dinuba's Active Transp	-	-	-	100,000	16,735,000
680.1287	CAPITAL PROJECTS HSIP Cycle 11	-	-	-	-	200,000
680.1292	CAPITAL PROJECTS Kamm/College/ElMonte Improvement	-	-	-	-	4,000,000
680.1510	CAPITAL PROJECTS Alta & Nebraska	3,359,398	1,629,237	-	-	-
680.9000	CAPITAL PROJECTS Other Projects	-	-	-	-	3,295,000
Account Classification Total: Capital Projects - Capital Projects		3,776,000	4,741,930	7,237,826	12,185,568	25,445,318
	Division Total: 709 - Transportation	3,776,000	4,741,930	7,237,826	12,185,568	25,445,318
	Department Total: 70 - Public Works	3,776,000	4,741,930	7,237,826	12,185,568	25,445,318
	EXPENSES Total	3,776,000	4,741,930	7,237,826	12,185,568	25,445,318
Fund REVENUE	Total: 260 - Transportation Capital Projects	3,203,336	4,826,928	8,539,548	11,432,120	24,507,718
Fund EXPENSE	Total: 260 - Transportation Capital Projects	3,776,000	4,741,930	7,237,826	12,185,568	25,445,318

Account Number	Account Description	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Projected Year End	2024-25 Proposed
	Fund Total: 260 - Transportation Capital Projects	(572,663)	84,998	1,301,722	(753,448)	(937,600)
Fund:	**261 - Water Capital Projects**					
REVENUES						
Intergov - Intergovernmental						
413.1060	INTERGOVT State Grants	-	-	2,500,000	2,500,000	12,500,000
	Account Classification Total: Intergov - Intergovernmental	-	-	2,500,000	2,500,000	12,500,000
Transfers - Transfers						
800.101	TRSF IN General Fund	-	-	43,640	18,654	48,004
800.230	TRSF IN Water	-	37,537	-	135,269	650,000
800.250	TRSF IN Water Impact Fees	67,962	11,161	205,061	226,972	79,132
	Account Classification Total: Transfers - Transfers	67,962	48,698	248,701	380,895	777,136
	REVENUES Total	67,962	48,698	2,748,701	2,880,895	13,277,136
EXPENSES						
Department:	**70 - Public Works**					
Division:	**703 - Water**					
Capital Projects - Capital Projects						
680.1156	CAPITAL PROJECTS Wells 21	68,119	11,003	2,748,701	2,869,757	3,001,723
680.1180	CAPITAL PROJECTS Community Water System Improvem	-	98,593	-	73,407	760,000
680.1282	CAPITAL PROJECTS El Monte Village MobileHome Park	-	805	-	-	-
680.1288	CAPITAL PROJECTS Whitney Water Main Improvements	-	-	-	-	400,000
680.1290	CAPITAL PROJECTS Steel Pipe Replacement	-	-	-	-	250,000
680.1293	CAPITAL PROJECTS Cal OES Flood Mitigation	-	-	-	-	-
680.9000	CAPITAL PROJECTS Other Projects	-	-	-	-	10,000,000
	Account Classification Total: Capital Projects - Capital Projects	68,119	110,401	2,748,701	2,943,164	14,411,723
	Division Total: 703 - Water	68,119	110,401	2,748,701	2,943,164	14,411,723
	Department Total: 70 - Public Works	68,119	110,401	2,748,701	2,943,164	14,411,723
	EXPENSES Total	68,119	110,401	2,748,701	2,943,164	14,411,723
Fund REVENUE	Total: 261 - Water Capital Projects	67,962	48,698	2,748,701	2,880,895	13,277,136
Fund EXPENSE	Total: 261 - Water Capital Projects	68,119	110,401	2,748,701	2,943,164	14,411,723
	Fund Total: 261 - Water Capital Projects	(158)	(61,703)	-	(62,269)	(1,134,587)
Fund:	**262 - Sewer Capital Projects**					
REVENUES						
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	-	145	-	100	-
	Account Classification Total: Use of Money - Use of Money & Property	-	145	-	100	-
Transfers - Transfers						
800.101	TRSF IN General Fund	-	973,773	146,822	160,419	-
800.105	TRSF IN American Rescue Plan Act	-	1,277,264	150,444	23,813	-
800.231	TRSF IN Sewer	-	-	-	-	-
800.251	TRSF IN Sewer Impact Fees	158,802	162,210	-	508,448	-
	Account Classification Total: Transfers - Transfers	158,802	2,413,248	297,266	692,680	-
Other - Other Financing Sources						
415.1020	OTH FIN SOURCES Proceeds of Bonds	-	-	-	-	2,750,000
	Account Classification Total: Other - Other Financing Sources	-	-	-	-	2,750,000
	REVENUES Total	158,802	2,413,392	297,266	692,780	2,750,000
EXPENSES						
Department:	**70 - Public Works**					
Division:	**705 - Sewer Collection**					
M & O - Maintenance and Operations						
799.2200	MISCELLANEOUS Capitalized Assets	-	(2,596,132)	-	-	-
	Account Classification Total: M & O - Maintenance and Operations	-	(2,596,132)	-	-	-
Capital Projects - Capital Projects						
680.1150	CAPITAL PROJECTS WWRP Expansion	31,545	-	-	-	-
680.1181	CAPITAL PROJECTS Community Sewer System Improveme	-	242,707	63,500	65,793	-
680.1261	CAPITAL PROJECTS Clarifier	165,002	2,131,527	-	254,633	-
680.1273	CAPITAL PROJECTS El Monte Sewer Improvements	-	293,448	-	-	-
680.1291	CAPITAL PROJECTS Sierra Way Sewer Main	-	-	-	-	2,750,000
680.9000	CAPITAL PROJECTS Other Projects	-	56,260	24,113	-	-
	Account Classification Total: Capital Projects - Capital Projects	196,547	2,723,943	87,613	320,426	2,750,000
	Division Total: 705 - Sewer Collection	196,547	127,810	87,613	320,426	2,750,000
	Department Total: 70 - Public Works	196,547	127,810	87,613	320,426	2,750,000
	EXPENSES Total	196,547	127,810	87,613	320,426	2,750,000
Fund REVENUE	Total: 262 - Sewer Capital Projects	158,802	2,413,392	297,266	692,780	2,750,000
Fund EXPENSE	Total: 262 - Sewer Capital Projects	196,547	127,810	87,613	320,426	2,750,000
	Fund Total: 262 - Sewer Capital Projects	(37,745)	2,285,582	209,653	372,354	-
Fund:	**263 - MTBE**					

Account Number	Account Description	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Projected Year End	2024-25 Proposed
REVENUES						
Miscellaneous - Miscellaneous						
414.1180	MISC Remediation Reimbursements	91,550	2,944	67,000	33,500	-
Account Classification Total: Miscellaneous - Miscellaneous		91,550	2,944	67,000	33,500	-
	REVENUES Total	91,550	2,944	67,000	33,500	-
EXPENSES						
Department:	**70 - Public Works**					
Division:	**703 - Water**					
Capital Projects - Capital Projects						
680.1155	CAPITAL PROJECTS Wells	64,691	2,944	67,000	33,500	-
Account Classification Total: Capital Projects - Capital Projects		64,691	2,944	67,000	33,500	-
	Division Total: 703 - Water	64,691	2,944	67,000	33,500	-
	Department Total: 70 - Public Works	64,691	2,944	67,000	33,500	-
	EXPENSES Total	64,691	2,944	67,000	33,500	-
	Fund REVENUE Total: 263 - MTBE	91,550	2,944	67,000	33,500	-
	Fund EXPENSE Total: 263 - MTBE	64,691	2,944	67,000	33,500	-
	Fund Total: 263 - MTBE	26,859	-	-	-	-
Fund:	**264 - DBCP**					
REVENUES						
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	15	117	-	120	-
Account Classification Total: Use of Money - Use of Money & Property		15	117	-	120	-
	REVENUES Total	15	117	-	120	-
	Fund REVENUE Total: 264 - DBCP	15	117	-	120	-
	Fund EXPENSE Total: 264 - DBCP					
	Fund Total: 264 - DBCP	15	117	-	120	-
Fund:	**265 - Facilities Capital Projects**					
REVENUES						
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	255	790	-	200	100
Account Classification Total: Use of Money - Use of Money & Property		255	790	-	200	100
Intergov - Intergovernmental						
413.1060	INTERGOVT State Grants	-	-	200,000	-	8,220,558
413.1510	INTERGOVT Entertainment Plaza Improvements	-	177,592	-	-	-
Account Classification Total: Intergov - Intergovernmental		-	177,592	200,000	-	8,220,558
Transfers - Transfers						
800.101	TRSF IN General Fund	56,300	39,978	654,000	703,942	1,201,373
800.105	TRSF IN American Rescue Plan Act	-	468,432	1,578,412	921,003	495,278
800.254	TRSF IN Park Impact Fees	44,000	405,577	-	-	-
800.256	TRSF IN Fire Impact Fees	-	-	-	582,894	1,000,000
800.320	TRSF IN Ambulance	-	18,634	865,000	1,099,260	-
Account Classification Total: Transfers - Transfers		100,300	932,621	3,097,412	3,307,099	2,696,651
	REVENUES Total	100,555	1,111,003	3,297,412	3,307,299	10,917,309
EXPENSES						
Department:	**70 - Public Works**					
Division:	**706 - Construction**					
Capital Projects - Capital Projects						
680.1040	CAPITAL PROJECTS Entertainment Plaza	-	573,145	-	36,160	-
680.1105	CAPITAL PROJECTS ADA Ramp	-	117,160	-	-	-
680.1125	CAPITAL PROJECTS Downtown	56,300	70,654	215,408	229,886	-
680.1229	CAPITAL PROJECTS Fire Station 1	-	-	-	217,894	-
680.1231	CAPITAL PROJECTS Fire Training Facility	-	18,634	365,000	582,894	582,894
680.1266	CAPITAL PROJECTS Civic Center	-	52,794	197,206	115,000	82,206
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	-	35,080	200,000	200,000	-
680.1274	CAPITAL PROJECTS Viscaya Park	-	4,898	454,000	875,102	7,275,801
680.1275	CAPITAL PROJECTS KC Vista Park Improvements	-	22,320	443,851	659,727	-
680.1276	CAPITAL PROJECTS Park Improvement Projects	-	172,799	490,580	-	-
680.1277	CAPITAL PROJECTS Facade Improvement Program	-	7,285	142,889	142,715	-
680.1283	CAPITAL PROJECTS Senior Center Reroof	-	-	-	195,528	-
680.1284	CAPITAL PROJECTS Rosanne Vuich Park	-	-	-	120,000	-
680.9000	CAPITAL PROJECTS Other Projects	-	26,100	605,000	-	3,000,000
Account Classification Total: Capital Projects - Capital Projects		100,141	1,100,869	3,113,934	3,374,906	10,940,901
	Division Total: 706 - Construction	100,141	1,100,869	3,113,934	3,374,906	10,940,901
	Department Total: 70 - Public Works	100,141	1,100,869	3,113,934	3,374,906	10,940,901

Account Number	Account Description	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Projected Year End	2024-25 Proposed
	EXPENSES Total	100,141	1,100,869	3,113,934	3,374,906	10,940,901
Fund REVENUE	Total: 265 - Facilities Capital Projects	100,555	1,111,003	3,297,412	3,307,299	10,917,309
Fund EXPENSE	Total: 265 - Facilities Capital Projects	100,141	1,100,869	3,113,934	3,374,906	10,940,901
	Fund Total: 265 - Facilities Capital Projects	413	10,134	183,478	(67,607)	(23,592)
	REVENUE GRAND Totals:	3,622,219	8,403,082	14,949,927	18,346,714	51,452,163
	EXPENSE GRAND Totals:	4,205,498	6,083,955	13,255,074	18,857,564	53,547,942
	Grand Totals:	(583,279)	2,319,127	1,694,853	(510,850)	(2,095,779)

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 96
- 182 - Water Debt Fund 96
- 183 - Sewer Debt Fund 96
- 185 - Financing Authority Debt Fund 97

Account Number	Account Description	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Projected Year End	2024-25 Proposed
Fund: 181 - General Debt Service						
REVENUES						
Use of Money - Use of Money & Property						
412.1200	USE OF MONEY & PROP Bond/Note Interest	558	-	-	-	-
412.1411	USE OF MONEY & PROP 2012 Land	1	1	-	-	-
Account Classification Total: Use of Money - Use of Money & Property		559	1	-	-	-
Transfers - Transfers						
800.101	TRSF IN General Fund	343,717	331,718	127,717	127,717	125,717
Account Classification Total: Transfers - Transfers		343,717	331,718	127,717	127,717	125,717
REVENUES Total		344,276	331,719	127,717	127,717	125,717
EXPENSES						
Department: 20 - Administration						
Division: 000 - Non-divisional						
M & O - Maintenance and Operations						
640.1010	SERVICES Professional & Technical	950	950	-	-	-
640.1040	SERVICES Fiscal Agent Fees	1,960	-	2,000	-	-
Account Classification Total: M & O - Maintenance and Operations		2,910	950	2,000	-	-
Principal Pymts - Principal Payments						
710.1055	PRINCIPAL 2012 Land	200,000	200,000	-	-	-
710.1085	PRINCIPAL 2015 BBVA - PNC	(24,832)	185,624	86,777	86,777	91,331
Account Classification Total: Principal Pymts - Principal Payments		175,168	385,624	86,777	86,777	91,331
Interest Pymts - Interest Payments						
720.1055	INTEREST 2012 Land	18,000	6,000	-	-	-
720.1085	INTEREST 2015 BBVA - PNC	25,603	64,847	38,940	38,940	34,386
Account Classification Total: Interest Pymts - Interest Payments		43,603	70,847	38,940	38,940	34,386
Division Total: 000 - Non-divisional		221,681	457,420	127,717	125,717	125,717
Department Total: 20 - Administration		221,681	457,420	127,717	125,717	125,717
EXPENSES Total		221,681	457,420	127,717	125,717	125,717
Fund REVENUE	Total: 181 - General Debt Service	344,276	331,719	127,717	127,717	125,717
Fund EXPENSE	Total: 181 - General Debt Service	221,681	457,420	127,717	125,717	125,717
Fund Total: 181 - General Debt Service		122,594	(125,702)	-	2,000	-
Fund: 182 - Water Debt Service						
REVENUES						
Use of Money - Use of Money & Property						
412.1408	USE OF MONEY & PROP 2009 Safe Water	111	13,408	100	17,624	2,000
Account Classification Total: Use of Money - Use of Money & Property		111	13,408	100	17,624	2,000
Transfers - Transfers						
800.230	TRSF IN Water	499,578	470,590	418,941	375,882	361,175
800.250	TRSF IN Water Impact Fees	58,087	87,074	87,075	87,075	87,075
Account Classification Total: Transfers - Transfers		557,664	557,664	506,016	462,957	448,250
REVENUES Total		557,776	571,072	506,116	480,581	450,250
EXPENSES						
Department: 70 - Public Works						
Division: 703 - Water						
M & O - Maintenance and Operations						
640.1040	SERVICES Fiscal Agent Fees	1,320	220	2,000	2,000	2,000
Account Classification Total: M & O - Maintenance and Operations		1,320	220	2,000	2,000	2,000
Principal Pymts - Principal Payments						
710.2010	PRINCIPAL Clean Water Loan 1998	-	-	56,956	56,956	-
710.2040	PRINCIPAL SDWSRF Safe Drinking Water	-	-	381,427	381,427	391,408
Account Classification Total: Principal Pymts - Principal Payments		-	-	438,383	438,383	391,408
Interest Pymts - Interest Payments						
720.2010	INTEREST Clean Water Loan 1998	6,287	2,387	810	810	-
720.2040	INTEREST SDWSRF Safe Drinking Water	81,466	71,867	66,823	66,823	56,842
Account Classification Total: Interest Pymts - Interest Payments		87,753	74,254	67,633	67,633	56,842
Transfer - Transfer						
900.230	TRSF OUT Water	464,680	477,209	-	-	-
Account Classification Total: Transfer - Transfer		464,680	477,209	-	-	-
Division Total: 703 - Water		553,753	551,683	508,016	508,016	450,250
Department Total: 70 - Public Works		553,753	551,683	508,016	508,016	450,250
EXPENSES Total		553,753	551,683	508,016	508,016	450,250
Fund REVENUE	Total: 182 - Water Debt Service	557,776	571,072	506,116	480,581	450,250
Fund EXPENSE	Total: 182 - Water Debt Service	553,753	551,683	508,016	508,016	450,250
Fund Total: 182 - Water Debt Service		4,022	19,389	(1,900)	(27,435)	-
Fund: 183 - Sewer Debt Service						
REVENUES						
Use of Money - Use of Money & Property						
412.1412	USE OF MONEY & PROP 2012 Wastewater	115	17,052	200	21,986	7,500

Account Number	Account Description	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Projected Year End	2024-25 Proposed
Account Classification Total: Use of Money - Use of Money & Property		115	17,052	200	21,986	7,500
Transfers - Transfers						
800.231	TRSF IN Sewer	826,083	446,335	829,044	800,000	830,124
800.251	TRSF IN Sewer Impact Fees	-	200,000	-	-	-
Account Classification Total: Transfers - Transfers		826,083	646,335	829,044	800,000	830,124
REVENUES Total		826,197	663,387	829,244	821,986	837,624
EXPENSES						
Department: 70 - Public Works						
Division: 705 - Sewer Collection						
M & O - Maintenance and Operations						
640.1040	SERVICES Fiscal Agent Fees	5,460	8,325	4,500	8,000	7,500
Account Classification Total: M & O - Maintenance and Operations		5,460	8,325	4,500	8,000	7,500
Principal Pymts - Principal Payments						
710.1060	PRINCIPAL 2012 Wastewater	-	-	455,000	455,000	470,000
710.1105	PRINCIPAL 2019 Wastewater	-	-	113,000	113,000	116,000
Account Classification Total: Principal Pymts - Principal Payments		-	-	568,000	568,000	586,000
Interest Pymts - Interest Payments						
720.1060	INTEREST 2012 Wastewater	334,669	323,713	208,363	208,363	194,487
720.1105	INTEREST 2019 Wastewater	45,208	54,669	52,681	52,681	49,635
Account Classification Total: Interest Pymts - Interest Payments		379,877	378,381	261,044	261,044	244,122
Division Total: 705 - Sewer Collection		385,337	386,706	833,544	837,044	837,622
Department Total: 70 - Public Works		385,337	386,706	833,544	837,044	837,622
EXPENSES Total		385,337	386,706	833,544	837,044	837,622
Fund REVENUE	Total: 183 - Sewer Debt Service	826,197	663,387	829,244	821,986	837,624
Fund EXPENSE	Total: 183 - Sewer Debt Service	385,337	386,706	833,544	837,044	837,622
Fund Total: 183 - Sewer Debt Service		440,861	276,680	(4,300)	(15,058)	2
Fund: 185 - Financing Authority Debt Service						
REVENUES						
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	625	315	-	-	-
412.1413	USE OF MONEY & PROP 2012 Public Works	1,137	20,854	-	27,188	-
412.1418	USE OF MONEY & PROP 2016 Measure R	3	431	-	854	-
Account Classification Total: Use of Money - Use of Money & Property		1,766	21,600	-	28,042	-
Transfers - Transfers						
800.101	TRSF IN General Fund	263,537	308,493	308,336	308,336	319,688
800.202	TRSF IN Gas Tax	10,107	10,677	11,398	11,398	12,093
800.203	TRSF IN Transportation	374,377	415,240	420,668	420,668	422,173
800.215	TRSF IN Fleet Maintenance	11,559	12,211	13,036	13,036	13,831
800.230	TRSF IN Water	275,017	327,075	346,443	346,443	365,607
800.231	TRSF IN Sewer	453,643	518,718	523,723	523,723	534,242
800.232	TRSF IN Disposal	13,476	14,236	15,198	15,198	16,124
800.252	TRSF IN Transportation Impact Fees	132,365	149,427	148,393	148,393	149,508
800.301	TRSF IN Public Safety Sales Tax	5,170	5,461	5,830	5,830	6,186
Account Classification Total: Transfers - Transfers		1,539,250	1,761,537	1,793,025	1,793,025	1,839,452
Other - Other Financing Sources						
415.1020	OTH FIN SOURCES Proceeds of Bonds	-	-	-	-	-
Account Classification Total: Other - Other Financing Sources		-	-	-	-	-
REVENUES Total		1,541,016	1,783,138	1,793,025	1,821,067	1,839,452
EXPENSES						
Department: 20 - Administration						
Division: 000 - Non-divisional						
M & O - Maintenance and Operations						
640.1040	SERVICES Fiscal Agent Fees	9,000	10,025	-	-	-
Account Classification Total: M & O - Maintenance and Operations		9,000	10,025	-	-	-
Principal Pymts - Principal Payments						
710.1065	PRINCIPAL 2012 Public Works	455,000	470,000	475,000	475,000	495,000
710.1075	PRINCIPAL 2013 Solar	257,476	304,955	356,286	356,286	411,724
710.1095	PRINCIPAL 2016 Measure R	240,000	240,000	250,000	250,000	260,000
Account Classification Total: Principal Pymts - Principal Payments		952,476	1,014,955	1,081,286	1,081,286	1,166,724
Interest Pymts - Interest Payments						
720.1065	INTEREST 2012 Public works	277,800	263,925	249,750	249,750	235,200
720.1075	INTEREST 2013 Solar	337,917	311,914	298,790	298,790	283,278
720.1095	INTEREST 2016 Measure R	177,750	170,550	163,200	163,200	154,250
Account Classification Total: Interest Pymts - Interest Payments		793,467	746,389	711,740	711,740	672,728
Division Total: 000 - Non-divisional		1,754,943	1,771,369	1,793,026	1,793,026	1,839,452
Department Total: 20 - Administration		1,754,943	1,771,369	1,793,026	1,793,026	1,839,452
EXPENSES Total		1,754,943	1,771,369	1,793,026	1,793,026	1,839,452
Fund REVENUE	Total: 185 - Financing Authority Debt Service	1,541,016	1,783,138	1,793,025	1,821,067	1,839,452

Account Number	Account Description	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Projected Year End	2024-25 Proposed
Fund EXPENSE	Total: 185 - Financing Authority Debt Service	1,754,943	1,771,369	1,793,026	1,793,026	1,839,452
	Fund Total: 185 - Financing Authority Debt Service	(213,927)	11,769	(1)	28,041	-
	REVENUE GRAND Totals:	3,269,265	3,349,315	3,256,102	3,251,351	3,253,043
	EXPENSE GRAND Totals:	2,915,714	3,167,179	3,262,303	3,263,803	3,253,041
	Grand Totals:	353,551	182,136	(6,201)	(12,452)	2

Attachment “B”

RESOLUTION NO. 2024-47
AMENDING RESOLUTION NO. 2023-36
A RESOLUTION OF THE CITY COUNCIL OF THE
CITY OF DINUBA, CALIFORNIA
ADOPTING THE ANNUAL APPROPRIATION LIMIT

WHEREAS, Article XIIIB of the California Constitution requires cities to adopt annual appropriation limits; and

WHEREAS, Government Code 7910 of the State of California requires each local government to establish its appropriation limit by resolution each year at a regularly scheduled meeting or a noticed public meeting; and

WHEREAS, government code states that the City Council needs to vote on the factors to select in calculating the annual appropriation limit; and

WHEREAS, any challenge to the appropriation limit must be brought within forty-five (45) days of the effective date of this resolution.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF DINUBA, CALIFORNIA DOES RESOLVE that the appropriation limit for the fiscal year 2023/2024 is hereby set at $27,438,055. Attached hereto as Exhibit “1”.

BE IT FURTHER RESOLVED that the City Council approved resolution no. 2023-36 setting the appropriation limit for the fiscal year 2023/2024 to be set at $25,253,070, but the calculation was determined to be incorrect.

BE IT FURTHER RESOLVED that the City Council unanimously votes to select the California per capita income and the City's population change as the factors to calculate the 2023/2024 spending limit.

BE IT FURTHER RESOLVED that any challenges to said appropriation limit must be filed in writing with the City Manager no later than August 25, 2024. If challenges are made, the matter shall be set for hearing before the City Council at its next regularly scheduled meeting.

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The foregoing resolution was duly passed and adopted by the City Council of the City of Dinuba at a regular meeting thereof held on the 11th day of June, 2024, by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

_____
MAYOR

ATTEST:

_____
CITY CLERK

Exhibit “1”

ANNUAL APPROPRIATION LIMIT CALCULATIONS

	AMOUNT
Last Year's Limit	$ 26,016,891
Adjustment Factors:	
1. Population %	100.979 %
2. Inflation %	104.440 %
Total Adjustment %	105.463 %
Annual Adjustment	$ 1,421,164
FY2023-2024 Limit	$ 27,438,055

Attachment “C”

RESOLUTION NO. 2024-48

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DINUBA, CALIFORNIA ADOPTING THE ANNUAL APPROPRIATION LIMIT

WHEREAS, Article XIIIB of the California Constitution requires cities to adopt annual appropriation limits; and

WHEREAS, Government Code 7910 of the State of California requires each local government to establish its appropriation limit by resolution each year at a regularly scheduled meeting or a noticed public meeting; and

WHEREAS, government code states that the City Council needs to vote on the factors to select in calculating the annual appropriation limit; and

WHEREAS, any challenge to the appropriation limit must be brought within forty-five (45) days of the effective date of this resolution.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF DINUBA, CALIFORNIA DOES RESOLVE that the appropriation limit for the fiscal year 2024/2025 is hereby set at $28,708,492. Attached hereto as Exhibit “1”.

BE IT FURTHER RESOLVED that the City Council unanimously votes to select the California per capita income and the City's population change as the factors to calculate the 2024/2025 spending limit.

BE IT FURTHER RESOLVED that any challenges to said appropriation limit must be filed in writing with the City Manager no later than August 25, 2024. If challenges are made, the matter shall be set for hearing before the City Council at its next regularly scheduled meeting.

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The foregoing resolution was duly passed and adopted by the City Council of the City of Dinuba at a regular meeting thereof held on the 11th day of June, 2024, by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

_____
MAYOR

ATTEST:

_____
CITY CLERK

Exhibit “1”

ANNUAL APPROPRIATION LIMIT CALCULATIONS

	AMOUNT
Last Year's Limit	$ 27,438,055
Adjustment Factors:	
1. Population %	100.975 %
2. Inflation %	103.620 %
Total Adjustment %	104.630 %
Annual Adjustment	$ 1,270,437
FY2024-2025 Limit	$ 28,708,492

City Council Staff Report

Department: FINANCE SERVICES | June 11, 2024

To: Mayor and City Council

From: Karina Solis, Administrative Services Director

By: Jacqueline Lopez, Fiscal Analyst I

Subject: Resolution No. 2024-49 Ordering the Annual Levy of Landscape and Lighting Districts Annual Assessments for Fiscal Year 2024/25; and Resolution No. 2024-50 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. 2024-49 ordering the levy and collection of assessments within the City's Landscaping and Lighting Assessment Districts for Fiscal Year 2024/25, and

2. Adopt Resolution No. 2024-50 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 2024/25.

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 14, 2024, the City Council adopted Resolution No. 2024-25, which initiated proceedings to levy assessments for Fiscal Year 2024/25; Resolution No. 2024-26, which approved the District's Annual Reports; and Resolution Nos. 2024-27, which declared intent to levy the special assessments and set a Public Hearing. Resolution No. 2024-49 (Attachment 'A') and Resolution No. 2024-50 (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 2023/24. The rates are less than or equal to the property owner approved maximum assessment. The Fiscal Year 2024/25 Annual Report prepared for the Districts was approved on May 14, 2024 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 $558,131 is required for Fiscal Year 2024/25. of which $50,968 is General Benefit that cannot be funded through the assessments.. It is anticipated that a total of approximately $483,703 will be collected in assessment revenue. A total of approximately $13,431 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 $10,029 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 2024/25, 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. 95-01 – Tierra Vista
- Assessment District No. 99-01 – Morningside Phase 2
- Assessment District No. 06-03 – Sierra View
- Assessment District No. 06-04 – Stony Creek
- 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

The following districts propose no increase to the levy assessment rates, which indicate they will remain equal to the prior year based on the estimated costs for Fiscal Year 2024/25 and where the assessment rates are still less than the maximum assessment rates:

- 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

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 2024/25 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 Fresno Bee on June 2, 2024 and the City's website May 31, 2024.

ATTACHMENTS:

A. Resolution No. 2024-49, Ordering the levy and collection of assessments within the City's Landscaping and Lighting Assessment Districts for Fiscal Year 2024/25

B. Resolution No. 2024-50, 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 2024-25

C. Compliance Certification and Hold Harmless Statement

D. FY 2024/25 Annual Engineer's Report for the Landscape and Lighting Assessment Districts

RESOLUTION NO. 2024-49

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 2024/2025

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 2024/25 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 2024/25. 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 2024/25 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 2024/25 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 2024/25, 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, 2024 and ending June 30, 2025.

5. The City Council hereby orders NBS to submit the assessments to the Tulare County Auditor's Office for placement on the Fiscal Year 2024/25 secured property tax roll.

THE FOREGOING RESOLUTION WAS ADOPTED upon motion of Council Member _____, seconded by Council Member _____, at a regular meeting this 11th day of June, 2024, 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. 2024-50

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 2024/25

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 2024/25.

THE FOREGOING RESOLUTION WAS ADOPTED upon motion of Council Member _____, seconded by Council Member _____, at a regular meeting this 11th day of June, 2024, 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 XIIIC and XIIID 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 XIIIC. 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 XIIIC. 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 XIIID. 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 XIIID. 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 2024/25

Landscape and Lighting Assessment Districts

May 2024

Prepared by:

NBS
helping communities fund tomorrow
nbsgov.com

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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 2024/25 Levy

The following table summarizes the proposed 2024/25 levy for the Districts:

District No.	District Name	2024/25 Maximum Assessment Rate	2024/25 Proposed Assessment Rate	2024/25 Benefit Units	2024/25 Estimated Assessment [1]	2024/25 Contribution from Non-Assessment Sources [2]
89-01	Country Club Estates	$317.03	$317.03	52	16,485.56	$1,509.88
90-01	Harvest Estates	91.72	91.72	18	1,650.96	1,367.35
90-02	Peachwood Village	305.18	305.18	95	28,992.10	865.33
92-01	Nebraska Park	209.84	209.84	419.28	87,981.72	15,063.49
93-01	Marshall Acres	209.94	209.94	80	16,795.20	2,454.29
95-01	Tierra Vista	262.06	262.06	30	7,861.80	346.06
95-02	Sierra Heights	186.16	186.16	84	15,637.44	1,685.35
98-01	Alta Mission	125.00	125.00	41	5,125.00	2,872.22
98-02	Morningside Phase 1	170.18	170.18	48	8,168.64	8,703.20
99-01	Morningside Phase 2	261.90	157.69	60.51	9,541.76	1,390.06
06-01	Sugar Plum/Villagio	294.65	140.57	143	20,101.51	10,351.11
06-02	Citrus Heights	357.05	125.75	16	2,012.00	551.92
06-03	Sierra View	286.76	260.78	25	6,519.45	337.81
06-04	Stony Creek	307.61	165.27	11	1,817.97	3,799.22
08-01	Parkside/Muirfield	535.99	186.68	356	66,458.08	11,971.56
09-01	Viscaya	617.90	341.30	401	136,861.30	4,580.27
10-02	Lincoln/McKinley	403.26	342.35	15	5,135.25	346.03
NA	Parkside Village 2 & 3	381.63	381.62	122	46,557.64	6,232.62
Total				**2,016.79**	**483,703.38**	**$74,427.77**

[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	2024/25 Maximum Assessment Rate	2023/24 Maximum Assessment Rate	Difference	2024/25 Proposed Assessment Rate	2023/24 Assessment Rate	Difference
89-01	Country Club Estates	$317.03	$301.93	$15.10	$317.03	$301.93	$15.10
90-01	Harvest Estates	91.72	91.72	0.00	91.72	91.72	0.00
90-02	Peachwood Village	305.18	290.65	14.53	305.18	290.65	14.53
92-01	Nebraska Park	209.84	199.86	9.98	209.84	199.86	9.98
93-01	Marshall Acres	209.94	199.94	10.00	209.94	199.94	10.00
95-01	Tierra Vista	262.06	249.58	12.48	262.06	249.58	12.48
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	261.90	256.77	5.13	157.69	150.18	7.51
06-01	Sugar Plum/Villagio	294.65	285.09	9.56	140.57	140.57	0.00
06-02	Citrus Heights	357.05	345.47	11.58	125.75	125.75	0.00
06-03	Sierra View	286.76	277.46	9.30	260.78	248.36	12.42
06-04	Stony Creek	307.61	297.63	9.98	165.27	157.40	7.87
08-01	Parkside/Muirfield	535.99	518.61	17.38	186.68	186.68	0.00
09-01	Viscaya	617.90	597.86	20.04	341.30	328.17	13.13
10-02	Lincoln/McKinley	403.26	390.18	13.08	342.35	332.38	9.97
NA	Parkside Village 2 & 3	381.63	370.51	11.12	381.62	370.51	11.11

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 2024/25:

Description	Estimated Amount
City Maintenance Costs [1]	$7,410.68
Contractor Costs [2]	2,393.71
Total Maintenance Costs	$9,804.39

County Costs [3]	$65.90
City Administrative Overhead [4]	1,359.71
Consulting/Legal Fees	1,276.99
Fund Balance Adjustment [5]	5,487.93
Total Non-Maintenance Costs & Fund Adjustment	$8,190.53

Total Costs	**$17,994.92**

(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) 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
2023/24	$301.93	$301.93
2024/25	317.03	317.03

(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	$17,994.92
General Benefit Percentage [1]	15.4%
Maintenance costs to be funded by General Benefit Contribution	1,509.88
Maintenance costs to be funded by Assessment	8,294.51
Non-Maintenance Costs & Fund Adj. funded by Assessment	8,190.53
Maintenance costs to be funded by District Reserves	0.00

Assessable benefit units	52.00
Maximum Assessment Rate	$317.03
Maximum Assessment Revenue	16,485.56

Total Assessment Revenue Needed [2]	$10,997.11
Proposed Assessment Rate	317.03
Proposed Assessment Revenue Total	16,485.56
Revenue Capacity / (Shortfall) [3]	5,488.45

City Contribution for General Benefit	$1,509.88
City Contribution to cover Shortfall	0.00

(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) A shortfall (negative value) means that the special benefit portion of the budget cannot be fully funded by the assessments, or a portion is being funded with Reserve funds. A positive value will be collected until Reserve fund has capacity to fund the estimated costs of maintenance and servicing of the District until December 10, 2024.

