CITY COUNCIL
REGULAR MEETING AGENDA

Tuesday, June 8, 2021 / 6:30 PM / City Hall / 405 East El Monte Way, Dinuba

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

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 54956.8.

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. 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.

4.1. **SUBJECT**

City Council Meeting Minutes (LB)

RECOMMENDATION

Council to review and approve meeting minutes of May 11, 2021 as presented.

4.2. SUBJECT

Request for Sponsorship Leadership Northern Tulare County Freedom Fest Event, July 2, 2021 (LB)

RECOMMENDATION

Council to approve a request for sponsorship from the 2021 Leadership Northern Tulare County Class in the amount of $2,000, for the first annual Freedom Fest to be held Friday, July 2, 2021.

5. WARRANT REGISTER

5.1. SUBJECT

Warrant Register May 28; June 4, 2021 (KS)

RECOMMENDATION

Council to review and approve the warrant register as presented.

6. PUBLIC HEARING

6.1. SUBJECT

Resolution No. 2021-28 Ordering the annual levy of Landscape and Lighting districts annual assessments for fiscal year 2021/22; and Resolution No. 2021-29 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. 2021-28 ordering the levy and collection of assessments within the City's Landscaping and Lighting Assessment Districts for Fiscal Year 2021/22, and

2. Adopt Resolution No. 2021-29 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 2021/22.

6.2. SUBJECT

Resolution No. 2021-30 Adopting FY 2021/22 Operating Budget and Capital Improvement Program; and Resolution 2021-31 Adopting the FY 2021/22 GANN Appropriations Limit (KS)

RECOMMENDATION

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

1 . Adopt Resolution No. 2021-30 approving the Fiscal Year 2021/22 Operating Budget and Capital Improvement Program; and,

2. Adopt Resolution No. 2021-31 establishing the Appropriations (GANN) Limit for Fiscal Year 2021/22

7. DEPARTMENT REPORTS

7.1. SUBJECT

Appointment of the 2020 Census Advisory Committee (LB)

RECOMMENDATION

Council to appoint a Citizens Advisory Committee for the 2020 Census redistricting process.

7.2. SUBJECT

Resolution 2021-32 Adoption of Landscape Design Guidelines (DJ)

RECOMMENDATION

Council adopt Resolution No. 2021-32 approving Landscape Design Guidelines.

8. MAYOR/COUNCIL REPORTS

9. CITY MANAGER COMMUNICATIONS

10. CITY STAFF COMMUNICATIONS

11. CLOSED SESSION

11.1. Conference with Labor Negotiators (KS)

Pursuant to GC Subdivision 54957.6; Agency designated representatives: Maria Alaniz; Karina Solis; Luis Patlan; Daniel James
Employee Organizations: City Employees Association; Police Association; and unrepresented employees

12. ADJOURNMENT

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

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

City Council Staff Report

Department: CITY MANAGER'S OFFICE June 8, 2021

To: Mayor and City Council

From: Linda Barkley, City Clerk

Subject: City Council Meeting Minutes (LB)

RECOMMENDATION

Council to review and approve meeting minutes of May 11, 2021 as presented.

EXECUTIVE SUMMARY

None.

OUTSTANDING ISSUES

None.

DISCUSSION

None.

FISCAL IMPACT

None.

PUBLIC HEARING

None required.

ATTACHMENTS:

City Council Meeting Minutes, May 25, 2021

CITY COUNCIL
REGULAR MEETING AGENDA

May 25, 2021
MINUTES

COUNCIL MEMBERS PRESENT:

Nerio-Guerrero, Reynosa, Longoria, Thusu, Launer

COUNCIL MEMBERS ABSENT:

None.

STAFF MEMBERS PRESENT:

Alaniz, Barkley, Hernandez, Hurtado, James, Patlan, Popovich, Solis, Watts, Webster, Yanez

1. WORK SESSON - 5:30 pm

1.1. Presentation of Preliminary Budget for FY 2021/22 (KS)

Administrative Services Director Solis presented the Fiscal Year 2021-2022 budget concerning Enterprise Funds, Internal Service Funds, Special Revenue Funds and Capital Improvement Projects.

Mayor Launer declared a break at 6:13 pm.

2. OPENING CEREMONIES - 6:30 pm

2.1. Welcome and Call to Order

Mayor Launer called the regular meeting to order at 6:30 pm.

Clerk Barkley called roll and all council members were present.

2.2. Invocation

The invocation was led by Chaplain Garcia.

2.3. Pledge of Allegiance

The pledge of allegiance was led by Council Member Longoria.

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 54956.8.

None.

4. PRESENTATIONS/CEREMONIAL MATTERS

4.1. Recognition of Sandy Sills, Executive Director of Dinuba Chamber of Commerce (LP)

Vice Mayor Reynosa read into the record a detailed history of Ms. Sills work in the Dinuba community. Vice Mayor Reynosa presented a plaque to Sandy Sills for her work in Dinuba since her arrival in 1987. Ms. Sills thanked the Council for their support and city staff with whom she worked over the years.

The City Council thanked Ms. Sills for her work in the community.

4.2. Introduction of Incoming Dinuba Chamber of Commerce CEO, Heathe Jones (DJ)

Ms. Heathe Jones, new CEO Dinuba Chamber of Commerce was present to be introduced to the Council.

5. REQUEST TO ADDRESS COUNCIL

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None.

6. 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.

6.1. **SUBJECT**

Resolution No. 2021-17 Acquisition of Public Street Easement for the Alta/Nebraska Avenue Roundabout (JW)

RECOMMENDATION

Council adopt Resolution No. 2021-17 by one motion for the following action:

1. Approving the stipulated judgement with the Alfonso Nieto Flores, Trustee of the Guadalupe M. Guerrero Living Trust of 2019.

2. Accepts the Right-of-Way dedication for Public Street, Utility, and Temporary Construction purposes at the same property.

6.2. **SUBJECT**

Notice of Completion - Dinuba Police Department Parking Lot Expansion Project (JW)

RECOMMENDATION

Council to accept the Dinuba Parking Lot Expansion Project as complete and authorize the City Engineer to file a Notice of Completion with the Tulare County Recorder's Office.

6.3. SUBJECT

Resolution No. 2021-23 Extending the Abandoned Vehicle Abatement Program (IH)

RECOMMENDATION

Council adopt Resolution No. 2021-23 authorizing the Tulare County Association of Governments (TCAG) to extend the sunset date of the County's Abandoned Vehicle Abatement Program to April 30, 2032.

6.4. SUBJECT

Woodside Homes Phase III & IV Subdivision Development Agreement - Amendment 1 (IH)

RECOMMENDATION

Council authorize the City Manager or designee to execute Amendment No. 1 to the Ridge Creek Ranch Phases III & IV Subdivision Development Agreement.

6.5. SUBJECT

City Council Meeting Minutes (LB)

RECOMMENDATION

Council to review and approve the City Council meeting minutes of May 11, 2021 as presented.

6.6. SUBJECT

Tulare County Probation Department Non-Custody Intake Program Agreement for FY 2021-22 (DP)

RECOMMENDATION

Council approve the agreement with the Tulare County Probation Department for the Non-Custody Intake Program for fiscal year 2021-22 and authorize the Chief of Police or designee to execute the agreement.

6.7. SUBJECT

Second reading and adoption of Ordinance No. 2021-02 Amending Chapter 5.12 of the Dinuba Municipal Code (DJ)

RECOMMENDATION

Council to waive second reading and adopt Ordinance No. 2021-02 amending Title 5, Chapter 5.12 of the Dinuba Municipal Code relating to Business Licenses and Regulations.

6.8. SUBJECT

Resolution No. 2021-25 One Year Time Extension for Buratovich Estates Tentative Subdivision Map (KSch)

RECOMMENDATION

Council adopt Resolution No. 2021-25 approving a one-year time extension of the Buratovich Estates Tentative Subdivision Map.

6.9. SUBJECT

Resolution No. 2021-26 Authorizing City Officers to Make Changes in the Local Agency Investment Fund (KS)

RECOMMENDATION

Council to adopt Resolution No. 2021-26 authorizing certain city officer(s) to order deposit and withdrawal in the Local Agency Investment Fund.

Vice Mayor Reynosa asked if Council Thusu can vote on item 6.4. since he lives in that district. City Manager Patlan clarified that a conflict of interest is typically if there is a financial gain to him or a family member or if the property in question is within 500 feet of the project.
A motion was made by Vice Mayor Reynosa, second by Council Member Longoria, to approve the consent calendar as presented.

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

7. WARRANT REGISTER

7.1. SUBJECT

Warrant Register May 14 & 21, 2021 (KS)

RECOMMENDATION

Council to review and approve the warrant register as presented.

A motion was made by Council Member Longoria, second by Vice Mayor Reynosa, to approve the warrant register as presented.

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

8. PUBLIC HEARING

8.1. SUBJECT

Extension of Urgency Ordinance Creating a Temporary Moratorium on the Establishment of New Massage Businesses (KSch)

RECOMMENDATION

Introduce and waive the full reading of Ordinance No. 2021-03 approving an Urgency Ordinance to extend the moratorium on the establishment of massage businesses for a period of ten months and fifteen days.

A motion was made by Council Member Thusu, second by Council Member Longoria, to extend the moratorium for a period of time up to 10 months and 15 days.

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

9. DEPARTMENT REPORTS

9.1. SUBJECT

Tulare County Regional Transit (TCRTA) Update (IH)

RECOMMENDATION

Council to receive an update on the status of the Tulare County Regional Transit Agency (Joint Powers Authority).

Executive Director Richard Tree, TCRTA, presented an update of the Tulare County Regional Transit Agency Joint Powers Agreement.

Vice Mayor Reynosa said transit is important to her. She noted that Dinuba's Dial-a-Ride has been used a lot for school children and she noted children use it unaccompanied. Students who are attending Reedley College need the service and she said she wants to ensure that system is left in place so students are able to get to school.

City Clerk Barkley asked the mayor to consider revisiting item 8.1. in order to open the public hearing.

8. PUBLIC HEARING

8.1. Extension of Urgency Ordinance Creating a Temporary Moratorium on the Establishment of New Massage Businesses (KSch).

Mayor Launer opened the hearing. No comments from the public were brought forward. Mayor Launer closed the hearing.

10. MAYOR/COUNCIL REPORTS

Council Member Thusu thanked staff for hard work throughout the budget year.

Mayor Launer thanked staff and Administrative Services Director Solis for presenting a good summary of the city budget. She thanked everyone for the flowers and kind thoughts at the recent passing of her mother.

11. CITY MANAGER COMMUNICATIONS

City Manager Patlan said the goal setting workshop with the council was a good meeting.

Staff is currently reviewing 4 new subdivisions and hopefully we will continue to see residential growth. Staff is currently processing a site plan for a Valley Strong Credit Union next to Yamamori restaurant.

12. CITY STAFF COMMUNICATIONS

Assistant City Manager James stated we are currently experiencing frequent cyber attacks and asked that everyone keep their device updates current. He warned everyone to be wary of clicking on unknown links and email messages.

Attorney Yanez said he will be working with staff to produce the ordinance for the massage business moratorium presented earlier in the meeting.

Chief Webster reported there was a good start to the Covid-19 vaccine program.

Director Hurtado reported there are two pickle ball courts being installed at K/C Vista Park and they are expected to be completed in July. The Farmers Market Summer Night Lights will begin June 4. The playground area shade structure ribbon-cutting at Centennial Park will take place June 3 at 9 am. Ruiz Foods donated the shade structure.

City Engineer Watts said Alta Avenue is getting ready to be repaved after having infrastructure laid recently.

Public Works Director Hernandez thanked Richard Tree for his presentation concerning the TCRTA Joint Powers Agreement update. Hernandez noted that Public Works is joining the JPA and it will benefit Dinuba in great ways and will free up staff to do other things. He is glad to see Mr. Tree was selected to the position of Executive Director.

13. CLOSED SESSION

13.1. Conference with Labor Negotiators (KS)

Pursuant to GC Subdivision 54957.6; Agency designated representatives: Maria Alaniz; Karina Solis; Luis Patlan; Daniel James
Employee Organizations: City Employees Association; Fire Association; Police Association; and, Unrepresented Employees

No action was taken.

13.2. Liability Claim (KS)

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

The claim was denied.

14. ADJOURNMENT

Mayor Launer adjourned the meeting at 8:40 pm.

City Council Staff Report

Department: CITY MANAGER'S OFFICE June 8, 2021

To: Mayor and City Council

From: Linda Barkley, City Clerk

Subject: Request for Sponsorship Leadership Northern Tulare County Freedom Fest Event, July 2, 2021 (LB)

RECOMMENDATION

Council to approve a request for sponsorship from the 2021 Leadership Northern Tulare County Class in the amount of $2,000, for the first annual Freedom Fest to be held Friday, July 2, 2021.

EXECUTIVE SUMMARY

The 2021 Leadership Northern Tulare County class is planning a Freedom Fest event in lieu of the annual Cinco de Mayo event which was cancelled due to the Covid-19 pandemic. LNTC has requested sponsorship to help defray costs associated with the community event.

OUTSTANDING ISSUES

None.

DISCUSSION

The LNTC Program has been utilized to develop and enhance leadership skills for many member participants since the program's inception in 1993. The Cinco de Mayo event is used to develop leadership skills and to help fund the program each year. The Cinco de Mayo event was cancelled in 2020 and 2021. The Leadership Northern Tulare County Class (LNTC) wa unable to plan the annual Cinco de Mayo event due toCovid-19 restrictions and as a result, is planning a Freedom Fest event (Attachment "B") on July 2, 2021.

The event is meant as a precursor to the Independence Day fireworks show hosted by the City of Dinuba on July 3rd. The Freedom Fest event, planned to be smaller in scale than the Cinco de Mayo event, will take place downtown next to Orbit Lanes from 6:00 to 10:00 pm. It will include a beer garden, food trucks, a silent auction,

music and dancing. The dance will be held on the Alta District Historical Society grounds adjacent to Orbit Lanes from 7:00 to 11:00 pm.

The LNTC class took their request to the Traffic Safety Committee and all forms and permits have been duly submitted and approved (Attachment "C") with conditions. The class is working in conjunction with Orbit Lanes and Alta District Historical Society to hold their event. Residents surrounding the impacted area have been notified and have signed off on the event.

The LNTC class has submitted a sponsorship request (Attachment "A") in the amount of $3,000. Staff recommends that the Council approve the sponsorship amount of $2,000 for the event in keeping with similar requests for sponsorship.

FISCAL IMPACT

The sponsorship amount, if approved, will be funded from the Community Grants/Miscellaneous fund which has a balance of $8,650.

PUBLIC HEARING

None required.

ATTACHMENTS:

A. Request for Sponsorship LNTC
B. Freedom Fest Flyer
C. TSC Approval with Conditions

ATTACHMENT "A"

Rafael Alejandrez * Larissa Goosev * George Ayala * Aundre Garcia * Tony Martinez * Lupe Montejano * Isabel Anguiano *Eddie Valero, Facilitator
Class of 2021

Mayor Linda Launer
Dinuba City Council & City Staff
405 E El Monte Way
Dinuba CA 93618

The Leadership Northern Tulare County (LNTC) Chort Class of 2021 is here tonight to request the use of a public parking lot on the corner of S. L St. and Ventura St (Orbit Lanes Parking Lot) on Friday, July 2nd. LNTC will be hosting a street eats event from 6 to 10 pm in the parking lot, followed by a fourth of July dance from 7 to 11 pm at the Alta District Historical Society. We have secured Rosalinda and the Pims as well as a local DJ as entertainment for the dance. Rosalinda and the Pims is a non-profit and part of their proceeds are used to support an opera and theater company for people with disabilities in Tulare County.

Community members will be invited to enjoy the street eats event free of charge, where they can purchase a variety of foods from local food trucks. LNTC has teamed up with Orbit Lanes to operate a Beer Garden in addition to our food truck event from 6 to 10 pm in the parking lot of S. L St. and Ventura St (Orbit Lanes Parking Lot). I have provided a sitemap with a tentative layout of the event. The Beer Garden in the parking lot will be enclosed on all four sides with free standing fence panels with a single entrance. From 7 to 11 pm, patrons over 21, can purchase tickets for $25 at Alta District Historical Society where they can dance the night away to Rosalinda and the Pims as well as a local DJ. Dance attendees can also purchase beer and wine within the event at an additional Beer Garden operated by the LNTC committee. Three security officers will be hired for the Orbit Lanes Beer Garden and dance later that evening.

To ensure safety of all, IDs will be checked, and a bracelet placed on patrons' wrist, showing they were cleared at the entrance of either event. During the dance, drink ticket purchases will be limited per patron. All alcohol will be consumed either within each designated area. Security will check all patrons leaving either area and remove bracelets to ensure that no bracelets are passed to others and that no alcohol is taken out of the secured and designated area.

Four our street eats event, restrooms for patrons will be made available through Orbit Lanes. Restrooms for the dance are located within the Alta District Historical Society.

For both events, we are requesting the closure of the ally between Orbit Lanes and Alta District Historical society. In preparation for this event our committee has obtained signatures from all those who may be impacted by this closure to assure them that we will still have access to their homes or businesses during that time and to minimize any inconvenience. We are continuing to work on additional documentation for this event, including vendor permits through Tulare County.

Rafael Alejandrez * Larissa Goosev * George Ayala * Aundre Garcia * Tony Martinez * Lupe Montejano * Isabel Anguiano *Eddie Valero, Facilitator
Class of 2021

With past COVID-19 restrictions and the need to cancel the majority of city events, we know that our community and the surrounding area is in dire need of a safe and social gathering. We know that our street eats event and dance will attract crowds who wish to celebrate the holiday weekend. Our event will serve as a compliment to the fireworks show taking place the following day (July 3rd).

In order for us to provide a low cost event and still fundraise for the LNTC program, we are seeking community sponsorships. The LNTC program has appreciated the City's past support of our annual Cinco De Mayo events and have come tonight to ask for the City to once again support the LNTC program with this event. Your sponsorship of $3,000 will fund Rosalinda and the Pims, venue fees and private security for the event.

We appreciate your consideration of our request and look forward to working with you to put on this event.

Thank you for your consideration and support.

Sincerely,

Rafael Alejandrez Jr. Larissa Goosev
LNTC Cohort 2021

ATTACHMENT "B"

LNTC LEADERSHIP NORTHERN TULARE COUNTY

Leadership Northern Tulare County

FREEDOM FEST

July 2nd, 2021

6:00-10:00 PM

FOOD TRUCKS

BEER GARDEN by *Orbit Lanes*

250 S L St, Dinuba, CA 93618 - Orbit Lanes Parking Lot

7:00-11:00 PM

Dance Floor

Music by DJ Drizzy Dre

Silent Auction

Beer & Wine Bar

$20 - Presale
$25 - At The Gate

289 S K St, Dinuba, CA 93618 - Alta District Historical Society

Purchase Tickets Online at https://www.dinubachamber.com/

CITY OF DINUBA
Together, A Better Community
CALIFORNIA • 1906

City Manager's Office 559/591-5904
City Attorney 559/437-1770
Administrative Services 559/591-5900
Development Services 559/591-5906
Public Works Services 559/591-5924
Engineering Services 559/591-5906
Parks & Community Services 559/591-5940
Fire/Ambulance Services 559/591-5931
Police Services 559/591-5914

June 2, 2021

Rafael Alejandrez
250 S L Street
Dinuba, CA 93618

E: LNTC Freedom Street Eats Event – Request for Alley Closure #2021-04

Dear Rafael:

The City of Dinuba Traffic Safety Committee has reviewed your Public Temporary Alley Closure Request for July 2, 2021. Your request has been approved as requested with the following conditions:

- Alley closure is approved
- Beer garden shall be:
  - Fenced and/or barricaded
  - Security guards
  - Banding of persons 21 years and older
  - Alcohol in beer garden only
- Porta potties shall be provided
- ABC permit required for beer garden
- All food vendors must obtain Tulare County Health Department permits.

I have attached a copy of the approved event request for your files. Please contact me if you have any questions. Best of luck with your event.

Sincerely,

Elva Patino

Elva Patino
Traffic Safety Coordinator

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Office Use Only
Date Received: 5/5/21
Request Number: 2021-04

TRAFFIC SAFETY IMPROVEMENT REQUEST FORM

This form should be used to file a request for review and consideration of a traffic safety or transportation system related matter in the City of Dinuba. The City of Dinuba Traffic Safety Committee is an interdepartmental group that reviews all City traffic safety or transportation related matters, including but not limited to, repair and/or maintenance to public streets, speeding, sidewalks, street lighting, parking, pedestrian crossings, school zones, street closures, etc. The TSC will review, consider, approve, and/or make recommendations to the City Council when necessary, to respond to requests. Upon completion of this form, please return it to the attention of the City of Dinuba, Public Works Director, 1088 E. Kamm Avenue, Dinuba, CA 93618, for review by the TSC. The following information is required prior to consideration of this request. Please fill in all that applies as completely as possible:

Name Rafael Alejandrez Today's Date 5/4/21

Address 250 S. L St. Dinuba CA 93618 Daytime Telephone (559) 352-1499

Contact Rafael Alejandrez Daytime Telephone (559)352-1499

Nature of Request: Temporary use of public parking lot on corner of Ventura and L st (Orbit Lanes)

(Description of request which includes specific location, address, issue or concern, and any other information which might help us in considering the request. Additional pages may be attached if necessary).
NOTE: If this is Public Right of Way Temporary Closure Request, please complete corresponding document accordingly.

LNTC is requesting the temporary use of the public parking lot located on the corner of S. L st and Ventura st. The public parking lot is at 250 S. L st. LNTC will be sponsoring a street eats event that will require the use of the entire parking lot. LNTC is also requesting the closure of the alley way between Orbit Lanes and the Alta Historical Society. Please see the map attached.

Signature of Requesting Party

5/5/21
Date

PUBLIC RIGHT-OF-WAY TEMPORARY CLOSURE REQUEST

Purpose of Closure – Check one and fill out appropriate schedule(s) attached:

■ Neighborhood Block Party ■ Community Event □ Business Promotion □ Neighborhood Watch

□ Other _____

Area / Street to be closed: Parking lot at 250 S. L st Date: 7/2/21

Limits of closure, from: 7/2/21 to: 7/2/21

Time of closure, from: 3pm to: 11pm.

List activities to be conducted in the Public Right-of-Way/on-site. Attach all relevant information. Please provide your own trash cans and dispose of waste properly. **Map(s) are required illustrating area of closure for ALL events.**

LNTC will be using the parking lot for a street eats event that will tentatively include 10 vendors. One of the vendors will be Orbit lanes that will include pizza and a beer garden operated by Orbit lanes. We are also requesting the closure of the alley used by the residents of 253 S. K St, Orbit Lanes, and Alta Historical Society up to Ventura st. Barricades will be needed for this closure. See Map.

List requested City equipment/special needs:

Two Barricades for Alley way and two barricades for the entrances on South L st.

Is vendor (bounce house, pony rides, etc.) required, if so, a City of Dinuba business license name / number (required). City current licensed list of Bounce Houses attached.

_____

Insurance Company Name: _____

Policy No: _____ Phone No: _____

****

The Traffic Safety Committee meets on the first Thursday of each month. You will be advised when your request is scheduled for review and the results of the findings will be reported to you as soon as reasonably possible. Some requests may require additional time to process due to engineering reviews and special studies.

_____

Signature of Requesting Party Date

BLOCK PARTY/BUSINESS PETITION
CLOSE THE BLOCK/AREA AS DESCRIBED BELOW:

S. K St, Ventura St., S. L St.
(Print name of street(s)

Name of Organizing Party Leadership Northern Tulare County Date: 5/17/21

Address: 210 N. L St Dinuba CA 93618 Phone: (559) 352-1499

Person(s) circulating petition: Rafael Alejandrez

Event Date: July 2nd Event Time: from 3 pm to 11 p.m.

The following person(s) is/are residents/business on the block indicated above and have no objection to the street being blocked from traffic during the hours indicated above. Further, it is agreed that although the street will be closed to through traffic, those residing on the aforesaid street will have vehicular access to their home or business.

	NAME (Print)	SIGNATURE	ADDRESS	PHONE NO
1.	Asusena Felix	[signature]	309 Apt A Ventura	(559) 725-7555
2.	Elizabeth Razo	[signature]	309 Apt B Ventura	(559) 595-3479
3.	Cecelia Chavez	Cecilia Chavez	288 S. K St.	(559) 541-[illegible]1262
4.	Edgar Avila Sandez	Edgar Avila	253 Apt. 10 S. K St.	(559) 725-0527
5.	Maggie Vital	Maggie Vital	253 Apt [illegible] S K St.	(559) 590-9599
6.	Blanca Andrade	Blanca Andrade	253 Apt. 8 S K St.	(559) 397-4895
7.	Alta Historical Society	[signature]	P.O. Box 342	559.393.4782
8.	Orbit Lanes	[signature]	250 S. L St	(559) 595-1110
9.	Robert Casses	[signature]	270 S. L St.	(559) 749-1643
10.	Antonio Pineda	Antonio Pineda	253 S. K St. Apt 6	(559) 805-6008
11.	Rodrigo Leon	Rodrigo Leon	253 S. K St Apt 2	(559) 590-8099
12.	Leopoldo Chavez	Leopoldo Ch	253 S. K St. Apt. 4	(559)
13.	Todd Knoy	Todd	253 S K St. Apt 5	(559) 672-1899
14.				
15.				
16.				
17.				
18.				
19.				
20.				

I attest the signatures above represent 60 percent, or more, of the residences or businesses of the street / area to be blocked off per this request.

[signature]
Signature of Organizing Party

Rafael Alejandrez 5/17/21
Print Name / Date

REGISTRATION STATEMENT FOR AMPLIFYING EQUIPMENT
(See Reverse Side for Dinuba Municipal Code Noise Regulations)

Date of Event: July, 2,2021 Time of Usage: 6 hours

Address of Event: 289 S. K St. Dinuba CA

PROPERTY OWNER

Name: Alta Historical Society Telephone: (559) 591-2144

Address: 289 S. K St. Dinuba

EQUIPMENT USER:

Name: Aundre Garcia Telephone: (559) 903-7590

Maximum Sound Producing Power of the Amplifying Equipment:

Wattage: 64Watts Volume (in Decibels): 70dbs Audible Distance: 50ft

Sound from amplifying equipment shall NOT exceed 70 decibels when measured at any property line from the hours of 7:00 am to 10:00 pm, nor 50 decibels from 10:00 pm to 7:00 am.

I certify the above information to be true and correct to the best of my knowledge. I agree to observe the provisions of the City of Dinuba Municipal Code Chapter 9.54 "NOISE REGULATIONS."

Property Owner	Equipment User
Signature: _____	Signature:
Print Name: _____	Print Name: Aundre Garcia
Date: _____	Date: 5-4-2021

Rafael Alejandrez * Larissa Goosev * George Ayala * Aundre Garcia * Tony Martinez * Lupe Montejano * Isabel Anguiano * Eddie Valero, Facilitator
Class of 2021

To: City of Dinuba Public Works

From: Rafael Alejandrez, LNTC co-chair

Date: 5/12/21

Re: **Traffic Safety Improvement Request Form Security addendum**

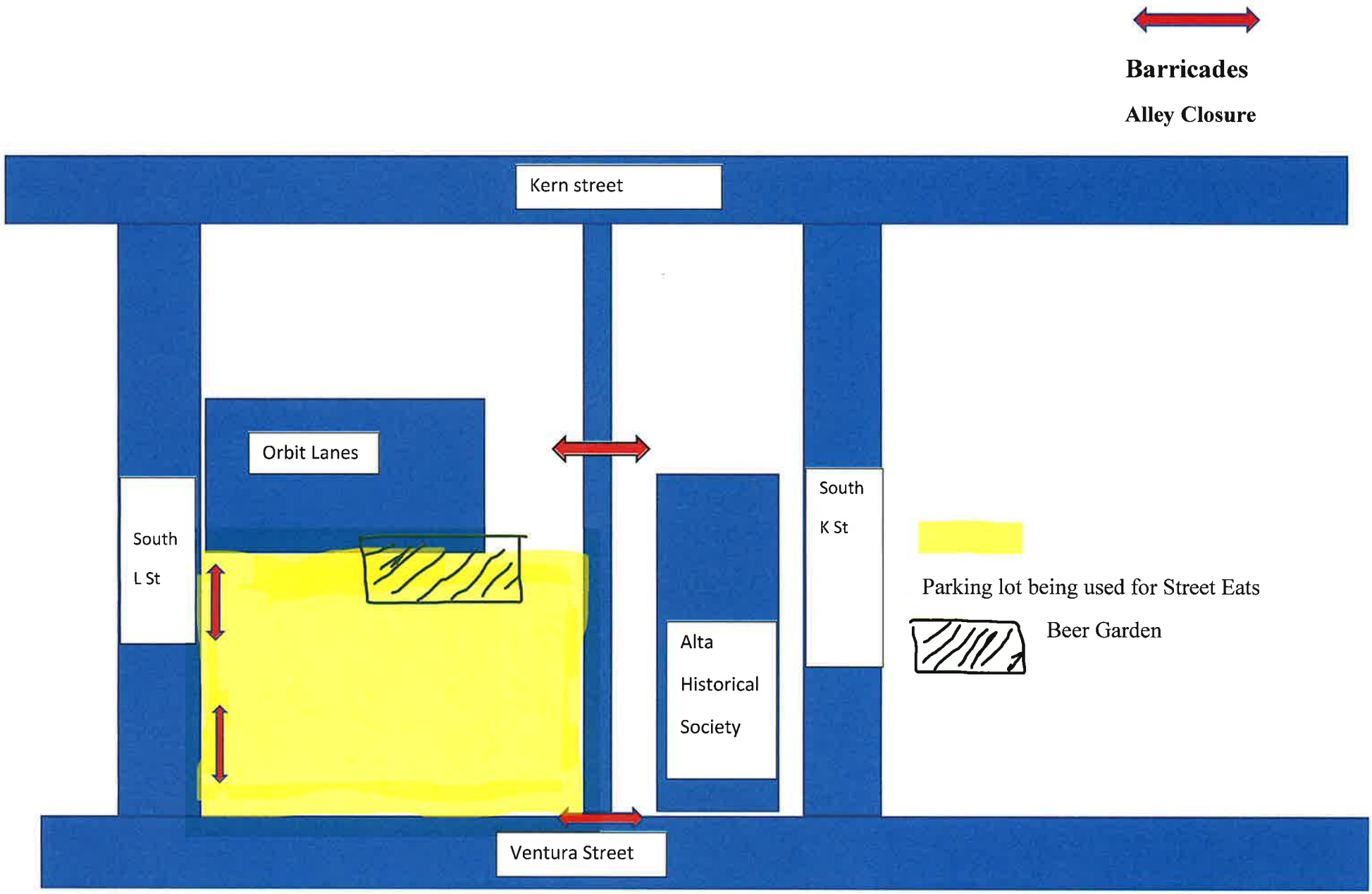
Leadership Northern Tulare county is requesting the use of a city public parking lot on the corner of S. L St. and Ventura St. LNTC will be holding the street eats event on July 2, 2021 from 6-10pm and 4th of July event in the Alta Historical Society from 7-11pm also July 2. LNTC will be providing security for both events. Currently LNTC is looking at two options. The first option is private Security from AAA Security Inc. The second option is Dinuba Police Department. Both options are being explored and include two guards. Number of security guards can be adjusted as needed.

For further questions please contact Rafael Alejandrez

ralejandrez@dinuba.k12.ca.us

(559) 352-1499

LNTC Freedom Street Eats Event Alley closure
Friday July 2, 2021 3:00-11:00p.m.



City Council Staff Report

Department: CITY MANAGER'S OFFICE June 8, 2021

To: Mayor and City Council

From: Karina Solis, Administrative Services Director

Subject: Warrant Register May 28; June 4, 2021 (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 05.28.2021
WR 06.04.2021

Accounts Payable Invoice Report

Payment Date Range 05/24/21 - 05/28/21
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 **263 - Advantek Benefit Administrators**									
2105 0011	Miscellaneous	Paid by Check #31059		04/23/2021	05/28/2021	05/28/2021		05/28/2021	64,731.50
5/21/21	Miscellaneous	Paid by Check #31058		05/21/2021	05/28/2021	05/28/2021		05/28/2021	68,966.64
		Vendor **263 - Advantek Benefit Administrators** Totals				Invoices	2		$133,698.14
Vendor **497 - Aerator Solutions Inc.**									
4054	A-DIGESTER AERATOR #1 DAMAGED IMPELLER	Paid by Check #31060		05/12/2021	05/28/2021	05/28/2021		05/28/2021	2,146.13
		Vendor **497 - Aerator Solutions Inc.** Totals				Invoices	1		$2,146.13
Vendor **351 - Anthem Blue Cross**									
102093992I	Canales 530M82834	Paid by Check #31067		05/06/2021	05/28/2021	05/28/2021		05/28/2021	79.90
102095822I	Hartley 919M97599	Paid by Check #31068		05/06/2021	05/28/2021	05/28/2021		05/28/2021	80.10
102096549I	Ramirez 992W01856	Paid by Check #31069		05/06/2021	05/28/2021	05/28/2021		05/28/2021	79.90
000192647652	Tyler 141A75193	Paid by Check #31063		05/08/2021	05/28/2021	05/28/2021		05/28/2021	228.38
000192654041	Medders 936A79191	Paid by Check #31065		05/08/2021	05/28/2021	05/28/2021		05/28/2021	770.88
000192739737	Hartley 925M97595	Paid by Check #31066		05/08/2021	05/28/2021	05/28/2021		05/28/2021	222.72
000192749492	Ramirez 992W01856	Paid by Check #31062		05/08/2021	05/28/2021	05/28/2021		05/28/2021	179.95
000192770024	Harman 862W04709	Paid by Check #31064		05/08/2021	05/28/2021	05/28/2021		05/28/2021	391.53
000581967E	6/1/21-7/1/21	Paid by Check #31061		05/14/2021	05/28/2021	05/28/2021		05/28/2021	580.93
		Vendor **351 - Anthem Blue Cross** Totals				Invoices	9		$2,614.29
Vendor **21 - Aramark Uniform Services Inc.**									
503000294461	Fy 20/21-Parks-Uniform services for week of 5/19/21	Paid by Check #31070		05/19/2021	05/28/2021	05/28/2021	05/20/2021	05/28/2021	29.36
		Vendor **21 - Aramark Uniform Services Inc.** Totals				Invoices	1		$29.36
Vendor **17 - AT&T**									
93910372775/21	PW	Paid by Check #31071		05/10/2021	05/28/2021	05/28/2021		05/28/2021	26.35
93910544725/21	PW	Paid by Check #31073		05/10/2021	05/28/2021	05/28/2021		05/28/2021	45.93
93910544745/21	PW	Paid by Check #31072		05/10/2021	05/28/2021	05/28/2021		05/28/2021	45.93
93910544775/21	PW	Paid by Check #31074		05/10/2021	05/28/2021	05/28/2021		05/28/2021	23.81
93910544785/21	PW	Paid by Check #31075		05/10/2021	05/28/2021	05/28/2021		05/28/2021	23.81
93910547415/21	PW	Paid by Check #31076		05/11/2021	05/28/2021	05/28/2021		05/28/2021	275.03
		Vendor **17 - AT&T** Totals				Invoices	6		$440.86
Vendor **420 - Atlas Copco Compressors LLC**									
1121042594	Atlas Copco CNG Maintenance	Paid by Check #31077		04/30/2021	05/28/2021	05/28/2021		05/28/2021	3,813.21
		Vendor **420 - Atlas Copco Compressors LLC** Totals				Invoices	1		$3,813.21
Vendor **116 - BSK Analytical Laboratories**									
AE10667	WATER SAMPLE TESTING - WATER DEPT	Paid by Check #31078		05/18/2021	05/28/2021	05/28/2021		05/28/2021	152.00

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AE10670	WATER SAMPLE TESTING - WATER DEPT	Paid by Check #31078		05/18/2021	05/28/2021	05/28/2021		05/28/2021	13.50
AE10847	WATER SAMPLE TESTING - WATER DEPT	Paid by Check #31078		05/19/2021	05/28/2021	05/28/2021		05/28/2021	133.00
AE11129	WATER SAMPLE TESTING - WATER DEPT	Paid by Check #31078		05/24/2021	05/28/2021	05/28/2021		05/28/2021	152.00
		Vendor **116 - BSK Analytical Laboratories** Totals				Invoices	4		$450.50
Vendor **82 - Carrot-top Industries Inc**									
50216000	FLAGS FOR CITY FACILITIES	Paid by Check #31079		05/12/2021	05/28/2021	05/28/2021		05/28/2021	1,566.03
		Vendor **82 - Carrot-top Industries Inc** Totals				Invoices	1		$1,566.03
Vendor **972 - City of Sanger**									
IGT44 - Dinuba	April 2021	Paid by Check #31080		05/18/2021	05/28/2021	05/28/2021		05/28/2021	398.25
		Vendor **972 - City of Sanger** Totals				Invoices	1		$398.25
Vendor **1732 - Clear Gov Inc.**									
2021-11021	Digital Budget Suite	Paid by Check #31081		05/17/2021	05/28/2021	05/28/2021		05/28/2021	4,066.67
		Vendor **1732 - Clear Gov Inc.** Totals				Invoices	1		$4,066.67
Vendor **1728 - Clearworld LLC**									
1104	Fy 20/21-Parks-Solar Lights for KC park pickel ball courts	Paid by Check #31082		05/20/2021	05/28/2021	05/28/2021	05/21/2021	05/28/2021	18,406.00
		Vendor **1728 - Clearworld LLC** Totals				Invoices	1		$18,406.00
Vendor **1238 - Coleman & Horowitt, LLP**									
437016	SGI/Dokken	Paid by Check #31083		04/30/2021	05/28/2021	05/28/2021		05/28/2021	8,381.20
437017	Eagle Fire	Paid by Check #31083		04/30/2021	05/28/2021	05/28/2021		05/28/2021	5,778.00
		Vendor **1238 - Coleman & Horowitt, LLP** Totals				Invoices	2		$14,159.20
Vendor **85 - Dinuba Lions Club**									
MAY 2021	PD - May 2021 Billing / Chief Popovich	Paid by Check #31084		05/01/2021	05/28/2021	05/28/2021		05/28/2021	47.00
		Vendor **85 - Dinuba Lions Club** Totals				Invoices	1		$47.00
Vendor **371 - Duperon Corporation**									
23127	NEW HEADWORKS COMPACTOR UNIT	Paid by Check #31085		05/10/2021	05/28/2021	05/28/2021		05/28/2021	3,193.16
		Vendor **371 - Duperon Corporation** Totals				Invoices	1		$3,193.16
Vendor **36 - Ewing Irrigation Products**									
14182164	MEDIAN #2 ACCIDENT - CARSON JUMBO BOX/LID	Paid by Check #31086		05/11/2021	05/28/2021	05/28/2021		05/28/2021	131.15
		Vendor **36 - Ewing Irrigation Products** Totals				Invoices	1		$131.15
Vendor **235 - FERGUSON ENTERPRISES, LLC**									

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1628320	WATER DEPT SUPPLIES	Paid by Check #31087		05/17/2021	05/28/2021	05/28/2021		05/28/2021	291.76
		Vendor **235 - FERGUSON ENTERPRISES, LLC** Totals				Invoices	1		$291.76
Vendor **1518 - Formation Environmental, LLC**									
6328	Formation Environmental Wellfield Project	Paid by Check #31088		05/02/2021	05/28/2021	05/28/2021		05/28/2021	107,672.95
		Vendor **1518 - Formation Environmental, LLC** Totals				Invoices	1		$107,672.95
Vendor **25 - The Fresno Bee**									
FRS-779813772022	SUBSCRIPTION	Paid by Check #31089		05/10/2021	05/28/2021	05/28/2021		05/28/2021	682.69
		Vendor **25 - The Fresno Bee** Totals				Invoices	1		$682.69
Vendor **1588 - Jonathan Gonzalez**									
DOT	Reimbursement	Paid by Check #31090		05/04/2021	05/28/2021	05/28/2021		05/28/2021	95.00
		Vendor **1588 - Jonathan Gonzalez** Totals				Invoices	1		$95.00
Vendor **68 - Grainger Inc.**									
9906790432	ACRYLIC ENAMEL - BLACK	Paid by Check #31091		05/19/2021	05/28/2021	05/28/2021		05/28/2021	564.63
		Vendor **68 - Grainger Inc.** Totals				Invoices	1		$564.63
Vendor **605 - Frank Guerra**									
5/21/21	Anthem	Paid by Check #31092		05/21/2021	05/28/2021	05/28/2021		05/28/2021	185.41
		Vendor **605 - Frank Guerra** Totals				Invoices	1		$185.41
Vendor **1431 - Patricia Hartman**									
5/21/21	Anthem	Paid by Check #31093		05/21/2021	05/28/2021	05/28/2021		05/28/2021	643.60
		Vendor **1431 - Patricia Hartman** Totals				Invoices	1		$643.60
Vendor **139 - Henry Schein Inc.**									
93648772	Supplies	Paid by Check #31094		05/12/2021	05/28/2021	05/28/2021		05/28/2021	1,921.33
93674807	Supplies	Paid by Check #31094		05/13/2021	05/28/2021	05/28/2021		05/28/2021	720.08
		Vendor **139 - Henry Schein Inc.** Totals				Invoices	2		$2,641.41
Vendor **440 - Johnson Controls Security Solutions**									
35879202	199 N. L ST	Paid by Check #31095		05/08/2021	05/28/2021	05/28/2021		05/28/2021	903.72
35879200	SECURITY SERVICES FOR WATER TOWER ON SIERRA	Paid by Check #31095		05/08/2021	05/28/2021	05/28/2021		05/28/2021	66.43
		Vendor **440 - Johnson Controls Security Solutions** Totals				Invoices	2		$970.15
Vendor **216 - Key Design Locksmithing**									
16105	PARKS & REC MEN'S RESTROOM DEADBOLT	Paid by Check #31096		04/29/2021	05/28/2021	05/28/2021		05/28/2021	79.88
		Vendor **216 - Key Design Locksmithing** Totals				Invoices	1		$79.88
Vendor **1536 - Kings River Casting, Inc.**									

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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
36579	Fy 20/21-Parks-Bench for Pickel ball courts @ KC park	Paid by Check #31097		05/24/2021	05/28/2021	05/28/2021	05/24/2021	05/28/2021	641.24
		Vendor **1536 - Kings River Casting, Inc.** Totals				Invoices	1		$641.24
Vendor **796 - L.N. Curtis & Sons**									
INV482484	Safety Equipment	Paid by Check #31098		04/21/2021	05/28/2021	05/28/2021		05/28/2021	2,508.67
		Vendor **796 - L.N. Curtis & Sons** Totals				Invoices	1		$2,508.67
Vendor **449 - Les Schwab Tire Centers of Central California**									
55100251147	WHEEL ALIGNMENT AND TIRE REPAIR FOR BUS 12	Paid by Check #31099		05/18/2021	05/28/2021	05/28/2021		05/28/2021	534.24
55100251315	TIRE FOR SPECIAL HAUL TRAILER	Paid by Check #31099		05/20/2021	05/28/2021	05/28/2021		05/28/2021	99.39
55100251316	TIRE FOR PD 32	Paid by Check #31099		05/20/2021	05/28/2021	05/28/2021		05/28/2021	189.06
55100251393	TIRE REPAIR FOR T 20	Paid by Check #31099		05/20/2021	05/28/2021	05/28/2021		05/28/2021	113.27
		Vendor **449 - Les Schwab Tire Centers of Central California** Totals				Invoices	4		$935.96
Vendor **89 - Liebert Cassidy Whitmore**									
1519246	Legal Fees	Paid by Check #31100		04/30/2021	05/28/2021	05/28/2021		05/28/2021	665.00
1519247	Legal Fees	Paid by Check #31100		04/30/2021	05/28/2021	05/28/2021		05/28/2021	111.00
1519248	Legal Fees	Paid by Check #31100		04/30/2021	05/28/2021	05/28/2021		05/28/2021	888.00
		Vendor **89 - Liebert Cassidy Whitmore** Totals				Invoices	3		$1,664.00
Vendor **22 - Moore Twining Associates Inc.**									
1368917	WATER SAMPLE TESTING WWTP - INDUSTRIAL	Paid by Check #31101		05/17/2021	05/28/2021	05/28/2021		05/28/2021	88.00
1368936	WATER SAMPLE TESTING WWTP - IN HOUSE	Paid by Check #31101		05/18/2021	05/28/2021	05/28/2021		05/28/2021	226.00
1368990	WATER SAMPLE TESTING WWTP - INDUSTRIAL	Paid by Check #31101		05/19/2021	05/28/2021	05/28/2021		05/28/2021	88.00
		Vendor **22 - Moore Twining Associates Inc.** Totals				Invoices	3		$402.00
Vendor **76 - Pacific Gas & Electric**									
618305447405/21	496 E Tulare	Paid by Check #31128		05/11/2021	05/28/2021	05/28/2021		05/28/2021	3,724.66
169314496945/21	Kamm/Green	Paid by Check #31120		05/11/2021	05/28/2021	05/28/2021		05/28/2021	246.82
339630846045/21	KAMM/O	Paid by Check #31122		05/11/2021	05/28/2021	05/28/2021		05/28/2021	9.91
602118118765/21	201 Uruapan	Paid by Check #31123		05/11/2021	05/28/2021	05/28/2021		05/28/2021	800.97
774843071195/21	1133 College	Paid by Check #31125		05/11/2021	05/28/2021	05/28/2021		05/28/2021	22.26
945914183255/21	COLLEGE/MARSHALL	Paid by Check #31127		05/11/2021	05/28/2021	05/28/2021		05/28/2021	9.55
294652070085/21	Parks	Paid by Check #31121		05/12/2021	05/28/2021	05/28/2021		05/28/2021	78.91
731427487115.21	Parks	Paid by Check #31124		05/12/2021	05/28/2021	05/28/2021		05/28/2021	1,755.57
155771097455/21	1851 Kamm	Paid by Check #31119		05/13/2021	05/28/2021	05/28/2021		05/28/2021	1,624.78
831902407275/21	Parks	Paid by Check #31126		05/13/2021	05/28/2021	05/28/2021		05/28/2021	24.41
134445515955/21	M & Ventura	Paid by Check #31102		05/10/2021	05/28/2021	05/28/2021		05/28/2021	38.15
210475377885/21	155 Merced	Paid by Check #31106		05/10/2021	05/28/2021	05/28/2021		05/28/2021	136.89

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447571605185/21	180 W Merced	Paid by Check #31107		05/10/2021	05/28/2021	05/28/2021		05/28/2021	350.68
605804926705/21	148 M St	Paid by Check #31111		05/10/2021	05/28/2021	05/28/2021		05/28/2021	35.11
630805446695/21	L & K Alley	Paid by Check #31112		05/10/2021	05/28/2021	05/28/2021		05/28/2021	10.18
768101241985/21	180 W Merced	Paid by Check #31115		05/10/2021	05/28/2021	05/28/2021		05/28/2021	225.84
975086523735/21	180 W Merced	Paid by Check #31118		05/10/2021	05/28/2021	05/28/2021		05/28/2021	80.65
183409121305/21	Marshall/Wright	Paid by Check #31104		05/11/2021	05/28/2021	05/28/2021		05/28/2021	9.53
496411368305/21	Milsap/Myrtle	Paid by Check #31108		05/11/2021	05/28/2021	05/28/2021		05/28/2021	81.61
516730856045/21	Kamm/Alta	Paid by Check #31110		05/11/2021	05/28/2021	05/28/2021		05/28/2021	88.22
672472110625/21	Tulare/L	Paid by Check #31113		05/11/2021	05/28/2021	05/28/2021		05/28/2021	82.74
676638777015/21	Tulare/L	Paid by Check #31114		05/11/2021	05/28/2021	05/28/2021		05/28/2021	47.17
874409527915/21	301 Kamm	Paid by Check #31117		05/11/2021	05/28/2021	05/28/2021		05/28/2021	20.12
134971623575/21	Kamm/Green	Paid by Check #31103		05/12/2021	05/28/2021	05/28/2021		05/28/2021	12,558.94
502735657345/21	Randle/El Monte	Paid by Check #31109		05/12/2021	05/28/2021	05/28/2021		05/28/2021	41.08
847471995155/21	Alta/Kamm	Paid by Check #31116		05/12/2021	05/28/2021	05/28/2021		05/28/2021	68.87
207327719755/21	1088 E Kamm	Paid by Check #31105		05/13/2021	05/28/2021	05/28/2021		05/28/2021	873.43
		Vendor **76 - Pacific Gas & Electric** Totals				Invoices	27		$23,047.05
Vendor **686 - Elva Patino**									
spring 2021	Tuition Reimb spring 2021	Paid by Check #31129		05/19/2021	05/28/2021	05/28/2021		05/28/2021	500.00
		Vendor **686 - Elva Patino** Totals				Invoices	1		$500.00
Vendor **7 - Pena's Disposal Services**									
584597	Fy 20/21-Parks-Disposal service for Vuich park	Paid by Check #31130		05/19/2021	05/28/2021	05/28/2021	05/20/2021	05/28/2021	636.22
584604	Cust No. 01-153360	Paid by Check #31130		05/19/2021	05/28/2021	05/28/2021		05/28/2021	2,721.06
		Vendor **7 - Pena's Disposal Services** Totals				Invoices	2		$3,357.28
Vendor **221 - Rene G. Ortega Concrete**									
2742	Fy 20/21-Installation of one pickel ball court @ KC park	Paid by Check #31131		05/21/2021	05/28/2021	05/28/2021	05/21/2021	05/28/2021	20,000.00
		Vendor **221 - Rene G. Ortega Concrete** Totals				Invoices	1		$20,000.00
Vendor **761 - Rod's Custom Signs Inc.**									
13637	Fy 20/21-CS-Plaque purch for Ruiz Foods donat of shade structure	Paid by Check #31132		04/08/2021	05/28/2021	05/28/2021	05/18/2021	05/28/2021	944.83
		Vendor **761 - Rod's Custom Signs Inc.** Totals				Invoices	1		$944.83
Vendor **1733 - Gerardo Santana**									
Medic 2021	State Reimbursement	Paid by Check #31133		04/17/2021	05/28/2021	05/28/2021		05/28/2021	225.00
		Vendor **1733 - Gerardo Santana** Totals				Invoices	1		$225.00
Vendor **42 - Scout Specialties**									
144811	STREET SUPPLIES	Paid by Check #31134		04/27/2021	05/28/2021	05/28/2021		05/28/2021	203.87

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Summary Listing

Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
145261	STREET SUPPLIES	Paid by Check #31134		05/11/2021	05/28/2021	05/28/2021		05/28/2021	130.20
			Vendor **42 - Scout Specialties** Totals			Invoices	2		$334.07
Vendor **61 - Silvas Oil Company Inc.**									
166974CT	November 2020	Paid by Check #31135		11/30/2020	05/28/2021	05/28/2021		05/28/2021	1,477.52
			Vendor **61 - Silvas Oil Company Inc.** Totals			Invoices	1		$1,477.52
Vendor **1683 - Joshua Snodgrass**									
DOT	Reimbursement	Paid by Check #31136		05/18/2021	05/28/2021	05/28/2021		05/28/2021	65.00
			Vendor **1683 - Joshua Snodgrass** Totals			Invoices	1		$65.00
Vendor **758 - Solenis LLC**									
131804103	DEWATERING SYSTEM - POLYMER	Paid by Check #31137		05/11/2021	05/28/2021	05/28/2021		05/28/2021	4,837.22
			Vendor **758 - Solenis LLC** Totals			Invoices	1		$4,837.22
Vendor **1447 - Monte Sylvester**									
5/21/21	Anthem	Paid by Check #31138		05/21/2021	05/28/2021	05/28/2021		05/28/2021	291.13
			Vendor **1447 - Monte Sylvester** Totals			Invoices	1		$291.13
Vendor **1062 - The Sherwin-Williams Co.**									
2487-8	GLASS BEADS	Paid by Check #31139		05/05/2021	05/28/2021	05/28/2021		05/28/2021	2,788.44
			Vendor **1062 - The Sherwin-Williams Co.** Totals			Invoices	1		$2,788.44
Vendor **1633 - Toyota Industries Commercial Finance, Inc.**									
4003141083	LITTER VACUUM LEASE PAYMENT	Paid by Check #31140		05/14/2021	05/28/2021	05/28/2021		05/28/2021	950.73
			Vendor **1633 - Toyota Industries Commercial Finance, Inc.** Totals			Invoices	1		$950.73
Vendor **49 - Tulare County**									
18424	Accountability Tags	Paid by Check #31141		05/05/2021	05/28/2021	05/28/2021		05/28/2021	133.61
			Vendor **49 - Tulare County** Totals			Invoices	1		$133.61
Vendor **354 - Verizon Wireless**									
9879804145	CM	Paid by Check #31142		05/14/2021	05/28/2021	05/28/2021		05/28/2021	313.84
9879804144	Finance	Paid by Check #31142		05/14/2021	05/28/2021	05/28/2021		05/28/2021	201.10
9879449605	PD - Billing & Cell Phones Purchase Credit / Inv #9877310503	Paid by Check #31142		05/10/2021	05/28/2021	05/28/2021		05/28/2021	(894.93)
9879449606	PD - 04/27/2021 - 05/10/2021 Billing Charges	Paid by Check #31142		05/10/2021	05/28/2021	05/28/2021		05/28/2021	919.20
9879290405	Acct# 972514922-00001	Paid by Check #31142		05/07/2021	05/28/2021	05/28/2021		05/28/2021	706.49
9879804141	ADMIN PHONE CHARGES	Paid by Check #31142		05/14/2021	05/28/2021	05/28/2021		05/28/2021	898.29
			Vendor **354 - Verizon Wireless** Totals			Invoices	6		$2,143.99
Vendor **1444 - Video Inspection Specialists, Inc.**									

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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
7693	STROM DRAIN BASIN	Paid by Check #31143		05/12/2021	05/28/2021	05/28/2021		05/28/2021	1,175.00
		Vendor **1444 - Video Inspection Specialists, Inc.** Totals				Invoices	1		$1,175.00
Vendor **104 - Vision Service Plan**									
812397979	June 2021	Paid by Check #31144		05/19/2021	05/28/2021	05/28/2021		05/28/2021	3,033.40
		Vendor **104 - Vision Service Plan** Totals				Invoices	1		$3,033.40
Vendor **820 - Vulcan Materials Company**									
72939161	AGGREGATE & ASPHALT	Paid by Check #31145		05/10/2021	05/28/2021	05/28/2021		05/28/2021	550.72
		Vendor **820 - Vulcan Materials Company** Totals				Invoices	1		$550.72
Vendor **1731 - XPO Logistics Freight, Inc**									
730-995926	PD - Chair Freight/Delivery Fees	Paid by Check #31146		02/12/2021	05/28/2021	05/28/2021		05/28/2021	125.75
		Vendor **1731 - XPO Logistics Freight, Inc** Totals				Invoices	1		$125.75
Vendor **HMS**									
Refund 20-2208	Ambulance Billing	Paid by Check #31147		05/19/2021	05/28/2021	05/28/2021		05/28/2021	62.91
		Vendor **HMS** Totals				Invoices	1		$62.91
Vendor **Ralph Mendoza**									
Refund fees	Fy 20/21-Refund on SFP for 2 children; mov out of town	Paid by Check #31148		05/24/2021	05/28/2021	05/28/2021	05/24/2021	05/28/2021	52.00
		Vendor **Ralph Mendoza** Totals				Invoices	1		$52.00
		Grand Totals				Invoices	111		$371,234.95

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Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
Vendor **548 - Adamson Police Products**									
INV354063	PD - 7 Holsters - Intruder 2.0 - P365XL	Paid by Check #31149		05/21/2021	06/04/2021	06/04/2021		06/04/2021	430.10
		Vendor **548 - Adamson Police Products** Totals				Invoices	1		$430.10
Vendor **263 - Advantek Benefit Administrators**									
2106 0011	Miscellaneous	Paid by Check #31151		05/28/2021	06/04/2021	06/04/2021		06/04/2021	62,994.53
5/28/21	Miscellaneous	Paid by Check #31150		05/28/2021	06/04/2021	06/04/2021		06/04/2021	22,263.32
		Vendor **263 - Advantek Benefit Administrators** Totals				Invoices	2		$85,257.85
Vendor **497 - Aerator Solutions Inc.**									
4055	INTAKE ASSEMBLY FOR AERATOR #1 A-D	Paid by Check #31152		05/12/2021	06/04/2021	06/04/2021		06/04/2021	2,638.60
		Vendor **497 - Aerator Solutions Inc.** Totals				Invoices	1		$2,638.60
Vendor **20 - Ameritas Life Insurance**									
6/1/21-6/30/21	010-007745-00001	Paid by Check #31153		05/19/2021	06/04/2021	06/04/2021		06/04/2021	17,736.12
		Vendor **20 - Ameritas Life Insurance** Totals				Invoices	1		$17,736.12
Vendor **351 - Anthem Blue Cross**									
102094552I	Sano 060M86753	Paid by Check #31154		05/06/2021	06/04/2021	06/04/2021		06/04/2021	86.50
000192704601	Sano 097M84206	Paid by Check #31155		05/08/2021	06/04/2021	06/04/2021		06/04/2021	830.37
		Vendor **351 - Anthem Blue Cross** Totals				Invoices	2		$916.87
Vendor **21 - Aramark Uniform Services Inc.**									
503000299383	Fy 20/21-Parks-Uniform services for week of 5/26/21	Paid by Check #31156		05/26/2021	06/04/2021	06/04/2021	05/27/2021	06/04/2021	29.36
		Vendor **21 - Aramark Uniform Services Inc.** Totals				Invoices	1		$29.36
Vendor **17 - AT&T**									
93910547365/21	PD - 04/20/2021 - 05/19/2021 Billing Charges	Paid by Check #31157		05/20/2021	06/04/2021	06/04/2021		06/04/2021	140.33
		Vendor **17 - AT&T** Totals				Invoices	1		$140.33
Vendor **289 - AT&T Mobility LLC**									
2872350721995/21	Council	Paid by Check #31159		05/16/2021	06/04/2021	06/04/2021		06/04/2021	71.48
2872932128685/21	PW	Paid by Check #31158		05/16/2021	06/04/2021	06/04/2021		06/04/2021	285.06
		Vendor **289 - AT&T Mobility LLC** Totals				Invoices	2		$356.54
Vendor **328 - Bernard Professional Transcription Services**									
DQ1901791	PD - Transcripts Service	Paid by Check #31160		05/26/2021	06/04/2021	06/04/2021		06/04/2021	15.00
		Vendor **328 - Bernard Professional Transcription Services** Totals				Invoices	1		$15.00
Vendor **116 - BSK Analytical Laboratories**									
AE11263	WATER SAMPLE TESTING - WATER DEPT	Paid by Check #31161		05/25/2021	06/04/2021	06/04/2021		06/04/2021	330.00

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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
AE11276	WATER SAMPLE TESTING - WATER DEPT	Paid by Check #31161		05/25/2021	06/04/2021	06/04/2021		06/04/2021	998.50
AE11368	WATER SAMPLE TESTING - WATER DEPT	Paid by Check #31161		05/26/2021	06/04/2021	06/04/2021		06/04/2021	152.00
AE11369	WATER SAMPLE TESTING - WATER DEPT	Paid by Check #31161		05/26/2021	06/04/2021	06/04/2021		06/04/2021	13.50
AE11496	WATER SAMPLE TESTING - WATER DEPT	Paid by Check #31161		05/27/2021	06/04/2021	06/04/2021		06/04/2021	152.00
AE11650	WATER SAMPLE TESTING - WATER DEPT	Paid by Check #31161		05/28/2021	06/04/2021	06/04/2021		06/04/2021	13.50
		Vendor **116 - BSK Analytical Laboratories** Totals				Invoices	6		$1,659.50
Vendor **94 - California Public Employees Retirement**									
2021-00000443	31 - 457 - Employee CalPERS $*	Paid by EFT #1592		05/28/2021	06/02/2021	06/02/2021		06/02/2021	10,118.99
5/9-5/22/21	Payroll 05/9/21-05/22/21	Paid by EFT #1593		05/28/2021	06/02/2021	06/02/2021		06/02/2021	77,711.40
		Vendor **94 - California Public Employees Retirement** Totals				Invoices	2		$87,830.39
Vendor **82 - Carrot-top Industries Inc**									
50216001	US FLAG, CA FLAG	Paid by Check #31162		05/19/2021	06/04/2021	06/04/2021		06/04/2021	257.15
		Vendor **82 - Carrot-top Industries Inc** Totals				Invoices	1		$257.15
Vendor **333 - Cintas Corporation No. 2**									
4085436907	PD - Janitorial Supplies	Paid by Check #31163		05/26/2021	06/04/2021	06/04/2021		06/04/2021	46.58
		Vendor **333 - Cintas Corporation No. 2** Totals				Invoices	1		$46.58
Vendor **170 - Comcast**									
0148178 5/12/21	680 Alta	Paid by Check #31164		05/12/2021	06/04/2021	06/04/2021		06/04/2021	321.07
0191269 5/22/21	201 Uruapan	Paid by Check #31165		05/22/2021	06/04/2021	06/04/2021		06/04/2021	269.83
		Vendor **170 - Comcast** Totals				Invoices	2		$590.90
Vendor **3 - Culligan Water**									
172941	PORTABLE EXCHANGE TANK - PW	Paid by Check #31166		05/31/2021	06/04/2021	06/04/2021		06/04/2021	77.00
173295	PORTABLE EXCHANGE TANK, 1 HIC SERVICE, DI RENTAL - WWTP	Paid by Check #31166		05/31/2021	06/04/2021	06/04/2021		06/04/2021	74.00
		Vendor **3 - Culligan Water** Totals				Invoices	2		$151.00
Vendor **77 - Department of Justice**									
511433	PD - April 2021 - Blood Alcohol Analysis	Paid by Check #31167		05/10/2021	06/04/2021	06/04/2021		06/04/2021	70.00
512126	PD - March 2021 - Blood Alcohol Analysis	Paid by Check #31167		05/19/2021	06/04/2021	06/04/2021		06/04/2021	70.00
		Vendor **77 - Department of Justice** Totals				Invoices	2		$140.00
Vendor **371 - Duperon Corporation**									
23128	DUPERON - WC MAIN LAYOUT	Paid by Check #31168		05/10/2021	06/04/2021	06/04/2021		06/04/2021	12,770.45