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 $8,381 on June 30, 2025, which represents a decrease of the estimated June 30, 2024, deficit of $13,969.

The City will contribute approximately $1,509.88 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 2024/25:

Description	Estimated Amount
City Maintenance Costs [1]	$1,468.28
Contractor Costs [2]	0.00
Total Maintenance Costs	**$1,468.28**

County Costs [3]	$22.81
City Administrative Overhead [4]	327.78
Consulting/Legal Fees	1,199.44
Fund Balance Adjustment [5]	0.00
Total Non-Maintenance Costs & Fund Adjustment	**$1,550.03**

Total Costs	**$3,018.31**

(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) 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
2023/24	$91.72	$91.72
2024/25	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	$3,018.31
General Benefit Percentage [1]	36.100%
Maintenance costs to be funded by General Benefit Contribution	$530.05
Maintenance costs to be funded by Assessment	938.23
Non-Maintenance Costs & Fund Adj. funded by Assessment	1,550.03
Maintenance costs to be funded by District Reserves	0.00

Assessable benefit units	18.00
Maximum Assessment Rate	$91.72
Maximum Assessment Revenue	1,650.96

Total Assessment Revenue Needed [2]	$2,488.26
Proposed Assessment Rate	91.72
Proposed Assessment Revenue Total	1,650.96
Revenue Capacity / (Shortfall) [3]	(837.30)

City Contribution for General Benefit	$530.05
City Contribution to cover Shortfall	837.30

(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) A shortfall (negative value) means that the special benefit portion of the budget cannot be fully funded by the assessments, or a portion is being funded with Reserve funds. A positive value will be collected until reserve fund has capacity to fund the estimated costs of maintenance and servicing of the District until December 10, 2024.

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 $13,660 on June 30, 2025, which represents an increase of the estimated June 30, 2024 deficit of $12,823.

The City will contribute approximately $530 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 $837.

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 2024/25:

Description	Estimated Amount
City Maintenance Costs [1]	$16,394.07
Contractor Costs [2]	5,239.28
Total Maintenance Costs	$21,633.35

County Costs [3]	$120.40
City Administrative Overhead [4]	3,491.82
Consulting/Legal Fees	1,276.99
Fund Balance Adjustment [5]	3,334.87
Total Non-Maintenance Costs & Fund Adjustment	$8,224.08

Total Costs	**$29,857.43**

(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) 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
2023/24	$290.65	$290.65
2024/25	305.18	305.18

(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	$29,857.43
General Benefit Percentage [1]	4.000%
Maintenance costs to be funded by General Benefit Contribution	$865.33
Maintenance costs to be funded by Assessment	20,768.02
Non-Maintenance Costs & Fund Adj. funded by Assessment	8,224.08
Maintenance costs to be funded by District Reserves	0.00
Assessable benefit units	95.00
Maximum Assessment Rate	$305.18
Maximum Assessment Revenue	28,992.10
Total Assessment Revenue Needed [2]	$25,657.23
Proposed Assessment Rate	305.18
Proposed Assessment Revenue Total	28,992.10
Revenue Capacity / (Shortfall) [3]	3,334.87
City Contribution for General Benefit	$865.33
City Contribution to cover Shortfall	0.00

[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] A shortfall (negative value) means that the special benefit portion of the budget cannot be fully funded by the assessments, or a portion is being funded with Reserve funds. A positive value will be collected until Reserve fund has capacity to fund the estimated costs of maintenance and servicing of the District until December 10, 2024.

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 $44,966 on June 30, 2025, which represents a decrease of the estimated June 30, 2024 deficit of $48,301.

The City will contribute approximately $865 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 2024/25:

Description	Estimated Amount
City Maintenance Costs [1]	$43,345.28
Contractor Costs [2]	15,959.79
Total Maintenance Costs	**$59,305.07**

County Costs [3]	$565.00
City Administrative Overhead [4]	13,821.48
Consulting/Legal Fees	3,776.17
Fund Balance Adjustment [5]	25,581.68
Total Non-Maintenance Costs & Fund Adjustment	**$43,744.33**

Total Costs	**$103,049.40**

(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) 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
2023/24	$199.86	$199.86
2024/25	209.84	209.84

[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	$103,049.40
General Benefit Percentage [1]	25.400%
Maintenance costs to be funded by General Benefit Contribution	$15,063.49
Maintenance costs to be funded by Assessment	44,241.58
Non-Maintenance Costs & Fund Adj. funded by Assessment	43,744.33
Maintenance costs to be funded by District Reserves	0.00
Assessable benefit units	419.28
Maximum Assessment Rate	$209.84
Maximum Assessment Revenue	87,981.72
Total Assessment Revenue Needed [2]	$62,404.23
Proposed Assessment Rate	209.84
Proposed Assessment Revenue Total	87,981.72
Revenue Capacity / (Shortfall) [3]	25,577.49
City Contribution for General Benefit	$15,063.49
City Contribution to cover Shortfall	0.00

[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] A shortfall (negative value) means that the special benefit portion of the budget cannot be fully funded by the assessments, or a portion is being funded with Reserve funds. A positive value will be collected until reserve fund has capacity to fund the estimated costs of maintenance and servicing of the District until December 10, 2024.

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 $23,418 on June 30, 2025, which represents a decrease of the estimated June 30, 2024 deficit of $48,995.

The City will contribute approximately $15,063 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 2024/25:

Description	Estimated Amount
City Maintenance Costs [1]	$8,326.80
Contractor Costs [2]	2,931.39
Total Maintenance Costs	**$11,258.19**

County Costs [3]	$101.39
City Administrative Overhead [4]	2,312.02
Consulting/Legal Fees	1,240.80
Fund Balance Adjustment [5]	4,336.28
Total Non-Maintenance Costs & Fund Adjustment	**$7,990.50**

Total Costs	**$19,248.69**

(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) 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
2023/24	$199.94	$199.94
2024/25	209.94	209.94

(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	$19,248.69
General Benefit Percentage [1]	21.800%
Maintenance costs to be funded by General Benefit Contribution	$2,454.29
Maintenance costs to be funded by Assessment	8,803.90
Non-Maintenance Costs & Fund Adj. funded by Assessment	7,990.50
Maintenance costs to be funded by District Reserves	0.00

Assessable benefit units	80.00
Maximum Assessment Rate	$209.94
Maximum Assessment Revenue	16,795.20

Total Assessment Revenue Needed [2]	$12,458.12
Proposed Assessment Rate	209.94
Proposed Assessment Revenue Total	16,795.20
Revenue Capacity / (Shortfall) [3]	4,337.08

City Contribution for General Benefit	$2,454.29
City Contribution to cover Shortfall	0.00

(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) A shortfall (negative value) means that the special benefit portion of the budget cannot be fully funded by the assessments, or a portion is being funded with Reserve funds. A positive value will be collected until reserve fund has capacity to fund the estimated costs of maintenance and servicing of the District until December 10, 2024.

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 $78,008 on June 30, 2025, which represents a decrease of the estimated June 30, 2024 deficit of $82,346.

The City will contribute approximately $2,454 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 2024/25:

Description	Estimated Amount
City Maintenance Costs [1]	$2,627.39
Contractor Costs [2]	1,015.39
Total Maintenance Costs	**$3,642.78**

County Costs [3]	$38.02
City Administrative Overhead [4]	600.75
Consulting/Legal Fees	1,254.24
Fund Balance Adjustment [5]	2,671.76
Total Non-Maintenance Costs & Fund Adjustment	**$4,564.78**

Total Costs	**$8,207.56**

(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) 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
2023/24	$249.58	$249.58
2024/25	262.06	262.06

(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	$8,207.56
General Benefit Percentage [1]	9.500%
Maintenance costs to be funded by General Benefit Contribution	$346.06
Maintenance costs to be funded by Assessment	3,296.72
Non-Maintenance Costs & Fund Adj. funded by Assessment	4,564.78
Maintenance costs to be funded by District Reserves	0.00
Assessable benefit units	30.00
Maximum Assessment Rate	$262.06
Maximum Assessment Revenue	7,861.80
Total Assessment Revenue Needed [2]	$5,189.74
Proposed Assessment Rate	262.06
Proposed Assessment Revenue Total	7,861.80
Revenue Capacity / (Shortfall) [3]	2,672.06
City Contribution for General Benefit	$346.06
City Contribution to cover Shortfall	0.00

(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) A shortfall (negative value) means that the special benefit portion of the budget cannot be fully funded by the assessments, or a portion is being funded with Reserve funds. A positive value will be collected until Reserve fund has capacity to fund the estimated costs of maintenance and servicing of the District until December 10, 2024.

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 $402 on June 30, 2025, which represents a decrease of the estimated June 30, 2024 deficit of $3,074.

The City will contribute approximately $346 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 2024/25:

Description	Estimated Amount
City Maintenance Costs [1]	$5,585.67
Contractor Costs [2]	4,446.20
Total Maintenance Costs	**$10,031.87**

County Costs [3]	$106.46
City Administrative Overhead [4]	1,383.49
Consulting/Legal Fees	1,239.77
Fund Balance Adjustment [5]	4,561.20
Total Non-Maintenance Costs & Fund Adjustment	**$7,290.92**

Total Costs	**$17,322.79**

(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) 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
2023/24	$186.16	$186.16
2024/25	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	$17,322.79
General Benefit Percentage [1]	16.800%
Maintenance costs to be funded by General Benefit Contribution	$1,685.35
Maintenance costs to be funded by Assessment	8,346.52
Non-Maintenance Costs & Fund Adj. funded by Assessment	7,290.92
Maintenance costs to be funded by District Reserves	0.00

Assessable benefit units	84.00
Maximum Assessment Rate	$186.16
Maximum Assessment Revenue	15,637.44

Total Assessment Revenue Needed [2]	$11,076.24
Proposed Assessment Rate	186.16
Proposed Assessment Revenue Total	15,637.44
Revenue Capacity / (Shortfall) [3]	4,561.20

City Contribution for General Benefit	$1,685.35
City Contribution to cover Shortfall	0.00

(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.

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 $21,811 on June 30, 2025, which represents an increase from the estimated June 30, 2024 of $17,250.

The City will contribute approximately $1,685 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 2024/25:

Description	Estimated Amount
City Maintenance Costs [1]	$4,136.00
Contractor Costs [2]	1,699.90
Total Maintenance Costs	**$5,835.90**

County Costs [3]	$51.96
City Administrative Overhead [4]	868.56
Consulting/Legal Fees	1,240.80
Fund Balance Adjustment [5]	0.00
Total Non-Maintenance Costs & Fund Adjustment	**$2,161.32**

Total Costs	**$7,997.22**

(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) 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
2023/24	$125.00	$125.00
2024/25	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	$7,997.22
General Benefit Percentage [1]	21.300%
Maintenance costs to be funded by General Benefit Contribution	$1,243.05
Maintenance costs to be funded by Assessment	4,592.85
Non-Maintenance Costs & Fund Adj. funded by Assessment	2,161.32
Maintenance costs to be funded by District Reserves	0.00

Assessable benefit units	41.00
Maximum Assessment Rate	$125.00
Maximum Assessment Revenue	5,125.00

Total Assessment Revenue Needed [2]	$6,754.17
Proposed Assessment Rate	125.00
Proposed Assessment Revenue Total	5,125.00
Revenue Capacity / (Shortfall) [3]	(1,629.17)

City Contribution for General Benefit	$1,243.05
City Contribution to cover Shortfall	1,629.17

(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) A shortfall (negative value) means that the special benefit portion of the budget cannot be fully funded by the assessments, or a portion is being funded with Reserve funds. A positive value will be collected until reserve fund has capacity to fund the estimated costs of maintenance and servicing of the District until December 10, 2024.

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 $21,045 on June 30, 2025, which represents an increase from the estimated June 30, 2024 deficit of $19,415.

The City will contribute approximately $1,243 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 $1,629.

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 2024/25:

Description	Estimated Amount
City Maintenance Costs [1]	$6,721.00
Contractor Costs [2]	7,011.55
Total Maintenance Costs	**$13,732.55**

County Costs [3]	$62.10
City Administrative Overhead [4]	1,837.42
Consulting/Legal Fees	1,239.77
Fund Balance Adjustment [5]	0.00
Total Non-Maintenance Costs & Fund Adjustment	**$3,139.28**

Total Costs	**$16,871.84**

(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) 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
2023/24	$170.18	$170.18
2024/25	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	$16,871.84
General Benefit Percentage [1]	28.200%
Maintenance costs to be funded by General Benefit Contribution	$3,872.58
Maintenance costs to be funded by Assessment	9,859.97
Non-Maintenance Costs & Fund Adj. funded by Assessment	3,139.28
Maintenance costs to be funded by District Reserves	0.00
Assessable benefit units	48.00
Maximum Assessment Rate	$170.18
Maximum Assessment Revenue	8,168.64
Total Assessment Revenue Needed [2]	$12,999.26
Proposed Assessment Rate	170.18
Proposed Assessment Revenue Total	8,168.64
Revenue Capacity / (Shortfall) [3]	(4,830.62)
City Contribution for General Benefit	$3,872.58
City Contribution to cover Shortfall	4,830.62

[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] A shortfall (negative value) means that the special benefit portion of the budget cannot be fully funded by the assessments, or a portion is being funded with Reserve funds. A positive value will be collected until Reserve fund has capacity to fund the estimated costs of maintenance and servicing of the District until December 10, 2024.

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 $120,045 on June 30, 2025, which represents a decrease of the estimated June 30, 2024 deficit of $115,215.

The City will contribute approximately $3,873 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 $4,831.

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 2024/25:

Description	Estimated Amount
City Maintenance Costs [1]	$4,831.88
Contractor Costs [2]	3,249.86
Total Maintenance Costs	**$8,081.74**

County Costs [3]	$112.80
City Administrative Overhead [4]	1,143.60
Consulting/Legal Fees	1,239.77
Fund Balance Adjustment [5]	
Total Non-Maintenance Costs & Fund Adjustment	**$2,850.08**

Total Costs	**$10,931.82**

(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) 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 3.18%, therefore the maximum rate increase for Fiscal Year 2024/25 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]
2023/24	$150.18	$256.77
2024/25	157.69	261.90

[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 $50.73.

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	$10,931.82
General Benefit Percentage [1]	17.200%
Maintenance costs to be funded by General Benefit Contribution	$1,390.06
Maintenance costs to be funded by Assessment	6,691.68
Non-Maintenance Costs & Fund Adj. funded by Assessment	2,850.08
Maintenance costs to be funded by District Reserves	0.00
Assessable benefit units	60.51
Maximum Assessment Rate	$261.90
Maximum Assessment Revenue	15,847.57
Total Assessment Revenue Needed [2]	$9,187.85
Proposed Assessment Rate	157.69
Proposed Assessment Revenue Total	9,541.76
Revenue Capacity / (Shortfall) [3]	353.91
City Contribution for General Benefit	$1,390.06
City Contribution to cover Shortfall	0.00

[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] A shortfall (negative value) means that the special benefit portion of the budget cannot be fully funded by the assessments, or a portion is being funded with Reserve funds. A positive value will be collected until Reserve fund has capacity to fund the estimated costs of maintenance and servicing of the District until December 10, 2024.

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 deficit balance of $7,963 on June 30, 2025, which represents a decrease to the estimated deficit balance of $8,317 as of June 30, 2024.

The City will contribute approximately $1,390 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 2024/25:

Description	Estimated Amount
City Maintenance Costs [1]	$16,314.45
Contractor Costs [2]	7,217.32
Total Maintenance Costs	**$23,531.77**

County Costs [3]	$181.24
City Administrative Overhead [4]	4,174.26
Consulting/Legal Fees	2,565.35
Fund Balance Adjustment [5]	0.00
Total Non-Maintenance Costs & Fund Adjustment	**$6,920.85**

Total Costs	**$30,452.62**

(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) 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 2024/25 was 3.352%.

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

Fiscal Year	Actual Rate [1]	Maximum Rate
2023/24	$140.57	$285.09
2024/25	140.57	294.65

(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	$30,452.62
General Benefit Percentage [1]	10.800%
Maintenance costs to be funded by General Benefit Contribution	$2,541.43
Maintenance costs to be funded by Assessment	20,990.34
Non-Maintenance Costs & Fund Adj. funded by Assessment	6,920.85
Maintenance costs to be funded by District Reserves	7,809.68
Assessable benefit units	143.00
Maximum Assessment Rate	$294.65
Maximum Assessment Revenue	42,134.95
Total Assessment Revenue Needed [2]	$27,911.19
Proposed Assessment Rate	140.57
Proposed Assessment Revenue Total	20,101.51
Revenue Capacity / (Shortfall) [3]	(7,809.68)
City Contribution for General Benefit	$2,454.29
City Contribution to cover Shortfall	0.00

(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) A shortfall (negative value) means that the special benefit portion of the budget cannot be fully funded by the assessments, or a portion is being funded with Reserve funds. A positive value will be collected until Reserve fund has capacity to fund the estimated costs of maintenance and servicing of the District until December 10, 2024.

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 $109,344 on June 30, 2025, which reduces the estimated June 30, 2024 balance of $117,154.

The City will contribute approximately $2,454 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 2024/25:

Description	Estimated Amount
City Maintenance Costs [1]	$1025.73
Contractor Costs [2]	0.00
Total Maintenance Costs	**$1025.73**

County Costs [3]	$20.28
City Administrative Overhead [4]	278.15
Consulting/Legal Fees	1,239.77
Fund Balance Adjustment [5]	0.00
Total Non-Maintenance Costs & Fund Adjustment	**$1,538.19**

Total Costs	**$2,563.92**

(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) 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 2024/25 was 3.352%.

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

Fiscal Year	Actual Rate [1]	Maximum Rate
2023/24	$125.75	$345.47
2024/25	125.75	357.05

(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	$2,563.92
General Benefit Percentage [1]	32.700%
Maintenance costs to be funded by General Benefit Contribution	$335.41
Maintenance costs to be funded by Assessment	690.32
Non-Maintenance Costs & Fund Adj. funded by Assessment	1,538.19
Maintenance costs to be funded by District Reserves	216.51
Assessable benefit units	16.00
Maximum Assessment Rate	$357.05
Maximum Assessment Revenue	5,712.80
Total Assessment Revenue Needed [2]	$2,228.51
Proposed Assessment Rate	125.75
Proposed Assessment Revenue Total	2,012.00
Revenue Capacity / (Shortfall) [3]	(216.51)
City Contribution for General Benefit	$335.41
City Contribution to cover Shortfall	0.00

(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) A shortfall (negative value) means that the special benefit portion of the budget cannot be fully funded by the assessments, or a portion is being funded with Reserve funds. A positive value will be collected until reserve fund has capacity to fund the estimated costs of maintenance and servicing of the District until December 10, 2024.

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 $20,476 on June 30, 2025, which is a slight reduction in the estimated June 30, 2024 balance of $20,693 from the prior fiscal year.

The City will contribute approximately $335 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 2024/25:

Description	Estimated Amount
City Maintenance Costs [1]	$3,412.20
Contractor Costs [2]	0.00
Total Maintenance Costs	**$3,412.20**

County Costs [3]	$31.68
City Administrative Overhead [4]	569.73
Consulting/Legal Fees	1,234.60
Fund Balance Adjustment [5]	1,609.05
Total Non-Maintenance Costs & Fund Adjustment	**$3,445.06**

Total Costs	**$6,857.26**

(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) 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 2024/25 was 3.352%.

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

Fiscal Year	Actual Rate [1]	Maximum Rate
2023/24	$248.36	$277.46
2024/25	260.78	286.76

(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	$6,857.26
General Benefit Percentage [1]	9.900%
Maintenance costs to be funded by General Benefit Contribution	$337.81
Maintenance costs to be funded by Assessment	3,074.39
Non-Maintenance Costs & Fund Adj. funded by Assessment	3,445.06
Maintenance costs to be funded by District Reserves	0.00

Assessable benefit units	25.00
Maximum Assessment Rate	$286.76
Maximum Assessment Revenue	7,169.00

Total Assessment Revenue Needed [2]	$4,910.40
Proposed Assessment Rate	260.78
Proposed Assessment Revenue Total	6,159.45
Revenue Capacity / (Shortfall) [3]	1,609.05

City Contribution for General Benefit	$337.81
City Contribution to cover Shortfall	0.00

(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) A shortfall (negative value) means that the special benefit portion of the budget cannot be fully funded by the assessments, or a portion is being funded with Reserve funds. A positive value will be collected until Reserve fund has capacity to fund the estimated costs of maintenance and servicing of the District until December 10, 2024.

14.7 Assessment Funds

Sierra View is projected to have a balance of $1,614 on June 30, 2025, which is an increase to the estimated June 30, 2024, balance of $5.

The City will contribute approximately $338 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 2024/25:

Description	Estimated Amount
City Maintenance Costs [1]	$3,407.03
Contractor Costs [2]	0.00
Total Maintenance Costs	**$3,407.03**

County Costs [3]	$13.94
City Administrative Overhead [4]	959.55
Consulting/Legal Fees	1,236.66
Fund Balance Adjustment [5]	0.00
Total Non-Maintenance Costs & Fund Adjustment	**$2,210.16**

Total Costs	**$5,617.19**

(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) 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 2024/25 was 3.352%.

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

Fiscal Year	Actual Rate [1]	Maximum Rate
2023/24	$157.39	$297.63
2024/25	165.27	307.61

(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	$5,617.19
General Benefit Percentage [1]	34.600%
Maintenance costs to be funded by General Benefit Contribution	$1,178.83
Maintenance costs to be funded by Assessment	2,228.20
Non-Maintenance Costs & Fund Adj. funded by Assessment	2,210.16
Maintenance costs to be funded by District Reserves	2,620.39

Assessable benefit units	11.00
Maximum Assessment Rate	$307.61
Maximum Assessment Revenue	3,383.71

Total Assessment Revenue Needed [2]	$4,438.36
Proposed Assessment Rate	165.27
Proposed Assessment Revenue Total	1,817.97
Revenue Capacity / (Shortfall) [3]	(2,620.39)

City Contribution for General Benefit	$1,178.83
City Contribution to cover Shortfall	0.00

(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) A shortfall (negative value) means that the special benefit portion of the budget cannot be fully funded by the assessments, or a portion is being funded with Reserve funds. A positive value will be collected until Reserve fund has capacity to fund the estimated costs of maintenance and servicing of the District until December 10, 2024.

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 $2,884 on June 30, 2025, which is a reduction in the estimated June 30, 2024 balance of $5,505.

The City will contribute approximately $1,179 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 2024/25:

Description	Estimated Amount
City Maintenance Costs [1]	$49,897.74
Contractor Costs [2]	11,762.78
Total Maintenance Costs	**$61,660.52**

County Costs [3]	$556.00
City Administrative Overhead [4]	12,483.48
Consulting/Legal Fees	3,729.64
Fund Balance Adjustment [5]	0.00
Total Non-Maintenance Costs & Fund Adjustment	**$16,769.12**

Total Costs	**$78,429.64**

(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) 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 2024/25 was 3.352%.

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

Fiscal Year	Actual Rate [1]	Maximum Rate
2023/24	$186.68	$518.61
2024/25	186.68	535.99

(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	$78,429.64
General Benefit Percentage [1]	14.900%
Maintenance costs to be funded by General Benefit Contribution	$9,187.42
Maintenance costs to be funded by Assessment	52,473.10
Non-Maintenance Costs & Fund Adj. funded by Assessment	16,769.12
Maintenance costs to be funded by District Reserves	2,784.14

Assessable benefit units	356.00
Maximum Assessment Rate	$535.99
Maximum Assessment Revenue	190,812.44

Total Assessment Revenue Needed [2]	$69,242.22
Proposed Assessment Rate	186.68
Proposed Assessment Revenue Total	66,458.08
Revenue Capacity / (Shortfall) [3]	(2,784.14)

City Contribution for General Benefit	$9,187.42
City Contribution to cover Shortfall	0.00

(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) A shortfall (negative value) means that the special benefit portion of the budget cannot be fully funded by the assessments, or a portion is being funded with Reserve funds. A positive value will be collected until Reserve fund has capacity to fund the estimated costs of maintenance and servicing of the District until December 10, 2024.

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 $97,533 on June 30, 2025, which is a reduction in the estimated June 30, 2024 balance of $100,317.

The City will contribute approximately $9,187 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 2024/25:

Description	Estimated Amount
City Maintenance Costs [1]	$82,102.70
Contractor Costs [2]	35,340.05
Total Maintenance Costs	**$117,442.75**

County Costs [3]	$568.00
City Administrative Overhead [4]	19,388.53
Consulting/Legal Fees	3,876.47
Fund Balance Adjustment [5]	0.00
Total Non-Maintenance Costs & Fund Adjustment	**$23,833.00**

Total Costs	**$141,275.75**

(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) 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 2024/25 was 3.352%.

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

Fiscal Year	Actual Rate [1]	Maximum Rate
2023/24	$328.16	$597.86
2024/25	341.30	617.90

(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	$141,275.75
General Benefit Percentage [1]	3.900%
Maintenance costs to be funded by General Benefit Contribution	$4,480.27
Maintenance costs to be funded by Assessment	112,862.48
Non-Maintenance Costs & Fund Adj. funded by Assessment	23,833.00
Maintenance costs to be funded by District Reserves	0.00

Assessable benefit units	401.00
Maximum Assessment Rate	$617.90
Maximum Assessment Revenue	247,777.90

Total Assessment Revenue Needed [2]	$136,695.48
Proposed Assessment Rate	341.30
Proposed Assessment Revenue Total	136,861.30
Revenue Capacity / (Shortfall) [3]	165.82

City Contribution for General Benefit	$4,580.27
City Contribution to cover Shortfall	0.00

(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) A shortfall (negative value) means that the special benefit portion of the budget cannot be fully funded by the assessments, or a portion is being funded with Reserve funds. A positive value will be collected until Reserve fund has capacity to fund the estimated costs of maintenance and servicing of the District until December 10, 2024.

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 $44,062 on June 30, 2025, which is a slight increase from the estimated June 30, 2024 balance of $43,897.

The City will contribute approximately $4,480 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 2024/25:

Description	Estimated Amount
City Maintenance Costs [1]	$1,137.40
Contractor Costs [2]	51.70
Total Maintenance Costs	**$1,189.10**

County Costs [3]	$19.01
City Administrative Overhead [4]	297.79
Consulting/Legal Fees	1,236.66
Fund Balance Adjustment [5]	2,838.45
Total Non-Maintenance Costs & Fund Adjustment	**$4,391.92**

Total Costs	**$5,581.02**

(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) 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 2024/25 was 3.352%.

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

Fiscal Year	Actual Rate [1]	Maximum Rate
2023/24	$332.38	$390.18
2024/25	342.35	403.26

(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	$5,581.02
General Benefit Percentage [1]	29.100%
Maintenance costs to be funded by General Benefit Contribution	$346.03
Maintenance costs to be funded by Assessment	843.07
Non-Maintenance Costs & Fund Adj. funded by Assessment	4,391.92
Maintenance costs to be funded by District Reserves	0.00
Assessable benefit units	15.00
Maximum Assessment Rate	$403.26
Maximum Assessment Revenue	6,048.90
Total Assessment Revenue Needed [2]	$2,396.54
Proposed Assessment Rate	342.35
Proposed Assessment Revenue Total	5,135.25
Revenue Capacity / (Shortfall) [3]	2,738.71
City Contribution for General Benefit	$346.03
City Contribution to cover Shortfall	0.00

(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) A shortfall (negative value) means that the special benefit portion of the budget cannot be fully funded by the assessments, or a portion is being funded with Reserve funds. A positive value will be collected until Reserve fund has capacity to fund the estimated costs of maintenance and servicing of the District until December 10, 2024.

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 balance of $1,099 on June 30, 2025, which is an increase from the estimated June 30, 2024 deficit balance of $1,640.

The City will contribute approximately $346 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 2024/25:

Description	Estimated Amount
City Maintenance Costs [1]	$33,200.71
Contractor Costs [2]	5,273.40
Total Maintenance Costs	**$38,474.11**

County Costs [3]	$322.00
City Administrative Overhead [4]	10,300.71
Consulting/Legal Fees	3,693.45
Fund Balance Adjustment [5]	0.00
Total Non-Maintenance Costs & Fund Adjustment	**$14,316.16**

Total Costs	**$52,790.26**

(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) 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 2024/25 was 3.00%.

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

Fiscal Year	Actual Rate [1]	Maximum Rate
2023/24	$370.51	$370.51
2024/25	381.62	381.63

(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	Estimated Amount
Total Estimated Costs	$52,790.26
General Benefit Percentage [1]	9.100%
Maintenance costs to be funded by General Benefit Contribution	$3,501.14
Maintenance costs to be funded by Assessment	34,972.97
Non-Maintenance Costs & Fund Adj. funded by Assessment	14,316.16
Maintenance costs to be funded by District Reserves	0.00

Assessable benefit units	122.00
Maximum Assessment Rate	$381.63
Maximum Assessment Revenue	46,558.86

Total Assessment Revenue Needed [2]	$49,289.12
Proposed Assessment Rate	381.62
Proposed Assessment Revenue Total	46,557.64
Revenue Capacity / (Shortfall) [3]	(2,731.48)

City Contribution for General Benefit	$3,501.14
City Contribution to cover Shortfall	2,731.48

(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) A shortfall (negative value) means that the special benefit portion of the budget cannot be fully funded by the assessments, or a portion is being funded with Reserve funds. A positive value will be collected until Reserve fund has capacity to fund the estimated costs of maintenance and servicing of the District until December 10, 2024.

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 deficit balance of $11,920 on June 30, 2025, which is an increase to the estimated June 30, 2024 deficit balance of $9,188.

The City will contribute approximately $3,501 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 2024/25 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 2024/25, 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%, in accordance 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 2024/25

APN	BU	MaxRate	Grand Total
030-270-051-000	1.0000	$125.00	$125.00
030-270-052-000	1.0000	125.00	125.00
030-270-053-000	1.0000	125.00	125.00
030-270-054-000	1.0000	125.00	125.00
030-270-055-000	1.0000	125.00	125.00
030-270-056-000	1.0000	125.00	125.00
030-270-057-000	1.0000	125.00	125.00
030-270-058-000	1.0000	125.00	125.00
030-270-059-000	1.0000	125.00	125.00
030-270-060-000	1.0000	125.00	125.00
030-270-061-000	1.0000	125.00	125.00
030-270-062-000	1.0000	125.00	125.00
030-270-063-000	1.0000	125.00	125.00
030-270-064-000	1.0000	125.00	125.00
030-270-065-000	1.0000	125.00	125.00
030-270-066-000	1.0000	125.00	125.00
030-270-067-000	1.0000	125.00	125.00
030-270-068-000	1.0000	125.00	125.00
030-270-069-000	1.0000	125.00	125.00
030-270-070-000	1.0000	125.00	125.00
030-270-071-000	1.0000	125.00	125.00
030-270-072-000	1.0000	125.00	125.00
030-270-073-000	1.0000	125.00	125.00
030-270-074-000	1.0000	125.00	125.00
030-270-075-000	1.0000	125.00	125.00
030-270-076-000	1.0000	125.00	125.00
030-270-077-000	1.0000	125.00	125.00
030-270-078-000	1.0000	125.00	125.00
030-270-079-000	1.0000	125.00	125.00
030-270-080-000	1.0000	125.00	125.00
030-270-081-000	1.0000	125.00	125.00
030-270-082-000	1.0000	125.00	125.00
030-270-083-000	1.0000	125.00	125.00
030-270-084-000	1.0000	125.00	125.00
030-270-085-000	1.0000	125.00	125.00
030-270-086-000	1.0000	125.00	125.00
030-270-087-000	1.0000	125.00	125.00
030-270-088-000	1.0000	125.00	125.00
030-270-089-000	1.0000	125.00	125.00
030-270-090-000	1.0000	125.00	125.00
030-270-091-000	1.0000	125.00	125.00

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City of Dinuba

Alta Mission Estates LLAD No. 98-01

Final Billing Detail Report for Fiscal Year 2024/25

APN	BU	MaxRate	Grand Total
41 Accounts	**41.0000**		**$5,125.00**

Slight variances may occur due to rounding

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City of Dinuba

Citrus Heights LLAD No. 06-02

Final Billing Detail Report for Fiscal Year 2024/25

APN	BU	MaxRate	Grand Total
017-163-002-000	1.0000	$357.05	$125.74
017-163-003-000	1.0000	357.05	125.74
017-163-004-000	1.0000	357.05	125.74
017-163-005-000	1.0000	357.05	125.74
017-163-006-000	1.0000	357.05	125.74
017-163-007-000	1.0000	357.05	125.74
017-163-008-000	1.0000	357.05	125.74
017-163-009-000	1.0000	357.05	125.74
017-163-010-000	1.0000	357.05	125.74
017-163-011-000	1.0000	357.05	125.74
017-163-012-000	1.0000	357.05	125.74
017-163-013-000	1.0000	357.05	125.74
017-163-014-000	1.0000	357.05	125.74
017-163-015-000	1.0000	357.05	125.74
017-163-016-000	1.0000	357.05	125.74
017-163-017-000	1.0000	357.05	125.74
16 Accounts	**16.0000**		**$2,011.84**

Slight variances may occur due to rounding

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City of Dinuba

Country Club Estates No. 3 Subdivision AD No.89-01

Final Billing Detail Report for Fiscal Year 2024/25

APN	BU	MaxRate	Grand Total
014-360-032-000	1.0000	$317.03	$317.02
014-360-033-000	1.0000	317.03	317.02
014-360-034-000	1.0000	317.03	317.02
014-360-035-000	1.0000	317.03	317.02
014-360-036-000	1.0000	317.03	317.02
014-360-037-000	1.0000	317.03	317.02
014-360-038-000	1.0000	317.03	317.02
014-360-039-000	1.0000	317.03	317.02
014-360-040-000	1.0000	317.03	317.02
014-360-041-000	1.0000	317.03	317.02
014-360-042-000	1.0000	317.03	317.02
014-360-043-000	1.0000	317.03	317.02
014-360-044-000	1.0000	317.03	317.02
014-360-045-000	1.0000	317.03	317.02
014-360-046-000	1.0000	317.03	317.02
014-360-047-000	1.0000	317.03	317.02
014-360-048-000	1.0000	317.03	317.02
014-360-049-000	1.0000	317.03	317.02
014-360-050-000	1.0000	317.03	317.02
014-360-051-000	1.0000	317.03	317.02
014-360-052-000	1.0000	317.03	317.02
014-360-053-000	1.0000	317.03	317.02
014-360-054-000	1.0000	317.03	317.02
014-360-055-000	1.0000	317.03	317.02
014-360-056-000	1.0000	317.03	317.02
014-360-057-000	1.0000	317.03	317.02
014-360-058-000	1.0000	317.03	317.02
014-360-059-000	1.0000	317.03	317.02
014-360-060-000	1.0000	317.03	317.02
014-360-061-000	1.0000	317.03	317.02
014-360-062-000	1.0000	317.03	317.02
014-360-063-000	1.0000	317.03	317.02
014-360-064-000	1.0000	317.03	317.02
014-360-065-000	1.0000	317.03	317.02
014-360-066-000	1.0000	317.03	317.02
014-360-067-000	1.0000	317.03	317.02
014-360-068-000	1.0000	317.03	317.02
014-360-069-000	1.0000	317.03	317.02
014-360-070-000	1.0000	317.03	317.02
014-360-071-000	1.0000	317.03	317.02
014-360-072-000	1.0000	317.03	317.02
014-360-073-000	1.0000	317.03	317.02

Slight variances may occur due to rounding

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City of Dinuba

Country Club Estates No. 3 Subdivision AD No.89-01

Final Billing Detail Report for Fiscal Year 2024/25

APN	BU	MaxRate	Grand Total
014-360-074-000	1.0000	317.03	317.02
014-360-075-000	1.0000	317.03	317.02
014-360-076-000	1.0000	317.03	317.02
014-360-077-000	1.0000	317.03	317.02
014-360-078-000	1.0000	317.03	317.02
014-360-079-000	1.0000	317.03	317.02
014-360-080-000	1.0000	317.03	317.02
014-360-081-000	1.0000	317.03	317.02
014-360-082-000	1.0000	317.03	317.02
014-360-083-000	1.0000	317.03	317.02
52 Accounts	**52.0000**		**$16,485.04**

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Harvest Estates Subdivision AD No. 90-01

Final Billing Detail Report for Fiscal Year 2024/25

APN	BU	MaxRate	Grand Total
014-380-001-000	1.0000	$91.72	$91.72
014-380-002-000	1.0000	91.72	91.72
014-380-003-000	1.0000	91.72	91.72
014-380-004-000	1.0000	91.72	91.72
014-380-005-000	1.0000	91.72	91.72
014-380-006-000	1.0000	91.72	91.72
014-380-007-000	1.0000	91.72	91.72
014-380-008-000	1.0000	91.72	91.72
014-380-009-000	1.0000	91.72	91.72
014-380-010-000	1.0000	91.72	91.72
014-380-011-000	1.0000	91.72	91.72
014-380-012-000	1.0000	91.72	91.72
014-380-013-000	1.0000	91.72	91.72
014-380-015-000	1.0000	91.72	91.72
014-380-016-000	1.0000	91.72	91.72
014-380-018-000	1.0000	91.72	91.72
014-380-032-000	1.0000	91.72	91.72
014-380-033-000	1.0000	91.72	91.72
18 Accounts	**18.0000**		**$1,650.96**

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City of Dinuba

Lincoln-McKinley Estates LLAD No. 10-02

Final Billing Detail Report for Fiscal Year 2024/25

APN	BU	MaxRate	Grand Total
014-101-012-000	1.0000	$403.26	$342.34
014-101-013-000	1.0000	403.26	342.34
014-101-014-000	1.0000	403.26	342.34
014-101-015-000	1.0000	403.26	342.34
014-113-008-000	1.0000	403.26	342.34
014-113-009-000	1.0000	403.26	342.34
014-113-010-000	1.0000	403.26	342.34
014-113-011-000	1.0000	403.26	342.34
014-113-012-000	1.0000	403.26	342.34
014-113-013-000	1.0000	403.26	342.34
014-113-014-000	1.0000	403.26	342.34
014-113-015-000	1.0000	403.26	342.34
014-113-016-000	1.0000	403.26	342.34
014-113-017-000	1.0000	403.26	342.34
014-113-018-000	1.0000	403.26	342.34
15 Accounts	**15.0000**		**$5,135.10**

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City of Dinuba

Morningside LLAD No. 98-02

Final Billing Detail Report for Fiscal Year 2024/25

APN	BU	MaxRate	Grand Total
014-460-001-000	1.0000	$170.18	$170.18
014-460-002-000	1.0000	170.18	170.18
014-460-003-000	1.0000	170.18	170.18
014-460-004-000	1.0000	170.18	170.18
014-460-005-000	1.0000	170.18	170.18
014-460-006-000	1.0000	170.18	170.18
014-460-007-000	1.0000	170.18	170.18
014-460-008-000	1.0000	170.18	170.18
014-460-009-000	1.0000	170.18	170.18
014-460-010-000	1.0000	170.18	170.18
014-460-011-000	1.0000	170.18	170.18
014-460-012-000	1.0000	170.18	170.18
014-460-013-000	1.0000	170.18	170.18
014-460-014-000	1.0000	170.18	170.18
014-460-015-000	1.0000	170.18	170.18
014-460-016-000	1.0000	170.18	170.18
014-460-017-000	1.0000	170.18	170.18
014-460-018-000	1.0000	170.18	170.18
014-460-019-000	1.0000	170.18	170.18
014-460-020-000	1.0000	170.18	170.18
014-460-021-000	1.0000	170.18	170.18
014-460-022-000	1.0000	170.18	170.18
014-460-023-000	1.0000	170.18	170.18
014-460-024-000	1.0000	170.18	170.18
014-460-025-000	1.0000	170.18	170.18
014-460-026-000	1.0000	170.18	170.18
014-460-027-000	1.0000	170.18	170.18
014-460-028-000	1.0000	170.18	170.18
014-460-029-000	1.0000	170.18	170.18
014-460-030-000	1.0000	170.18	170.18
014-460-031-000	1.0000	170.18	170.18
014-460-032-000	1.0000	170.18	170.18
014-460-033-000	1.0000	170.18	170.18
014-460-034-000	1.0000	170.18	170.18
014-460-035-000	1.0000	170.18	170.18
014-460-036-000	1.0000	170.18	170.18
014-460-037-000	1.0000	170.18	170.18
014-460-038-000	1.0000	170.18	170.18
014-460-039-000	1.0000	170.18	170.18
014-460-040-000	1.0000	170.18	170.18
014-460-048-000	0.5000	170.18	85.08
014-460-050-000	0.5000	170.18	85.08

Slight variances may occur due to rounding

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City of Dinuba

Morningside LLAD No. 98-02

Final Billing Detail Report for Fiscal Year 2024/25

APN	BU	MaxRate	Grand Total
014-470-001-000	1.0000	170.18	170.18
014-470-002-000	1.0000	170.18	170.18
014-470-003-000	1.0000	170.18	170.18
014-470-004-000	1.0000	170.18	170.18
014-470-005-000	1.0000	170.18	170.18
014-470-006-000	1.0000	170.18	170.18
014-470-007-000	1.0000	170.18	170.18
49 Accounts	**48.0000**		**$8,168.62**

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City of Dinuba

Marshall Acres LLAD No. 93-01

Final Billing Detail Report for Fiscal Year 2024/25

PropertyIDFormatted	MaxRate	Grand Total
030-250-001-000	$209.94	$209.94
030-250-002-000	209.94	209.94
030-250-003-000	209.94	209.94
030-250-004-000	209.94	209.94
030-250-005-000	209.94	209.94
030-250-006-000	209.94	209.94
030-250-007-000	209.94	209.94
030-250-008-000	209.94	209.94
030-250-009-000	209.94	209.94
030-250-010-000	209.94	209.94
030-250-011-000	209.94	209.94
030-250-019-000	209.94	209.94
030-250-020-000	209.94	209.94
030-250-021-000	209.94	209.94
030-250-022-000	209.94	209.94
030-250-023-000	209.94	209.94
030-250-024-000	209.94	209.94
030-250-025-000	209.94	209.94
030-250-026-000	209.94	209.94
030-250-027-000	209.94	209.94
030-250-028-000	209.94	209.94
030-250-029-000	209.94	209.94
030-250-030-000	209.94	209.94
030-250-031-000	209.94	209.94
030-250-032-000	209.94	209.94
030-250-033-000	209.94	209.94
030-250-034-000	209.94	209.94
030-250-035-000	209.94	209.94
030-250-036-000	209.94	209.94
030-250-037-000	209.94	209.94
030-250-038-000	209.94	209.94
030-250-039-000	209.94	209.94
030-250-040-000	209.94	209.94
030-250-041-000	209.94	209.94
030-250-042-000	209.94	209.94
030-250-043-000	209.94	209.94
030-250-044-000	209.94	209.94
030-250-045-000	209.94	209.94
030-250-046-000	209.94	209.94
030-250-047-000	209.94	209.94
030-250-048-000	209.94	209.94

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City of Dinuba

Marshall Acres LLAD No. 93-01

Final Billing Detail Report for Fiscal Year 2024/25

PropertyIDFormatted	MaxRate	Grand Total
030-250-049-000	209.94	209.94
030-250-050-000	209.94	209.94
030-250-051-000	209.94	209.94
030-250-052-000	209.94	209.94
030-250-053-000	209.94	209.94
030-250-054-000	209.94	209.94
030-250-055-000	209.94	209.94
030-250-056-000	209.94	209.94
030-250-057-000	209.94	209.94
030-250-058-000	209.94	209.94
030-250-059-000	209.94	209.94
030-250-060-000	209.94	209.94
030-250-061-000	209.94	209.94
030-250-062-000	209.94	209.94
030-250-063-000	209.94	209.94
030-250-064-000	209.94	209.94
030-250-065-000	209.94	209.94
030-250-066-000	209.94	209.94
030-250-067-000	209.94	209.94
030-250-068-000	209.94	209.94
030-250-069-000	209.94	209.94
030-250-070-000	209.94	209.94
030-250-071-000	209.94	209.94
030-250-072-000	209.94	209.94
030-250-073-000	209.94	209.94
030-250-074-000	209.94	209.94
030-250-075-000	209.94	209.94
030-250-076-000	209.94	209.94
030-250-077-000	209.94	209.94
030-250-078-000	209.94	209.94
030-250-079-000	209.94	209.94
030-250-080-000	209.94	209.94
030-250-081-000	209.94	209.94
030-250-082-000	209.94	209.94
030-250-083-000	209.94	209.94
030-250-085-000	209.94	209.94
030-250-086-000	209.94	209.94
030-250-087-000	209.94	209.94
030-250-088-000	209.94	209.94
80 Accounts		**$16,795.20**

Slight variances may occur due to rounding

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City of Dinuba

Nebraska Park/Pond Benefit District LLAD No. 92-01

Final Billing Detail Report for Fiscal Year 2024/25

APN	BU	MaxRate	Grand Total
014-071-009-000	1.0300	$209.84	$216.12
014-072-013-000	1.0300	209.84	216.12
014-072-014-000	1.0300	209.84	216.12
014-072-015-000	1.0300	209.84	216.12
014-072-016-000	1.0300	209.84	216.12
014-072-017-000	1.0300	209.84	216.12
014-072-018-000	1.0300	209.84	216.12
014-072-019-000	1.0300	209.84	216.12
014-072-032-000	1.0300	209.84	216.12
014-072-033-000	1.0300	209.84	216.12
014-072-034-000	1.0300	209.84	216.12
014-072-035-000	1.0300	209.84	216.12
014-072-036-000	1.0300	209.84	216.12
014-072-039-000	1.0300	209.84	216.12
014-072-040-000	1.0300	209.84	216.12
014-072-041-000	1.0300	209.84	216.12
014-072-042-000	1.0300	209.84	216.12
014-072-043-000	1.0300	209.84	216.12
014-072-044-000	1.0300	209.84	216.12
014-072-045-000	1.0300	209.84	216.12
014-072-046-000	1.0300	209.84	216.12
014-072-047-000	1.0300	209.84	216.12
014-072-048-000	1.0300	209.84	216.12
014-072-049-000	1.0300	209.84	216.12
014-072-050-000	1.0300	209.84	216.12
014-072-051-000	1.0300	209.84	216.12
014-072-052-000	1.0300	209.84	216.12
014-073-001-000	1.0300	209.84	216.12
014-073-002-000	1.0300	209.84	216.12
014-073-003-000	1.0300	209.84	216.12
014-073-004-000	1.0300	209.84	216.12
014-073-005-000	1.0300	209.84	216.12
014-073-006-000	1.0300	209.84	216.12
014-073-007-000	1.0300	209.84	216.12
014-073-008-000	1.0300	209.84	216.12
014-073-009-000	1.0300	209.84	216.12
014-073-010-000	1.0300	209.84	216.12
014-073-011-000	1.0300	209.84	216.12
014-073-012-000	1.0300	209.84	216.12
014-073-013-000	1.0300	209.84	216.12
014-073-014-000	1.0300	209.84	216.12
014-073-015-000	1.0300	209.84	216.12

Slight variances may occur due to rounding

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City of Dinuba
Nebraska Park/Pond Benefit District LLAD No. 92-01
Final Billing Detail Report for Fiscal Year 2024/25

APN	BU	MaxRate	Grand Total
014-073-016-000	1.0300	209.84	216.12
014-073-017-000	1.0300	209.84	216.12
014-073-018-000	1.0300	209.84	216.12
014-074-001-000	1.0300	209.84	216.12
014-074-002-000	1.0300	209.84	216.12
014-074-003-000	1.0300	209.84	216.12
014-074-004-000	1.0300	209.84	216.12
014-074-005-000	1.0300	209.84	216.12
014-074-006-000	1.0300	209.84	216.12
014-074-007-000	1.0300	209.84	216.12
014-080-086-000	4.3614	209.84	915.18
014-080-089-000	2.3417	209.84	491.38
014-080-090-000	2.4711	209.84	518.52
014-370-044-000	1.0116	209.84	212.28
014-370-045-000	1.0116	209.84	212.28
014-370-046-000	1.0116	209.84	212.28
014-370-047-000	1.0116	209.84	212.28
014-370-048-000	1.0116	209.84	212.28
014-370-049-000	1.0116	209.84	212.28
014-370-050-000	1.0116	209.84	212.28
014-370-051-000	1.0116	209.84	212.28
014-370-052-000	1.0116	209.84	212.28
014-370-053-000	1.0116	209.84	212.28
014-370-054-000	1.0116	209.84	212.28
014-370-055-000	1.0116	209.84	212.28
014-370-056-000	1.0116	209.84	212.28
014-370-057-000	1.0116	209.84	212.28
014-370-058-000	1.0116	209.84	212.28
014-370-059-000	1.0116	209.84	212.28
014-370-060-000	1.0116	209.84	212.28
014-370-061-000	1.0116	209.84	212.28
014-370-062-000	1.0116	209.84	212.28
014-370-063-000	1.0116	209.84	212.28
014-370-064-000	1.0116	209.84	212.28
014-370-065-000	1.0116	209.84	212.28
014-370-066-000	1.0116	209.84	212.28
014-370-067-000	1.0116	209.84	212.28
014-370-068-000	1.0116	209.84	212.28
014-370-069-000	1.0116	209.84	212.28
014-370-070-000	1.0116	209.84	212.28
014-370-071-000	1.0116	209.84	212.28
014-370-072-000	1.0116	209.84	212.28

Slight variances may occur due to rounding

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City of Dinuba

Nebraska Park/Pond Benefit District LLAD No. 92-01

Final Billing Detail Report for Fiscal Year 2024/25

APN	BU	MaxRate	Grand Total
014-370-073-000	1.0116	209.84	212.28
014-370-074-000	1.0116	209.84	212.28
014-370-075-000	1.0116	209.84	212.28
014-370-076-000	1.0116	209.84	212.28
014-370-077-000	1.0116	209.84	212.28
014-370-078-000	1.0116	209.84	212.28
014-370-079-000	1.0116	209.84	212.28
014-370-080-000	1.0116	209.84	212.28
014-370-081-000	1.0116	209.84	212.28
014-370-082-000	1.0116	209.84	212.28
014-370-083-000	1.0116	209.84	212.28
014-370-084-000	1.0116	209.84	212.28
014-370-085-000	1.0116	209.84	212.28
014-410-001-000	1.0347	209.84	217.12
014-410-002-000	1.0347	209.84	217.12
014-410-003-000	1.0347	209.84	217.12
014-410-004-000	1.0347	209.84	217.12
014-410-005-000	1.0347	209.84	217.12
014-410-006-000	1.0347	209.84	217.12
014-410-007-000	1.0347	209.84	217.12
014-410-008-000	1.0347	209.84	217.12
014-410-011-000	1.0347	209.84	217.12
014-410-012-000	1.0347	209.84	217.12
014-410-013-000	1.0347	209.84	217.12
014-410-014-000	1.0347	209.84	217.12
014-410-015-000	1.0347	209.84	217.12
014-410-016-000	1.0347	209.84	217.12
014-410-017-000	1.0347	209.84	217.12
014-410-018-000	1.0347	209.84	217.12
014-410-019-000	1.0347	209.84	217.12
014-410-020-000	1.0347	209.84	217.12
014-410-021-000	1.0347	209.84	217.12
014-410-022-000	1.0347	209.84	217.12
014-410-023-000	1.0347	209.84	217.12
014-410-024-000	1.0347	209.84	217.12
014-410-025-000	1.0347	209.84	217.12
014-410-026-000	1.0347	209.84	217.12
014-410-027-000	1.0347	209.84	217.12
014-410-028-000	1.0347	209.84	217.12
014-410-029-000	1.0347	209.84	217.12
014-410-030-000	1.0347	209.84	217.12
014-410-031-000	1.0347	209.84	217.12

Slight variances may occur due to rounding

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City of Dinuba

Nebraska Park/Pond Benefit District LLAD No. 92-01

Final Billing Detail Report for Fiscal Year 2024/25

APN	BU	MaxRate	Grand Total
014-410-032-000	1.0178	209.84	213.56
014-410-033-000	1.0178	209.84	213.56
014-410-034-000	1.0178	209.84	213.56
014-410-035-000	1.0178	209.84	213.56
014-410-036-000	1.0178	209.84	213.56
014-410-037-000	1.0178	209.84	213.56
014-410-038-000	1.0178	209.84	213.56
014-410-039-000	1.0178	209.84	213.56
014-410-040-000	1.0178	209.84	213.56
014-410-041-000	1.0178	209.84	213.56
014-410-042-000	1.0178	209.84	213.56
014-410-043-000	1.0178	209.84	213.56
014-410-044-000	1.0178	209.84	213.56
014-410-045-000	1.0178	209.84	213.56
014-410-046-000	1.0178	209.84	213.56
014-410-047-000	1.9480	209.84	408.76
014-420-002-000	1.0300	209.84	216.12
014-420-003-000	1.0300	209.84	216.12
014-420-004-000	1.0300	209.84	216.12
014-420-005-000	1.0300	209.84	216.12
014-420-006-000	1.0300	209.84	216.12
014-420-007-000	1.0300	209.84	216.12
014-420-008-000	1.0300	209.84	216.12
014-420-009-000	1.0300	209.84	216.12
014-420-010-000	1.0300	209.84	216.12
014-420-011-000	1.0300	209.84	216.12
014-420-012-000	1.0300	209.84	216.12
014-420-013-000	1.0300	209.84	216.12
014-420-014-000	1.0300	209.84	216.12
014-420-015-000	1.0300	209.84	216.12
014-420-016-000	1.0300	209.84	216.12
014-420-032-000	1.0300	209.84	216.12
014-420-034-000	1.0300	209.84	216.12
014-420-035-000	1.0300	209.84	216.12
014-420-036-000	1.0300	209.84	216.12
014-420-037-000	1.0300	209.84	216.12
014-420-038-000	1.0300	209.84	216.12
014-420-039-000	1.0300	209.84	216.12
014-420-041-000	1.0300	209.84	216.12
014-420-042-000	1.0300	209.84	216.12
014-420-043-000	1.0300	209.84	216.12
014-420-044-000	1.0300	209.84	216.12

Slight variances may occur due to rounding

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City of Dinuba

Nebraska Park/Pond Benefit District LLAD No. 92-01

Final Billing Detail Report for Fiscal Year 2024/25

APN	BU	MaxRate	Grand Total
014-420-045-000	1.0300	209.84	216.12
014-420-046-000	1.0300	209.84	216.12
014-420-047-000	1.0300	209.84	216.12
014-420-048-000	1.0300	209.84	216.12
014-420-049-000	1.0300	209.84	216.12
014-420-050-000	1.0300	209.84	216.12
014-420-051-000	1.0300	209.84	216.12
014-420-052-000	1.0300	209.84	216.12
014-420-053-000	1.0300	209.84	216.12
014-420-054-000	1.0300	209.84	216.12
014-420-055-000	1.0300	209.84	216.12
014-420-056-000	1.0300	209.84	216.12
014-420-057-000	1.0300	209.84	216.12
014-420-058-000	1.0300	209.84	216.12
014-420-059-000	1.0300	209.84	216.12
014-420-060-000	1.0300	209.84	216.12
014-420-061-000	1.0300	209.84	216.12
014-420-062-000	1.0300	209.84	216.12
014-420-063-000	1.0300	209.84	216.12
014-420-064-000	1.0000	209.84	209.84
014-420-065-000	1.0000	209.84	209.84
014-420-066-000	1.0000	209.84	209.84
014-420-067-000	1.0000	209.84	209.84
014-420-068-000	1.0000	209.84	209.84
014-420-069-000	1.0000	209.84	209.84
014-420-070-000	1.0000	209.84	209.84
014-420-071-000	1.0000	209.84	209.84
014-420-072-000	1.0000	209.84	209.84
014-420-073-000	1.0000	209.84	209.84
014-420-074-000	1.0000	209.84	209.84
014-420-075-000	1.0000	209.84	209.84
014-420-076-000	1.0000	209.84	209.84
014-420-077-000	1.0000	209.84	209.84
014-420-078-000	1.0000	209.84	209.84
014-420-079-000	1.0000	209.84	209.84
014-420-080-000	1.0000	209.84	209.84
014-420-081-000	1.0000	209.84	209.84
014-420-082-000	1.0000	209.84	209.84
014-420-083-000	1.0000	209.84	209.84
014-420-084-000	1.0000	209.84	209.84
014-420-085-000	1.0000	209.84	209.84
014-430-001-000	1.0300	209.84	216.12

Slight variances may occur due to rounding

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City of Dinuba

Nebraska Park/Pond Benefit District LLAD No. 92-01

Final Billing Detail Report for Fiscal Year 2024/25

APN	BU	MaxRate	Grand Total
014-430-002-000	1.0300	209.84	216.12
014-430-003-000	1.0300	209.84	216.12
014-430-004-000	1.0300	209.84	216.12
014-430-005-000	1.0300	209.84	216.12
014-430-006-000	1.0300	209.84	216.12
014-430-007-000	1.0300	209.84	216.12
014-430-008-000	1.0300	209.84	216.12
014-430-009-000	1.0300	209.84	216.12
014-430-010-000	1.0300	209.84	216.12
014-430-011-000	1.0300	209.84	216.12
014-430-012-000	1.0300	209.84	216.12
014-430-013-000	1.0300	209.84	216.12
014-430-014-000	1.0300	209.84	216.12
014-430-015-000	1.0300	209.84	216.12
014-430-016-000	1.0300	209.84	216.12
014-430-017-000	1.0300	209.84	216.12
014-430-018-000	1.0300	209.84	216.12
014-430-019-000	1.0300	209.84	216.12
014-430-020-000	1.0300	209.84	216.12
014-430-021-000	1.0300	209.84	216.12
014-430-022-000	1.0300	209.84	216.12
014-430-023-000	1.0300	209.84	216.12
014-430-024-000	1.0300	209.84	216.12
014-430-025-000	1.0300	209.84	216.12
014-430-026-000	1.0300	209.84	216.12
014-430-027-000	1.0300	209.84	216.12
014-430-028-000	1.0300	209.84	216.12
014-430-029-000	1.0300	209.84	216.12
014-430-030-000	1.0300	209.84	216.12
014-430-031-000	1.0300	209.84	216.12
014-430-032-000	1.0300	209.84	216.12
014-430-033-000	1.0300	209.84	216.12
014-430-034-000	1.0300	209.84	216.12
014-430-036-000	1.0300	209.84	216.12
014-430-037-000	1.0300	209.84	216.12
014-430-038-000	1.0300	209.84	216.12
014-430-039-000	1.0300	209.84	216.12
014-430-040-000	1.0300	209.84	216.12
014-430-041-000	1.0300	209.84	216.12
014-430-042-000	1.0300	209.84	216.12
014-430-043-000	1.0300	209.84	216.12
014-430-044-000	1.0300	209.84	216.12

Slight variances may occur due to rounding

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City of Dinuba

Nebraska Park/Pond Benefit District LLAD No. 92-01

Final Billing Detail Report for Fiscal Year 2024/25

APN	BU	MaxRate	Grand Total
014-430-045-000	1.0300	209.84	216.12
014-430-046-000	1.0300	209.84	216.12
014-430-047-000	1.0300	209.84	216.12
014-430-048-000	1.0300	209.84	216.12
014-430-049-000	1.0300	209.84	216.12
014-430-051-000	1.0093	209.84	211.78
014-430-052-000	1.0093	209.84	211.78
014-430-053-000	1.0093	209.84	211.78
014-430-054-000	1.0093	209.84	211.78
014-430-055-000	1.0093	209.84	211.78
014-430-056-000	1.0093	209.84	211.78
014-430-057-000	1.0093	209.84	211.78
014-430-058-000	1.0093	209.84	211.78
014-430-059-000	1.0093	209.84	211.78
014-430-060-000	1.0093	209.84	211.78
014-430-061-000	1.0093	209.84	211.78
014-430-062-000	1.0093	209.84	211.78
014-430-063-000	1.0093	209.84	211.78
014-430-064-000	1.0093	209.84	211.78
014-430-066-000	1.0093	209.84	211.78
014-430-067-000	1.0093	209.84	211.78
014-430-068-000	1.0093	209.84	211.78
014-430-069-000	1.0093	209.84	211.78
014-430-070-000	1.0093	209.84	211.78
014-430-071-000	1.0093	209.84	211.78
014-430-072-000	1.0093	209.84	211.78
014-430-073-000	1.0093	209.84	211.78
014-430-074-000	1.0093	209.84	211.78
014-430-075-000	1.0093	209.84	211.78
014-440-003-000	1.0093	209.84	211.78
014-440-004-000	1.0093	209.84	211.78
014-440-005-000	1.0093	209.84	211.78
014-440-006-000	1.0093	209.84	211.78
014-440-007-000	1.0093	209.84	211.78
014-440-008-000	1.0093	209.84	211.78
014-440-009-000	1.0093	209.84	211.78
014-440-010-000	1.0093	209.84	211.78
014-440-011-000	1.0093	209.84	211.78
014-440-012-000	1.0093	209.84	211.78
014-440-013-000	1.0093	209.84	211.78
014-440-014-000	1.0093	209.84	211.78
014-440-015-000	1.0093	209.84	211.78