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Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
		Vendor **371 - Duperon Corporation** Totals				Invoices	1		$12,770.45
Vendor **16 - Ernest Packaging Solutions**									
90365210	Fy 20/21-Parks-Janitorial supplies for all park sites	Paid by Check #31169		05/19/2021	06/04/2021	06/04/2021	05/26/2021	06/04/2021	1,921.08
		Vendor **16 - Ernest Packaging Solutions** Totals				Invoices	1		$1,921.08
Vendor **36 - Ewing Irrigation Products**									
14260864	Fy 20/21-Parks-Repair kit,pvc union, hunter ultra 1in rtr	Paid by Check #31170		05/19/2021	06/04/2021	06/04/2021	05/26/2021	06/04/2021	622.10
		Vendor **36 - Ewing Irrigation Products** Totals				Invoices	1		$622.10
Vendor **1404 - Fireworks America**									
20066	Fy 20/21-Fireworks display on 7/3 -50% deposit due now	Paid by Check #31171		05/27/2021	06/04/2021	06/04/2021	05/27/2021	06/04/2021	10,000.00
		Vendor **1404 - Fireworks America** Totals				Invoices	1		$10,000.00
Vendor **765 - Future Ford of Clovis**									
804394	FLEET SUPPLIES	Paid by Check #31172		05/25/2021	06/04/2021	06/04/2021		06/04/2021	550.24
		Vendor **765 - Future Ford of Clovis** Totals				Invoices	1		$550.24
Vendor **1383 - GBR Transport, Inc.**									
23298	PD - 20' Container / C-Train Relocation	Paid by Check #31173		05/27/2021	06/04/2021	06/04/2021		06/04/2021	500.00
		Vendor **1383 - GBR Transport, Inc.** Totals				Invoices	1		$500.00
Vendor **1068 - GHD Services Inc.**									
1111647	GHD Sanitary Sewer Mang Plan	Paid by Check #31174		05/27/2021	06/04/2021	06/04/2021		06/04/2021	617.80
		Vendor **1068 - GHD Services Inc.** Totals				Invoices	1		$617.80
Vendor **174 - Howard's Pest Control**									
96381	405 E El Monte	Paid by Check #31175		05/24/2021	06/04/2021	06/04/2021		06/04/2021	65.00
		Vendor **174 - Howard's Pest Control** Totals				Invoices	1		$65.00
Vendor **472 - Jacobson James & Associates**									
2104.0240	SENTINEL WELL MONITORING - APRIL 2021	Paid by Check #31176		05/26/2021	06/04/2021	06/04/2021		06/04/2021	409.76
2104.0241	SENTINEL WELL MONITORING - APRIL 2021	Paid by Check #31176		05/26/2021	06/04/2021	06/04/2021		06/04/2021	2,619.30
		Vendor **472 - Jacobson James & Associates** Totals				Invoices	2		$3,029.06
Vendor **213 - Javelina Trading Company**									
2103005	GLOVES	Paid by Check #31177		03/10/2021	06/04/2021	06/04/2021		06/04/2021	450.65
2104012	GLOVES	Paid by Check #31177		05/12/2021	06/04/2021	06/04/2021		06/04/2021	4,470.15
		Vendor **213 - Javelina Trading Company** Totals				Invoices	2		$4,920.80

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Vendor **1676 - Johnson Drilling**									
10154	Johnson Drilling Test Well - Retention	Paid by Check #31178		05/27/2021	06/04/2021	06/04/2021		06/04/2021	5,608.50
			Vendor **1676 - Johnson Drilling** Totals			Invoices	1		$5,608.50
Vendor **1536 - Kings River Casting, Inc.**									
36594	Fy 20/21-Donation plaque/bench for Nebraska Park	Paid by Check #31179		05/26/2021	06/04/2021	06/04/2021	05/26/2021	06/04/2021	3,388.46
			Vendor **1536 - Kings River Casting, Inc.** Totals			Invoices	1		$3,388.46
Vendor **449 - Les Schwab Tire Centers of Central California**									
55100243242	TIRE REPAIR FOR PD 05	Paid by Check #31180		02/19/2021	06/04/2021	06/04/2021		06/04/2021	67.26
55100251507	TIRES FOR P 06	Paid by Check #31180		05/21/2021	06/04/2021	06/04/2021		06/04/2021	584.56
			Vendor **449 - Les Schwab Tire Centers of Central California** Totals			Invoices	2		$651.82
Vendor **1445 - Loops Marketing**									
1199	Loops griggs footage	Paid by Check #31181		05/28/2021	06/04/2021	06/04/2021		06/04/2021	776.25
			Vendor **1445 - Loops Marketing** Totals			Invoices	1		$776.25
Vendor **220 - Marilyn and Cristy's Embroidery**									
2133	PD - Vectored Logos	Paid by Check #31182		05/24/2021	06/04/2021	06/04/2021		06/04/2021	113.93
			Vendor **220 - Marilyn and Cristy's Embroidery** Totals			Invoices	1		$113.93
Vendor **184 - Maximus**									
102452.01.12-03	Professional Services	Paid by Check #31183		05/31/2021	06/04/2021	06/04/2021		06/04/2021	1,560.00
			Vendor **184 - Maximus** Totals			Invoices	1		$1,560.00
Vendor **1181 - McCormick, Kabot, Jenner & Lew**									
13260	Legal Services (lawyers)	Paid by Check #31184		04/25/2021	06/04/2021	06/04/2021		06/04/2021	3,564.00
13274	Retainer	Paid by Check #31184		04/25/2021	06/04/2021	06/04/2021		06/04/2021	3,300.00
			Vendor **1181 - McCormick, Kabot, Jenner & Lew** Totals			Invoices	2		$6,864.00
Vendor **22 - Moore Twining Associates Inc.**									
1369195	WATER SAMPLE TESTING WWTP - INDUSTRIAL	Paid by Check #31185		05/25/2021	06/04/2021	06/04/2021		06/04/2021	88.00
1369196	WATER SAMPLE TESTING WWTP - IN HOUSE	Paid by Check #31185		05/25/2021	06/04/2021	06/04/2021		06/04/2021	115.00
1369239	WATER SAMPLE TESTING WWTP - INDUSTRIAL	Paid by Check #31185		05/25/2021	06/04/2021	06/04/2021		06/04/2021	88.00
1369378	WATER SAMPLE TESTING WWTP - IN HOUSE	Paid by Check #31185		05/28/2021	06/04/2021	06/04/2021		06/04/2021	2,510.00
			Vendor **22 - Moore Twining Associates Inc.** Totals			Invoices	4		$2,801.00
Vendor **392 - O'Reilly Auto Parts**									
3641-381378	Vehicles	Paid by Check #31186		04/29/2021	06/04/2021	06/04/2021		06/04/2021	36.97
3641-381387	Vehicles	Paid by Check #31186		04/29/2021	06/04/2021	06/04/2021		06/04/2021	24.46

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3641-381652	Vehicles	Paid by Check #31186		04/30/2021	06/04/2021	06/04/2021		06/04/2021	178.18
3641-382206	Vehicles	Paid by Check #31186		05/03/2021	06/04/2021	06/04/2021		06/04/2021	171.43
3641-382297	Vehicles	Paid by Check #31186		05/03/2021	06/04/2021	06/04/2021		06/04/2021	142.89
3641-382314	Vehicles	Paid by Check #31186		05/03/2021	06/04/2021	06/04/2021		06/04/2021	48.99
3641-382467	Vehicles	Paid by Check #31186		05/04/2021	06/04/2021	06/04/2021		06/04/2021	30.36
3641-382514	Vehicles	Paid by Check #31186		05/04/2021	06/04/2021	06/04/2021		06/04/2021	50.09
3641-382698	Vehicles	Paid by Check #31186		05/05/2021	06/04/2021	06/04/2021		06/04/2021	673.50
3641-382908	Vehicles	Paid by Check #31186		05/06/2021	06/04/2021	06/04/2021		06/04/2021	2.46
3641-382944	Vehicles	Paid by Check #31186		05/06/2021	06/04/2021	06/04/2021		06/04/2021	59.77
3641-383174	Vehicles	Paid by Check #31186		05/07/2021	06/04/2021	06/04/2021		06/04/2021	3.53
3641-383729	Vehicles	Paid by Check #31186		05/10/2021	06/04/2021	06/04/2021		06/04/2021	18.11
3641-383731	Vehicles	Paid by Check #31186		05/10/2021	06/04/2021	06/04/2021		06/04/2021	30.64
3641-383733	Vehicles	Paid by Check #31186		05/10/2021	06/04/2021	06/04/2021		06/04/2021	41.71
3641-383934	Vehicles	Paid by Check #31186		05/11/2021	06/04/2021	06/04/2021		06/04/2021	125.71
3641-384086	Vehicles	Paid by Check #31186		05/11/2021	06/04/2021	06/04/2021		06/04/2021	8.79
3641-384214	Vehicles	Paid by Check #31186		05/12/2021	06/04/2021	06/04/2021		06/04/2021	135.33
3641-384255	Vehicles	Paid by Check #31186		05/12/2021	06/04/2021	06/04/2021		06/04/2021	108.25
3641-384273	Vehicles	Paid by Check #31186		05/12/2021	06/04/2021	06/04/2021		06/04/2021	178.70
3641-384495	Vehicles	Paid by Check #31186		05/13/2021	06/04/2021	06/04/2021		06/04/2021	13.80
3641-385214	Vehicles	Paid by Check #31186		05/17/2021	06/04/2021	06/04/2021		06/04/2021	25.95
3641-385215	Vehicles	Paid by Check #31186		05/17/2021	06/04/2021	06/04/2021		06/04/2021	25.95
3641-385460	Vehicles	Paid by Check #31186		05/18/2021	06/04/2021	06/04/2021		06/04/2021	146.02
3641-385478	Vehicles	Paid by Check #31186		05/18/2021	06/04/2021	06/04/2021		06/04/2021	(18.00)
3641-385481	Vehicles	Paid by Check #31186		05/18/2021	06/04/2021	06/04/2021		06/04/2021	19.89
3641-385923	Vehicles	Paid by Check #31186		05/20/2021	06/04/2021	06/04/2021		06/04/2021	53.32
3641-385970	Vehicles	Paid by Check #31186		05/20/2021	06/04/2021	06/04/2021		06/04/2021	17.83
3641-386095	Vehicles	Paid by Check #31186		05/21/2021	06/04/2021	06/04/2021		06/04/2021	164.91
3641-386205	Vehicles	Paid by Check #31186		05/21/2021	06/04/2021	06/04/2021		06/04/2021	82.89
EB13997331	Vehicles	Paid by Check #31186		05/25/2021	06/04/2021	06/04/2021		06/04/2021	(11.93)
3641-387201	Vehicles	Paid by Check #31186		05/26/2021	06/04/2021	06/04/2021		06/04/2021	8.91
3641-387265	Vehicles	Paid by Check #31186		05/26/2021	06/04/2021	06/04/2021		06/04/2021	(152.85)
3641-387271	Vehicles	Paid by Check #31186		05/26/2021	06/04/2021	06/04/2021		06/04/2021	(10.85)
3641-387381	Vehicles	Paid by Check #31186		05/27/2021	06/04/2021	06/04/2021		06/04/2021	387.55
			Vendor **392 - O'Reilly Auto Parts** Totals			Invoices	35		$2,823.26
Vendor **142 - Office Depot BSD**									
167957310001	Office Supplies	Paid by Check #31187		04/20/2021	06/04/2021	06/04/2021		06/04/2021	44.97
171830654001	Office Supplies	Paid by Check #31187		05/06/2021	06/04/2021	06/04/2021		06/04/2021	(44.97)
172354233001	Office Supplies	Paid by Check #31187		05/07/2021	06/04/2021	06/04/2021		06/04/2021	75.65
169482659001	Fy 20/21-Office Supplies for department	Paid by Check #31187		05/10/2021	06/04/2021	06/04/2021	05/25/2021	06/04/2021	55.55
168857977001	PD - Supplies	Paid by Check #31187		05/07/2021	06/04/2021	06/04/2021		06/04/2021	159.19

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Summary Listing

Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
171379965001	Office Supplies - Office Depot	Paid by Check #31187		05/07/2021	06/04/2021	06/04/2021		06/04/2021	49.47
171379971001	Office Supplies - Office Depot	Paid by Check #31187		05/07/2021	06/04/2021	06/04/2021		06/04/2021	7.44
171336446001	Office Supplies - Office Depot	Paid by Check #31187		05/12/2021	06/04/2021	06/04/2021		06/04/2021	204.96
			Vendor **142 - Office Depot BSD** Totals			Invoices	8		$552.26
Vendor **76 - Pacific Gas & Electric**									
316657841905/21	3007 Kamm	Paid by Check #31201		05/19/2021	06/04/2021	06/04/2021		06/04/2021	23.82
432339024695/21	Citrus Heights	Paid by Check #31197		05/17/2021	06/04/2021	06/04/2021		06/04/2021	62.17
854359817425/21	Parks	Paid by Check #31198		05/17/2021	06/04/2021	06/04/2021		06/04/2021	203.68
901837373535/21	Dunmore Homes	Paid by Check #31199		05/17/2021	06/04/2021	06/04/2021		06/04/2021	906.07
919617675885/21	Sierra/Buena Vista	Paid by Check #31200		05/17/2021	06/04/2021	06/04/2021		06/04/2021	69.00
156188827225/21	PW	Paid by Check #31189		05/14/2021	06/04/2021	06/04/2021		06/04/2021	107.83
338077954235/21	2007 Crawford`	Paid by Check #31190		05/14/2021	06/04/2021	06/04/2021		06/04/2021	1,056.88
954874984795/21	Alta/Nebraska	Paid by Check #31196		05/14/2021	06/04/2021	06/04/2021		06/04/2021	60.44
0008011723-7	2099 Sierra	Paid by Check #31188		05/17/2021	06/04/2021	06/04/2021		06/04/2021	75.84
723267973795/21	PW	Paid by Check #31193		05/17/2021	06/04/2021	06/04/2021		06/04/2021	13,741.76
917922255335/21	PW	Paid by Check #31195		05/17/2021	06/04/2021	06/04/2021		06/04/2021	895.33
886695643255/21	PW	Paid by Check #31194		05/19/2021	06/04/2021	06/04/2021		06/04/2021	728.77
674421567815/21	6675 Ave 412	Paid by Check #31192		05/20/2021	06/04/2021	06/04/2021		06/04/2021	1,940.05
361657103895/21	2099 Sierra	Paid by Check #31191		05/21/2021	06/04/2021	06/04/2021		06/04/2021	5,937.31
			Vendor **76 - Pacific Gas & Electric** Totals			Invoices	14		$25,808.95
Vendor **254 - Patton Air Conditioning**									
148517	Maintenance	Paid by Check #31202		05/26/2021	06/04/2021	06/04/2021		06/04/2021	575.00
			Vendor **254 - Patton Air Conditioning** Totals			Invoices	1		$575.00
Vendor **7 - Pena's Disposal Services**									
583723	PENAS - SPRING CLEAN UP 2021	Paid by Check #31203		05/13/2021	06/04/2021	06/04/2021		06/04/2021	11,385.75
			Vendor **7 - Pena's Disposal Services** Totals			Invoices	1		$11,385.75
Vendor **349 - RES COM Pest Control**									
1921890	PD - Dog Kennel Pest Control Service	Paid by Check #31204		05/19/2021	06/04/2021	06/04/2021		06/04/2021	44.00
			Vendor **349 - RES COM Pest Control** Totals			Invoices	1		$44.00
Vendor **1161 - Jacqueline L. Ryle Ph.D.**									
5/28/21	Professional Services	Paid by Check #31205		05/28/2021	06/04/2021	06/04/2021		06/04/2021	900.00
			Vendor **1161 - Jacqueline L. Ryle Ph.D.** Totals			Invoices	1		$900.00
Vendor **42 - Scout Specialties**									
145351	FLEET SUPPLIES	Paid by Check #31206		05/14/2021	06/04/2021	06/04/2021		06/04/2021	64.83
			Vendor **42 - Scout Specialties** Totals			Invoices	1		$64.83
Vendor **141 - Sirchie Finger Print Labs**									

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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
0497494-IN	PD - Evidence Room Supplies	Paid by Check #31207		05/24/2021	06/04/2021	06/04/2021		06/04/2021	49.78
		Vendor **141 - Sirchie Finger Print Labs** Totals				Invoices	1		$49.78
Vendor **121 - State of California**									
2107E54407	1976 Safe Drinking Water	Paid by Check #31208		06/01/2021	06/04/2021	06/04/2021		06/04/2021	54,707.24
		Vendor **121 - State of California** Totals				Invoices	1		$54,707.24
Vendor **1442 - Superior Pool Products, LLC**									
Q2014364	WWTP SUPPLIES	Paid by Check #31209		05/26/2021	06/04/2021	06/04/2021		06/04/2021	235.31
		Vendor **1442 - Superior Pool Products, LLC** Totals				Invoices	1		$235.31
Vendor **1409 - Swank Motion Pictures, Inc.**									
BO 1802064	Fy 20/21-SNL-Movie license for movie in the parks (4 Fridays)	Paid by Check #31210		05/05/2021	06/04/2021	06/04/2021	05/27/2021	06/04/2021	1,350.00
		Vendor **1409 - Swank Motion Pictures, Inc.** Totals				Invoices	1		$1,350.00
Vendor **189 - Terminix International**									
407893029	405 E El Monte	Paid by Check #31211		05/13/2021	06/04/2021	06/04/2021		06/04/2021	63.00
407893971	Fy 20/21-CS-Mo pest control service for rec center	Paid by Check #31211		05/13/2021	06/04/2021	06/04/2021	05/26/2021	06/04/2021	70.00
		Vendor **189 - Terminix International** Totals				Invoices	2		$133.00
Vendor **1148 - The Kiplinger Tax Letter**									
2022	Jho Roldan 2 year subscription FY 2022	Paid by Check #31212		06/02/2021	06/04/2021	06/04/2021		06/04/2021	68.00
		Vendor **1148 - The Kiplinger Tax Letter** Totals				Invoices	1		$68.00
Vendor **311 - Top Dog Training Center**									
1390	PD - K9 Maintenance Training / Lopez & 'Walker'	Paid by Check #31213		05/23/2021	06/04/2021	06/04/2021		06/04/2021	90.00
		Vendor **311 - Top Dog Training Center** Totals				Invoices	1		$90.00
Vendor **49 - Tulare County**									
18461	Sandy Sills	Paid by Check #31215		05/24/2021	06/04/2021	06/04/2021		06/04/2021	40.95
NOD Water Well	NOD Dinuba Water Well Project	Paid by Check #31214		06/01/2021	06/04/2021	06/04/2021		06/04/2021	2,406.75
		Vendor **49 - Tulare County** Totals				Invoices	2		$2,447.70
Vendor **273 - US Bank**									
443616222	PD - Copiers Lease	Paid by Check #31216		05/18/2021	06/04/2021	06/04/2021		06/04/2021	907.08
		Vendor **273 - US Bank** Totals				Invoices	1		$907.08
Vendor **154 - USA Bluebook**									
589905	WWTP SUPPLIES	Paid by Check #31217		04/30/2021	06/04/2021	06/04/2021		06/04/2021	349.78
589933	FLASKS FOR WWTP	Paid by Check #31217		04/30/2021	06/04/2021	06/04/2021		06/04/2021	272.18
609936	WATER DEPT SUPPLIES	Paid by Check #31217		05/20/2021	06/04/2021	06/04/2021		06/04/2021	1,587.22

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Summary Listing

Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
611048	WATER DEPT SUPPLIES	Paid by Check #31217		05/21/2021	06/04/2021	06/04/2021		06/04/2021	549.47
616839	SUPPLIES FOR WATER DEPT	Paid by Check #31217		05/27/2021	06/04/2021	06/04/2021		06/04/2021	377.13
			Vendor **154 - USA Bluebook** Totals			Invoices	5		$3,135.78
Vendor **354 - Verizon Wireless**									
9879804142	Fy 20/21-Dept. monthly cell phone bill	Paid by Check #31218		05/14/2021	06/04/2021	06/04/2021	05/26/2021	06/04/2021	886.27
			Vendor **354 - Verizon Wireless** Totals			Invoices	1		$886.27
Vendor **1382 - XiO, Inc.**									
201211686	MONTHLY PAYMENT FOR PHASE II	Paid by Check #31219		06/01/2021	06/04/2021	06/04/2021		06/04/2021	1,967.79
			Vendor **1382 - XiO, Inc.** Totals			Invoices	1		$1,967.79
Vendor **Sergio Sanchez**									
Refund fees	Fy 19/20-Sports-BB Season cancelled due to Covid-19	Paid by Check #31220		04/07/2020	04/24/2020	04/24/2020	04/07/2020	06/03/2021	46.00
			Vendor **Sergio Sanchez** Totals			Invoices	1		$46.00
			Grand Totals			Invoices	134		$363,134.78

City Council Staff Report

Department: FINANCE SERVICES | June 8, 2021

To: Mayor and City Council

From: Karina Solis, Interim Administrative Services Director

Subject: Resolution No. 2021-28 Ordering the annual levy of Landscape and Lighting districts annual assessments for fiscal year 2021/22; and Resolution No. 2021-29 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. 2021-28 ordering the levy and collection of assessments within the City's Landscaping and Lighting Assessment Districts for Fiscal Year 2021/22, and

2. Adopt Resolution No. 2021-29 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 2021/22.

EXECUTIVE SUMMARY

The City of Dinuba formed a total of 18 Landscaping and Lighting Assessment Districts. The City Council is required to conduct a public hearing each year to update the assessments. Following the public hearing, staff is recommending that the City Council adopt Resolution No. 2021-28 and Resolution No. 2021-29 implementing the annual assessments for the Landscape and Lighting Assessment Districts.

OUTSTANDING ISSUES

None.

DISCUSSION

The Landscaping and Lighting Act of 1972 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.

The following districts propose to levy assessment rates that are higher than the prior year, based on the estimated costs for Fiscal Year 2021/22, and the assessment rates are equal to or less than the maximum assessment rates:

FISCAL IMPACT

The amount of the levy on each parcel is proposed to either stay the same or increase from Fiscal Year 2020/21. The rates are less than or equal to the property owner approved maximum assessment. The Fiscal Year 2021/22 Annual Report prepared for the Districts was approved on May 11, 2021 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 $ 544,818 is required for Fiscal Year 2021/22. It is anticipated that a total of approximately $447,861 will be collected in assessment revenue. A total of $31,264 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 $61,601 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 2021/22, and the assessment rates are equal to or less than the maximum assessment rates:

- Parkside Village Unit Nos. 2 and 3 Landscape and Lighting Assessment District
- Assessment District No. 09-01 – Viscaya
- Assessment District No. 06-04 – Stony Creek
- Assessment District No. 06-03 – Sierra View
- Assessment District No. 10-02 – Lincoln-McKinley

The following districts propose to levy at the maximum assessment rate, which is escalated by 5% from the prior year:

- 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. 95-02 – Sierra Heights

The following districts propose to levy assessment rates that are equal to the prior year based on the estimated costs for Fiscal Year 2021/22:

- Assessment District No. 90-01 – Harvest Estates
- 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. 08-01 – Parkside-Muirfield

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 2021/22 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 Mid Valley Times on May 20, 2021 and the City's website.

ATTACHMENTS:

A. Resolution No. 2021-28 ordering the levy and collection of assessments within the City's Landscaping and Lighting Assessment Districts for fiscal year 2021/22

B. Resolution No. 2021-29, 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 2021/22

C. Compliance Certification and Hold Harmless Statement

D. Fiscal year 2021/22 Annual Engineer’s Report for the Lighting and Landscape Maintenance Districts

RESOLUTION NO. 2021-28

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 2021/22

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 2021/22 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 2021/22. 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 2021/22 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 2021/22 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 2021/22, 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, 2021 and ending June 30, 2022.

5. The City Council hereby orders NBS to submit the assessments to the Tulare County Auditor's Office for placement on the Fiscal Year 2021/22 secured property tax roll.

THE FOREGOING RESOLUTION WAS ADOPTED upon motion of Council Member _____, seconded by Council Member _____, at a regular meeting this 8th day of June, 2021, 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. 2021-29

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 2020/21

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 2021/22.

THE FOREGOING RESOLUTION WAS ADOPTED upon motion of Council Member _____, seconded by Council Member _____, at a regular meeting this 8th day of June, 2021, 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 _____ 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 2021/22

Landscape and Lighting Assessment Districts

April 2021

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 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 have been updated to reflect the new 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 2021/22 Levy

The following table summarizes the proposed 2021/22 levy for the Districts:

District No.	District Name	2021/22 Maximum Assessment Rate	2021/22 Proposed Assessment Rate	2021/22 Benefit Units	2021/22 Estimated Assessment [1]	2021/22 Contribution from Non-Assessment Sources [2]
89-01	Country Club Estates	$273.86	$273.86	$52.00	$14,240.72	$1,480.40
90-01	Harvest Estates	91.72	91.72	18.00	1,650.96	2,498.80
90-02	Peachwood Village	263.62	263.62	95.00	25,043.90	768.44
92-01	Nebraska Park	186.61	186.61	419.28	78,242.17	13,762.74
93-01	Marshall Acres	181.35	181.34	80.00	14,507.20	2,372.33
95-01	Tierra Vista	249.58	249.58	30.00	7,487.40	363.22
95-02	Sierra Heights	186.16	186.16	84.00	15,637.44	1,704.27
98-01	Alta Mission	125.00	125.00	41.00	5,125.00	2,436.93
98-02	Morningside Phase 1	170.18	170.18	48.00	8,168.64	10,052.84
99-01	Morningside Phase 2	246.80	140.22	60.51	8,485.29	1,259.78
06-01	Sugar Plum/Villagio	250.20	140.57	143.00	20,101.51	2,293.79
06-02	Citrus Heights	303.19	125.75	16.00	2,012.00	404.17
06-03	Sierra View	243.50	243.49	25.00	6,087.25	326.93
06-04	Stony Creek	261.20	140.11	11.00	1,541.21	677.81
08-01	Parkside/Muirfield	455.14	186.68	356.00	66,458.08	9,843.11
09-01	Viscaya	524.69	312.54	401.00	125,328.54	4,650.04
10-02	Lincoln/McKinley	342.43	342.43	15.00	5,136.45	579.08
NA	Parkside Village 2 & 3	349.24	349.24	122.00	42,607.28	5,183.65
Total					**$447,861.04**	**59,715.69**

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

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

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

District No.	District Name	2021/22 Maximum Assessment Rate	2020/21 Maximum Assessment Rate	Difference	2021/22 Proposed Assessment Rate	2020/21 Assessment Rate	Difference
89-01	Country Club Estates	$273.86	$260.82	$13.04	$273.86	$260.82	$13.04
90-01	Harvest Estates	91.72	91.72	0.00	91.72	91.72	0.00
90-02	Peachwood Village	263.62	251.07	12.55	263.62	251.07	12.55
92-01	Nebraska Park	186.61	177.73	8.88	186.61	177.73	8.88
93-01	Marshall Acres	181.35	172.72	8.63	181.35	172.72	8.63
95-01	Tierra Vista	249.58	237.70	11.88	249.58	237.70	11.88
95-02	Sierra Heights	186.16	177.30	8.86	186.16	177.30	8.86
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	246.80	244.27	2.53	140.22	140.22	0.00
06-01	Sugar Plum/Villagio	250.20	246.84	3.36	140.57	140.57	0.00
06-02	Citrus Heights	303.19	299.12	4.07	125.75	125.75	0.00
06-03	Sierra View	243.50	240.23	3.27	243.49	240.23	3.26
06-04	Stony Creek	261.20	257.69	3.51	140.11	130.94	9.17
08-01	Parkside/Muirfield	455.14	449.02	6.12	186.68	186.68	0.00
09-01	Viscaya	524.69	517.64	7.05	312.54	303.14	9.40
10-02	Lincoln/McKinley	342.43	337.83	4.60	342.43	337.83	4.60
NA	Parkside Village 2 & 3	349.24	344.55	4.69	349.24	342.05	7.19

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 Benefits from Improvements

The Country Club Estates Improvements will confer special benefits upon parcels within Country Club Estates as well as to properties outside the District and to the public at large. The City is required to quantify the benefits of the improvements, separate them from the special benefits, and fund that portion of the budget representing the benefit received by properties outside the District and to the public at large, referred to as "general benefit", through sources other than assessments.

A Benefit Separation and Quantification Analysis was prepared by NBS in April of 2017 that estimated the proportion of special benefits received by the properties within the District to the general benefit. The analysis resulted in identifying 15.4% of the costs to maintain the improvements as general benefit being conferred by the improvements in the District. 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 2021/22:

Description	Estimated Amount
City Maintenance Costs [1]	$7,132.75
Contractor Costs [2]	2,480.24
Total Maintenance Costs	**$9,612.99**

County Costs [3]	$57.16
City Administrative Overhead [4]	1,667.00
Administrator Costs [5]	1,119.83
Fund Balance Adjustment [6]	3,264.14
Total Non-Maintenance Costs & Fund Adjustment	**$6,108.13**

Total Costs	**$15,721.12**

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

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

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

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

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

(6) If the fund balance in Section 2.7 is 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
2020/21	$260.82	$260.82
2021/22	273.86	273.86

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

2.6 Assessment of the Estimated Costs

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

Description	Estimated Amount
Total Estimated Costs	**$15,721.12**
General Benefit Percentage [1]	15.4%
Maintenance costs to be funded by Assessment	8,132.59
Maintenance costs to be funded by Other Sources	1,480.40
Maintenance costs to be funded by District Reserves	0.00
Non-Maintenance Costs & Fund Adj. funded by Assessment	6,108.13
Assessable benefit units	52.00
Maximum Assessment Rate	$273.86
Maximum Assessment Revenue	14,240.72
Total Assessment Revenue Needed [2]	$14,240.72
Revenue Capacity / (Shortfall) [3]	0.00
Proposed Assessment Rate	273.86
Proposed Assessment Revenue Total	14,240.72
Total City contribution [4]	$1,480.40

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

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

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

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

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

2.7 Assessment Funds

Country Club Estates is projected to carry over a deficit balance of $16,988 from the prior fiscal year.

The City will contribute approximately $1,480 in non-assessment district funds to cover the 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 Benefits from Improvements

The Harvest Estates Improvements will confer special benefits upon parcels within Harvest Estates as well as to properties outside the District and to the public at large. The City is required to quantify the benefits of the improvements, separate them from the special benefits, and fund that portion of the budget representing the benefit received by properties outside the District and to the public at large, referred to as "general benefit", through sources other than assessments.

A Benefit Separation and Quantification Analysis was prepared by NBS in April of 2017 that estimated the proportion of special benefits received by the properties within the District to the general benefit. The analysis resulted in identifying 36.1% of the cost to maintain the improvements as general benefit being conferred by the improvements in the District. 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 2021/22:

Description	Estimated Amount
City Maintenance Costs [1]	$1,699.50
Contractor Costs [2]	0.00
Total Maintenance Costs	**$1,699.50**

County Costs [3]	$19.79
City Administrative Overhead [4]	368.00
Administrator Costs [5]	1,119.83
Fund Balance Adjustment [6]	0.00
Total Non-Maintenance Costs & Fund Adjustment	**$1,507.62**

Total Costs	**$3,207.12**

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

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

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

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

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

(6) If the fund balance in section 3.7 is 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
2020/21	$91.72	$91.72
2021/22	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	**$3,207.12**
General Benefit Percentage [1]	36.1%
Maintenance costs to be funded by Assessment	1,085.98
Maintenance costs to be funded by Other Sources	613.52
Maintenance costs to be funded by District Reserves	0.00
Non-Maintenance Costs & Fund Adj. funded by Assessment	1,507.62

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

Total Assessment Revenue Needed [2]	$2,593.60
Revenue Capacity / (Shortfall) [3]	(942.64)
Proposed Assessment Rate	91.72
Proposed Assessment Revenue Total	1,650.96

Total City contribution [4]	$2,498.80

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

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

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

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

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

3.7 Assessment Funds

Harvest Estates is projected to carry over a deficit balance of $14,058 from the prior fiscal year.

The City will contribute approximately $2,500 in non-assessment district funds to cover the general benefit portion of the maintenance budget, as well as the budget shortfall.

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 Benefits from Improvements

The Peachwood Village Improvements will confer special benefits upon parcels within Peachwood Village as well as to properties outside the District and to the public at large. The City is required to quantify the benefits of the improvements, separate them from the special benefits, and fund that portion of the budget representing the benefit received by properties outside the District and to the public at large, referred to as "general benefit", through sources other than assessments.

A Benefit Separation and Quantification Analysis was prepared by NBS in April of 2017 that estimated the proportion of special received by the properties within the District to the general benefit. The analysis resulted in identifying 4.0% the costs to maintain the improvements as general benefit being conferred by the improvements in the District. 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 2021/22:

Description	Estimated Amount
City Maintenance Costs [1]	$14,422.48
Contractor Costs [2]	4,788.47
Total Maintenance Costs	**$19,210.95**

County Costs [3]	$104.43
City Administrative Overhead [4]	2,817.00
Administrator Costs [5]	1,119.83
Fund Balance Adjustment [6]	2,560.14
Total Non-Maintenance Costs & Fund Adjustment	**$6,601.39**

Total Costs	**$25,812.34**

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

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

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

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

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

(6) If the fund balance in section 4.7 is 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
2020/21	$251.07	$251.07
2021/22	263.62	263.62

(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	**$25,812.34**
General Benefit Percentage [1]	4.0%
Maintenance costs to be funded by Assessment	18,442.51
Maintenance costs to be funded by Other Sources	768.44
Maintenance costs to be funded by District Reserves	0.00
Non-Maintenance Costs & Fund Adj. funded by Assessment	6,601.39
Assessable benefit units	95.00
Maximum Assessment Rate	$263.62
Maximum Assessment Revenue	25,043.90
Total Assessment Revenue Needed [2]	$25,043.90
Revenue Capacity / (Shortfall) [3]	0.00
Proposed Assessment Rate	263.62
Proposed Assessment Revenue Total	25,043.90
Total City contribution [4]	$768.44

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

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

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

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

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

4.7 Assessment Funds

Peachwood Village is projected to carry over a deficit balance of $52,098 from the prior fiscal year.

The City will contribute approximately $770 in non-assessment district funds to cover the 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 Benefits from Improvements

The Nebraska Park Improvements will confer special benefits upon parcels within Nebraska Park as well as to properties outside the District and to the public at large. The City is required to quantify the benefits of the improvements, separate them from the special benefits, and fund that portion of the budget representing the benefit received by properties outside the District and to the public at large, referred to as "general benefit", through sources other than assessments.

A Benefit Separation and Quantification Analysis was prepared by NBS in April of 2017 that estimated the proportion of special benefits received by the properties within the District to the general benefit. The analysis resulted in identifying 25.4% of the costs to maintain the improvements as general benefit being conferred by the improvements in the District. 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 2021/22:

Description	Estimated Amount
City Maintenance Costs [1]	$39,386.00
Contractor Costs [2]	14,798.01
Total Maintenance Costs	**$54,184.01**

County Costs [3]	$619.28
City Administrative Overhead [4]	10,701.00
Administrator Costs [5]	3,477.33
Fund Balance Adjustment [6]	23,023.29
Total Non-Maintenance Costs & Fund Adjustment	**$37,820.90**

Total Costs	**$92,004.91**

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

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

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

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

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

(6) If the fund balance in section 5.7 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
2020/21	$177.73	$177.73
2021/22	186.61	186.61

[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	**$92,004.91**
General Benefit Percentage [1]	25.4%
Maintenance costs to be funded by Assessment	40,421.27
Maintenance costs to be funded by Other Sources	13,762.74
Maintenance costs to be funded by District Reserves	-
Non-Maintenance Costs & Fund Adj. funded by Assessment	37,820.90
Assessable benefit units	419.28
Maximum Assessment Rate	$186.61
Maximum Assessment Revenue	78,242.17
Total Assessment Revenue Needed [2]	$78,242.17
Revenue Capacity / (Shortfall) [3]	0.00
Proposed Assessment Rate	186.61
Proposed Assessment Revenue Total	78,242.17
Total City contribution [4]	$13,762.74

[1] Percentage estimated in the General Benefit Separation and Quantification Analysis prepared by NBS.

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

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

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

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

5.7 Assessment Funds

Nebraska Park is projected to carry over a deficit balance of $69,011 from the prior fiscal year.

The City will contribute approximately $13,765 in non-assessment district funds to cover the 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 Benefit from Improvements

The Marshall Acres Improvements will confer special benefits upon parcels within Marshall Acres as well as to properties outside the District and to the public at large. The City is required to quantify the benefits of the improvements, separate them from the special benefits, and fund that portion of the budget representing the benefit received by properties outside the District and to the public at large, referred to as "general benefit", through sources other than assessments.

A Benefit Separation and Quantification Analysis was prepared by NBS in April of 2017 that estimated the proportion of special benefits received by the properties within the District to the general benefit. The analysis resulted identifying 21.8% of the costs to maintain the improvements as general benefit being conferred by the improvements in the District. 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 2021/22:

Description	Estimated Amount
City Maintenance Costs [1]	$7,649.10
Contractor Costs [2]	3,233.17
Total Maintenance Costs	**$10,882.27**

County Costs [3]	$87.94
City Administrative Overhead [4]	1,667.00
Administrator Costs [5]	1,119.83
Fund Balance Adjustment [6]	3,123.29
Total Non-Maintenance Costs & Fund Adjustment	**$5,998.06**

Total Costs	**$16,880.33**

[1] Includes Salaries, Repair & Maintenance costs, and Utilities.

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

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

[4] Includes City overhead, liability, fire, and risk insurances.

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

[6] If the fund balance in section 6.7shows 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
2020/21	$172.72	$172.72
2021/22	181.35	181.35

[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	**$16,880.33**
General Benefit Percentage [1]	21.8%
Maintenance costs to be funded by Assessment	8,509.94
Maintenance costs to be funded by Other Sources	2,372.33
Maintenance costs to be funded by District Reserves	0.00
Non-Maintenance Costs & Fund Adj. funded by Assessment	5,998.06

Assessable benefit units	80.00
Maximum Assessment Rate	$181.35
Maximum Assessment Revenue	14,508.00

Total Assessment Revenue Needed [2]	$14,508.00
Revenue Capacity / (Shortfall) [3]	0.00
Proposed Assessment Rate	181.35
Proposed Assessment Revenue Total	14,508.00

Total City contribution [4]	$2,372.33

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

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

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

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

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

6.7 Assessment Funds

Marshall Acres is projected to carry over a deficit balance of $99,131 from the prior fiscal year.

The City will contribute approximately $2,375 in non-assessment district funds to cover the 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 Benefit from Improvements

The Tierra Vista Improvements will confer special benefits upon parcels within Tierra Vista as well as to properties outside the District and to the public at large. The City is required to quantify the benefits of the improvements, separate them from the special benefits, and fund that portion of the budget representing the benefit received by properties outside the District and to the public at large, referred to as "general benefit", through sources other than assessments.

A Benefit Separation and Quantification Analysis was prepared by NBS in April of 2017 that estimated the proportion of special benefits received by the properties within the District to the general benefit. The analysis resulted in identifying 9.5% of the costs to maintain the improvements as general benefit being conferred by the improvements in the District. 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 2021/22:

Description	Estimated Amount
City Maintenance Costs [1]	$2,729.50
Contractor Costs [2]	1,093.86
Total Maintenance Costs	**$3,823.36**

County Costs [3]	$32.98
City Administrative Overhead [4]	631.00
Administrator Costs [5]	1,119.83
Fund Balance Adjustment [6]	2,243.45
Total Non-Maintenance Costs & Fund Adjustment	**$4,027.26**

Total Costs	**$7,850.62**

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

(6) If the fund balance in Section 7.7 is 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
2020/21	$237.70	$237.70
2021/22	249.58	249.58

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

7.6 Assessment of the Estimated Costs

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

Description	Estimated Amount
Total Estimated Costs	**$7,850.62**
General Benefit Percentage [1]	9.5%
Maintenance costs to be funded by Assessment	3,460.14
Maintenance costs to be funded by Other Sources	363.22
Maintenance costs to be funded by District Reserves	-
Non-Maintenance Costs & Fund Adj. funded by Assessment	4,027.26

Assessable benefit units	30.00
Maximum Assessment Rate	$249.58
Maximum Assessment Revenue	7,487.40

Total Assessment Revenue Needed [2]	$7,487.40
Revenue Capacity / (Shortfall) [3]	0.00
Proposed Assessment Rate	249.58
Proposed Assessment Revenue Total	7,487.40

Total City contribution [4]	$363.22

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

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

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

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

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

7.7 Assessment Funds

Tierra Vista is projected to carry over a deficit balance of $11,468 from the prior fiscal year.

The City will contribute approximately $365 in non-assessment district funds to cover the 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 Benefits from Improvements

The Sierra Heights Improvements will confer special upon parcels within Sierra Heights as well as to properties outside the District and to the public at large. The City is required to quantify the benefits of the improvements, separate them from the special benefits, and fund that portion of the budget representing the benefit received by properties outside the District and to the public at large, referred to as "general benefit", through sources other than assessments.

A Benefit Separation and Quantification Analysis was prepared by NBS in April of 2017 that estimated the proportion of special benefits received by the properties within the District to the general benefit. The analysis resulted in identifying 16.8% of the costs to maintain the improvements as general benefit being conferred by the improvements in the District. 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 2021/22:

Description	Estimated Amount
City Maintenance Costs [1]	$5,356.00
Contractor Costs [2]	4,788.47
Total Maintenance Costs	**$10,144.47**

County Costs [3]	$92.33
City Administrative Overhead [4]	1,223.64
Administrator Costs [5]	1,119.83
Fund Balance Adjustment [6]	4,761.44
Total Non-Maintenance Costs & Fund Adjustment	**$7,197.24**

Total Costs	**$17,341.71**

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

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

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

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

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

(6) If the fund balance in Section 8.7 is 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
2020/21	$177.30	$177.30
2021/22	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	**$17,341.71**
General Benefit Percentage [1]	16.8%
Maintenance costs to be funded by Assessment	8,440.20
Maintenance costs to be funded by Other Sources	1,704.27
Maintenance costs to be funded by District Reserves	0.00
Non-Maintenance Costs & Fund Adj. funded by Assessment	7,197.24

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

Total Assessment Revenue Needed [2]	$15,637.44
Revenue Capacity / (Shortfall) [3]	0.00
Proposed Assessment Rate	186.16
Proposed Assessment Revenue Total	15,637.44

Total City contribution [4]	$1,704.27

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

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

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

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

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

8.7 Assessment Funds

Sierra Heights is projected to carry over a deficit balance of $813 from the prior fiscal year.

The City will contribute approximately $1,705 in non-assessment district funds to cover the 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 Benefits from Improvements

The Alta Mission Improvements will confer special benefits upon parcels within Alta Mission as well as to properties outside the District and to the public at large. The City is required to quantify the benefits of the improvements, separate them from the special benefits, and fund that portion of the budget representing the benefit received by properties outside the District and to the public at large, referred to as "general benefit", through sources other than assessments.

A Benefit Separation and Quantification Analysis was prepared by NBS in April of 2017 that estimated the proportion of special benefits received by the properties within the District to the general benefit. The analysis resulted in identifying 21.3% of the costs to maintain the improvements as general benefit being conferred by the improvements in the District. 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 2021/22:

Description	Estimated Amount
City Maintenance Costs [1]	$4,789.50
Contractor Costs [2]	773.53
Total Maintenance Costs	**$5,563.03**

County Costs [3]	$45.07
City Administrative Overhead [4]	834.00
Administrator Costs [5]	1,119.83
Fund Balance Adjustment [6]	0.00
Total Non-Maintenance Costs & Fund Adjustment	**$1,998.90**

Total Costs	**$7,561.93**

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

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

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

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

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

(6) If the fund balance in section 9.7 is 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. The property owners did not approve 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
2020/21	$125.00	$125.00
2021/22	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	**$7,561.93**
General Benefit Percentage [1]	21.3%
Maintenance costs to be funded by Assessment	4,378.10
Maintenance costs to be funded by Other Sources	1,184.93
Maintenance costs to be funded by District Reserves	0.00
Non-Maintenance Costs & Fund Adj. funded by Assessment	1,998.90

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

Total Assessment Revenue Needed [2]	$6,377.00
Revenue Capacity / (Shortfall) [3]	(1,252.00)
Proposed Assessment Rate	125.00
Proposed Assessment Revenue Total	5,125.00

Total City contribution [4]	$2,436.93

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

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

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

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

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

9.7 Assessment Funds

Alta Mission is projected to carry over a deficit balance of $19,133 from the prior fiscal year.

The City will contribute approximately $2,437 in non-assessment district funds to cover the general benefit portion of the maintenance budget, as well as the budget shortfall.

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 Benefits from Improvements

The Morningside Phase 1 Improvements will confer special benefits upon parcels within Morningside Phase 1 as well as to properties outside the District and to the public at large. The City is required to quantify the benefits of the improvements, separate them from the special benefits, and fund that portion of the budget representing the benefit received by properties outside the District and to the public at large, referred to as "general benefit", through sources other than assessments.

A Benefit Separation and Quantification Analysis was prepared by NBS in April of 2017 that estimated the proportion of special benefits received by the properties within the District to the general benefit. The analysis resulted in identifying 28.2% of the costs to maintain the improvements as general benefit being conferred by the improvements in the District. 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 2021/22:

Description	Estimated Amount
City Maintenance Costs [1]	$7,029.75
Contractor Costs [2]	7,867.14
Total Maintenance Costs	**$14,896.89**

County Costs [3]	$52.76
City Administrative Overhead [4]	2,152.00
Administrator Costs [5]	1,119.83
Fund Balance Adjustment [6]	0.00
Total Non-Maintenance Costs & Fund Adjustment	**$3,324.59**

Total Costs	**$18,221.48**

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

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

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

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

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

(6) If the fund balance in Section 10.7 is 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
2020/21	$170.18	$170.18
2021/22	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	**$18,221.48**
General Benefit Percentage [1]	28.2%
Maintenance costs to be funded by Assessment	10,695.97
Maintenance costs to be funded by Other Sources	4,200.92
Maintenance costs to be funded by District Reserves	0.00
Non-Maintenance Costs & Fund Adj. funded by Assessment	3,324.59
Assessable benefit units	48.00
Maximum Assessment Rate	$170.18
Maximum Assessment Revenue	8,168.64
Total Assessment Revenue Needed [2]	$14,020.56
Revenue Capacity / (Shortfall) [3]	(5,851.92)
Proposed Assessment Rate	170.18
Proposed Assessment Revenue Total	8,168.64
Total City contribution [4]	$10,052.84

[1] Percentage estimated in the General Benefit Separation and Quantification Analysis prepared by NBS.

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

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

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

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

10.7 Assessment Funds

Morningside Phase 1 is projected to carry over a deficit balance of $106,080 from the prior fiscal year.

The City will contribute approximately $10,053 in non-assessment district funds to cover the general benefit portion of the maintenance budget, as well as the budget shortfall.

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

The District 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 Benefit from Improvements

The Morningside Phase 2 Improvements will confer special benefits upon parcels within Morningside Phase 2 as well as to properties outside the District and to the public at large. The City is required to quantify the benefits of the improvements, separate them from the special benefits, and fund that portion of the budget representing the benefit received by properties outside the District and to the public at large, referred to as "general benefit", through sources other than assessments.

A Benefit Separation and Quantification Analysis was prepared by NBS in April of 2017 that estimated the proportion of special benefits received by the properties within the District to the general benefit. The analysis resulted in identifying 17.2% of the costs to maintain the improvements as general benefit being conferred by the improvements in the District. 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 2021/22:

Description	Estimated Amount
City Maintenance Costs [1]	$4,480.50
Contractor Costs [2]	2,843.83
Total Maintenance Costs	**$7,324.33**

County Costs [3]	$66.52
City Administrative Overhead [4]	1,170.00
Administrator Costs [5]	1,119.83
Fund Balance Adjustment [6]	64.39
Total Non-Maintenance Costs & Fund Adjustment	**$2,420.74**

Total Costs	**$9,745.07**

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

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

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

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

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

(6) If the fund balance in Section 11.7 is 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. Lot 48 was subsequently subdivided into 41 SFR lots. This was equal to a 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. The City has retained this proportionality since the time of formation. Accordingly, two different rates are applied to these two groups.

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 increase effective for Fiscal Year 2021/22 was 1.03%.

The table below shows the current and prior year actual and maximum assessment rates for the parcels originating from the area formerly known as Lot 48:

Fiscal Year	Actual Rate [1]	Maximum Rate
2020/21	$45.12	$78.59
2021/22	45.12	79.40

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

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]	Maximum Rate
2020/21	$140.22	$244.27
2021/22	140.22	246.80

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

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	**$9,745.07**
General Benefit Percentage [1]	17.2%
Maintenance costs to be funded by Assessment	6,064.55
Maintenance costs to be funded by Other Sources	1,259.78
Maintenance costs to be funded by District Reserves	0.00
Non-Maintenance Costs & Fund Adj. funded by Assessment	2,420.74
Assessable benefit units	60.51
Maximum Assessment Rate	$246.80
Maximum Assessment Revenue	14,934.88
Total Assessment Revenue Needed [2]	$8,485.29
Revenue Capacity / (Shortfall) [3]	6,449.59
Proposed Assessment Rate	140.22
Proposed Assessment Revenue Total	8,485.29
Total City contribution [4]	$1,259.78

[1] Percentage estimated in the General Benefit Separation and Quantification Analysis prepared by NBS.

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

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

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

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

11.7 Assessment Funds

Morningside Phase 2 is projected to carry over a balance of $9,115 from the prior fiscal year.

The City will contribute approximately $1,260 in non-assessment district funds to cover the 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 Benefits from Improvements

The Sugar Plum/Villagio Improvements will confer special benefits upon parcels within Sugar Plum/Villagio as well as to properties outside the District and to the public at large. The City is required to quantify the benefits of the improvements, separate them from the special benefits, and fund that portion of the budget representing the benefit received by properties outside the District and to the public at large, referred to as "general benefit", through sources other than assessments.

A Benefit Separation and Quantification Analysis was prepared by NBS in April of 2017 that estimated the proportion of special benefits received by the properties within the District to the general benefit. The analysis resulted in identifying 10.8% of the costs to maintain the improvements as general benefit being conferred by the improvements in the District. 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 2021/22:

Description	Estimated Amount
City Maintenance Costs [1]	$13,849.53
Contractor Costs [2]	7,389.22
Total Maintenance Costs	**$21,238.75**

County Costs [3]	$157.18
City Administrative Overhead [4]	3,825.00
Administrator Costs [5]	2,298.59
Fund Balance Adjustment [6]	0.00
Total Non-Maintenance Costs & Fund Adjustment	**$6,280.77**

Total Costs	**$27,519.52**

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

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

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

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

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

(6) If the fund balance in Section 12.7 is 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 increase effective for 2021/22 was 1.36%.

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

Fiscal Year	Actual Rate [1]	Maximum Rate
2020/21	$140.57	$246.84
2021/22	140.57	250.20

(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	**$27,519.52**
General Benefit Percentage [1]	10.8%
Maintenance costs to be funded by Assessment	18,944.96
Maintenance costs to be funded by Other Sources	2,293.79
Maintenance costs to be funded by District Reserves	5,124.23
Non-Maintenance Costs & Fund Adj. funded by Assessment	6,280.77

Assessable benefit units	143.00
Maximum Assessment Rate	$250.20
Maximum Assessment Revenue	35,778.60

Total Assessment Revenue Needed [2]	$20,101.50
Revenue Capacity / (Shortfall) [3]	15,677.10
Proposed Assessment Rate	140.57
Proposed Assessment Revenue Total	20,101.51

Total City contribution [4]	$2,293.79

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

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

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

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

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

12.7 Assessment Funds

Sugar Plum/Villagio is projected to carry over a balance of $128,953 from the prior fiscal year. The City will use approximately $5,125 of this balance to contribute towards the 2021/22 estimated costs.

The City will contribute approximately $2,300 in non-assessment district funds to cover the 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 Benefit from Improvements

The Citrus Heights Improvements will confer special benefits upon parcels within Citrus Heights as well as to properties outside the District and to the public at large. The City is required to quantify the benefits of the improvements, separate them from the special benefits, and fund that portion of the budget representing the benefit received by properties outside the District and to the public at large, referred to as "general benefit", through sources other than assessments.

A Benefit Separation and Quantification Analysis was prepared by NBS in April of 2017 that estimated the proportion of special benefits received by the properties within the District to the general benefit. The analysis resulted in identifying 32.7% of the costs to maintain the improvements as general benefit being conferred by the improvements in the District. 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 2021/22:

Description	Estimated Amount
City Maintenance Costs [1]	$1,236.00
Contractor Costs [2]	0.00
Total Maintenance Costs	**$1,236.00**

County Costs [3]	$17.59
City Administrative Overhead [4]	299.00
Administrator Costs [5]	1,119.83
Fund Balance Adjustment [6]	0.00
Total Non-Maintenance Costs & Fund Adjustment	**$1,436.42**

Total Costs	**$2,672.42**

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

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

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

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

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

(6) If the fund balance in Section 13.7 is 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 increase effective for 2021/22 was 1.36%.

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

Fiscal Year	Actual Rate [1]	Maximum Rate
2020/21	$125.75	$299.12
2021/22	125.75	303.19

(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	**$2,672.42**
General Benefit Percentage [1]	32.7%
Maintenance costs to be funded by Assessment	831.83
Maintenance costs to be funded by Other Sources	404.17
Maintenance costs to be funded by District Reserves	256.25
Non-Maintenance Costs & Fund Adj. funded by Assessment	1,436.42
Assessable benefit units	16.00
Maximum Assessment Rate	$303.19
Maximum Assessment Revenue	4,851.04
Total Assessment Revenue Needed [2]	2,012.00
Revenue Capacity / (Shortfall) [3]	2,839.04
Proposed Assessment Rate	125.75
Proposed Assessment Revenue Total	2,012.00
Total City contribution [4]	$404.17

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

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

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

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

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

13.7 Assessment Funds

Citrus Heights is projected to carry over a balance of $19,551 from the prior fiscal year. The City will use approximately $257 of this balance to contribute towards the 2021/22 estimated costs.

The City will contribute approximately $404.17 in non-assessment district funds to cover the 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 Benefits from Improvements

The Sierra View Improvements will confer special benefits upon parcels within Sierra View as well as to properties outside the District and to the public at large. The City is required to quantify the benefits of the improvements, separate them from the special benefits, and fund that portion of the budget representing the benefit received by properties outside the District and to the public at large, referred to as "general benefit", through sources other than assessments.

A Benefit Separation and Quantification Analysis was prepared by NBS in April of 2017 that estimated the proportion of special benefits received by the properties within the District to the general benefit. The analysis resulted in identifying 9.9% of the costs to maintain the improvements as general benefit being conferred by the improvements in the District. 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 2021/22:

Description	Estimated Amount
City Maintenance Costs [1]	$3,302.37
Contractor Costs [2]	0.00
Total Maintenance Costs	**$3,302.37**

County Costs [3]	$27.48
City Administrative Overhead [4]	558.00
Administrator Costs [5]	1,119.83
Fund Balance Adjustment [6]	1,406.75
Total Non-Maintenance Costs & Fund Adjustment	**$3,112.06**

Total Costs	**$6,414.43**

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

(6) If the fund balance in Section 14.5 is 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 increase effective for 2021/22 was 1.36%.

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

Fiscal Year	Actual Rate [1]	Maximum Rate
2020/21	$240.23	$240.23
2021/22	243.49	243.50

(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	**$6,414.43**
General Benefit Percentage [1]	9.9%
Maintenance costs to be funded by Assessment	2,975.44
Maintenance costs to be funded by Other Sources	326.93
Maintenance costs to be funded by District Reserves	0.00
Non-Maintenance Costs & Fund Adj. funded by Assessment	3,112.06
Assessable benefit units	25.00
Maximum Assessment Rate	$243.50
Maximum Assessment Revenue	6,087.50
Total Assessment Revenue Needed [2]	$6,087.50
Revenue Capacity / (Shortfall) [3]	0.00
Proposed Assessment Rate	243.49
Proposed Assessment Revenue Total	6,087.25
Total City contribution [4]	$326.93

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

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

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

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

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

14.7 Assessment Funds

Sierra View is projected to carry over a deficit balance of $3,939 from the prior fiscal year.

The City will contribute approximately $330 in non-assessment district funds to cover the 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 "morningside 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 Benefits from Improvements

The Stony Creek Improvements will confer special benefits upon parcels within Stony Creek as well as to properties outside the District and to the public at large. The City is required to quantify the benefits of the improvements, separate them from the special benefits, and fund that portion of the budget representing the benefit received by properties outside the District and to the public at large, referred to as "general benefit", through sources other than assessments.

A Benefit Separation and Quantification Analysis was prepared by NBS in April of 2017 that estimated the proportion of special benefits received by the properties within the District to the general benefit. The analysis resulted in identifying 34.6% of the costs to maintain the improvements as general benefit being conferred by the improvements in the District. 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 2021/22:

Description	Estimated Amount
City Maintenance Costs [1]	$1,959.00
Contractor Costs [2]	0.00
Total Maintenance Costs	**$1,959.00**

County Costs [3]	$12.09
City Administrative Overhead [4]	110.21
Administrator Costs [5]	1,119.83
Fund Balance Adjustment [6]	0.00
Total Non-Maintenance Costs & Fund Adjustment	**$1,242.13**

Total Costs	**$3,201.13**

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

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

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

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

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

(6) If the fund balance in Section 15.7 is 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 increase effective for 2021/22 was 1.36%.

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

Fiscal Year	Actual Rate [1]	Maximum Rate
2020/21	$130.94	$257.69
2021/22	140.11	261.20

(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	**$3,201.13**
General Benefit Percentage [1]	34.6%
Maintenance costs to be funded by Assessment	1,281.19
Maintenance costs to be funded by Other Sources	677.81
Maintenance costs to be funded by District Reserves	982.11
Non-Maintenance Costs & Fund Adj. funded by Assessment	1,242.13
Assessable benefit units	11.00
Maximum Assessment Rate	$261.20
Maximum Assessment Revenue	2,873.20
Total Assessment Revenue Needed [2]	1,541.21
Revenue Capacity / (Shortfall) [3]	1,331.99
Proposed Assessment Rate	140.11
Proposed Assessment Revenue Total	1,541.21
Total City contribution [4]	$677.81

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

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

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

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

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

15.7 Assessment Funds

Stony Creek is projected to carry over a balance of $5,991 from the prior fiscal year. The City will use approximately $982 of this balance to contribute towards the 2021/22 estimated costs

The City will contribute approximately $680 in non-assessment district funds to cover the 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 Benefits from Improvements

The Parkside/Muirfield Improvements will confer special benefits upon parcels within Parkside/Muirfield as well as to properties outside the District and to the public at large. The City is required to quantify the benefits of the improvements, separate them from the special benefits, and fund that portion of the budget representing the benefit received by properties outside the District and to the public at large, referred to as "general benefit", through sources other than assessments.

A Benefit Separation and Quantification Analysis was prepared by NBS in April of 2017 that estimated the proportion of special benefits received by the properties within the District to the general benefit. The analysis resulted in identifying 14.9% of the costs to maintain the improvements as general benefit being conferred by the improvements in the District. 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 2021/22:

Description	Estimated Amount
City Maintenance Costs [1]	$48,580.00
Contractor Costs [2]	17,481.16
Total Maintenance Costs	**$66,061.16**

County Costs [3]	$556.00
City Administrative Overhead [4]	15,551.00
Administrator Costs [5]	3,477.36
Fund Balance Adjustment [6]	0.00
Total Non-Maintenance Costs & Fund Adjustment	**$19,584.36**

Total Costs	**$85,645.52**

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

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

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

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

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

(6) If the fund balance in Section 16.7 is 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 increase effective for 2021/22 was 1.36%.

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

Fiscal Year	Actual Rate [1]	Maximum Rate
2020/21	$186.68	$449.02
2021/22	186.68	455.14

(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	**$85,645.52**
General Benefit Percentage [1]	14.9%
Maintenance costs to be funded by Assessment	56,218.05
Maintenance costs to be funded by Other Sources	9,843.11
Maintenance costs to be funded by District Reserves	9,344.33
Non-Maintenance Costs & Fund Adj. funded by Assessment	19,584.36

Assessable benefit units	356.00
Maximum Assessment Rate	$455.14
Maximum Assessment Revenue	162,029.84

Total Assessment Revenue Needed [2]	$66,458.08
Revenue Capacity / (Shortfall) [3]	95,571.76
Proposed Assessment Rate	186.68
Proposed Assessment Revenue Total	66,458.08

Total City contribution [4]	$9,843.11

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

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

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

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

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

16.7 Assessment Funds

Parkside/Muirfield is projected to carry over a balance of $98,731 from the prior fiscal year. The City will use approximately $9,344 of this balance to contribute towards the 2021/22 estimated costs The City used approximately $52,000 of this balance to purchase a shade structure, picnic benches and tables. As of FY 2020-2021 this improvement has been completed.