Slight variances may occur due to rounding

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City of Dinuba

Nebraska Park/Pond Benefit District LLAD No. 92-01

Final Billing Detail Report for Fiscal Year 2024/25

APN	BU	MaxRate	Grand Total
014-440-016-000	1.0093	209.84	211.78
014-440-017-000	1.0093	209.84	211.78
014-440-018-000	1.0093	209.84	211.78
014-440-019-000	1.0093	209.84	211.78
014-440-020-000	1.0093	209.84	211.78
014-440-021-000	1.0093	209.84	211.78
014-440-022-000	1.0093	209.84	211.78
014-440-023-000	1.0093	209.84	211.78
014-440-024-000	1.0093	209.84	211.78
014-440-025-000	1.0093	209.84	211.78
014-440-026-000	1.0093	209.84	211.78
014-440-027-000	1.0093	209.84	211.78
014-440-028-000	1.0093	209.84	211.78
014-440-029-000	1.0093	209.84	211.78
014-440-030-000	1.0093	209.84	211.78
014-440-031-000	1.0093	209.84	211.78
014-440-032-000	1.0093	209.84	211.78
014-440-033-000	1.0093	209.84	211.78
014-440-034-000	1.0093	209.84	211.78
014-440-035-000	1.0093	209.84	211.78
014-440-036-000	1.0093	209.84	211.78
014-440-037-000	1.0093	209.84	211.78
014-490-001-000	1.8696	209.84	392.32
014-490-002-000	1.8696	209.84	392.32
014-490-003-000	1.8696	209.84	392.32
014-490-004-000	1.8696	209.84	392.32
014-490-005-000	1.8696	209.84	392.32
014-490-006-000	1.8696	209.84	392.32
014-490-007-000	1.8696	209.84	392.32
014-490-008-000	1.8696	209.84	392.32
014-490-009-000	1.8696	209.84	392.32
014-490-010-000	1.8696	209.84	392.32
014-490-011-000	1.8696	209.84	392.32
014-490-012-000	1.8696	209.84	392.32
014-490-013-000	1.8696	209.84	392.32
014-490-014-000	1.8696	209.84	392.32
014-490-015-000	1.8696	209.84	392.32
014-490-016-000	1.8696	209.84	392.32
014-490-017-000	1.8696	209.84	392.32
014-490-018-000	1.8696	209.84	392.32
014-490-019-000	1.8696	209.84	392.32
014-490-020-000	1.8696	209.84	392.32

Slight variances may occur due to rounding

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City of Dinuba

Nebraska Park/Pond Benefit District LLAD No. 92-01

Final Billing Detail Report for Fiscal Year 2024/25

APN	BU	MaxRate	Grand Total
014-490-021-000	1.8696	209.84	392.32
014-490-022-000	1.8696	209.84	392.32
014-490-023-000	1.8696	209.84	392.32
014-490-024-000	1.8696	209.84	392.32
014-490-025-000	1.8696	209.84	392.32
014-490-026-000	1.8696	209.84	392.32
014-490-027-000	1.8696	209.84	392.32
014-490-028-000	1.8696	209.84	392.32
014-490-029-000	1.8696	209.84	392.32
014-490-030-000	1.8696	209.84	392.32
014-490-031-000	1.8696	209.84	392.32
014-490-032-000	1.8696	209.84	392.32
014-490-033-000	1.8696	209.84	392.32
014-490-034-000	1.8696	209.84	392.32
014-490-035-000	1.8696	209.84	392.32
014-490-036-000	1.8696	209.84	392.32
014-490-037-000	1.8696	209.84	392.32
014-490-038-000	1.8696	209.84	392.32
014-490-039-000	1.8696	209.84	392.32
014-490-040-000	1.8696	209.84	392.32
014-490-041-000	1.8696	209.84	392.32
014-490-042-000	1.8696	209.84	392.32
014-490-043-000	1.8696	209.84	392.32
014-490-044-000	1.8696	209.84	392.32
014-490-045-000	1.8696	209.84	392.32
014-490-046-000	1.8696	209.84	392.32
014-490-047-000	1.0300	209.84	216.12
014-490-048-000	1.0235	209.84	214.76
014-490-049-000	1.4476	209.84	303.76
365 Accounts	**419.2818**		**$87,979.74**

Slight variances may occur due to rounding

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City of Dinuba

Morningside Phase 2 LLAD No. 99-01

Final Billing Detail Report for Fiscal Year 2024/25

APN	BU	MaxRate	Grand Total
014-470-009-000	1.0000	$261.90	$157.68
014-470-010-000	1.0000	261.90	157.68
014-470-011-000	1.0000	261.90	157.68
014-470-012-000	1.0000	261.90	157.68
014-470-013-000	1.0000	261.90	157.68
014-470-014-000	1.0000	261.90	157.68
014-470-015-000	1.0000	261.90	157.68
014-470-016-000	1.0000	261.90	157.68
014-470-017-000	1.0000	261.90	157.68
014-470-018-000	1.0000	261.90	157.68
014-470-019-000	1.0000	261.90	157.68
014-470-020-000	1.0000	261.90	157.68
014-470-021-000	1.0000	261.90	157.68
014-470-022-000	1.0000	261.90	157.68
014-470-023-000	1.0000	261.90	157.68
014-470-024-000	1.0000	261.90	157.68
014-470-025-000	1.0000	261.90	157.68
014-470-026-000	1.0000	261.90	157.68
014-470-027-000	1.0000	261.90	157.68
014-470-030-000	1.0000	261.90	157.68
014-470-031-000	1.0000	261.90	157.68
014-470-032-000	1.0000	261.90	157.68
014-470-033-000	1.0000	261.90	157.68
014-470-034-000	1.0000	261.90	157.68
014-470-035-000	1.0000	261.90	157.68
014-470-036-000	1.0000	261.90	157.68
014-470-037-000	1.0000	261.90	157.68
014-470-038-000	1.0000	261.90	157.68
014-470-039-000	1.0000	261.90	157.68
014-470-040-000	1.0000	261.90	157.68
014-470-041-000	1.0000	261.90	157.68
014-470-042-000	1.0000	261.90	157.68
014-470-043-000	1.0000	261.90	157.68
014-470-044-000	1.0000	261.90	157.68
014-470-045-000	1.0000	261.90	157.68
014-470-046-000	1.0000	261.90	157.68
014-470-047-000	1.0000	261.90	157.68
014-470-048-000	1.0000	261.90	157.68
014-470-049-000	1.0000	261.90	157.68
014-470-050-000	1.0000	261.90	157.68
014-470-051-000	1.0000	261.90	157.68
014-470-052-000	1.0000	261.90	157.68

Slight variances may occur due to rounding

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City of Dinuba

Morningside Phase 2 LLAD No. 99-01

Final Billing Detail Report for Fiscal Year 2024/25

APN	BU	MaxRate	Grand Total
014-470-053-000	1.0000	261.90	157.68
014-470-054-000	1.0000	261.90	157.68
014-470-055-000	1.0000	261.90	157.68
014-470-057-000	1.0000	261.90	157.68
014-470-058-000	1.0000	261.90	157.68
014-470-059-000	0.3218	261.90	50.74
014-470-060-000	0.3218	261.90	50.74
014-470-061-000	0.3218	261.90	50.74
014-470-062-000	0.3218	261.90	50.74
014-470-063-000	0.3218	261.90	50.74
014-470-064-000	0.3218	261.90	50.74
014-470-065-000	0.3218	261.90	50.74
014-470-066-000	0.3218	261.90	50.74
014-470-067-000	0.3218	261.90	50.74
014-470-068-000	0.3218	261.90	50.74
014-470-069-000	0.3218	261.90	50.74
014-470-070-000	0.3218	261.90	50.74
014-470-071-000	0.3218	261.90	50.74
014-470-072-000	0.3218	261.90	50.74
014-470-073-000	0.3218	261.90	50.74
014-470-074-000	0.3218	261.90	50.74
014-470-075-000	0.3218	261.90	50.74
014-470-076-000	0.3218	261.90	50.74
014-470-077-000	0.3218	261.90	50.74
014-470-078-000	0.3218	261.90	50.74
014-470-079-000	0.3218	261.90	50.74
014-470-080-000	0.3218	261.90	50.74
014-470-081-000	0.3218	261.90	50.74
014-470-082-000	0.3218	261.90	50.74
014-470-083-000	0.3218	261.90	50.74
014-470-084-000	0.3218	261.90	50.74
014-470-085-000	0.3218	261.90	50.74
014-470-086-000	0.3218	261.90	50.74
014-470-087-000	0.3218	261.90	50.74
014-470-088-000	0.3218	261.90	50.74
014-470-089-000	0.3218	261.90	50.74
014-470-090-000	0.3218	261.90	50.74
014-470-091-000	0.3218	261.90	50.74
014-470-092-000	0.3218	261.90	50.74
014-470-093-000	0.3218	261.90	50.74
014-470-094-000	0.3218	261.90	50.74
014-470-095-000	0.3218	261.90	50.74

Slight variances may occur due to rounding

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City of Dinuba

Morningside Phase 2 LLAD No. 99-01

Final Billing Detail Report for Fiscal Year 2024/25

APN	BU	MaxRate	Grand Total
014-470-096-000	0.3218	261.90	50.74
014-470-097-000	0.3218	261.90	50.74
014-470-098-000	0.3218	261.90	50.74
014-470-099-000	0.3218	261.90	50.74
014-470-101-000	0.3218	261.90	50.74
89 Accounts	**60.5141**		**$9,542.04**

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City of Dinuba

Parkside-Muirfield LLAD No. 08-01

Final Billing Detail Report for Fiscal Year 2024/25

APN	BU	MaxRate	Grand Total
018-200-001-000	1.0000	$535.99	$186.68
018-200-002-000	1.0000	535.99	186.68
018-200-003-000	1.0000	535.99	186.68
018-200-004-000	1.0000	535.99	186.68
018-200-005-000	1.0000	535.99	186.68
018-200-006-000	1.0000	535.99	186.68
018-200-007-000	1.0000	535.99	186.68
018-200-008-000	1.0000	535.99	186.68
018-200-009-000	1.0000	535.99	186.68
018-200-010-000	1.0000	535.99	186.68
018-200-011-000	1.0000	535.99	186.68
018-200-012-000	1.0000	535.99	186.68
018-200-013-000	1.0000	535.99	186.68
018-200-014-000	1.0000	535.99	186.68
018-200-015-000	1.0000	535.99	186.68
018-200-016-000	1.0000	535.99	186.68
018-200-017-000	1.0000	535.99	186.68
018-200-018-000	1.0000	535.99	186.68
018-200-019-000	1.0000	535.99	186.68
018-200-020-000	1.0000	535.99	186.68
018-200-021-000	1.0000	535.99	186.68
018-200-022-000	1.0000	535.99	186.68
018-200-023-000	1.0000	535.99	186.68
018-200-024-000	1.0000	535.99	186.68
018-200-025-000	1.0000	535.99	186.68
018-200-026-000	1.0000	535.99	186.68
018-200-027-000	1.0000	535.99	186.68
018-200-028-000	1.0000	535.99	186.68
018-200-029-000	1.0000	535.99	186.68
018-200-030-000	1.0000	535.99	186.68
018-200-031-000	1.0000	535.99	186.68
018-200-032-000	1.0000	535.99	186.68
018-200-033-000	1.0000	535.99	186.68
018-200-034-000	1.0000	535.99	186.68
018-200-035-000	1.0000	535.99	186.68
018-200-036-000	1.0000	535.99	186.68
018-200-037-000	1.0000	535.99	186.68
018-200-038-000	1.0000	535.99	186.68
018-200-039-000	1.0000	535.99	186.68
018-200-040-000	1.0000	535.99	186.68
018-200-041-000	1.0000	535.99	186.68
018-200-042-000	1.0000	535.99	186.68

Slight variances may occur due to rounding

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City of Dinuba

Parkside-Muirfield LLAD No. 08-01

Final Billing Detail Report for Fiscal Year 2024/25

APN	BU	MaxRate	Grand Total
018-200-043-000	1.0000	535.99	186.68
018-200-044-000	1.0000	535.99	186.68
018-200-045-000	1.0000	535.99	186.68
018-200-046-000	1.0000	535.99	186.68
018-200-047-000	1.0000	535.99	186.68
018-200-048-000	1.0000	535.99	186.68
018-200-049-000	1.0000	535.99	186.68
018-200-050-000	1.0000	535.99	186.68
018-200-051-000	1.0000	535.99	186.68
018-200-052-000	1.0000	535.99	186.68
018-200-053-000	1.0000	535.99	186.68
018-200-054-000	1.0000	535.99	186.68
018-200-055-000	1.0000	535.99	186.68
018-200-056-000	1.0000	535.99	186.68
018-200-057-000	1.0000	535.99	186.68
018-200-058-000	1.0000	535.99	186.68
018-200-059-000	1.0000	535.99	186.68
018-200-060-000	1.0000	535.99	186.68
018-200-061-000	1.0000	535.99	186.68
018-200-062-000	1.0000	535.99	186.68
018-200-063-000	1.0000	535.99	186.68
018-200-064-000	1.0000	535.99	186.68
018-200-065-000	1.0000	535.99	186.68
018-200-066-000	1.0000	535.99	186.68
018-200-067-000	1.0000	535.99	186.68
018-200-068-000	1.0000	535.99	186.68
018-200-069-000	1.0000	535.99	186.68
018-200-070-000	1.0000	535.99	186.68
018-200-071-000	1.0000	535.99	186.68
018-200-072-000	1.0000	535.99	186.68
018-200-073-000	1.0000	535.99	186.68
018-200-074-000	1.0000	535.99	186.68
018-200-075-000	1.0000	535.99	186.68
018-200-076-000	1.0000	535.99	186.68
018-210-001-000	1.0000	535.99	186.68
018-210-002-000	1.0000	535.99	186.68
018-210-007-000	1.0000	535.99	186.68
018-210-008-000	1.0000	535.99	186.68
018-210-009-000	1.0000	535.99	186.68
018-210-010-000	1.0000	535.99	186.68
018-210-011-000	1.0000	535.99	186.68
018-210-012-000	1.0000	535.99	186.68

Slight variances may occur due to rounding

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City of Dinuba

Parkside-Muirfield LLAD No. 08-01

Final Billing Detail Report for Fiscal Year 2024/25

APN	BU	MaxRate	Grand Total
018-210-013-000	1.0000	535.99	186.68
018-210-014-000	1.0000	535.99	186.68
018-210-020-000	1.0000	535.99	186.68
018-210-024-000	1.0000	535.99	186.68
018-210-025-000	1.0000	535.99	186.68
018-210-026-000	1.0000	535.99	186.68
018-210-027-000	1.0000	535.99	186.68
018-210-028-000	1.0000	535.99	186.68
018-210-029-000	1.0000	535.99	186.68
018-210-030-000	1.0000	535.99	186.68
018-210-031-000	1.0000	535.99	186.68
018-210-032-000	1.0000	535.99	186.68
018-210-033-000	1.0000	535.99	186.68
018-210-034-000	1.0000	535.99	186.68
018-210-035-000	1.0000	535.99	186.68
018-210-036-000	1.0000	535.99	186.68
018-210-037-000	1.0000	535.99	186.68
018-210-038-000	1.0000	535.99	186.68
018-210-039-000	1.0000	535.99	186.68
018-210-040-000	1.0000	535.99	186.68
018-210-041-000	1.0000	535.99	186.68
018-210-042-000	1.0000	535.99	186.68
018-210-043-000	1.0000	535.99	186.68
018-210-044-000	1.0000	535.99	186.68
018-210-045-000	1.0000	535.99	186.68
018-210-046-000	1.0000	535.99	186.68
018-210-047-000	1.0000	535.99	186.68
018-210-048-000	1.0000	535.99	186.68
018-210-049-000	1.0000	535.99	186.68
018-210-050-000	1.0000	535.99	186.68
018-210-051-000	1.0000	535.99	186.68
018-210-052-000	1.0000	535.99	186.68
018-210-053-000	1.0000	535.99	186.68
018-210-058-000	1.0000	535.99	186.68
018-210-061-000	1.0000	535.99	186.68
018-210-062-000	1.0000	535.99	186.68
018-210-063-000	1.0000	535.99	186.68
018-210-064-000	1.0000	535.99	186.68
018-210-065-000	1.0000	535.99	186.68
018-210-066-000	1.0000	535.99	186.68
018-210-067-000	1.0000	535.99	186.68
018-210-068-000	1.0000	535.99	186.68

Slight variances may occur due to rounding

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City of Dinuba

Parkside-Muirfield LLAD No. 08-01

Final Billing Detail Report for Fiscal Year 2024/25

APN	BU	MaxRate	Grand Total
018-220-001-000	1.0000	535.99	186.68
018-220-002-000	1.0000	535.99	186.68
018-220-003-000	1.0000	535.99	186.68
018-220-004-000	1.0000	535.99	186.68
018-220-005-000	1.0000	535.99	186.68
018-220-006-000	1.0000	535.99	186.68
018-220-007-000	1.0000	535.99	186.68
018-220-008-000	1.0000	535.99	186.68
018-220-009-000	1.0000	535.99	186.68
018-220-010-000	1.0000	535.99	186.68
018-220-011-000	1.0000	535.99	186.68
018-220-012-000	1.0000	535.99	186.68
018-220-013-000	1.0000	535.99	186.68
018-220-014-000	1.0000	535.99	186.68
018-220-015-000	1.0000	535.99	186.68
018-220-016-000	1.0000	535.99	186.68
018-220-017-000	1.0000	535.99	186.68
018-220-018-000	1.0000	535.99	186.68
018-220-019-000	1.0000	535.99	186.68
018-220-020-000	1.0000	535.99	186.68
018-220-021-000	1.0000	535.99	186.68
018-220-022-000	1.0000	535.99	186.68
018-220-023-000	1.0000	535.99	186.68
018-220-024-000	1.0000	535.99	186.68
018-220-025-000	1.0000	535.99	186.68
018-220-026-000	1.0000	535.99	186.68
018-220-027-000	1.0000	535.99	186.68
018-220-028-000	1.0000	535.99	186.68
018-220-029-000	1.0000	535.99	186.68
018-220-030-000	1.0000	535.99	186.68
018-220-031-000	1.0000	535.99	186.68
018-220-032-000	1.0000	535.99	186.68
018-220-033-000	1.0000	535.99	186.68
018-220-034-000	1.0000	535.99	186.68
018-220-035-000	1.0000	535.99	186.68
018-220-036-000	1.0000	535.99	186.68
018-220-037-000	1.0000	535.99	186.68
018-220-038-000	1.0000	535.99	186.68
018-220-039-000	1.0000	535.99	186.68
018-220-040-000	1.0000	535.99	186.68
018-220-041-000	1.0000	535.99	186.68
018-220-042-000	1.0000	535.99	186.68

Slight variances may occur due to rounding

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City of Dinuba

Parkside-Muirfield LLAD No. 08-01

Final Billing Detail Report for Fiscal Year 2024/25

APN	BU	MaxRate	Grand Total
018-220-043-000	1.0000	535.99	186.68
018-220-044-000	1.0000	535.99	186.68
018-220-045-000	1.0000	535.99	186.68
018-220-046-000	1.0000	535.99	186.68
018-220-047-000	1.0000	535.99	186.68
018-220-048-000	1.0000	535.99	186.68
018-220-049-000	1.0000	535.99	186.68
018-220-050-000	1.0000	535.99	186.68
018-220-051-000	1.0000	535.99	186.68
018-220-052-000	1.0000	535.99	186.68
018-220-053-000	1.0000	535.99	186.68
018-220-055-000	1.0000	535.99	186.68
018-220-056-000	1.0000	535.99	186.68
018-220-057-000	1.0000	535.99	186.68
018-220-058-000	1.0000	535.99	186.68
018-220-059-000	1.0000	535.99	186.68
018-220-060-000	1.0000	535.99	186.68
018-220-061-000	1.0000	535.99	186.68
018-220-062-000	1.0000	535.99	186.68
018-220-063-000	1.0000	535.99	186.68
018-220-064-000	1.0000	535.99	186.68
018-220-065-000	1.0000	535.99	186.68
018-220-066-000	1.0000	535.99	186.68
018-220-067-000	1.0000	535.99	186.68
018-220-068-000	1.0000	535.99	186.68
018-220-069-000	1.0000	535.99	186.68
018-220-070-000	1.0000	535.99	186.68
018-220-071-000	1.0000	535.99	186.68
018-220-072-000	1.0000	535.99	186.68
018-220-073-000	1.0000	535.99	186.68
018-220-074-000	1.0000	535.99	186.68
018-220-075-000	1.0000	535.99	186.68
018-220-076-000	1.0000	535.99	186.68
018-220-077-000	1.0000	535.99	186.68
018-220-078-000	1.0000	535.99	186.68
018-220-079-000	1.0000	535.99	186.68
018-220-080-000	1.0000	535.99	186.68
018-220-081-000	1.0000	535.99	186.68
018-220-082-000	1.0000	535.99	186.68
018-220-083-000	1.0000	535.99	186.68
018-220-084-000	1.0000	535.99	186.68
018-220-085-000	1.0000	535.99	186.68

Slight variances may occur due to rounding

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City of Dinuba

Parkside-Muirfield LLAD No. 08-01

Final Billing Detail Report for Fiscal Year 2024/25

APN	BU	MaxRate	Grand Total
018-220-086-000	1.0000	535.99	186.68
018-220-087-000	1.0000	535.99	186.68
018-220-088-000	1.0000	535.99	186.68
018-230-001-000	1.0000	535.99	186.68
018-230-002-000	1.0000	535.99	186.68
018-230-003-000	1.0000	535.99	186.68
018-230-004-000	1.0000	535.99	186.68
018-230-005-000	1.0000	535.99	186.68
018-230-006-000	1.0000	535.99	186.68
018-230-007-000	1.0000	535.99	186.68
018-230-008-000	1.0000	535.99	186.68
018-230-009-000	1.0000	535.99	186.68
018-230-010-000	1.0000	535.99	186.68
018-230-011-000	1.0000	535.99	186.68
018-230-012-000	1.0000	535.99	186.68
018-230-013-000	1.0000	535.99	186.68
018-230-014-000	1.0000	535.99	186.68
018-230-015-000	1.0000	535.99	186.68
018-230-016-000	1.0000	535.99	186.68
018-230-017-000	1.0000	535.99	186.68
018-230-018-000	1.0000	535.99	186.68
018-230-019-000	1.0000	535.99	186.68
018-230-020-000	1.0000	535.99	186.68
018-230-021-000	1.0000	535.99	186.68
018-230-022-000	1.0000	535.99	186.68
018-230-023-000	1.0000	535.99	186.68
018-230-024-000	1.0000	535.99	186.68
018-230-025-000	1.0000	535.99	186.68
018-230-026-000	1.0000	535.99	186.68
018-230-027-000	1.0000	535.99	186.68
018-230-028-000	1.0000	535.99	186.68
018-230-029-000	1.0000	535.99	186.68
018-230-030-000	1.0000	535.99	186.68
018-230-031-000	1.0000	535.99	186.68
018-230-032-000	1.0000	535.99	186.68
018-230-033-000	1.0000	535.99	186.68
018-230-034-000	1.0000	535.99	186.68
018-230-035-000	1.0000	535.99	186.68
018-230-036-000	1.0000	535.99	186.68
018-230-037-000	1.0000	535.99	186.68
018-230-038-000	1.0000	535.99	186.68
018-230-039-000	1.0000	535.99	186.68

Slight variances may occur due to rounding

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City of Dinuba

Parkside-Muirfield LLAD No. 08-01

Final Billing Detail Report for Fiscal Year 2024/25

APN	BU	MaxRate	Grand Total
018-230-040-000	1.0000	535.99	186.68
018-230-041-000	1.0000	535.99	186.68
018-230-042-000	1.0000	535.99	186.68
018-230-043-000	1.0000	535.99	186.68
018-230-044-000	1.0000	535.99	186.68
018-230-045-000	1.0000	535.99	186.68
018-230-046-000	1.0000	535.99	186.68
018-230-047-000	1.0000	535.99	186.68
018-230-048-000	1.0000	535.99	186.68
018-230-049-000	1.0000	535.99	186.68
018-230-050-000	1.0000	535.99	186.68
018-230-051-000	1.0000	535.99	186.68
018-230-052-000	1.0000	535.99	186.68
018-230-053-000	1.0000	535.99	186.68
018-230-054-000	1.0000	535.99	186.68
018-230-055-000	1.0000	535.99	186.68
018-230-056-000	1.0000	535.99	186.68
018-230-057-000	1.0000	535.99	186.68
018-230-058-000	1.0000	535.99	186.68
018-230-059-000	1.0000	535.99	186.68
018-230-060-000	1.0000	535.99	186.68
018-230-061-000	1.0000	535.99	186.68
018-230-062-000	1.0000	535.99	186.68
018-230-063-000	1.0000	535.99	186.68
018-230-064-000	1.0000	535.99	186.68
018-230-065-000	1.0000	535.99	186.68
018-230-066-000	1.0000	535.99	186.68
018-240-001-000	1.0000	535.99	186.68
018-240-002-000	1.0000	535.99	186.68
018-240-003-000	1.0000	535.99	186.68
018-240-004-000	1.0000	535.99	186.68
018-240-005-000	1.0000	535.99	186.68
018-240-006-000	1.0000	535.99	186.68
018-240-007-000	1.0000	535.99	186.68
018-240-008-000	1.0000	535.99	186.68
018-240-009-000	1.0000	535.99	186.68
018-240-010-000	1.0000	535.99	186.68
018-240-011-000	1.0000	535.99	186.68
018-240-012-000	1.0000	535.99	186.68
018-240-013-000	1.0000	535.99	186.68
018-240-014-000	1.0000	535.99	186.68
018-240-015-000	1.0000	535.99	186.68

Slight variances may occur due to rounding

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City of Dinuba

Parkside-Muirfield LLAD No. 08-01

Final Billing Detail Report for Fiscal Year 2024/25

APN	BU	MaxRate	Grand Total
018-240-016-000	1.0000	535.99	186.68
018-240-017-000	1.0000	535.99	186.68
018-240-018-000	1.0000	535.99	186.68
018-240-019-000	1.0000	535.99	186.68
018-240-020-000	1.0000	535.99	186.68
018-240-021-000	1.0000	535.99	186.68
018-240-022-000	1.0000	535.99	186.68
018-240-023-000	1.0000	535.99	186.68
018-240-024-000	1.0000	535.99	186.68
018-240-025-000	1.0000	535.99	186.68
018-240-026-000	1.0000	535.99	186.68
018-240-027-000	1.0000	535.99	186.68
018-240-028-000	1.0000	535.99	186.68
018-240-029-000	1.0000	535.99	186.68
018-240-030-000	1.0000	535.99	186.68
018-240-031-000	1.0000	535.99	186.68
018-240-032-000	1.0000	535.99	186.68
018-240-033-000	1.0000	535.99	186.68
018-240-034-000	1.0000	535.99	186.68
018-240-035-000	1.0000	535.99	186.68
018-240-036-000	1.0000	535.99	186.68
018-240-037-000	1.0000	535.99	186.68
018-240-038-000	1.0000	535.99	186.68
018-240-039-000	1.0000	535.99	186.68
018-240-040-000	1.0000	535.99	186.68
018-240-041-000	1.0000	535.99	186.68
018-240-042-000	1.0000	535.99	186.68
018-240-043-000	1.0000	535.99	186.68
018-240-044-000	1.0000	535.99	186.68
018-240-045-000	1.0000	535.99	186.68
018-240-046-000	1.0000	535.99	186.68
018-240-047-000	1.0000	535.99	186.68
018-240-048-000	1.0000	535.99	186.68
018-240-049-000	1.0000	535.99	186.68
018-240-050-000	1.0000	535.99	186.68
018-240-051-000	1.0000	535.99	186.68
018-240-052-000	1.0000	535.99	186.68
018-240-053-000	1.0000	535.99	186.68
018-240-054-000	1.0000	535.99	186.68
018-240-055-000	1.0000	535.99	186.68
018-240-056-000	1.0000	535.99	186.68
018-240-057-000	1.0000	535.99	186.68

Slight variances may occur due to rounding

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City of Dinuba

Parkside-Muirfield LLAD No. 08-01

Final Billing Detail Report for Fiscal Year 2024/25

APN	BU	MaxRate	Grand Total
018-240-058-000	1.0000	535.99	186.68
018-240-059-000	1.0000	535.99	186.68
018-240-060-000	1.0000	535.99	186.68
018-240-061-000	1.0000	535.99	186.68
018-240-062-000	1.0000	535.99	186.68
018-240-063-000	1.0000	535.99	186.68
018-240-064-000	1.0000	535.99	186.68
018-240-065-000	1.0000	535.99	186.68
018-240-066-000	1.0000	535.99	186.68
018-240-067-000	1.0000	535.99	186.68
018-240-068-000	1.0000	535.99	186.68
018-240-069-000	1.0000	535.99	186.68
018-240-070-000	1.0000	535.99	186.68
018-240-071-000	1.0000	535.99	186.68
018-240-072-000	1.0000	535.99	186.68
018-240-073-000	1.0000	535.99	186.68
018-240-074-000	1.0000	535.99	186.68
018-240-075-000	1.0000	535.99	186.68
018-240-076-000	1.0000	535.99	186.68
018-240-077-000	1.0000	535.99	186.68
356 Accounts	**356.0000**		**$66,458.08**

Slight variances may occur due to rounding

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City of Dinuba

Peachwood Village Subdivision AD No. 90-02

Final Billing Detail Report for Fiscal Year 2024/25

APN	BU	MaxRate	Grand Total
014-390-001-000	1.0000	$305.18	$305.18
014-390-002-000	1.0000	305.18	305.18
014-390-003-000	1.0000	305.18	305.18
014-390-004-000	1.0000	305.18	305.18
014-390-005-000	1.0000	305.18	305.18
014-390-006-000	1.0000	305.18	305.18
014-390-007-000	1.0000	305.18	305.18
014-390-008-000	1.0000	305.18	305.18
014-390-009-000	1.0000	305.18	305.18
014-390-010-000	1.0000	305.18	305.18
014-390-011-000	1.0000	305.18	305.18
014-390-012-000	1.0000	305.18	305.18
014-390-013-000	1.0000	305.18	305.18
014-390-014-000	1.0000	305.18	305.18
014-390-015-000	1.0000	305.18	305.18
014-390-016-000	1.0000	305.18	305.18
014-390-017-000	1.0000	305.18	305.18
014-390-018-000	1.0000	305.18	305.18
014-390-019-000	1.0000	305.18	305.18
014-390-020-000	1.0000	305.18	305.18
014-390-021-000	1.0000	305.18	305.18
014-390-022-000	1.0000	305.18	305.18
014-390-023-000	1.0000	305.18	305.18
014-390-024-000	1.0000	305.18	305.18
014-390-025-000	1.0000	305.18	305.18
014-390-026-000	1.0000	305.18	305.18
014-390-027-000	1.0000	305.18	305.18
014-390-028-000	1.0000	305.18	305.18
014-390-029-000	1.0000	305.18	305.18
014-390-030-000	1.0000	305.18	305.18
014-390-031-000	1.0000	305.18	305.18
014-390-032-000	1.0000	305.18	305.18
014-390-033-000	1.0000	305.18	305.18
014-390-034-000	1.0000	305.18	305.18
014-390-035-000	1.0000	305.18	305.18
014-390-036-000	1.0000	305.18	305.18
014-390-037-000	1.0000	305.18	305.18
014-390-038-000	1.0000	305.18	305.18
014-390-039-000	1.0000	305.18	305.18
014-390-040-000	1.0000	305.18	305.18
014-390-041-000	1.0000	305.18	305.18
014-390-042-000	1.0000	305.18	305.18