The City will contribute approximately $9,844 in non-assessment district funds to cover the 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 north east 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 Benefits from Improvements

The Viscaya Improvements will confer special benefits upon parcels within Viscaya as well as to properties outside the District and to the public at large. The City is required to quantify the benefits of the improvements, separate them from the special benefits, and fund that portion of the budget representing the benefit received by properties outside the District and to the public at large, referred to as "general benefit", through sources other than assessments.

A Benefit Separation and Quantification Analysis was prepared by NBS in April of 2017 that estimated the proportion of special benefits received by the properties within the District to the general benefit. The analysis resulted in identifying 3.9% of the costs to maintain the improvements as general benefit being conferred by the improvements in the District. 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 2021/22:

Description	Estimated Amount
City Maintenance Costs [1]	$115,832.41
Contractor Costs [2]	3,399.37
Total Maintenance Costs	**$119,231.78**

County Costs [3]	$601.00
City Administrative Overhead [4]	22,226.00
Administrator Costs [5]	3,477.36
Fund Balance Adjustment [6]	0.00
Total Non-Maintenance Costs & Fund Adjustment	**$26,304.36**

Total Costs	**$145,536.14**

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

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

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

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

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

(6) If the fund balance in Section 17.7 is 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 increase effective for 2021/22 was 1.36%.

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

Fiscal Year	Actual Rate [1]	Maximum Rate
2020/21	$303.14	$517.64
2021/22	312.54	524.69

(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	**$145,536.14**
General Benefit Percentage [1]	3.9%
Maintenance costs to be funded by Assessment	114,581.74
Maintenance costs to be funded by Other Sources	4,650.04
Maintenance costs to be funded by District Reserves	15,557.56
Non-Maintenance Costs & Fund Adj. funded by Assessment	26,304.36

Assessable benefit units	401.00
Maximum Assessment Rate	$524.69
Maximum Assessment Revenue	210,400.69

Total Assessment Revenue Needed [2]	$125,328.54
Revenue Capacity / (Shortfall) [3]	85,072.15
Proposed Assessment Rate	312.54
Proposed Assessment Revenue Total	125,328.54

Total City contribution [4]	$4,650.04

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

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

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

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

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

17.7 Assessment Funds

Viscaya is projected to carry over a balance of $66,268 from the prior fiscal year. The City will use approximately $15,558 of this balance to contribute towards the 2021/22 estimated costs.

The City will contribute approximately $4,650 in non-assessment district funds to cover the 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 Benefits from Improvements

The Lincoln/McKinley Improvements will confer special benefits upon parcels within Lincoln/McKinley as well as to properties outside the District and to the public at large. The City is required to quantify the benefits of the improvements, separate them from the special benefits, and fund that portion of the budget representing the benefit received by properties outside the District and to the public at large, referred to as "general benefit", through sources other than assessments.

A Benefit Separation and Quantification Analysis was prepared by NBS in April of 2017 that estimated the proportion of special benefits received by the properties within the District to the general benefit. The analysis resulted in identifying 29.1% of the costs to maintain the improvements as general benefit being conferred by the improvements in the District. 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 2021/22:

Description	Estimated Amount
City Maintenance Costs [1]	$1,606.80
Contractor Costs [2]	383.16
Total Maintenance Costs	**$1,989.96**

County Costs [3]	$16.49
City Administrative Overhead [4]	434.00
Administrator Costs [5]	1,119.83
Fund Balance Adjustment [6]	2,155.25
Total Non-Maintenance Costs & Fund Adjustment	**$3,725.57**

Total Costs	**$5,715.53**

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

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

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

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

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

(6) If the fund balance in Section 18.7 is 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 increase effective for 2021/22 was 1.36%.

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

Fiscal Year	Actual Rate [1]	Maximum Rate
2020/21	$337.83	$337.83
2021/22	342.43	342.43

(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	**$5,715.53**
General Benefit Percentage [1]	29.1%
Maintenance costs to be funded by Assessment	1,410.88
Maintenance costs to be funded by Other Sources	579.08
Maintenance costs to be funded by District Reserves	0.00
Non-Maintenance Costs & Fund Adj. funded by Assessment	3,725.57

Assessable benefit units	15.00
Maximum Assessment Rate	$342.43
Maximum Assessment Revenue	5,136.45

Total Assessment Revenue Needed [2]	$5,136.45
Revenue Capacity / (Shortfall) [3]	0.00
Proposed Assessment Rate	342.43
Proposed Assessment Revenue Total	5,136.45

Total City contribution [4]	$579.08

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

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

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

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

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

18.7 Assessment Funds

Lincoln/McKinley is projected to carry over a deficit balance of $11,537 from the prior fiscal year.

The City will contribute approximately $580 in non-assessment district funds to cover the 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 Benefits from Improvements

The Parkside Village Improvements will confer special benefits upon parcels within Parkside Village as well as to properties outside the District and to the public at large. The City is required to quantify the of the improvements benefits, separate them from the special benefits, and fund that portion of the budget representing the benefit received by properties outside the District and to the public at large, referred to as "general benefit", through sources other than assessments.

A Benefit Separation and Quantification Analysis was prepared by NBS in April of 2017 that estimated the proportion of special benefits received by the properties within the District to the general benefit. The analysis resulted in identifying 9.1% of the cost to maintain the improvements as general benefit being conferred by the improvements in the District. 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 2021/22:

Description	Estimated Amount
City Maintenance Costs [1]	$32,940.07
Contractor Costs [2]	3,606.03
Total Maintenance Costs	**$36,546.10**

County Costs [3]	$322.00
City Administrative Overhead [4]	9,803.00
Administrator Costs [5]	1,119.83
Fund Balance Adjustment [6]	0.00
Total Non-Maintenance Costs & Fund Adjustment	**$11,244.83**

Total Costs	**$47,790.93**

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

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

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

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

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

(6) If the fund balance in Section 19.7 is 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 increase effective for 2021/22 was 1.36%.

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

Fiscal Year	Actual Rate [1]	Maximum Rate
2020/21	$342.05	$344.55
2021/22	349.24	349.24

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

19.6 Assessment of the Estimated Costs

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

Description	Estimate Amount
Total Estimated Costs	**$47,790.93**
General Benefit Percentage [1]	9.1%
Maintenance costs to be funded by Assessment	33,220.40
Maintenance costs to be funded by Other Sources	3,325.70
Maintenance costs to be funded by District Reserves	
Non-Maintenance Costs & Fund Adj. funded by Assessment	11,244.83

Assessable benefit units	122.00
Maximum Assessment Rate	$349.24
Maximum Assessment Revenue	42,607.28

Total Assessment Revenue Needed [2]	$44,465.23
Revenue Capacity / (Shortfall) [3]	(1,857.95)
Proposed Assessment Rate	349.24
Proposed Assessment Revenue Total	42,607.28

Total City contribution [4]	$5,183.65

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

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

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

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

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

19.7 Assessment Funds

Parkside Village will carry over a balance of $22,178 from the prior fiscal year.

The City will contribute approximately $5,184 in non-assessment district funds to cover the general benefit portion of the maintenance budget, as well as the budget shortfall.

20. APPENDIX A: ASSESSMENT ROLL

The following pages contain the 2021/22 assessment roll for each of the Districts as referenced in the report.

City of Dinuba
Landscape and Lighting Assessment District
Fiscal Year 2021/22 Assessment Roll

District No.	District Name	APN	Proposed Assessment [1]
98-01	Alta Mission Estates	030-270-051-000	$125.00
98-01	Alta Mission Estates	030-270-052-000	125.00
98-01	Alta Mission Estates	030-270-053-000	125.00
98-01	Alta Mission Estates	030-270-054-000	125.00
98-01	Alta Mission Estates	030-270-055-000	125.00
98-01	Alta Mission Estates	030-270-056-000	125.00
98-01	Alta Mission Estates	030-270-057-000	125.00
98-01	Alta Mission Estates	030-270-058-000	125.00
98-01	Alta Mission Estates	030-270-059-000	125.00
98-01	Alta Mission Estates	030-270-060-000	125.00
98-01	Alta Mission Estates	030-270-061-000	125.00
98-01	Alta Mission Estates	030-270-062-000	125.00
98-01	Alta Mission Estates	030-270-063-000	125.00
98-01	Alta Mission Estates	030-270-064-000	125.00
98-01	Alta Mission Estates	030-270-065-000	125.00
98-01	Alta Mission Estates	030-270-066-000	125.00
98-01	Alta Mission Estates	030-270-067-000	125.00
98-01	Alta Mission Estates	030-270-068-000	125.00
98-01	Alta Mission Estates	030-270-069-000	125.00
98-01	Alta Mission Estates	030-270-070-000	125.00
98-01	Alta Mission Estates	030-270-071-000	125.00
98-01	Alta Mission Estates	030-270-072-000	125.00
98-01	Alta Mission Estates	030-270-073-000	125.00
98-01	Alta Mission Estates	030-270-074-000	125.00
98-01	Alta Mission Estates	030-270-075-000	125.00
98-01	Alta Mission Estates	030-270-076-000	125.00
98-01	Alta Mission Estates	030-270-077-000	125.00
98-01	Alta Mission Estates	030-270-078-000	125.00
98-01	Alta Mission Estates	030-270-079-000	125.00
98-01	Alta Mission Estates	030-270-080-000	125.00
98-01	Alta Mission Estates	030-270-081-000	125.00
98-01	Alta Mission Estates	030-270-082-000	125.00
98-01	Alta Mission Estates	030-270-083-000	125.00
98-01	Alta Mission Estates	030-270-084-000	125.00
98-01	Alta Mission Estates	030-270-085-000	125.00
98-01	Alta Mission Estates	030-270-086-000	125.00
98-01	Alta Mission Estates	030-270-087-000	125.00
98-01	Alta Mission Estates	030-270-088-000	125.00
98-01	Alta Mission Estates	030-270-089-000	125.00
98-01	Alta Mission Estates	030-270-090-000	125.00
98-01	Alta Mission Estates	030-270-091-000	125.00
06-02	Citrus Heights	017-163-002-000	125.74
06-02	Citrus Heights	017-163-003-000	125.74

City of Dinuba
Landscape and Lighting Assessment District
Fiscal Year 2021/22 Assessment Roll

District No.	District Name	APN	Proposed Assessment [1]
06-02	Citrus Heights	017-163-004-000	125.74
06-02	Citrus Heights	017-163-005-000	125.74
06-02	Citrus Heights	017-163-006-000	125.74
06-02	Citrus Heights	017-163-007-000	125.74
06-02	Citrus Heights	017-163-008-000	125.74
06-02	Citrus Heights	017-163-009-000	125.74
06-02	Citrus Heights	017-163-010-000	125.74
06-02	Citrus Heights	017-163-011-000	125.74
06-02	Citrus Heights	017-163-012-000	125.74
06-02	Citrus Heights	017-163-013-000	125.74
06-02	Citrus Heights	017-163-014-000	125.74
06-02	Citrus Heights	017-163-015-000	125.74
06-02	Citrus Heights	017-163-016-000	125.74
06-02	Citrus Heights	017-163-017-000	125.74
89-01	County Club Estates	014-360-032-000	273.86
89-01	County Club Estates	014-360-033-000	273.86
89-01	County Club Estates	014-360-034-000	273.86
89-01	County Club Estates	014-360-035-000	273.86
89-01	County Club Estates	014-360-036-000	273.86
89-01	County Club Estates	014-360-037-000	273.86
89-01	County Club Estates	014-360-038-000	273.86
89-01	County Club Estates	014-360-039-000	273.86
89-01	County Club Estates	014-360-040-000	273.86
89-01	County Club Estates	014-360-041-000	273.86
89-01	County Club Estates	014-360-042-000	273.86
89-01	County Club Estates	014-360-043-000	273.86
89-01	County Club Estates	014-360-044-000	273.86
89-01	County Club Estates	014-360-045-000	273.86
89-01	County Club Estates	014-360-046-000	273.86
89-01	County Club Estates	014-360-047-000	273.86
89-01	County Club Estates	014-360-048-000	273.86
89-01	County Club Estates	014-360-049-000	273.86
89-01	County Club Estates	014-360-050-000	273.86
89-01	County Club Estates	014-360-051-000	273.86
89-01	County Club Estates	014-360-052-000	273.86
89-01	County Club Estates	014-360-053-000	273.86
89-01	County Club Estates	014-360-054-000	273.86
89-01	County Club Estates	014-360-055-000	273.86
89-01	County Club Estates	014-360-056-000	273.86
89-01	County Club Estates	014-360-057-000	273.86
89-01	County Club Estates	014-360-058-000	273.86
89-01	County Club Estates	014-360-059-000	273.86
89-01	County Club Estates	014-360-060-000	273.86

City of Dinuba
Landscape and Lighting Assessment District
Fiscal Year 2021/22 Assessment Roll

District No.	District Name	APN	Proposed Assessment [1]
89-01	County Club Estates	014-360-061-000	273.86
89-01	County Club Estates	014-360-062-000	273.86
89-01	County Club Estates	014-360-063-000	273.86
89-01	County Club Estates	014-360-064-000	273.86
89-01	County Club Estates	014-360-065-000	273.86
89-01	County Club Estates	014-360-066-000	273.86
89-01	County Club Estates	014-360-067-000	273.86
89-01	County Club Estates	014-360-068-000	273.86
89-01	County Club Estates	014-360-069-000	273.86
89-01	County Club Estates	014-360-070-000	273.86
89-01	County Club Estates	014-360-071-000	273.86
89-01	County Club Estates	014-360-072-000	273.86
89-01	County Club Estates	014-360-073-000	273.86
89-01	County Club Estates	014-360-074-000	273.86
89-01	County Club Estates	014-360-075-000	273.86
89-01	County Club Estates	014-360-076-000	273.86
89-01	County Club Estates	014-360-077-000	273.86
89-01	County Club Estates	014-360-078-000	273.86
89-01	County Club Estates	014-360-079-000	273.86
89-01	County Club Estates	014-360-080-000	273.86
89-01	County Club Estates	014-360-081-000	273.86
89-01	County Club Estates	014-360-082-000	273.86
89-01	County Club Estates	014-360-083-000	273.86
90-01	Harvest Estates	014-380-001-000	91.72
90-01	Harvest Estates	014-380-002-000	91.72
90-01	Harvest Estates	014-380-003-000	91.72
90-01	Harvest Estates	014-380-004-000	91.72
90-01	Harvest Estates	014-380-005-000	91.72
90-01	Harvest Estates	014-380-006-000	91.72
90-01	Harvest Estates	014-380-007-000	91.72
90-01	Harvest Estates	014-380-008-000	91.72
90-01	Harvest Estates	014-380-009-000	91.72
90-01	Harvest Estates	014-380-010-000	91.72
90-01	Harvest Estates	014-380-011-000	91.72
90-01	Harvest Estates	014-380-012-000	91.72
90-01	Harvest Estates	014-380-013-000	91.72
90-01	Harvest Estates	014-380-015-000	91.72
90-01	Harvest Estates	014-380-016-000	91.72
90-01	Harvest Estates	014-380-018-000	91.72
90-01	Harvest Estates	014-380-032-000	91.72
90-01	Harvest Estates	014-380-033-000	91.72
10-02	Lincoln-McKinley	014-101-012-000	342.42
10-02	Lincoln-McKinley	014-101-013-000	342.42

City of Dinuba
Landscape and Lighting Assessment District
Fiscal Year 2021/22 Assessment Roll

District No.	District Name	APN	Proposed Assessment [1]
10-02	Lincoln-McKinley	014-101-014-000	342.42
10-02	Lincoln-McKinley	014-101-015-000	342.42
10-02	Lincoln-McKinley	014-113-008-000	342.42
10-02	Lincoln-McKinley	014-113-010-000	342.42
10-02	Lincoln-McKinley	014-113-011-000	342.42
10-02	Lincoln-McKinley	014-113-012-000	342.42
10-02	Lincoln-McKinley	014-113-013-000	342.42
10-02	Lincoln-McKinley	014-113-014-000	342.42
10-02	Lincoln-McKinley	014-113-015-000	342.42
10-02	Lincoln-McKinley	014-113-016-000	342.42
10-02	Lincoln-McKinley	014-113-017-000	342.42
10-02	Lincoln-McKinley	014-113-018-000	342.42
10-02	Lincoln-McKinley	014-113-019-000	342.42
93-01	Marshall Acres	030-250-001-000	181.34
93-01	Marshall Acres	030-250-002-000	181.34
93-01	Marshall Acres	030-250-003-000	181.34
93-01	Marshall Acres	030-250-004-000	181.34
93-01	Marshall Acres	030-250-005-000	181.34
93-01	Marshall Acres	030-250-006-000	181.34
93-01	Marshall Acres	030-250-007-000	181.34
93-01	Marshall Acres	030-250-008-000	181.34
93-01	Marshall Acres	030-250-009-000	181.34
93-01	Marshall Acres	030-250-010-000	181.34
93-01	Marshall Acres	030-250-011-000	181.34
93-01	Marshall Acres	030-250-019-000	181.34
93-01	Marshall Acres	030-250-020-000	181.34
93-01	Marshall Acres	030-250-021-000	181.34
93-01	Marshall Acres	030-250-022-000	181.34
93-01	Marshall Acres	030-250-023-000	181.34
93-01	Marshall Acres	030-250-024-000	181.34
93-01	Marshall Acres	030-250-025-000	181.34
93-01	Marshall Acres	030-250-026-000	181.34
93-01	Marshall Acres	030-250-027-000	181.34
93-01	Marshall Acres	030-250-028-000	181.34
93-01	Marshall Acres	030-250-029-000	181.34
93-01	Marshall Acres	030-250-030-000	181.34
93-01	Marshall Acres	030-250-031-000	181.34
93-01	Marshall Acres	030-250-032-000	181.34
93-01	Marshall Acres	030-250-033-000	181.34
93-01	Marshall Acres	030-250-034-000	181.34
93-01	Marshall Acres	030-250-035-000	181.34
93-01	Marshall Acres	030-250-036-000	181.34
93-01	Marshall Acres	030-250-037-000	181.34

City of Dinuba
Landscape and Lighting Assessment District
Fiscal Year 2021/22 Assessment Roll

District No.	District Name	APN	Proposed Assessment [1]
93-01	Marshall Acres	030-250-038-000	181.34
93-01	Marshall Acres	030-250-039-000	181.34
93-01	Marshall Acres	030-250-040-000	181.34
93-01	Marshall Acres	030-250-041-000	181.34
93-01	Marshall Acres	030-250-042-000	181.34
93-01	Marshall Acres	030-250-043-000	181.34
93-01	Marshall Acres	030-250-044-000	181.34
93-01	Marshall Acres	030-250-045-000	181.34
93-01	Marshall Acres	030-250-046-000	181.34
93-01	Marshall Acres	030-250-047-000	181.34
93-01	Marshall Acres	030-250-048-000	181.34
93-01	Marshall Acres	030-250-049-000	181.34
93-01	Marshall Acres	030-250-050-000	181.34
93-01	Marshall Acres	030-250-051-000	181.34
93-01	Marshall Acres	030-250-052-000	181.34
93-01	Marshall Acres	030-250-053-000	181.34
93-01	Marshall Acres	030-250-054-000	181.34
93-01	Marshall Acres	030-250-055-000	181.34
93-01	Marshall Acres	030-250-056-000	181.34
93-01	Marshall Acres	030-250-057-000	181.34
93-01	Marshall Acres	030-250-058-000	181.34
93-01	Marshall Acres	030-250-059-000	181.34
93-01	Marshall Acres	030-250-060-000	181.34
93-01	Marshall Acres	030-250-061-000	181.34
93-01	Marshall Acres	030-250-062-000	181.34
93-01	Marshall Acres	030-250-063-000	181.34
93-01	Marshall Acres	030-250-064-000	181.34
93-01	Marshall Acres	030-250-065-000	181.34
93-01	Marshall Acres	030-250-066-000	181.34
93-01	Marshall Acres	030-250-067-000	181.34
93-01	Marshall Acres	030-250-068-000	181.34
93-01	Marshall Acres	030-250-069-000	181.34
93-01	Marshall Acres	030-250-070-000	181.34
93-01	Marshall Acres	030-250-071-000	181.34
93-01	Marshall Acres	030-250-072-000	181.34
93-01	Marshall Acres	030-250-073-000	181.34
93-01	Marshall Acres	030-250-074-000	181.34
93-01	Marshall Acres	030-250-075-000	181.34
93-01	Marshall Acres	030-250-076-000	181.34
93-01	Marshall Acres	030-250-077-000	181.34
93-01	Marshall Acres	030-250-078-000	181.34
93-01	Marshall Acres	030-250-079-000	181.34
93-01	Marshall Acres	030-250-080-000	181.34

City of Dinuba
Landscape and Lighting Assessment District
Fiscal Year 2021/22 Assessment Roll

District No.	District Name	APN	Proposed Assessment [1]
93-01	Marshall Acres	030-250-081-000	181.34
93-01	Marshall Acres	030-250-082-000	181.34
93-01	Marshall Acres	030-250-083-000	181.34
93-01	Marshall Acres	030-250-085-000	181.34
93-01	Marshall Acres	030-250-086-000	181.34
93-01	Marshall Acres	030-250-087-000	181.34
93-01	Marshall Acres	030-250-088-000	181.34
98-02	Morningside	014-460-001-000	170.18
98-02	Morningside	014-460-002-000	170.18
98-02	Morningside	014-460-003-000	170.18
98-02	Morningside	014-460-004-000	170.18
98-02	Morningside	014-460-005-000	170.18
98-02	Morningside	014-460-006-000	170.18
98-02	Morningside	014-460-007-000	170.18
98-02	Morningside	014-460-008-000	170.18
98-02	Morningside	014-460-009-000	170.18
98-02	Morningside	014-460-010-000	170.18
98-02	Morningside	014-460-011-000	170.18
98-02	Morningside	014-460-012-000	170.18
98-02	Morningside	014-460-013-000	170.18
98-02	Morningside	014-460-014-000	170.18
98-02	Morningside	014-460-015-000	170.18
98-02	Morningside	014-460-016-000	170.18
98-02	Morningside	014-460-017-000	170.18
98-02	Morningside	014-460-018-000	170.18
98-02	Morningside	014-460-019-000	170.18
98-02	Morningside	014-460-020-000	170.18
98-02	Morningside	014-460-021-000	170.18
98-02	Morningside	014-460-022-000	170.18
98-02	Morningside	014-460-023-000	170.18
98-02	Morningside	014-460-024-000	170.18
98-02	Morningside	014-460-025-000	170.18
98-02	Morningside	014-460-026-000	170.18
98-02	Morningside	014-460-027-000	170.18
98-02	Morningside	014-460-028-000	170.18
98-02	Morningside	014-460-029-000	170.18
98-02	Morningside	014-460-030-000	170.18
98-02	Morningside	014-460-031-000	170.18
98-02	Morningside	014-460-032-000	170.18
98-02	Morningside	014-460-033-000	170.18
98-02	Morningside	014-460-034-000	170.18
98-02	Morningside	014-460-035-000	170.18
98-02	Morningside	014-460-036-000	170.18

City of Dinuba
Landscape and Lighting Assessment District
Fiscal Year 2021/22 Assessment Roll

District No.	District Name	APN	Proposed Assessment [1]
98-02	Morningside	014-460-037-000	170.18
98-02	Morningside	014-460-038-000	170.18
98-02	Morningside	014-460-039-000	170.18
98-02	Morningside	014-460-040-000	170.18
98-02	Morningside	014-460-048-000	85.08
98-02	Morningside	014-460-050-000	85.08
98-02	Morningside	014-470-001-000	170.18
98-02	Morningside	014-470-002-000	170.18
98-02	Morningside	014-470-003-000	170.18
98-02	Morningside	014-470-004-000	170.18
98-02	Morningside	014-470-005-000	170.18
98-02	Morningside	014-470-006-000	170.18
98-02	Morningside	014-470-007-000	170.18
99-01	Morningside Phase 2	014-470-009-000	140.22
99-01	Morningside Phase 2	014-470-010-000	140.22
99-01	Morningside Phase 2	014-470-011-000	140.22
99-01	Morningside Phase 2	014-470-012-000	140.22
99-01	Morningside Phase 2	014-470-013-000	140.22
99-01	Morningside Phase 2	014-470-014-000	140.22
99-01	Morningside Phase 2	014-470-015-000	140.22
99-01	Morningside Phase 2	014-470-016-000	140.22
99-01	Morningside Phase 2	014-470-017-000	140.22
99-01	Morningside Phase 2	014-470-018-000	140.22
99-01	Morningside Phase 2	014-470-019-000	140.22
99-01	Morningside Phase 2	014-470-020-000	140.22
99-01	Morningside Phase 2	014-470-021-000	140.22
99-01	Morningside Phase 2	014-470-022-000	140.22
99-01	Morningside Phase 2	014-470-023-000	140.22
99-01	Morningside Phase 2	014-470-024-000	140.22
99-01	Morningside Phase 2	014-470-025-000	140.22
99-01	Morningside Phase 2	014-470-026-000	140.22
99-01	Morningside Phase 2	014-470-027-000	140.22
99-01	Morningside Phase 2	014-470-030-000	140.22
99-01	Morningside Phase 2	014-470-031-000	140.22
99-01	Morningside Phase 2	014-470-032-000	140.22
99-01	Morningside Phase 2	014-470-033-000	140.22
99-01	Morningside Phase 2	014-470-034-000	140.22
99-01	Morningside Phase 2	014-470-035-000	140.22
99-01	Morningside Phase 2	014-470-036-000	140.22
99-01	Morningside Phase 2	014-470-037-000	140.22
99-01	Morningside Phase 2	014-470-038-000	140.22
99-01	Morningside Phase 2	014-470-039-000	140.22
99-01	Morningside Phase 2	014-470-040-000	140.22

City of Dinuba
Landscape and Lighting Assessment District
Fiscal Year 2021/22 Assessment Roll

District No.	District Name	APN	Proposed Assessment [1]
99-01	Morningside Phase 2	014-470-041-000	140.22
99-01	Morningside Phase 2	014-470-042-000	140.22
99-01	Morningside Phase 2	014-470-043-000	140.22
99-01	Morningside Phase 2	014-470-044-000	140.22
99-01	Morningside Phase 2	014-470-045-000	140.22
99-01	Morningside Phase 2	014-470-046-000	140.22
99-01	Morningside Phase 2	014-470-047-000	140.22
99-01	Morningside Phase 2	014-470-048-000	140.22
99-01	Morningside Phase 2	014-470-049-000	140.22
99-01	Morningside Phase 2	014-470-050-000	140.22
99-01	Morningside Phase 2	014-470-051-000	140.22
99-01	Morningside Phase 2	014-470-052-000	140.22
99-01	Morningside Phase 2	014-470-053-000	140.22
99-01	Morningside Phase 2	014-470-054-000	140.22
99-01	Morningside Phase 2	014-470-055-000	140.22
99-01	Morningside Phase 2	014-470-057-000	140.22
99-01	Morningside Phase 2	014-470-058-000	140.22
99-01	Morningside Phase 2	014-470-059-000	45.12
99-01	Morningside Phase 2	014-470-060-000	45.12
99-01	Morningside Phase 2	014-470-061-000	45.12
99-01	Morningside Phase 2	014-470-062-000	45.12
99-01	Morningside Phase 2	014-470-063-000	45.12
99-01	Morningside Phase 2	014-470-064-000	45.12
99-01	Morningside Phase 2	014-470-065-000	45.12
99-01	Morningside Phase 2	014-470-066-000	45.12
99-01	Morningside Phase 2	014-470-067-000	45.12
99-01	Morningside Phase 2	014-470-068-000	45.12
99-01	Morningside Phase 2	014-470-069-000	45.12
99-01	Morningside Phase 2	014-470-070-000	45.12
99-01	Morningside Phase 2	014-470-071-000	45.12
99-01	Morningside Phase 2	014-470-072-000	45.12
99-01	Morningside Phase 2	014-470-073-000	45.12
99-01	Morningside Phase 2	014-470-074-000	45.12
99-01	Morningside Phase 2	014-470-075-000	45.12
99-01	Morningside Phase 2	014-470-076-000	45.12
99-01	Morningside Phase 2	014-470-077-000	45.12
99-01	Morningside Phase 2	014-470-078-000	45.12
99-01	Morningside Phase 2	014-470-079-000	45.12
99-01	Morningside Phase 2	014-470-080-000	45.12
99-01	Morningside Phase 2	014-470-081-000	45.12
99-01	Morningside Phase 2	014-470-082-000	45.12
99-01	Morningside Phase 2	014-470-083-000	45.12
99-01	Morningside Phase 2	014-470-084-000	45.12

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District No.	District Name	APN	Proposed Assessment [1]
99-01	Morningside Phase 2	014-470-085-000	45.12
99-01	Morningside Phase 2	014-470-086-000	45.12
99-01	Morningside Phase 2	014-470-087-000	45.12
99-01	Morningside Phase 2	014-470-088-000	45.12
99-01	Morningside Phase 2	014-470-089-000	45.12
99-01	Morningside Phase 2	014-470-090-000	45.12
99-01	Morningside Phase 2	014-470-091-000	45.12
99-01	Morningside Phase 2	014-470-092-000	45.12
99-01	Morningside Phase 2	014-470-093-000	45.12
99-01	Morningside Phase 2	014-470-094-000	45.12
99-01	Morningside Phase 2	014-470-095-000	45.12
99-01	Morningside Phase 2	014-470-096-000	45.12
99-01	Morningside Phase 2	014-470-097-000	45.12
99-01	Morningside Phase 2	014-470-098-000	45.12
99-01	Morningside Phase 2	014-470-099-000	45.12
99-01	Morningside Phase 2	014-470-101-000	45.12
92-01	Nebraska Park/ Pond Benefit	014-071-009-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-072-013-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-072-014-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-072-015-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-072-016-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-072-017-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-072-018-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-072-019-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-072-032-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-072-033-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-072-034-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-072-035-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-072-036-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-072-039-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-072-040-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-072-041-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-072-042-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-072-043-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-072-044-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-072-045-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-072-046-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-072-047-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-072-048-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-072-049-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-072-050-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-072-051-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-072-052-000	192.20

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District No.	District Name	APN	Proposed Assessment [1]
92-01	Nebraska Park/ Pond Benefit	014-073-001-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-073-002-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-073-003-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-073-004-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-073-005-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-073-006-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-073-007-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-073-008-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-073-009-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-073-010-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-073-011-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-073-012-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-073-013-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-073-014-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-073-015-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-073-016-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-073-017-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-073-018-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-074-001-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-074-002-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-074-003-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-074-004-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-074-005-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-074-006-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-074-007-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-080-086-000	813.88
92-01	Nebraska Park/ Pond Benefit	014-080-089-000	436.98
92-01	Nebraska Park/ Pond Benefit	014-080-090-000	461.12
92-01	Nebraska Park/ Pond Benefit	014-370-044-000	188.78
92-01	Nebraska Park/ Pond Benefit	014-370-045-000	188.78
92-01	Nebraska Park/ Pond Benefit	014-370-046-000	188.78
92-01	Nebraska Park/ Pond Benefit	014-370-047-000	188.78
92-01	Nebraska Park/ Pond Benefit	014-370-048-000	188.78
92-01	Nebraska Park/ Pond Benefit	014-370-049-000	188.78
92-01	Nebraska Park/ Pond Benefit	014-370-050-000	188.78
92-01	Nebraska Park/ Pond Benefit	014-370-051-000	188.78
92-01	Nebraska Park/ Pond Benefit	014-370-052-000	188.78
92-01	Nebraska Park/ Pond Benefit	014-370-053-000	188.78
92-01	Nebraska Park/ Pond Benefit	014-370-054-000	188.78
92-01	Nebraska Park/ Pond Benefit	014-370-055-000	188.78
92-01	Nebraska Park/ Pond Benefit	014-370-056-000	188.78
92-01	Nebraska Park/ Pond Benefit	014-370-057-000	188.78
92-01	Nebraska Park/ Pond Benefit	014-370-058-000	188.78

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District No.	District Name	APN	Proposed Assessment [1]
92-01	Nebraska Park/ Pond Benefit	014-370-059-000	188.78
92-01	Nebraska Park/ Pond Benefit	014-370-060-000	188.78
92-01	Nebraska Park/ Pond Benefit	014-370-061-000	188.78
92-01	Nebraska Park/ Pond Benefit	014-370-062-000	188.78
92-01	Nebraska Park/ Pond Benefit	014-370-063-000	188.78
92-01	Nebraska Park/ Pond Benefit	014-370-064-000	188.78
92-01	Nebraska Park/ Pond Benefit	014-370-065-000	188.78
92-01	Nebraska Park/ Pond Benefit	014-370-066-000	188.78
92-01	Nebraska Park/ Pond Benefit	014-370-067-000	188.78
92-01	Nebraska Park/ Pond Benefit	014-370-068-000	188.78
92-01	Nebraska Park/ Pond Benefit	014-370-069-000	188.78
92-01	Nebraska Park/ Pond Benefit	014-370-070-000	188.78
92-01	Nebraska Park/ Pond Benefit	014-370-071-000	188.78
92-01	Nebraska Park/ Pond Benefit	014-370-072-000	188.78
92-01	Nebraska Park/ Pond Benefit	014-370-073-000	188.78
92-01	Nebraska Park/ Pond Benefit	014-370-074-000	188.78
92-01	Nebraska Park/ Pond Benefit	014-370-075-000	188.78
92-01	Nebraska Park/ Pond Benefit	014-370-076-000	188.78
92-01	Nebraska Park/ Pond Benefit	014-370-077-000	188.78
92-01	Nebraska Park/ Pond Benefit	014-370-078-000	188.78
92-01	Nebraska Park/ Pond Benefit	014-370-079-000	188.78
92-01	Nebraska Park/ Pond Benefit	014-370-080-000	188.78
92-01	Nebraska Park/ Pond Benefit	014-370-081-000	188.78
92-01	Nebraska Park/ Pond Benefit	014-370-082-000	188.78
92-01	Nebraska Park/ Pond Benefit	014-370-083-000	188.78
92-01	Nebraska Park/ Pond Benefit	014-370-084-000	188.78
92-01	Nebraska Park/ Pond Benefit	014-370-085-000	188.78
92-01	Nebraska Park/ Pond Benefit	014-410-001-000	193.08
92-01	Nebraska Park/ Pond Benefit	014-410-002-000	193.08
92-01	Nebraska Park/ Pond Benefit	014-410-003-000	193.08
92-01	Nebraska Park/ Pond Benefit	014-410-004-000	193.08
92-01	Nebraska Park/ Pond Benefit	014-410-005-000	193.08
92-01	Nebraska Park/ Pond Benefit	014-410-006-000	193.08
92-01	Nebraska Park/ Pond Benefit	014-410-007-000	193.08
92-01	Nebraska Park/ Pond Benefit	014-410-008-000	193.08
92-01	Nebraska Park/ Pond Benefit	014-410-011-000	193.08
92-01	Nebraska Park/ Pond Benefit	014-410-012-000	193.08
92-01	Nebraska Park/ Pond Benefit	014-410-013-000	193.08
92-01	Nebraska Park/ Pond Benefit	014-410-014-000	193.08
92-01	Nebraska Park/ Pond Benefit	014-410-015-000	193.08
92-01	Nebraska Park/ Pond Benefit	014-410-016-000	193.08
92-01	Nebraska Park/ Pond Benefit	014-410-017-000	193.08
92-01	Nebraska Park/ Pond Benefit	014-410-018-000	193.08

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District No.	District Name	APN	Proposed Assessment [1]
92-01	Nebraska Park/ Pond Benefit	014-410-019-000	193.08
92-01	Nebraska Park/ Pond Benefit	014-410-020-000	193.08
92-01	Nebraska Park/ Pond Benefit	014-410-021-000	193.08
92-01	Nebraska Park/ Pond Benefit	014-410-022-000	193.08
92-01	Nebraska Park/ Pond Benefit	014-410-023-000	193.08
92-01	Nebraska Park/ Pond Benefit	014-410-024-000	193.08
92-01	Nebraska Park/ Pond Benefit	014-410-025-000	193.08
92-01	Nebraska Park/ Pond Benefit	014-410-026-000	193.08
92-01	Nebraska Park/ Pond Benefit	014-410-027-000	193.08
92-01	Nebraska Park/ Pond Benefit	014-410-028-000	193.08
92-01	Nebraska Park/ Pond Benefit	014-410-029-000	193.08
92-01	Nebraska Park/ Pond Benefit	014-410-030-000	193.08
92-01	Nebraska Park/ Pond Benefit	014-410-031-000	193.08
92-01	Nebraska Park/ Pond Benefit	014-410-032-000	189.92
92-01	Nebraska Park/ Pond Benefit	014-410-033-000	189.92
92-01	Nebraska Park/ Pond Benefit	014-410-034-000	189.92
92-01	Nebraska Park/ Pond Benefit	014-410-035-000	189.92
92-01	Nebraska Park/ Pond Benefit	014-410-036-000	189.92
92-01	Nebraska Park/ Pond Benefit	014-410-037-000	189.92
92-01	Nebraska Park/ Pond Benefit	014-410-038-000	189.92
92-01	Nebraska Park/ Pond Benefit	014-410-039-000	189.92
92-01	Nebraska Park/ Pond Benefit	014-410-040-000	189.92
92-01	Nebraska Park/ Pond Benefit	014-410-041-000	189.92
92-01	Nebraska Park/ Pond Benefit	014-410-042-000	189.92
92-01	Nebraska Park/ Pond Benefit	014-410-043-000	189.92
92-01	Nebraska Park/ Pond Benefit	014-410-044-000	189.92
92-01	Nebraska Park/ Pond Benefit	014-410-045-000	189.92
92-01	Nebraska Park/ Pond Benefit	014-410-046-000	189.92
92-01	Nebraska Park/ Pond Benefit	014-410-047-000	363.52
92-01	Nebraska Park/ Pond Benefit	014-420-002-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-420-003-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-420-004-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-420-005-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-420-006-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-420-007-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-420-008-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-420-009-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-420-010-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-420-011-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-420-012-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-420-013-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-420-014-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-420-015-000	192.20

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District No.	District Name	APN	Proposed Assessment [1]
92-01	Nebraska Park/ Pond Benefit	014-420-016-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-420-032-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-420-034-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-420-035-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-420-036-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-420-037-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-420-038-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-420-039-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-420-041-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-420-042-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-420-043-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-420-044-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-420-045-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-420-046-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-420-047-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-420-048-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-420-049-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-420-050-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-420-051-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-420-052-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-420-053-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-420-054-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-420-055-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-420-056-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-420-057-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-420-058-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-420-059-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-420-060-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-420-061-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-420-062-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-420-063-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-420-064-000	186.60
92-01	Nebraska Park/ Pond Benefit	014-420-065-000	186.60
92-01	Nebraska Park/ Pond Benefit	014-420-066-000	186.60
92-01	Nebraska Park/ Pond Benefit	014-420-067-000	186.60
92-01	Nebraska Park/ Pond Benefit	014-420-068-000	186.60
92-01	Nebraska Park/ Pond Benefit	014-420-069-000	186.60
92-01	Nebraska Park/ Pond Benefit	014-420-070-000	186.60
92-01	Nebraska Park/ Pond Benefit	014-420-071-000	186.60
92-01	Nebraska Park/ Pond Benefit	014-420-072-000	186.60
92-01	Nebraska Park/ Pond Benefit	014-420-073-000	186.60
92-01	Nebraska Park/ Pond Benefit	014-420-074-000	186.60
92-01	Nebraska Park/ Pond Benefit	014-420-075-000	186.60

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92-01	Nebraska Park/ Pond Benefit	014-420-076-000	186.60
92-01	Nebraska Park/ Pond Benefit	014-420-077-000	186.60
92-01	Nebraska Park/ Pond Benefit	014-420-078-000	186.60
92-01	Nebraska Park/ Pond Benefit	014-420-079-000	186.60
92-01	Nebraska Park/ Pond Benefit	014-420-080-000	186.60
92-01	Nebraska Park/ Pond Benefit	014-420-081-000	186.60
92-01	Nebraska Park/ Pond Benefit	014-420-082-000	186.60
92-01	Nebraska Park/ Pond Benefit	014-420-083-000	186.60
92-01	Nebraska Park/ Pond Benefit	014-420-084-000	186.60
92-01	Nebraska Park/ Pond Benefit	014-420-085-000	186.60
92-01	Nebraska Park/ Pond Benefit	014-430-001-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-430-002-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-430-003-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-430-004-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-430-005-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-430-006-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-430-007-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-430-008-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-430-009-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-430-010-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-430-011-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-430-012-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-430-013-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-430-014-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-430-015-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-430-016-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-430-017-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-430-018-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-430-019-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-430-020-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-430-021-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-430-022-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-430-023-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-430-024-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-430-025-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-430-026-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-430-027-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-430-028-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-430-029-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-430-030-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-430-031-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-430-032-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-430-033-000	192.20

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District No.	District Name	APN	Proposed Assessment [1]
92-01	Nebraska Park/ Pond Benefit	014-430-034-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-430-036-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-430-037-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-430-038-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-430-039-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-430-040-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-430-041-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-430-042-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-430-043-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-430-044-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-430-045-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-430-046-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-430-047-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-430-048-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-430-049-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-430-051-000	188.34
92-01	Nebraska Park/ Pond Benefit	014-430-052-000	188.34
92-01	Nebraska Park/ Pond Benefit	014-430-053-000	188.34
92-01	Nebraska Park/ Pond Benefit	014-430-054-000	188.34
92-01	Nebraska Park/ Pond Benefit	014-430-055-000	188.34
92-01	Nebraska Park/ Pond Benefit	014-430-056-000	188.34
92-01	Nebraska Park/ Pond Benefit	014-430-057-000	188.34
92-01	Nebraska Park/ Pond Benefit	014-430-058-000	188.34
92-01	Nebraska Park/ Pond Benefit	014-430-059-000	188.34
92-01	Nebraska Park/ Pond Benefit	014-430-060-000	188.34
92-01	Nebraska Park/ Pond Benefit	014-430-061-000	188.34
92-01	Nebraska Park/ Pond Benefit	014-430-062-000	188.34
92-01	Nebraska Park/ Pond Benefit	014-430-063-000	188.34
92-01	Nebraska Park/ Pond Benefit	014-430-064-000	188.34
92-01	Nebraska Park/ Pond Benefit	014-430-066-000	188.34
92-01	Nebraska Park/ Pond Benefit	014-430-067-000	188.34
92-01	Nebraska Park/ Pond Benefit	014-430-068-000	188.34
92-01	Nebraska Park/ Pond Benefit	014-430-069-000	188.34
92-01	Nebraska Park/ Pond Benefit	014-430-070-000	188.34
92-01	Nebraska Park/ Pond Benefit	014-430-071-000	188.34
92-01	Nebraska Park/ Pond Benefit	014-430-072-000	188.34
92-01	Nebraska Park/ Pond Benefit	014-430-073-000	188.34
92-01	Nebraska Park/ Pond Benefit	014-430-074-000	188.34
92-01	Nebraska Park/ Pond Benefit	014-430-075-000	188.34
92-01	Nebraska Park/ Pond Benefit	014-440-003-000	188.34
92-01	Nebraska Park/ Pond Benefit	014-440-004-000	188.34
92-01	Nebraska Park/ Pond Benefit	014-440-005-000	188.34
92-01	Nebraska Park/ Pond Benefit	014-440-006-000	188.34

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District No.	District Name	APN	Proposed Assessment [1]
92-01	Nebraska Park/ Pond Benefit	014-440-007-000	188.34
92-01	Nebraska Park/ Pond Benefit	014-440-008-000	188.34
92-01	Nebraska Park/ Pond Benefit	014-440-009-000	188.34
92-01	Nebraska Park/ Pond Benefit	014-440-010-000	188.34
92-01	Nebraska Park/ Pond Benefit	014-440-011-000	188.34
92-01	Nebraska Park/ Pond Benefit	014-440-012-000	188.34
92-01	Nebraska Park/ Pond Benefit	014-440-013-000	188.34
92-01	Nebraska Park/ Pond Benefit	014-440-014-000	188.34
92-01	Nebraska Park/ Pond Benefit	014-440-015-000	188.34
92-01	Nebraska Park/ Pond Benefit	014-440-016-000	188.34
92-01	Nebraska Park/ Pond Benefit	014-440-017-000	188.34
92-01	Nebraska Park/ Pond Benefit	014-440-018-000	188.34
92-01	Nebraska Park/ Pond Benefit	014-440-019-000	188.34
92-01	Nebraska Park/ Pond Benefit	014-440-020-000	188.34
92-01	Nebraska Park/ Pond Benefit	014-440-021-000	188.34
92-01	Nebraska Park/ Pond Benefit	014-440-022-000	188.34
92-01	Nebraska Park/ Pond Benefit	014-440-023-000	188.34
92-01	Nebraska Park/ Pond Benefit	014-440-024-000	188.34
92-01	Nebraska Park/ Pond Benefit	014-440-025-000	188.34
92-01	Nebraska Park/ Pond Benefit	014-440-026-000	188.34
92-01	Nebraska Park/ Pond Benefit	014-440-027-000	188.34
92-01	Nebraska Park/ Pond Benefit	014-440-028-000	188.34
92-01	Nebraska Park/ Pond Benefit	014-440-029-000	188.34
92-01	Nebraska Park/ Pond Benefit	014-440-030-000	188.34
92-01	Nebraska Park/ Pond Benefit	014-440-031-000	188.34
92-01	Nebraska Park/ Pond Benefit	014-440-032-000	188.34
92-01	Nebraska Park/ Pond Benefit	014-440-033-000	188.34
92-01	Nebraska Park/ Pond Benefit	014-440-034-000	188.34
92-01	Nebraska Park/ Pond Benefit	014-440-035-000	188.34
92-01	Nebraska Park/ Pond Benefit	014-440-036-000	188.34
92-01	Nebraska Park/ Pond Benefit	014-440-037-000	188.34
92-01	Nebraska Park/ Pond Benefit	014-490-001-000	348.90
92-01	Nebraska Park/ Pond Benefit	014-490-002-000	348.90
92-01	Nebraska Park/ Pond Benefit	014-490-003-000	348.90
92-01	Nebraska Park/ Pond Benefit	014-490-004-000	348.90
92-01	Nebraska Park/ Pond Benefit	014-490-005-000	348.90
92-01	Nebraska Park/ Pond Benefit	014-490-006-000	348.90
92-01	Nebraska Park/ Pond Benefit	014-490-007-000	348.90
92-01	Nebraska Park/ Pond Benefit	014-490-008-000	348.90
92-01	Nebraska Park/ Pond Benefit	014-490-009-000	348.90
92-01	Nebraska Park/ Pond Benefit	014-490-010-000	348.90
92-01	Nebraska Park/ Pond Benefit	014-490-011-000	348.90
92-01	Nebraska Park/ Pond Benefit	014-490-012-000	348.90

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District No.	District Name	APN	Proposed Assessment [1]
92-01	Nebraska Park/ Pond Benefit	014-490-013-000	348.90
92-01	Nebraska Park/ Pond Benefit	014-490-014-000	348.90
92-01	Nebraska Park/ Pond Benefit	014-490-015-000	348.90
92-01	Nebraska Park/ Pond Benefit	014-490-016-000	348.90
92-01	Nebraska Park/ Pond Benefit	014-490-017-000	348.90
92-01	Nebraska Park/ Pond Benefit	014-490-018-000	348.90
92-01	Nebraska Park/ Pond Benefit	014-490-019-000	348.90
92-01	Nebraska Park/ Pond Benefit	014-490-020-000	348.90
92-01	Nebraska Park/ Pond Benefit	014-490-021-000	348.90
92-01	Nebraska Park/ Pond Benefit	014-490-022-000	348.90
92-01	Nebraska Park/ Pond Benefit	014-490-023-000	348.90
92-01	Nebraska Park/ Pond Benefit	014-490-024-000	348.90
92-01	Nebraska Park/ Pond Benefit	014-490-025-000	348.90
92-01	Nebraska Park/ Pond Benefit	014-490-026-000	348.90
92-01	Nebraska Park/ Pond Benefit	014-490-027-000	348.90
92-01	Nebraska Park/ Pond Benefit	014-490-028-000	348.90
92-01	Nebraska Park/ Pond Benefit	014-490-029-000	348.90
92-01	Nebraska Park/ Pond Benefit	014-490-030-000	348.90
92-01	Nebraska Park/ Pond Benefit	014-490-031-000	348.90
92-01	Nebraska Park/ Pond Benefit	014-490-032-000	348.90
92-01	Nebraska Park/ Pond Benefit	014-490-033-000	348.90
92-01	Nebraska Park/ Pond Benefit	014-490-034-000	348.90
92-01	Nebraska Park/ Pond Benefit	014-490-035-000	348.90
92-01	Nebraska Park/ Pond Benefit	014-490-036-000	348.90
92-01	Nebraska Park/ Pond Benefit	014-490-037-000	348.90
92-01	Nebraska Park/ Pond Benefit	014-490-038-000	348.90
92-01	Nebraska Park/ Pond Benefit	014-490-039-000	348.90
92-01	Nebraska Park/ Pond Benefit	014-490-040-000	348.90
92-01	Nebraska Park/ Pond Benefit	014-490-041-000	348.90
92-01	Nebraska Park/ Pond Benefit	014-490-042-000	348.90
92-01	Nebraska Park/ Pond Benefit	014-490-043-000	348.90
92-01	Nebraska Park/ Pond Benefit	014-490-044-000	348.90
92-01	Nebraska Park/ Pond Benefit	014-490-045-000	348.90
92-01	Nebraska Park/ Pond Benefit	014-490-046-000	348.90
92-01	Nebraska Park/ Pond Benefit	014-490-047-000	192.20
92-01	Nebraska Park/ Pond Benefit	014-490-048-000	190.98
92-01	Nebraska Park/ Pond Benefit	014-490-049-000	270.14
N/A	Parkside Village	018-130-012-000	349.24
N/A	Parkside Village	018-130-013-000	349.24
N/A	Parkside Village	018-130-014-000	349.24
N/A	Parkside Village	018-130-015-000	349.24
N/A	Parkside Village	018-130-016-000	349.24
N/A	Parkside Village	018-130-017-000	349.24

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District No.	District Name	APN	Proposed Assessment [1]
N/A	Parkside Village	018-130-018-000	349.24
N/A	Parkside Village	018-130-019-000	349.24
N/A	Parkside Village	018-130-020-000	349.24
N/A	Parkside Village	018-130-021-000	349.24
N/A	Parkside Village	018-130-022-000	349.24
N/A	Parkside Village	018-130-023-000	349.24
N/A	Parkside Village	018-130-024-000	349.24
N/A	Parkside Village	018-130-025-000	349.24
N/A	Parkside Village	018-130-026-000	349.24
N/A	Parkside Village	018-130-027-000	349.24
N/A	Parkside Village	018-130-028-000	349.24
N/A	Parkside Village	018-130-029-000	349.24
N/A	Parkside Village	018-130-030-000	349.24
N/A	Parkside Village	018-130-031-000	349.24
N/A	Parkside Village	018-130-032-000	349.24
N/A	Parkside Village	018-130-033-000	349.24
N/A	Parkside Village	018-130-034-000	349.24
N/A	Parkside Village	018-130-035-000	349.24
N/A	Parkside Village	018-130-036-000	349.24
N/A	Parkside Village	018-130-037-000	349.24
N/A	Parkside Village	018-130-038-000	349.24
N/A	Parkside Village	018-130-039-000	349.24
N/A	Parkside Village	018-130-040-000	349.24
N/A	Parkside Village	018-130-041-000	349.24
N/A	Parkside Village	018-130-042-000	349.24
N/A	Parkside Village	018-130-043-000	349.24
N/A	Parkside Village	018-130-045-000	349.24
N/A	Parkside Village	018-130-046-000	349.24
N/A	Parkside Village	018-130-047-000	349.24
N/A	Parkside Village	018-130-048-000	349.24
N/A	Parkside Village	018-130-049-000	349.24
N/A	Parkside Village	018-130-050-000	349.24
N/A	Parkside Village	018-130-051-000	349.24
N/A	Parkside Village	018-130-052-000	349.24
N/A	Parkside Village	018-130-053-000	349.24
N/A	Parkside Village	018-130-054-000	349.24
N/A	Parkside Village	018-130-055-000	349.24
N/A	Parkside Village	018-130-056-000	349.24
N/A	Parkside Village	018-130-057-000	349.24
N/A	Parkside Village	018-130-058-000	349.24
N/A	Parkside Village	018-130-059-000	349.24
N/A	Parkside Village	018-130-060-000	349.24
N/A	Parkside Village	018-130-061-000	349.24

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District No.	District Name	APN	Proposed Assessment [1]
N/A	Parkside Village	018-130-062-000	349.24
N/A	Parkside Village	018-130-063-000	349.24
N/A	Parkside Village	018-130-064-000	349.24
N/A	Parkside Village	018-130-065-000	349.24
N/A	Parkside Village	018-130-066-000	349.24
N/A	Parkside Village	018-130-067-000	349.24
N/A	Parkside Village	018-130-068-000	349.24
N/A	Parkside Village	018-130-069-000	349.24
N/A	Parkside Village	018-130-070-000	349.24
N/A	Parkside Village	018-130-071-000	349.24
N/A	Parkside Village	018-130-072-000	349.24
N/A	Parkside Village	018-130-073-000	349.24
N/A	Parkside Village	018-130-074-000	349.24
N/A	Parkside Village	018-130-075-000	349.24
N/A	Parkside Village	018-130-076-000	349.24
N/A	Parkside Village	018-130-077-000	349.24
N/A	Parkside Village	018-130-078-000	349.24
N/A	Parkside Village	018-130-079-000	349.24
N/A	Parkside Village	018-130-080-000	349.24
N/A	Parkside Village	018-130-081-000	349.24
N/A	Parkside Village	018-130-082-000	349.24
N/A	Parkside Village	018-130-083-000	349.24
N/A	Parkside Village	018-130-084-000	349.24
N/A	Parkside Village	018-130-085-000	349.24
N/A	Parkside Village	018-130-086-000	349.24
N/A	Parkside Village	018-130-087-000	349.24
N/A	Parkside Village	018-130-088-000	349.24
N/A	Parkside Village	018-130-089-000	349.24
N/A	Parkside Village	018-130-090-000	349.24
N/A	Parkside Village	018-130-091-000	349.24
N/A	Parkside Village	018-130-092-000	349.24
N/A	Parkside Village	018-130-093-000	349.24
N/A	Parkside Village	018-130-094-000	349.24
N/A	Parkside Village	018-130-095-000	349.24
N/A	Parkside Village	018-130-096-000	349.24
N/A	Parkside Village	018-200-077-000	349.24
N/A	Parkside Village	018-200-078-000	349.24
N/A	Parkside Village	018-200-079-000	349.24
N/A	Parkside Village	018-200-080-000	349.24
N/A	Parkside Village	018-200-081-000	349.24
N/A	Parkside Village	018-200-082-000	349.24
N/A	Parkside Village	018-200-083-000	349.24
N/A	Parkside Village	018-210-069-000	349.24

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District No.	District Name	APN	Proposed Assessment [1]
N/A	Parkside Village	018-210-070-000	349.24
N/A	Parkside Village	018-210-071-000	349.24
N/A	Parkside Village	018-210-072-000	349.24
N/A	Parkside Village	018-210-073-000	349.24
N/A	Parkside Village	018-210-074-000	349.24
N/A	Parkside Village	018-210-075-000	349.24
N/A	Parkside Village	018-210-076-000	349.24
N/A	Parkside Village	018-250-001-000	349.24
N/A	Parkside Village	018-250-002-000	349.24
N/A	Parkside Village	018-250-003-000	349.24
N/A	Parkside Village	018-250-004-000	349.24
N/A	Parkside Village	018-250-005-000	349.24
N/A	Parkside Village	018-250-006-000	349.24
N/A	Parkside Village	018-250-007-000	349.24
N/A	Parkside Village	018-250-008-000	349.24
N/A	Parkside Village	018-250-009-000	349.24
N/A	Parkside Village	018-250-010-000	349.24
N/A	Parkside Village	018-250-011-000	349.24
N/A	Parkside Village	018-250-012-000	349.24
N/A	Parkside Village	018-250-013-000	349.24
N/A	Parkside Village	018-250-014-000	349.24
N/A	Parkside Village	018-250-015-000	349.24
N/A	Parkside Village	018-250-016-000	349.24
N/A	Parkside Village	018-250-017-000	349.24
N/A	Parkside Village	018-250-018-000	349.24
N/A	Parkside Village	018-250-019-000	349.24
N/A	Parkside Village	018-250-020-000	349.24
N/A	Parkside Village	018-250-021-000	349.24
N/A	Parkside Village	018-250-022-000	349.24
N/A	Parkside Village	018-250-023-000	349.24
08-01	Parkside -Muirfield	018-200-001-000	186.68
08-01	Parkside -Muirfield	018-200-002-000	186.68
08-01	Parkside -Muirfield	018-200-003-000	186.68
08-01	Parkside -Muirfield	018-200-004-000	186.68
08-01	Parkside -Muirfield	018-200-005-000	186.68
08-01	Parkside -Muirfield	018-200-006-000	186.68
08-01	Parkside -Muirfield	018-200-007-000	186.68
08-01	Parkside -Muirfield	018-200-008-000	186.68
08-01	Parkside -Muirfield	018-200-009-000	186.68
08-01	Parkside -Muirfield	018-200-010-000	186.68
08-01	Parkside -Muirfield	018-200-011-000	186.68
08-01	Parkside -Muirfield	018-200-012-000	186.68
08-01	Parkside -Muirfield	018-200-013-000	186.68

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08-01	Parkside -Muirfield	018-200-014-000	186.68
08-01	Parkside -Muirfield	018-200-015-000	186.68
08-01	Parkside -Muirfield	018-200-016-000	186.68
08-01	Parkside -Muirfield	018-200-017-000	186.68
08-01	Parkside -Muirfield	018-200-018-000	186.68
08-01	Parkside -Muirfield	018-200-019-000	186.68
08-01	Parkside -Muirfield	018-200-020-000	186.68
08-01	Parkside -Muirfield	018-200-021-000	186.68
08-01	Parkside -Muirfield	018-200-022-000	186.68
08-01	Parkside -Muirfield	018-200-023-000	186.68
08-01	Parkside -Muirfield	018-200-024-000	186.68
08-01	Parkside -Muirfield	018-200-025-000	186.68
08-01	Parkside -Muirfield	018-200-026-000	186.68
08-01	Parkside -Muirfield	018-200-027-000	186.68
08-01	Parkside -Muirfield	018-200-028-000	186.68
08-01	Parkside -Muirfield	018-200-029-000	186.68
08-01	Parkside -Muirfield	018-200-030-000	186.68
08-01	Parkside -Muirfield	018-200-031-000	186.68
08-01	Parkside -Muirfield	018-200-032-000	186.68
08-01	Parkside -Muirfield	018-200-033-000	186.68
08-01	Parkside -Muirfield	018-200-034-000	186.68
08-01	Parkside -Muirfield	018-200-035-000	186.68
08-01	Parkside -Muirfield	018-200-036-000	186.68
08-01	Parkside -Muirfield	018-200-037-000	186.68
08-01	Parkside -Muirfield	018-200-038-000	186.68
08-01	Parkside -Muirfield	018-200-039-000	186.68
08-01	Parkside -Muirfield	018-200-040-000	186.68
08-01	Parkside -Muirfield	018-200-041-000	186.68
08-01	Parkside -Muirfield	018-200-042-000	186.68
08-01	Parkside -Muirfield	018-200-043-000	186.68
08-01	Parkside -Muirfield	018-200-044-000	186.68
08-01	Parkside -Muirfield	018-200-045-000	186.68
08-01	Parkside -Muirfield	018-200-046-000	186.68
08-01	Parkside -Muirfield	018-200-047-000	186.68
08-01	Parkside -Muirfield	018-200-048-000	186.68
08-01	Parkside -Muirfield	018-200-049-000	186.68
08-01	Parkside -Muirfield	018-200-050-000	186.68
08-01	Parkside -Muirfield	018-200-051-000	186.68
08-01	Parkside -Muirfield	018-200-052-000	186.68
08-01	Parkside -Muirfield	018-200-053-000	186.68
08-01	Parkside -Muirfield	018-200-054-000	186.68
08-01	Parkside -Muirfield	018-200-055-000	186.68
08-01	Parkside -Muirfield	018-200-056-000	186.68