Slight variances may occur due to rounding

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City of Dinuba

Peachwood Village Subdivision AD No. 90-02

Final Billing Detail Report for Fiscal Year 2024/25

APN	BU	MaxRate	Grand Total
014-390-043-000	1.0000	305.18	305.18
014-400-001-000	1.0000	305.18	305.18
014-400-002-000	1.0000	305.18	305.18
014-400-003-000	1.0000	305.18	305.18
014-400-004-000	1.0000	305.18	305.18
014-400-005-000	1.0000	305.18	305.18
014-400-006-000	1.0000	305.18	305.18
014-400-007-000	1.0000	305.18	305.18
014-400-008-000	1.0000	305.18	305.18
014-400-009-000	1.0000	305.18	305.18
014-400-010-000	1.0000	305.18	305.18
014-400-011-000	1.0000	305.18	305.18
014-400-012-000	1.0000	305.18	305.18
014-400-013-000	1.0000	305.18	305.18
014-400-014-000	1.0000	305.18	305.18
014-400-015-000	1.0000	305.18	305.18
014-400-016-000	1.0000	305.18	305.18
014-400-017-000	1.0000	305.18	305.18
014-400-018-000	1.0000	305.18	305.18
014-400-019-000	1.0000	305.18	305.18
014-400-020-000	1.0000	305.18	305.18
014-400-021-000	1.0000	305.18	305.18
014-400-022-000	1.0000	305.18	305.18
014-400-023-000	1.0000	305.18	305.18
014-400-024-000	1.0000	305.18	305.18
014-400-025-000	1.0000	305.18	305.18
014-400-026-000	1.0000	305.18	305.18
014-400-027-000	1.0000	305.18	305.18
014-400-028-000	1.0000	305.18	305.18
014-400-029-000	1.0000	305.18	305.18
014-400-030-000	1.0000	305.18	305.18
014-400-031-000	1.0000	305.18	305.18
014-400-032-000	1.0000	305.18	305.18
014-400-033-000	1.0000	305.18	305.18
014-400-034-000	1.0000	305.18	305.18
014-400-035-000	1.0000	305.18	305.18
014-400-036-000	1.0000	305.18	305.18
014-400-037-000	1.0000	305.18	305.18
014-400-038-000	1.0000	305.18	305.18
014-400-039-000	1.0000	305.18	305.18
014-400-040-000	1.0000	305.18	305.18
014-400-041-000	1.0000	305.18	305.18

Slight variances may occur due to rounding

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City of Dinuba

Peachwood Village Subdivision AD No. 90-02

Final Billing Detail Report for Fiscal Year 2024/25

APN	BU	MaxRate	Grand Total
014-400-042-000	1.0000	305.18	305.18
014-400-043-000	1.0000	305.18	305.18
014-400-044-000	1.0000	305.18	305.18
014-400-045-000	1.0000	305.18	305.18
014-400-046-000	1.0000	305.18	305.18
014-400-047-000	1.0000	305.18	305.18
014-400-048-000	1.0000	305.18	305.18
014-400-049-000	1.0000	305.18	305.18
014-400-050-000	1.0000	305.18	305.18
014-400-051-000	1.0000	305.18	305.18
014-400-052-000	1.0000	305.18	305.18
95 Accounts	**95.0000**		**$28,992.10**

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City of Dinuba

Sierra Heights LLAD No. 95-02

Final Billing Detail Report for Fiscal Year 2024/25

APN	BU	MaxRate	Grand Total
030-260-002-000	1.0000	$186.16	$186.16
030-260-003-000	1.0000	186.16	186.16
030-260-004-000	1.0000	186.16	186.16
030-260-005-000	1.0000	186.16	186.16
030-260-006-000	1.0000	186.16	186.16
030-260-007-000	1.0000	186.16	186.16
030-260-008-000	1.0000	186.16	186.16
030-260-009-000	1.0000	186.16	186.16
030-260-010-000	1.0000	186.16	186.16
030-260-011-000	1.0000	186.16	186.16
030-260-012-000	1.0000	186.16	186.16
030-260-013-000	1.0000	186.16	186.16
030-260-014-000	1.0000	186.16	186.16
030-260-015-000	1.0000	186.16	186.16
030-260-016-000	1.0000	186.16	186.16
030-260-017-000	1.0000	186.16	186.16
030-260-018-000	1.0000	186.16	186.16
030-260-019-000	1.0000	186.16	186.16
030-260-020-000	1.0000	186.16	186.16
030-260-021-000	1.0000	186.16	186.16
030-260-022-000	1.0000	186.16	186.16
030-260-023-000	1.0000	186.16	186.16
030-260-024-000	1.0000	186.16	186.16
030-260-025-000	1.0000	186.16	186.16
030-260-026-000	1.0000	186.16	186.16
030-260-027-000	1.0000	186.16	186.16
030-260-028-000	1.0000	186.16	186.16
030-260-029-000	1.0000	186.16	186.16
030-260-030-000	1.0000	186.16	186.16
030-260-031-000	1.0000	186.16	186.16
030-260-032-000	1.0000	186.16	186.16
030-260-033-000	1.0000	186.16	186.16
030-260-034-000	1.0000	186.16	186.16
030-260-035-000	1.0000	186.16	186.16
030-260-036-000	1.0000	186.16	186.16
030-260-037-000	1.0000	186.16	186.16
030-260-038-000	1.0000	186.16	186.16
030-260-039-000	1.0000	186.16	186.16
030-270-005-000	1.0000	186.16	186.16
030-270-006-000	1.0000	186.16	186.16
030-270-007-000	1.0000	186.16	186.16
030-270-008-000	1.0000	186.16	186.16

Slight variances may occur due to rounding

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City of Dinuba

Sierra Heights LLAD No. 95-02

Final Billing Detail Report for Fiscal Year 2024/25

APN	BU	MaxRate	Grand Total
030-270-009-000	1.0000	186.16	186.16
030-270-010-000	1.0000	186.16	186.16
030-270-011-000	1.0000	186.16	186.16
030-270-012-000	1.0000	186.16	186.16
030-270-013-000	1.0000	186.16	186.16
030-270-014-000	1.0000	186.16	186.16
030-270-015-000	1.0000	186.16	186.16
030-270-016-000	1.0000	186.16	186.16
030-270-017-000	1.0000	186.16	186.16
030-270-018-000	1.0000	186.16	186.16
030-270-019-000	1.0000	186.16	186.16
030-270-020-000	1.0000	186.16	186.16
030-270-021-000	1.0000	186.16	186.16
030-270-022-000	1.0000	186.16	186.16
030-270-023-000	1.0000	186.16	186.16
030-270-024-000	1.0000	186.16	186.16
030-270-025-000	1.0000	186.16	186.16
030-270-026-000	1.0000	186.16	186.16
030-270-027-000	1.0000	186.16	186.16
030-270-028-000	1.0000	186.16	186.16
030-270-029-000	1.0000	186.16	186.16
030-270-030-000	1.0000	186.16	186.16
030-270-031-000	1.0000	186.16	186.16
030-270-032-000	1.0000	186.16	186.16
030-270-033-000	1.0000	186.16	186.16
030-270-034-000	1.0000	186.16	186.16
030-270-035-000	1.0000	186.16	186.16
030-270-036-000	1.0000	186.16	186.16
030-270-037-000	1.0000	186.16	186.16
030-270-038-000	1.0000	186.16	186.16
030-270-039-000	1.0000	186.16	186.16
030-270-040-000	1.0000	186.16	186.16
030-270-041-000	1.0000	186.16	186.16
030-270-042-000	1.0000	186.16	186.16
030-270-043-000	1.0000	186.16	186.16
030-270-044-000	1.0000	186.16	186.16
030-270-045-000	1.0000	186.16	186.16
030-270-046-000	1.0000	186.16	186.16
030-270-047-000	1.0000	186.16	186.16
030-270-048-000	1.0000	186.16	186.16
030-270-049-000	1.0000	186.16	186.16
030-270-050-000	1.0000	186.16	186.16

Slight variances may occur due to rounding

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City of Dinuba

Sierra Heights LLAD No. 95-02

Final Billing Detail Report for Fiscal Year 2024/25

APN	BU	MaxRate	Grand Total
84 Accounts	**84.0000**		**$15,637.44**

Slight variances may occur due to rounding

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City of Dinuba

Sierra View Estates LLAD No. 06-03

Final Billing Detail Report for Fiscal Year 2024/25

APN	BU	MaxRate	Grand Total
013-120-013-000	1.0000	$286.76	$260.78
013-120-014-000	1.0000	286.76	260.78
013-120-015-000	1.0000	286.76	260.78
013-120-016-000	1.0000	286.76	260.78
013-120-017-000	1.0000	286.76	260.78
013-120-018-000	1.0000	286.76	260.78
013-120-019-000	1.0000	286.76	260.78
013-120-020-000	1.0000	286.76	260.78
013-120-021-000	1.0000	286.76	260.78
013-120-022-000	1.0000	286.76	260.78
013-120-023-000	1.0000	286.76	260.78
013-120-024-000	1.0000	286.76	260.78
013-120-025-000	1.0000	286.76	260.78
013-120-026-000	1.0000	286.76	260.78
013-120-027-000	1.0000	286.76	260.78
013-120-030-000	1.0000	286.76	260.78
013-120-031-000	1.0000	286.76	260.78
013-120-032-000	1.0000	286.76	260.78
013-120-033-000	1.0000	286.76	260.78
013-120-034-000	1.0000	286.76	260.78
013-120-035-000	1.0000	286.76	260.78
013-120-036-000	1.0000	286.76	260.78
013-120-037-000	1.0000	286.76	260.78
013-120-038-000	1.0000	286.76	260.78
013-120-039-000	1.0000	286.76	260.78
25 Accounts	**25.0000**		**$6,519.50**

Slight variances may occur due to rounding

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City of Dinuba

Stony Creek LLAD No. 06-04

Final Billing Detail Report for Fiscal Year 2024/25

APN	BU	MaxRate	Grand Total
030-260-048-000	1.0000	$307.61	$165.26
030-260-049-000	1.0000	307.61	165.26
030-260-050-000	1.0000	307.61	165.26
030-260-051-000	1.0000	307.61	165.26
030-260-052-000	1.0000	307.61	165.26
030-260-053-000	1.0000	307.61	165.26
030-260-054-000	1.0000	307.61	165.26
030-260-055-000	1.0000	307.61	165.26
030-260-056-000	1.0000	307.61	165.26
030-260-057-000	1.0000	307.61	165.26
030-260-058-000	1.0000	307.61	165.26
11 Accounts	**11.0000**		**$1,817.86**

Slight variances may occur due to rounding

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City of Dinuba

Sugar Plum - Villagio LLAD No. 06-01

Final Billing Detail Report for Fiscal Year 2024/25

APN	BU	MaxRate	Grand Total
014-500-001-000	1.0000	$294.65	$140.56
014-500-002-000	1.0000	294.65	140.56
014-500-003-000	1.0000	294.65	140.56
014-500-004-000	1.0000	294.65	140.56
014-500-005-000	1.0000	294.65	140.56
014-500-006-000	1.0000	294.65	140.56
014-500-007-000	1.0000	294.65	140.56
014-500-008-000	1.0000	294.65	140.56
014-500-009-000	1.0000	294.65	140.56
014-500-010-000	1.0000	294.65	140.56
014-500-011-000	1.0000	294.65	140.56
014-500-012-000	1.0000	294.65	140.56
014-500-013-000	1.0000	294.65	140.56
014-500-014-000	1.0000	294.65	140.56
014-500-015-000	1.0000	294.65	140.56
014-500-016-000	1.0000	294.65	140.56
014-500-017-000	1.0000	294.65	140.56
014-500-018-000	1.0000	294.65	140.56
014-500-019-000	1.0000	294.65	140.56
014-500-020-000	1.0000	294.65	140.56
014-500-021-000	1.0000	294.65	140.56
014-500-022-000	1.0000	294.65	140.56
014-500-023-000	1.0000	294.65	140.56
014-500-024-000	1.0000	294.65	140.56
014-500-025-000	1.0000	294.65	140.56
014-500-026-000	1.0000	294.65	140.56
014-500-027-000	1.0000	294.65	140.56
014-500-028-000	1.0000	294.65	140.56
014-500-029-000	1.0000	294.65	140.56
014-500-030-000	1.0000	294.65	140.56
014-500-031-000	1.0000	294.65	140.56
014-500-032-000	1.0000	294.65	140.56
014-500-033-000	1.0000	294.65	140.56
014-500-034-000	1.0000	294.65	140.56
014-500-035-000	1.0000	294.65	140.56
014-500-036-000	1.0000	294.65	140.56
014-500-037-000	1.0000	294.65	140.56
014-500-038-000	1.0000	294.65	140.56
014-500-039-000	1.0000	294.65	140.56
014-500-041-000	1.0000	294.65	140.56
014-500-042-000	1.0000	294.65	140.56
014-500-043-000	1.0000	294.65	140.56

Slight variances may occur due to rounding

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City of Dinuba

Sugar Plum - Villagio LLAD No. 06-01

Final Billing Detail Report for Fiscal Year 2024/25

APN	BU	MaxRate	Grand Total
014-500-044-000	1.0000	294.65	140.56
014-500-045-000	1.0000	294.65	140.56
014-500-046-000	1.0000	294.65	140.56
014-500-047-000	1.0000	294.65	140.56
014-500-048-000	1.0000	294.65	140.56
014-500-049-000	1.0000	294.65	140.56
014-500-050-000	1.0000	294.65	140.56
014-500-051-000	1.0000	294.65	140.56
014-500-052-000	1.0000	294.65	140.56
014-500-053-000	1.0000	294.65	140.56
014-500-054-000	1.0000	294.65	140.56
014-500-055-000	1.0000	294.65	140.56
014-500-056-000	1.0000	294.65	140.56
014-500-057-000	1.0000	294.65	140.56
014-500-058-000	1.0000	294.65	140.56
014-500-059-000	1.0000	294.65	140.56
014-500-060-000	1.0000	294.65	140.56
014-500-061-000	1.0000	294.65	140.56
014-500-062-000	1.0000	294.65	140.56
014-500-063-000	1.0000	294.65	140.56
014-500-064-000	1.0000	294.65	140.56
014-500-065-000	1.0000	294.65	140.56
014-500-066-000	1.0000	294.65	140.56
014-500-067-000	1.0000	294.65	140.56
014-500-068-000	1.0000	294.65	140.56
014-500-069-000	1.0000	294.65	140.56
014-500-070-000	1.0000	294.65	140.56
014-500-071-000	1.0000	294.65	140.56
014-500-072-000	1.0000	294.65	140.56
014-500-073-000	1.0000	294.65	140.56
014-500-074-000	1.0000	294.65	140.56
014-500-075-000	1.0000	294.65	140.56
014-500-076-000	1.0000	294.65	140.56
014-500-077-000	1.0000	294.65	140.56
014-500-078-000	1.0000	294.65	140.56
014-500-079-000	1.0000	294.65	140.56
014-570-001-000	1.0000	294.65	140.56
014-570-002-000	1.0000	294.65	140.56
014-570-003-000	1.0000	294.65	140.56
014-570-004-000	1.0000	294.65	140.56
014-570-005-000	1.0000	294.65	140.56
014-570-006-000	1.0000	294.65	140.56

Slight variances may occur due to rounding

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City of Dinuba

Sugar Plum - Villagio LLAD No. 06-01

Final Billing Detail Report for Fiscal Year 2024/25

APN	BU	MaxRate	Grand Total
014-570-007-000	1.0000	294.65	140.56
014-570-008-000	1.0000	294.65	140.56
014-570-009-000	1.0000	294.65	140.56
014-570-010-000	1.0000	294.65	140.56
014-570-011-000	1.0000	294.65	140.56
014-570-012-000	1.0000	294.65	140.56
014-570-013-000	1.0000	294.65	140.56
014-570-014-000	1.0000	294.65	140.56
014-570-015-000	1.0000	294.65	140.56
014-570-016-000	1.0000	294.65	140.56
014-570-017-000	1.0000	294.65	140.56
014-570-018-000	1.0000	294.65	140.56
014-570-019-000	1.0000	294.65	140.56
014-570-020-000	1.0000	294.65	140.56
014-570-021-000	1.0000	294.65	140.56
014-570-022-000	1.0000	294.65	140.56
014-570-023-000	1.0000	294.65	140.56
014-570-024-000	1.0000	294.65	140.56
014-570-025-000	1.0000	294.65	140.56
014-570-026-000	1.0000	294.65	140.56
014-570-027-000	1.0000	294.65	140.56
014-570-028-000	1.0000	294.65	140.56
014-570-029-000	1.0000	294.65	140.56
014-570-030-000	1.0000	294.65	140.56
014-570-031-000	1.0000	294.65	140.56
014-570-032-000	1.0000	294.65	140.56
014-570-033-000	1.0000	294.65	140.56
014-570-034-000	1.0000	294.65	140.56
014-570-035-000	1.0000	294.65	140.56
014-570-036-000	1.0000	294.65	140.56
014-570-037-000	1.0000	294.65	140.56
014-570-038-000	1.0000	294.65	140.56
014-570-039-000	1.0000	294.65	140.56
014-570-040-000	1.0000	294.65	140.56
014-570-041-000	1.0000	294.65	140.56
014-570-042-000	1.0000	294.65	140.56
014-570-043-000	1.0000	294.65	140.56
014-570-044-000	1.0000	294.65	140.56
014-570-045-000	1.0000	294.65	140.56
014-570-046-000	1.0000	294.65	140.56
014-570-047-000	1.0000	294.65	140.56
014-570-048-000	1.0000	294.65	140.56

Slight variances may occur due to rounding

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City of Dinuba

Sugar Plum - Villagio LLAD No. 06-01

Final Billing Detail Report for Fiscal Year 2024/25

APN	BU	MaxRate	Grand Total
014-570-049-000	1.0000	294.65	140.56
014-570-050-000	1.0000	294.65	140.56
014-570-051-000	1.0000	294.65	140.56
014-570-052-000	1.0000	294.65	140.56
014-570-053-000	1.0000	294.65	140.56
014-570-054-000	1.0000	294.65	140.56
014-570-055-000	1.0000	294.65	140.56
014-570-056-000	1.0000	294.65	140.56
014-570-057-000	1.0000	294.65	140.56
014-570-058-000	1.0000	294.65	140.56
014-570-059-000	1.0000	294.65	140.56
014-570-060-000	1.0000	294.65	140.56
014-570-061-000	1.0000	294.65	140.56
014-570-062-000	1.0000	294.65	140.56
014-570-063-000	1.0000	294.65	140.56
014-570-064-000	1.0000	294.65	140.56
014-570-065-000	1.0000	294.65	140.56
143 Accounts	**143.0000**		**$20,100.08**

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City of Dinuba

Tierra Vista Phase I AD No. 95-01

Final Billing Detail Report for Fiscal Year 2024/25

APN	BU	MaxRate	Grand Total
013-110-003-000	1.0000	$262.06	$262.06
013-110-004-000	1.0000	262.06	262.06
013-110-005-000	1.0000	262.06	262.06
013-110-006-000	1.0000	262.06	262.06
013-110-007-000	1.0000	262.06	262.06
013-110-008-000	1.0000	262.06	262.06
013-110-009-000	1.0000	262.06	262.06
013-110-010-000	1.0000	262.06	262.06
013-110-011-000	1.0000	262.06	262.06
013-110-012-000	1.0000	262.06	262.06
013-110-013-000	1.0000	262.06	262.06
013-110-014-000	1.0000	262.06	262.06
013-110-015-000	1.0000	262.06	262.06
013-110-016-000	1.0000	262.06	262.06
013-110-017-000	1.0000	262.06	262.06
013-110-018-000	1.0000	262.06	262.06
013-110-019-000	1.0000	262.06	262.06
013-110-020-000	1.0000	262.06	262.06
013-110-021-000	1.0000	262.06	262.06
013-110-022-000	1.0000	262.06	262.06
013-110-023-000	1.0000	262.06	262.06
013-120-004-000	1.0000	262.06	262.06
013-120-005-000	1.0000	262.06	262.06
013-120-006-000	1.0000	262.06	262.06
013-120-007-000	1.0000	262.06	262.06
013-120-008-000	1.0000	262.06	262.06
013-120-009-000	1.0000	262.06	262.06
013-120-010-000	1.0000	262.06	262.06
013-120-011-000	1.0000	262.06	262.06
013-120-012-000	1.0000	262.06	262.06
30 Accounts	**30.0000**		**$7,861.80**

Slight variances may occur due to rounding

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City of Dinuba

Viscaya I &II LLAD No. 09-01

Final Billing Detail Report for Fiscal Year 2024/25

APN	BU	MaxRate	Grand Total
014-390-044-000	1.0000	$617.90	$341.30
014-390-045-000	1.0000	617.90	341.30
014-390-046-000	1.0000	617.90	341.30
014-390-047-000	1.0000	617.90	341.30
014-390-048-000	1.0000	617.90	341.30
014-390-049-000	1.0000	617.90	341.30
014-390-050-000	1.0000	617.90	341.30
014-390-051-000	1.0000	617.90	341.30
014-390-052-000	1.0000	617.90	341.30
014-390-053-000	1.0000	617.90	341.30
014-390-054-000	1.0000	617.90	341.30
014-390-055-000	1.0000	617.90	341.30
014-480-001-000	1.0000	617.90	341.30
014-480-002-000	1.0000	617.90	341.30
014-480-003-000	1.0000	617.90	341.30
014-480-004-000	1.0000	617.90	341.30
014-480-005-000	1.0000	617.90	341.30
014-480-006-000	1.0000	617.90	341.30
014-480-007-000	1.0000	617.90	341.30
014-480-008-000	1.0000	617.90	341.30
014-480-009-000	1.0000	617.90	341.30
014-480-010-000	1.0000	617.90	341.30
014-480-011-000	1.0000	617.90	341.30
014-480-012-000	1.0000	617.90	341.30
014-480-013-000	1.0000	617.90	341.30
014-480-014-000	1.0000	617.90	341.30
014-510-001-000	1.0000	617.90	341.30
014-510-002-000	1.0000	617.90	341.30
014-510-003-000	1.0000	617.90	341.30
014-510-004-000	1.0000	617.90	341.30
014-510-005-000	1.0000	617.90	341.30
014-510-006-000	1.0000	617.90	341.30
014-510-007-000	1.0000	617.90	341.30
014-510-008-000	1.0000	617.90	341.30
014-510-009-000	1.0000	617.90	341.30
014-510-010-000	1.0000	617.90	341.30
014-510-011-000	1.0000	617.90	341.30
014-510-012-000	1.0000	617.90	341.30
014-510-013-000	1.0000	617.90	341.30
014-510-014-000	1.0000	617.90	341.30
014-510-015-000	1.0000	617.90	341.30
014-510-016-000	1.0000	617.90	341.30

Slight variances may occur due to rounding

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City of Dinuba

Viscaya I &II LLAD No. 09-01

Final Billing Detail Report for Fiscal Year 2024/25

APN	BU	MaxRate	Grand Total
014-510-017-000	1.0000	617.90	341.30
014-510-018-000	1.0000	617.90	341.30
014-510-019-000	1.0000	617.90	341.30
014-510-020-000	1.0000	617.90	341.30
014-510-021-000	1.0000	617.90	341.30
014-510-022-000	1.0000	617.90	341.30
014-510-023-000	1.0000	617.90	341.30
014-510-024-000	1.0000	617.90	341.30
014-510-026-000	1.0000	617.90	341.30
014-510-027-000	1.0000	617.90	341.30
014-510-028-000	1.0000	617.90	341.30
014-510-030-000	1.0000	617.90	341.30
014-510-031-000	1.0000	617.90	341.30
014-510-032-000	1.0000	617.90	341.30
014-510-033-000	1.0000	617.90	341.30
014-510-034-000	1.0000	617.90	341.30
014-510-035-000	1.0000	617.90	341.30
014-510-036-000	1.0000	617.90	341.30
014-510-037-000	1.0000	617.90	341.30
014-510-038-000	1.0000	617.90	341.30
014-510-039-000	1.0000	617.90	341.30
014-510-040-000	1.0000	617.90	341.30
014-510-041-000	1.0000	617.90	341.30
014-510-042-000	1.0000	617.90	341.30
014-510-043-000	1.0000	617.90	341.30
014-510-044-000	1.0000	617.90	341.30
014-510-045-000	1.0000	617.90	341.30
014-510-046-000	1.0000	617.90	341.30
014-510-047-000	1.0000	617.90	341.30
014-510-048-000	1.0000	617.90	341.30
014-510-049-000	1.0000	617.90	341.30
014-510-050-000	1.0000	617.90	341.30
014-510-051-000	1.0000	617.90	341.30
014-510-052-000	1.0000	617.90	341.30
014-510-053-000	1.0000	617.90	341.30
014-510-054-000	1.0000	617.90	341.30
014-510-055-000	1.0000	617.90	341.30
014-510-056-000	1.0000	617.90	341.30
014-510-057-000	1.0000	617.90	341.30
014-510-058-000	1.0000	617.90	341.30
014-510-059-000	1.0000	617.90	341.30
014-510-060-000	1.0000	617.90	341.30

Slight variances may occur due to rounding

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City of Dinuba

Viscaya I &II LLAD No. 09-01

Final Billing Detail Report for Fiscal Year 2024/25

APN	BU	MaxRate	Grand Total
014-510-061-000	1.0000	617.90	341.30
014-510-062-000	1.0000	617.90	341.30
014-510-063-000	1.0000	617.90	341.30
014-510-064-000	1.0000	617.90	341.30
014-510-065-000	1.0000	617.90	341.30
014-510-066-000	1.0000	617.90	341.30
014-510-067-000	1.0000	617.90	341.30
014-510-068-000	1.0000	617.90	341.30
014-510-069-000	1.0000	617.90	341.30
014-510-070-000	1.0000	617.90	341.30
014-510-071-000	1.0000	617.90	341.30
014-510-072-000	1.0000	617.90	341.30
014-510-073-000	1.0000	617.90	341.30
014-510-074-000	1.0000	617.90	341.30
014-510-075-000	1.0000	617.90	341.30
014-510-076-000	1.0000	617.90	341.30
014-510-077-000	1.0000	617.90	341.30
014-520-001-000	1.0000	617.90	341.30
014-520-002-000	1.0000	617.90	341.30
014-520-003-000	1.0000	617.90	341.30
014-520-004-000	1.0000	617.90	341.30
014-520-005-000	1.0000	617.90	341.30
014-520-006-000	1.0000	617.90	341.30
014-520-007-000	1.0000	617.90	341.30
014-520-008-000	1.0000	617.90	341.30
014-520-009-000	1.0000	617.90	341.30
014-520-010-000	1.0000	617.90	341.30
014-520-011-000	1.0000	617.90	341.30
014-520-012-000	1.0000	617.90	341.30
014-520-013-000	1.0000	617.90	341.30
014-520-014-000	1.0000	617.90	341.30
014-520-015-000	1.0000	617.90	341.30
014-520-016-000	1.0000	617.90	341.30
014-520-017-000	1.0000	617.90	341.30
014-520-020-000	1.0000	617.90	341.30
014-520-021-000	1.0000	617.90	341.30
014-520-022-000	1.0000	617.90	341.30
014-520-023-000	1.0000	617.90	341.30
014-520-024-000	1.0000	617.90	341.30
014-520-025-000	1.0000	617.90	341.30
014-520-031-000	1.0000	617.90	341.30
014-520-032-000	1.0000	617.90	341.30

Slight variances may occur due to rounding

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City of Dinuba

Viscaya I &II LLAD No. 09-01

Final Billing Detail Report for Fiscal Year 2024/25

APN	BU	MaxRate	Grand Total
014-520-033-000	1.0000	617.90	341.30
014-520-034-000	1.0000	617.90	341.30
014-520-035-000	1.0000	617.90	341.30
014-520-036-000	1.0000	617.90	341.30
014-520-037-000	1.0000	617.90	341.30
014-520-038-000	1.0000	617.90	341.30
014-520-039-000	1.0000	617.90	341.30
014-520-040-000	1.0000	617.90	341.30
014-520-041-000	1.0000	617.90	341.30
014-520-042-000	1.0000	617.90	341.30
014-520-043-000	1.0000	617.90	341.30
014-520-044-000	1.0000	617.90	341.30
014-520-045-000	1.0000	617.90	341.30
014-520-046-000	1.0000	617.90	341.30
014-520-047-000	1.0000	617.90	341.30
014-520-048-000	1.0000	617.90	341.30
014-520-049-000	1.0000	617.90	341.30
014-520-064-000	1.0000	617.90	341.30
014-520-065-000	1.0000	617.90	341.30
014-520-066-000	1.0000	617.90	341.30
014-520-067-000	1.0000	617.90	341.30
014-520-068-000	1.0000	617.90	341.30
014-520-069-000	1.0000	617.90	341.30
014-520-070-000	1.0000	617.90	341.30
014-520-071-000	1.0000	617.90	341.30
014-520-072-000	1.0000	617.90	341.30
014-520-073-000	1.0000	617.90	341.30
014-520-074-000	1.0000	617.90	341.30
014-520-075-000	1.0000	617.90	341.30
014-520-076-000	1.0000	617.90	341.30
014-520-077-000	1.0000	617.90	341.30
014-520-078-000	1.0000	617.90	341.30
014-520-079-000	1.0000	617.90	341.30
014-520-080-000	1.0000	617.90	341.30
014-530-002-000	1.0000	617.90	341.30
014-530-009-000	1.0000	617.90	341.30
014-530-010-000	1.0000	617.90	341.30
014-530-011-000	1.0000	617.90	341.30
014-530-012-000	1.0000	617.90	341.30
014-530-013-000	1.0000	617.90	341.30
014-530-014-000	1.0000	617.90	341.30
014-530-015-000	1.0000	617.90	341.30

Slight variances may occur due to rounding

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City of Dinuba

Viscaya I &II LLAD No. 09-01

Final Billing Detail Report for Fiscal Year 2024/25

APN	BU	MaxRate	Grand Total
014-530-016-000	1.0000	617.90	341.30
014-530-017-000	1.0000	617.90	341.30
014-530-018-000	1.0000	617.90	341.30
014-530-019-000	1.0000	617.90	341.30
014-530-020-000	1.0000	617.90	341.30
014-530-021-000	1.0000	617.90	341.30
014-530-022-000	1.0000	617.90	341.30
014-530-023-000	1.0000	617.90	341.30
014-530-024-000	1.0000	617.90	341.30
014-530-025-000	1.0000	617.90	341.30
014-530-026-000	1.0000	617.90	341.30
014-530-027-000	1.0000	617.90	341.30
014-530-028-000	1.0000	617.90	341.30
014-530-029-000	1.0000	617.90	341.30
014-530-030-000	1.0000	617.90	341.30
014-530-031-000	1.0000	617.90	341.30
014-530-032-000	1.0000	617.90	341.30
014-530-033-000	1.0000	617.90	341.30
014-530-054-000	1.0000	617.90	341.30
014-530-055-000	1.0000	617.90	341.30
014-530-056-000	1.0000	617.90	341.30
014-530-057-000	1.0000	617.90	341.30
014-530-058-000	1.0000	617.90	341.30
014-530-059-000	1.0000	617.90	341.30
014-530-060-000	1.0000	617.90	341.30
014-530-061-000	1.0000	617.90	341.30
014-530-062-000	1.0000	617.90	341.30
014-530-063-000	1.0000	617.90	341.30
014-530-064-000	1.0000	617.90	341.30
014-530-065-000	1.0000	617.90	341.30
014-530-066-000	1.0000	617.90	341.30
014-530-067-000	1.0000	617.90	341.30
014-530-068-000	1.0000	617.90	341.30
014-530-069-000	1.0000	617.90	341.30
014-530-070-000	1.0000	617.90	341.30
014-530-071-000	1.0000	617.90	341.30
014-530-072-000	1.0000	617.90	341.30
014-530-073-000	1.0000	617.90	341.30
014-530-074-000	1.0000	617.90	341.30
014-530-075-000	1.0000	617.90	341.30
014-530-076-000	1.0000	617.90	341.30
014-540-001-000	1.0000	617.90	341.30