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District No.	District Name	APN	Proposed Assessment [1]
08-01	Parkside -Muirfield	018-200-057-000	186.68
08-01	Parkside -Muirfield	018-200-058-000	186.68
08-01	Parkside -Muirfield	018-200-059-000	186.68
08-01	Parkside -Muirfield	018-200-060-000	186.68
08-01	Parkside -Muirfield	018-200-061-000	186.68
08-01	Parkside -Muirfield	018-200-062-000	186.68
08-01	Parkside -Muirfield	018-200-063-000	186.68
08-01	Parkside -Muirfield	018-200-064-000	186.68
08-01	Parkside -Muirfield	018-200-065-000	186.68
08-01	Parkside -Muirfield	018-200-066-000	186.68
08-01	Parkside -Muirfield	018-200-067-000	186.68
08-01	Parkside -Muirfield	018-200-068-000	186.68
08-01	Parkside -Muirfield	018-200-069-000	186.68
08-01	Parkside -Muirfield	018-200-070-000	186.68
08-01	Parkside -Muirfield	018-200-071-000	186.68
08-01	Parkside -Muirfield	018-200-072-000	186.68
08-01	Parkside -Muirfield	018-200-073-000	186.68
08-01	Parkside -Muirfield	018-200-074-000	186.68
08-01	Parkside -Muirfield	018-200-075-000	186.68
08-01	Parkside -Muirfield	018-200-076-000	186.68
08-01	Parkside -Muirfield	018-210-001-000	186.68
08-01	Parkside -Muirfield	018-210-002-000	186.68
08-01	Parkside -Muirfield	018-210-007-000	186.68
08-01	Parkside -Muirfield	018-210-008-000	186.68
08-01	Parkside -Muirfield	018-210-009-000	186.68
08-01	Parkside -Muirfield	018-210-010-000	186.68
08-01	Parkside -Muirfield	018-210-011-000	186.68
08-01	Parkside -Muirfield	018-210-012-000	186.68
08-01	Parkside -Muirfield	018-210-013-000	186.68
08-01	Parkside -Muirfield	018-210-014-000	186.68
08-01	Parkside -Muirfield	018-210-020-000	186.68
08-01	Parkside -Muirfield	018-210-024-000	186.68
08-01	Parkside -Muirfield	018-210-025-000	186.68
08-01	Parkside -Muirfield	018-210-026-000	186.68
08-01	Parkside -Muirfield	018-210-027-000	186.68
08-01	Parkside -Muirfield	018-210-028-000	186.68
08-01	Parkside -Muirfield	018-210-029-000	186.68
08-01	Parkside -Muirfield	018-210-030-000	186.68
08-01	Parkside -Muirfield	018-210-031-000	186.68
08-01	Parkside -Muirfield	018-210-032-000	186.68
08-01	Parkside -Muirfield	018-210-033-000	186.68
08-01	Parkside -Muirfield	018-210-034-000	186.68
08-01	Parkside -Muirfield	018-210-035-000	186.68

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District No.	District Name	APN	Proposed Assessment [1]
08-01	Parkside -Muirfield	018-210-036-000	186.68
08-01	Parkside -Muirfield	018-210-037-000	186.68
08-01	Parkside -Muirfield	018-210-038-000	186.68
08-01	Parkside -Muirfield	018-210-039-000	186.68
08-01	Parkside -Muirfield	018-210-040-000	186.68
08-01	Parkside -Muirfield	018-210-041-000	186.68
08-01	Parkside -Muirfield	018-210-042-000	186.68
08-01	Parkside -Muirfield	018-210-043-000	186.68
08-01	Parkside -Muirfield	018-210-044-000	186.68
08-01	Parkside -Muirfield	018-210-045-000	186.68
08-01	Parkside -Muirfield	018-210-046-000	186.68
08-01	Parkside -Muirfield	018-210-047-000	186.68
08-01	Parkside -Muirfield	018-210-048-000	186.68
08-01	Parkside -Muirfield	018-210-049-000	186.68
08-01	Parkside -Muirfield	018-210-050-000	186.68
08-01	Parkside -Muirfield	018-210-051-000	186.68
08-01	Parkside -Muirfield	018-210-052-000	186.68
08-01	Parkside -Muirfield	018-210-053-000	186.68
08-01	Parkside -Muirfield	018-210-058-000	186.68
08-01	Parkside -Muirfield	018-210-061-000	186.68
08-01	Parkside -Muirfield	018-210-062-000	186.68
08-01	Parkside -Muirfield	018-210-063-000	186.68
08-01	Parkside -Muirfield	018-210-064-000	186.68
08-01	Parkside -Muirfield	018-210-065-000	186.68
08-01	Parkside -Muirfield	018-210-066-000	186.68
08-01	Parkside -Muirfield	018-210-067-000	186.68
08-01	Parkside -Muirfield	018-210-068-000	186.68
08-01	Parkside -Muirfield	018-220-001-000	186.68
08-01	Parkside -Muirfield	018-220-002-000	186.68
08-01	Parkside -Muirfield	018-220-003-000	186.68
08-01	Parkside -Muirfield	018-220-004-000	186.68
08-01	Parkside -Muirfield	018-220-005-000	186.68
08-01	Parkside -Muirfield	018-220-006-000	186.68
08-01	Parkside -Muirfield	018-220-007-000	186.68
08-01	Parkside -Muirfield	018-220-008-000	186.68
08-01	Parkside -Muirfield	018-220-009-000	186.68
08-01	Parkside -Muirfield	018-220-010-000	186.68
08-01	Parkside -Muirfield	018-220-011-000	186.68
08-01	Parkside -Muirfield	018-220-012-000	186.68
08-01	Parkside -Muirfield	018-220-013-000	186.68
08-01	Parkside -Muirfield	018-220-014-000	186.68
08-01	Parkside -Muirfield	018-220-015-000	186.68
08-01	Parkside -Muirfield	018-220-016-000	186.68

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District No.	District Name	APN	Proposed Assessment [1]
08-01	Parkside -Muirfield	018-220-017-000	186.68
08-01	Parkside -Muirfield	018-220-018-000	186.68
08-01	Parkside -Muirfield	018-220-019-000	186.68
08-01	Parkside -Muirfield	018-220-020-000	186.68
08-01	Parkside -Muirfield	018-220-021-000	186.68
08-01	Parkside -Muirfield	018-220-022-000	186.68
08-01	Parkside -Muirfield	018-220-023-000	186.68
08-01	Parkside -Muirfield	018-220-024-000	186.68
08-01	Parkside -Muirfield	018-220-025-000	186.68
08-01	Parkside -Muirfield	018-220-026-000	186.68
08-01	Parkside -Muirfield	018-220-027-000	186.68
08-01	Parkside -Muirfield	018-220-028-000	186.68
08-01	Parkside -Muirfield	018-220-029-000	186.68
08-01	Parkside -Muirfield	018-220-030-000	186.68
08-01	Parkside -Muirfield	018-220-031-000	186.68
08-01	Parkside -Muirfield	018-220-032-000	186.68
08-01	Parkside -Muirfield	018-220-033-000	186.68
08-01	Parkside -Muirfield	018-220-034-000	186.68
08-01	Parkside -Muirfield	018-220-035-000	186.68
08-01	Parkside -Muirfield	018-220-036-000	186.68
08-01	Parkside -Muirfield	018-220-037-000	186.68
08-01	Parkside -Muirfield	018-220-038-000	186.68
08-01	Parkside -Muirfield	018-220-039-000	186.68
08-01	Parkside -Muirfield	018-220-040-000	186.68
08-01	Parkside -Muirfield	018-220-041-000	186.68
08-01	Parkside -Muirfield	018-220-042-000	186.68
08-01	Parkside -Muirfield	018-220-043-000	186.68
08-01	Parkside -Muirfield	018-220-044-000	186.68
08-01	Parkside -Muirfield	018-220-045-000	186.68
08-01	Parkside -Muirfield	018-220-046-000	186.68
08-01	Parkside -Muirfield	018-220-047-000	186.68
08-01	Parkside -Muirfield	018-220-048-000	186.68
08-01	Parkside -Muirfield	018-220-049-000	186.68
08-01	Parkside -Muirfield	018-220-050-000	186.68
08-01	Parkside -Muirfield	018-220-051-000	186.68
08-01	Parkside -Muirfield	018-220-052-000	186.68
08-01	Parkside -Muirfield	018-220-053-000	186.68
08-01	Parkside -Muirfield	018-220-055-000	186.68
08-01	Parkside -Muirfield	018-220-056-000	186.68
08-01	Parkside -Muirfield	018-220-057-000	186.68
08-01	Parkside -Muirfield	018-220-058-000	186.68
08-01	Parkside -Muirfield	018-220-059-000	186.68
08-01	Parkside -Muirfield	018-220-060-000	186.68

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District No.	District Name	APN	Proposed Assessment [1]
08-01	Parkside -Muirfield	018-220-061-000	186.68
08-01	Parkside -Muirfield	018-220-062-000	186.68
08-01	Parkside -Muirfield	018-220-063-000	186.68
08-01	Parkside -Muirfield	018-220-064-000	186.68
08-01	Parkside -Muirfield	018-220-065-000	186.68
08-01	Parkside -Muirfield	018-220-066-000	186.68
08-01	Parkside -Muirfield	018-220-067-000	186.68
08-01	Parkside -Muirfield	018-220-068-000	186.68
08-01	Parkside -Muirfield	018-220-069-000	186.68
08-01	Parkside -Muirfield	018-220-070-000	186.68
08-01	Parkside -Muirfield	018-220-071-000	186.68
08-01	Parkside -Muirfield	018-220-072-000	186.68
08-01	Parkside -Muirfield	018-220-073-000	186.68
08-01	Parkside -Muirfield	018-220-074-000	186.68
08-01	Parkside -Muirfield	018-220-075-000	186.68
08-01	Parkside -Muirfield	018-220-076-000	186.68
08-01	Parkside -Muirfield	018-220-077-000	186.68
08-01	Parkside -Muirfield	018-220-078-000	186.68
08-01	Parkside -Muirfield	018-220-079-000	186.68
08-01	Parkside -Muirfield	018-220-080-000	186.68
08-01	Parkside -Muirfield	018-220-081-000	186.68
08-01	Parkside -Muirfield	018-220-082-000	186.68
08-01	Parkside -Muirfield	018-220-083-000	186.68
08-01	Parkside -Muirfield	018-220-084-000	186.68
08-01	Parkside -Muirfield	018-220-085-000	186.68
08-01	Parkside -Muirfield	018-220-086-000	186.68
08-01	Parkside -Muirfield	018-220-087-000	186.68
08-01	Parkside -Muirfield	018-220-088-000	186.68
08-01	Parkside -Muirfield	018-230-001-000	186.68
08-01	Parkside -Muirfield	018-230-002-000	186.68
08-01	Parkside -Muirfield	018-230-003-000	186.68
08-01	Parkside -Muirfield	018-230-004-000	186.68
08-01	Parkside -Muirfield	018-230-005-000	186.68
08-01	Parkside -Muirfield	018-230-006-000	186.68
08-01	Parkside -Muirfield	018-230-007-000	186.68
08-01	Parkside -Muirfield	018-230-008-000	186.68
08-01	Parkside -Muirfield	018-230-009-000	186.68
08-01	Parkside -Muirfield	018-230-010-000	186.68
08-01	Parkside -Muirfield	018-230-011-000	186.68
08-01	Parkside -Muirfield	018-230-012-000	186.68
08-01	Parkside -Muirfield	018-230-013-000	186.68
08-01	Parkside -Muirfield	018-230-014-000	186.68
08-01	Parkside -Muirfield	018-230-015-000	186.68

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District No.	District Name	APN	Proposed Assessment [1]
08-01	Parkside -Muirfield	018-230-016-000	186.68
08-01	Parkside -Muirfield	018-230-017-000	186.68
08-01	Parkside -Muirfield	018-230-018-000	186.68
08-01	Parkside -Muirfield	018-230-019-000	186.68
08-01	Parkside -Muirfield	018-230-020-000	186.68
08-01	Parkside -Muirfield	018-230-021-000	186.68
08-01	Parkside -Muirfield	018-230-022-000	186.68
08-01	Parkside -Muirfield	018-230-023-000	186.68
08-01	Parkside -Muirfield	018-230-024-000	186.68
08-01	Parkside -Muirfield	018-230-025-000	186.68
08-01	Parkside -Muirfield	018-230-026-000	186.68
08-01	Parkside -Muirfield	018-230-027-000	186.68
08-01	Parkside -Muirfield	018-230-028-000	186.68
08-01	Parkside -Muirfield	018-230-029-000	186.68
08-01	Parkside -Muirfield	018-230-030-000	186.68
08-01	Parkside -Muirfield	018-230-031-000	186.68
08-01	Parkside -Muirfield	018-230-032-000	186.68
08-01	Parkside -Muirfield	018-230-033-000	186.68
08-01	Parkside -Muirfield	018-230-034-000	186.68
08-01	Parkside -Muirfield	018-230-035-000	186.68
08-01	Parkside -Muirfield	018-230-036-000	186.68
08-01	Parkside -Muirfield	018-230-037-000	186.68
08-01	Parkside -Muirfield	018-230-038-000	186.68
08-01	Parkside -Muirfield	018-230-039-000	186.68
08-01	Parkside -Muirfield	018-230-040-000	186.68
08-01	Parkside -Muirfield	018-230-041-000	186.68
08-01	Parkside -Muirfield	018-230-042-000	186.68
08-01	Parkside -Muirfield	018-230-043-000	186.68
08-01	Parkside -Muirfield	018-230-044-000	186.68
08-01	Parkside -Muirfield	018-230-045-000	186.68
08-01	Parkside -Muirfield	018-230-046-000	186.68
08-01	Parkside -Muirfield	018-230-047-000	186.68
08-01	Parkside -Muirfield	018-230-048-000	186.68
08-01	Parkside -Muirfield	018-230-049-000	186.68
08-01	Parkside -Muirfield	018-230-050-000	186.68
08-01	Parkside -Muirfield	018-230-051-000	186.68
08-01	Parkside -Muirfield	018-230-052-000	186.68
08-01	Parkside -Muirfield	018-230-053-000	186.68
08-01	Parkside -Muirfield	018-230-054-000	186.68
08-01	Parkside -Muirfield	018-230-055-000	186.68
08-01	Parkside -Muirfield	018-230-056-000	186.68
08-01	Parkside -Muirfield	018-230-057-000	186.68
08-01	Parkside -Muirfield	018-230-058-000	186.68

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District No.	District Name	APN	Proposed Assessment [1]
08-01	Parkside -Muirfield	018-230-059-000	186.68
08-01	Parkside -Muirfield	018-230-060-000	186.68
08-01	Parkside -Muirfield	018-230-061-000	186.68
08-01	Parkside -Muirfield	018-230-062-000	186.68
08-01	Parkside -Muirfield	018-230-063-000	186.68
08-01	Parkside -Muirfield	018-230-064-000	186.68
08-01	Parkside -Muirfield	018-230-065-000	186.68
08-01	Parkside -Muirfield	018-230-066-000	186.68
08-01	Parkside -Muirfield	018-240-001-000	186.68
08-01	Parkside -Muirfield	018-240-002-000	186.68
08-01	Parkside -Muirfield	018-240-003-000	186.68
08-01	Parkside -Muirfield	018-240-004-000	186.68
08-01	Parkside -Muirfield	018-240-005-000	186.68
08-01	Parkside -Muirfield	018-240-006-000	186.68
08-01	Parkside -Muirfield	018-240-007-000	186.68
08-01	Parkside -Muirfield	018-240-008-000	186.68
08-01	Parkside -Muirfield	018-240-009-000	186.68
08-01	Parkside -Muirfield	018-240-010-000	186.68
08-01	Parkside -Muirfield	018-240-011-000	186.68
08-01	Parkside -Muirfield	018-240-012-000	186.68
08-01	Parkside -Muirfield	018-240-013-000	186.68
08-01	Parkside -Muirfield	018-240-014-000	186.68
08-01	Parkside -Muirfield	018-240-015-000	186.68
08-01	Parkside -Muirfield	018-240-016-000	186.68
08-01	Parkside -Muirfield	018-240-017-000	186.68
08-01	Parkside -Muirfield	018-240-018-000	186.68
08-01	Parkside -Muirfield	018-240-019-000	186.68
08-01	Parkside -Muirfield	018-240-020-000	186.68
08-01	Parkside -Muirfield	018-240-021-000	186.68
08-01	Parkside -Muirfield	018-240-022-000	186.68
08-01	Parkside -Muirfield	018-240-023-000	186.68
08-01	Parkside -Muirfield	018-240-024-000	186.68
08-01	Parkside -Muirfield	018-240-025-000	186.68
08-01	Parkside -Muirfield	018-240-026-000	186.68
08-01	Parkside -Muirfield	018-240-027-000	186.68
08-01	Parkside -Muirfield	018-240-028-000	186.68
08-01	Parkside -Muirfield	018-240-029-000	186.68
08-01	Parkside -Muirfield	018-240-030-000	186.68
08-01	Parkside -Muirfield	018-240-031-000	186.68
08-01	Parkside -Muirfield	018-240-032-000	186.68
08-01	Parkside -Muirfield	018-240-033-000	186.68
08-01	Parkside -Muirfield	018-240-034-000	186.68
08-01	Parkside -Muirfield	018-240-035-000	186.68

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District No.	District Name	APN	Proposed Assessment [1]
08-01	Parkside -Muirfield	018-240-036-000	186.68
08-01	Parkside -Muirfield	018-240-037-000	186.68
08-01	Parkside -Muirfield	018-240-038-000	186.68
08-01	Parkside -Muirfield	018-240-039-000	186.68
08-01	Parkside -Muirfield	018-240-040-000	186.68
08-01	Parkside -Muirfield	018-240-041-000	186.68
08-01	Parkside -Muirfield	018-240-042-000	186.68
08-01	Parkside -Muirfield	018-240-043-000	186.68
08-01	Parkside -Muirfield	018-240-044-000	186.68
08-01	Parkside -Muirfield	018-240-045-000	186.68
08-01	Parkside -Muirfield	018-240-046-000	186.68
08-01	Parkside -Muirfield	018-240-047-000	186.68
08-01	Parkside -Muirfield	018-240-048-000	186.68
08-01	Parkside -Muirfield	018-240-049-000	186.68
08-01	Parkside -Muirfield	018-240-050-000	186.68
08-01	Parkside -Muirfield	018-240-051-000	186.68
08-01	Parkside -Muirfield	018-240-052-000	186.68
08-01	Parkside -Muirfield	018-240-053-000	186.68
08-01	Parkside -Muirfield	018-240-054-000	186.68
08-01	Parkside -Muirfield	018-240-055-000	186.68
08-01	Parkside -Muirfield	018-240-056-000	186.68
08-01	Parkside -Muirfield	018-240-057-000	186.68
08-01	Parkside -Muirfield	018-240-058-000	186.68
08-01	Parkside -Muirfield	018-240-059-000	186.68
08-01	Parkside -Muirfield	018-240-060-000	186.68
08-01	Parkside -Muirfield	018-240-061-000	186.68
08-01	Parkside -Muirfield	018-240-062-000	186.68
08-01	Parkside -Muirfield	018-240-063-000	186.68
08-01	Parkside -Muirfield	018-240-064-000	186.68
08-01	Parkside -Muirfield	018-240-065-000	186.68
08-01	Parkside -Muirfield	018-240-066-000	186.68
08-01	Parkside -Muirfield	018-240-067-000	186.68
08-01	Parkside -Muirfield	018-240-068-000	186.68
08-01	Parkside -Muirfield	018-240-069-000	186.68
08-01	Parkside -Muirfield	018-240-070-000	186.68
08-01	Parkside -Muirfield	018-240-071-000	186.68
08-01	Parkside -Muirfield	018-240-072-000	186.68
08-01	Parkside -Muirfield	018-240-073-000	186.68
08-01	Parkside -Muirfield	018-240-074-000	186.68
08-01	Parkside -Muirfield	018-240-075-000	186.68
08-01	Parkside -Muirfield	018-240-076-000	186.68
08-01	Parkside -Muirfield	018-240-077-000	186.68
90-02	Peachwood Village	014-390-001-000	263.62

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District No.	District Name	APN	Proposed Assessment [1]
90-02	Peachwood Village	014-390-002-000	263.62
90-02	Peachwood Village	014-390-003-000	263.62
90-02	Peachwood Village	014-390-004-000	263.62
90-02	Peachwood Village	014-390-005-000	263.62
90-02	Peachwood Village	014-390-006-000	263.62
90-02	Peachwood Village	014-390-007-000	263.62
90-02	Peachwood Village	014-390-008-000	263.62
90-02	Peachwood Village	014-390-009-000	263.62
90-02	Peachwood Village	014-390-010-000	263.62
90-02	Peachwood Village	014-390-011-000	263.62
90-02	Peachwood Village	014-390-012-000	263.62
90-02	Peachwood Village	014-390-013-000	263.62
90-02	Peachwood Village	014-390-014-000	263.62
90-02	Peachwood Village	014-390-015-000	263.62
90-02	Peachwood Village	014-390-016-000	263.62
90-02	Peachwood Village	014-390-017-000	263.62
90-02	Peachwood Village	014-390-018-000	263.62
90-02	Peachwood Village	014-390-019-000	263.62
90-02	Peachwood Village	014-390-020-000	263.62
90-02	Peachwood Village	014-390-021-000	263.62
90-02	Peachwood Village	014-390-022-000	263.62
90-02	Peachwood Village	014-390-023-000	263.62
90-02	Peachwood Village	014-390-024-000	263.62
90-02	Peachwood Village	014-390-025-000	263.62
90-02	Peachwood Village	014-390-026-000	263.62
90-02	Peachwood Village	014-390-027-000	263.62
90-02	Peachwood Village	014-390-028-000	263.62
90-02	Peachwood Village	014-390-029-000	263.62
90-02	Peachwood Village	014-390-030-000	263.62
90-02	Peachwood Village	014-390-031-000	263.62
90-02	Peachwood Village	014-390-032-000	263.62
90-02	Peachwood Village	014-390-033-000	263.62
90-02	Peachwood Village	014-390-034-000	263.62
90-02	Peachwood Village	014-390-035-000	263.62
90-02	Peachwood Village	014-390-036-000	263.62
90-02	Peachwood Village	014-390-037-000	263.62
90-02	Peachwood Village	014-390-038-000	263.62
90-02	Peachwood Village	014-390-039-000	263.62
90-02	Peachwood Village	014-390-040-000	263.62
90-02	Peachwood Village	014-390-041-000	263.62
90-02	Peachwood Village	014-390-042-000	263.62
90-02	Peachwood Village	014-390-043-000	263.62
90-02	Peachwood Village	014-400-001-000	263.62

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District No.	District Name	APN	Proposed Assessment [1]
90-02	Peachwood Village	014-400-002-000	263.62
90-02	Peachwood Village	014-400-003-000	263.62
90-02	Peachwood Village	014-400-004-000	263.62
90-02	Peachwood Village	014-400-005-000	263.62
90-02	Peachwood Village	014-400-006-000	263.62
90-02	Peachwood Village	014-400-007-000	263.62
90-02	Peachwood Village	014-400-008-000	263.62
90-02	Peachwood Village	014-400-009-000	263.62
90-02	Peachwood Village	014-400-010-000	263.62
90-02	Peachwood Village	014-400-011-000	263.62
90-02	Peachwood Village	014-400-012-000	263.62
90-02	Peachwood Village	014-400-013-000	263.62
90-02	Peachwood Village	014-400-014-000	263.62
90-02	Peachwood Village	014-400-015-000	263.62
90-02	Peachwood Village	014-400-016-000	263.62
90-02	Peachwood Village	014-400-017-000	263.62
90-02	Peachwood Village	014-400-018-000	263.62
90-02	Peachwood Village	014-400-019-000	263.62
90-02	Peachwood Village	014-400-020-000	263.62
90-02	Peachwood Village	014-400-021-000	263.62
90-02	Peachwood Village	014-400-022-000	263.62
90-02	Peachwood Village	014-400-023-000	263.62
90-02	Peachwood Village	014-400-024-000	263.62
90-02	Peachwood Village	014-400-025-000	263.62
90-02	Peachwood Village	014-400-026-000	263.62
90-02	Peachwood Village	014-400-027-000	263.62
90-02	Peachwood Village	014-400-028-000	263.62
90-02	Peachwood Village	014-400-029-000	263.62
90-02	Peachwood Village	014-400-030-000	263.62
90-02	Peachwood Village	014-400-031-000	263.62
90-02	Peachwood Village	014-400-032-000	263.62
90-02	Peachwood Village	014-400-033-000	263.62
90-02	Peachwood Village	014-400-034-000	263.62
90-02	Peachwood Village	014-400-035-000	263.62
90-02	Peachwood Village	014-400-036-000	263.62
90-02	Peachwood Village	014-400-037-000	263.62
90-02	Peachwood Village	014-400-038-000	263.62
90-02	Peachwood Village	014-400-039-000	263.62
90-02	Peachwood Village	014-400-040-000	263.62
90-02	Peachwood Village	014-400-041-000	263.62
90-02	Peachwood Village	014-400-042-000	263.62
90-02	Peachwood Village	014-400-043-000	263.62
90-02	Peachwood Village	014-400-044-000	263.62

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District No.	District Name	APN	Proposed Assessment [1]
90-02	Peachwood Village	014-400-045-000	263.62
90-02	Peachwood Village	014-400-046-000	263.62
90-02	Peachwood Village	014-400-047-000	263.62
90-02	Peachwood Village	014-400-048-000	263.62
90-02	Peachwood Village	014-400-049-000	263.62
90-02	Peachwood Village	014-400-050-000	263.62
90-02	Peachwood Village	014-400-051-000	263.62
90-02	Peachwood Village	014-400-052-000	263.62
95-02	Sierra Heights	030-260-002-000	186.16
95-02	Sierra Heights	030-260-003-000	186.16
95-02	Sierra Heights	030-260-004-000	186.16
95-02	Sierra Heights	030-260-005-000	186.16
95-02	Sierra Heights	030-260-006-000	186.16
95-02	Sierra Heights	030-260-007-000	186.16
95-02	Sierra Heights	030-260-008-000	186.16
95-02	Sierra Heights	030-260-009-000	186.16
95-02	Sierra Heights	030-260-010-000	186.16
95-02	Sierra Heights	030-260-011-000	186.16
95-02	Sierra Heights	030-260-012-000	186.16
95-02	Sierra Heights	030-260-013-000	186.16
95-02	Sierra Heights	030-260-014-000	186.16
95-02	Sierra Heights	030-260-015-000	186.16
95-02	Sierra Heights	030-260-016-000	186.16
95-02	Sierra Heights	030-260-017-000	186.16
95-02	Sierra Heights	030-260-018-000	186.16
95-02	Sierra Heights	030-260-019-000	186.16
95-02	Sierra Heights	030-260-020-000	186.16
95-02	Sierra Heights	030-260-021-000	186.16
95-02	Sierra Heights	030-260-022-000	186.16
95-02	Sierra Heights	030-260-023-000	186.16
95-02	Sierra Heights	030-260-024-000	186.16
95-02	Sierra Heights	030-260-025-000	186.16
95-02	Sierra Heights	030-260-026-000	186.16
95-02	Sierra Heights	030-260-027-000	186.16
95-02	Sierra Heights	030-260-028-000	186.16
95-02	Sierra Heights	030-260-029-000	186.16
95-02	Sierra Heights	030-260-030-000	186.16
95-02	Sierra Heights	030-260-031-000	186.16
95-02	Sierra Heights	030-260-032-000	186.16
95-02	Sierra Heights	030-260-033-000	186.16
95-02	Sierra Heights	030-260-034-000	186.16
95-02	Sierra Heights	030-260-035-000	186.16
95-02	Sierra Heights	030-260-036-000	186.16

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District No.	District Name	APN	Proposed Assessment [1]
95-02	Sierra Heights	030-260-037-000	186.16
95-02	Sierra Heights	030-260-038-000	186.16
95-02	Sierra Heights	030-260-039-000	186.16
95-02	Sierra Heights	030-270-005-000	186.16
95-02	Sierra Heights	030-270-006-000	186.16
95-02	Sierra Heights	030-270-007-000	186.16
95-02	Sierra Heights	030-270-008-000	186.16
95-02	Sierra Heights	030-270-009-000	186.16
95-02	Sierra Heights	030-270-010-000	186.16
95-02	Sierra Heights	030-270-011-000	186.16
95-02	Sierra Heights	030-270-012-000	186.16
95-02	Sierra Heights	030-270-013-000	186.16
95-02	Sierra Heights	030-270-014-000	186.16
95-02	Sierra Heights	030-270-015-000	186.16
95-02	Sierra Heights	030-270-016-000	186.16
95-02	Sierra Heights	030-270-017-000	186.16
95-02	Sierra Heights	030-270-018-000	186.16
95-02	Sierra Heights	030-270-019-000	186.16
95-02	Sierra Heights	030-270-020-000	186.16
95-02	Sierra Heights	030-270-021-000	186.16
95-02	Sierra Heights	030-270-022-000	186.16
95-02	Sierra Heights	030-270-023-000	186.16
95-02	Sierra Heights	030-270-024-000	186.16
95-02	Sierra Heights	030-270-025-000	186.16
95-02	Sierra Heights	030-270-026-000	186.16
95-02	Sierra Heights	030-270-027-000	186.16
95-02	Sierra Heights	030-270-028-000	186.16
95-02	Sierra Heights	030-270-029-000	186.16
95-02	Sierra Heights	030-270-030-000	186.16
95-02	Sierra Heights	030-270-031-000	186.16
95-02	Sierra Heights	030-270-032-000	186.16
95-02	Sierra Heights	030-270-033-000	186.16
95-02	Sierra Heights	030-270-034-000	186.16
95-02	Sierra Heights	030-270-035-000	186.16
95-02	Sierra Heights	030-270-036-000	186.16
95-02	Sierra Heights	030-270-037-000	186.16
95-02	Sierra Heights	030-270-038-000	186.16
95-02	Sierra Heights	030-270-039-000	186.16
95-02	Sierra Heights	030-270-040-000	186.16
95-02	Sierra Heights	030-270-041-000	186.16
95-02	Sierra Heights	030-270-042-000	186.16
95-02	Sierra Heights	030-270-043-000	186.16
95-02	Sierra Heights	030-270-044-000	186.16

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District No.	District Name	APN	Proposed Assessment [1]
95-02	Sierra Heights	030-270-045-000	186.16
95-02	Sierra Heights	030-270-046-000	186.16
95-02	Sierra Heights	030-270-047-000	186.16
95-02	Sierra Heights	030-270-048-000	186.16
95-02	Sierra Heights	030-270-049-000	186.16
95-02	Sierra Heights	030-270-050-000	186.16
06-03	Sierra View Estates	013-120-013-000	243.48
06-03	Sierra View Estates	013-120-014-000	243.48
06-03	Sierra View Estates	013-120-015-000	243.48
06-03	Sierra View Estates	013-120-016-000	243.48
06-03	Sierra View Estates	013-120-017-000	243.48
06-03	Sierra View Estates	013-120-018-000	243.48
06-03	Sierra View Estates	013-120-019-000	243.48
06-03	Sierra View Estates	013-120-020-000	243.48
06-03	Sierra View Estates	013-120-021-000	243.48
06-03	Sierra View Estates	013-120-022-000	243.48
06-03	Sierra View Estates	013-120-023-000	243.48
06-03	Sierra View Estates	013-120-024-000	243.48
06-03	Sierra View Estates	013-120-025-000	243.48
06-03	Sierra View Estates	013-120-026-000	243.48
06-03	Sierra View Estates	013-120-027-000	243.48
06-03	Sierra View Estates	013-120-030-000	243.48
06-03	Sierra View Estates	013-120-031-000	243.48
06-03	Sierra View Estates	013-120-032-000	243.48
06-03	Sierra View Estates	013-120-033-000	243.48
06-03	Sierra View Estates	013-120-034-000	243.48
06-03	Sierra View Estates	013-120-035-000	243.48
06-03	Sierra View Estates	013-120-036-000	243.48
06-03	Sierra View Estates	013-120-037-000	243.48
06-03	Sierra View Estates	013-120-038-000	243.48
06-03	Sierra View Estates	013-120-039-000	243.48
06-04	Stony Creek	030-260-048-000	140.10
06-04	Stony Creek	030-260-049-000	140.10
06-04	Stony Creek	030-260-050-000	140.10
06-04	Stony Creek	030-260-051-000	140.10
06-04	Stony Creek	030-260-052-000	140.10
06-04	Stony Creek	030-260-053-000	140.10
06-04	Stony Creek	030-260-054-000	140.10
06-04	Stony Creek	030-260-055-000	140.10
06-04	Stony Creek	030-260-056-000	140.10
06-04	Stony Creek	030-260-057-000	140.10
06-04	Stony Creek	030-260-058-000	140.10
06-01	Sugar Plum	014-500-001-000	140.56

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06-01	Sugar Plum	014-500-002-000	140.56
06-01	Sugar Plum	014-500-003-000	140.56
06-01	Sugar Plum	014-500-004-000	140.56
06-01	Sugar Plum	014-500-005-000	140.56
06-01	Sugar Plum	014-500-006-000	140.56
06-01	Sugar Plum	014-500-007-000	140.56
06-01	Sugar Plum	014-500-008-000	140.56
06-01	Sugar Plum	014-500-009-000	140.56
06-01	Sugar Plum	014-500-010-000	140.56
06-01	Sugar Plum	014-500-011-000	140.56
06-01	Sugar Plum	014-500-012-000	140.56
06-01	Sugar Plum	014-500-013-000	140.56
06-01	Sugar Plum	014-500-014-000	140.56
06-01	Sugar Plum	014-500-015-000	140.56
06-01	Sugar Plum	014-500-016-000	140.56
06-01	Sugar Plum	014-500-017-000	140.56
06-01	Sugar Plum	014-500-018-000	140.56
06-01	Sugar Plum	014-500-019-000	140.56
06-01	Sugar Plum	014-500-020-000	140.56
06-01	Sugar Plum	014-500-021-000	140.56
06-01	Sugar Plum	014-500-022-000	140.56
06-01	Sugar Plum	014-500-023-000	140.56
06-01	Sugar Plum	014-500-024-000	140.56
06-01	Sugar Plum	014-500-025-000	140.56
06-01	Sugar Plum	014-500-026-000	140.56
06-01	Sugar Plum	014-500-027-000	140.56
06-01	Sugar Plum	014-500-028-000	140.56
06-01	Sugar Plum	014-500-029-000	140.56
06-01	Sugar Plum	014-500-030-000	140.56
06-01	Sugar Plum	014-500-031-000	140.56
06-01	Sugar Plum	014-500-032-000	140.56
06-01	Sugar Plum	014-500-033-000	140.56
06-01	Sugar Plum	014-500-034-000	140.56
06-01	Sugar Plum	014-500-035-000	140.56
06-01	Sugar Plum	014-500-036-000	140.56
06-01	Sugar Plum	014-500-037-000	140.56
06-01	Sugar Plum	014-500-038-000	140.56
06-01	Sugar Plum	014-500-039-000	140.56
06-01	Sugar Plum	014-500-041-000	140.56
06-01	Sugar Plum	014-500-042-000	140.56
06-01	Sugar Plum	014-500-043-000	140.56
06-01	Sugar Plum	014-500-044-000	140.56
06-01	Sugar Plum	014-500-045-000	140.56

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District No.	District Name	APN	Proposed Assessment [1]
06-01	Sugar Plum	014-500-046-000	140.56
06-01	Sugar Plum	014-500-047-000	140.56
06-01	Sugar Plum	014-500-048-000	140.56
06-01	Sugar Plum	014-500-049-000	140.56
06-01	Sugar Plum	014-500-050-000	140.56
06-01	Sugar Plum	014-500-051-000	140.56
06-01	Sugar Plum	014-500-052-000	140.56
06-01	Sugar Plum	014-500-053-000	140.56
06-01	Sugar Plum	014-500-054-000	140.56
06-01	Sugar Plum	014-500-055-000	140.56
06-01	Sugar Plum	014-500-056-000	140.56
06-01	Sugar Plum	014-500-057-000	140.56
06-01	Sugar Plum	014-500-058-000	140.56
06-01	Sugar Plum	014-500-059-000	140.56
06-01	Sugar Plum	014-500-060-000	140.56
06-01	Sugar Plum	014-500-061-000	140.56
06-01	Sugar Plum	014-500-062-000	140.56
06-01	Sugar Plum	014-500-063-000	140.56
06-01	Sugar Plum	014-500-064-000	140.56
06-01	Sugar Plum	014-500-065-000	140.56
06-01	Sugar Plum	014-500-066-000	140.56
06-01	Sugar Plum	014-500-067-000	140.56
06-01	Sugar Plum	014-500-068-000	140.56
06-01	Sugar Plum	014-500-069-000	140.56
06-01	Sugar Plum	014-500-070-000	140.56
06-01	Sugar Plum	014-500-071-000	140.56
06-01	Sugar Plum	014-500-072-000	140.56
06-01	Sugar Plum	014-500-073-000	140.56
06-01	Sugar Plum	014-500-074-000	140.56
06-01	Sugar Plum	014-500-075-000	140.56
06-01	Sugar Plum	014-500-076-000	140.56
06-01	Sugar Plum	014-500-077-000	140.56
06-01	Sugar Plum	014-500-078-000	140.56
06-01	Sugar Plum	014-500-079-000	140.56
06-01	Sugar Plum	014-570-001-000	140.56
06-01	Sugar Plum	014-570-002-000	140.56
06-01	Sugar Plum	014-570-003-000	140.56
06-01	Sugar Plum	014-570-004-000	140.56
06-01	Sugar Plum	014-570-005-000	140.56
06-01	Sugar Plum	014-570-006-000	140.56
06-01	Sugar Plum	014-570-007-000	140.56
06-01	Sugar Plum	014-570-008-000	140.56
06-01	Sugar Plum	014-570-009-000	140.56

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District No.	District Name	APN	Proposed Assessment [1]
06-01	Sugar Plum	014-570-010-000	140.56
06-01	Sugar Plum	014-570-011-000	140.56
06-01	Sugar Plum	014-570-012-000	140.56
06-01	Sugar Plum	014-570-013-000	140.56
06-01	Sugar Plum	014-570-014-000	140.56
06-01	Sugar Plum	014-570-015-000	140.56
06-01	Sugar Plum	014-570-016-000	140.56
06-01	Sugar Plum	014-570-017-000	140.56
06-01	Sugar Plum	014-570-018-000	140.56
06-01	Sugar Plum	014-570-019-000	140.56
06-01	Sugar Plum	014-570-020-000	140.56
06-01	Sugar Plum	014-570-021-000	140.56
06-01	Sugar Plum	014-570-022-000	140.56
06-01	Sugar Plum	014-570-023-000	140.56
06-01	Sugar Plum	014-570-024-000	140.56
06-01	Sugar Plum	014-570-025-000	140.56
06-01	Sugar Plum	014-570-026-000	140.56
06-01	Sugar Plum	014-570-027-000	140.56
06-01	Sugar Plum	014-570-028-000	140.56
06-01	Sugar Plum	014-570-029-000	140.56
06-01	Sugar Plum	014-570-030-000	140.56
06-01	Sugar Plum	014-570-031-000	140.56
06-01	Sugar Plum	014-570-032-000	140.56
06-01	Sugar Plum	014-570-033-000	140.56
06-01	Sugar Plum	014-570-034-000	140.56
06-01	Sugar Plum	014-570-035-000	140.56
06-01	Sugar Plum	014-570-036-000	140.56
06-01	Sugar Plum	014-570-037-000	140.56
06-01	Sugar Plum	014-570-038-000	140.56
06-01	Sugar Plum	014-570-039-000	140.56
06-01	Sugar Plum	014-570-040-000	140.56
06-01	Sugar Plum	014-570-041-000	140.56
06-01	Sugar Plum	014-570-042-000	140.56
06-01	Sugar Plum	014-570-043-000	140.56
06-01	Sugar Plum	014-570-044-000	140.56
06-01	Sugar Plum	014-570-045-000	140.56
06-01	Sugar Plum	014-570-046-000	140.56
06-01	Sugar Plum	014-570-047-000	140.56
06-01	Sugar Plum	014-570-048-000	140.56
06-01	Sugar Plum	014-570-049-000	140.56
06-01	Sugar Plum	014-570-050-000	140.56
06-01	Sugar Plum	014-570-051-000	140.56
06-01	Sugar Plum	014-570-052-000	140.56

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District No.	District Name	APN	Proposed Assessment [1]
06-01	Sugar Plum	014-570-053-000	140.56
06-01	Sugar Plum	014-570-054-000	140.56
06-01	Sugar Plum	014-570-055-000	140.56
06-01	Sugar Plum	014-570-056-000	140.56
06-01	Sugar Plum	014-570-057-000	140.56
06-01	Sugar Plum	014-570-058-000	140.56
06-01	Sugar Plum	014-570-059-000	140.56
06-01	Sugar Plum	014-570-060-000	140.56
06-01	Sugar Plum	014-570-061-000	140.56
06-01	Sugar Plum	014-570-062-000	140.56
06-01	Sugar Plum	014-570-063-000	140.56
06-01	Sugar Plum	014-570-064-000	140.56
06-01	Sugar Plum	014-570-065-000	140.56
95-01	Tierra Vista	013-110-003-000	249.58
95-01	Tierra Vista	013-110-004-000	249.58
95-01	Tierra Vista	013-110-005-000	249.58
95-01	Tierra Vista	013-110-006-000	249.58
95-01	Tierra Vista	013-110-007-000	249.58
95-01	Tierra Vista	013-110-008-000	249.58
95-01	Tierra Vista	013-110-009-000	249.58
95-01	Tierra Vista	013-110-010-000	249.58
95-01	Tierra Vista	013-110-011-000	249.58
95-01	Tierra Vista	013-110-012-000	249.58
95-01	Tierra Vista	013-110-013-000	249.58
95-01	Tierra Vista	013-110-014-000	249.58
95-01	Tierra Vista	013-110-015-000	249.58
95-01	Tierra Vista	013-110-016-000	249.58
95-01	Tierra Vista	013-110-017-000	249.58
95-01	Tierra Vista	013-110-018-000	249.58
95-01	Tierra Vista	013-110-019-000	249.58
95-01	Tierra Vista	013-110-020-000	249.58
95-01	Tierra Vista	013-110-021-000	249.58
95-01	Tierra Vista	013-110-022-000	249.58
95-01	Tierra Vista	013-110-023-000	249.58
95-01	Tierra Vista	013-120-004-000	249.58
95-01	Tierra Vista	013-120-005-000	249.58
95-01	Tierra Vista	013-120-006-000	249.58
95-01	Tierra Vista	013-120-007-000	249.58
95-01	Tierra Vista	013-120-008-000	249.58
95-01	Tierra Vista	013-120-009-000	249.58
95-01	Tierra Vista	013-120-010-000	249.58
95-01	Tierra Vista	013-120-011-000	249.58
95-01	Tierra Vista	013-120-012-000	249.58

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District No.	District Name	APN	Proposed Assessment [1]
09-01	Viscaya	014-390-044-000	312.54
09-01	Viscaya	014-390-045-000	312.54
09-01	Viscaya	014-390-046-000	312.54
09-01	Viscaya	014-390-047-000	312.54
09-01	Viscaya	014-390-048-000	312.54
09-01	Viscaya	014-390-049-000	312.54
09-01	Viscaya	014-390-050-000	312.54
09-01	Viscaya	014-390-051-000	312.54
09-01	Viscaya	014-390-052-000	312.54
09-01	Viscaya	014-390-053-000	312.54
09-01	Viscaya	014-390-054-000	312.54
09-01	Viscaya	014-390-055-000	312.54
09-01	Viscaya	014-480-001-000	312.54
09-01	Viscaya	014-480-002-000	312.54
09-01	Viscaya	014-480-003-000	312.54
09-01	Viscaya	014-480-004-000	312.54
09-01	Viscaya	014-480-005-000	312.54
09-01	Viscaya	014-480-006-000	312.54
09-01	Viscaya	014-480-007-000	312.54
09-01	Viscaya	014-480-008-000	312.54
09-01	Viscaya	014-480-009-000	312.54
09-01	Viscaya	014-480-010-000	312.54
09-01	Viscaya	014-480-011-000	312.54
09-01	Viscaya	014-480-012-000	312.54
09-01	Viscaya	014-480-013-000	312.54
09-01	Viscaya	014-480-014-000	312.54
09-01	Viscaya	014-510-001-000	312.54
09-01	Viscaya	014-510-002-000	312.54
09-01	Viscaya	014-510-003-000	312.54
09-01	Viscaya	014-510-004-000	312.54
09-01	Viscaya	014-510-005-000	312.54
09-01	Viscaya	014-510-006-000	312.54
09-01	Viscaya	014-510-007-000	312.54
09-01	Viscaya	014-510-008-000	312.54
09-01	Viscaya	014-510-009-000	312.54
09-01	Viscaya	014-510-010-000	312.54
09-01	Viscaya	014-510-011-000	312.54
09-01	Viscaya	014-510-012-000	312.54
09-01	Viscaya	014-510-013-000	312.54
09-01	Viscaya	014-510-014-000	312.54
09-01	Viscaya	014-510-015-000	312.54
09-01	Viscaya	014-510-016-000	312.54
09-01	Viscaya	014-510-017-000	312.54

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District No.	District Name	APN	Proposed Assessment [1]
09-01	Viscaya	014-510-018-000	312.54
09-01	Viscaya	014-510-019-000	312.54
09-01	Viscaya	014-510-020-000	312.54
09-01	Viscaya	014-510-021-000	312.54
09-01	Viscaya	014-510-022-000	312.54
09-01	Viscaya	014-510-023-000	312.54
09-01	Viscaya	014-510-024-000	312.54
09-01	Viscaya	014-510-026-000	312.54
09-01	Viscaya	014-510-027-000	312.54
09-01	Viscaya	014-510-028-000	312.54
09-01	Viscaya	014-510-030-000	312.54
09-01	Viscaya	014-510-031-000	312.54
09-01	Viscaya	014-510-032-000	312.54
09-01	Viscaya	014-510-033-000	312.54
09-01	Viscaya	014-510-034-000	312.54
09-01	Viscaya	014-510-035-000	312.54
09-01	Viscaya	014-510-036-000	312.54
09-01	Viscaya	014-510-037-000	312.54
09-01	Viscaya	014-510-038-000	312.54
09-01	Viscaya	014-510-039-000	312.54
09-01	Viscaya	014-510-040-000	312.54
09-01	Viscaya	014-510-041-000	312.54
09-01	Viscaya	014-510-042-000	312.54
09-01	Viscaya	014-510-043-000	312.54
09-01	Viscaya	014-510-044-000	312.54
09-01	Viscaya	014-510-045-000	312.54
09-01	Viscaya	014-510-046-000	312.54
09-01	Viscaya	014-510-047-000	312.54
09-01	Viscaya	014-510-048-000	312.54
09-01	Viscaya	014-510-049-000	312.54
09-01	Viscaya	014-510-050-000	312.54
09-01	Viscaya	014-510-051-000	312.54
09-01	Viscaya	014-510-052-000	312.54
09-01	Viscaya	014-510-053-000	312.54
09-01	Viscaya	014-510-054-000	312.54
09-01	Viscaya	014-510-055-000	312.54
09-01	Viscaya	014-510-056-000	312.54
09-01	Viscaya	014-510-057-000	312.54
09-01	Viscaya	014-510-058-000	312.54
09-01	Viscaya	014-510-059-000	312.54
09-01	Viscaya	014-510-060-000	312.54
09-01	Viscaya	014-510-061-000	312.54
09-01	Viscaya	014-510-062-000	312.54

City of Dinuba
Landscape and Lighting Assessment District
Fiscal Year 2021/22 Assessment Roll

District No.	District Name	APN	Proposed Assessment [1]
09-01	Viscaya	014-510-063-000	312.54
09-01	Viscaya	014-510-064-000	312.54
09-01	Viscaya	014-510-065-000	312.54
09-01	Viscaya	014-510-066-000	312.54
09-01	Viscaya	014-510-067-000	312.54
09-01	Viscaya	014-510-068-000	312.54
09-01	Viscaya	014-510-069-000	312.54
09-01	Viscaya	014-510-070-000	312.54
09-01	Viscaya	014-510-071-000	312.54
09-01	Viscaya	014-510-072-000	312.54
09-01	Viscaya	014-510-073-000	312.54
09-01	Viscaya	014-510-074-000	312.54
09-01	Viscaya	014-510-075-000	312.54
09-01	Viscaya	014-510-076-000	312.54
09-01	Viscaya	014-510-077-000	312.54
09-01	Viscaya	014-520-001-000	312.54
09-01	Viscaya	014-520-002-000	312.54
09-01	Viscaya	014-520-003-000	312.54
09-01	Viscaya	014-520-004-000	312.54
09-01	Viscaya	014-520-005-000	312.54
09-01	Viscaya	014-520-006-000	312.54
09-01	Viscaya	014-520-007-000	312.54
09-01	Viscaya	014-520-008-000	312.54
09-01	Viscaya	014-520-009-000	312.54
09-01	Viscaya	014-520-010-000	312.54
09-01	Viscaya	014-520-011-000	312.54
09-01	Viscaya	014-520-012-000	312.54
09-01	Viscaya	014-520-013-000	312.54
09-01	Viscaya	014-520-014-000	312.54
09-01	Viscaya	014-520-015-000	312.54
09-01	Viscaya	014-520-016-000	312.54
09-01	Viscaya	014-520-017-000	312.54
09-01	Viscaya	014-520-020-000	312.54
09-01	Viscaya	014-520-021-000	312.54
09-01	Viscaya	014-520-022-000	312.54
09-01	Viscaya	014-520-023-000	312.54
09-01	Viscaya	014-520-024-000	312.54
09-01	Viscaya	014-520-025-000	312.54
09-01	Viscaya	014-520-031-000	312.54
09-01	Viscaya	014-520-032-000	312.54
09-01	Viscaya	014-520-033-000	312.54
09-01	Viscaya	014-520-034-000	312.54
09-01	Viscaya	014-520-035-000	312.54

City of Dinuba
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District No.	District Name	APN	Proposed Assessment [1]
09-01	Viscaya	014-520-036-000	312.54
09-01	Viscaya	014-520-037-000	312.54
09-01	Viscaya	014-520-038-000	312.54
09-01	Viscaya	014-520-039-000	312.54
09-01	Viscaya	014-520-040-000	312.54
09-01	Viscaya	014-520-041-000	312.54
09-01	Viscaya	014-520-042-000	312.54
09-01	Viscaya	014-520-043-000	312.54
09-01	Viscaya	014-520-044-000	312.54
09-01	Viscaya	014-520-045-000	312.54
09-01	Viscaya	014-520-046-000	312.54
09-01	Viscaya	014-520-047-000	312.54
09-01	Viscaya	014-520-048-000	312.54
09-01	Viscaya	014-520-049-000	312.54
09-01	Viscaya	014-520-064-000	312.54
09-01	Viscaya	014-520-065-000	312.54
09-01	Viscaya	014-520-066-000	312.54
09-01	Viscaya	014-520-067-000	312.54
09-01	Viscaya	014-520-068-000	312.54
09-01	Viscaya	014-520-069-000	312.54
09-01	Viscaya	014-520-070-000	312.54
09-01	Viscaya	014-520-071-000	312.54
09-01	Viscaya	014-520-072-000	312.54
09-01	Viscaya	014-520-073-000	312.54
09-01	Viscaya	014-520-074-000	312.54
09-01	Viscaya	014-520-075-000	312.54
09-01	Viscaya	014-520-076-000	312.54
09-01	Viscaya	014-520-077-000	312.54
09-01	Viscaya	014-520-078-000	312.54
09-01	Viscaya	014-520-079-000	312.54
09-01	Viscaya	014-520-080-000	312.54
09-01	Viscaya	014-530-002-000	312.54
09-01	Viscaya	014-530-009-000	312.54
09-01	Viscaya	014-530-010-000	312.54
09-01	Viscaya	014-530-011-000	312.54
09-01	Viscaya	014-530-012-000	312.54
09-01	Viscaya	014-530-013-000	312.54
09-01	Viscaya	014-530-014-000	312.54
09-01	Viscaya	014-530-015-000	312.54
09-01	Viscaya	014-530-016-000	312.54
09-01	Viscaya	014-530-017-000	312.54
09-01	Viscaya	014-530-018-000	312.54
09-01	Viscaya	014-530-019-000	312.54

City of Dinuba
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Fiscal Year 2021/22 Assessment Roll

District No.	District Name	APN	Proposed Assessment [1]
09-01	Viscaya	014-530-020-000	312.54
09-01	Viscaya	014-530-021-000	312.54
09-01	Viscaya	014-530-022-000	312.54
09-01	Viscaya	014-530-023-000	312.54
09-01	Viscaya	014-530-024-000	312.54
09-01	Viscaya	014-530-025-000	312.54
09-01	Viscaya	014-530-026-000	312.54
09-01	Viscaya	014-530-027-000	312.54
09-01	Viscaya	014-530-028-000	312.54
09-01	Viscaya	014-530-029-000	312.54
09-01	Viscaya	014-530-030-000	312.54
09-01	Viscaya	014-530-031-000	312.54
09-01	Viscaya	014-530-032-000	312.54
09-01	Viscaya	014-530-033-000	312.54
09-01	Viscaya	014-530-054-000	312.54
09-01	Viscaya	014-530-055-000	312.54
09-01	Viscaya	014-530-056-000	312.54
09-01	Viscaya	014-530-057-000	312.54
09-01	Viscaya	014-530-058-000	312.54
09-01	Viscaya	014-530-059-000	312.54
09-01	Viscaya	014-530-060-000	312.54
09-01	Viscaya	014-530-061-000	312.54
09-01	Viscaya	014-530-062-000	312.54
09-01	Viscaya	014-530-063-000	312.54
09-01	Viscaya	014-530-064-000	312.54
09-01	Viscaya	014-530-065-000	312.54
09-01	Viscaya	014-530-066-000	312.54
09-01	Viscaya	014-530-067-000	312.54
09-01	Viscaya	014-530-068-000	312.54
09-01	Viscaya	014-530-069-000	312.54
09-01	Viscaya	014-530-070-000	312.54
09-01	Viscaya	014-530-071-000	312.54
09-01	Viscaya	014-530-072-000	312.54
09-01	Viscaya	014-530-073-000	312.54
09-01	Viscaya	014-530-074-000	312.54
09-01	Viscaya	014-530-075-000	312.54
09-01	Viscaya	014-530-076-000	312.54
09-01	Viscaya	014-540-001-000	312.54
09-01	Viscaya	014-540-002-000	312.54
09-01	Viscaya	014-540-003-000	312.54
09-01	Viscaya	014-540-004-000	312.54
09-01	Viscaya	014-540-005-000	312.54
09-01	Viscaya	014-540-006-000	312.54

City of Dinuba
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District No.	District Name	APN	Proposed Assessment [1]
09-01	Viscaya	014-540-007-000	312.54
09-01	Viscaya	014-540-008-000	312.54
09-01	Viscaya	014-540-009-000	312.54
09-01	Viscaya	014-540-010-000	312.54
09-01	Viscaya	014-540-011-000	312.54
09-01	Viscaya	014-540-012-000	312.54
09-01	Viscaya	014-540-013-000	312.54
09-01	Viscaya	014-540-014-000	312.54
09-01	Viscaya	014-540-015-000	312.54
09-01	Viscaya	014-540-016-000	312.54
09-01	Viscaya	014-540-017-000	312.54
09-01	Viscaya	014-540-018-000	312.54
09-01	Viscaya	014-540-019-000	312.54
09-01	Viscaya	014-540-020-000	312.54
09-01	Viscaya	014-540-021-000	312.54
09-01	Viscaya	014-540-022-000	312.54
09-01	Viscaya	014-540-023-000	312.54
09-01	Viscaya	014-540-024-000	312.54
09-01	Viscaya	014-540-025-000	312.54
09-01	Viscaya	014-540-026-000	312.54
09-01	Viscaya	014-540-027-000	312.54
09-01	Viscaya	014-540-028-000	312.54
09-01	Viscaya	014-540-029-000	312.54
09-01	Viscaya	014-540-030-000	312.54
09-01	Viscaya	014-540-031-000	312.54
09-01	Viscaya	014-540-032-000	312.54
09-01	Viscaya	014-540-033-000	312.54
09-01	Viscaya	014-540-034-000	312.54
09-01	Viscaya	014-540-035-000	312.54
09-01	Viscaya	014-540-036-000	312.54
09-01	Viscaya	014-540-037-000	312.54
09-01	Viscaya	014-540-038-000	312.54
09-01	Viscaya	014-540-039-000	312.54
09-01	Viscaya	014-540-040-000	312.54
09-01	Viscaya	014-540-041-000	312.54
09-01	Viscaya	014-550-001-000	312.54
09-01	Viscaya	014-550-002-000	312.54
09-01	Viscaya	014-550-003-000	312.54
09-01	Viscaya	014-550-004-000	312.54
09-01	Viscaya	014-550-005-000	312.54
09-01	Viscaya	014-550-006-000	312.54
09-01	Viscaya	014-550-007-000	312.54
09-01	Viscaya	014-550-008-000	312.54

City of Dinuba
Landscape and Lighting Assessment District
Fiscal Year 2021/22 Assessment Roll

District No.	District Name	APN	Proposed Assessment [1]
09-01	Viscaya	014-550-009-000	312.54
09-01	Viscaya	014-550-010-000	312.54
09-01	Viscaya	014-550-011-000	312.54
09-01	Viscaya	014-550-012-000	312.54
09-01	Viscaya	014-550-013-000	312.54
09-01	Viscaya	014-550-014-000	312.54
09-01	Viscaya	014-550-015-000	312.54
09-01	Viscaya	014-550-016-000	312.54
09-01	Viscaya	014-550-017-000	312.54
09-01	Viscaya	014-550-018-000	312.54
09-01	Viscaya	014-550-020-000	312.54
09-01	Viscaya	014-550-021-000	312.54
09-01	Viscaya	014-550-022-000	312.54
09-01	Viscaya	014-550-023-000	312.54
09-01	Viscaya	014-550-024-000	312.54
09-01	Viscaya	014-550-025-000	312.54
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09-01	Viscaya	014-550-029-000	312.54
09-01	Viscaya	014-550-030-000	312.54
09-01	Viscaya	014-550-031-000	312.54
09-01	Viscaya	014-550-033-000	312.54
09-01	Viscaya	014-550-034-000	312.54
09-01	Viscaya	014-550-035-000	312.54
09-01	Viscaya	014-550-036-000	312.54
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09-01	Viscaya	014-550-038-000	312.54
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09-01	Viscaya	014-550-041-000	312.54
09-01	Viscaya	014-550-042-000	312.54
09-01	Viscaya	014-550-043-000	312.54
09-01	Viscaya	014-550-044-000	312.54
09-01	Viscaya	014-550-045-000	312.54
09-01	Viscaya	014-550-046-000	312.54
09-01	Viscaya	014-550-047-000	312.54
09-01	Viscaya	014-550-048-000	312.54
09-01	Viscaya	014-550-049-000	312.54
09-01	Viscaya	014-550-050-000	312.54
09-01	Viscaya	014-550-051-000	312.54
09-01	Viscaya	014-550-052-000	312.54
09-01	Viscaya	014-550-053-000	312.54

City of Dinuba
Landscape and Lighting Assessment District
Fiscal Year 2021/22 Assessment Roll

District No.	District Name	APN	Proposed Assessment [1]
09-01	Viscaya	014-550-054-000	312.54
09-01	Viscaya	014-550-055-000	312.54
09-01	Viscaya	014-550-056-000	312.54
09-01	Viscaya	014-550-057-000	312.54
09-01	Viscaya	014-550-058-000	312.54
09-01	Viscaya	014-550-060-000	312.54
09-01	Viscaya	014-550-061-000	10,626.36
09-01	Viscaya	014-550-062-000	312.54
09-01	Viscaya	014-550-063-000	312.54
09-01	Viscaya	014-550-064-000	312.54
09-01	Viscaya	014-560-001-000	312.54
09-01	Viscaya	014-560-002-000	312.54
09-01	Viscaya	014-560-003-000	312.54
09-01	Viscaya	014-560-004-000	312.54
09-01	Viscaya	014-560-005-000	312.54
09-01	Viscaya	014-560-006-000	312.54
09-01	Viscaya	014-560-007-000	312.54
09-01	Viscaya	014-560-008-000	312.54
09-01	Viscaya	014-560-009-000	312.54
09-01	Viscaya	014-560-010-000	312.54
09-01	Viscaya	014-560-011-000	312.54
09-01	Viscaya	014-580-001-000	312.54
09-01	Viscaya	014-580-002-000	312.54
09-01	Viscaya	014-580-003-000	312.54
09-01	Viscaya	014-580-004-000	312.54
09-01	Viscaya	014-580-005-000	312.54
09-01	Viscaya	014-580-006-000	312.54
09-01	Viscaya	014-580-007-000	312.54
09-01	Viscaya	014-580-008-000	312.54
09-01	Viscaya	014-580-009-000	312.54
09-01	Viscaya	014-580-010-000	312.54
09-01	Viscaya	014-580-011-000	312.54
09-01	Viscaya	014-580-012-000	312.54
09-01	Viscaya	014-580-013-000	312.54
09-01	Viscaya	014-580-014-000	312.54
09-01	Viscaya	014-580-015-000	312.54
09-01	Viscaya	014-580-016-000	312.54
09-01	Viscaya	014-580-017-000	312.54
09-01	Viscaya	014-580-018-000	312.54
09-01	Viscaya	014-580-019-000	312.54
09-01	Viscaya	014-580-020-000	312.54
09-01	Viscaya	014-580-021-000	312.54
09-01	Viscaya	014-580-022-000	312.54

City of Dinuba
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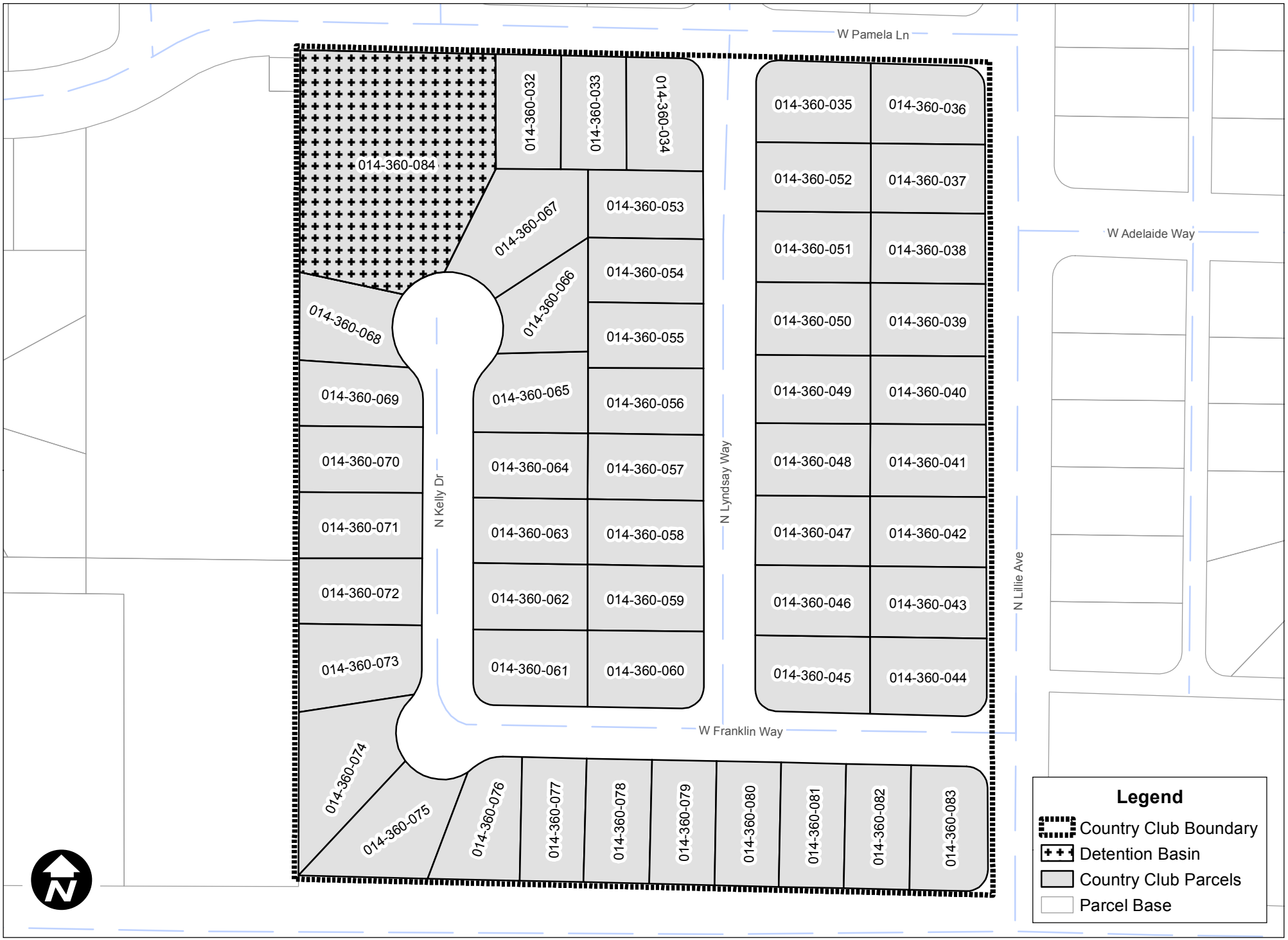
Fiscal Year 2021/22 Assessment Roll

District No.	District Name	APN	Proposed Assessment [(1)]
09-01	Viscaya	014-580-023-000	312.54
09-01	Viscaya	014-580-024-000	312.54
09-01	Viscaya	014-580-025-000	312.54
09-01	Viscaya	014-580-026-000	312.54
09-01	Viscaya	014-580-027-000	312.54
09-01	Viscaya	014-580-028-000	312.54
09-01	Viscaya	014-580-029-000	312.54
09-01	Viscaya	014-580-030-000	312.54
09-01	Viscaya	014-580-031-000	312.54
09-01	Viscaya	014-580-032-000	312.54
09-01	Viscaya	014-580-033-000	312.54
09-01	Viscaya	014-580-034-000	312.54
09-01	Viscaya	014-580-035-000	312.54
09-01	Viscaya	014-580-036-000	312.54
09-01	Viscaya	014-580-037-000	312.54
09-01	Viscaya	014-580-038-000	312.54
09-01	Viscaya	014-580-039-000	312.54
09-01	Viscaya	014-580-040-000	312.54
09-01	Viscaya	014-580-041-000	312.54
09-01	Viscaya	014-580-042-000	312.54
09-01	Viscaya	014-580-043-000	312.54
09-01	Viscaya	014-580-044-000	312.54
09-01	Viscaya	014-580-045-000	312.54
09-01	Viscaya	014-580-046-000	312.54
			$447,858.20

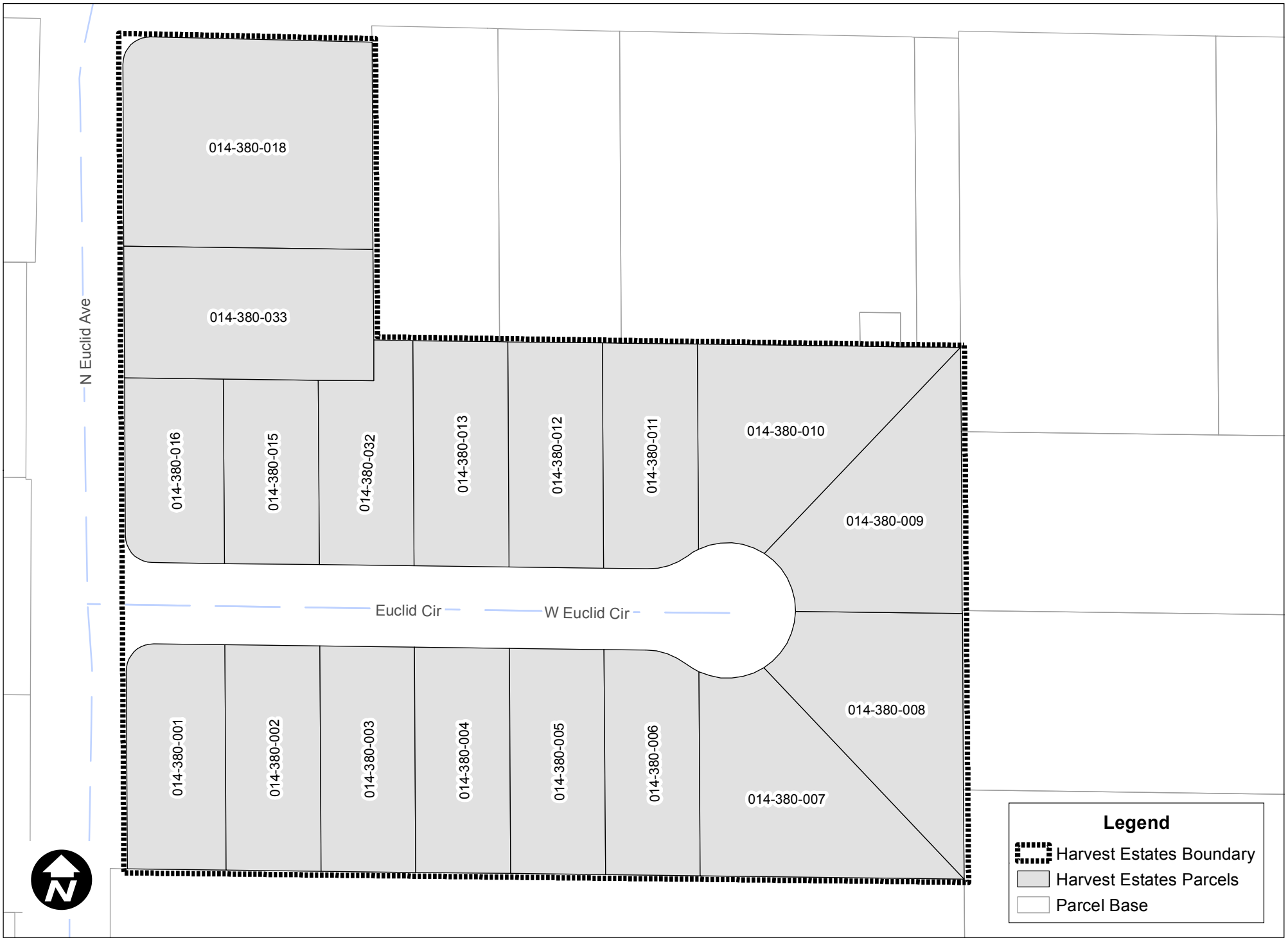
(1) Actual assessment will be an even amount as required by the County

21. APPENDIX B: BOUNDARY MAPS

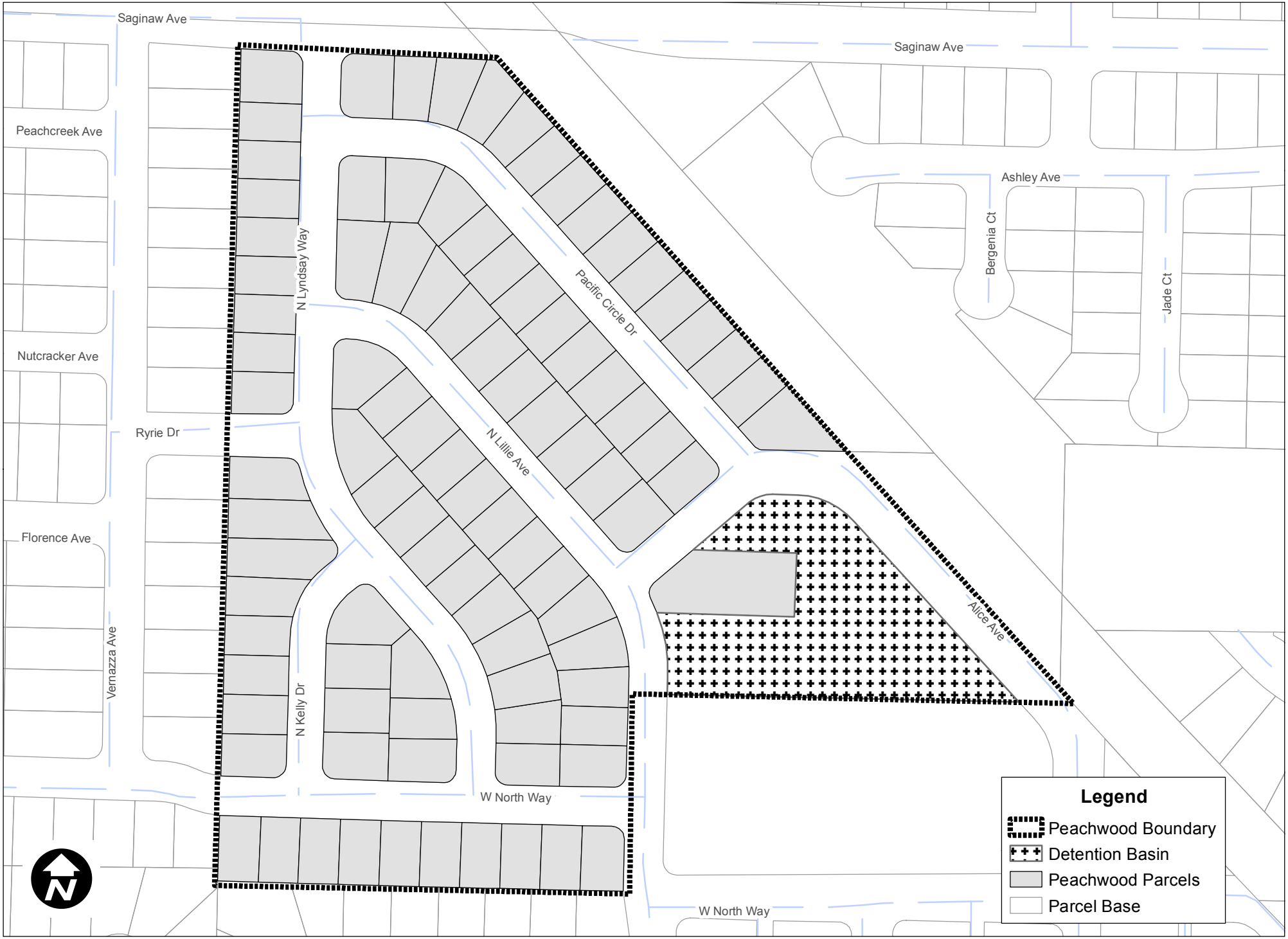
The Assessment Diagrams have been submitted to, and are on file with, the City Clerk in the format required under the provisions of the 1972 Act. The lines and dimensions of each assessable parcel, as shown on the maps of the County Assessor for the current year, are made part of this Annual Report by 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



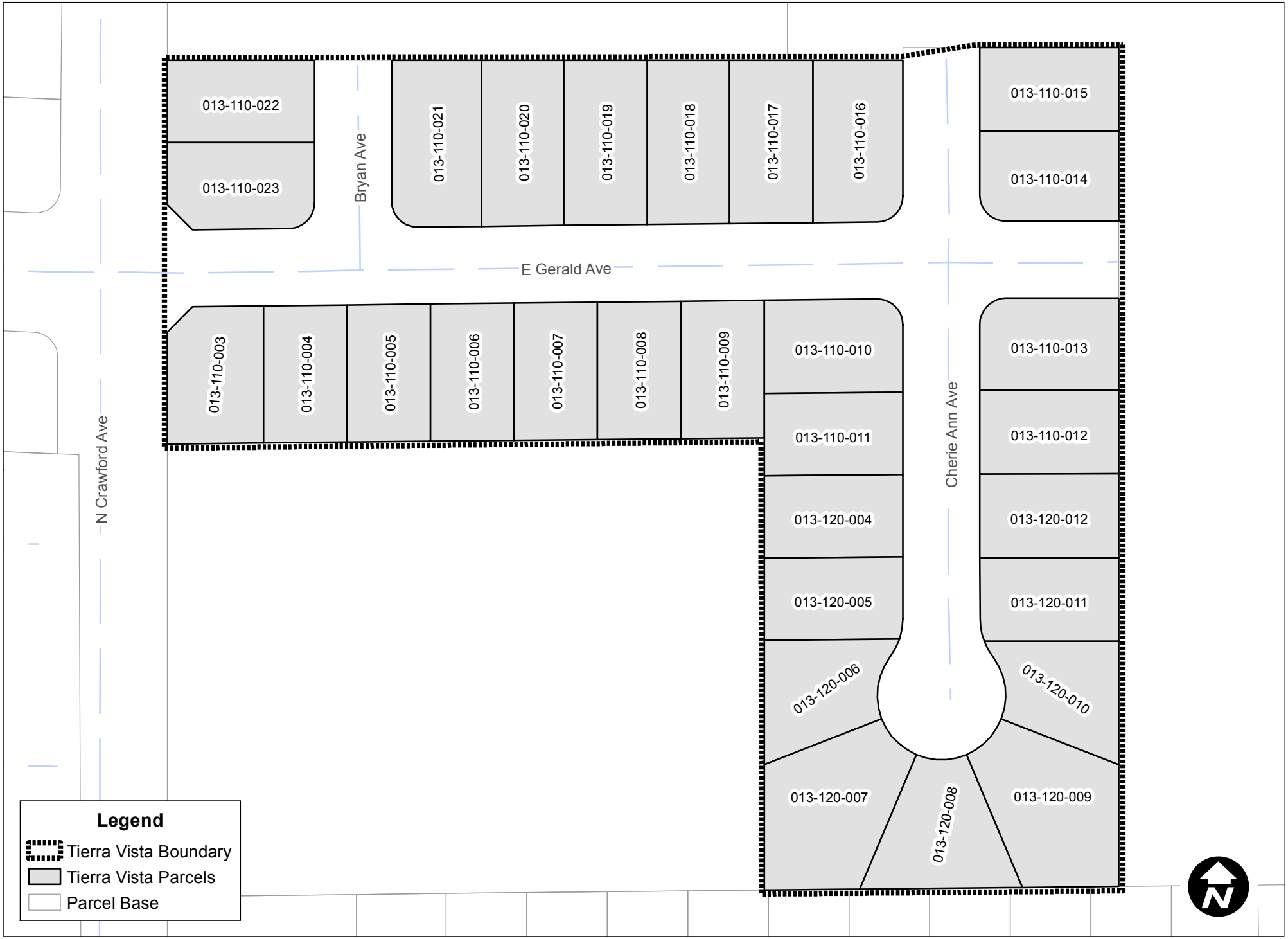
Dinuba - AD 90-01 Harvest Estates



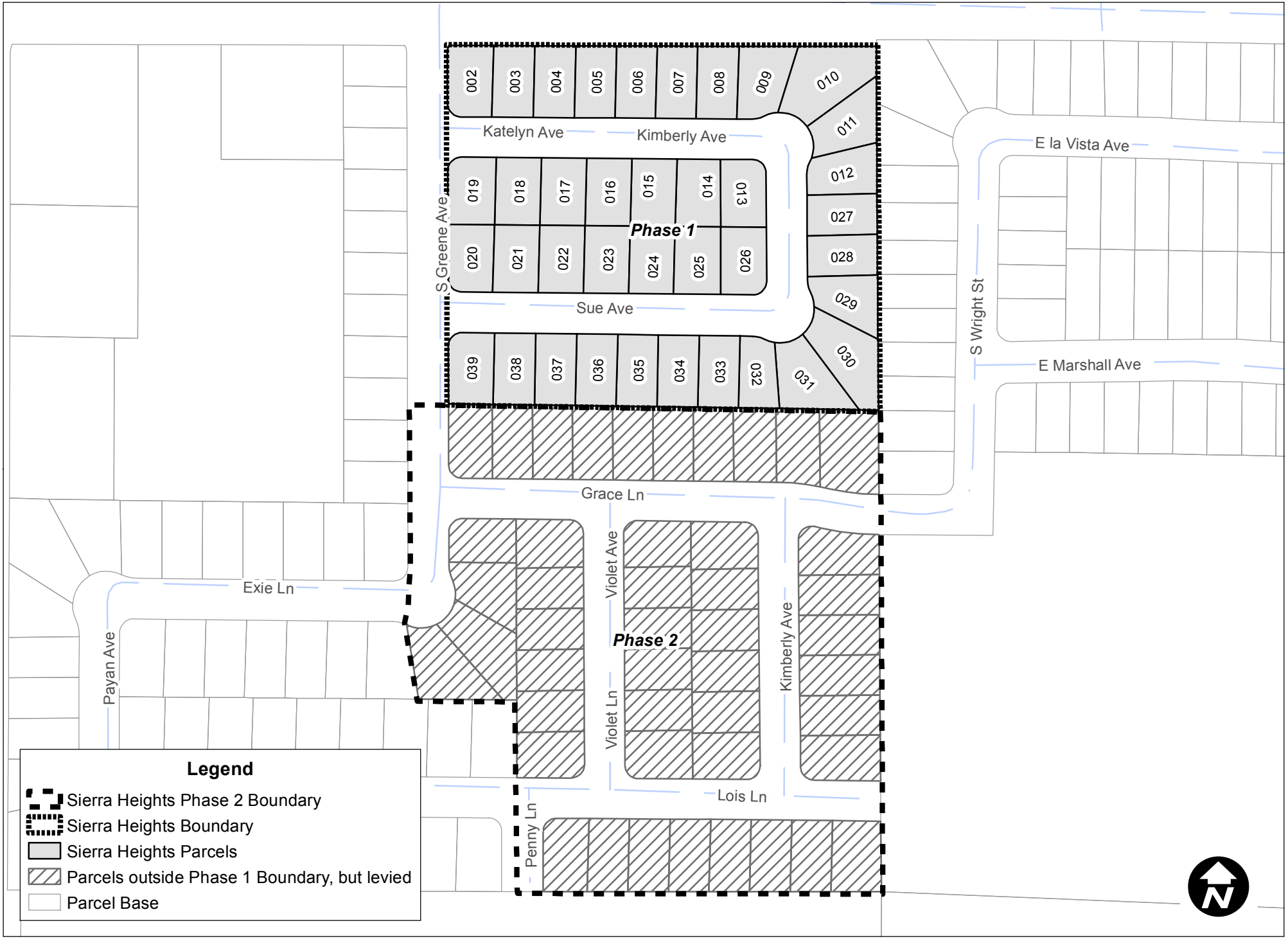
Dinuba - AD 90-02 Peachwood

Dinuba - AD 92-01 Nebraska

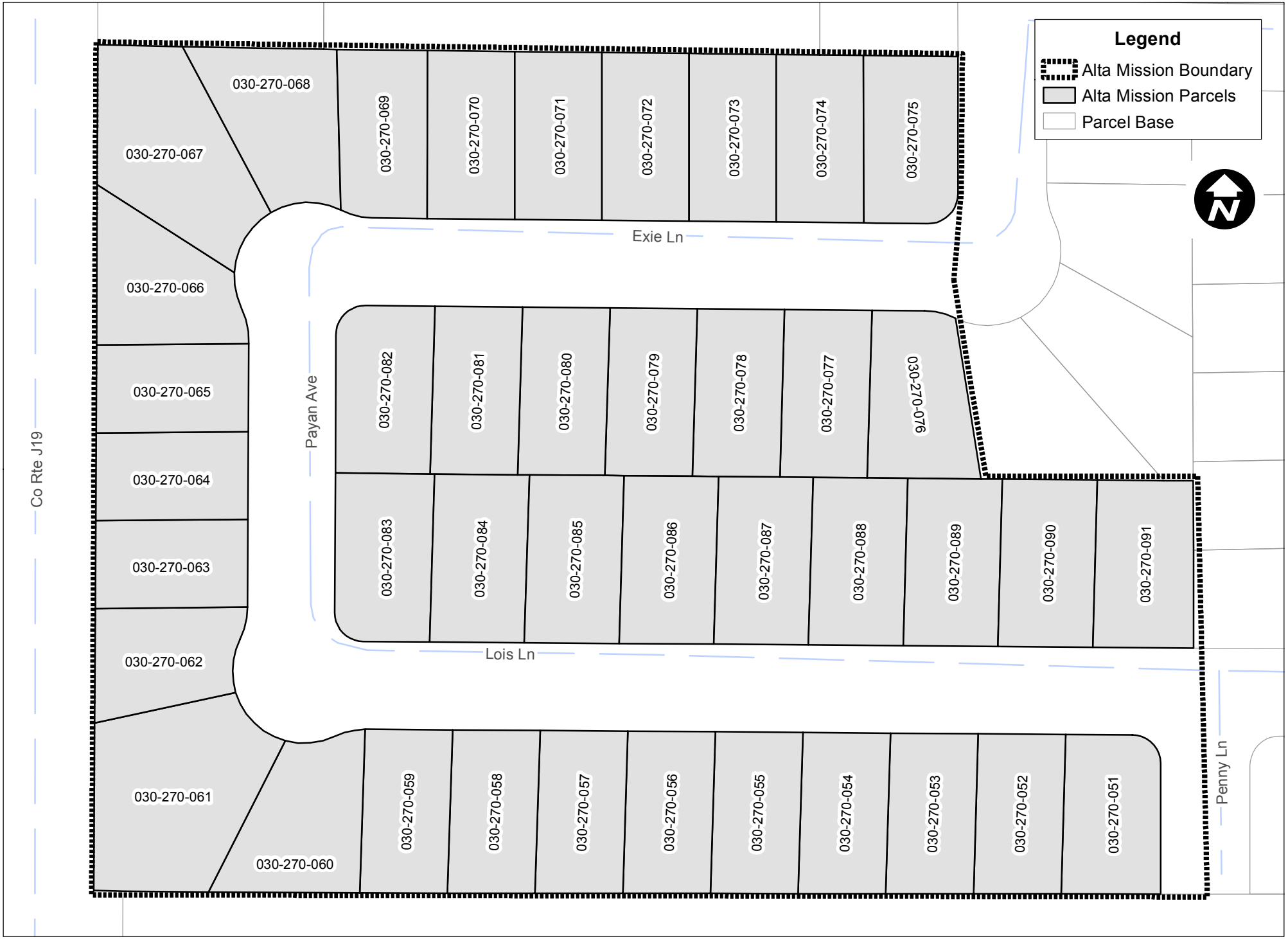
Dinuba - AD 93-01 Marshall Acres



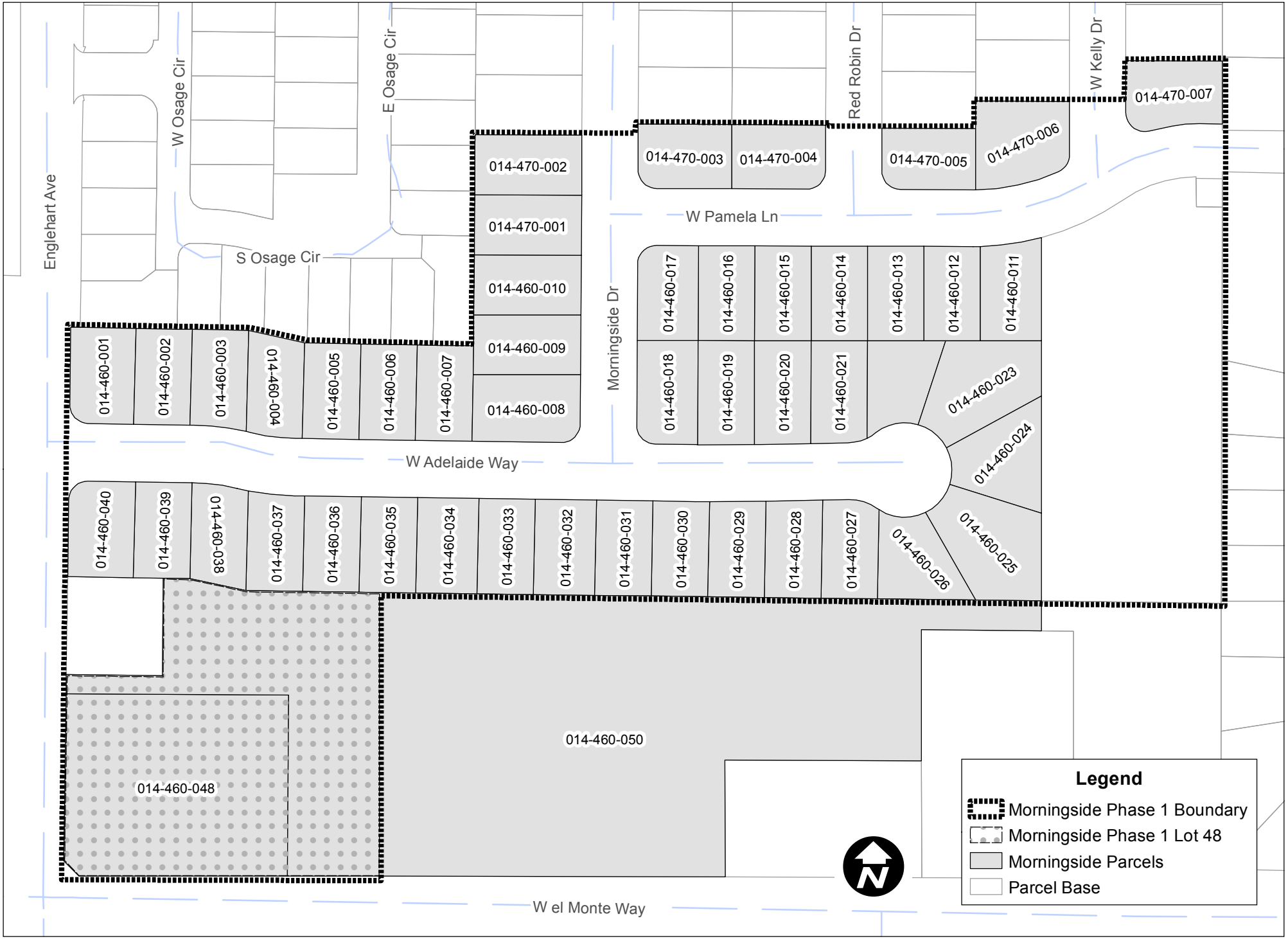
Dinuba - AD 95-01 Tierra Vista



Dinuba - AD 95-02 Sierra Heights



Dinuba - AD 98-01 Alta Mission

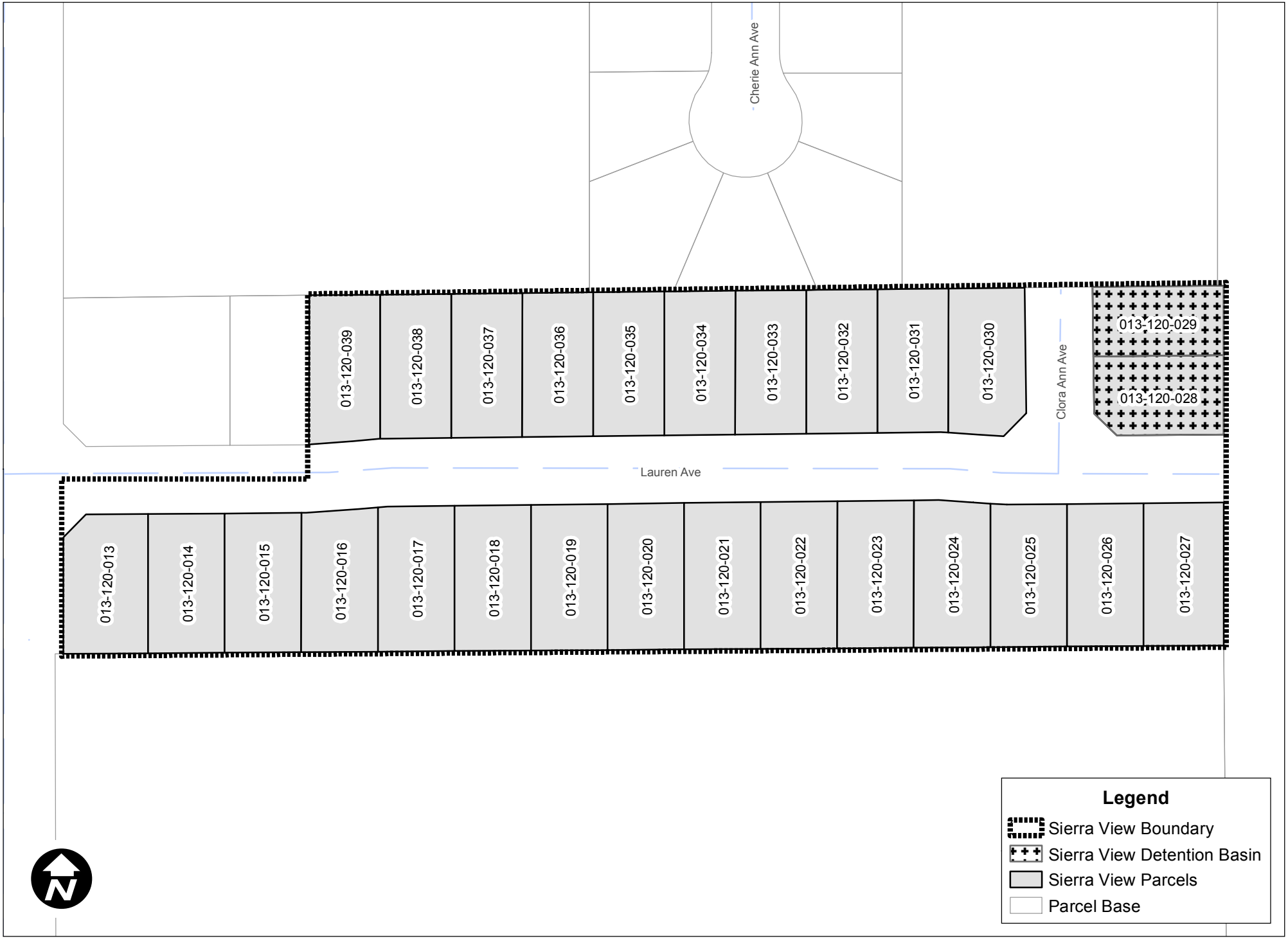


Dinuba - AD 98-02 Morningside

Dinuba - AD 99-01 Morningside Phase 2

Dinuba - AD 06-01 Sugar Plum-Villagio

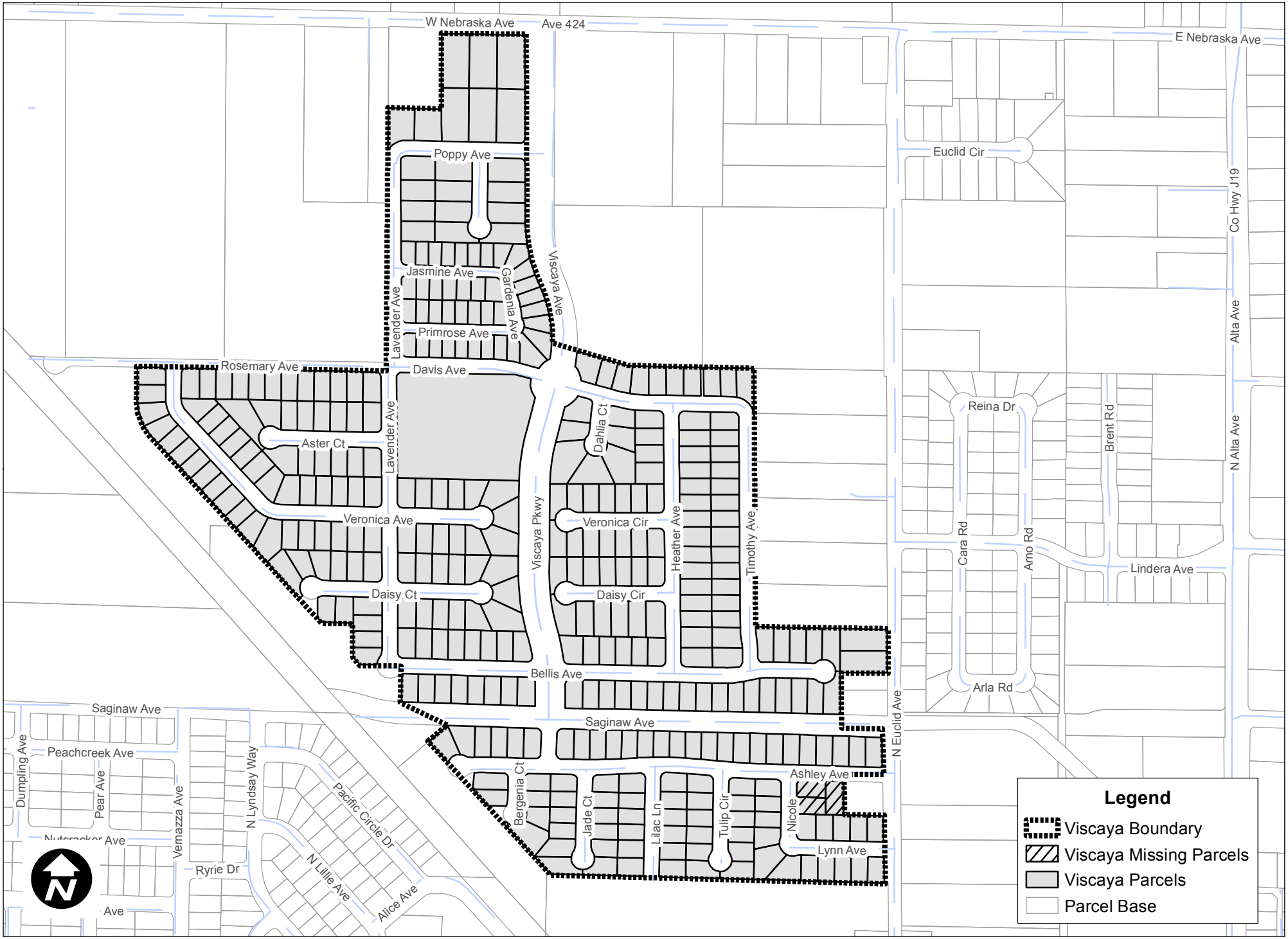
Dinuba - AD 06-02 Citrus Heights



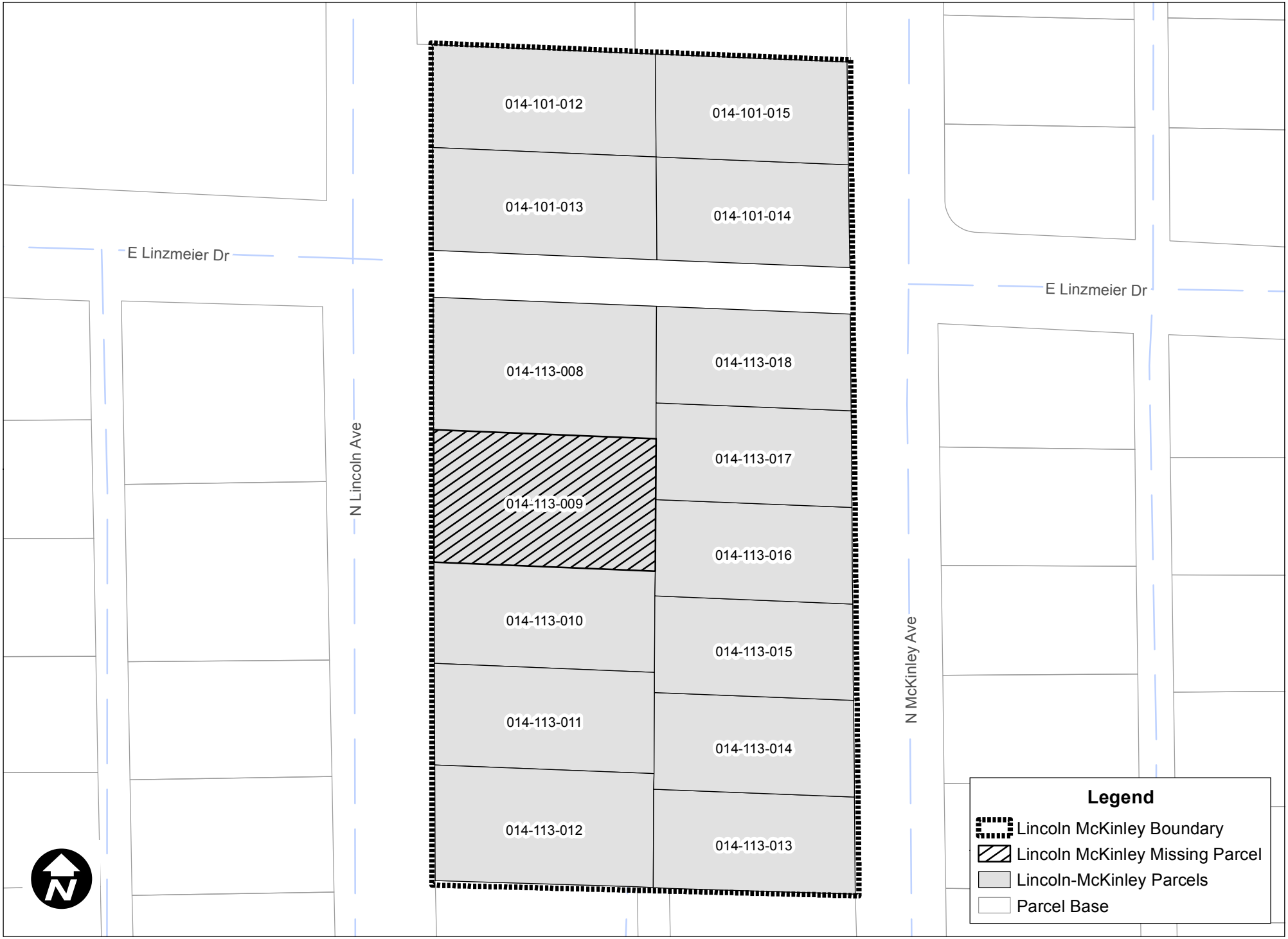
Dinuba - AD 06-03 Sierra View Estates

Dinuba - AD 06-04 Stony Creek

Dinuba - AD 08-01 Parkside-Muirfield



Dinuba - AD 09-01 Viscaya



Dinuba - AD 10-02 Lincoln-McKinley

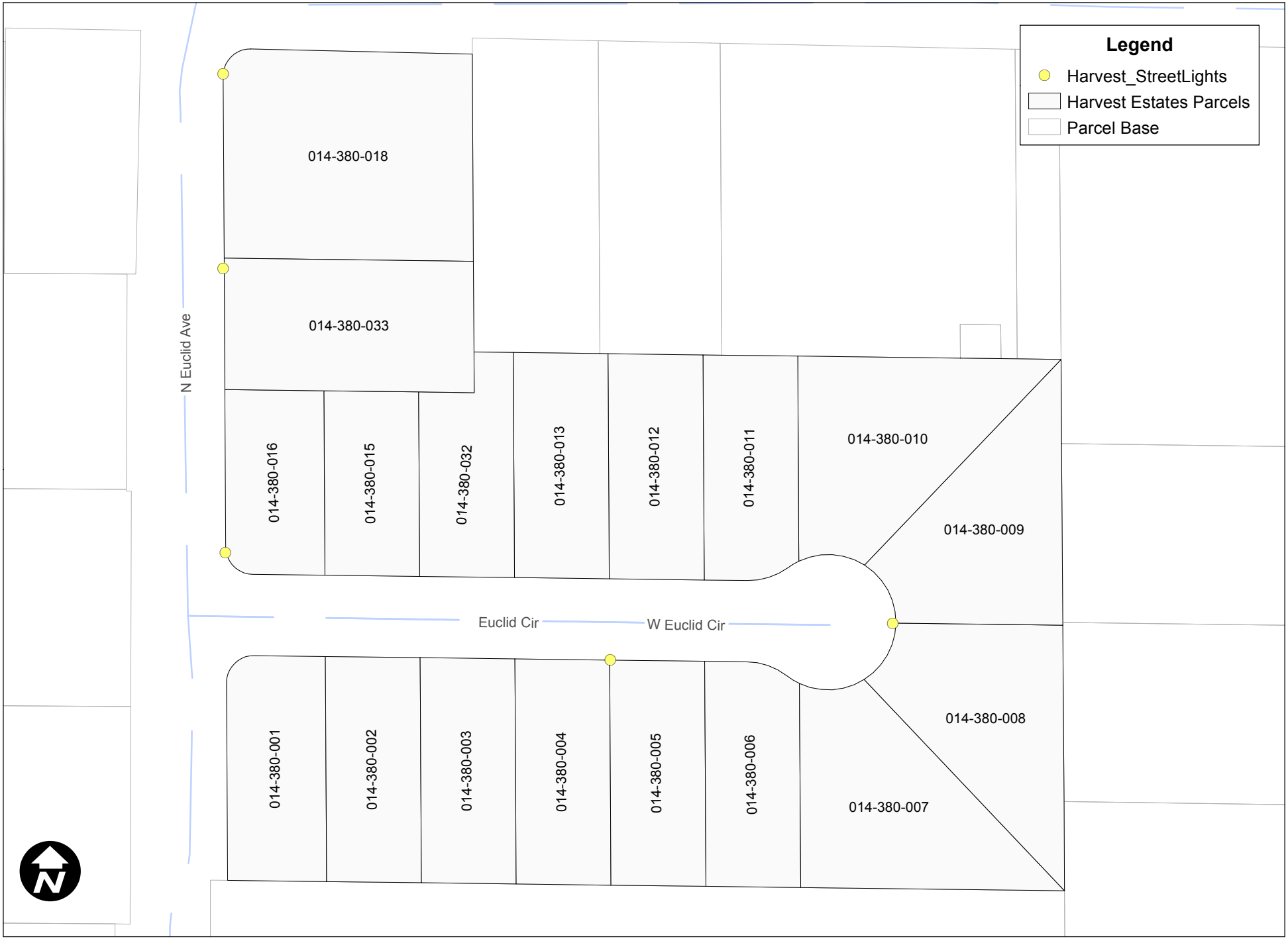
22. APPENDIX C: MAPS OF IMPROVEMENTS

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.

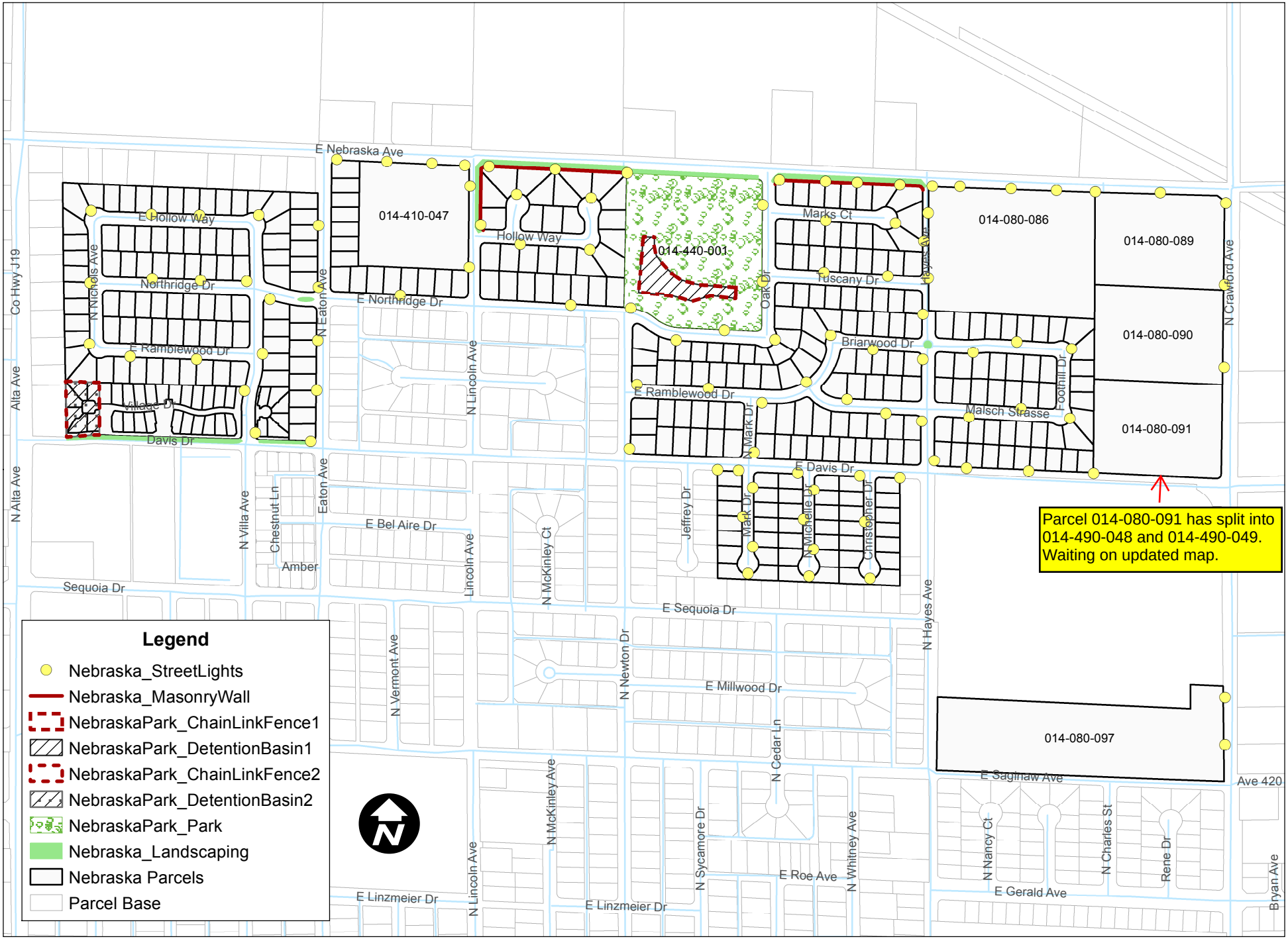
City of Dinuba - Parkside Village Improvements

Dinuba - AD 89-01 Country Club Estates Improvements

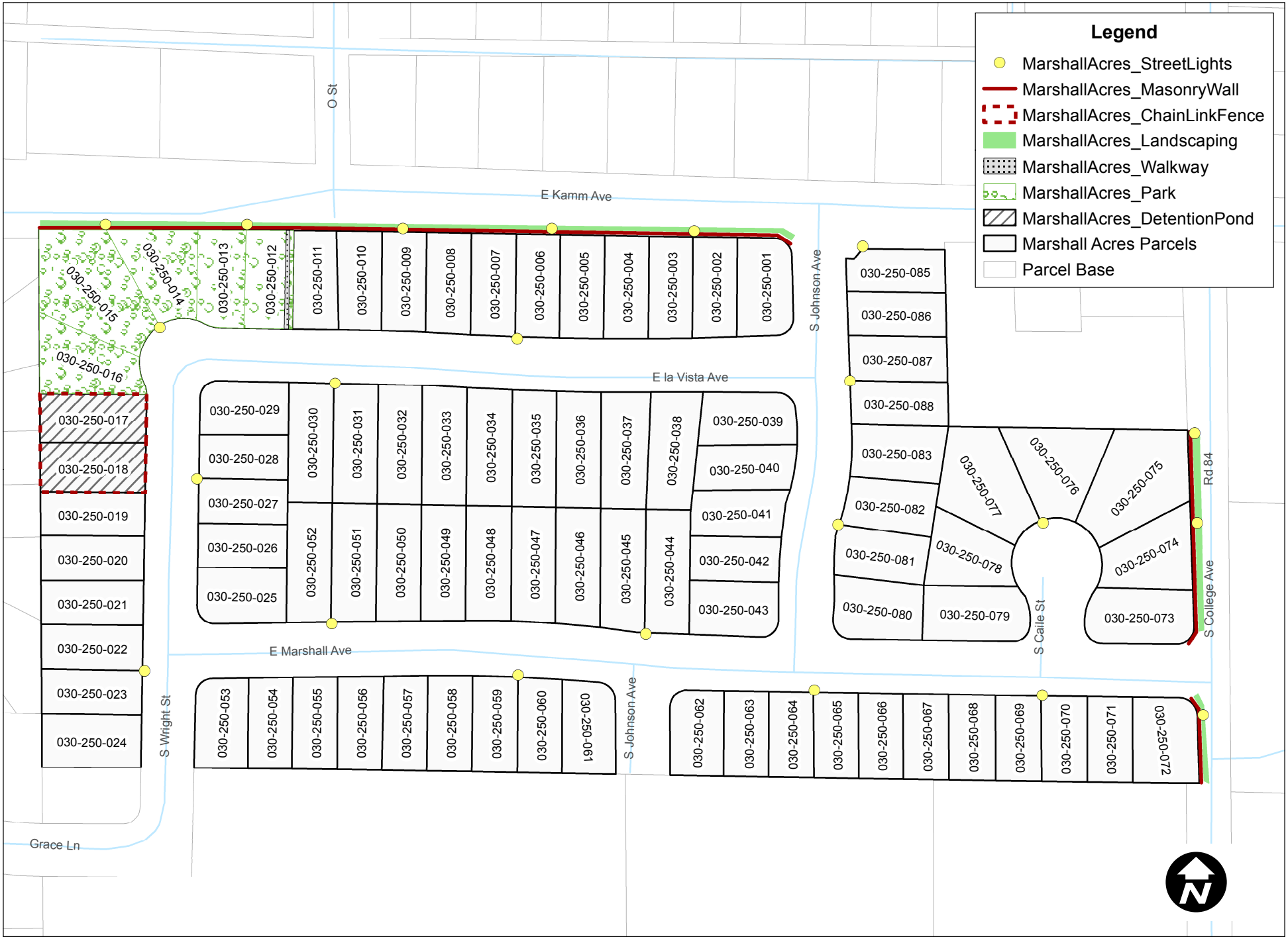


Dinuba - AD 90-01 Harvest Estates Improvements

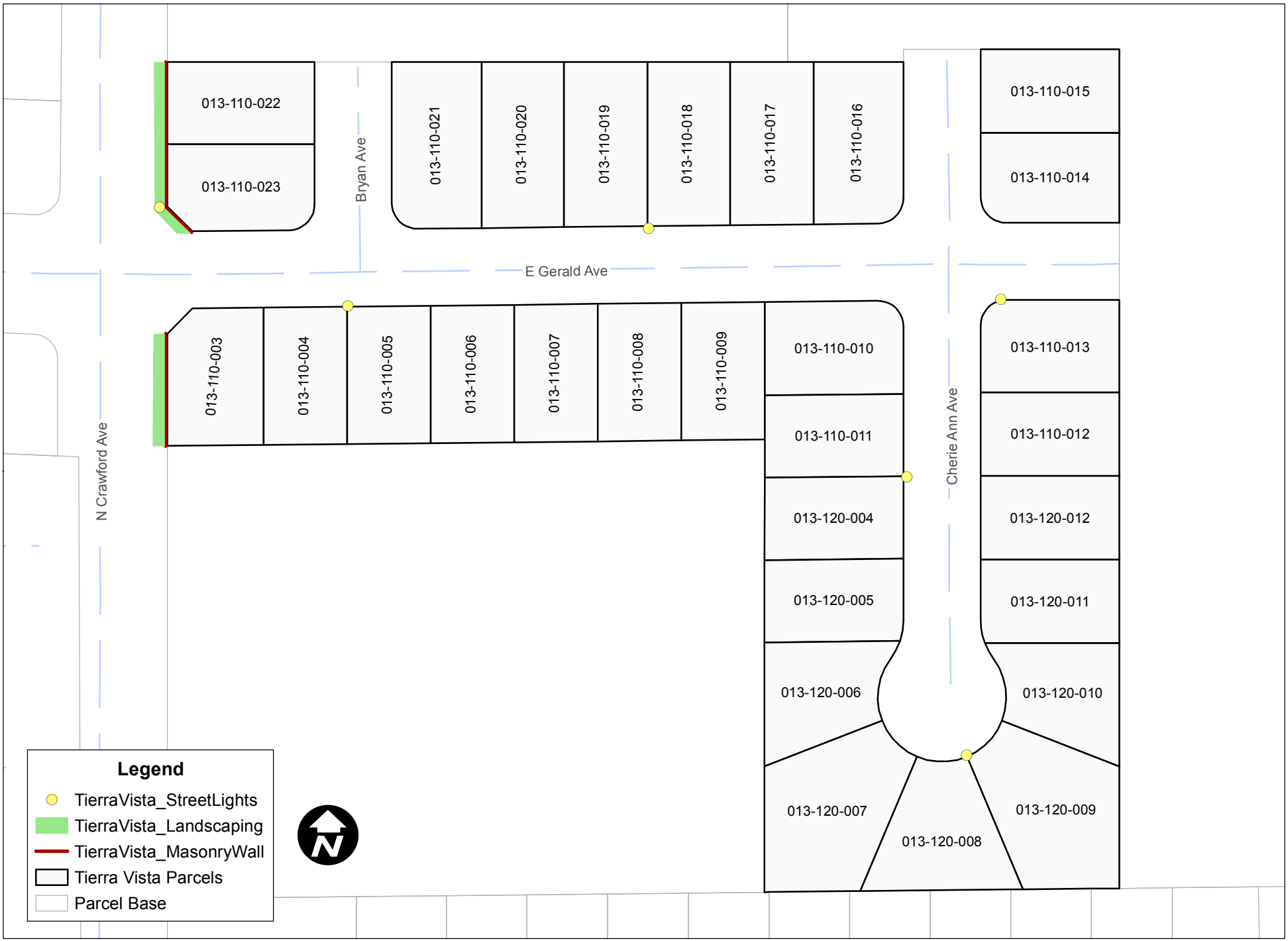
Dinuba - AD 90-02 Peachwood Improvements



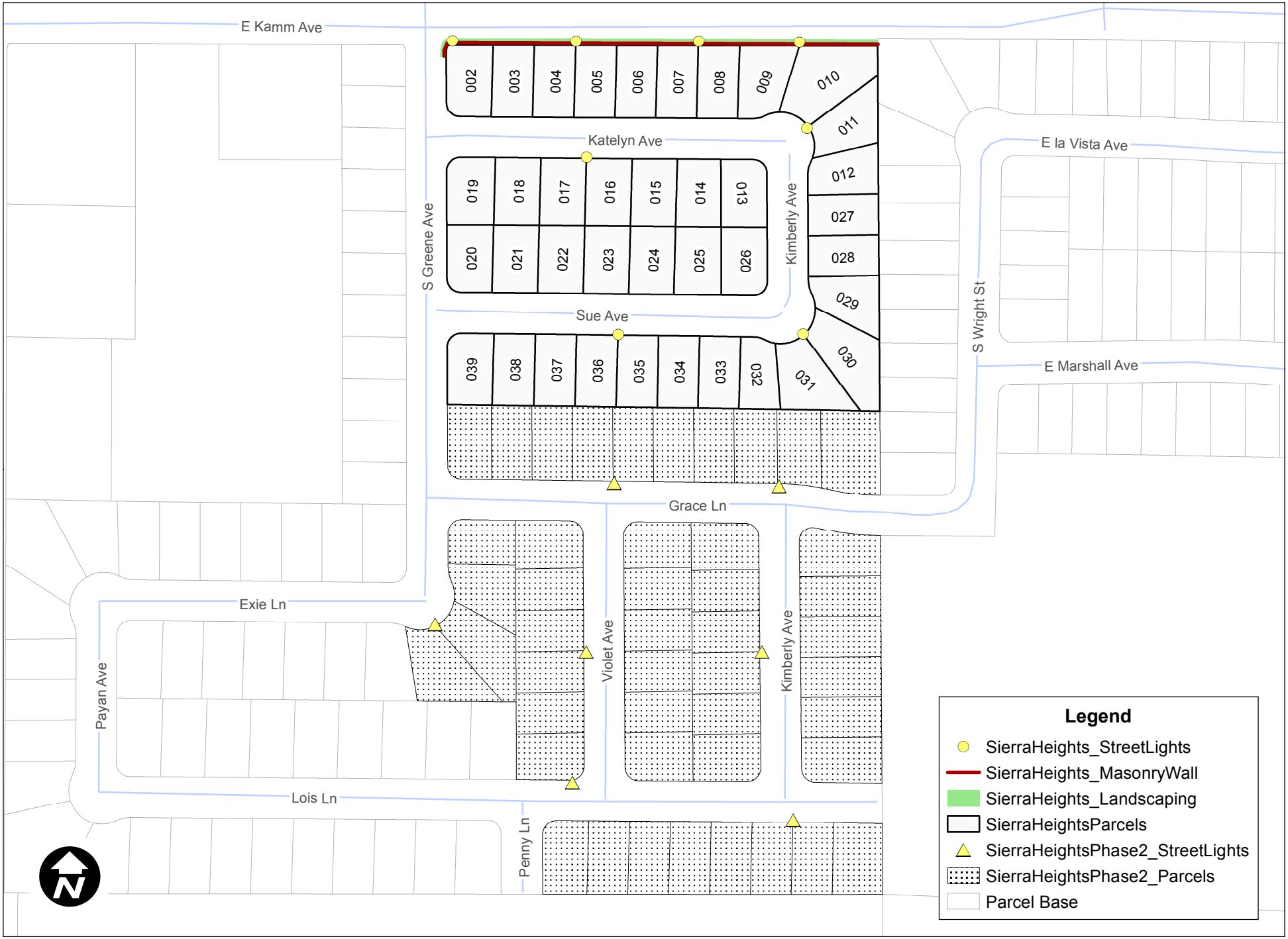
Dinuba - AD 92-01 Nebraska Park Improvements



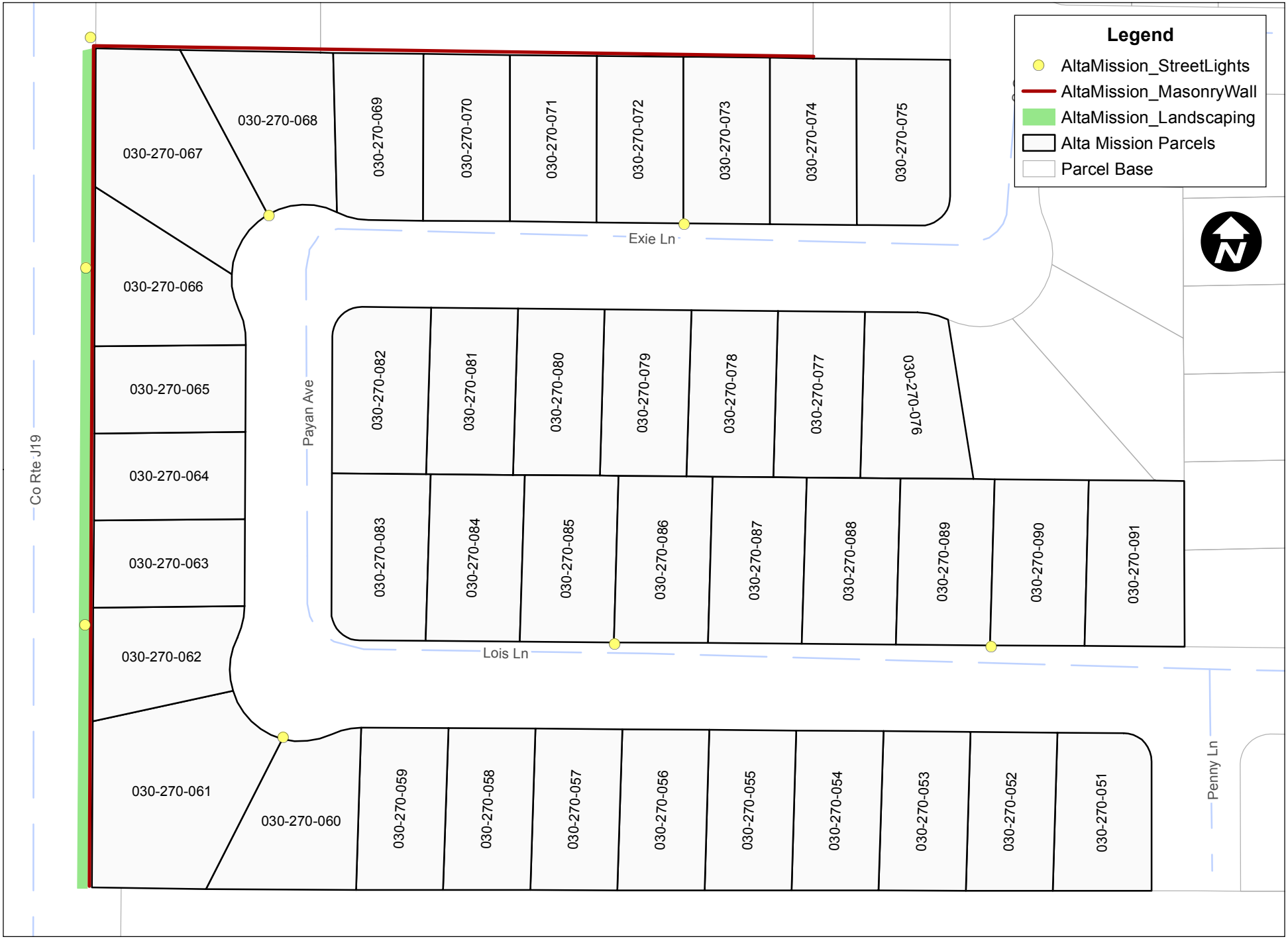
Dinuba - AD 93-01 Marshall Acres Improvements