Slight variances may occur due to rounding

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City of Dinuba

Viscaya I &II LLAD No. 09-01

Final Billing Detail Report for Fiscal Year 2024/25

APN	BU	MaxRate	Grand Total
014-540-002-000	1.0000	617.90	341.30
014-540-003-000	1.0000	617.90	341.30
014-540-004-000	1.0000	617.90	341.30
014-540-005-000	1.0000	617.90	341.30
014-540-006-000	1.0000	617.90	341.30
014-540-007-000	1.0000	617.90	341.30
014-540-008-000	1.0000	617.90	341.30
014-540-009-000	1.0000	617.90	341.30
014-540-010-000	1.0000	617.90	341.30
014-540-011-000	1.0000	617.90	341.30
014-540-012-000	1.0000	617.90	341.30
014-540-013-000	1.0000	617.90	341.30
014-540-014-000	1.0000	617.90	341.30
014-540-015-000	1.0000	617.90	341.30
014-540-016-000	1.0000	617.90	341.30
014-540-017-000	1.0000	617.90	341.30
014-540-018-000	1.0000	617.90	341.30
014-540-019-000	1.0000	617.90	341.30
014-540-020-000	1.0000	617.90	341.30
014-540-021-000	1.0000	617.90	341.30
014-540-022-000	1.0000	617.90	341.30
014-540-023-000	1.0000	617.90	341.30
014-540-024-000	1.0000	617.90	341.30
014-540-025-000	1.0000	617.90	341.30
014-540-026-000	1.0000	617.90	341.30
014-540-027-000	1.0000	617.90	341.30
014-540-028-000	1.0000	617.90	341.30
014-540-029-000	1.0000	617.90	341.30
014-540-030-000	1.0000	617.90	341.30
014-540-031-000	1.0000	617.90	341.30
014-540-032-000	1.0000	617.90	341.30
014-540-033-000	1.0000	617.90	341.30
014-540-034-000	1.0000	617.90	341.30
014-540-035-000	1.0000	617.90	341.30
014-540-036-000	1.0000	617.90	341.30
014-540-037-000	1.0000	617.90	341.30
014-540-038-000	1.0000	617.90	341.30
014-540-039-000	1.0000	617.90	341.30
014-540-040-000	1.0000	617.90	341.30
014-540-041-000	1.0000	617.90	341.30
014-550-001-000	1.0000	617.90	341.30
014-550-002-000	1.0000	617.90	341.30

Slight variances may occur due to rounding

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City of Dinuba

Viscaya I &II LLAD No. 09-01

Final Billing Detail Report for Fiscal Year 2024/25

APN	BU	MaxRate	Grand Total
014-550-003-000	1.0000	617.90	341.30
014-550-004-000	1.0000	617.90	341.30
014-550-005-000	1.0000	617.90	341.30
014-550-006-000	1.0000	617.90	341.30
014-550-007-000	1.0000	617.90	341.30
014-550-008-000	1.0000	617.90	341.30
014-550-009-000	1.0000	617.90	341.30
014-550-010-000	1.0000	617.90	341.30
014-550-011-000	1.0000	617.90	341.30
014-550-012-000	1.0000	617.90	341.30
014-550-013-000	1.0000	617.90	341.30
014-550-014-000	1.0000	617.90	341.30
014-550-015-000	1.0000	617.90	341.30
014-550-016-000	1.0000	617.90	341.30
014-550-017-000	1.0000	617.90	341.30
014-550-018-000	1.0000	617.90	341.30
014-550-020-000	1.0000	617.90	341.30
014-550-021-000	1.0000	617.90	341.30
014-550-022-000	1.0000	617.90	341.30
014-550-023-000	1.0000	617.90	341.30
014-550-024-000	1.0000	617.90	341.30
014-550-025-000	1.0000	617.90	341.30
014-550-026-000	1.0000	617.90	341.30
014-550-027-000	1.0000	617.90	341.30
014-550-028-000	1.0000	617.90	341.30
014-550-029-000	1.0000	617.90	341.30
014-550-030-000	1.0000	617.90	341.30
014-550-031-000	1.0000	617.90	341.30
014-550-033-000	1.0000	617.90	341.30
014-550-034-000	1.0000	617.90	341.30
014-550-035-000	1.0000	617.90	341.30
014-550-036-000	1.0000	617.90	341.30
014-550-037-000	1.0000	617.90	341.30
014-550-038-000	1.0000	617.90	341.30
014-550-039-000	1.0000	617.90	341.30
014-550-040-000	1.0000	617.90	341.30
014-550-041-000	1.0000	617.90	341.30
014-550-042-000	1.0000	617.90	341.30
014-550-043-000	1.0000	617.90	341.30
014-550-044-000	1.0000	617.90	341.30
014-550-045-000	1.0000	617.90	341.30
014-550-046-000	1.0000	617.90	341.30

Slight variances may occur due to rounding

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City of Dinuba

Viscaya I &II LLAD No. 09-01

Final Billing Detail Report for Fiscal Year 2024/25

APN	BU	MaxRate	Grand Total
014-550-047-000	1.0000	617.90	341.30
014-550-048-000	1.0000	617.90	341.30
014-550-049-000	1.0000	617.90	341.30
014-550-050-000	1.0000	617.90	341.30
014-550-051-000	1.0000	617.90	341.30
014-550-052-000	1.0000	617.90	341.30
014-550-053-000	1.0000	617.90	341.30
014-550-054-000	1.0000	617.90	341.30
014-550-055-000	1.0000	617.90	341.30
014-550-056-000	1.0000	617.90	341.30
014-550-057-000	1.0000	617.90	341.30
014-550-058-000	1.0000	617.90	341.30
014-550-060-000	1.0000	617.90	341.30
014-550-061-000	34.0000	617.90	11,604.20
014-550-062-000	1.0000	617.90	341.30
014-550-063-000	1.0000	617.90	341.30
014-550-064-000	1.0000	617.90	341.30
014-560-001-000	1.0000	617.90	341.30
014-560-002-000	1.0000	617.90	341.30
014-560-003-000	1.0000	617.90	341.30
014-560-004-000	1.0000	617.90	341.30
014-560-005-000	1.0000	617.90	341.30
014-560-006-000	1.0000	617.90	341.30
014-560-007-000	1.0000	617.90	341.30
014-560-008-000	1.0000	617.90	341.30
014-560-009-000	1.0000	617.90	341.30
014-560-010-000	1.0000	617.90	341.30
014-560-011-000	1.0000	617.90	341.30
014-580-001-000	1.0000	617.90	341.30
014-580-002-000	1.0000	617.90	341.30
014-580-003-000	1.0000	617.90	341.30
014-580-004-000	1.0000	617.90	341.30
014-580-005-000	1.0000	617.90	341.30
014-580-006-000	1.0000	617.90	341.30
014-580-007-000	1.0000	617.90	341.30
014-580-008-000	1.0000	617.90	341.30
014-580-009-000	1.0000	617.90	341.30
014-580-010-000	1.0000	617.90	341.30
014-580-011-000	1.0000	617.90	341.30
014-580-012-000	1.0000	617.90	341.30
014-580-013-000	1.0000	617.90	341.30
014-580-014-000	1.0000	617.90	341.30

Slight variances may occur due to rounding

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City of Dinuba

Viscaya I &II LLAD No. 09-01

Final Billing Detail Report for Fiscal Year 2024/25

APN	BU	MaxRate	Grand Total
014-580-015-000	1.0000	617.90	341.30
014-580-016-000	1.0000	617.90	341.30
014-580-017-000	1.0000	617.90	341.30
014-580-018-000	1.0000	617.90	341.30
014-580-019-000	1.0000	617.90	341.30
014-580-020-000	1.0000	617.90	341.30
014-580-021-000	1.0000	617.90	341.30
014-580-022-000	1.0000	617.90	341.30
014-580-023-000	1.0000	617.90	341.30
014-580-024-000	1.0000	617.90	341.30
014-580-025-000	1.0000	617.90	341.30
014-580-026-000	1.0000	617.90	341.30
014-580-027-000	1.0000	617.90	341.30
014-580-028-000	1.0000	617.90	341.30
014-580-029-000	1.0000	617.90	341.30
014-580-030-000	1.0000	617.90	341.30
014-580-031-000	1.0000	617.90	341.30
014-580-032-000	1.0000	617.90	341.30
014-580-033-000	1.0000	617.90	341.30
014-580-034-000	1.0000	617.90	341.30
014-580-035-000	1.0000	617.90	341.30
014-580-036-000	1.0000	617.90	341.30
014-580-037-000	1.0000	617.90	341.30
014-580-038-000	1.0000	617.90	341.30
014-580-039-000	1.0000	617.90	341.30
014-580-040-000	1.0000	617.90	341.30
014-580-041-000	1.0000	617.90	341.30
014-580-042-000	1.0000	617.90	341.30
014-580-043-000	1.0000	617.90	341.30
014-580-044-000	1.0000	617.90	341.30
014-580-045-000	1.0000	617.90	341.30
014-580-046-000	1.0000	617.90	341.30
368 Accounts	**401.0000**		**$136,861.30**

Slight variances may occur due to rounding

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City of Dinuba

Parkside Village Nos. 2 and 3 LLAD

Final Billing Detail Report for Fiscal Year 2024/25

APN	BU	MaxRate	Grand Total
018-130-012-000	1.0000	$381.63	$381.62
018-130-013-000	1.0000	381.63	381.62
018-130-014-000	1.0000	381.63	381.62
018-130-015-000	1.0000	381.63	381.62
018-130-016-000	1.0000	381.63	381.62
018-130-017-000	1.0000	381.63	381.62
018-130-018-000	1.0000	381.63	381.62
018-130-019-000	1.0000	381.63	381.62
018-130-020-000	1.0000	381.63	381.62
018-130-021-000	1.0000	381.63	381.62
018-130-022-000	1.0000	381.63	381.62
018-130-023-000	1.0000	381.63	381.62
018-130-024-000	1.0000	381.63	381.62
018-130-025-000	1.0000	381.63	381.62
018-130-026-000	1.0000	381.63	381.62
018-130-027-000	1.0000	381.63	381.62
018-130-028-000	1.0000	381.63	381.62
018-130-029-000	1.0000	381.63	381.62
018-130-030-000	1.0000	381.63	381.62
018-130-031-000	1.0000	381.63	381.62
018-130-032-000	1.0000	381.63	381.62
018-130-033-000	1.0000	381.63	381.62
018-130-034-000	1.0000	381.63	381.62
018-130-035-000	1.0000	381.63	381.62
018-130-036-000	1.0000	381.63	381.62
018-130-037-000	1.0000	381.63	381.62
018-130-038-000	1.0000	381.63	381.62
018-130-039-000	1.0000	381.63	381.62
018-130-040-000	1.0000	381.63	381.62
018-130-041-000	1.0000	381.63	381.62
018-130-042-000	1.0000	381.63	381.62
018-130-043-000	1.0000	381.63	381.62
018-130-045-000	1.0000	381.63	381.62
018-130-046-000	1.0000	381.63	381.62
018-130-047-000	1.0000	381.63	381.62
018-130-048-000	1.0000	381.63	381.62
018-130-049-000	1.0000	381.63	381.62
018-130-050-000	1.0000	381.63	381.62
018-130-051-000	1.0000	381.63	381.62
018-130-052-000	1.0000	381.63	381.62
018-130-053-000	1.0000	381.63	381.62
018-130-054-000	1.0000	381.63	381.62

Slight variances may occur due to rounding

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City of Dinuba

Parkside Village Nos. 2 and 3 LLAD

Final Billing Detail Report for Fiscal Year 2024/25

APN	BU	MaxRate	Grand Total
018-130-055-000	1.0000	381.63	381.62
018-130-056-000	1.0000	381.63	381.62
018-130-057-000	1.0000	381.63	381.62
018-130-058-000	1.0000	381.63	381.62
018-130-059-000	1.0000	381.63	381.62
018-130-060-000	1.0000	381.63	381.62
018-130-061-000	1.0000	381.63	381.62
018-130-062-000	1.0000	381.63	381.62
018-130-063-000	1.0000	381.63	381.62
018-130-064-000	1.0000	381.63	381.62
018-130-065-000	1.0000	381.63	381.62
018-130-066-000	1.0000	381.63	381.62
018-130-067-000	1.0000	381.63	381.62
018-130-068-000	1.0000	381.63	381.62
018-130-069-000	1.0000	381.63	381.62
018-130-070-000	1.0000	381.63	381.62
018-130-071-000	1.0000	381.63	381.62
018-130-072-000	1.0000	381.63	381.62
018-130-073-000	1.0000	381.63	381.62
018-130-074-000	1.0000	381.63	381.62
018-130-075-000	1.0000	381.63	381.62
018-130-076-000	1.0000	381.63	381.62
018-130-077-000	1.0000	381.63	381.62
018-130-078-000	1.0000	381.63	381.62
018-130-079-000	1.0000	381.63	381.62
018-130-080-000	1.0000	381.63	381.62
018-130-081-000	1.0000	381.63	381.62
018-130-082-000	1.0000	381.63	381.62
018-130-083-000	1.0000	381.63	381.62
018-130-084-000	1.0000	381.63	381.62
018-130-085-000	1.0000	381.63	381.62
018-130-086-000	1.0000	381.63	381.62
018-130-087-000	1.0000	381.63	381.62
018-130-088-000	1.0000	381.63	381.62
018-130-089-000	1.0000	381.63	381.62
018-130-090-000	1.0000	381.63	381.62
018-130-091-000	1.0000	381.63	381.62
018-130-092-000	1.0000	381.63	381.62
018-130-093-000	1.0000	381.63	381.62
018-130-094-000	1.0000	381.63	381.62
018-130-095-000	1.0000	381.63	381.62
018-130-096-000	1.0000	381.63	381.62

Slight variances may occur due to rounding

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City of Dinuba

Parkside Village Nos. 2 and 3 LLAD

Final Billing Detail Report for Fiscal Year 2024/25

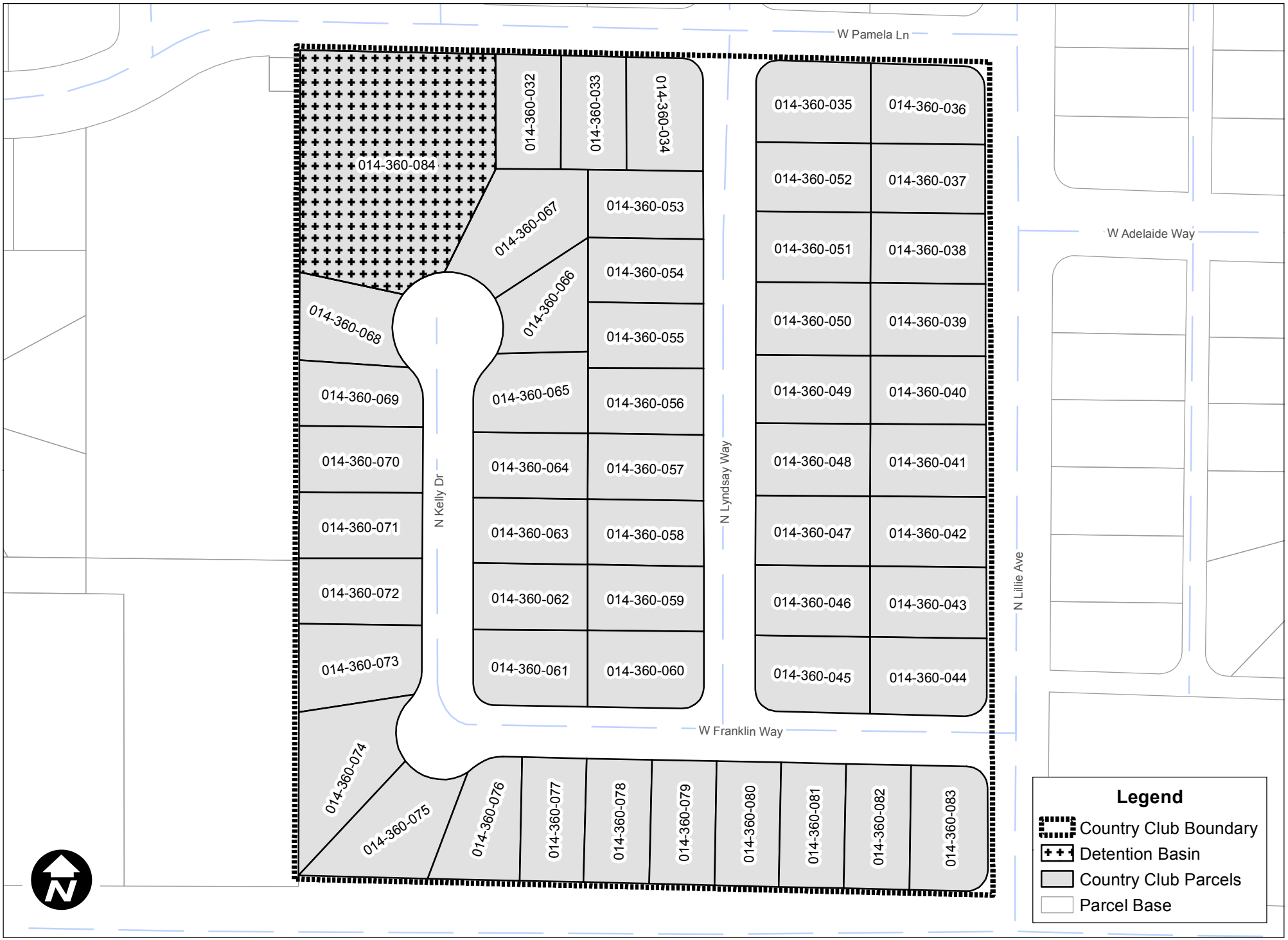
APN	BU	MaxRate	Grand Total
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018-200-078-000	1.0000	381.63	381.62
018-200-079-000	1.0000	381.63	381.62
018-200-080-000	1.0000	381.63	381.62
018-200-081-000	1.0000	381.63	381.62
018-200-082-000	1.0000	381.63	381.62
018-200-083-000	1.0000	381.63	381.62
018-210-069-000	1.0000	381.63	381.62
018-210-070-000	1.0000	381.63	381.62
018-210-071-000	1.0000	381.63	381.62
018-210-072-000	1.0000	381.63	381.62
018-210-073-000	1.0000	381.63	381.62
018-210-074-000	1.0000	381.63	381.62
018-210-075-000	1.0000	381.63	381.62
018-210-076-000	1.0000	381.63	381.62
018-250-001-000	1.0000	381.63	381.62
018-250-002-000	1.0000	381.63	381.62
018-250-003-000	1.0000	381.63	381.62
018-250-004-000	1.0000	381.63	381.62
018-250-005-000	1.0000	381.63	381.62
018-250-006-000	1.0000	381.63	381.62
018-250-007-000	1.0000	381.63	381.62
018-250-008-000	1.0000	381.63	381.62
018-250-009-000	1.0000	381.63	381.62
018-250-010-000	1.0000	381.63	381.62
018-250-011-000	1.0000	381.63	381.62
018-250-012-000	1.0000	381.63	381.62
018-250-013-000	1.0000	381.63	381.62
018-250-014-000	1.0000	381.63	381.62
018-250-015-000	1.0000	381.63	381.62
018-250-016-000	1.0000	381.63	381.62
018-250-017-000	1.0000	381.63	381.62
018-250-018-000	1.0000	381.63	381.62
018-250-019-000	1.0000	381.63	381.62
018-250-020-000	1.0000	381.63	381.62
018-250-021-000	1.0000	381.63	381.62
018-250-022-000	1.0000	381.63	381.62
018-250-023-000	1.0000	381.63	381.62
122 Accounts	**122.0000**		**$46,557.64**
1,959 Total Accounts	**2,016.7959**		**$483,699.34**

Slight variances may occur due to rounding

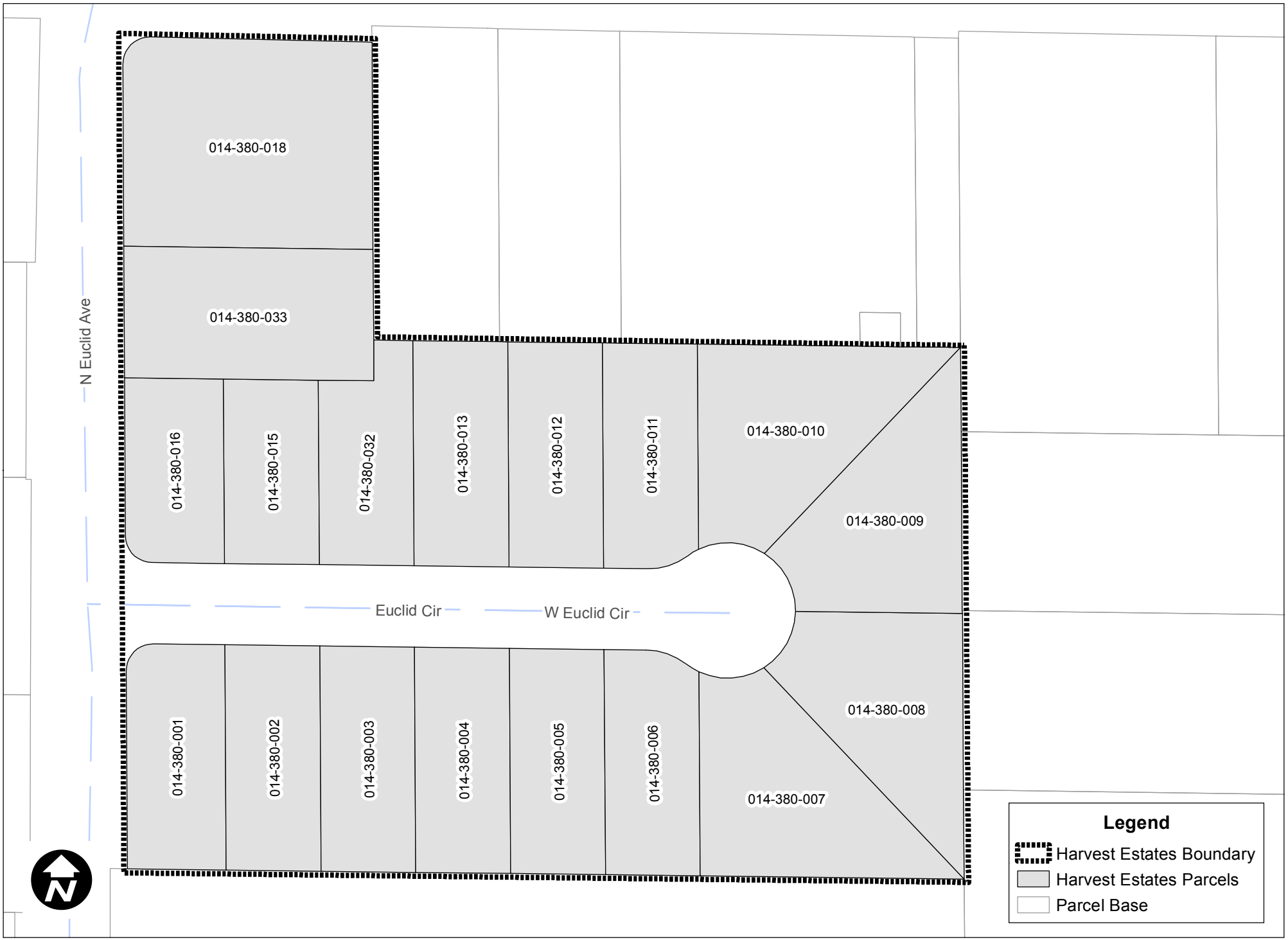
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21. APPENDIX B: BOUNDARY MAPS

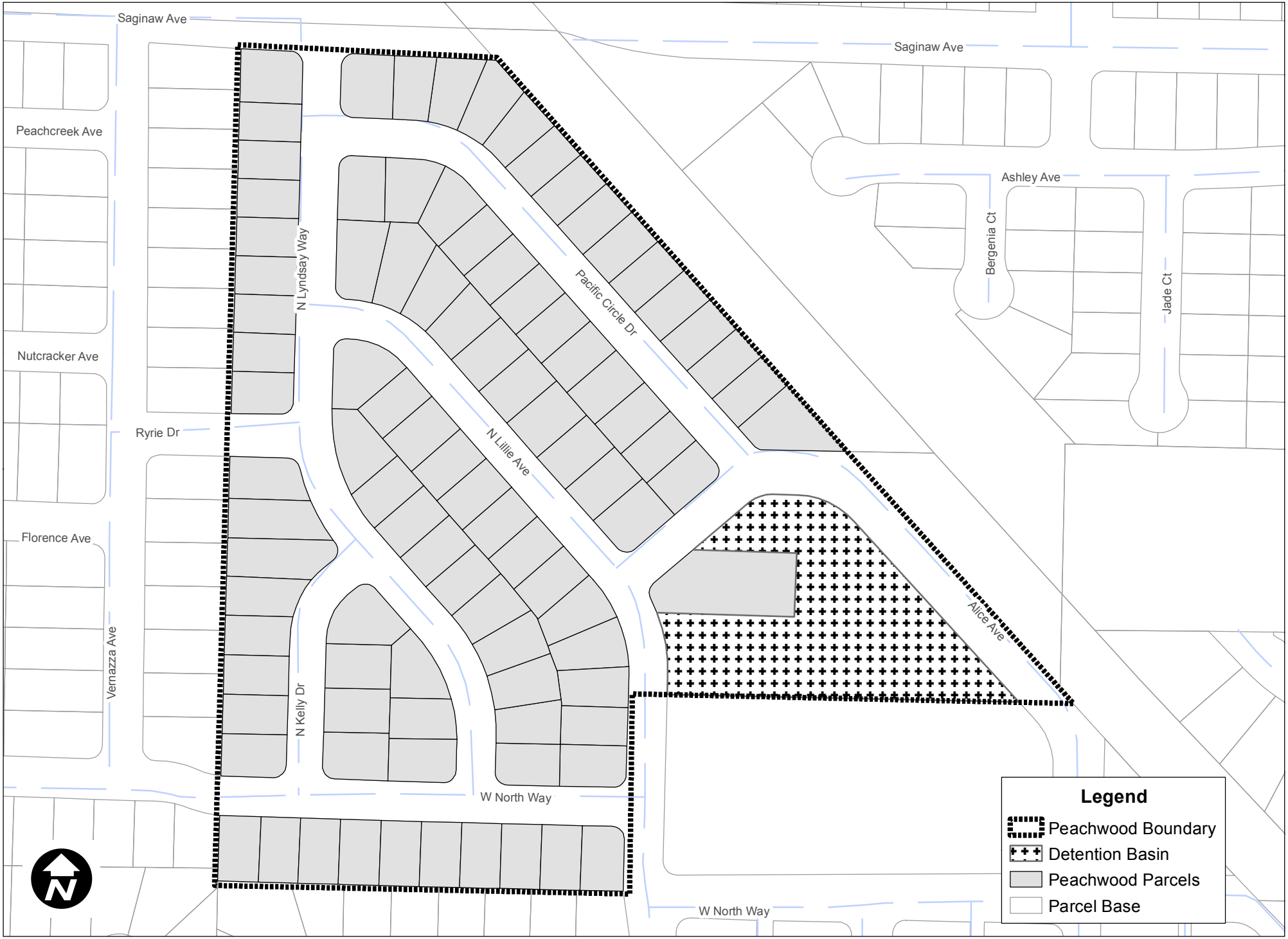
The Assessment Diagrams have been submitted to, and are on file with, the City Clerk in the format required under the provisions of the 1972 Act. The lines and dimensions of each assessable parcel, as shown on the maps of the County Assessor for the current year, are made part of this Engineer's Report 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