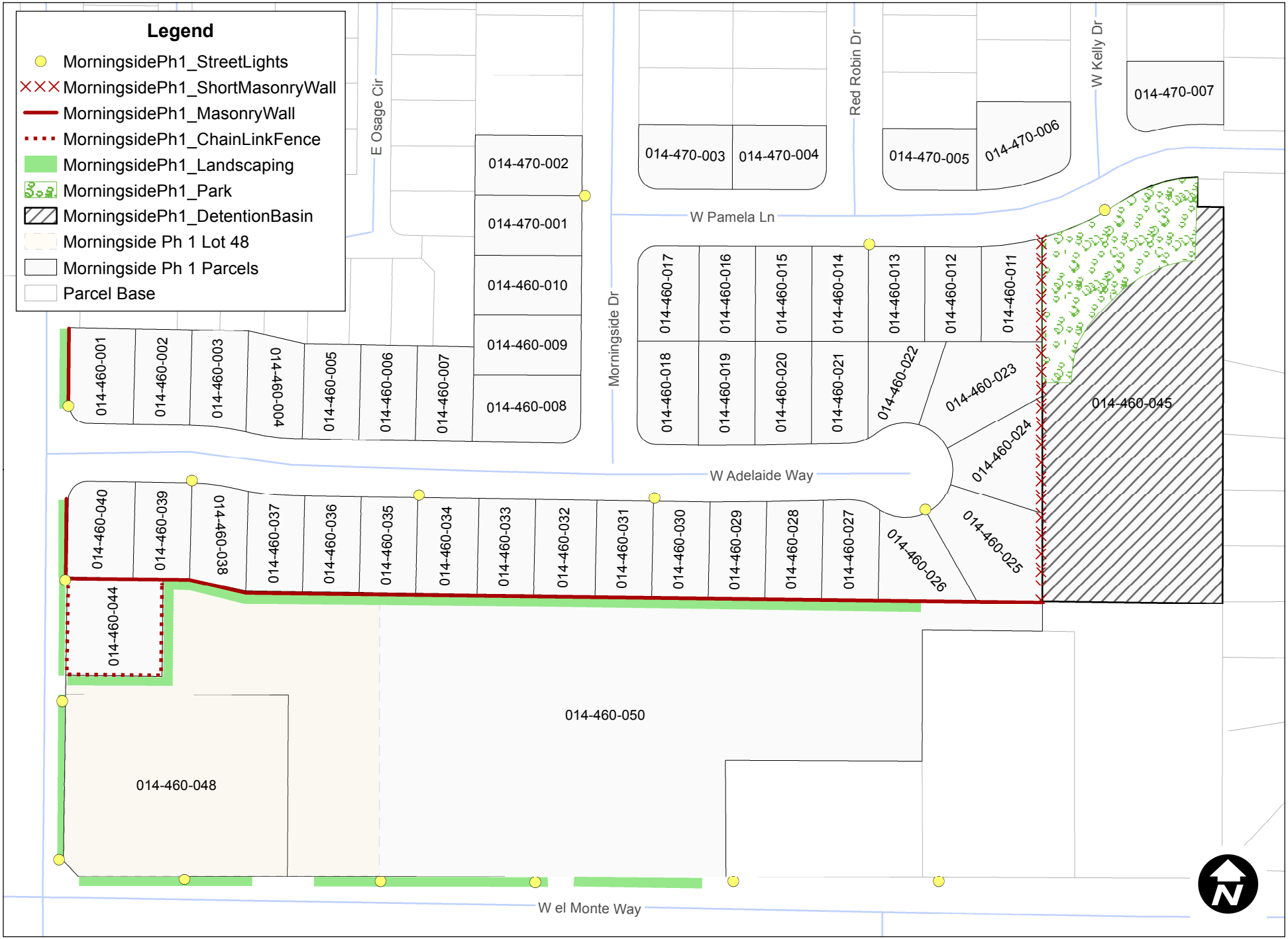
Dinuba - AD 95-01 Tierra Vista Improvements



Dinuba - AD 95-02 Sierra Heights Improvements



Dinuba - AD 98-01 Alta Mission Improvements

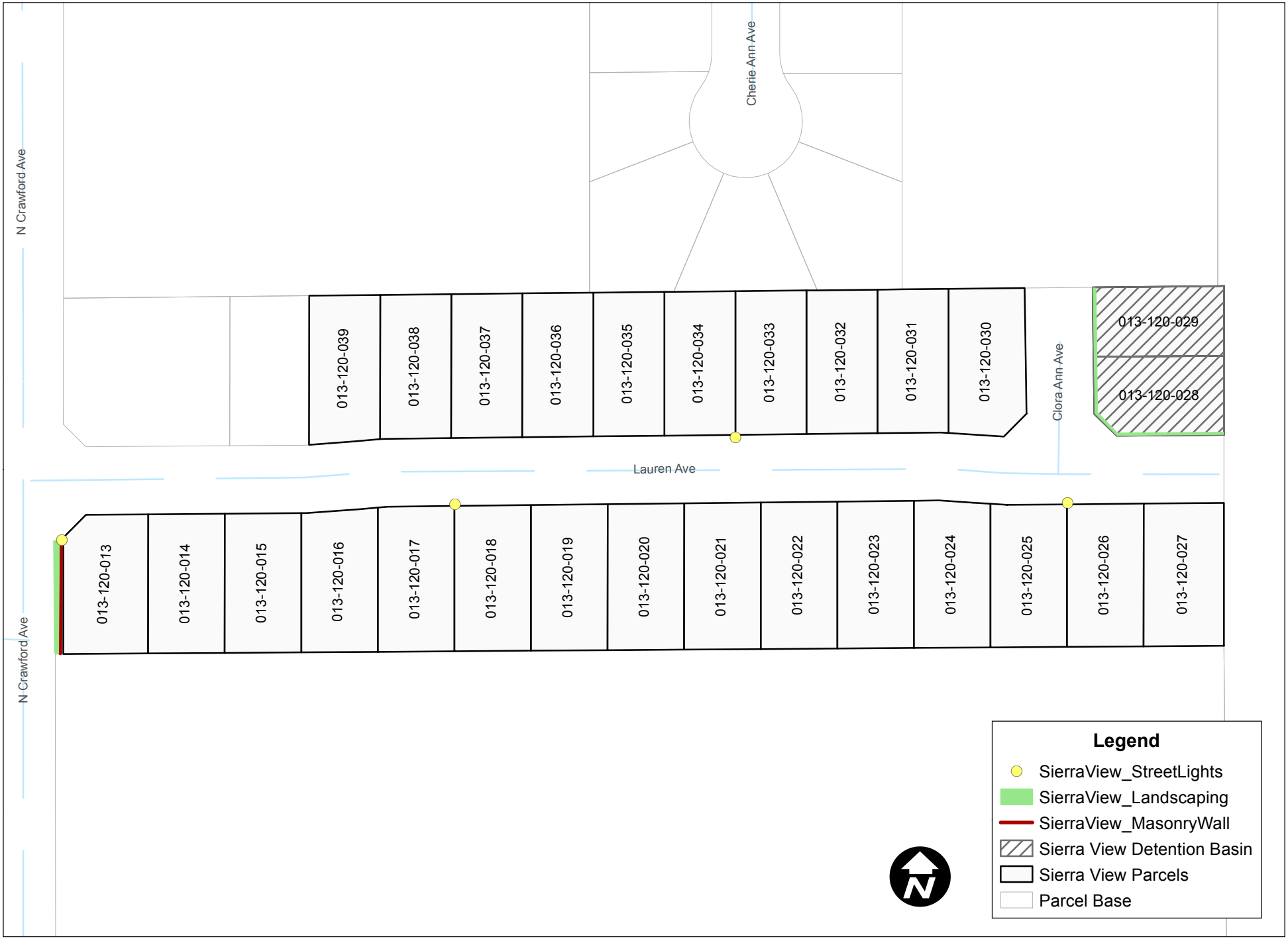


Dinuba - AD 98-02 Morningside Phase 1 Improvements

Dinuba - AD 99-01 Morningside Phase 2 Improvements

Dinuba - AD 06-01 Sugar Plum-Villagio Improvements

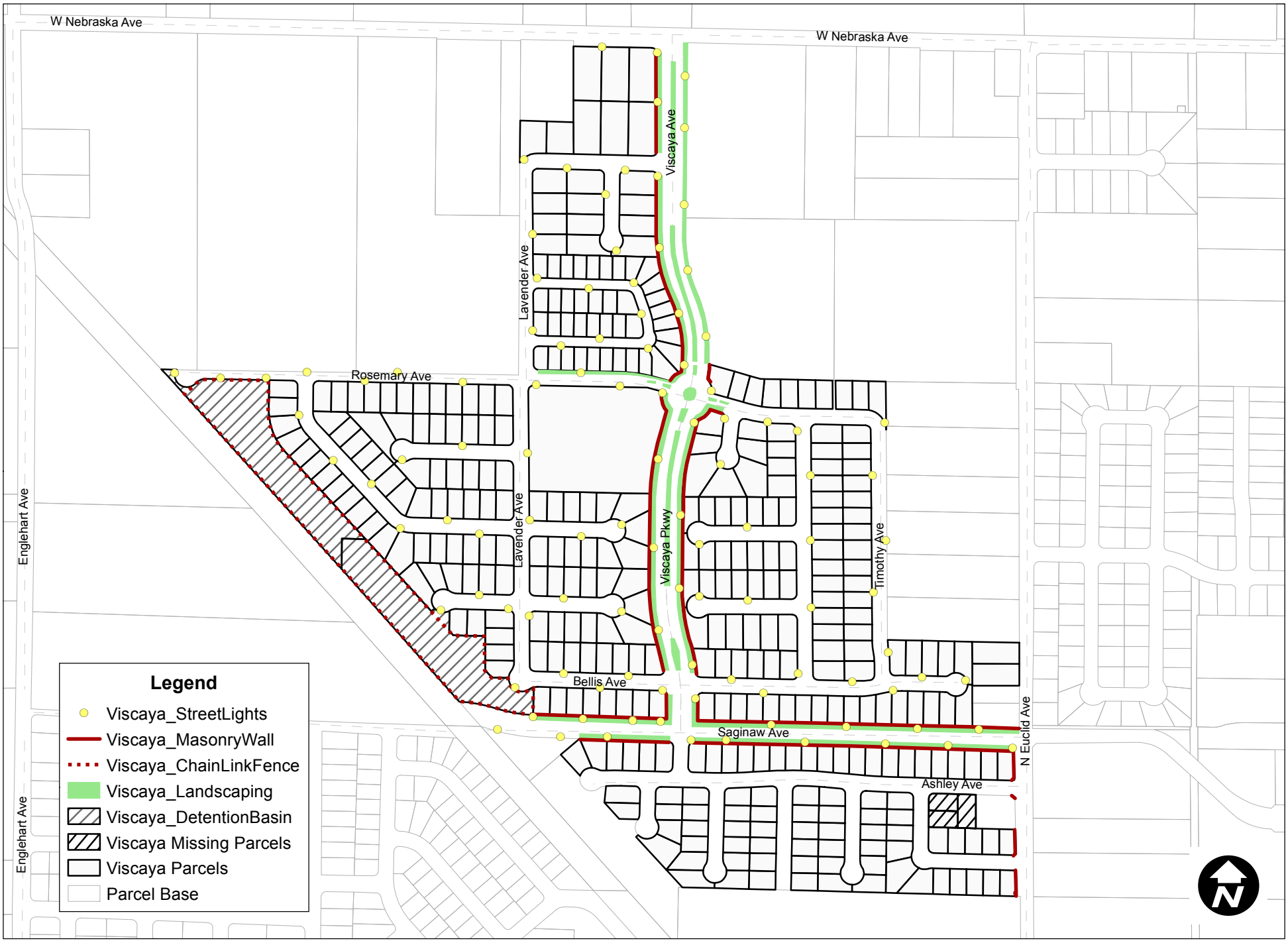
Dinuba - AD 06-02 Citrus Heights Improvements



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: FINANCE SERVICES | June 8, 2021

To: Mayor and City Council

From: Karina Solis, Interim Administrative Services Director

Subject: Resolution No. 2021-30 Adopting FY 2021/22 Operating Budget and Capital Improvement Program; and Resolution 2021-31 Adopting the FY 2021/22 GANN Appropriations Limit (KS)

RECOMMENDATION

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

1. Adopt Resolution No. 2021-30 approving the Fiscal Year 2021/22 Operating Budget and Capital Improvement Program; and,

2. Adopt Resolution No. 2021-31 establishing the Appropriations (GANN) Limit for Fiscal Year 2021/22

EXECUTIVE SUMMARY

The preliminary budget for fiscal year 2021/22 was presented to city council during two work sessions on May 11 and May 25, 2021. The proposed budget for fiscal year 2021/22 is submitted for council's consideration. The budget, including all fund types, is projected to total $68.5 million. This budget 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 2021/22 budget is presented for Council's review and adoption. The emphasis in preparing the fiscal year 2021/22 budget will be to recover from one of the worst public health and economic crises in a generation, refocus on

strengthening the organization's capacity to deliver quality services, and reinvest in people, services and projects that make the community stronger. These themes are appropriate in order for the city and community to move forward as the pandemic recedes and we begin to return to a new normal.

Despite the economic uncertainty created by the pandemic, the city was fortunate to experience steady growth in sales tax revenues led by online sales along which led to strong general fund reserves. This increase in revenues was largely attributed to people making more purchases online using the government stimulus payments as they stayed home during the mandatory shutdown. In short, the city is in the best financial position it has been in some time. This solid financial footing requires even greater diligence to ensure that the city maintains fiscal sustainability over the long term. The Council and organization must work together to focus on strategic investments to strengthen the organization and the community.

The total 2021/22 proposed City-wide budget is $68,534,669. Expenditures by fund type are summarized below:

General Fund	$18,357,366
Enterprise Funds	$18,062,420
Special Revenue Funds	$17,163,425
Internal Service	$ 5,761,829
Capital Projects	$ 5,636,079
Debt Service	$ 3,518,550
	$68,534,669

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. The proposed total General Fund revenues are $21,609,422 and expenditures are $18,357,366. It is anticipated that the fund will have a surplus of $3,252,056.

Enterprise Funds

The Enterprise, or Business Type funds, include Water, Sewer, Disposal, Ambulance and Golf Course. These funds are primarily funded by user fees. Currently the total proposed budget for these funds is $18 million.

- Water Fund - Revenues are anticipated at $4,380,039 and expenses at $4,423,468. A fund balance transfer of $43,424 will be needed due to one-time expenses such as the design for Well #21.

- Sewer Fund - As is the case with the water fund, staff is also anticipating the sewer fund to have expenses that will exceed revenues by $60,471 in the 2021/22 fiscal year. Revenues in the Sewer Fund are at $3,737,804 and expenses are $3,798,275. A one-time fund balance transfer will be made to offset the expenses.

- The revenue in the Ambulance Fund reflects ongoing growth primarily due to the Intergovernmental Transfers for ambulance service reimbursements. The revenue for the fund is $4,319,559 and the expenses are at $3,016,667 leaving the fund with a surplus of $1,303,254.

- The Disposal Fund shows a surplus of $187,732 with revenues of $3,237,438 and expenses of $3,049,706.

- The Golf Course Fund is anticipated to have revenues of $2,296,804 and expenses 2,259,809 leaving the fund with a surplus of $36,995.

Special and Internal Service Funds

The proposed Special Revenue Funds and Internal Service Funds budget for Fiscal year 2021/22 total $22.9 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 $2,569,000 and expenses of $2,226,704 with a surplus of $36,995.

Internal Service funds account for changes assessed internally to City departments for operation, maintenance and replacement of vehicles and other services. These funds are reconciled at the end of the fiscal year and do not carry a fund balance.

Capital Projects

The Capital Project funds for Fiscal year 2021/22 total $12.2 million 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. A few of the top projects for fiscal year 2021/22 include the Alta/Nebraska Roundabout, Roadway Segment Improvements, Well #21 and the Wastewater Replacement Clarifier. A summary of City-wide capital improvement projects is included in the attached budget document.

Resolution No. 2021-30 enclosed herein as Attachment 'A' includes a full copy of the proposed Fiscal Year 2021/22 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. The calculated appropriation limit for fiscal year 2021/22 is $23,945,002.

Resolution No. 2021-31 enclosed herein as Attachment 'B' reflects the annual appropriation limits for Fiscal Year 2021/22.

FISCAL IMPACT

The adoption of the proposed City of Dinuba fiscal year 2021/22 budget sets the appropriations for the delivery of municipal services.

PUBLIC HEARING

A notice of the hearing was published in the Mid Valley Times on May 27, 2021 and on the City of Dinuba website.

ATTACHMENTS:

A. Resolution No. 2021-30 Adopting FY 2021/22 Budget
B. Resolution No. 2021-31 Adoption of Gann Limit; Exhibit '1' Gann Limit

Attachment “A”

RESOLUTION 2021-30
RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DINUBA APPROVING THE FISCAL YEAR 2021/22 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 2021/22 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; and

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 2021/22 fiscal year, a summary of which is attached hereto and made a part thereof, is hereby approved.

BE IT FURTHER RESOLVED, that the Capital Improvement Program has been made a part of said budget for FY 2021/22 of the Capital Investment Program and furthermore, has been adopted as a planning document.

PASSED, AND APPROVED this 8th day of June, 2021, 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

CITY OF DINUBA

Together, A Better Community

CALIFORNIA • 1906

2021-2022

PROPOSED BUDGET

Reflect | Refocus | Reinvest

FOR THE FISCAL YEAR JULY 1, 2021 TO JUNE 30, 2022

OVERVIEW

After an unprecedented year that was disrupted by the Covid-19 pandemic, the emphasis in preparing the fiscal year 2021/22 budget will be to recover from one of the worst public health and economic crises in a generation, refocus on strengthening the organization's capacity to deliver quality services, and reinvest in people, services and projects that make the community stronger. These themes are appropriate in order for the city and community to move forward as the pandemic recedes and we begin to return to a new normal.

Despite the economic uncertainty created by the pandemic, the city was fortunate to experience steady growth in sales tax revenues led by online sales along which led to strong general fund reserves. This increase in revenues was largely attributed to people making more purchases online using the government stimulus payments as they stayed home during the mandatory shutdown. In short, the city is in the best financial position it has been in some time. This solid financial footing requires even greater diligence to ensure that the city maintains fiscal sustainability over the long term. The Council and organization must work together to focus on strategic investments to strengthen the organization and the community.

As the economy was shut down, the City remained focused on delivering several major projects:

Major Projects Completed

- Kern Street Storm Drain Improvement Project ($3.7 million)
- College Avenue Rail Crossing Improvements ($700,000)
- Police Department Parking Lot Expansion ($450,000)
- HSIP street slurry projects at various locations ($250,000)
- 2020 Parks & Recreation Master Plan update

Major Projects in Progress

- North Alta (Griggs) Infrastructure Improvements ($4.2 million)
- Alta/Nebraska Roundabout ($3.7 million)
- Alta/Kamm Roundabout ($4.2 million)
- Well #21 ($2.2 million)
- WWTP Clarifier ($2.5 million)

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

Challenges

- Online Sales Tax Revenues. Senator Glazer continues his attempt at undermining how online sales tax revenues are distributed. Glazer initially attempted to fundamentally change how online sales tax revenues were disbursed from point-of-sale to point-of-distribution through a constitutional amendment (SCA 20) in 2018. Fortunately, this

effort did not gain traction and died for lack of support. In 2019, SB 50 was introduced that would have prohibited future sales tax sharing agreement with e-commerce businesses. This bill was vetoed by the Governor. This legislative cycle, Glazer introduced Senate Bill 792 that would require e-commerce businesses to track and report to the state where products purchased online are delivered. The intent of the bill appears to be to use the collected data to show cities how much online sales tax revenues they are missing out on while cities like Dinuba that have a fulfillment center are the sole beneficiaries. Although Dinuba and the coalition of cities with fulfillment centers will oppose SB 972, the threat to online sales tax revenues appears to be ongoing.

- PERS. The Unfunded Accrued Liabilities (UAL) in the city's employee retirement system continue to result in higher annual payments in order to close the gap between available funds and retiree benefits earned by employees. The UAL or benefits gap has widened for several reasons including, but not limited, to significant losses in the fund during the Great Recession, CalPERS board lowering of the discount rate from 7.5% to 7% in 2016 due to lower annual returns, and reducing the amortization of benefits from 30 to 20 years. These events have resulted in higher contributions from member agencies to bring the retirement fund into full funding status. Fortunately, the city is in a financial position to cover the annual payments toward the UAL in coming years, but continues to explore options to manage the unfunded accrued liabilities over the long-term.
- Cost of Construction. The cost of construction materials like lumber and metals has experienced a sharp increase in the first part of 2021. These escalating construction material costs are threatening the booming U.S. housing and construction industries. Higher prices may have a dampening effect on new housing construction as builders have no choice but to pass on the increases to buyers, thus making housing less affordable. For example, the National Association of Home Builders estimates that record-breaking lumber prices alone have added $24,000 to a home's price tag this year. The City has also experienced higher costs for public works projects that could result in a reduction in the scope of work or the need to seek additional funding.
- State mandates. The state legislature continues to introduce bills that undermined cities land use authority and community development. Several bills introduced this legislative cycle aim to essentially remove single-family zoning by allowing higher density housing projects on any vacant lot. For example, Senate Bill 9 (Atkins) would end single-family zoning by allowing 6 units where 1 home is now permitted. This could undermine the suburban character of rural communities and neighborhoods across the state. The city is closely tracks this and other bills as they progress through the legislative process, and will submit letters of opposition as warranted.

Opportunities

- Strategic investments. The city's strong financial position combined with the $4.6 million in American Rescue Plan funds provides the Council with a unique opportunity to begin making investments in major facilities and equipment such as, but not limited, to renovations at the existing fire station, parks maintenance yard, fire ladder truck and fire engine, major street repairs, improvements to the downtown and existing parks. These and other projects will ensure that the city can continue to provide quality services to a growing community.
- Residential Developments. Existing residential projects are near completion (South Quail Run, Autumn Gate, Ridge Creek Estates), and four new developments are in the planning stage totaling over 340 new residential units. These projects will continue to provide homeownership opportunities that will spur population growth consistent with the goals contained in the general plan. With more rooftops, comes greater opportunities for new retail or commercial developments to serve a growing population.
- New Commercial. Two new health clinics opened for business (United Health Centers Clinic and Narayan Urgent Care) in 2020 that expand health care services to the community. Dutch Bros. Coffee is expected to begin construction in the summer of 2021. A new tenant specializing in Oaxacan-style ice cream is slated to occupy a vacant stand-alone building in the Mercantile Shopping Center. Round Table Pizza will occupy a vacant space (former Radio Shack) in front of Walmart. These projects will provide a variety of options to serve the community and surrounding areas.
- Capital Projects. Several ongoing capital projects are planned for construction this coming fiscal year. Well #21 will provide added backup to the city's water distribution system as well as provide potable water for a growing community. The new clarifier at the wastewater treatment plant will provide redundancy at the plant to accommodate more treatment capacity. The roundabouts at the intersections of Alta and Nebraska Avenues and Alta and Kamm Avenues will improve safety and traffic flow, while reducing greenhouse gas emissions. The North Alta (Griggs) Improvements Project will provide much needed critical infrastructure to the Griggs neighborhood and surrounding areas.

Conclusion

The past year has been unlike any other. This once-in-a generation health and economic crisis upended lives and livelihoods as businesses were forced to shutter, jobs were lost and many were severely impacted by the coronavirus. City employees deserve a special thanks for their unwavering commitment to working through the pandemic in order to ensure that core services were provided to the public with little to no interruptions. Although the coming year is sure to have its share of challenges, we are optimistic that by working together we can fully recover, refocus our efforts and reinvest to strengthen the organization and the community.

GENERAL FUND OVERVIEW

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

In preparation of the budget, projections of revenues and expenditures are determined by using historical trends, current data, input from departments, and anticipated growth and development. Despite online sales exceeding expectations, staff will continue to use a conservative approach in projecting revenues from this source.

Table 1-A below provides a summary of revenues over expenditures in the General Fund over the past few years. As reflected in the summary, actual revenues over expenditures have exceeded projections in fiscal years 2018/19 and 2019/20 by $2.2 and $2.1 million, respectively. The projected year end for FY 2020/21 estimates revenues over expenditures of $5 million. The proposed budget for FY 2021/22 is projecting revenues over expenditures of $3.3 million.

Table 1-A

	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Projected Year End	FY 2021/22 Proposed
Total General Fund Revenues	17,402,717	20,693,500	16,627,613	21,236,197	21,609,422
Less Total General Fund Expenditures	(15,155,688)	(18,582,106)	(16,229,290)	(16,152,965)	(18,357,366)
Excess/(Deficit) General Fund Reserves	2,247,030	2,111,395	398,323	5,083,232	3,252,056

It is important to note the significant differences in revenues over expenditures in fiscal year 2019/20 and projected fiscal year end 2020/21. These differences are explained as follows:

FY 2019/20 Actual

The fiscal year 2019/20 actual reflects revenues over expenditures of $2.1 million. This is largely attributed to an increase in sales tax revenues in comparison to 2018/19 actual revenues. Expenditures increased by approximately $3.4 million, with $2.7 million being an adjustment entry to clear off the uncollectable loan to the Successor Agency. The remaining $736,000 is comprised of a combination of items including increased costs in the employee retirement plan of CalPERS, and increases to operating expenses.

FY 2020/21 Projected Year End

In preparing the fiscal year 2020/21 adopted budget, staff carefully considered the possible effects of the Covid-19 pandemic and conservatively anticipated a decrease in revenues. Although, even after the initial rush to purchase electronics in the tail end of fiscal year 2019/20,

there continues to be an increase in e-commerce purchases that are resulting in higher sales tax revenues through 2020/21. It is expected that the projected year end amount will be $4.6 higher than what was adopted.

In projected year end expenditures, there is an anticipated savings of $76,325 from what was adopted as a result of the reduction in staff's time in the Parks and Community Services department as the shelter in place mandate prohibited participation in group events including youth sports, after school program and community events.

FY 2021/22 Proposed

Prior year revenue and the possible shifts in the economy have been carefully analyzed when preparing the 2021/22 budget. While it is difficult to anticipate the long term effects of the pandemic, staff is optimistic that e-commerce will continue to be a preferred shopping alternative for consumers, even after the pandemic has lessened. Revenues are projected to be $21.6 million in the new year with a difference of $373,225 between the 2020/21 projected year end revenues; proposed 2021/22 primarily due to the re-emergence of community events and youth activities in the new fiscal year. Expenses are expected to increase by $2.2 million from projected year end 2020/21 to proposed 2021/22. Approximately $1.6 million is for capital and one-time expenses while the remaining $600,000 is primarily due to increases in operating contracts, rising PERS costs and a part-time Grounds Maintenance Worker position converted to full-time addition of three seasonal Grounds Maintenance Worker positions.

General Fund balance is projected to be $16.8 million. This represents an increase of $12.10 million from fiscal year 2018/19's year-end reserve amount of $4.7 million. The reserve will be at 75 percent of operating expenditures, well above the charter requirement of 17 percent. Having a reserve is important to cover unexpected expenditures or loss of revenue due to the downturn of the economy, especially during these unprecedented times.

GENERAL FUND SUMMARY OF REVENUES AND EXPENDITURES

The proposed budget for Fiscal Year 2021/22 projects revenue of approximately $21.6 million and expenditures of $18.4 million.

GENERAL FUND REVENUES

Table 1 reflects a summary of the General Fund Revenues. The projected revenue for fiscal year ending June 30, 2021 is estimated at approximately $21.2 million. For the upcoming fiscal year, revenues are anticipated to be at $21.6 million. Staff is optimistic that various revenues that were affected by the pandemic in the current and prior year; including service and fees and transient occupancy tax will begin to return to the pre-pandemic levels. The e-commerce generated increase in online sales tax is expected to continue into the new fiscal year while the use of money is expected to drop due to lowered interest rates.

Table 1

	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Projected Year End	FY 2021/22 Proposed
Property Tax	1,340,109	1,437,463	1,284,800	1,327,200	1,354,200
Other Taxes	1,943,492	2,033,375	2,032,000	2,144,490	2,250,000
Utility Users Tax	1,475,873	1,534,980	1,450,000	1,545,000	1,528,000
Sales Tax	8,184,052	11,360,445	8,835,000	13,100,000	13,100,000
Transient Occupancy Tax	289,263	244,052	260,000	260,000	280,000
Licenses & Fees	538,027	892,566	418,500	574,350	453,850
Franchise Tax	245,102	258,084	232,000	260,000	264,000
Service & Fees	1,231,758	830,553	654,701	506,420	947,225
Fines	84,075	86,577	58,475	58,475	75,325
Use of Money & Property	176,265	223,497	70,000	93,814	59,214
Intergovernmental	67,794	121,164	36,900	35,260	31,078
Transfers In	74,142	72,353	92,320	67,967	64,986
Overhead/Misc Revenues	1,752,766	1,238,989	1,202,917	1,263,221	1,201,544
Sale of land	0	359,402	0	0	0
Total General Fund Revenues	17,402,717	20,693,500	16,627,613	21,236,197	21,609,422

Note: In 2019/20 for property sold to Woodside Homes for phase II

GENERAL FUND EXPENSES

Table 2 reflects a summary of the general fund expenses. Staff is proposing expenses of $18.4 million for the upcoming fiscal year including capital improvement projects of a little over $1.6 million. Increases in employee services in the new year are attributed to the rising costs of the retirement plan, CalPERS. In some divisions, the increase of minimum wage from $14 in 2021 to $15 in 2022 are included.

Additional increases in the proposed 2021/22 budget include one Police Officer position and half of another Police Officer position (the other half is allocated to the Measure F public safety fund). Both of these Police Officer positions were frozen in 2018/19.

Further personnel changes include the addition of one full-time Accountant and a part-time Code Enforcement Technician. In addition, a full-time Administrative Technician position and a full-time Maintenance Worker position have been also been included; however, these two additions will be partially offset by eliminating part-time positions that are in the same capacity. Also, a part-time Grounds Maintenance Worker has been converted to a full-time position, three seasonal Grounds Maintenance Workers and a seasonal Events Planner have been added. Additionally, an increase of 10 lunches per week for the senior center lunch program will be a new expense in 2021/22.

One-time expenses in the proposed 2021/22 fiscal year include the repainting of the Police Department/Justice Facility, the purchase of hand held radios for the Police Department, a K-9 (another K-9 is budgeted in Measure F), the design for the Ridge Creek walking trail, cameras in the downtown and on major arterial roadways, a User Fee study for the Planning and Development division, the Civic Center design, the design and cost estimate for the Parks Maintenance yard, additional landscape beautification, the reconstruction of N. Alta from Nebraska to just north of Griggs Ave, and the design, engineering and environmental fees to have Nebraska Ave Widening shovel-ready. All one-time expenses add up to approximately $1.6 million and are included in the table below.

Table 2

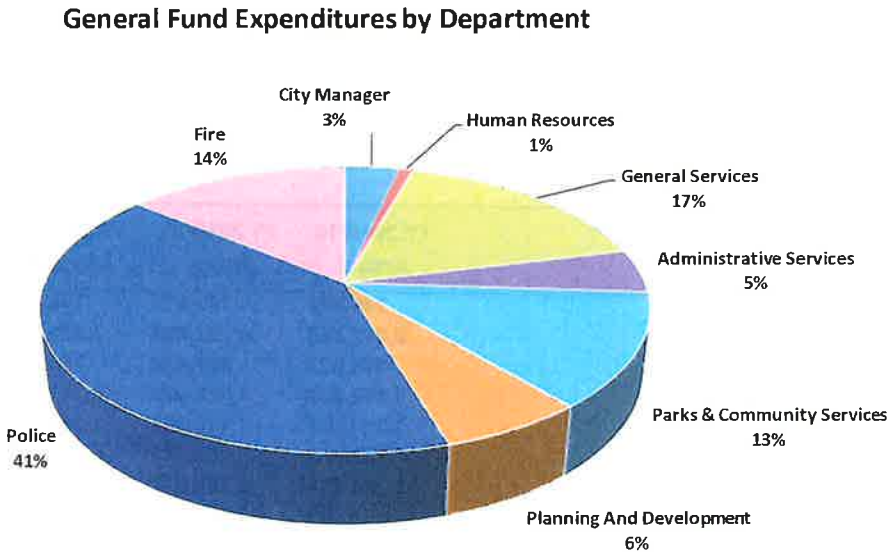
	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Projected Year End	FY 2021/22 Proposed
Administration	746,890	787,617	752,469	749,286	808,179
General Services	2,027,162	4,797,304	2,271,734	2,547,932	3,081,449
Administrative Services	575,627	695,430	753,630	736,096	897,402
Parks & Community Services	1,886,258	1,928,900	2,111,233	1,773,117	2,350,439
Planning And Development	1,229,029	1,439,302	1,166,034	1,111,889	1,195,231
Police	5,983,465	6,263,635	6,469,573	6,516,988	7,439,295
Fire	2,707,258	2,669,917	2,704,617	2,717,657	2,585,371
Total General Fund Expenses	15,155,688	18,582,106	16,229,290	16,152,965	18,357,366

GENERAL FUND EXPENDITURES

As reflected in Table 2, the General Fund Expenditures for Proposed Fiscal Year 2020/21 including Operating and Capital Improvements total $18.3 million. The expenditures are spread over several departments, which provide core services to the community.

Chart 1 displays the percentage breakdown of expenditure by department for Fiscal Year 2021/22. As is common amongst cities, the City's greatest investment of General Fund resources is in public safety representing 55% of total expenditures. The City's commitment to parks, community services, youth recreation and seniors is also a high priority for the City Council. Investments in public safety and parks and community services are keys to the City's high quality of life.

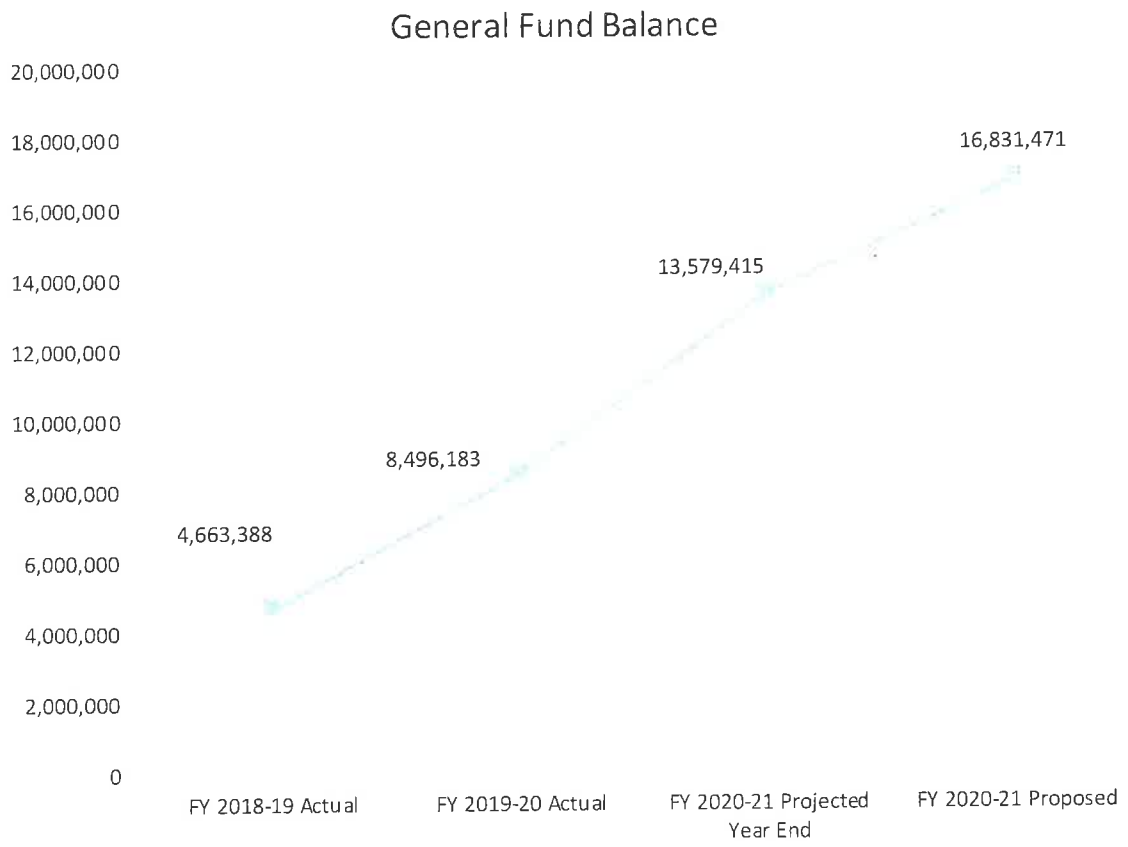
Chart 1



GENERAL FUND BALANCE SUMMARY

The City of Dinuba is projecting ending the 2020/21 fiscal year with a General Fund balance of approximately $13.6 million. In fiscal year 2018/19, the fund balance was at $4.7 million. In 2019/20, the fund balance increased by $3.8 million due to revenues exceeding expenses largely from increased sales tax revenues. In projected year end 2020/21, it is anticipated that the ending fund balance will be at $13.6 million, an increase of $5.1 million due to increased revenues and reduced expenditures resulting from the impacts of COVID-19. Based on the proposed budget's revenue over expenses of $3.3 million, it is anticipated that the General Fund balance will be at $16.8 million in 2021/22. The fund balance at the end of fiscal year 2021/22 will represent 75% of operating expenses. Figure 1 below shows the history of the General Fund balance.

Figure 1



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.

The city will be conducting a utility rate study in the upcoming year to ensure that rates are sufficient to cover expenses over the next five-year period. The water and sewer funds are both showing expenditures beginning to exceed revenues in the proposed 2021/22 fiscal year as a result of the effects of the Covid-19 pandemic and of not having had increases to the rates since 2017. Once the study is complete, the proposed rates will be presented to council for evaluation and adoption for 2022/23.

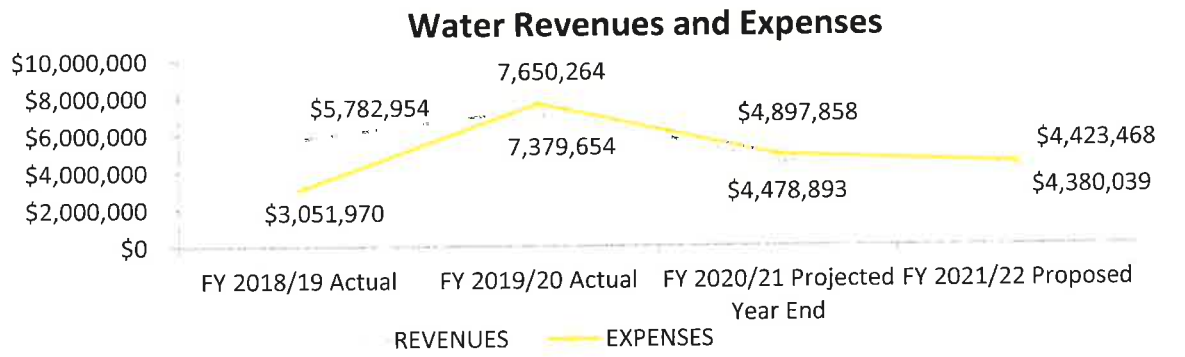
Water

The City is anticipating expenditures to come in over revenues in the amount of $418,965 in 2019/20 projected year end. In the proposed 2021/22 budget, the expenditures will exceed revenues by $43,424 (as shown in chart W1 below.) However, with a fund balance of $2.1 million at the end of fiscal year 2020/21, staff is able to dip into fund balance to offset the deficit. Staff is planning on conducting a utility rate study in the new fiscal year to review water rates for the next five years to prevent from exhausting the fund balance.

In 2019/20 actual, the expenses and revenues both show an increase of approximately $4.6 million and 1.6 million respectively. The fluctuation in the expense side is due to a capital for design for well #21 and an adjustment entry of $4.3 million to consolidate the water operating and water construction fund into one fund. The fluctuation in the revenues is also due to the closing of the water construction fund and brining the fund balance into the water operating fund.

Revenues in projected year end 2020/21 include $1.3 million in Prop 1B money which is being utilized for the Wellfield feasibility study and in the proposed 2021/22, the City anticipates receiving $1 million from the State Water Resource Control Board as grant funding for the construction of Well #21.

Chart W1

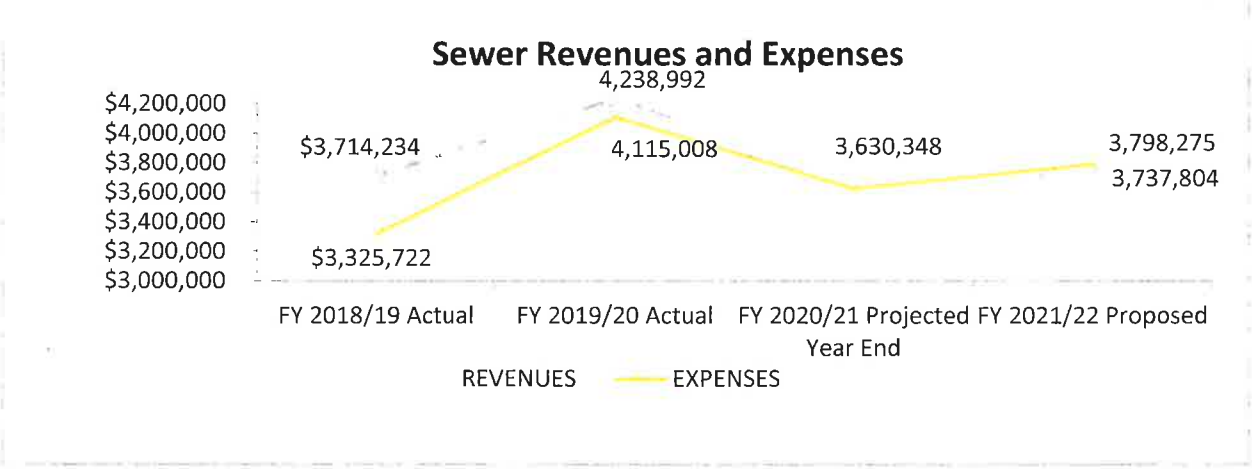


Sewer

As is the case with the water fund, staff is also anticipating the sewer fund to have expenses that will exceed revenues by approximately $60,000 in the 2021/22 fiscal year (as shown in chart S1). The Utility Rate study that is being proposed will assist in determining what the new rates should be over the next five years.

In 2019/20 actual, the expenses show an increase of approximately $789,000 in comparison to FY 2018/19 actual. The increase is due to an adjustment entry of approximately $509,000 to consolidate the sewer operating and sewer construction fund into one fund. The remaining $280,000 difference is due to adjusting entries by the auditors which consists of adjustments to capital assets and pension adjustments. The fluctuation in the revenues is also due to the closing of the water construction fund and brining the fund balance into the water operating fund.

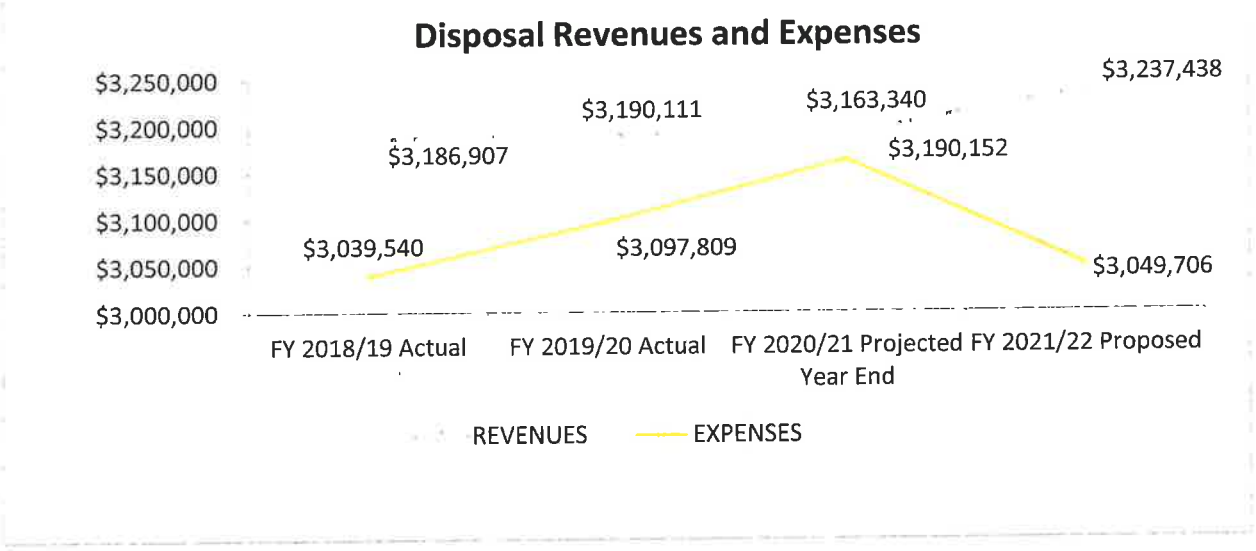
Chart S1



Disposal

The disposal fund is anticipated to have revenues exceeding expenses in fiscal year 2021/22 by $187,732 as indicated in chart D1. There are no major capital expenditures proposed in the disposal fund. In the projected 2020/21 year end, revenues are expected to exceed expenditures by $26,812.

Chart D1



Ridge Creek Golf Course

In fiscal year 2020/21 the golf course experienced an increase in rounds played as more people headed outdoors during the pandemic. Golf was one of the few activities that was allowed during the shutdown. The increase in revenues from rounds and sale of apparel helped offset the loss of revenue from the Three Fingers Jack's Restaurant, which was partially shuttered resulting in a projected year-end revenue over expenditures of $108,000 for FY 2020/21.

As the economy is slated to fully reopen on June 15, the expectations is that revenues from the restaurant and event center will grow while rounds played will normalize as more people return to work. The golf course is projecting revenues over expenses of $37,000 in fiscal year 2021/22 as activities return to normal.

Staff will be working closely with Kemper Sports to evaluate the restaurant and event center operations in order to improve service levels and grow revenues. The restaurant is a great asset that needs to be promoted to the overall community and surrounding areas.

Chart G1

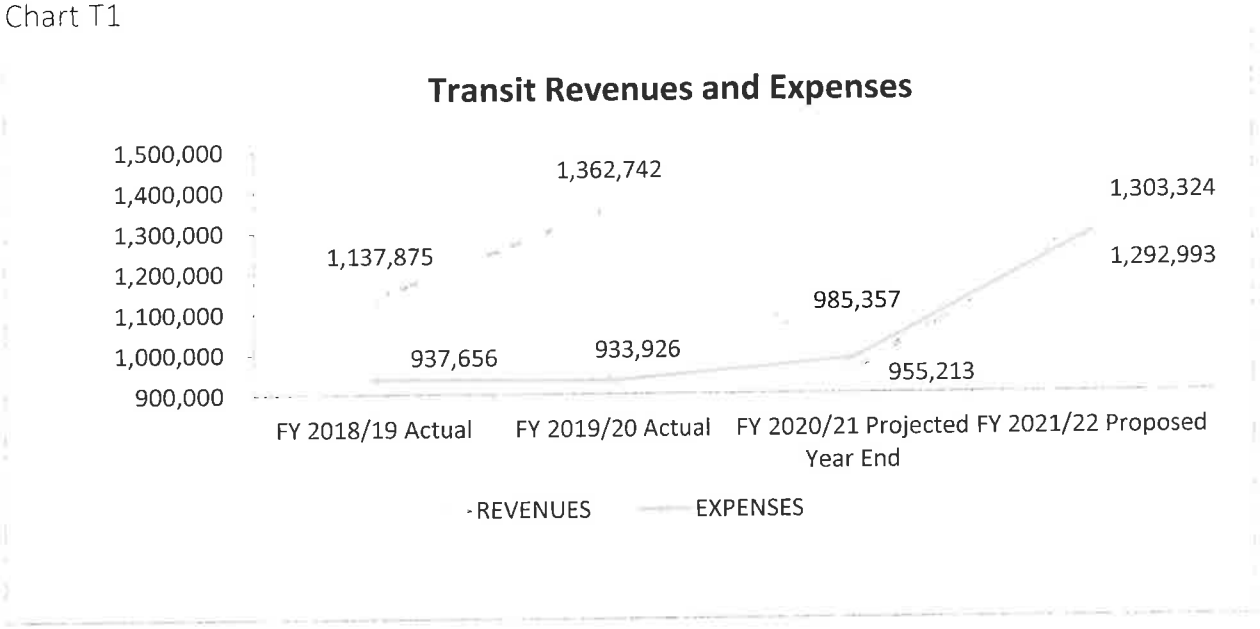
Transit

The City of Dinuba agreed to join the Tulare County Regional Transit Joint Powers Authority in 2020 in an effort to increase efficiency and fiscal sustainability of public transit county-wide. The Dinuba transit system is expected to transition to the new JPA sometime in 2022/23.

The transit fund is projected to end fiscal year 2020/21 with a slight deficit of $30,144 largely due to reduced fare-box receipts as a result of the Covid-19 pandemic. However, the fiscal year 2021/22 budget is projected to have revenues that exceed expenses slightly in the amount of $10,331 as indicated on Chart T1 below.

The transit fund is anticipated to have a projected $230,000 in fund balance at the end of 2020/21.

Chart T1



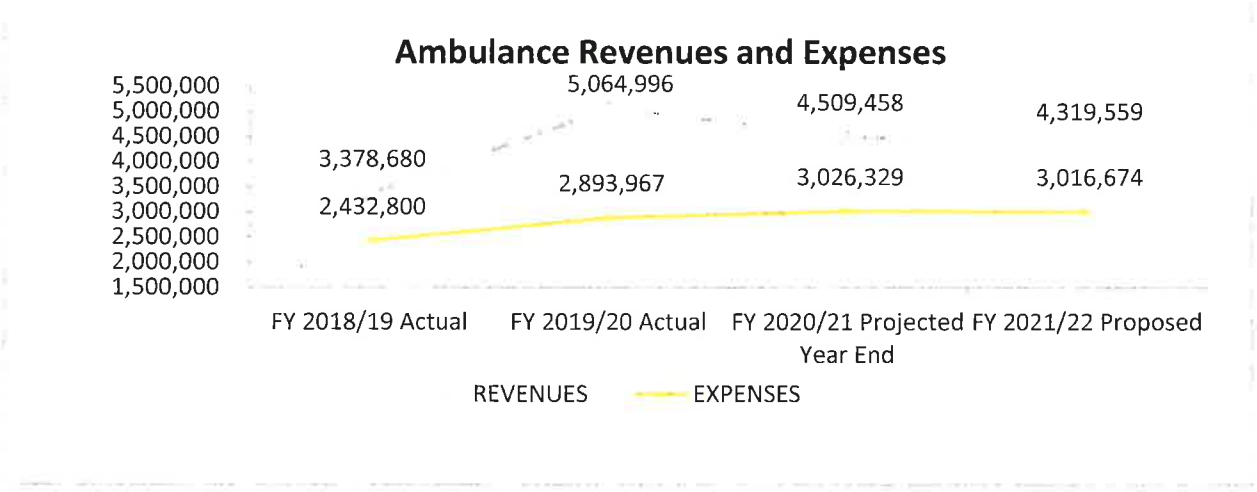
Ambulance

Revenues are expected to exceed expenditures by $1.3 million as indicated on the Chart A1. This positive revenue over expense is largely due to Intergovernmental transfers (IGT) reimbursements of expenses by the state. In addition, the ambulance fund balance has grown steadily due to IGT and is projected to be at $11.7 million at the end of fiscal year 2020/21.

In fiscal year 2020/21 a new ambulance was purchased and three non-suppression paramedics were hired. With positive revenues over expenses and a healthy fund balance, in 2021/22, city staff has allocated a portion of existing administrative staffing to this fund that had been previously paid out of the General Fund entirely. As a large part of operations consists of Ambulance calls, the adjustment is suitable. In the new fiscal year are there are no proposed capital outlay expenses.

The city will evaluate whether to proceed with the construction of the second fire station in future years. The design of the second fire station was completed in fiscal year 2020/21. Before committing to begin construction, staff will ensure that the economic sustainability of the station is feasible in the long term.

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. One major change in FY 2019/20 in the internal service fund was moving the Billing and Collections from the internal service fund into Water, Sewer, Disposal and Ambulance funds. Revenues for the Internal Service Funds are derived from charges to the internal departments on a pro rata share.

Risk Insurance

The Risk Insurance fund includes property and liability insurances. As a largely self-insured agency, the City of Dinuba mitigates exposure by participating in a Joint Powers Authority (JPA) for property and liability insurances including Worker's Compensation. The Central San Joaquin Valley Risk Management Authority JPA is composed of 54 Central Valley cities that collectively pool services and resources to reduce costs. Members of the JPA are expected to be active participants and therefore have a large level of influence on the decisions made by the board. For proposed fiscal year 2021/22, the risk fund is expected to break even.

Property and Facilities Maintenance

This fund provides for the general maintenance and custodial work associated with the City's facilities. In an effort to reduce costs, in the 2018/19 fiscal year only one part-time custodial position was budgeted, which resulted in a 59 percent decrease when compared to 2017/18 actual. For the duration of the 2018/19 fiscal year, only the absolute essential duties were fulfilled by the remaining custodian. Finally, in 2019/20 the City began outsourcing the custodial services. The actual fiscal year 2020/21 budget will have a full year of outsourced custodial services.

Fleet Maintenance

The City has a vehicle fund to deliver operational and maintenance services for the City's fleet of vehicles. One full-time Mechanic and one full-time Mechanic Helper are responsible for the City's fleet. A 45 percent decrease was made in 2018/19, in comparison to 2017/18 by reducing personnel and the lease of 13 new vehicles. The lease for this new fleet covers the maintenance of the vehicles for a period of five years, allowing for savings in the fund for that duration. A decrease of expenditures of 4 percent is anticipated in proposed fiscal year 2021/22.

Computer Replacement

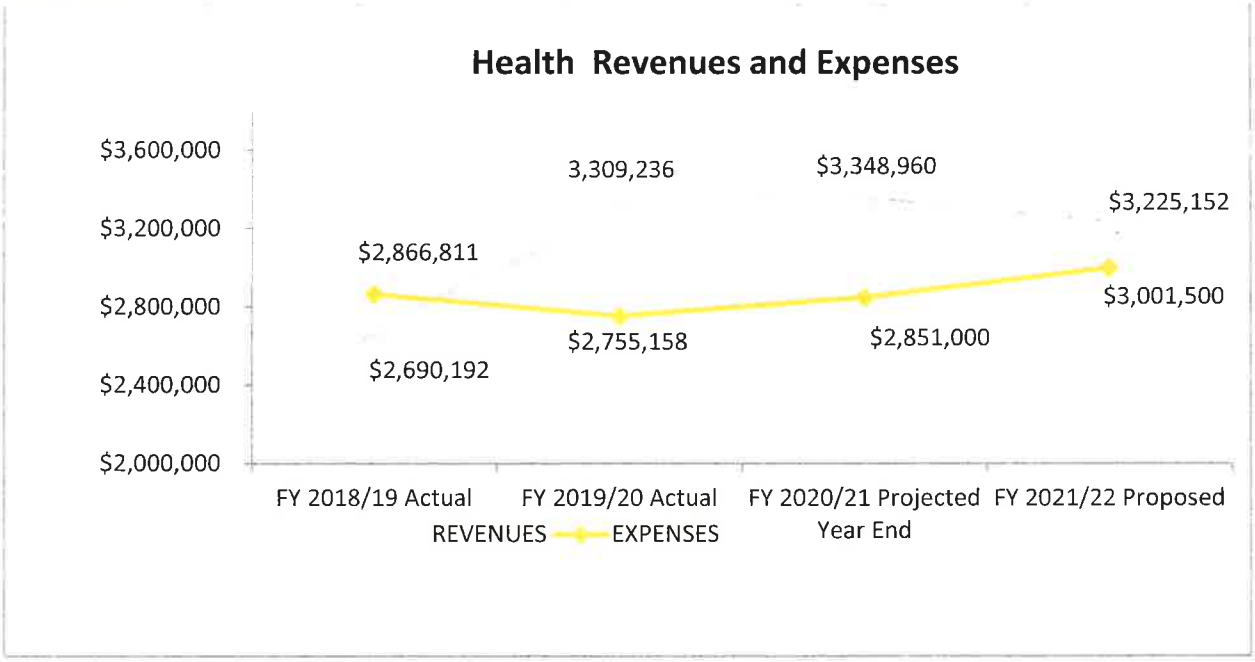
In prior years, the city has replaced computers on an as needed basis, which means that the majority of the time, they were being used until they gave out. A computer replacement program was implemented in fiscal year 2019/20 to ensure replacement of aging computers and software. As a large portion of the City's computers are as old as ten years, the replacement program will focus on replacing the oldest computers first, eventually leading to a rotation where all

computers are replaced every five to seven years. Having up-to-date computers and software allows for more security and less downtime due to malfunctions.

Health Care Costs

The City's self-insured health care plan expenses have increased steadily in the past few years, however, staff has been monitoring the City's health plan and this fund closely to ensure long term viability. With a history of being largely unpredictable, expenses in the health insurance fund can soar from one year to the next as was evidenced in fiscal year 2011/12. In an effort to prevent a major hit to the fund, staff and the City's new Health Insurance Broker increased the transfers in for the 2019/20 budget. This helped build reserves and in 2020/21, the fund balance is expected to be at $946,000. This will allow for unexpected fluctuations in this fund to be absorbed by the fund balance if need be.

Chart H1



CAPITAL IMPROVEMENT PROGRAM (CIP)

The fiscal year 2021/22 CIP includes several projects totaling a little over $12.2 million.

TRANSPORTATION	FUNDING SOURCE	ESTIMATED COST
ADA Ramps (Annual Allocation)	Transportation Fund	$ 50,000
Alta/Nebraska Roundabout (Construction)	CMAQ, Measure R, transportation SDC, SB1	$ 3,254,209
City Sidewalk Improvements(Annual Allocation)	Transportation Fund	$ 50,000
Local Roads Safety Plan	LRSP Grant, Gas Tax	$ 13,000
Kamm and Alta Roundabout (Design)	Measure R, transportation SDC	$ 150,000
New Solar Streetlights (Annual Allocation)	Gas Tax	$ 35,000
Nebraska Widening	General Fund	$ 225,000
Roadway Segment Safety Improvements	HSIP Grant, Transportation Fund	$ 1,380,870
Sign Replacement Program (Phase II)	Gas Tax	$ 80,000
Rd 74 Design	General Fund, Transportation Impact Fees	$ 25,000
North Dinuba Infrastructure Improvements	General Fund	$ 200,000
	Total Transportation	**$ 5,463,079**

PARKS	FUNDING SOURCE	ESTIMATED COST
Shade Structure Delgado, Roosevelt, and Alice Parks	Park Impact Fees	$ 139,165
Community Center Flooring	Park Impact Fee	$ 12,000
Ridge Creek Walking Trail	Parks Impact Fees, General Fund, American Rescue Plan	$ 40,000
	Total Parks	**$ 191,165**

CAPITAL FACILITIES	FUNDING SOURCE	ESTIMATED COST
Downtown Improvements	Transportation Fund, General Fund, American Rescue Plan	$ 120,000
Entertainment Plaza Improvements (Restroom)	Parks Impact	$ 143,000
Police Department Exterior Paint	Local Funds, State Reimbursement	$ 125,000
Three Finger Jack's Flooring	Ridge Creek	$ 15,000
Civic Center Desgin	General Fund	$ 75,000
Parks Maintenance Yard Design & Cost Estimates	Parks Impact Fees	$ 25,000
	Total Capital Facilities	**$ 503,000**

WATER	FUNDING SOURCE	ESTIMATED COST
Well 21	SWRCB Grant, Water Impact Fee, General Fund	$ 2,380,250
	Total Vehicle/Equipment	**$ 2,380,250**

SEWER	FUNDING SOURCE	ESTIMATED COST
Wastewater Replacement Clarifier	Sewer Impact, Sewer Fund, General Fund	$ 1,983,646
	Total Vehicle/Equipment	**$ 1,983,646**

VEHICLE/EQUIPMENT	FUNDING SOURCE	ESTIMATED COST
4 Ton Trailer Mount Hot Box (Annual Allocation)	Transportation Fund, Water, Sewer	$ 12,000
310L Backhoe Loader (Annual Allocation)	Water Fund	$ 29,151
	Total Vehicle/Equipment	**$ 41,151**

COMPREHENSIVE PLANNING	FUNDING SOURCE	ESTIMATED COST
General Plan Update	Prop 2B, LEAP Grant, Local Funds	$ 350,000
Wellfield Feasibility Study	Prop 1B Grant, Water Fund	$ 231,772
Utility Rate Study	Water, Sewer and Disposal Operating Funds	$ 85,000
User Fee Study (Planning and Development)	Genral Fund	$ 50,000
	Total Comprehensive Planning	**$ 716,772**

TECHNOLOGY	FUNDING SOURCE	ESTIMATED COST
Radio Base, mobile and dualband hand held radios	General Fund, Measure F and Police Impact Fees	$ 940,000
Cameras in Downtown and major arterial roadways	General Fund	$ 27,500
	Total Technology	**$ 967,500**
	Total Capital Expenditures	**$ 12,246,563**

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, 54% or $42 million is held by the Successor Agency of the former Dinuba Redevelopment Agency. The annual debt payments of $3.2 million for this debt is paid for by the state through the county-wide Oversight Board and not from City funds.