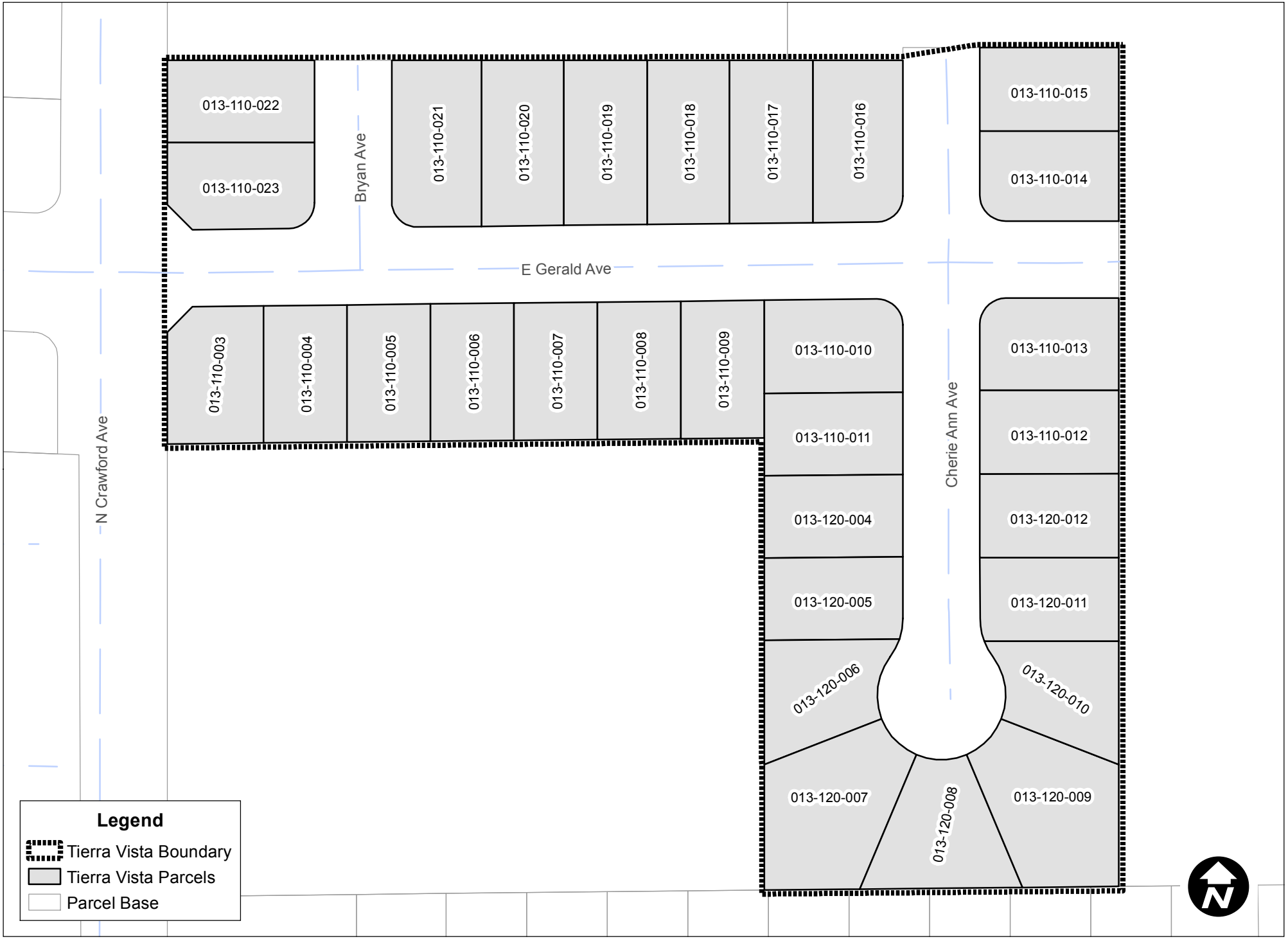
Dinuba - AD 90-02 Peachwood



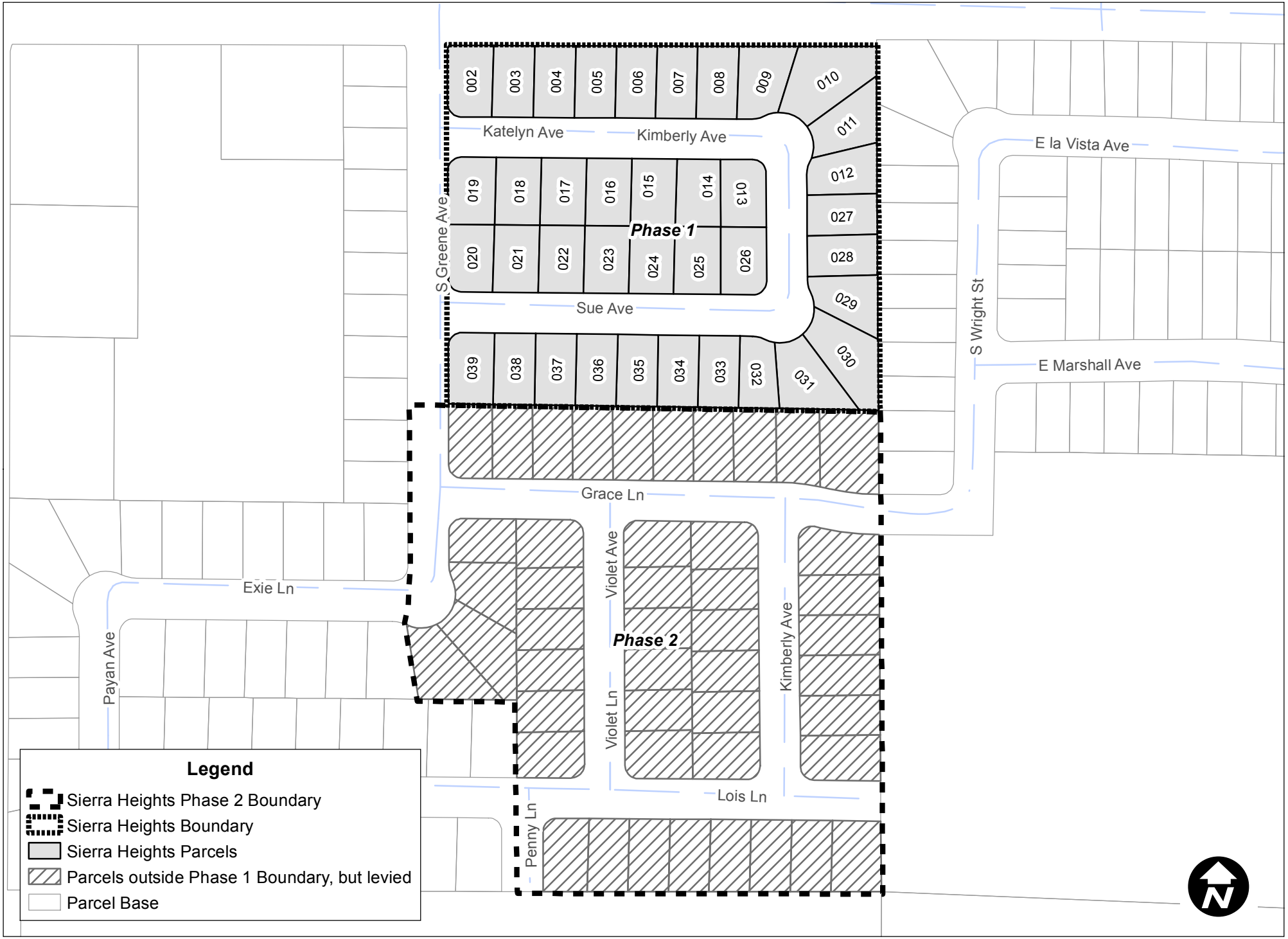
Dinuba - AD 92-01 Nebraska



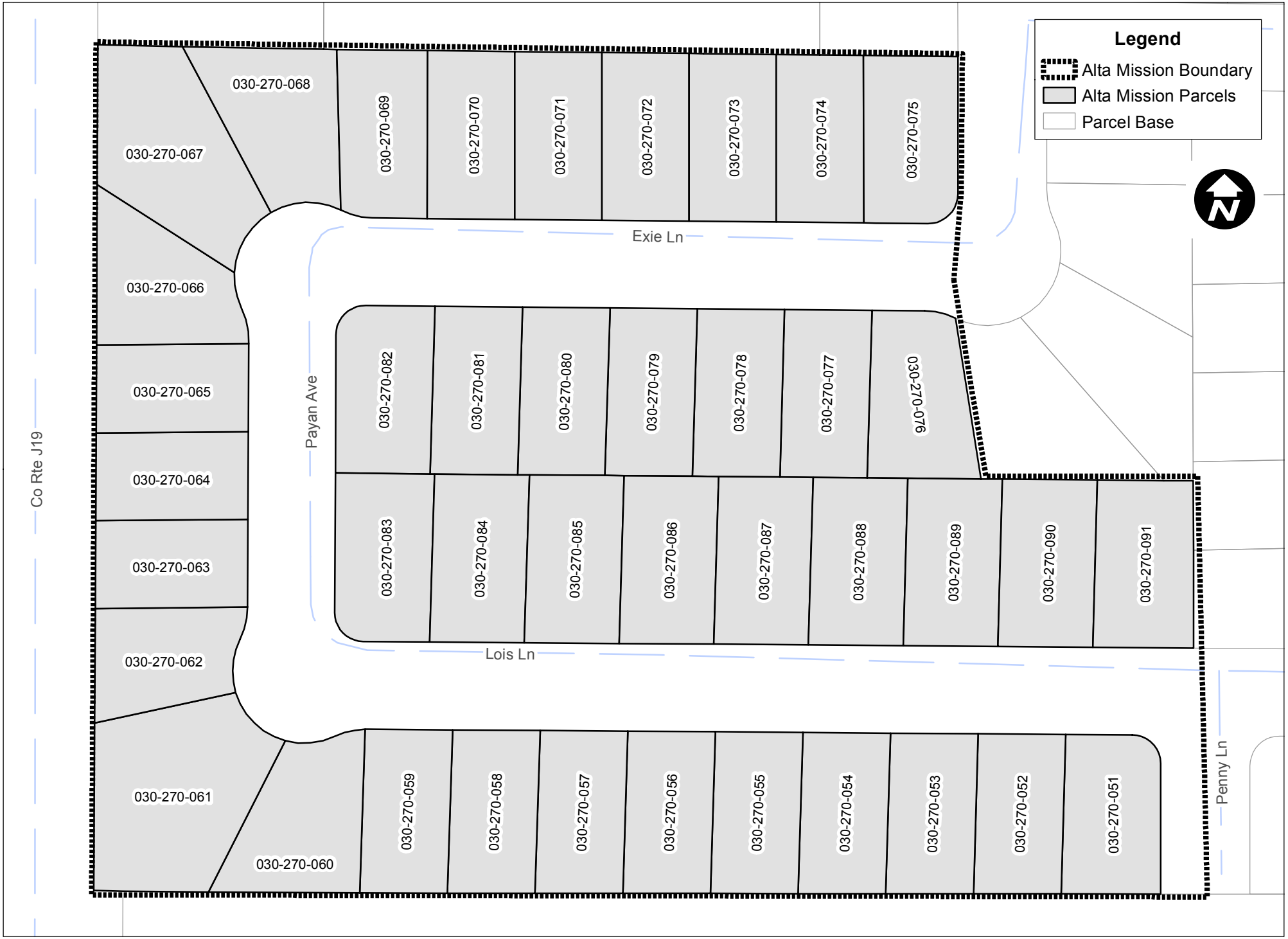
Dinuba - AD 93-01 Marshall Acres



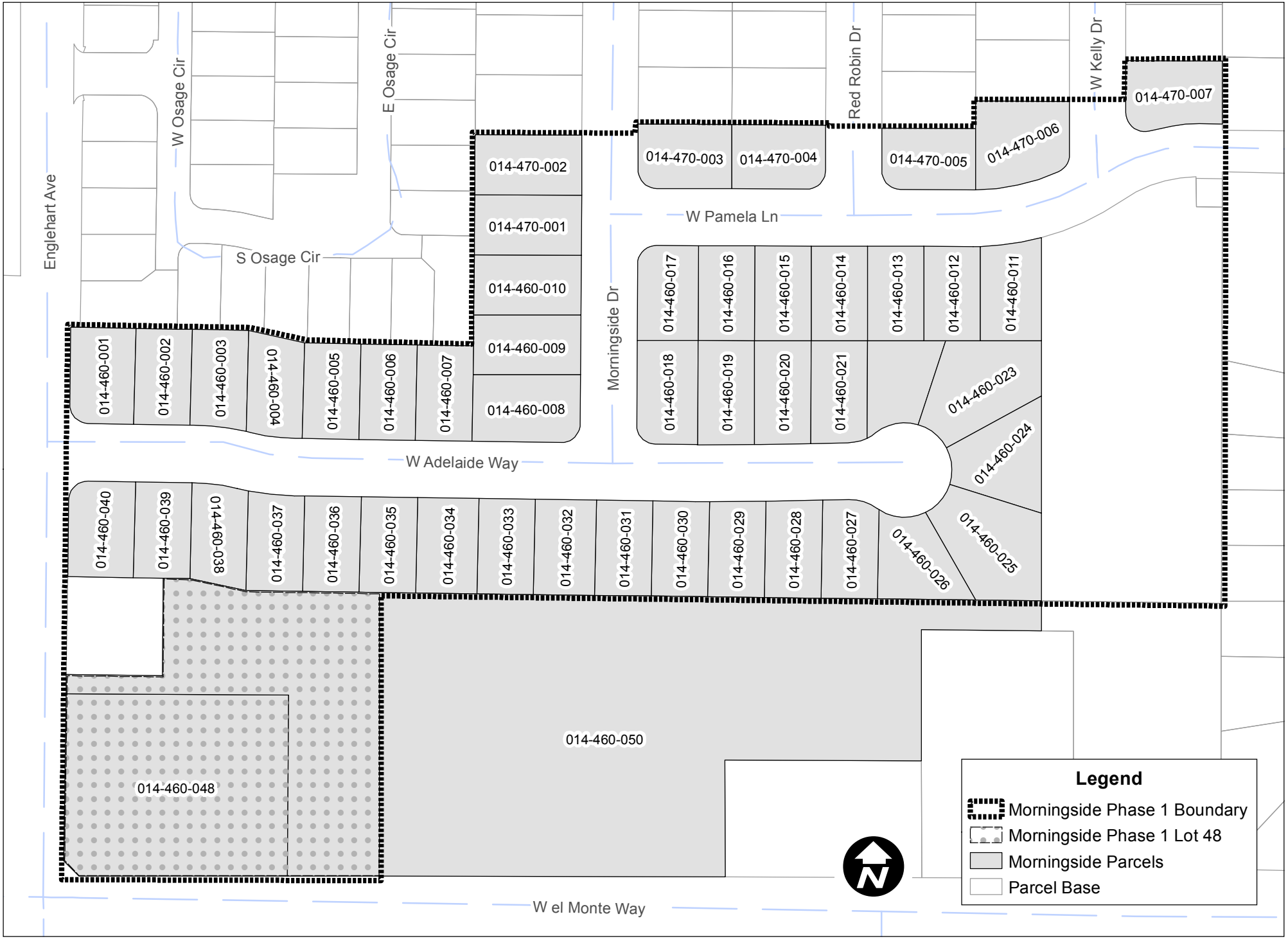
Dinuba - AD 95-01 Tierra Vista



Dinuba - AD 95-02 Sierra Heights



Dinuba - AD 98-01 Alta Mission



Dinuba - AD 98-02 Morningside



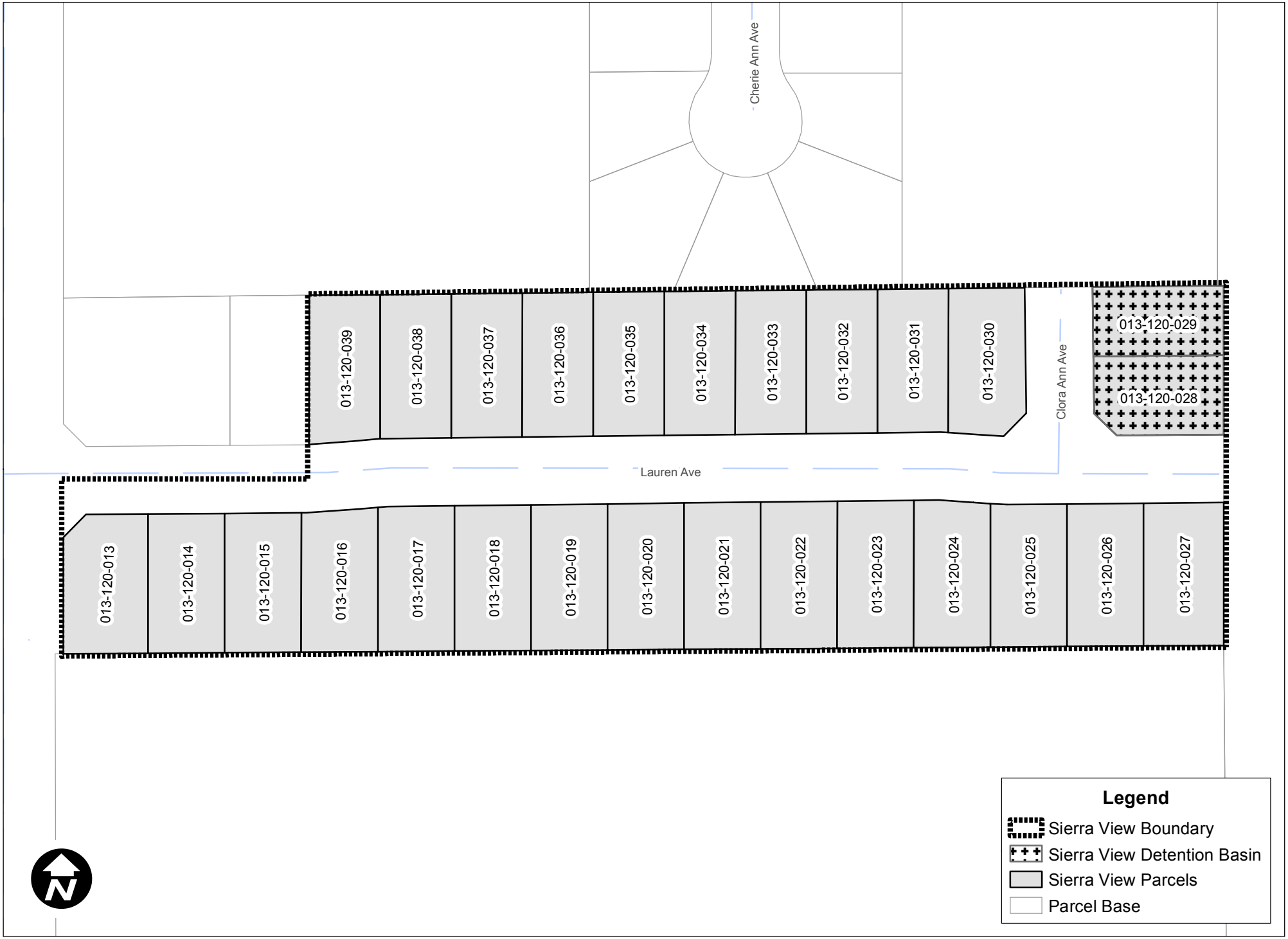
Dinuba - AD 99-01 Morningside Phase 2



Dinuba - AD 06-01 Sugar Plum-Villagio



Dinuba - AD 06-02 Citrus Heights



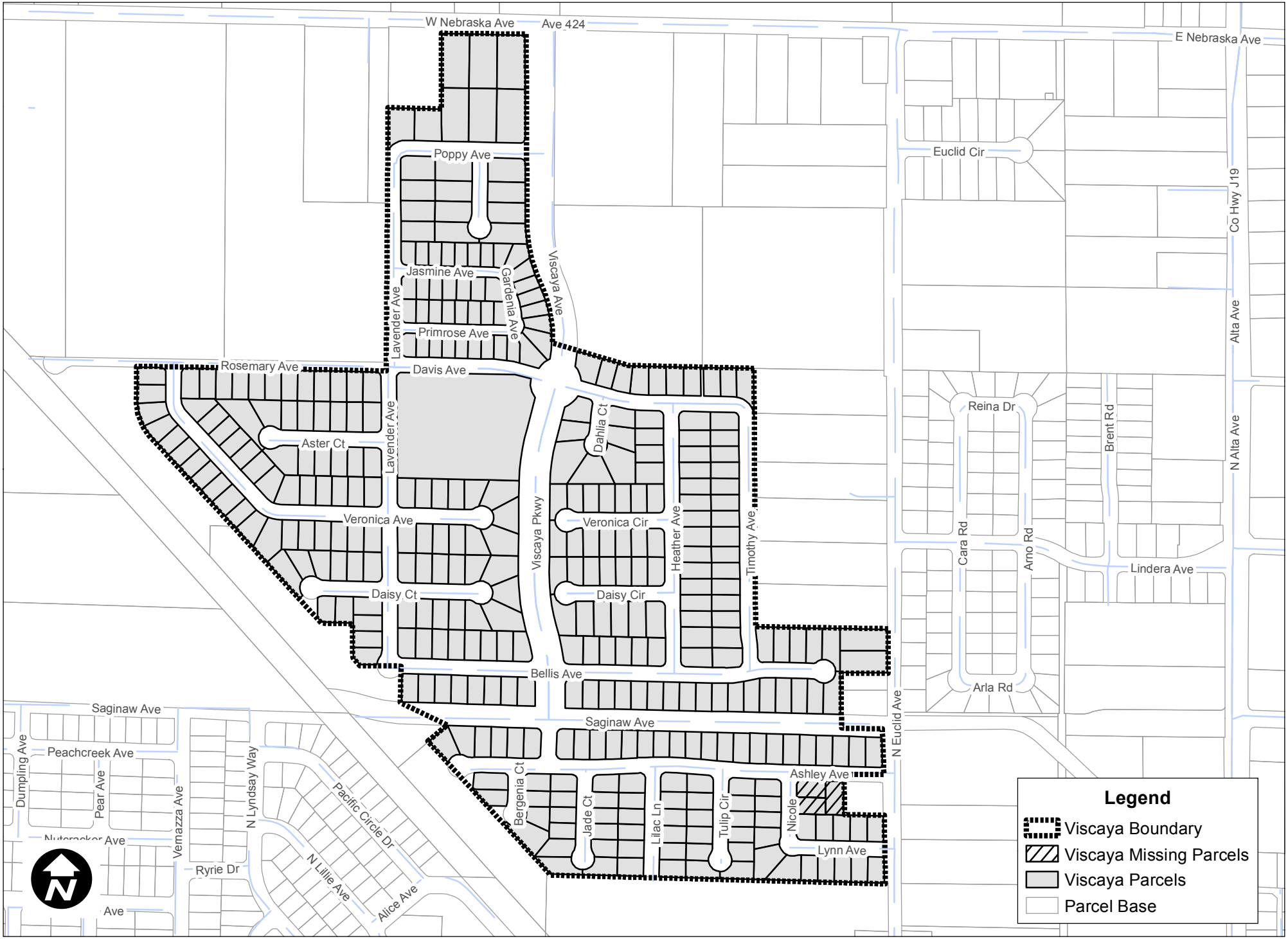
Dinuba - AD 06-03 Sierra View Estates



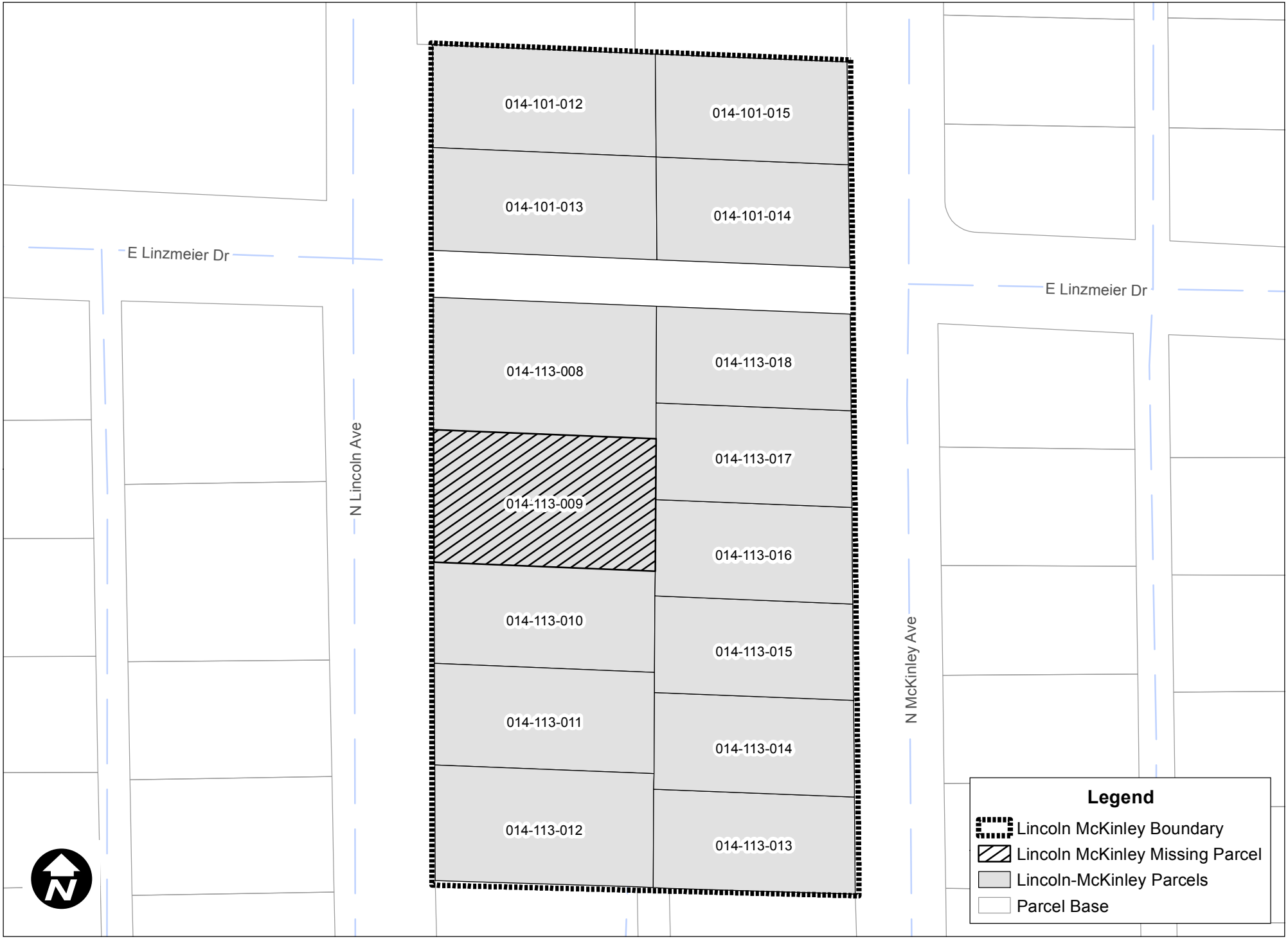
Dinuba - AD 06-04 Stony Creek



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.

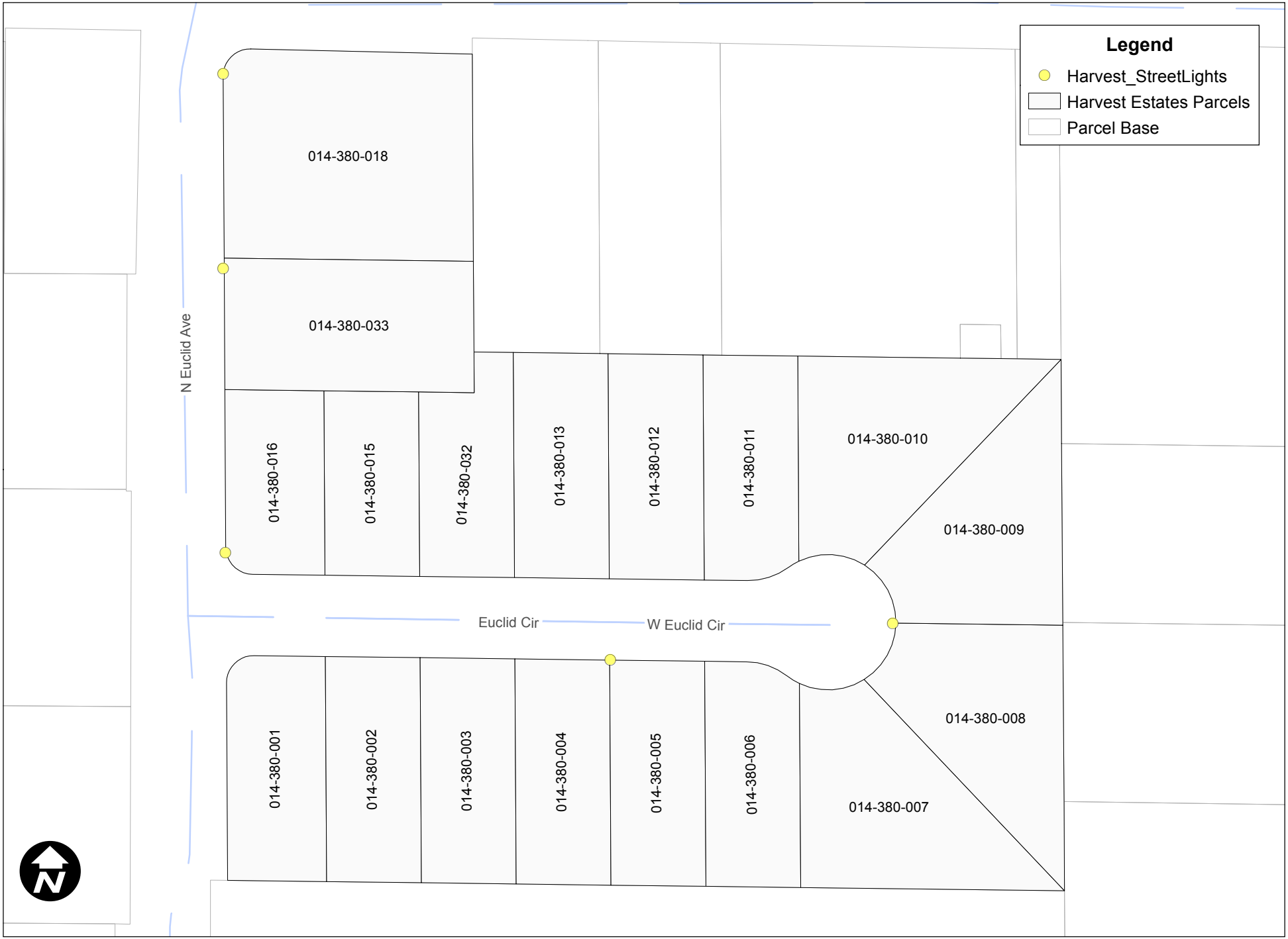
Note: The Nebraska district has undergone one parcel change and is notated on that map.



City of Dinuba - Parkside Village Improvements



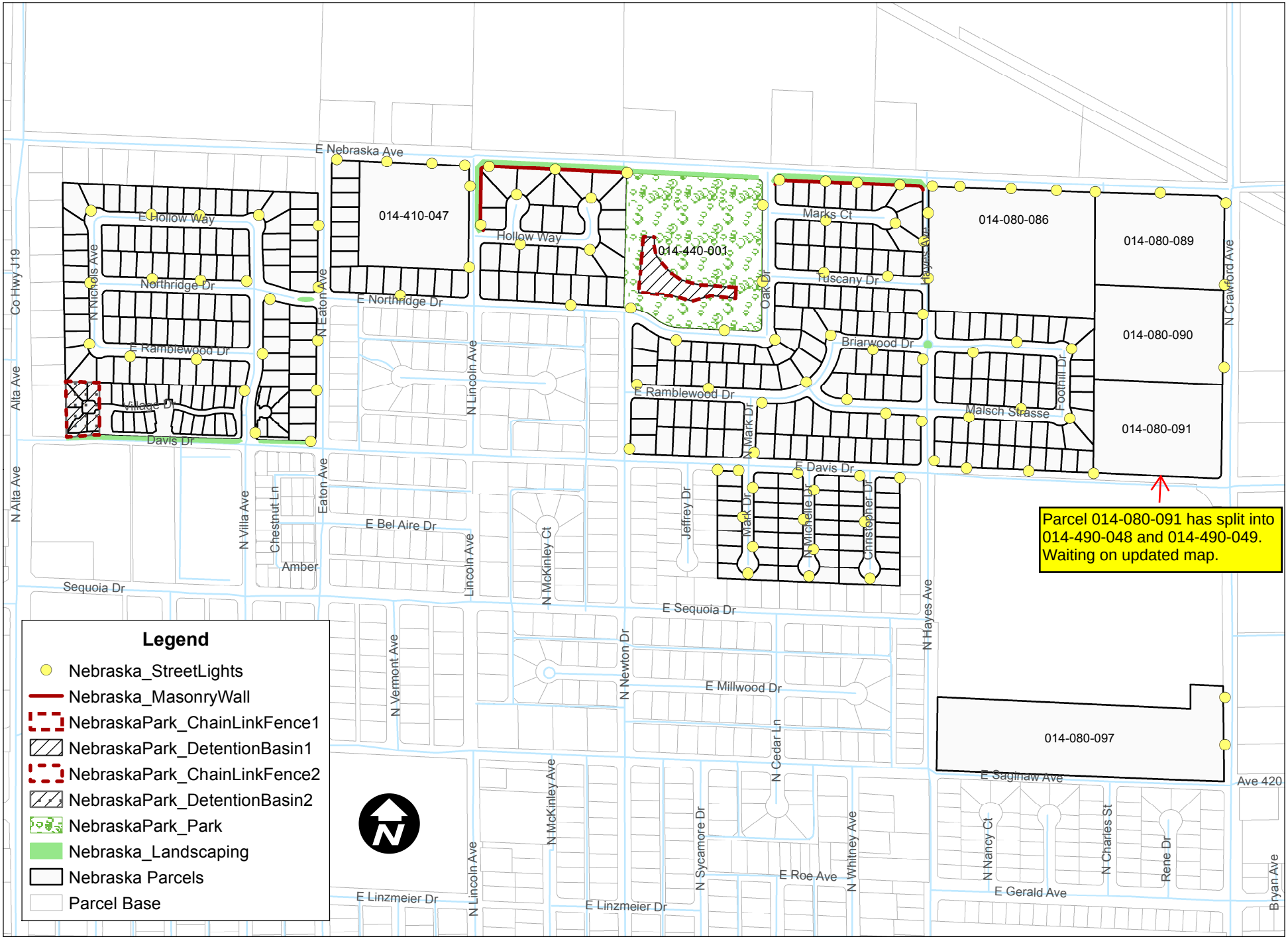
Dinuba - AD 89-01 Country Club Estates Improvements



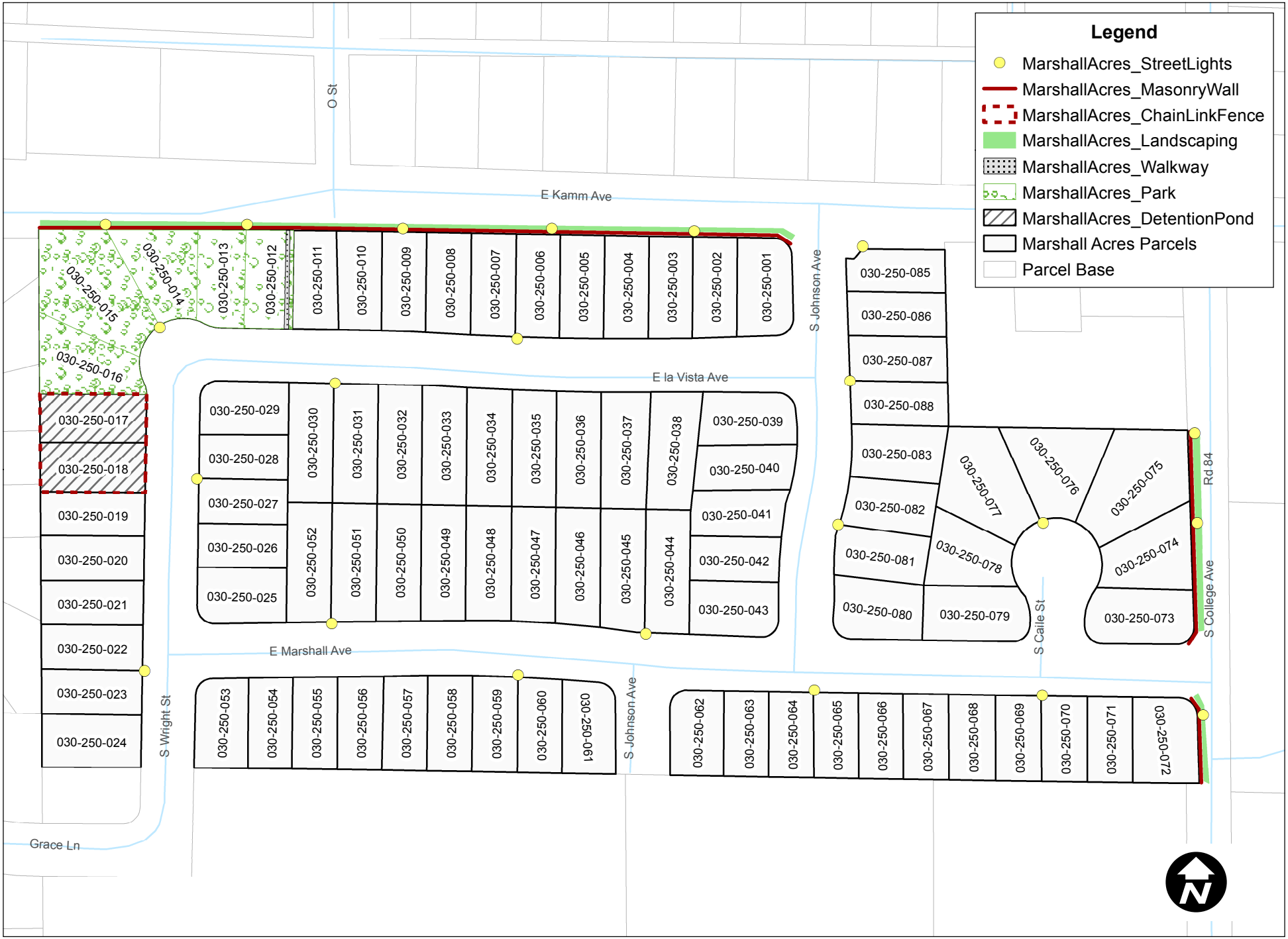
Dinuba - AD 90-01 Harvest Estates Improvements



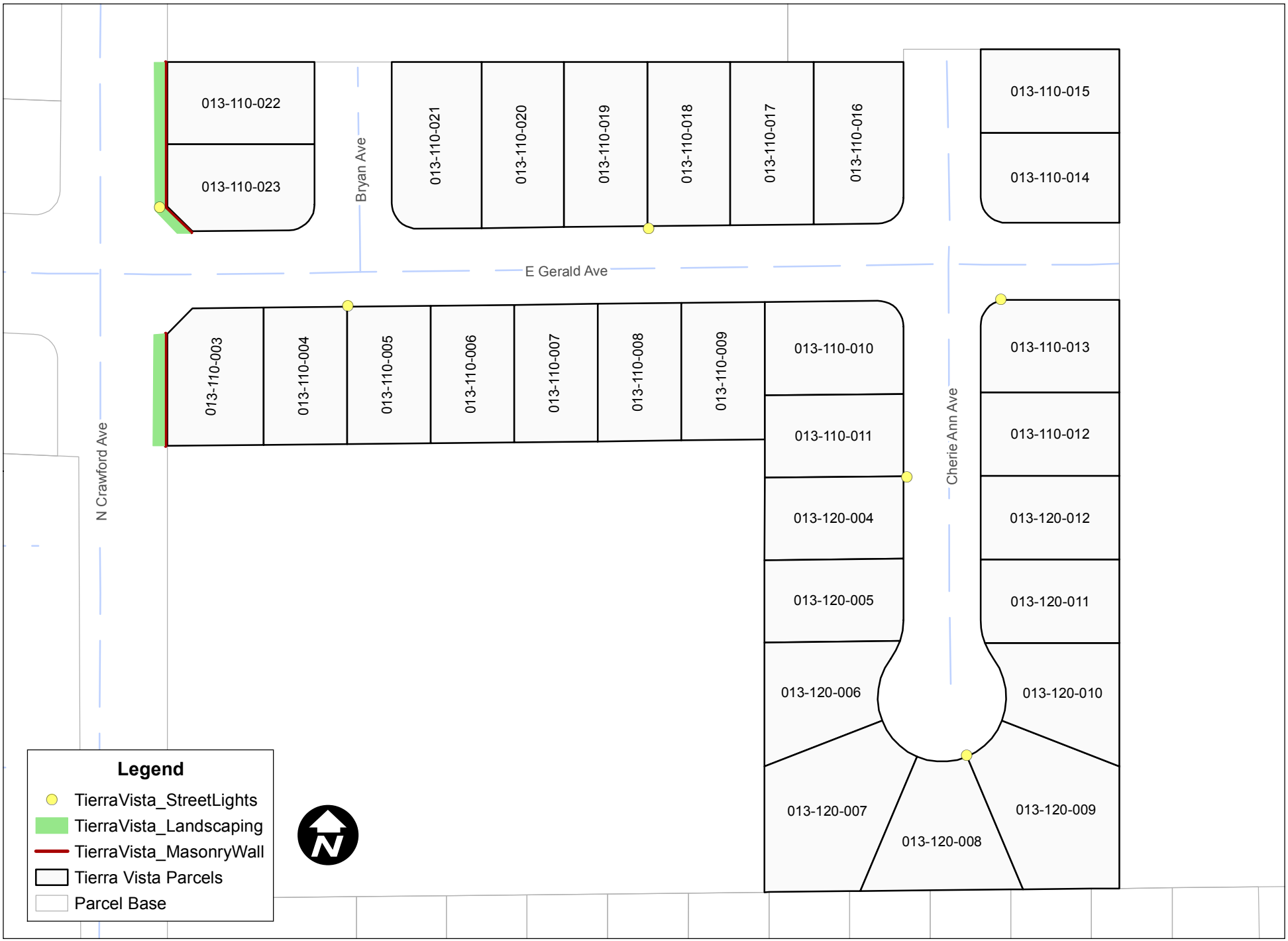
Dinuba - AD 90-02 Peachwood Improvements



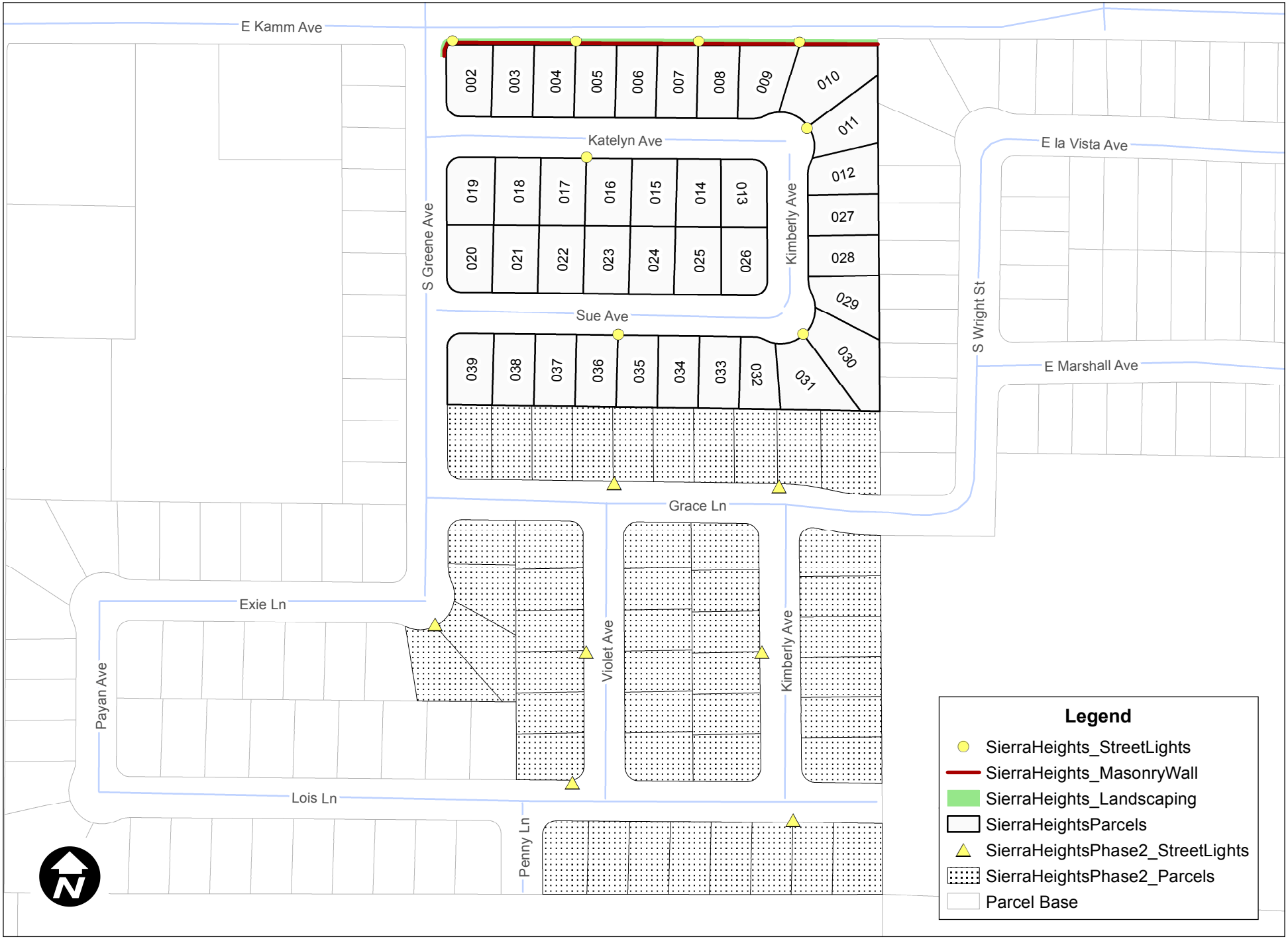
Dinuba - AD 92-01 Nebraska Park Improvements



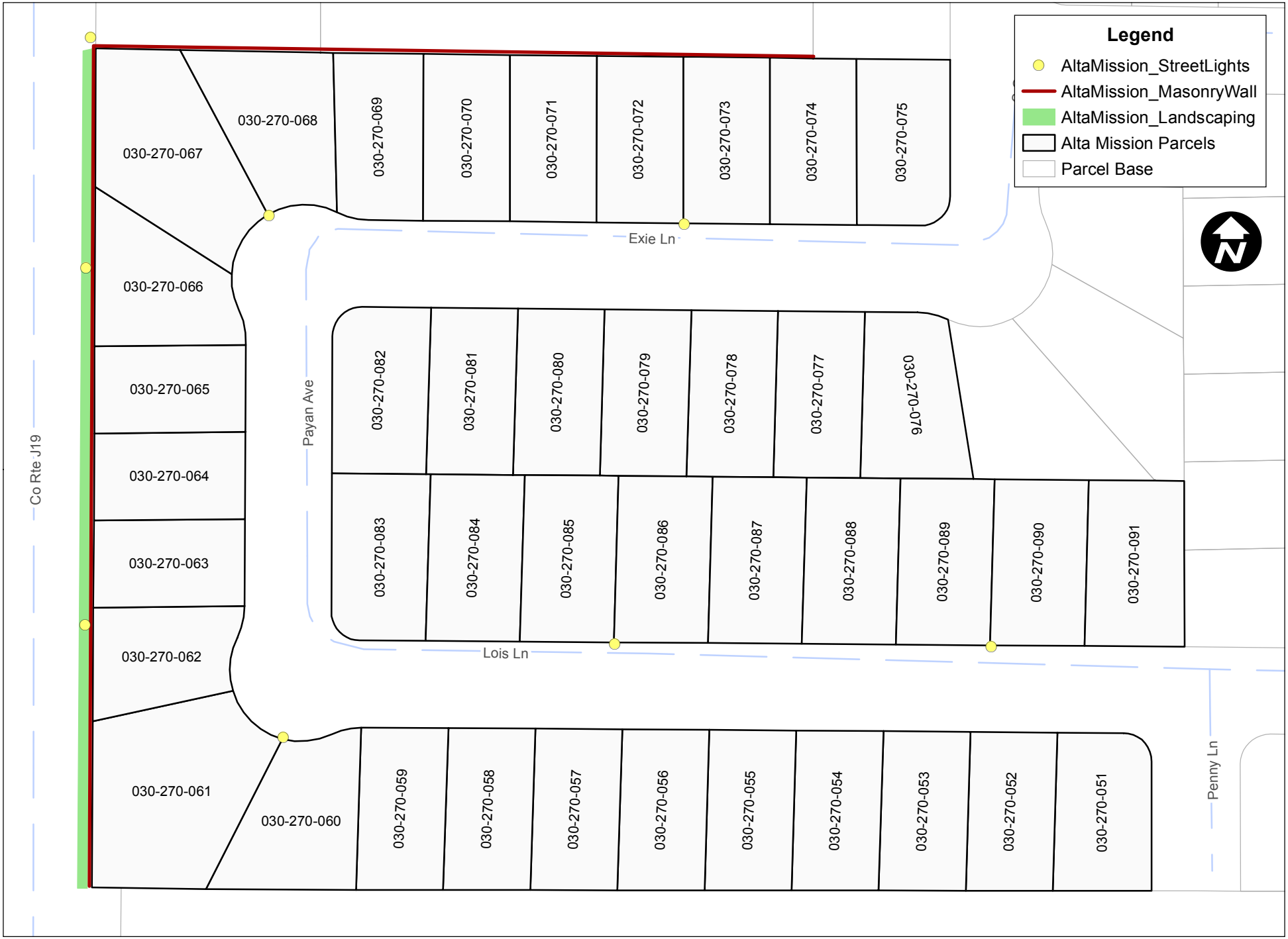
Dinuba - AD 93-01 Marshall Acres Improvements



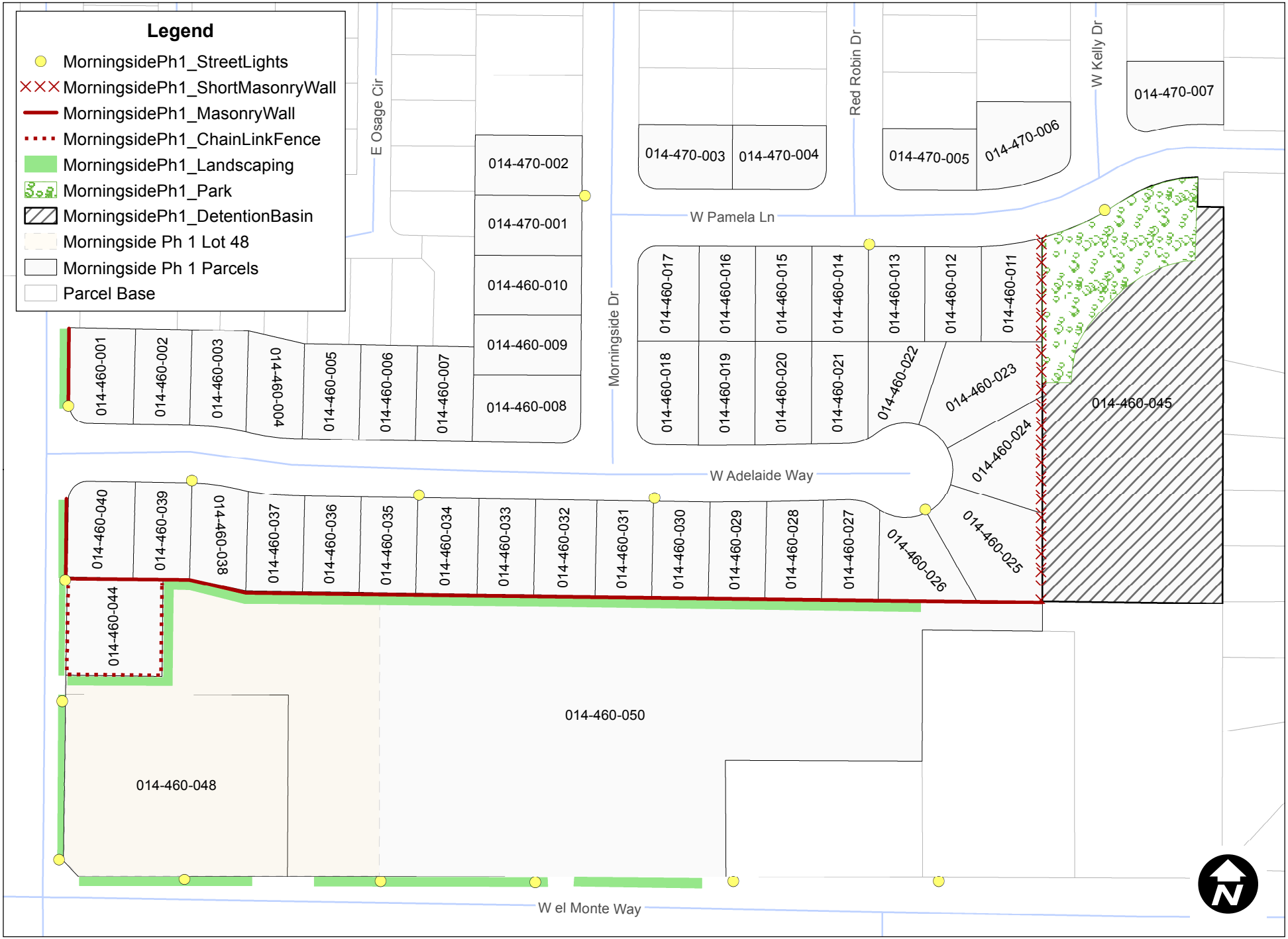
Dinuba - AD 95-01 Tierra Vista Improvements



Dinuba - AD 95-02 Sierra Heights Improvements



Dinuba - AD 98-01 Alta Mission Improvements



Dinuba - AD 98-02 Morningside Phase 1 Improvements



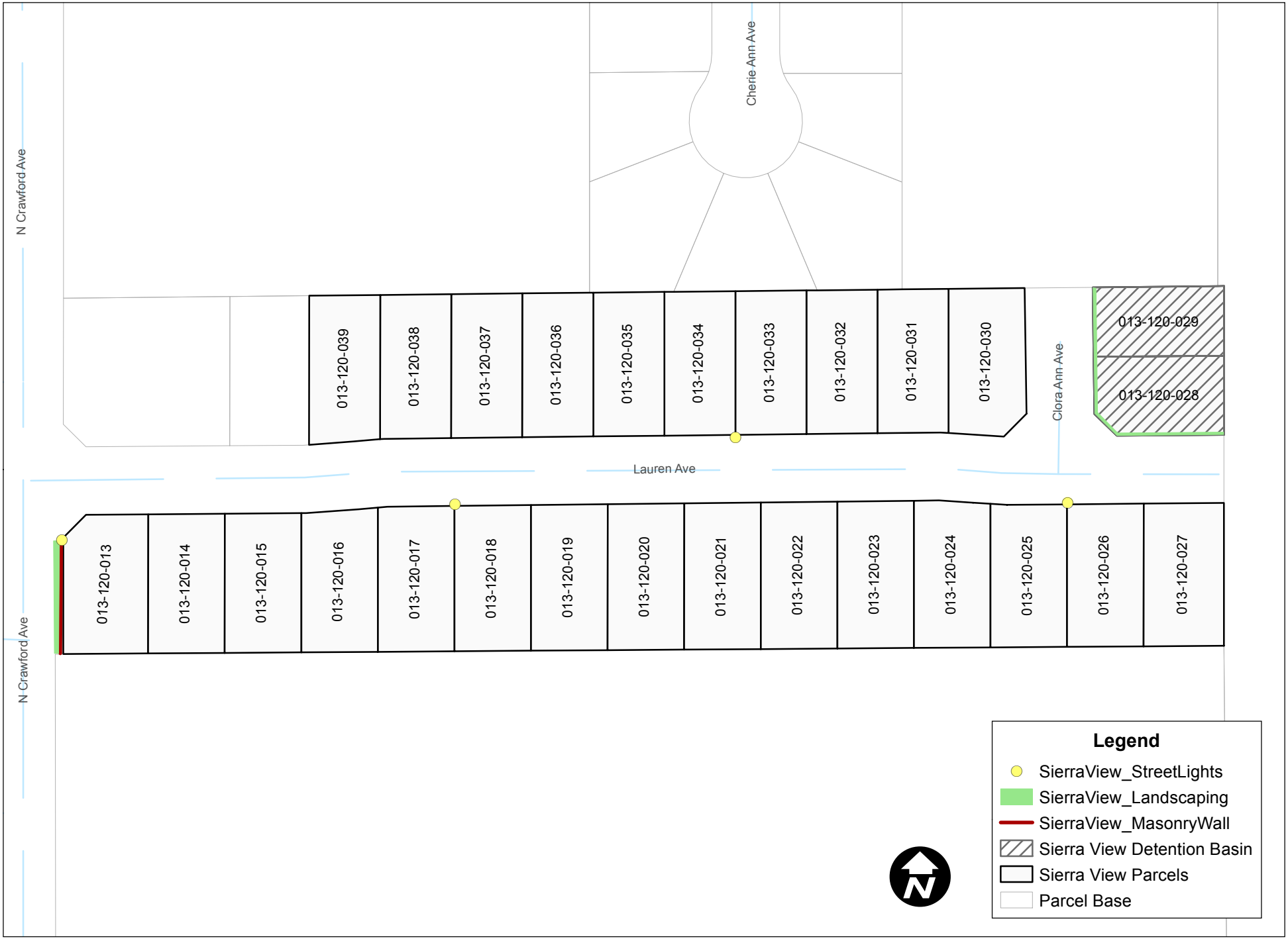
Dinuba - AD 99-01 Morningside Phase 2 Improvements



Dinuba - AD 06-01 Sugar Plum-Villagio Improvements



Dinuba - AD 06-02 Citrus Heights Improvements



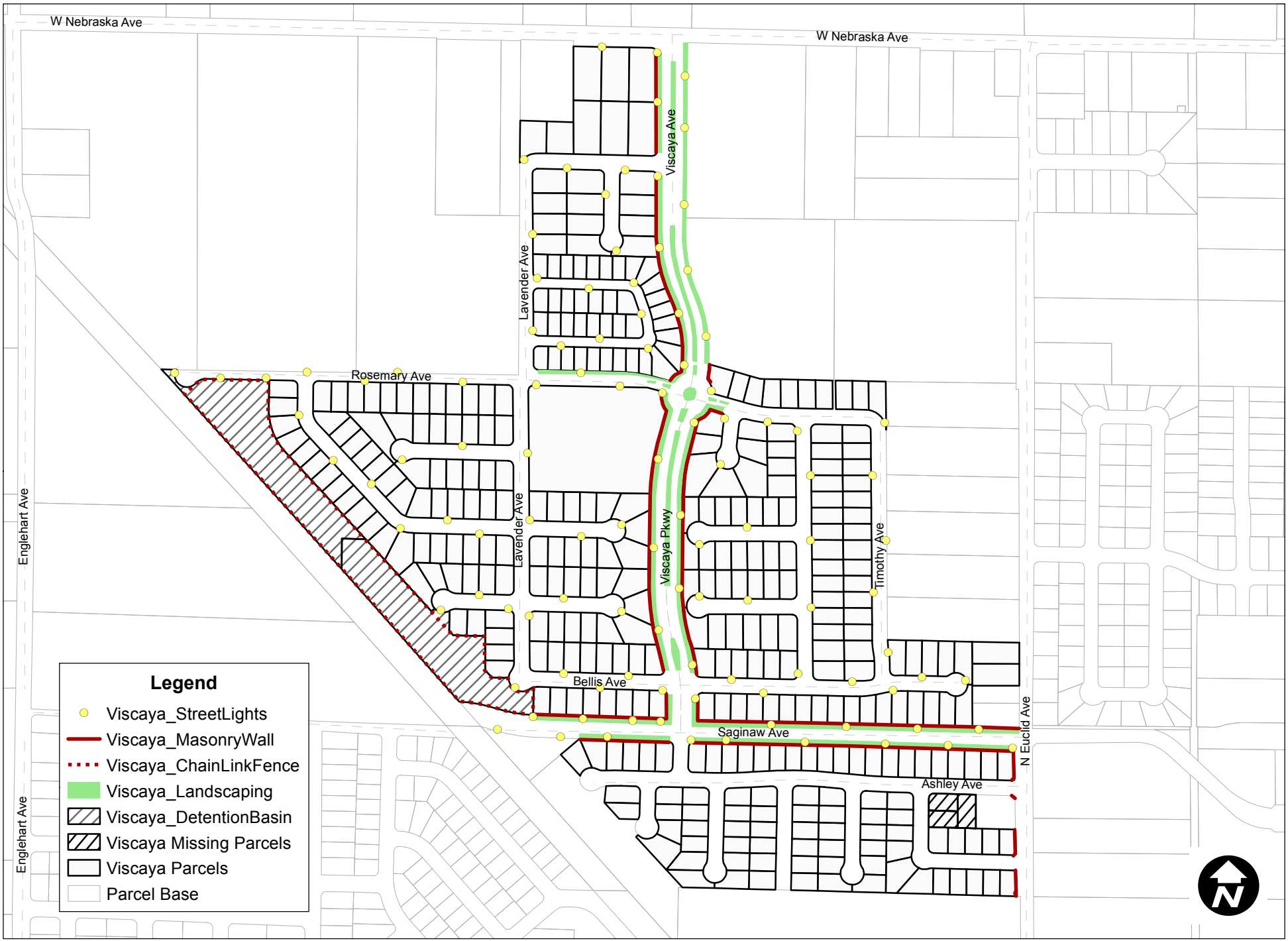
Dinuba - AD 06-03 Sierra View Improvements



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: PUBLIC WORKS June 11, 2024

To: Mayor and City Council

From: George Avila, Public Works Director

Subject: Selection of Transit Representative to the Tulare County Association of Governments (GA)

RECOMMENDATION

Council to select nominee to serve as the transit representative to the Tulare County Association of Governments (TCAG) from July 1, 2024, through June 30, 2027.

EXECUTIVE SUMMARY

The Tulare County Association of Governments (TCAG) is required to have a member that represents transit agencies and riders on the TCAG board. After announcing a call for nominations, Jose Sigala with the City of Tulare and Liz Wynn with the City of Visalia were nominated by Tulare County cities. It is requested that the City Council select one of these nominees to serve as the transit representative to TCAG.

OUTSTANDING ISSUES

None.

DISCUSSION

The Tulare County Association of Governments (TCAG) is required to have a member that represents Tulare County transit agencies and riders on their Board. In addition to the TCAG Board meetings, the selected transit representative is expected to attend the Tulare County Regional Transit Agency meetings as an ad-hoc (non-voting) member, attend the Cal Van's meetings, Transit Forum, and the SSTAC quarterly meeting. Some months, this could result in five meetings for the transit representative to attend. Meeting dates and times can vary periodically, and there can be an annual retreat, special meetings or opportunities to travel representing TCAG.

The Tulare County Council of Cities (COC) put out a call for nominations to fill a full term as the Transit Representative. This is a three year term, from July 1, 2024

through June 30, 2027. All cities in the County were provided the opportunity to nominate an elected official for this position. The following elected official nominations were received (listed in alphabetical order) as prescribed by the appointment process adopted as amended in 2018, attached herein as Attachment 'A'.

- Jose Sigala – City of Tulare
- Liz Wynn – City of Visalia

Each City Council is asked to select the elected official they would like to serve as the Transit Representative on the TCAG Board. Each Council's selection should be forwarded to the Clerk of the COC Board no later than Friday, June 24, 2022 by 5 p.m. Per the policy, the elected official receiving the highest number of votes will be recommended as the member; the person with the second highest number of votes will have the opportunity to serve as the Transit alternate on the Board.

FISCAL IMPACT

There is no fiscal impact associated with the recommended action.

PUBLIC HEARING

None.

ATTACHMENTS:

A. COC Transit Representative to TCAG Selection Process

Tulare County Council of Cities
Process for Selecting a Transit Representative to the TCAG Board

There is a Transit position on Tulare County Association of Governments (TCAG) Board of Directors. This position was created by the TCAG Board in 2015 and carries a three year term. It is a full voting member of the Board that is appointed by the Council of Cities. In 2017, the Council of Cities determined a process for filling the position. Per the TCAG Director, the person holding this position should be an elected official from a City that directly provides fixed route service who is willing to fulfill the job which includes the following items:

Public Transit Representative Duties

* Receive orientation and training on the roles and responsibility of TCAG as an agency, as well as the responsibilities of individual board members.

* Represent the interests of public transit in Tulare County. This includes the interest of residents and riders in the county, as well as all agencies that provide public transit in Tulare County.

* Serve as the TCAG representative on the CalVans board of governors.

* Attend various meetings, functions, conferences, etc. Examples include:
    - o CalVans board meetings
    - o Stakeholder and community meetings
    - o Unmet Needs Public Hearings
    - o Transit forum meetings
    - o Meetings of the Social Services Transportation Advisory Council (SSTAC)
    - o Events, functions, etc. with local, regional, state and federal partner agencies
    - o Advocacy trips to Sacramento and Washington D.C.
    - o Project groundbreakings

* Ensure that you are provided the necessary information for decision-making.

* Attend board member training.

*Attend TCAG board meetings and workshops.

* Promote and advocate for public transit that serves the residents of Tulare County.

Process:

At the May, 2017 Council of Cities meeting, the City representatives discussed utilizing the following process be developed. It is proposed that this process be utilized to fill the position being vacated on June 30 of this year, and then the Council of Cities consider the policy at the July 19 meeting. The following process has been outlined

1. Notify all Tulare County cities that a position is available

Council of Cities adopted this revised process on January 17, 2018, adding items 10 and 11.

2. Each city will notify its Council Members that a position is available, and that they should notify their City Manager by a date specific if they are interested in serving as the Transit Representative.
3. The City Managers will notify the designated Council of Cities representative by a date specific if they have a Council Members who wishes to be considered for the position.
4. If only one Council person expresses interest by the date specified, that name will be forwarded to the Tulare County Association of Governments as the representative. A request will go out to the cities for an alternate, to be filled through the same process.
5. If more than one Council person expresses interest, a Council of Cities staff representative will assemble the names, and draft a sample report with the names listed in alphabetical order by last name, including timelines, that each City can work from in selecting a nominee.
6. Each City will put the item on a Council agenda, and each City Council will select a nominee. The candidate that garners the most votes will be forwarded to the TCAG Board as the representative. If the nomination process results in a tie, those names involved in the tie will be forwarded to the Council of Cities for a final decision.
7. If there is a tie that goes to the Council of Cities, and the vote at the Council of Cities also results in a tie, then the Council of Cities will hold a second ballot on the same day. If it remains a tie, the representative will be selected based on a random draw at the Council of Cities meeting between those names involved in the tie.
8. If a City Council is unable to complete the process within the timeframes indicated, their vote will be considered an abstention, and the process will continue along the timeframes outlined.
9. The person with the second largest number of votes from cities will be the alternate to the TCAG Board for the Transit Representative.
10. If candidate receiving the second largest number of votes declines to be alternate, the candidate with the next largest number of votes will have the opportunity to serve. If no candidate accepts the alternate position, the Chair will issue a call for nominations and at the next Council of Cities meeting, the voting members will elect the alternate from the nominations submitted.
11. Timeframes for vacancies will be set when the position becomes vacant, with the expectation an appointment at the end of the term should begin three months before the position becomes vacant.

Council of Cities adopted this revised process on January 17, 2018, adding items 10 and 11.

City Council Staff Report

Department: CITY CLERK | June 11, 2024

To: Mayor and City Council

From: Maria Alaniz, City Clerk/Human Resources Director

Subject: Liability Claim (MA)

RECOMMENDATION

Pursuant to GC 54956.95; Claimant(s): Jerry Halford.
Agency Claimed Against: City of Dinuba

EXECUTIVE SUMMARY

OUTSTANDING ISSUES

DISCUSSION

FISCAL IMPACT

PUBLIC HEARING