Summary of Debt Service by fund

	Annual Debt Payment	Balance on Debt
General Debt Service	$343,717	$1,333,941
Water Debt Service	$557,671	$3,887,138
Sewer Debt Service	$826,083	$8,518,000
Financing Authority Debt Service	$1,731,421	$21,337,353
Successor Agency Debt	$3,261,181	$42,510,000
Other Debt	$199,404.39	$647,750
Total	**$6,919,476**	**$78,234,182**

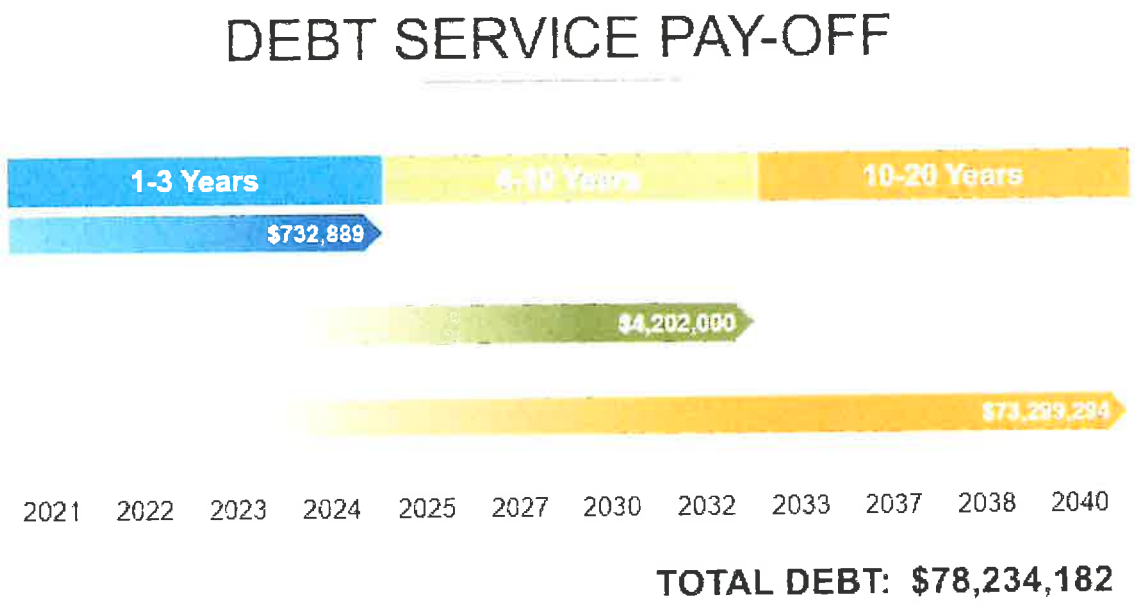
Detailed Debt Service Schedule

DESCRIPTION	DATE OF LOAN	FY WILL BE PAID OFF	LOAN AMOUNT	BALANCE AS OF JUNE 30 , 2021
2012 Successor	12/6/2012	2039-2040	$1,700,000	$1,335,000
2012 Public Works	11/7/2012	2038-2039	$11,270,000	$7,880,000
2012 Waste water	11/7/2012	2038-2039	$8,145,000	$6,265,000
2014 Successor	4/30/2014	2033-2034	$14,650,000	$11,400,000
2015 Successor	3/1/2016	2036-2037	$15,055,000	$12,385,000
2019 Wastewater Bonds-WWTP - 2007 WW	2/1/2020	2038-2039	$2,360,000	$2,253,000
2016 Measure R	10/1/2016	2038-2039	$6,580,000	$5,680,000
2017 Successor	2/1/2017	2037-2038	$18,875,000	$17,390,000
2012 Land	9/20/2012	2022-2023	$1,500,000	$400,000
Total Bonds			**$80,135,000**	**$64,988,000**
Police Vehicle Replacement-6 Dodge Chargers	2/1/2017	2020-2021	$250,486	$0
New World Systems-Accounting Software System	10/15/2013	2020-2021	$548,623	$0
2013 Solar-Solar Project	2/18/2014	2033-2034	$8,433,377	$7,777,353
PARKS Vehicles	12/15/2018	2023-2024	$28,669	$19,842
PARKS Vehicles	12/15/2018	2023-2024	$45,064	$30,855
PUBLIC WORKS Vehicles	12/15/2018	2023-2024	$73,470	$51,699
PUBLIC WORKS Vehicles	12/15/2018	2023-2024	$149,475	$99,510
PUBLIC WORKS Vehicles	12/15/2018	2023-2024	$57,404	$39,723
POLICE Vehicles	12/15/2018	2023-2024	$55,472	$45,306
Dell	11/1/2019	2024-2025	$160,114	$140,708
Madvac Compact Vacuum	4/8/2020	2024-2025	$50,332	$48,128
PipeHunter VacHunter Excavator	12/1/2019	2025-2026	$174,830	$149,815
John Deere Tractor, Loader, Tiller	4/15/2020	2022-2023	$30,194	$22,164
Total Leases			**$10,057,510**	**$8,425,103**
2015 BBVA	1/15/2016	2030-2031	$1,300,000	$933,941
Safety Clean Water 2005	3/14/2005	2027-2028	$6,956,217	$3,576,413
Safety Clean Water 1998	7/1/1999	2022-2023	$1,924,399	$310,724
Total Loans			**$10,180,616**	**$4,821,079**
	Total all Long-Term Debt		**$100,373,126**	**$78,234,182**

Debt Service Payoff

The chart below represents the city debt by short-term, medium-term, and long-term. The next three years reflects $733,889 that will be retired, followed by $4.2 million in 4-10 years, and the majority of the debt, $78.3 million will be paid off in 10-20 years. The total debt balance of $78,234,182 will be completely retired in 2040. In comparing fiscal year 2019/20 to 2020/21, there was a total payoff of debt of $3.5 million.

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



GENERAL (FUND 101)

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

- General Fund Revenues 24
- Legislative Services 27
  - City Council 27
  - City Attorney 27
  - City Manager 27
  - Human Resources 28
- General Services 29
- Finance Services 30
- Parks & Community Services 31
- Police Services 36
- Fire Services 41
- Community Development Support 42
  - Engineering Services 42
  - Planning Services 42
  - Code Enforcement Services 43
  - Building Services 44
  - Housing Services 45

Account Number	Account Description	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Adopted	2020/21 Projected Year End	FY 2021/22 Proposed
Fund: 101 - General Fund						
REVENUES						
Taxes						
400.1000	PROP TAXES Secured - Current Year	666,770	694,047	675,000	710,000	717,000
400.1010	PROP TAXES Secured - Prior Year	12,961	12,555	14,000	14,000	14,000
400.1020	PROP TAXES Unsecured - Current Year	39,719	41,742	44,000	46,000	46,000
400.1030	PROP TAXES Unsecured - Prior Year	619	697	700	700	700
400.1040	PROP TAXES Supplemental - Current Year	32,923	34,419	32,000	35,000	35,000
400.1050	PROP TAXES Supplemental - Prior Year	4,725	6,778	5,000	7,000	7,000
400.1060	PROP TAXES Interest & Penalties	7,073	4,926	5,000	5,000	5,000
400.1070	PROP TAXES Passthrough - Redevelopment	522,717	567,950	455,000	455,000	455,000
400.1080	PROP TAXES Property Tax Relief	6,241	5,748	6,300	6,300	6,300
400.1090	PROP TAXES In Lieu of Taxes - Housing Auth	7,816	8,185	7,800	8,200	8,200
400.1100	PROP TAXES Aircraft	21	0	0	0	0
401.1000	Other TAXES Motor Vehicle In-Lieu of (VLF)	1,931,553	2,013,329	2,020,000	2,132,490	2,235,000
401.1010	Other TAXES Off-Highway Motor Vehicle	11,939	20,046	12,000	12,000	15,000
402.1000	UTILITY USER TAX Gas	290,293	279,210	300,000	290,000	280,000
402.1010	UTILITY USER TAX Electric	888,809	1,009,233	900,000	1,010,000	1,008,000
402.1020	UTILITY USER TAX Telephone	296,771	246,536	250,000	245,000	240,000
403.1010	SALES TAX Sales & Use Tax	8,084,409	11,260,946	8,750,000	13,000,000	13,000,000
403.1020	SALES TAX Sales Tax - 1/2 Cent	99,643	99,499	85,000	100,000	100,000
404.1000	REAL PROPERTY TRANSFER TAX Real Property Transfer	38,524	60,416	40,000	40,000	60,000
405.1000	TRANSIENT OCCUPANCY TAX Transient Occupancy Tax	289,263	244,052	260,000	260,000	280,000
406.1000	BUS LIC TAX Business License	225,530	246,447	215,000	245,000	225,000
406.1020	BUS LIC TAX SB1186 Fee	3,570	4,023	2,500	4,000	3,500
407.1000	FRANCHISE TAX Electric	119,036	121,282	115,000	120,000	123,000
407.1010	FRANCHISE TAX Cable TV	84,269	89,025	75,000	95,000	93,000
407.1020	FRANCHISE TAX Gas	41,797	47,777	42,000	45,000	48,000
	Total: Taxes	13,706,991	17,118,869	14,311,300	18,885,690	19,004,700
Licenses & Permits						
410.1000	PERMITS Building	307,961	641,371	200,000	325,000	225,000
410.1010	PERMITS Garage & Yard Sales	965	725	1,000	350	350
	Total: License & Permits	308,926	642,096	201,000	325,350	225,350
Fines & Forfeitures						
411.1000	FINES Parking	2,626	2,075	3,000	2,000	2,000
411.1010	FINES Child Passenger Seat	258	159	400	300	300
411.1060	FINES Proof of Corrections	1,040	850	1,500	1,500	850
411.1070	FINES Courts - General Based	72,862	77,308	45,000	45,000	65,000
411.1090	FINES Red Light Violations	2,308	2,193	3,500	2,800	2,500
411.1100	FINES Litter	55	0	75	75	75
411.1150	FINES Other Fines	1,532	98	1,000	400	200
411.1160	FINES Crime Prevention Program	172	208	500	400	400
411.1170	FINES DUI Lab Fines	3,222	3,688	3,500	6,000	4,000
	Total: Fines & Forfeitures	84,075	86,577	58,475	58,475	75,325
Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	113,225	128,993	70,000	70,000	30,000
412.1050	USE OF MONEY & PROP Unrealized Gain/Loss	63,040	94,504	0	0	0
412.1100	USE OF MONEY & PROP Property Lease/Rental	0	0	0	23,814	29,214
	Total: Use of Money & Property	176,265	223,497	70,000	93,814	59,214
Intergov - Intergovernmental						

Account Number	Account Description	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Adopted	2020/21 Projected Year End	FY 2021/22 Proposed
413.1000	INTERGOVT Mandated Cost Reimbursement	26,186	11,976	6,000	12,760	11,078
413.1040	INTERGOVT Tulare County Receipts	14,324	25,015	22,500	22,500	20,000
413.1190	INTERGOVT Other Grant	27,284	84,174	8,400	0	0
	Total: Intergovernmental	67,794	121,164	36,900	35,260	31,078
Service Charges						
409.1010	SRVC & FEE Returned Check Charges	1,075	737	1,000	1,000	100
409.1020	SRVC & FEE Admin Citation	2,693	2,700	7,000	3,500	3,500
409.1030	SRVC & FEE Document Copy Charges	4,968	4,755	5,000	5,000	5,000
409.1050	SRVC & FEE Records Research	0	-	0	50	0
409.2010	SRVC & FEE Youth Sports Fees	65,407	20,433	60,000	0	60,000
409.2030	SRVC & FEE Aquatics Lesson Fees	15,193	808	14,500	0	14,500
409.2040	SRVC & FEE Aquatics Open Swim Fees	7,760	2,080	6,000	0	6,000
409.2050	SRVC & FEE Youth-Summer Fun in Park	4,980	1,040	4,500	0	4,500
409.2060	SRVC & FEE Special Events Fee	6,742	698	6,000	0	6,000
409.2070	SRVC & FEE Athletic Light	0	783	1,700	0	1,700
409.2080	SRVC & FEE Major Event	3,440	1,720	3,440	0	3,440
409.2090	SRVC & FEE Seniors Lunch	11,485	10,988	14,700	14,130	14,400
409.2100	SRVC & FEE Athletic Sponsors	16,750	10,500	15,000	0	15,000
409.2110	SRVC & FEE After School Care	50,805	41,355	52,000	0	52,000
409.2120	SRVC & FEE Private Building Rental	43,326	44,367	45,000	14,544	43,901
409.2130	SRVC & FEE Public Building Rental	3,969	1,835	2,100	0	2,100
409.2135	SRVC & FEE Senior Miscellaneous Revenue	990	780	0	100	1,500
409.2140	SRVC & FEE Park Rental (BBQ/Shelter)	17,228	7,398	16,000	0	16,000
409.2150	SRVC & FEE Sportplex fees	44,793	31,901	40,000	0	40,000
409.2160	SRVC & FEE Vending Machine	1,463	1,854	1,500	63	1,500
409.3010	SRVC & FEE Police Emergency Response	10,282	16,478	12,000	12,000	12,000
409.3020	SRVC & FEE School Resource Officer	159,123	164,515	175,180	122,206	176,830
409.3030	SRVC & FEE ABC Application Review	418	132	400	200	200
409.3040	SRVC & FEE Noise Disturbance Callback	21,364	18,982	15,000	7,000	7,000
409.3050	SRVC & FEE False Alarm Response	6,424	7,054	5,000	2,500	2,500
409.3060	SRVC & FEE Records Check Service	506	391	700	500	500
409.3070	SRVC & FEE Fingerprinting Service	6,839	4,060	7,000	1,000	4,000
409.3080	SRVC & FEE Accident Report Copies	7,137	7,694	7,500	7,500	7,500
409.3090	SRVC & FEE Vehicle Equip Correction	5,340	3,993	6,000	5,000	5,000
409.3100	SRVC & FEE Crime Scene Photo Reproduction	252	517	366	800	800
409.3110	SRVC & FEE Stored Vehicle Release	33,022	28,250	30,000	32,000	30,000
409.3115	SRVC & FEE Vehicle Repo Release Form Fee	0	765	750	750	750
409.3120	SRVC & FEE Funeral Escort Services	553	405	500	700	550
409.3130	SRVC & FEE Animal Recovery/Return	6,212	5,196	5,000	5,000	2,000
409.3140	SRVC & FEE Cruelty to Animals	400	116	400	400	200
409.3150	SRVC & FEE Running at Large	8,284	3,775	5,500	5,500	5,500
409.3160	SRVC & FEE License Required	4,102	1,616	3,000	2,500	2,500
409.3170	SRVC & FEE Nuisance Behavior	364	96	500	250	250
409.3180	SRVC & FEE Animal Bite Investigation	1,268	1,722	700	1,000	1,000
409.3190	SRVC & FEE Animal Disposal	338	191	200	250	250
409.3200	SRVC & FEE Major Event	33,998	10,843	31,500	0	15,000
409.3230	SRVC & FEE Police Patches	362	310	150	500	400
409.3240	SRVC & FEE Dog License Fee	2,905	3,770	1,500	1,500	1,500
409.4010	SRVC & FEE Fire Inspection Fee	2,713	3,850	4,500	2,673	4,096
409.4020	SRVC & FEE Fire Report Copies	481	324	264	296	264

Account Number	Account Description	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Adopted	2020/21 Projected Year End	FY 2021/22 Proposed
409.4030	SRVC & FEE Hydrant Testing	750	306	314	0	314
409.4040	SRVC & FEE Residential Sprinkler Test	17,878	41,136	3,440	14,276	4,200
409.4050	SRVC & FEE Sprinkler Testing/Inspection	1,511	2,268	1,500	768	717
409.4060	SRVC & FEE Fire Suppression Hood	154	0	161	962	161
409.5200	SRVC & FEE Public Improvement Plan Check	194,836	76,394	0	0	0
409.5220	SRVC & FEE Row Encroachment Permit	89,707	74,806	6,242	200,000	330,000
409.5230	SRVC & FEE Subdivision Map Review	0	0	0	0	0
409.5240	SRVC & FEE Lot Line Adjustment	2,016	372	728	728	728
409.5250	SRVC & FEE Site Plan Review	0	0	1,649	1,649	1,649
409.5260	SRVC & FEE Conditional Use Review	5,869	1,172	4,220	4,220	4,220
409.5270	SRVC & FEE Temporary Use Review	1,239	1,082	1,387	1,387	1,387
409.5280	SRVC & FEE Home Occupation Review	1,323	957	944	944	944
409.5290	SRVC & FEE Categorical Exemption	175	0	857	857	857
409.5300	SRVC & FEE Final Parcel Map Review	(971)	0	0	1,341	1,341
409.5310	SRVC & FEE Pub. Improvement Inspection Fee	259,781	120,050	0	0	0
409.5320	SRVC & FEE Sales - Maps, Publication	0	10	0	0	0
409.5360	SRVC & FEE Final Subdivision Map	5,613	5,223	0	0	0
409.5370	SRVC & FEE Time Extension Notification	0	0	0	0	0
409.5380	SRVC & FEE Light & Landscape District Fee	1,880	1,492	0	0	0
409.5390	SRVC & FEE Preliminary Plan Review	1,686	0	3,241	3,241	3,241
409.5400	SRVC & FEE Rezone Review Fee	0	0	2,713	2,713	2,713
409.5440	SRVC & FEE Zoning Letter Fee	285	97	0	0	0
409.5450	SRVC & FEE County Fees	58	0	0	0	0
409.5480	SRVC & FEE Outsourcing Exp	20,635	14,468	10,000	10,000	10,000
409.5550	SRVC & FEE Tentative Parcel Map Review PC	0	2,557	0	2,557	2,557
409.5600	SRVC & FEE Address Change Review	98	0	0	0	0
409.5610	SRVC & FEE Landscape Plan Check	696	2,063	0	0	0
409.5620	SRVC & FEE Landscape Inspection	510	317	0	0	0
409.5630	SRVC & FEE FEMA Flood Zone Certification	0	61	0	0	0
409.6010	SRVC & FEE Bldg Safety Inspection Fee	3,336	2,825	3,600	3,600	3,600
409.6020	SRVC & FEE Mobile Home Inspection Fee	755	2,965	755	2,965	2,965
409.6030	SRVC & FEE Code Violation Fee	0	0	100	100	100
409.6040	SRVC & FEE SMIP Receipts	4,087	6,090	3,000	2,700	3,000
409.6050	SRVC & FEE SB1473 Bldg Standard Receipt	1,099	1,991	800	1,000	800
409.6060	SRVC & FEE Housing Safety Inspection	0	75	0	0	0
409.7001	SRVC & FEE State Receipts	1,000	0	0	0	0
Total: Services Charges		1,231,758	830,553	654,701	506,420	947,225
Miscellaneous						
414.1000	MISC Cash Over/Short	(711)	(199)	0	0	0
414.1010	MISC Other Miscellaneous Revenue	158,227	33,897	0	20,000	0
414.1014	MISC Rebate Receipts	0	0	0	0	0
414.1020	MISC Special Projects Revenue	3,119	12,669	0	6,372	6,400
414.1030	MISC Credit Bureau Receipts	1,630	1,988	0	0	0
414.1210	MISC Other Reimbursement	5,199	238	0	0	0
425.1000	DONATION Donation	750	0	0	46,388	0
425.1010	DONATION Centennial Celebration	111	20	0	0	0
425.1020	DONATION Fireworks	3,090	370	0	2,100	0
425.1030	DONATION Senior Center	0	8,000	0	0	0
501.1010	OVERHEAD Gas Tax	90,691	81,152	72,585	72,585	103,721
501.1020	OVERHEAD Transit	23,198	24,358	25,576	25,576	25,659

Account Number	Account Description	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Adopted	2020/21 Projected Year End	FY 2021/22 Proposed
501.1030	OVERHEAD Water	333,473	232,342	251,924	251,924	238,167
501.1040	OVERHEAD Sewer	315,252	205,285	207,232	207,232	240,409
501.1050	OVERHEAD Disposal	401,019	250,000	271,393	271,393	76,170
501.1060	OVERHEAD Ambulance	243,443	216,938	229,137	229,137	347,586
501.1070	OVERHEAD Transportation	58,139	55,499	58,604	58,604	76,283
501.1080	OVERHEAD CNG	22,462	21,910	24,207	24,207	20,512
501.1090	OVERHEAD Lighting & Landscaping	65,257	65,866	47,703	47,703	66,637
501.1100	OVERHEAD IT Support	14,994	14,994	14,556	0	0
Total: Miscellaneous		1,739,343	1,225,327	1,202,917	1,263,221	1,201,544
Transfers						
800.115	TRSF IN Ridgecreek Golf	0	0	0	0	0
800.320	TRSF IN Ambulance	60,000	60,000	60,000	60,000	60,000
800.401	TRSF IN HOME	13,352	0	500	7,323	120
800.402	TRSF IN CAL-HOME	790	0	200	644	0
800.403	TRSF IN CDBG	0	12,353	31,620	0	4,866
Total: Transfers		74,142	72,353	92,320	67,967	64,986
Other Financing Sources						
415.1050	Other FIN SOURCES Sale of City Land	0	359,402	0	0	0
415.1090	Other FIN SOURCES Other Projects	13,423	13,662	0	0	0
Total: Other Financing Sources		13,423	373,064	0	0	0
REVENUES Total		17,402,717	20,693,500	16,627,613	21,236,197	21,609,422
EXPENSES						
Department:	10 - Legislative Services					
Division:	101 - City Council					
Employee Services						
600.1020	EMP SRV Part Time Salaries	18,300	18,000	18,000	18,000	18,000
600.1090	EMP SRV Social Security	883	980	1,132	1,132	1,132
600.1100	EMP SRV Medicare	239	229	273	273	273
600.1120	EMP SRV Health/Dental/Vision Insurance	69,702	94,239	97,600	97,600	88,000
Total: Employee Services		89,124	113,448	117,005	117,005	107,405
Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	291	303	300	300	300
630.1010	COMMUNICATION Telephone	1,285	847	1,350	1,350	1,350
630.1040	COMMUNICATION Postage	46	60	90	90	90
640.1010	SERVICES Professional & Technical	930	209	700	700	700
650.1010	TRAINING Travel & Conference	7,092	4,182	5,000	5,000	5,000
670.1040	MAINTENANCE Vehicle Maintenance	4,575	4,500	4,469	4,469	4,469
690.1010	SPC DEPT EXP Due & Subscriptions - Other	1,723	902	1,500	1,500	1,500
690.1130	SPC DEPT EXP Economic Development	785	0	500	500	0
690.1150	SPC DEPT EXP Community Grants/Miscellaneous	16,850	8,650	10,000	10,000	10,000
690.1151	SPC DEPT EXP Community Grants / Car Show	10,800	0	10,000	10,000	10,000
690.1180	SPC DEPT EXP Community Promotion / Misc	150	(150)	500	0	500
Total: Maintenance and Operations		44,527	19,503	34,409	33,909	33,909
Division Total: 101 - City Council		133,651	132,951	151,414	150,914	141,314
Division:	102 - City Attorney					
Maintenance and Operations						
640.1020	SERVICES Contractual Services	113,908	197,225	117,300	117,300	117,300
Total: Maintenance and Operations		113,908	197,225	117,300	117,300	117,300
Division Total: 102 - City Attorney		113,908	197,225	117,300	117,300	117,300
Division:	103 - City Manager					

Account Number	Account Description	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Adopted	2020/21 Projected Year End	FY 2021/22 Proposed
Employee Services						
600.1010	EMP SRV Regular Salaries	163,276	175,742	176,935	176,933	207,340
600.1015	EMP SRV Buy back Salaries	0	0	5,188	5,188	5,626
600.1080	EMP SRV PERS	31,609	38,368	54,741	54,740	74,580
600.1100	EMP SRV Medicare	2,423	2,562	2,670	2,670	3,077
600.1110	EMP SRV Disability/Life Insurance	3,748	4,136	4,235	4,235	4,880
600.1120	EMP SRV Health/Dental/Vision Insurance	22,729	30,582	31,720	31,720	31,460
600.1130	EMP SRV Worker's Compensation	760	1,305	1,305	1,305	1,038
600.1140	EMP SRV Unemployment Insurance	295	673	673	673	661
Total: Employee Services		224,840	253,369	277,467	277,464	328,662
Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	532	87	700	700	700
630.1020	COMMUNICATION Cellphone	2,006	2,899	2,500	2,500	3,700
630.1040	COMMUNICATION Postage	36	20	100	100	100
640.1010	SERVICES Professional & Technical	0	0	200	200	200
650.1010	TRAINING Travel & Conference	2,441	3,187	3,500	3,500	3,500
650.1020	TRAINING Training & Vocational	1,674	500	0	0	500
670.1030	MAINTENANCE Equipment Maintenance	0	0	180	180	180
670.1040	MAINTENANCE Vehicle Maintenance	5,082	5,252	5,226	5,226	5,766
690.1010	SPC DEPT EXP Due & Subscriptions - Other	3,279	1,992	2,500	2,500	2,800
690.1290	SPC DEPT EXP Summer Night Lights Program	0	0	0	0	10,000
Total: Maintenance and Operations		15,051	13,937	14,906	14,906	27,446
Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	4,028	3,973	4,172	4,172	4,298
605.1020	ALLOC COSTS Property & Fire Insurance	1,957	2,015	1,282	1,282	1,370
605.1030	ALLOC COSTS Auto Insurance	550	675	745	745	745
605.1040	ALLOC COSTS Risk Management	3,648	3,628	3,392	3,392	3,308
605.1130	ALLOC COSTS Retiree Health	12,725	9,315	9,089	9,089	9,870
Total: Allocated Costs		22,908	19,606	18,680	18,680	19,591
Division Total: 103 - City Manager		262,798	286,912	311,053	311,050	375,699
Division: 104 - Human Resources						
Employee Services						
600.1010	EMP SRV Regular Salaries	78,851	60,496	51,330	51,330	51,330
600.1015	EMP SRV Buy back Salaries	2,938	3,098	983	983	983
600.1080	EMP SRV PERS	15,925	19,017	15,881	15,881	18,464
600.1100	EMP SRV Medicare	1,120	883	744	744	744
600.1110	EMP SRV Disability/Life Insurance	1,778	1,813	1,181	1,181	1,181
600.1120	EMP SRV Health/Dental/Vision Insurance	26,156	26,459	24,400	24,400	22,000
600.1130	EMP SRV Worker's Compensation	1,459	914	804	804	519
600.1140	EMP SRV Unemployment Insurance	567	471	471	471	331
600.1190	EMP SRV Stipends	1,534	1,534	2,567	2,567	2,567
Total: Employee Services		130,328	114,685	98,361	98,361	98,119
Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	1,706	2,437	1,500	1,500	2,800
610.1020	SUPPLIES Operating Supplies	118	0	100	100	0
630.1010	COMMUNICATION Telephone	210	255	250	250	275
630.1020	COMMUNICATION Cellphone	1,010	864	900	900	900
630.1040	COMMUNICATION Postage	469	169	480	200	300
650.1010	TRAINING Travel & Conference	998	0	1,000	0	500
650.1020	TRAINING Training & Vocational	4,057	500	5,000	5,000	4,500

Account Number	Account Description	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Adopted	2020/21 Projected Year End	FY 2021/22 Proposed
670.1040	MAINTENANCE Vehicle Maintenance	234	76	400	0	100
690.1010	SPC DEPT EXP Due & Subscriptions - Other	360	407	1,000	500	500
690.1030	SPC DEPT EXP Printing & Binding	666	637	1,200	700	800
690.1040	SPC DEPT EXP Personnel	85,845	42,819	55,000	55,000	60,000
Total: Maintenance and Operations		95,675	48,163	66,830	64,150	70,675
Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	4,403	3,174	3,543	3,543	2,429
605.1020	ALLOC COSTS Property & Fire Insurance	2,138	1,610	1,088	1,088	774
605.1040	ALLOC COSTS Risk Management	3,988	2,898	2,880	2,880	1,869
	Total: Allocated Costs	10,529	7,682	7,511	7,511	5,072
	Department Total: 10 - Legislative Services	236,532	170,530	172,702	170,022	173,866
	Department Total: 10 - Legislative Services	746,890	787,617	752,469	749,286	808,179
Department:	20 - Administration					
Division:	201 - General Services					
Employee Services						
600.1020	EMP SRV Part Time Salaries	1,681	2,616	0	0	9,235
600.1090	EMP SRV Social Security	104	162	0	0	620
600.1100	EMP SRV Medicare	24	38	0	0	145
Total: Employee Services		1,810	2,816	0	0	10,000
Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	1,435	1,454	1,000	1,000	1,000
610.1020	SUPPLIES Operating Supplies	1,004	4,764	0	500	500
620.1010	UTILITIES Electric	38,787	36,436	45,000	36,000	38,000
620.1020	UTILITIES Gas	1,497	1,595	1,500	1,500	1,500
630.1010	COMMUNICATION Telephone	74,329	44,973	3,000	10,000	10,000
630.1030	COMMUNICATION Internet	8	0	71,360	65,000	66,000
630.1040	COMMUNICATION Postage	0	27	30	60	0
640.1010	SERVICES Professional & Technical	282,643	378,839	337,640	380,140	386,000
640.1020	SERVICES Contractual Services	54,192	50,473	59,000	69,000	102,500
640.1060	SERVICES Legal Services	3,853	4,627	0	0	0
640.1080	SERVICES Other Fees	11,388	16,588	10,000	15,500	15,500
640.1090	SERVICES Elections	6,402	58	10,000	10,000	10,000
640.1100	SERVICES Administrative Fees/Costs	18,606	19,497	19,500	19,522	19,550
640.1101	SERVICES L&L General Benefits	49,310	0	50,865	50,865	49,811
670.1010	MAINTENANCE Repair & Maintenance	0	109	0	0	0
670.1030	MAINTENANCE Equipment Maintenance	0	11,278	21,000	10,000	10,000
670.1050	MAINTENANCE Maintenance Contracts	95,868	105,151	107,800	107,800	107,800
690.1010	SPC DEPT EXP Due & Subscriptions - Other	13,395	16,753	16,000	16,000	16,000
690.1030	SPC DEPT EXP Printing & Binding	2,450	3,047	2,700	2,700	2,700
690.1050	SPC DEPT EXP Rental	17,243	18,667	20,000	2,000	2,000
690.1120	SPC DEPT EXP Retirement Expenses	0	1,000	0	0	0
690.1130	SPC DEPT EXP Economic Development	1,970	2,631	1,000	1,000	1,000
690.1261	SPC DEPT EXP SB1186 Fee	295	402	450	450	450
690.1280	SPC DEPT EXP League of Calif Cities	8,637	10,881	10,900	10,900	10,900
690.1300	SPC DEPT EXP Beautification Program	0	0	0	0	20,000
799.2000	MISCELLANEOUS Bad Debts Expense	0	2,690,001	0	0	0
Total: Maintenance and Operations		683,311	3,419,251	788,745	809,937	871,211
Principal Pymts - Principal Payments						
710.1001	PRINCIPAL Copiers	0	0	0	15,149	15,149
Total: Principal Pymts - Principal Payments		0	0	0	15,149	15,149

Account Number	Account Description	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Adopted	2020/21 Projected Year End	FY 2021/22 Proposed
Allocated Costs						
605.1050	ALLOC COSTS Vehicle Maintenance	216,433	167,472	229,220	229,220	166,125
605.1060	ALLOC COSTS Custodian	158,594	69,041	94,595	94,595	89,913
605.1110	ALLOC COSTS Collection Services	30,000	0	0	0	0
605.1130	ALLOC COSTS Retiree Health	170,000	173,000	173,000	173,000	102,050
605.1170	ALLOC COSTS Property Maintenance	0	97,480	193,035	193,035	107,864
Total: Allocated Costs		575,027	506,993	689,850	689,850	465,952
Capital Outlay						
730.1070	CAPITAL OUTLAY Machinery and Equipment	0	8,975	0	0	0
730.1100	CAPITAL OUTLAY IT Functionality	225	0	0	0	27,500
Total: Capital Outlay		225	8,975	0	0	27,500
Transfer						
900.114	TRSF OUT Vocational Center	25,000	0	0	0	0
900.115	TRSF OUT Ridge Creek Golf	0	0	0	0	0
900.122	TRSF OUT Equipment Replacement	0	28,996	28,996	28,996	40,135
900.181	TRSF OUT General Debt Service	377,993	391,862	373,631	373,631	346,717
900.185	TRSF OUT Financing Authority Debt Service	258,043	279,006	292,612	292,612	298,730
900.203	TRSF OUT Transportation	0	0	0	82,333	82,333
900.207	TRSF OUT Road Repair & Acctblty Act (SB1)	82,333	82,333	82,333	15,567	24,746
900.233	TRSF OUT Transit	11,421	0	15,567	0	379,449
900.265	TRSF OUT Capital Facilities	12,000	77,072	0	100,000	175,000
900.418	TRSF OUT 2018-CDBG-12892	0	0	0	139,857	0
900.420	TRSF OUT 2020-CDBG-12005	0	0	0	0	344,527
Total: Transfer		766,790	859,268	793,139	1,032,996	1,691,637
	Division Total: 201 - General Services	2,027,162	4,797,304	2,271,734	2,547,932	3,081,449
	Department Total: 20 - Administration	2,027,162	4,797,304	2,271,734	2,547,932	3,081,449
Department:	30 - Finance					
Division:	001 - Administration					
Employee Services						
600.1010	EMP SRV Regular Salaries	357,454	395,629	391,609	399,905	497,423
600.1015	EMP SRV Buy back Salaries	5,625	6,463	28,430	13,685	16,057
600.1020	EMP SRV Part Time Salaries	0	24,790	28,430	16,402	0
600.1080	EMP SRV PERS	70,224	95,493	123,608	123,286	173,015
600.1100	EMP SRV Medicare	5,210	6,072	6,178	6,125	7,305
600.1110	EMP SRV Disability/Life Insurance	8,373	8,811	9,149	9,340	11,589
600.1120	EMP SRV Health/Dental/Vision Insurance	79,026	106,463	106,140	112,240	133,100
600.1130	EMP SRV Worker's Compensation	2,645	3,263	3,290	3,290	3,009
600.1140	EMP SRV Unemployment Insurance	1,027	1,682	1,926	1,926	1,918
600.1190	EMP SRV Stipends	2,180	826	2,566	2,567	2,567
Total: Employee Services		531,765	649,492	701,326	688,766	845,983
Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	246	(262)	3,500	1,500	1,500
610.1020	SUPPLIES Operating Supplies	0	0	0	0	0
610.1030	SUPPLIES Lubricant & Fuels	0	31	200	0	0
630.1020	COMMUNICATION Cellphone	834	1,067	800	2,500	2,000
630.1040	COMMUNICATION Postage	4,196	2,873	2,800	2,900	3,200
640.1010	SERVICES Professional & Technical	3,000	0	3,000	0	0
640.1090	SERVICES Elections	0	0	0	0	0
650.1010	TRAINING Travel & Conference	1,868	4,774	3,300	1,200	3,000
650.1020	TRAINING Training & Vocational	2,219	825	2,000	0	2,000

Account Number	Account Description	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Adopted	2020/21 Projected Year End	FY 2021/22 Proposed
670.1030	MAINTENANCE Equipment Maintenance	0	0	0	0	0
670.1040	MAINTENANCE Vehicle Maintenance	3,291	5,556	2,369	5,500	5,500
690.1010	SPC DEPT EXP Due & Subscriptions - Other	2,398	3,260	3,500	3,500	3,500
690.1030	SPC DEPT EXP Printing & Binding	1,409	1,149	2,000	1,200	1,800
690.1050	SPC DEPT EXP Rental	3,335	3,576	3,600	500	500
Total: Maintenance and Operations		22,796	22,849	27,069	18,800	23,000
Principal Pymts - Principal Payments						
710.1001	PRINCIPAL Copiers	0	0	0	3,295	3,295
Total: Principal Pymts - Principal Payments		0	0	0	3,295	3,295
Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	8,809	9,540	10,264	10,264	10,660
605.1020	ALLOC COSTS Property & Fire Insurance	4,279	4,839	3,153	3,153	3,399
605.1040	ALLOC COSTS Risk Management	7,979	8,711	8,345	8,345	8,204
605.1130	ALLOC COSTS Retiree Health	0	0	3,473	3,473	2,861
Total: Allocated Costs		21,067	23,090	25,235	25,235	25,124
	Division Total: 001 - Administration	575,627	695,430	753,630	736,096	897,402
	Department Total: 30 - Finance	575,627	695,430	753,630	736,096	897,402
Department:	40 - Parks & Community Services					
Division:	401 - Community Services					
Employee Services						
600.1010	EMP SRV Regular Salaries	257,382	274,647	276,146	276,146	330,948
600.1015	EMP SRV Buy back Salaries	4,434	0	6,383	6,383	6,590
600.1020	EMP SRV Part Time Salaries	30,539	30,106	33,753	33,753	7,280
600.1080	EMP SRV PERS	52,058	63,942	70,244	70,244	89,513
600.1090	EMP SRV Social Security	(50)	276	419	419	452
600.1100	EMP SRV Medicare	4,137	4,276	4,539	4,539	4,951
600.1110	EMP SRV Disability/Life Insurance	5,982	6,408	6,425	6,425	7,684
600.1120	EMP SRV Health/Dental/Vision Insurance	70,215	92,336	97,600	97,600	110,000
600.1130	EMP SRV Worker's Compensation	2,650	4,151	2,860	2,860	2,583
600.1140	EMP SRV Unemployment Insurance	1,029	2,140	1,647	1,647	1,647
Total: Employee Services		428,376	478,283	500,016	500,016	561,648
Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	2,286	1,491	2,500	1,185	2,500
610.1020	SUPPLIES Operating Supplies	7,191	3,552	8,850	6,486	8,850
610.1030	SUPPLIES Lubricant & Fuels	1,441	866	2,500	172	1,500
610.1040	SUPPLIES Repair & Maintenance Supplies	0	347	250	101	250
610.1050	SUPPLIES Small Tools	0	20	0	0	0
610.1060	SUPPLIES Safety Equipment & Supplies	0	103	250	243	750
620.1010	UTILITIES Electric	20,178	17,429	25,000	17,522	24,000
630.1010	COMMUNICATION Telephone	2,365	2,014	3,240	3,240	3,240
630.1020	COMMUNICATION Cellphone	2,831	2,735	3,200	3,200	3,200
630.1040	COMMUNICATION Postage	696	353	800	250	800
640.1010	SERVICES Professional & Technical	2,664	3,223	2,800	1,976	3,600
640.1020	SERVICES Contractual Services	3,451	2,313	2,500	4,225	5,400
650.1010	TRAINING Travel & Conference	800	2,300	2,300	295	2,300
650.1020	TRAINING Training & Vocational	50	675	675	90	675
670.1010	MAINTENANCE Repair & Maintenance	250	2,647	2,256	2,256	2,256
670.1030	MAINTENANCE Equipment Maintenance	0	0	105	0	105
670.1040	MAINTENANCE Vehicle Maintenance	3,166	3,175	3,158	3,472	3,358
690.1010	SPC DEPT EXP Due & Subscriptions - Other	1,551	1,300	1,600	800	1,600

Account Number	Account Description	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Adopted	2020/21 Projected Year End	FY 2021/22 Proposed
690.1020	SPC DEPT EXP Advertising	0	16	0	0	0
690.1050	SPC DEPT EXP Rental	3,481	3,131	3,200	2,000	800
690.1160	SPC DEPT EXP Copy Machine Expense	7,461	7,713	8,000	1,200	3,783
Total: Maintenance and Operations		59,863	55,402	73,184	48,713	68,967
Principal Pymts - Principal Payments						
710.1001	PRINCIPAL Copiers	0	0	0	4,217	4,217
Total: Principal Pymts - Principal Payments		0	0	0	4,217	4,217
Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	8,720	8,804	9,003	9,003	9,010
605.1020	ALLOC COSTS Property & Fire Insurance	4,235	4,466	2,766	2,766	2,873
605.1030	ALLOC COSTS Auto Insurance	1,100	1,350	1,490	1,490	1,490
605.1040	ALLOC COSTS Risk Management	7,898	8,038	7,319	7,319	6,934
605.1130	ALLOC COSTS Retiree Health	6,362	0	0	0	0
Total: Allocated Costs		28,315	22,658	20,578	20,578	20,307
Capital Outlay						
730.1040	CAPITAL OUTLAY Vehicles	0	4,249	0	0	0
Total: Capital Outlay		0	4,249	0	0	0
Division Total: 401 - Community Services		516,554	560,592	593,778	573,524	655,139
Division:	402 - Park Services					
Employee Services						
600.1010	EMP SRV Regular Salaries	99,147	104,407	131,149	129,584	184,810
600.1015	EMP SRV Buy back Salaries	0	0	1,883	1,883	2,349
600.1020	EMP SRV Part Time Salaries	61,803	58,046	47,696	47,696	54,538
600.1030	EMP SRV Overtime	225	131	500	0	0
600.1080	EMP SRV PERS	30,367	34,456	44,667	44,532	55,418
600.1090	EMP SRV Social Security	0	55	0	0	2,901
600.1100	EMP SRV Medicare	2,401	2,359	2,626	2,603	3,516
600.1110	EMP SRV Disability/Life Insurance	2,451	2,380	3,053	3,017	4,320
600.1120	EMP SRV Health/Dental/Vision Insurance	38,778	48,342	63,684	63,684	84,860
600.1130	EMP SRV Worker's Compensation	19,569	21,694	23,353	23,353	15,316
600.1140	EMP SRV Unemployment Insurance	1,081	1,613	1,990	1,990	1,323
600.1170	EMP SRV Uniform Allowance	3,838	3,111	2,310	2,310	5,608
Total: Employee Services		259,660	276,593	322,911	320,652	414,959
Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	280	578	500	500	500
610.1020	SUPPLIES Operating Supplies	5,919	9,083	8,850	8,850	12,938
610.1030	SUPPLIES Lubricant & Fuels	10,932	14,199	12,500	12,500	12,500
610.1040	SUPPLIES Repair & Maintenance Supplies	16,905	17,281	14,500	14,500	14,500
610.1050	SUPPLIES Small Tools	1,366	2,998	2,500	2,500	7,050
610.1060	SUPPLIES Safety Equipment & Supplies	758	1,348	1,200	1,752	1,500
620.1010	UTILITIES Electric	38,684	44,651	38,000	38,000	38,000
630.1010	COMMUNICATION Telephone	0	229	0	0	0
630.1020	COMMUNICATION Cellphone	4,996	4,646	4,500	4,500	4,500
640.1020	SERVICES Contractual Services	12,474	14,266	13,000	16,552	16,552
650.1020	TRAINING Training & Vocational	625	300	3,500	915	5,500
670.1010	MAINTENANCE Repair & Maintenance	16,240	11,722	8,500	9,023	10,500
670.1030	MAINTENANCE Equipment Maintenance	1,240	836	1,575	1,575	1,575
670.1040	MAINTENANCE Vehicle Maintenance	1,308	2,086	3,750	3,750	3,750
670.1050	MAINTENANCE Maintenance Contracts	122,548	112,830	116,613	116,613	121,613
690.1050	SPC DEPT EXP Rental	9,931	7,924	11,088	8,700	10,080

Account Number	Account Description	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Adopted	2020/21 Projected Year End	FY 2021/22 Proposed
690.1300	SPC DEPT EXP Beautification Program	150	0	2,500	2,500	2,500
Total: Maintenance and Operations		244,355	244,977	243,076	242,730	263,558
Principal Payments						
710.2050	PRINCIPAL Vehicles	5,412	8,798	14,340	8,798	8,798
710.2068	PRINCIPAL Tractor	0	8,030	7,081	7,081	7,384
Total: Principal Payments		5,412	16,827	21,421	15,879	16,182
Interest Payments						
720.2050	INTEREST Vehicles	1,392	2,641	4,430	2,641	2,641
720.2068	INTEREST Tractor	0	0	950	949	646
Total: Interest Payments		1,392	2,641	5,380	3,590	3,287
Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	8,265	12,481	8,091	8,091	8,373
605.1020	ALLOC COSTS Property & Fire Insurance	4,014	6,330	2,486	2,486	2,670
605.1030	ALLOC COSTS Auto Insurance	550	1,214	2,980	2,980	2,980
605.1040	ALLOC COSTS Risk Management	7,485	11,396	6,578	6,578	6,444
605.1130	ALLOC COSTS Retiree Health	10,363	3,914	3,396	3,396	4,035
Total: Allocated Costs		30,677	35,335	23,531	23,531	24,502
Capital Outlay						
730.1040	CAPITAL OUTLAY Vehicles	0	41,459	0	0	0
730.1070	CAPITAL OUTLAY Machinery and Equipment	0	0	0	46,388	0
Total: Capital Outlay		0	41,459	0	46,388	0
Capital Projects						
680.9000	CAPITAL PROJECTS Other Projects	66,383	0	0	0	0
Total: Capital Projects		66,383	0	0	0	0
Division Total: 402 - Park Services		607,879	617,833	616,319	652,770	722,488
Division:	403 - Special Events					
Employee Service - Employee Services						
600.1020	EMP SRV Part Time Salaries	0	0	0	0	15,600
600.1090	EMP SRV Social Security	0	0	0	0	967
600.1100	EMP SRV Medicare	0	0	0	0	226
Account Classification Total: Employee Service - Employee Services		0	0	0	0	16,793
Maintenance and Operations						
610.1020	SUPPLIES Operating Supplies	3,154	3,401	3,371	2,899	3,371
690.1010	SPC DEPT EXP Due & Subscriptions - Other	360	324	441	600	441
690.1020	SPC DEPT EXP Advertising	335	1,279	1,008	500	1,008
690.1050	SPC DEPT EXP Rental	1,367	1,418	1,539	440	1,539
690.1140	SPC DEPT EXP Independence Day Event	21,043	500	28,224	500	28,224
690.1290	SPC DEPT EXP Summer Night Lights Program	4,266	1,199	5,080	1,199	5,080
Total: Maintenance and Operations		30,524	8,121	39,663	6,138	39,663
Division Total: 403 - Special Events		30,524	8,121	39,663	6,138	56,456
Division:	404 - Youth Services					
Employee Services						
600.1020	EMP SRV Part Time Salaries	155,690	160,285	194,423	100,000	210,496
600.1080	EMP SRV PERS	23,703	22,966	29,017	29,017	34,334
600.1100	EMP SRV Medicare	2,258	2,324	2,559	2,559	2,773
600.1130	EMP SRV Worker's Compensation	17,829	19,403	28,432	28,432	28,132
600.1140	EMP SRV Unemployment Insurance	1,289	1,837	2,945	2,945	2,897
Total: Employee Services		200,768	206,816	257,376	162,953	278,632
Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	456	355	350	100	350

Account Number	Account Description	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Adopted	2020/21 Projected Year End	FY 2021/22 Proposed
610.1020	SUPPLIES Operating Supplies	6,054	2,748	5,800	1,928	6,050
630.1020	COMMUNICATION Cellphone	3,539	3,136	3,600	1,900	3,600
650.1020	TRAINING Training & Vocational	245	0	700	700	700
690.1050	SPC DEPT EXP Rental	0	0	500	100	250
Total: Maintenance and Operations		10,294	6,238	10,950	4,728	10,950
Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	3,141	3,096	3,625	3,625	3,945
605.1020	ALLOC COSTS Property & Fire Insurance	1,525	1,570	1,114	1,114	1,258
605.1040	ALLOC COSTS Risk Management	2,844	2,827	2,947	2,947	3,036
Total: Allocated Costs		7,510	7,493	7,686	7,686	8,239
Division Total: 404 - Youth Services		218,572	220,547	276,012	175,367	297,821
Division:	406 - Sportsplex					
Employee Services						
600.1010	EMP SRV Regular Salaries	0	0	45,510	20,000	45,510
600.1020	EMP SRV Part Time Salaries	50,417	59,287	30,000	2,061	30,000
600.1080	EMP SRV PERS	0	0	3,924	2,000	3,918
600.1090	EMP SRV Social Security	2,829	3,676	1,480	128	1,500
600.1100	EMP SRV Medicare	1,028	860	980	660	660
600.1110	EMP SRV Disability/Life Insurance	0	0	1,047	500	1,047
600.1120	EMP SRV Health/Dental/Vision Insurance	0	0	24,400	10,000	22,000
600.1130	EMP SRV Worker's Compensation	9,535	10,376	7,108	7,108	3,211
600.1140	EMP SRV Unemployment Insurance	689	982	736	736	331
Total: Employee Services		64,497	75,181	115,185	43,193	108,177
Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	660	399	608	250	608
610.1020	SUPPLIES Operating Supplies	3,857	1,891	5,350	500	5,350
610.1040	SUPPLIES Repair & Maintenance Supplies	3,587	2,316	5,000	5,000	5,000
610.1060	SUPPLIES Safety Equipment & Supplies	187	199	354	354	354
610.1070	SUPPLIES Athletic Supplies	2,954	3,009	4,340	646	4,340
620.1010	UTILITIES Electric	19,113	20,660	19,150	15,000	19,150
630.1010	COMMUNICATION Telephone	3,517	4,546	3,600	800	1,800
640.1020	SERVICES Contractual Services	4,310	4,619	5,300	5,300	4,000
670.1020	MAINTENANCE Building Maintenance	582	2,092	2,120	7,586	5,220
690.1020	SPC DEPT EXP Advertising	1,396	1,200	3,000	500	3,000
Total: Maintenance and Operations		40,164	40,931	48,822	35,936	48,822
Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	1,880	1,750	1,672	1,672	2,411
605.1020	ALLOC COSTS Property & Fire Insurance	913	888	514	514	769
605.1040	ALLOC COSTS Risk Management	1,702	1,598	1,359	1,359	1,856
Total: Allocated Costs		4,495	4,236	3,545	3,545	5,036
Division Total: 406 - Sportsplex		109,156	120,347	167,552	82,674	162,035
Division:	407 - Sports					
Employee Services						
600.1020	EMP SRV Part Time Salaries	87,682	58,329	90,000	18	90,000
600.1080	EMP SRV PERS	1,463	3,079	3,500	0	3,500
600.1090	EMP SRV Social Security	5,361	3,592	5,500	1	5,500
600.1100	EMP SRV Medicare	1,271	846	1,700	0	1,500
600.1130	EMP SRV Worker's Compensation	22,596	24,591	22,719	22,719	22,480
600.1140	EMP SRV Unemployment Insurance	1,634	2,328	2,353	2,353	2,315
Total: Employee Services		120,007	92,764	125,772	25,091	125,295

Account Number	Account Description	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Adopted	2020/21 Projected Year End	FY 2021/22 Proposed
Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	415	294	350	150	350
610.1020	SUPPLIES Operating Supplies	21,636	12,689	14,054	4,601	14,054
610.1040	SUPPLIES Repair & Maintenance Supplies	516	389	500	150	500
610.1060	SUPPLIES Safety Equipment & Supplies	96	0	100	100	100
610.1070	SUPPLIES Athletic Supplies	19,481	11,612	24,600	3,500	24,600
630.1010	COMMUNICATION Telephone	28	0	0	0	0
630.1020	COMMUNICATION Cellphone	679	821	800	800	800
640.1080	SERVICES Other Fees	680	717	900	450	900
650.1020	TRAINING Training & Vocational	500	0	1,000	500	1,000
690.1010	SPC DEPT EXP Due & Subscriptions - Other	38	159	200	165	200
690.1050	SPC DEPT EXP Rental	6,593	6,723	7,000	7,000	7,000
Total: Maintenance and Operations		50,662	33,403	49,504	17,416	49,504
Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	2,397	3,043	2,897	2,897	2,577
605.1020	ALLOC COSTS Property & Fire Insurance	1,164	1,543	890	890	822
605.1040	ALLOC COSTS Risk Management	2,171	2,778	2,355	2,355	1,983
Total: Allocated Costs		5,732	7,364	6,142	6,142	5,382
	Division Total: 407 - Sports	176,400	133,531	181,418	48,649	180,181
Division:	408 - Senior Citizens					
Employee Services						
600.1010	EMP SRV Regular Salaries	56,870	57,044	58,434	58,434	58,434
600.1015	EMP SRV Buy back Salaries	1,120	0	1,119	1,119	1,119
600.1020	EMP SRV Part Time Salaries	0	4,454	6,760	6,760	7,280
600.1080	EMP SRV PERS	11,752	15,563	18,078	18,078	21,019
600.1090	EMP SRV Social Security	0	276	419	419	452
600.1100	EMP SRV Medicare	838	869	945	945	953
600.1110	EMP SRV Disability/Life Insurance	1,344	1,344	1,344	1,344	1,344
600.1120	EMP SRV Health/Dental/Vision Insurance	18,183	23,560	24,400	24,400	22,000
600.1130	EMP SRV Worker's Compensation	608	653	718	718	648
600.1140	EMP SRV Unemployment Insurance	236	336	420	420	413
Total: Employee Services		90,950	104,099	112,637	112,637	113,662
Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	706	632	1,000	1,000	1,000
610.1020	SUPPLIES Operating Supplies	2,159	2,820	5,000	3,000	5,000
610.1030	SUPPLIES Lubricant & Fuels	235	67	205	205	205
620.1010	UTILITIES Electric	12,241	11,104	12,500	11,000	12,500
620.1020	UTILITIES Gas	1,800	1,881	1,200	1,200	1,200
630.1010	COMMUNICATION Telephone	1,539	1,450	2,000	1,600	2,000
630.1040	COMMUNICATION Postage	0	30	0	0	0
640.1020	SERVICES Contractual Services	1,713	1,645	1,500	1,500	1,500
670.1020	MAINTENANCE Building Maintenance	0	1,585	1,500	1,500	1,500
690.1010	SPC DEPT EXP Due & Subscriptions - Other	585	749	1,000	1,000	1,000
690.1050	SPC DEPT EXP Rental	5,299	5,444	5,330	(336)	2,990
690.1170	SPC DEPT EXP Senior Citizens Meals	37,510	44,104	48,070	52,800	63,360
Total: Maintenance and Operations		63,787	71,509	79,305	74,469	92,255
Principal Pymts - Principal Payments						
710.1001	PRINCIPAL Copiers	0	0	0	2,340	3,000
Account Classification Total: Principal Pymts - Principal Payments		0	0	0	2,340	3,000
Allocated Costs						

Account Number	Account Description	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Adopted	2020/21 Projected Year End	FY 2021/22 Proposed
605.1010	ALLOC COSTS Liability Insurance	2,460	2,659	2,769	2,769	2,822
605.1020	ALLOC COSTS Property & Fire Insurance	1,191	1,349	851	851	900
605.1040	ALLOC COSTS Risk Management	2,228	2,428	2,251	2,251	2,172
605.1060	ALLOC COSTS Custodian	65,556	20,841	16,611	16,611	16,921
605.1170	ALLOC COSTS Property Maintenance	0	40,294	13,167	13,167	44,587
Total: Allocated Costs		71,435	67,571	35,649	35,649	67,402
Capital Outlay						
730.1020	CAPITAL OUTLAY Buildings	0	24,750	8,900	8,900	0
Total: Capital Outlay		0	24,750	8,900	8,900	0
Transfer						
900.191	TRSF OUT Special Community Events	1,000	0	0	0	0
Total: Transfer		1,000	0	0	0	0
Division Total: 408 - Senior Citizens		227,172	267,929	236,491	233,995	276,319
Department Total: Parks & Community Services		1,886,258	1,928,900	2,111,233	1,773,117	2,350,439
Department: 50 - Police						
Division: 001 - Administration						
Employee Services						
600.1010	EMP SRV Regular Salaries	399,422	405,326	403,071	403,071	422,032
600.1015	EMP SRV Buy back Salaries	11,891	13,938	13,201	13,201	13,813
600.1080	EMP SRV PERS	124,690	162,657	154,744	154,744	184,582
600.1100	EMP SRV Medicare	5,959	5,982	5,960	5,960	6,247
600.1110	EMP SRV Disability/Life Insurance	11,177	9,456	9,456	9,456	9,909
600.1120	EMP SRV Health/Dental/Vision Insurance	72,732	94,239	97,600	97,600	88,000
600.1130	EMP SRV Worker's Compensation	17,700	20,887	20,048	20,048	17,268
600.1140	EMP SRV Unemployment Insurance	944	1,345	1,345	1,345	1,323
600.1170	EMP SRV Uniform Allowance	2,400	2,400	2,400	3,000	3,000
Total: Employee Services		646,916	716,230	707,825	708,425	746,174
Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	656	405	750	750	750
610.1020	SUPPLIES Operating Supplies	1,413	1,475	1,500	4,500	2,000
610.1030	SUPPLIES Lubricant & Fuels	4,242	4,055	4,500	4,500	4,500
610.1080	SUPPLIES Volunteers Supplies	8,226	3,663	8,150	8,150	8,150
610.1110	SUPPLIES Explorers Supplies	1,245	1,049	1,900	1,900	1,900
620.1010	UTILITIES Electric	4,298	4,550	4,500	4,500	4,500
620.1020	UTILITIES Gas	82	108	180	180	180
620.1040	UTILITIES Cable	642	648	650	650	650
630.1010	COMMUNICATION Telephone	256	249	390	390	390
630.1020	COMMUNICATION Cellphone	2,964	2,903	3,000	3,000	3,000
630.1040	COMMUNICATION Postage	29	31	190	190	190
640.1010	SERVICES Professional & Technical	1,893	1,230	4,450	5,250	4,450
640.1020	SERVICES Contractual Services	1,266	942	2,300	4,363	4,500
650.1010	TRAINING Travel & Conference	2,106	835	2,500	2,500	2,500
650.1020	TRAINING Training & Vocational	699	1,171	1,000	1,000	1,000
670.1010	MAINTENANCE Repair & Maintenance	0	0	0	0	75,000
670.1020	MAINTENANCE Building Maintenance	0	0	0	0	0
670.1040	MAINTENANCE Vehicle Maintenance	3,166	3,175	3,158	3,158	6,408
670.1050	MAINTENANCE Maintenance Contracts	2,386	2,040	2,500	2,500	2,500
690.1010	SPC DEPT EXP Due & Subscriptions - Other	1,463	1,438	1,700	1,700	1,700
690.1030	SPC DEPT EXP Printing & Binding	0	2	90	90	90
690.1190	SPC DEPT EXP Police Advisor Commission	0	0	95	95	95

Account Number	Account Description	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Adopted	2020/21 Projected Year End	FY 2021/22 Proposed
690.1350	SPC DEPT EXP Summer Camp	0	0	1,500	1,500	1,500
799.2000	MISCELLANEOUS Bad Debts Expense	43,371	27,066	0	0	0
Total: Maintenance and Operations		80,405	57,035	45,003	50,866	125,953
Principal Pymts - Principal Payments						
710.1001	PRINCIPAL Copiers	0	0	0	803	803
Account Classification Total: Principal Pymts - Principal Payments		0	0	0	803	803
Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	11,013	11,336	11,049	11,049	11,068
605.1020	ALLOC COSTS Property & Fire Insurance	5,349	5,750	3,395	3,395	3,529
605.1030	ALLOC COSTS Auto Insurance	1,650	2,025	2,235	2,235	2,235
605.1040	ALLOC COSTS Risk Management	9,974	10,351	8,983	8,983	8,517
605.1130	ALLOC COSTS Retiree Health	9,786	19,187	15,993	15,993	13,664
Total: Allocated Costs		37,772	48,649	41,655	41,655	39,013
Capital Outlay						
730.1070	CAPITAL OUTLAY Machinery and Equipment	0	12,220	0	0	0
730.1090	CAPITAL OUTLAY Improvements	0	13,400	0	11,468	0
Total: Capital Outlay		0	25,620	0	11,468	0
Transfer						
900.303	TRSF OUT Byrnes Justice Assistance	5,700	0	0	0	0
900.304	TRSF OUT Federal (COPS) Program	0	987	0	0	0
Total: Transfer		5,700	987	0	0	0
Division Total: 001 - Administration		770,793	848,521	794,483	813,217	911,943
Division: 502 - Patrol						
Employee Services						
600.1010	EMP SRV Regular Salaries	1,852,790	1,859,610	1,950,068	1,889,556	1,996,162
600.1015	EMP SRV Buy back Salaries	42,291	30,516	46,710	48,445	41,644
600.1020	EMP SRV Part Time Salaries	43,951	4,589	65,000	50,000	50,000
600.1030	EMP SRV Overtime	233,512	225,496	185,000	185,000	185,000
600.1050	EMP SRV Standby	0	221	0	0	0
600.1060	EMP SRV Holiday	82,725	89,143	96,391	96,992	98,540
600.1080	EMP SRV PERS	622,238	668,505	613,065	578,301	655,023
600.1090	EMP SRV Social Security	3,271	568	6,000	6,000	4,000
600.1100	EMP SRV Medicare	31,965	31,477	29,946	29,077	30,718
600.1110	EMP SRV Disability/Life Insurance	45,546	47,060	47,492	46,114	48,716
600.1120	EMP SRV Health/Dental/Vision Insurance	371,719	490,836	531,920	531,920	490,600
600.1130	EMP SRV Worker's Compensation	153,818	148,380	142,807	142,807	128,407
600.1140	EMP SRV Unemployment Insurance	6,374	7,401	7,396	7,396	7,607
600.1170	EMP SRV Uniform Allowance	23,802	25,449	17,440	27,361	22,300
Total: Employee Services		3,514,004	3,629,250	3,739,235	3,638,969	3,758,717
Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	1,627	462	1,250	1,250	1,250
610.1020	SUPPLIES Operating Supplies	17,448	15,721	15,000	18,000	18,000
610.1030	SUPPLIES Lubricant & Fuels	56,688	53,538	50,500	55,000	55,000
610.1090	SUPPLIES Prisoner Supplies	2,851	4,296	5,000	5,000	5,000
620.1010	UTILITIES Electric	34,140	36,150	38,000	38,000	38,000
620.1020	UTILITIES Gas	658	863	1,250	800	800
630.1010	COMMUNICATION Telephone	2,623	1,990	3,000	2,500	2,500
630.1020	COMMUNICATION Cellphone	1,976	1,936	2,500	2,500	2,500
630.1030	COMMUNICATION Internet	3,211	3,145	3,200	3,200	3,200
630.1040	COMMUNICATION Postage	76	0	90	90	90

Account Number	Account Description	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Adopted	2020/21 Projected Year End	FY 2021/22 Proposed
640.1010	SERVICES Professional & Technical	24,258	35,269	27,000	30,000	30,000
640.1020	SERVICES Contractual Services	10,605	7,775	16,000	12,187	12,187
650.1010	TRAINING Travel & Conference	0	0	500	500	500
650.1020	TRAINING Training & Vocational	2,067	2,836	13,000	13,000	18,000
670.1050	MAINTENANCE Maintenance Contracts	20,785	18,167	22,500	20,000	20,000
690.1010	SPC DEPT EXP Due & Subscriptions - Other	1,940	2,248	2,000	2,750	2,750
690.1020	SPC DEPT EXP Advertising	373	32	1,080	750	750
690.1030	SPC DEPT EXP Printing & Binding	309	898	2,250	2,000	2,000
690.1180	SPC DEPT EXP Community Promotion / Misc	2,729	2,103	2,160	2,000	2,000
690.1200	SPC DEPT EXP Armory/Range Expense	19,903	19,651	20,000	31,000	25,000
Total: Maintenance and Operations		204,266	207,080	226,280	240,527	239,527
Principal Pymts - Principal Payments						
710.1001	PRINCIPAL Copiers	0	0	0	3,010	3,010
Account Classification Total: Principal Pymts - Principal Payments		0	0	0	3,010	3,010
Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	65,005	59,992	58,126	58,126	58,405
605.1020	ALLOC COSTS Property & Fire Insurance	31,574	30,431	17,859	17,859	18,622
605.1030	ALLOC COSTS Auto Insurance	13,750	16,875	14,155	14,155	14,155
605.1040	ALLOC COSTS Risk Management	58,876	54,775	47,259	47,259	44,946
605.1130	ALLOC COSTS Retiree Health	9,927	6,487	6,487	6,487	6,649
Total: Allocated Costs		179,132	168,560	143,886	143,886	142,777
Capital Outlay						
730.1040	CAPITAL OUTLAY Vehicles	4,395	1,893	4,275	106,884	39,532
730.1070	CAPITAL OUTLAY Machinery and Equipment	0	22,860	100,000	109,200	757,000
Total: Capital Outlay		4,395	24,753	104,275	216,084	796,532
Division Total: 502 - Patrol		3,901,797	4,029,643	4,213,676	4,242,476	4,940,563
Division:	503 - Investigative					
Employee Services						
600.1010	EMP SRV Regular Salaries	241,150	233,691	240,209	240,209	328,887
600.1015	EMP SRV Buy back Salaries	4,158	2,667	5,566	3,948	7,184
600.1020	EMP SRV Part Time Salaries	0	2,722	0	0	0
600.1030	EMP SRV Overtime	17,748	23,056	20,000	20,000	20,000
600.1050	EMP SRV Standby	2,161	2,465	2,600	2,600	2,600
600.1060	EMP SRV Holiday	9,698	9,698	9,698	9,698	14,066
600.1080	EMP SRV PERS	76,726	87,480	89,548	89,548	142,203
600.1100	EMP SRV Medicare	3,933	3,881	3,647	3,647	5,017
600.1110	EMP SRV Disability/Life Insurance	6,689	5,784	5,784	5,784	7,957
600.1120	EMP SRV Health/Dental/Vision Insurance	54,549	68,867	73,200	73,200	88,000
600.1130	EMP SRV Worker's Compensation	14,659	17,043	16,228	16,228	14,377
600.1140	EMP SRV Unemployment Insurance	710	1,009	1,008	1,008	992
600.1170	EMP SRV Uniform Allowance	2,768	2,265	1,600	2,000	3,000
Total: Employee Services		434,949	460,628	469,088	467,870	634,283
Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	773	403	1,000	1,000	1,000
610.1020	SUPPLIES Operating Supplies	7,603	6,226	7,500	7,500	7,500
610.1030	SUPPLIES Lubricant & Fuels	4,525	4,261	4,750	4,750	4,750
620.1010	UTILITIES Electric	4,267	4,237	4,500	4,500	4,500
620.1020	UTILITIES Gas	82	108	180	180	180
630.1010	COMMUNICATION Telephone	439	472	550	550	550
630.1020	COMMUNICATION Cellphone	1,482	1,452	1,400	1,400	1,400

Account Number	Account Description	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Adopted	2020/21 Projected Year End	FY 2021/22 Proposed
630.1030	COMMUNICATION Internet	1,235	1,210	1,400	1,400	1,400
630.1040	COMMUNICATION Postage	7	17	200	200	200
640.1010	SERVICES Professional & Technical	19,509	17,549	15,000	15,000	17,500
640.1020	SERVICES Contractual Services	1,825	1,768	1,500	150	150
650.1010	TRAINING Travel & Conference	1,514	0	770	770	1,500
650.1020	TRAINING Training & Vocational	225	736	500	500	500
670.1050	MAINTENANCE Maintenance Contracts	2,386	1,994	2,900	2,500	2,500
690.1010	SPC DEPT EXP Due & Subscriptions - Other	328	200	350	350	350
690.1230	SPC DEPT EXP Informant Expenses	1,000	800	1,200	1,200	1,200
Total: Maintenance and Operations		47,199	41,433	43,700	41,950	45,180
Principal Pymts - Principal Payments						
710.1001	PRINCIPAL Copiers	0	0	0	1,605	1,605
Account Classification Total: Principal Pymts - Principal Payments		0	0	0	1,605	1,605
Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	7,447	7,703	7,488	7,488	7,539
605.1020	ALLOC COSTS Property & Fire Insurance	3,617	3,907	2,301	2,301	2,404
605.1030	ALLOC COSTS Auto Insurance	1,650	1,350	2,235	2,235	2,235
605.1040	ALLOC COSTS Risk Management	6,745	7,033	6,088	6,088	5,802
Total: Allocated Costs		19,459	19,993	18,112	18,112	17,980
Division Total: 503 - Investigative		501,607	522,053	530,900	529,537	699,048
Division:	504 - Records & Communication					
Employee Services						
600.1010	EMP SRV Regular Salaries	237,879	242,418	243,755	243,755	248,121
600.1015	EMP SRV Buy back Salaries	1,890	1,890	2,834	2,834	2,834
600.1030	EMP SRV Overtime	7,954	8,072	8,000	8,000	8,000
600.1060	EMP SRV Holiday	9,942	10,057	10,082	10,082	10,204
600.1080	EMP SRV PERS	47,566	55,400	63,638	75,000	74,161
600.1100	EMP SRV Medicare	3,629	3,699	3,703	3,703	3,769
600.1110	EMP SRV Disability/Life Insurance	6,626	5,818	5,875	5,875	5,978
600.1120	EMP SRV Health/Dental/Vision Insurance	91,740	118,639	122,000	122,000	110,000
600.1130	EMP SRV Worker's Compensation	3,040	3,263	2,871	2,871	2,594
600.1140	EMP SRV Unemployment Insurance	1,180	1,682	1,681	1,681	1,654
600.1170	EMP SRV Uniform Allowance	1,846	2,000	1,600	2,800	1,600
Total: Employee Services		413,291	452,938	466,039	478,601	468,915
Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	401	498	900	900	900
610.1020	SUPPLIES Operating Supplies	2,617	2,470	2,700	2,700	2,700
620.1010	UTILITIES Electric	10,669	11,579	12,000	12,000	12,000
620.1020	UTILITIES Gas	206	270	400	300	300
630.1010	COMMUNICATION Telephone	4,219	4,045	3,200	4,250	4,250
630.1020	COMMUNICATION Cellphone	741	726	800	800	800
630.1040	COMMUNICATION Postage	1,431	1,114	1,450	1,450	1,450
640.1010	SERVICES Professional & Technical	6,319	6,763	7,200	7,200	7,200
640.1020	SERVICES Contractual Services	4,975	5,037	7,250	2,635	2,635
650.1010	TRAINING Travel & Conference	2,032	1,388	3,500	3,500	3,500
650.1020	TRAINING Training & Vocational	0	278	600	600	600
670.1050	MAINTENANCE Maintenance Contracts	10,143	9,934	15,000	15,000	15,000
690.1010	SPC DEPT EXP Due & Subscriptions - Other	161	60	100	250	250
690.1020	SPC DEPT EXP Advertising	0	0	100	100	100
Total: Maintenance and Operations		43,913	44,161	55,200	51,685	51,685

Account Number	Account Description	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Adopted	2020/21 Projected Year End	FY 2021/22 Proposed
Principal Pymts - Principal Payments						
710.1001	PRINCIPAL Copiers	0	0	0	4,615	4,615
Account Classification Total: Principal Pymts - Principal Payments		0	0	0	4,615	4,615
Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	7,402	7,668	7,624	7,624	7,663
605.1020	ALLOC COSTS Property & Fire Insurance	3,595	3,890	2,342	2,342	2,443
605.1040	ALLOC COSTS Risk Management	6,704	7,002	6,198	6,198	5,897
Total: Allocated Costs		17,701	18,560	16,164	16,164	16,003
Division Total: 504 - Records & Communication		474,905	515,659	537,403	551,065	541,218
Division:	505 - Animal Control					
Employee Services						
600.1010	EMP SRV Regular Salaries	(2,580)	0	0	0	0
600.1020	EMP SRV Part Time Salaries	61,480	52,568	53,926	53,926	53,926
600.1080	EMP SRV PERS	10,454	15,407	16,684	4,650	4,644
600.1100	EMP SRV Medicare	852	718	782	782	782
600.1130	EMP SRV Worker's Compensation	8,318	9,847	9,477	9,477	8,151
600.1140	EMP SRV Unemployment Insurance	345	491	491	491	483
600.1170	EMP SRV Uniform Allowance	164	150	330	330	330
Total: Employee Services		79,033	79,181	81,690	69,656	68,316
Maintenance and Operations						
610.1020	SUPPLIES Operating Supplies	981	851	800	800	800
610.1030	SUPPLIES Lubricant & Fuels	8,855	4,664	9,800	7,000	7,000
620.1010	UTILITIES Electric	0	22	0	0	0
630.1020	COMMUNICATION Cellphone	247	242	180	250	250
640.1010	SERVICES Professional & Technical	10,343	11,529	7,589	10,500	10,500
640.1020	SERVICES Contractual Services	56,740	56,740	56,740	56,740	56,740
650.1020	TRAINING Training & Vocational	0	0	135	135	135
690.1010	SPC DEPT EXP Due & Subscriptions - Other	345	29	345	250	250
Total: Maintenance and Operations		77,510	74,077	75,589	75,675	75,675
Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	2,530	2,697	2,575	2,575	2,312
605.1020	ALLOC COSTS Property & Fire Insurance	1,229	1,368	791	791	737
605.1030	ALLOC COSTS Auto Insurance	1,100	1,350	1,490	1,490	1,490
605.1040	ALLOC COSTS Risk Management	2,291	2,463	2,094	2,094	1,779
Total: Allocated Costs		7,150	7,878	6,950	6,950	6,318
Division Total: 505 - Animal Control		163,693	161,136	164,229	152,281	150,309
Division:	506 - Community Service Officer					
Employee Services						
600.1010	EMP SRV Regular Salaries	88,873	89,435	89,294	89,294	89,294
600.1015	EMP SRV Buy back Salaries	0	0	2,517	2,517	2,517
600.1030	EMP SRV Overtime	0	157	0	0	0
600.1080	EMP SRV PERS	17,857	21,502	27,626	27,626	32,120
600.1100	EMP SRV Medicare	1,235	1,230	1,294	1,294	1,294
600.1110	EMP SRV Disability/Life Insurance	2,433	2,054	2,054	2,054	2,054
600.1120	EMP SRV Health/Dental/Vision Insurance	36,366	47,119	48,800	48,800	44,000
600.1130	EMP SRV Worker's Compensation	11,394	13,489	12,982	12,982	11,166
600.1140	EMP SRV Unemployment Insurance	472	673	672	672	661
Total: Employee Services		158,631	175,660	185,239	185,239	183,106
Maintenance and Operations						
610.1020	SUPPLIES Operating Supplies	502	129	720	1,000	1,000

Account Number	Account Description	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Adopted	2020/21 Projected Year End	FY 2021/22 Proposed
610.1030	SUPPLIES Lubricant & Fuels	3,236	2,140	3,500	3,500	3,500
620.1010	UTILITIES Electric	255	245	750	400	400
620.1020	UTILITIES Gas	180	181	400	400	400
640.1010	SERVICES Professional & Technical	86	0	350	350	350
640.1020	SERVICES Contractual Services	0	0	400	0	0
650.1020	TRAINING Training & Vocational	0	0	90	90	90
Total: Maintenance and Operations		4,260	2,695	6,210	5,740	5,740
Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	2,793	2,858	2,803	2,803	2,815
605.1020	ALLOC COSTS Property & Fire Insurance	1,357	1,450	861	861	897
605.1030	ALLOC COSTS Auto Insurance	1,100	1,350	1,490	1,490	1,490
605.1040	ALLOC COSTS Risk Management	2,530	2,609	2,279	2,279	2,166
Total: Allocated Costs		7,780	8,267	7,433	7,433	7,368
Capital Outlay						
730.1040	CAPITAL OUTLAY Vehicles	0	0	30,000	30,000	0
	Total: Capital Outlay	0	0	30,000	30,000	0
Division Total: 506 - Community Service Officer		170,670	186,622	228,882	228,412	196,214
Department Total: 50 - Police		5,983,465	6,263,635	6,469,573	6,516,988	7,439,295
Department: 60 - Fire						
Division: 001 - Administration						
Employee Services						
600.1010	EMP SRV Regular Salaries	1,367,539	1,258,273	1,336,291	1,341,227	1,247,701
600.1015	EMP SRV Buy back Salaries	39,808	3,839	34,653	34,796	29,685
600.1020	EMP SRV Part Time Salaries	350	14,691	0	22,000	22,000
600.1030	EMP SRV Overtime	109,155	106,212	100,000	100,000	100,000
600.1080	EMP SRV PERS	379,085	439,705	391,456	392,146	400,826
600.1090	EMP SRV Social Security	1,290	1,631	2,000	2,000	2,000
600.1100	EMP SRV Medicare	22,767	20,411	19,564	19,635	18,264
600.1110	EMP SRV Disability/Life Insurance	30,220	30,738	31,033	31,146	28,969
600.1120	EMP SRV Health/Dental/Vision Insurance	291,028	348,903	390,400	390,400	335,500
600.1130	EMP SRV Worker's Compensation	198,925	193,925	159,210	159,210	157,261
600.1140	EMP SRV Unemployment Insurance	5,193	6,055	5,378	5,378	5,292
600.1170	EMP SRV Uniform Allowance	9,115	8,400	9,800	9,800	9,450
600.1190	EMP SRV Stipends	27,017	0	22,000	0	0
600.1200	EMP SRV Reserve Officer Uniform Allowanc	0	87	0	0	0
Total: Employee Services		2,481,491	2,432,871	2,501,785	2,507,738	2,356,948
Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	1,166	1,619	1,145	1,400	1,145
610.1030	SUPPLIES Lubricant & Fuels	17,731	15,461	17,790	13,728	15,728
610.1040	SUPPLIES Repair & Maintenance Supplies	2,401	2,319	2,523	2,219	6,863
610.1060	SUPPLIES Safety Equipment & Supplies	8,967	9,180	8,800	9,200	9,200
620.1010	UTILITIES Electric	589	657	514	876	976
620.1020	UTILITIES Gas	2,294	3,990	3,300	4,020	4,120
630.1010	COMMUNICATION Telephone	6,104	7,198	7,457	7,322	7,422
630.1020	COMMUNICATION Cellphone	934	833	775	682	682
630.1040	COMMUNICATION Postage	6,167	5,992	5,900	5,231	5,331
640.1010	SERVICES Professional & Technical	230	290	0	417	417
640.1020	SERVICES Contractual Services	1,118	58	1,117	1,378	1,278
650.1010	TRAINING Travel & Conference	5,201	9,031	9,100	10,800	13,666
650.1020	TRAINING Training & Vocational	2,029	2,201	2,800	2,475	2,575

Account Number	Account Description	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Adopted	2020/21 Projected Year End	FY 2021/22 Proposed
650.1030	TRAINING Fire Prevention Training	902	4,359	1,200	1,155	1,200
670.1020	MAINTENANCE Building Maintenance	5,160	4,524	6,100	6,909	6,909
670.1030	MAINTENANCE Equipment Maintenance	3,166	3,175	3,296	3,296	5,665
670.1040	MAINTENANCE Vehicle Maintenance	17,214	20,335	19,100	20,579	19,562
670.1050	MAINTENANCE Maintenance Contracts	686	1,021	600	631	631
670.1060	MAINTENANCE Fire Prevention Maintenance	2,048	2,220	2,050	2,030	2,050
690.1010	SPC DEPT EXP Due & Subscriptions - Other	0	0	0	2	0
690.1210	SPC DEPT EXP Reserve Officer Uniform	4,399	5,170	3,850	4,828	3,850
690.1220	SPC DEPT EXP Physical Examination	4,060	9,061	3,164	4,866	3,164
Total: Maintenance and Operations		92,565	108,695	100,581	104,044	112,434
Principal Pymts - Principal Payments						
710.1001	PRINCIPAL Copiers	0	0	0	3,624	4,440
Account Classification Total: Principal Pymts - Principal Payments		0	0	0	3,624	4,440
Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	43,479	41,129	38,677	38,677	38,259
605.1020	ALLOC COSTS Property & Fire Insurance	21,118	20,862	11,883	11,883	12,198
605.1030	ALLOC COSTS Auto Insurance	4,950	6,075	6,705	6,705	6,705
605.1040	ALLOC COSTS Risk Management	39,380	37,552	31,446	31,446	29,443
605.1130	ALLOC COSTS Retiree Health	20,203	13,848	13,540	13,540	24,944
Total: Allocated Costs		129,130	119,466	102,251	102,251	111,549
Division Total: 001 - Administration		2,703,187	2,661,031	2,704,617	2,717,657	2,585,371
Division: 601 - Ambulance						
Employee Services						
600.1010	EMP SRV Regular Salaries	3,000	5,972	0	0	0
600.1080	EMP SRV PERS	501	299	0	0	0
600.1090	EMP SRV Social Security	0	757	0	0	0
600.1100	EMP SRV Medicare	43	85	0	0	0
600.1110	EMP SRV Disability/Life Insurance	1	0	0	0	0
600.1120	EMP SRV Health/Dental/Vision Insurance	526	1,773	0	0	0
Total: Employee Services		4,071	8,886	0	0	0
Division Total: 601 - Ambulance		4,071	8,886	0	0	0
Department Total: 60 - Fire		2,707,258	2,669,917	2,704,617	2,717,657	2,585,371
Department: 80 - Community Development						
Division: 801 - Engineering						
Employee Services						
600.1010	EMP SRV Regular Salaries	0	32,504	31,576	32,997	31,576
600.1015	EMP SRV Buy back Salaries	0	605	1,210	1,210	2,750
600.1080	EMP SRV PERS	0	8,068	10,209	10,209	11,869
600.1100	EMP SRV Medicare	0	461	478	478	478
600.1110	EMP SRV Disability/Life Insurance	0	759	759	759	759
600.1120	EMP SRV Health/Dental/Vision Insurance	0	9,967	10,736	10,736	9,680
Total: Employee Services		0	52,364	54,968	56,389	57,112
Maintenance and Operations						
630.1040	COMMUNICATION Postage	0	12	0	0	0
640.1010	SERVICES Professional & Technical	352,613	0	0	0	0
640.1020	SERVICES Contractual Services	0	513,671	360,000	360,000	350,000
Total: Maintenance and Operations		352,613	513,683	360,000	360,000	350,000
Division Total: 801 - Engineering		352,613	566,046	414,968	416,389	407,112
Division: 802 - Planning						
Employee Services						

Account Number	Account Description	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Adopted	2020/21 Projected Year End	FY 2021/22 Proposed
600.1010	EMP SRV Regular Salaries	32,449	25,414	34,276	34,276	34,276
600.1015	EMP SRV Buy back Salaries	13,622	0	646	646	646
600.1080	EMP SRV PERS	9,274	6,962	10,604	10,604	12,329
600.1100	EMP SRV Medicare	655	340	497	497	497
600.1110	EMP SRV Disability/Life Insurance	1,570	589	789	789	789
600.1120	EMP SRV Health/Dental/Vision Insurance	6,994	11,558	16,348	16,348	14,740
600.1130	EMP SRV Worker's Compensation	3,265	0	287	287	348
600.1140	EMP SRV Unemployment Insurance	236	0	168	168	222
Total: Employee Services		68,064	44,863	63,615	63,615	63,847
Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	149	45	0	0	0
610.1020	SUPPLIES Operating Supplies	58	74	100	100	100
610.1030	SUPPLIES Lubricant & Fuels	169	0	0	0	0
620.1010	UTILITIES Electric	748	0	0	0	0
620.1020	UTILITIES Gas	33	0	0	0	20
630.1010	COMMUNICATION Telephone	44	1	200	200	200
630.1020	COMMUNICATION Cellphone	343	0	0	0	0
630.1040	COMMUNICATION Postage	565	219	0	400	400
640.1010	SERVICES Professional & Technical	168,398	60	0	0	50,000
640.1020	SERVICES Contractual Services	23,270	389,681	160,000	160,000	160,000
640.1140	SERVICES Commission	398	630	0	1,000	1,000
650.1010	TRAINING Travel & Conference	0	0	1,500	100	100
650.1020	TRAINING Training & Vocational	80	0	1,500	1,000	1,000
690.1010	SPC DEPT EXP Due & Subscriptions - Other	354	690	0	500	500
690.1030	SPC DEPT EXP Printing & Binding	3,990	187	3,000	3,000	3,000
690.1050	SPC DEPT EXP Rental	870	0	0	0	0
Total: Maintenance and Operations		199,470	391,587	166,300	166,300	216,320
Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	2,525	0	4,138	4,138	3,380
605.1020	ALLOC COSTS Property & Fire Insurance	1,226	0	1,272	1,272	1,078
605.1030	ALLOC COSTS Auto Insurance	0	0	745	745	745
605.1040	ALLOC COSTS Risk Management	2,287	0	3,365	3,365	2,601
Total: Allocated Costs		6,038	0	9,520	9,520	7,804
Division Total: 802 - Planning		273,572	436,450	239,435	239,435	287,971
Division:	803 - Code Enforcement					
Employee Services						
600.1010	EMP SRV Regular Salaries	57,935	43,818	59,277	59,277	59,277
600.1020	EMP SRV Part Time Salaries				0	31,231
600.1080	EMP SRV PERS	7,553	4,689	5,111	5,111	7,793
600.1090	EMP SRV Social Security				0	1,936
600.1100	EMP SRV Medicare	795	653	860	860	1,313
600.1110	EMP SRV Disability/Life Insurance	1,312	1,363	1,363	1,363	1,363
600.1120	EMP SRV Health/Dental/Vision Insurance	18,183	23,560	24,400	24,400	22,000
600.1130	EMP SRV Worker's Compensation	4,273	4,521	3,945	3,945	3,829
600.1140	EMP SRV Unemployment Insurance	236	336	336	336	331
600.1170	EMP SRV Uniform Allowance	79	0	600	600	600
Total: Employee Services		90,366	78,940	95,892	95,892	129,673
Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	341	518	400	500	500
610.1020	SUPPLIES Operating Supplies	715	561	600	600	500

Account Number	Account Description	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Adopted	2020/21 Projected Year End	FY 2021/22 Proposed
610.1030	SUPPLIES Lubricant & Fuels	1,784	805	1,000	1,000	1,000
620.1010	UTILITIES Electric	1,149	647	960	3,264	2,500
620.1020	UTILITIES Gas	80	63	50	75	100
630.1010	COMMUNICATION Telephone	44	276	300	300	350
630.1020	COMMUNICATION Cellphone	737	748	650	650	650
630.1040	COMMUNICATION Postage	268	180	260	260	260
640.1010	SERVICES Professional & Technical	0	4	0	0	0
640.1020	SERVICES Contractual Services	1,870	3,574	52,528	2,000	2,000
650.1010	TRAINING Travel & Conference	0	0	0	0	0
650.1020	TRAINING Training & Vocational	92	138	0	1,000	1,000
670.1010	MAINTENANCE Repair & Maintenance	0	0	0	100	100
690.1010	SPC DEPT EXP Due & Subscriptions - Other	869	636	620	1,000	1,000
Total: Maintenance and Operations		7,950	8,151	57,368	10,749	9,960
Principal Pymts - Principal Payments						
710.1001	PRINCIPAL Copiers	0	0	0	703	703
Account Classification Total: Principal Pymts - Principal Payments		0	0	0	703	703
Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	1,409	1,567	1,556	1,556	2,253
605.1020	ALLOC COSTS Property & Fire Insurance	684	795	478	478	718
605.1030	ALLOC COSTS Auto Insurance	550	0	745	745	745
605.1040	ALLOC COSTS Risk Management	1,280	1,431	1,265	1,265	1,734
Total: Allocated Costs		3,923	3,793	4,044	4,044	5,450
Division Total: 803 - Code Enforcement		102,239	90,884	157,304	111,388	145,786
Division:	805 - Building					
Employee Services						
600.1010	EMP SRV Regular Salaries	180,850	83,310	91,175	91,175	93,976
600.1015	EMP SRV Buy back Salaries	15,722	0	0	0	0
600.1030	EMP SRV Overtime	314	2,068	0	3,000	3,000
600.1080	EMP SRV PERS	35,408	17,527	28,208	28,208	33,803
600.1100	EMP SRV Medicare	2,810	1,177	1,323	1,323	1,363
600.1110	EMP SRV Disability/Life Insurance	4,094	1,873	2,097	2,097	2,161
600.1120	EMP SRV Health/Dental/Vision Insurance	45,945	39,096	42,212	42,212	38,060
600.1130	EMP SRV Worker's Compensation	7,747	4,729	6,621	6,621	6,969
600.1140	EMP SRV Unemployment Insurance	944	942	686	686	718
600.1170	EMP SRV Uniform Allowance	79	157	1,200	1,200	1,200
600.1190	EMP SRV Stipends	750	675	0	500	0
Total: Employee Services		294,662	151,555	173,522	177,022	181,250
Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	1,351	2,561	3,000	3,000	3,000
610.1020	SUPPLIES Operating Supplies	795	1,316	1,500	1,500	1,500
610.1030	SUPPLIES Lubricant & Fuels	1,480	2,912	1,800	2,500	2,000
620.1010	UTILITIES Electric	3,046	1,470	1,550	8,000	2,000
620.1020	UTILITIES Gas	193	150	50	250	200
630.1010	COMMUNICATION Telephone	132	629	550	550	800
630.1020	COMMUNICATION Cellphone	2,531	1,750	1,600	1,400	1,400
630.1040	COMMUNICATION Postage	2,135	1,737	1,400	1,400	1,400
640.1010	SERVICES Professional & Technical	575	89	500	500	500
640.1020	SERVICES Contractual Services	76,516	88,541	51,510	51,510	60,000
640.1120	SERVICES Development Contracts	25,746	17,186	25,000	15,000	20,000
650.1010	TRAINING Travel & Conference	18	1,912	2,500	0	500

Account Number	Account Description	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Adopted	2020/21 Projected Year End	FY 2021/22 Proposed
650.1020	TRAINING Training & Vocational	1,933	1,966	2,500	2,500	1,000
690.1010	SPC DEPT EXP Due & Subscriptions - Other	743	989	1,100	2,000	2,000
690.1020	SPC DEPT EXP Advertising	2,142	360	500	500	500
690.1030	SPC DEPT EXP Printing & Binding	1,210	425	100	100	100
690.1050	SPC DEPT EXP Rental	3,423	2,887	3,400	1,995	1,000
690.1250	SPC DEPT EXP SMIP Payments	3,883	5,786	3,100	3,100	3,100
690.1260	SPC DEPT EXP SB1473 BLDG STRD Payments	1,335	1,792	1,500	1,500	1,500
Total: Maintenance and Operations		129,187	134,458	103,160	97,305	102,500
Principal Pymts - Principal Payments						
710.1001	PRINCIPAL Copiers	0	0	0	1,405	1,405
Account Classification Total: Principal Pymts - Principal Payments		0	0	0	1,405	1,405
Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	10,569	8,230	4,925	4,925	4,876
605.1020	ALLOC COSTS Property & Fire Insurance	5,133	4,175	1,513	1,513	1,555
605.1030	ALLOC COSTS Auto Insurance	1,650	2,025	745	745	745
605.1040	ALLOC COSTS Risk Management	9,573	7,515	4,004	4,004	3,752
605.1130	ALLOC COSTS Retiree Health	4,624	7,095	10,273	10,273	9,892
Total: Allocated Costs		31,549	29,040	21,460	21,460	20,820
Transfer						
900.185	TRSF OUT Financing Authority Debt Service	12,742	0	0	0	0
Total: Transfer		12,742	0	0	0	0
Division Total: 805 - Building		468,140	315,053	298,142	297,192	305,975
Division:	806 - Housing					
Employee Services						
600.1010	EMP SRV Regular Salaries	0	4,577	7,077	7,077	7,710
600.1015	EMP SRV Buy back Salaries	0	29	0	0	0
600.1020	EMP SRV Part Time Salaries	9,835	1,291	0	0	0
600.1080	EMP SRV PERS	1,844	1,221	610	610	664
600.1100	EMP SRV Medicare	143	84	103	103	112
600.1110	EMP SRV Disability/Life Insurance	0	137	163	163	177
600.1120	EMP SRV Health/Dental/Vision Insurance	0	2,030	3,416	3,416	3,080
600.1130	EMP SRV Worker's Compensation	547	150	80	80	73
600.1140	EMP SRV Unemployment Insurance	212	77	47	47	43
Total: Employee Services		12,581	9,596	11,496	11,496	11,859
Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	22	9	360	360	360
610.1020	SUPPLIES Operating Supplies	394	0	600	400	600
620.1010	UTILITIES Electric	3,510	0	0	0	0
630.1010	COMMUNICATION Telephone	1,197	556	0	0	0
630.1040	COMMUNICATION Postage	190	0	200	200	200
640.1010	SERVICES Professional & Technical	1,182	894	1,500	1,500	0
640.1020	SERVICES Contractual Services	3,501	12,300	35,000	20,000	25,000
640.1110	SERVICES Security Services	384	0	0	0	0
640.1150	SERVICES Self Help CDBG Conract	3,000	3,000	3,500	10,500	6,000
650.1010	TRAINING Travel & Conference	0	0	500	0	500
670.1010	MAINTENANCE Repair & Maintenance	16	0	0	0	0
690.1010	SPC DEPT EXP Due & Subscriptions - Other	322	193	500	500	500
690.1020	SPC DEPT EXP Advertising	1,995	920	750	750	750
Total: Maintenance and Operations		15,714	17,872	42,910	34,210	33,910
Allocated Costs						

Account Number	Account Description	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Adopted	2020/21 Projected Year End	FY 2021/22 Proposed
605.1010	ALLOC COSTS Liability Insurance	857	481	468	468	800
605.1020	ALLOC COSTS Property & Fire Insurance	416	244	144	144	255
605.1040	ALLOC COSTS Risk Management	777	439	380	380	616
605.1130	ALLOC COSTS Retiree Health	2,121	2,237	787	787	947
Total: Allocated Costs		4,171	3,401	1,779	1,779	2,618
Division Total: 806 - Housing		32,465	30,869	56,185	47,485	48,387
Department Total: 80 - Community Development		1,229,029	1,439,302	1,166,034	1,111,889	1,195,231
EXPENSES Total		15,155,688	18,582,106	16,229,290	16,152,965	18,357,366
Fund REVENUE	Total: 101 - General Fund	17,402,717	20,693,500	16,627,613	21,236,197	21,609,422
Fund EXPENSE	Total: 101 - General Fund	15,155,688	18,582,106	16,229,290	16,152,965	18,357,366
Fund Total: 101 - General Fund		2,247,030	2,111,395	398,323	5,083,232	3,252,056

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 48
- 115 - Golf Fund 48
- 230 - Water Fund 50
- 231 – Sewer Fund 53
- 232 – Disposal Fund 57
- 233 - Transit Fund 60
- 234 - CNG Fund 62
- 320 – Ambulance Fund 64

Account Number	Account Description	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Projected Year End	FY 2021/22 Proposed
Fund: 114 - Vocational Center						
REVENUES						
Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	89	8,386	0	2,000	0
419.1010	LEASE RECIEPTS Lease - County	228,568	342,852	342,852	342,852	342,852
Total: Use of Money & Property		228,657	351,238	342,852	344,852	342,852
Miscellaneous						
414.1010	MISC Other Miscellaneous Revenue	125	0	0	0	0
Total: Miscellaneous		125	0	0	0	0
Transfers						
800.101	TRSF IN General Fund	25,000	0	0	0	0
Total: Transfers		25,000	0	0	0	0
REVENUES Total		253,782	351,238	342,852	344,852	342,852
EXPENSES						
Department: 10 - Legislative Services						
Division: 105 - Vocational Center						
Maintenance and Operations						
610.1040	SUPPLIES Repair & Maintenance Supplies	0	0	0	5,000	5,000
620.1010	UTILITIES Electric	652	550	700	700	0
620.1020	UTILITIES Gas	76	0	0	0	0
630.1010	COMMUNICATION Telephone	958	263	1,000	300	0
640.1010	SERVICES Professional & Technical	0	0	0	5,000	5,000
640.1020	SERVICES Contractual Services	8,617	9,959	10,000	5,000	0
670.1010	MAINTENANCE Repair & Maintenance	29,448	19,116	0	5,000	0
670.1020	MAINTENANCE Building Maintenance	1,380	1,532	0	0	0
Total: Maintenance and Operations		41,130	31,420	11,700	21,000	10,000
Allocated Costs						
605.1060	ALLOC COSTS Custodian	0	0	0	0	0
605.1170	ALLOC COSTS Property Maintenance	0	16,248	0	0	0
Total: Allocated Costs		0	16,248	0	0	0
Division Total: 105 - Vocational Center		41,130	47,668	11,700	21,000	10,000
Department Total: 10 - Legislative Services		41,130	47,668	11,700	21,000	10,000
EXPENSES Total		41,130	47,668	11,700	21,000	10,000
Fund REVENUE	Total: 114 - Vocational Center	253,782	351,238	342,852	344,852	$342,852
Fund EXPENSE	Total: 114 - Vocational Center	41,130	47,668	11,700	21,000	$10,000
Fund Total: 114 - Vocational Center		212,652	303,570	331,152	323,852	$332,852
Fund: 115 - Ridgecreek Golf						
REVENUES						
Service Charges - Services Charges						
451.1010	ROUNDS & PLAY Green Fees	843,207	842,999	944,361	1,155,075	929,265
451.1020	ROUNDS & PLAY Cart	187,153	188,884	224,737	327,419	256,538
451.1030	ROUNDS & PLAY Range	70,314	51,556	78,734	102,564	82,580
451.1040	ROUNDS & PLAY Accessories	0	1,177	0	0	0
452.1010	FOOD & BEVERAGES Food	854,294	404,157	379,527	497,578	599,300
452.1020	FOOD & BEVERAGES Beverages	0	48,462	0	49,834	60,860
452.1020	FOOD & BEVERAGES Gratuity Income	79,791	61,915	63,914	14,180	21,605
452.1030	FOOD & BEVERAGES Beer	181,321	114,357	159,641	116,156	108,725
452.1040	FOOD & BEVERAGES Liquor	119,933	81,863	118,323	76,818	69,808
452.1050	FOOD & BEVERAGES Wine	16,674	12,299	15,493	12,647	12,432
453.1010	PRO-SHOP Merchandise	225,877	179,941	185,125	217,162	227,875
453.1020	PRO-SHOP Club Rental	2,174	1,575	1,655	0	0
453.1030	PRO-SHOP Pull Carts	35	0	0	0	0

453.1040	PRO-SHOP Tobacco	7,254	7,680	7,070	5,643	5,115
454.1010	PRO-SHOP Lesson	0	0	0	0	0
453.1050	EVENT CENTER Food	0	187,346	243,023	0	436,404
454.1020	EVENT CENTER Beverages	0	7,938	0	363	5,600
454.1020	EVENT CENTER Gratuity Income	0	0	16,667	0	0
454.1030	EVENT CENTER Beer	0	14,249	17,094	0	18,170
454.1040	EVENT CENTER Liquor	0	12,850	31,319	0	44,170
454.1050	EVENT CENTER Wine	0	3,694	6,193	0	11,042
Total: Services Charges		2,588,027	2,222,942	2,492,876	2,575,439	2,889,489
Miscellaneous						
414.1010	MISC Other Miscellaneous Revenue	(1,414)	3,011	0	0	0
452.2000	FOOD & BEVERAGE Cost of Goods Sold	(325,518)	(253,852)	(273,110)	(256,848)	(421,930)
453.2000	PRO-SHOP Cost of Goods Sold	(158,645)	(156,690)	(135,655)	(155,460)	(170,755)
Total: Miscellaneous		(485,577)	(407,531)	(408,765)	(412,308)	(592,685)
Transfers						
800.101	TRSF IN General Fund	0	0	0	0	0
Total: Transfers		0	0	0	0	0
REVENUES Total		2,102,450	1,815,411	2,084,111	2,163,131	2,296,804
EXPENSES						
Department:	25 - Ridge Creek Golf					
Division:	251 - Golf Management					
Maintenance and Operations						
640.1020	SERVICES Contractual Services	121,220	112,313	101,016	93,474	84,000
799.1000	MISCELLANEOUS Cash Short	(440)	(22)	0	0	240
799.2000	MISCELLANEOUS Bad Debts Expense	0	41,532	0	7,636	10,200
799.2200	MISCELLANEOUS Capitalized Assets	3,565	0	0	0	0
Total: Maintenance and Operations		124,345	153,823	101,016	101,110	94,440
Principal Payments						
710.2070	PRINCIPAL Golf Carts/Vehicles	0	0	0	19,000	19,000
Total: Principal Pymts		0	0	0	19,000	19,000
Interest Payments						
720.1000	INTEREST Interest	74,839	1,183	74,850	0	0
Total: Interest Payments		74,839	1,183	74,850	0	0
Capital Outlay						
730.1070	CAPITAL OUTLAY Machinery and Equipment	16,845	0	10,000	0	15,000
Total: Capital Outlay		16,845	0	10,000	0	15,000
Transfer						
900.101	TRSF OUT General Fund	0	0	0	0	0
Total: Transfer		0	0	0	0	0
Division Total: 251 - Golf Management		216,029	155,006	185,866	120,110	128,440
Division:	252 - Golf Rounds & Play					
Employee Services						
600.1010	EMP SRV Regular Salaries	546,928	514,924	568,613	558,068	592,180
600.1070	EMP SRV Taxes & Benefits	113,575	107,331	117,645	120,124	137,235
Total: Employee Services		660,503	622,255	686,258	678,192	729,415
Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	5,305	2,190	2,805	3,272	4,080
610.1020	SUPPLIES Operating Supplies	126,425	117,782	202,466	142,532	134,222
610.1030	SUPPLIES Lubricant & Fuels	20,048	16,797	17,300	27,146	27,275
620.1010	UTILITIES Electric	157,519	137,524	145,465	139,259	135,910
630.1010	COMMUNICATION Telephone	2,874	1,862	1,665	1,444	1,805
640.1020	SERVICES Contractual Services	37,662	44,481	33,390	55,866	53,210
640.1050	SERVICES Taxes	9,264	8,067	9,350	5,651	5,620
650.1010	TRAINING Travel & Conference	3,982	2,122	4,170	4,411	5,600
670.1010	MAINTENANCE Repair & Maintenance	36,192	29,143	45,950	42,271	37,700

690.1010	SPC DEPT EXP Due & Subscriptions - Other	11,953	1,819	3,315	4,272	4,215
690.1020	SPC DEPT EXP Advertising	48,674	29,338	52,225	22,906	30,920
690.1030	SPC DEPT EXP Printing & Binding	1,651	177	0	0	0
690.1050	SPC DEPT EXP Rental	7,066	9,176	24,600	10,000	10,000
690.1100	SPC DEPT EXP Purchase Discount	(259)	(563)	0	(270)	(150)
690.1110	SPC DEPT EXP Credit Card Discount	38,961	37,254	37,700	40,406	40,100
Total: Maintenance and Operations		507,317	437,169	580,401	499,166	490,507
Principal Payments						
710.2070	PRINCIPAL Golf Carts/Vehicles	0	0	0	0	0
Total: Principal Pymts		0	0	0	0	0
Interest Payments						
720.2070	INTEREST Golf Carts/Vehicles	0	0	0	71,000	71,000
Total: Interest Pymts		0	0	0	71,000	71,000
Division Total: 252 - Golf Rounds & Play		1,167,820	1,059,424	1,266,659	1,248,358	1,290,922
Division: 253 - Pro-shop						
Employee Services						
600.1010	EMP SRV Regular Salaries	161,993	118,739	129,673	128,524	137,233
600.1070	EMP SRV Taxes & Benefits	34,540	36,680	39,496	38,304	37,541
Total: Employee Services		196,533	155,419	169,169	166,828	174,774
Maintenance and Operations						
610.1020	SUPPLIES Operating Supplies	2,818	1,694	20,930	7,860	9,100
630.1010	COMMUNICATION Telephone	13	0	420	275	660
640.1020	SERVICES Contractual Services	356	1,601	1,500	1,125	1,000
670.1010	MAINTENANCE Repair & Maintenance	360	0	1,200	400	600
690.1320	SPC DEPT EXP Handicap Expense	22,679	19,903	23,950	23,596	19,000
Total: Maintenance and Operations		26,226	23,198	48,000	33,256	30,360
Division Total: 253 - Pro-shop		222,759	178,617	217,169	200,084	205,134
Division: 254 - Food & Beverage						
Employee Services						
600.1010	EMP SRV Regular Salaries	501,383	428,348	454,380	354,763	475,174
600.1070	EMP SRV Taxes & Benefits	103,503	88,527	86,896	75,575	101,514
Total: Employee Services		604,886	516,875	541,276	430,338	576,688
Maintenance and Operations						
610.1020	SUPPLIES Operating Supplies	63,410	49,074	83,029	33,282	35,880
630.1020	COMMUNICATION Cellphone	0	0	0	300	600
640.1020	SERVICES Contractual Services	16,942	12,356	13,192	14,126	15,545
670.1010	MAINTENANCE Repair & Maintenance	5,782	8,525	7,995	8,059	6,600
Total: Maintenance and Operations		86,134	69,955	104,216	55,767	58,625
Division Total: 254 - Food & Beverage		691,020	586,830	645,492	486,105	635,313
Department Total: 25 - Ridge Creek Golf		2,297,628	1,979,877	2,315,186	2,054,657	2,259,809
EXPENSES Total		2,297,628	1,979,877	2,315,186	2,054,657	2,259,809
Fund REVENUE	Total: 115 - Ridgecreek Golf	2,102,450	1,815,411	2,084,111	2,163,131	2,296,804
Fund EXPENSE	Total: 115 - Ridgecreek Golf	2,297,628	1,979,877	2,315,186	2,054,657	2,259,809
Fund Total: 115 - Ridgecreek Golf		(195,178)	(164,466)	(231,075)	108,474	36,995
Fund: 230 - Water						
REVENUES						
Fines & Forfeit - Fines & Forfeitures						
411.1110	FINES Utility Delinquency (penalties)	37,677	28,273	38,434	0	20,000
411.1120	FINES DBCP Settlement	37,069	0	37,814	11,958	0
411.1135	FINES TCP Settlement	2,682,714	18	0	0	0
Total: Fines & Forfeitures		2,757,460	28,291	76,248	11,958	20,000
Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	16,464	58,540	1,500	10,000	3,000
Total: Use of Money & Property		16,464	58,540	1,500	10,000	3,000

Intergov - Intergovernmental						
413.1060	INTERGOVT State Grants	0	0	0	0	1,000,000
413.1111	INTERGOVT Prop 1B	0	238,563	0	1,344,761	183,490
Total: Intergov - Intergovernmental		0	238,563	0	1,344,761	1,183,490
Service Charges - Services Charges						
409.5001	SRVC & FEE Water Service	2,872,243	2,998,185	2,929,975	3,028,167	3,058,449
409.5090	SRVC & FEE Water Service Connection	13,639	13,901	10,000	5,000	10,000
409.5100	SRVC & FEE After Hours Service Charges	0	131	300	0	100
409.5110	SRVC & FEE Delinquent Water On/Off	29,652	19,284	30,000	0	15,000
409.5120	SRVC & FEE Back Flow Test	14,964	15,622	15,000	15,000	15,000
409.5130	SRVC & FEE Temporary Meter Rental	15,005	8,994	12,000	12,000	10,000
409.5140	SRVC & FEE New Water Service	53,069	126,925	40,000	40,000	55,000
409.5160	SRVC & FEE Backflow Repair	5,050	7,778	6,000	6,000	6,000
409.5170	SRVC & FEE Water Meter Install	0	0	1,000	1,000	1,000
409.5180	SRVC & FEE Account Set-up fee/ Name Change	1,862	4,957	1,000	4,000	3,000
Total: Services Charges		3,005,483	3,195,777	3,045,275	3,111,167	3,173,549
Miscellaneous						
414.1010	MISC Other Miscellaneous Revenue	2,946	421	0	1,007	0
418.1010	Other REV Contributed Capital	999,054	0	0	0	0
Total: Miscellaneous		1,002,000	421	0	1,007	0
Transfers						
800.217	TRSF IN Water Equipment Replacement	0	365,242	0	0	0
800.261	TRSF IN Water Construction	601	3,492,820	0	0	0
Total: Transfers		601	3,858,062	0	0	0
REVENUES Total		6,782,008	7,379,654	3,123,023	4,478,893	4,380,039
EXPENSES						
Department:	70 - Public Works					
Division:	303 - Utility Billing & Collections					
Employee Services						
600.1010	EMP SRV Regular Salaries	0	66,384	70,707	68,411	76,852
600.1015	EMP SRV Buy back Salaries	0	560	1,756	1,468	1,468
600.1020	EMP SRV Part Time Salaries	0	8,968	8,933	2,948	0
600.1080	EMP SRV PERS	0	14,532	15,808	15,018	17,579
600.1100	EMP SRV Medicare	0	1,062	1,159	1,026	1,118
600.1110	EMP SRV Disability/Life Insurance	0	1,633	1,633	1,580	1,774
600.1120	EMP SRV Health/Dental/Vision Insurance	0	29,317	32,208	31,598	32,780
600.1130	EMP SRV Worker's Compensation	0	1,188	906	906	778
600.1140	EMP SRV Unemployment Insurance	0	612	530	530	496
Total: Employee Services		0	124,256	133,640	123,485	132,845
Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	0	2,902	3,300	2,700	2,700
610.1030	SUPPLIES Lubricant & Fuels	0	64	35	35	35
630.1020	COMMUNICATION Cellphone	19	154	0	0	0
630.1040	COMMUNICATION Postage	0	16,008	16,104	16,104	16,104
640.1010	SERVICES Professional & Technical	0	17,753	17,000	17,000	17,000
650.1010	TRAINING Travel & Conference	0	0	0	600	600
650.1020	TRAINING Training & Vocational	0	320	165	165	165
670.1030	MAINTENANCE Equipment Maintenance	0	210	165	165	165
690.1010	SPC DEPT EXP Due & Subscriptions - Other	0	8	65	65	65
690.1030	SPC DEPT EXP Printing & Binding	0	485	990	990	990
690.1050	SPC DEPT EXP Rental	0	2,473	3,300	1,125	1,125
Total: Maintenance and Operations		19	40,378	41,124	38,949	38,949
Principal Pymts - Principal Payments						
710.1001	PRINCIPAL Copiers	0	0	0	2,175	2,175
Total: Principal Pymts - Principal Payments		0	0	0	2,175	2,175

Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	0	2,596	2,949	2,949	2,592
605.1020	ALLOC COSTS Property & Fire Insurance	0	1,317	783	783	826
605.1040	ALLOC COSTS Risk Management	0	2,370	2,073	2,073	1,994
605.1150	ALLOC COSTS Fire/Ambulance	0	225	249	249	249
Total: Allocated Costs		0	6,508	6,054	6,054	5,661
Transfer						
900.121	TRSF OUT Billing & Collection Service	0	453,936	0	0	0
Total: Transfer		0	453,936	0	0	0
Division Total: 303 - Utility Billing & Collections		19	625,078	180,818	170,663	179,630
Division:	703 - Water					
Employee Services						
600.1010	EMP SRV Regular Salaries	317,935	344,878	327,950	366,783	399,317
600.1015	EMP SRV Buy back Salaries	3,032	1,170	5,086	5,086	5,991
600.1020	EMP SRV Part Time Salaries	0	13,970	0	0	0
600.1030	EMP SRV Overtime	8,456	10,612	8,000	12,000	12,000
600.1050	EMP SRV Standby	2,636	3,449	3,500	3,500	3,500
600.1080	EMP SRV PERS	61,688	78,901	89,729	93,077	116,943
600.1100	EMP SRV Medicare	4,723	5,008	4,767	5,330	5,802
600.1110	EMP SRV Disability/Life Insurance	7,679	7,395	7,561	8,454	9,202
600.1120	EMP SRV Health/Dental/Vision Insurance	112,976	146,489	149,816	174,216	163,680
600.1130	EMP SRV Worker's Compensation	47,531	46,716	52,408	52,408	52,562
600.1140	EMP SRV Unemployment Insurance	2,044	2,462	2,400	2,400	2,361
600.1170	EMP SRV Uniform Allowance	3,203	3,270	3,200	3,700	0
600.1185	EMP SRV PENSION GASB 68	(2,608)	164,351	0	0	0
600.1180	EMP SRV OPEB GASB 75	0	117,317	0	0	0
600.1190	EMP SRV Stipends	456	0	0	0	0
Total: Employee Services		569,750	945,988	654,417	726,954	771,358
Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	2,580	3,118	3,264	3,264	3,329
610.1020	SUPPLIES Operating Supplies	174,826	216,536	183,600	220,867	225,284
610.1030	SUPPLIES Lubricant & Fuels	18,509	23,679	23,460	24,153	24,636
610.1040	SUPPLIES Repair & Maintenance Supplies	15,698	4,211	2,040	4,295	4,381
610.1050	SUPPLIES Small Tools	2,612	1,330	1,530	1,530	1,561
610.1060	SUPPLIES Safety Equipment & Supplies	1,050	488	2,040	2,040	2,081
620.1010	UTILITIES Electric	256,943	297,261	394,191	394,191	406,000
620.1020	UTILITIES Gas	625	506	850	850	892
630.1010	COMMUNICATION Telephone	4,228	5,847	5,216	5,283	5,967
630.1020	COMMUNICATION Cellphone	2,392	2,782	3,000	3,000	2,800
630.1040	COMMUNICATION Postage	496	375	250	900	600
640.1010	SERVICES Professional & Technical	16,273	21,947	31,560	25,000	90,474
640.1020	SERVICES Contractual Services	465,344	218,413	155,550	155,550	158,661
640.1060	SERVICES Legal Services	0	0	2,000	2,000	2,000
640.1110	SERVICES Security Services	483	547	714	714	728
640.1130	SERVICES Lab/Testing	30,441	12,326	30,600	30,600	31,212
650.1010	TRAINING Travel & Conference	501	744	1,000	1,000	3,242
650.1020	TRAINING Training & Vocational	5,575	1,887	5,120	2,000	3,000
670.1010	MAINTENANCE Repair & Maintenance	51,106	37,667	10,000	57,191	43,634
670.1030	MAINTENANCE Equipment Maintenance	2,165	24,725	25,940	25,940	20,000
670.1040	MAINTENANCE Vehicle Maintenance	6,284	6,455	5,000	5,000	6,790
670.1080	MAINTENANCE Backflow Repair Expense	8,268	4,811	7,000	7,000	7,000
690.1010	SPC DEPT EXP Due & Subscriptions - Other	29,447	23,262	30,840	20,282	20,828
690.1020	SPC DEPT EXP Advertising	520	82	1,000	3,500	2,000
690.1030	SPC DEPT EXP Printing & Binding	1,380	1,919	3,000	2,000	2,000
690.1050	SPC DEPT EXP Rental	4,107	1,484	8,000	1,500	3,000

799.1100	MISCELLANEOUS Uncollectible Accounts Expense	13,277	31,077	10,000	10,000	10,000
799.2000	MISCELLANEOUS Bad Debts Expense	12,949	50,000	0	0	0
799.2200	MISCELLANEOUS Capitalized Assets	(64,142)	(26,133)	0	0	0
Total: Maintenance and Operations		1,063,937	967,345	946,765	1,009,650	1,082,100
Principal Payments						
710.1001	PRINCIPAL Copiers	0	0	0	4,316	4,316
710.2050	PRINCIPAL Vehicles	0	0	27,707	27,707	27,707
710.2065	PRINCIPAL VacHunter Excavator	0	0	22,716	22,716	23,573
710.2066	PRINCIPAL Scada System	0	0	0	23,616	8,838
Total: Principal Payments		0	0	50,423	78,355	64,434
Interest Payments						
720.2050	INTEREST Vehicles	6,477	9,301	8,905	8,905	8,905
720.2065	INTEREST VacHunter Excavator	0	3,353	5,652	5,652	4,795
720.2066	INTEREST SCADA System	1,488	2,976	0	2,398	1,000
Total: Interest Payments		7,965	15,630	14,557	16,955	14,700
Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	23,335	24,052	24,871	24,871	23,540
605.1020	ALLOC COSTS Property & Fire Insurance	11,334	12,200	7,641	7,641	7,505
605.1030	ALLOC COSTS Auto Insurance	550	675	3,725	3,725	3,725
605.1040	ALLOC COSTS Risk Management	21,135	21,961	20,221	20,221	18,115
605.1050	ALLOC COSTS Vehicle Maintenance	20,408	50,424	20,838	54,395	50,076
605.1060	ALLOC COSTS Custodian	10,376	9,121	9,669	10,050	7,405
605.1070	ALLOC COSTS IT/Computer Support	4,998	4,998	0	0	0
605.1080	ALLOC COSTS Interdepartment Overhead	333,473	232,342	251,924	251,924	238,167
605.1090	ALLOC COSTS Utility Billing Overhead	164,332	0	0	0	0
605.1130	ALLOC COSTS Retiree Health	12,724	12,077	15,137	15,137	16,709
605.1170	ALLOC COSTS Property Maintenance	0	6,377	8,935	7,134	7,057
Total: Allocated Costs		602,665	374,227	362,961	395,098	372,299
Capital Outlay						
730.1065	CAPITAL OUTLAY Computer Software	0	0	0	0	0
730.1070	CAPITAL OUTLAY Machinery and Equipment	51,665	0	26,014	0	34,000
Total: Capital Outlay		51,665	0	26,014	0	34,000
Capital Projects						
680.1155	CAPITAL PROJECTS Wells	0	164,903	30,840	21,631	0
680.1155	CAPITAL PROJECTS Wells	0	1,381	1,000	157,500	842,500
680.1156	CAPITAL PROJECTS Wells 21	0	238,563	0	1,498,417	231,772
Total: Capital Projects		0	404,847	31,840	1,677,548	1,074,272
Transfer						
900.122	TRSF OUT Equipment Replacement	0	5,272	5,272	5,272	3,511
900.181	TRSF OUT General Debt Service	6,381	6,260	6,381	6,381	0
900.182	TRSF OUT Water Debt Service	321,593	477,069	515,421	515,421	515,421
900.183	TRSF OUT Sewer Debt Service	77,900	0	0	0	0
900.185	TRSF OUT Financing Authority Debt Service	254,411	279,203	295,561	295,561	311,743
900.217	TRSF OUT Water Equipment Replacement	1,857	0	0	0	0
900.261	TRSF OUT Water Construction	93,828	4,284,949	0	0	0
Total: Transfer		755,970	5,052,754	822,635	822,635	830,675
Division Total: 703 - Water		3,051,951	7,760,790	2,909,612	4,727,195	4,243,838
Department Total: 70 - Public Works		3,051,970	8,385,869	3,090,430	4,897,858	4,423,468
EXPENSES Total		3,051,970	8,385,869	3,090,430	4,897,858	4,423,468
Fund REVENUE	Total: 230 - Water	6,782,008	7,379,654	3,123,023	4,478,893	4,380,039
Fund EXPENSE	Total: 230 - Water	3,051,970	8,385,869	3,090,430	4,897,858	4,423,468
Fund Total: 230 - Water		3,730,038	(1,006,214)	32,593	(418,965)	(43,429)

Fund: 231 - Sewer

REVENUES

Fines & Forfeit - Fines & Forfeitures						
411.1110	FINES Utility Delinquency (penalties)	42,093	30,464	42,939	0	30,000
Total: Fines & Forfeitures		42,093	30,464	42,939	0	30,000
Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	(1,415)	415	500	750	500
412.1100	USE OF MONEY & PROP Property Lease/Rental	16,252	17,111	16,252	16,252	16,252
Total: Use of Money & Property		14,837	17,526	16,752	17,002	16,752
Service Charges - Services Charges						
409.5002	SRVC & FEE Sewer Service	3,511,492	3,547,742	3,601,193	3,603,219	3,679,052
409.5340	SRVC & FEE Industrial Monitoring Charge	13,400	13,668	13,400	10,000	12,000
Total: Services Charges		3,524,892	3,561,410	3,614,593	3,613,219	3,691,052
Miscellaneous						
414.1010	MISC Other Miscellaneous Revenue	647	120,867	0	127	0
418.1010	Other REV Contributed Capital	439,522	0	0	0	0
Total: Miscellaneous		440,169	120,867	0	127	0
Transfers						
800.218	TRSF IN Sewer Equipment	131,765	0	0	0	0
800.262	TRSF IN Sewer Construction	0	508,723	0	0	0
Total: Transfers		131,765	508,723	0	0	0
REVENUES Total		4,153,756	4,238,992	3,674,284	3,630,348	3,737,804
EXPENSES						
Department:	70 - Public Works					
Division:	303 - Utility Billing & Collections					
Employee Services						
600.1010	EMP SRV Regular Salaries	0	68,122	72,849	70,398	78,959
600.1015	EMP SRV Buy back Salaries	0	577	1,809	1,512	1,512
600.1020	EMP SRV Part Time Salaries	0	9,236	9,204	3,038	0
600.1080	EMP SRV PERS	0	13,872	16,287	15,466	18,093
600.1100	EMP SRV Medicare	0	1,093	1,194	1,056	1,149
600.1110	EMP SRV Disability/Life Insurance	0	1,682	1,682	1,626	1,823
600.1120	EMP SRV Health/Dental/Vision Insurance	0	30,169	33,184	32,492	33,660
600.1130	EMP SRV Worker's Compensation	0	1,188	906	906	778
600.1140	EMP SRV Unemployment Insurance	0	612	530	530	496
Total: Employee Services		0	126,552	137,645	127,024	136,470
Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	0	2,896	3,400	2,800	2,800
610.1030	SUPPLIES Lubricant & Fuels	0	27	35	35	35
630.1020	COMMUNICATION Cellphone	19	154	0	0	0
630.1040	COMMUNICATION Postage	0	16,055	16,592	16,592	16,592
640.1010	SERVICES Professional & Technical	0	17,737	17,000	17,000	17,000
650.1010	TRAINING Travel & Conference	0	0	0	600	600
650.1020	TRAINING Training & Vocational	0	320	170	170	170
670.1030	MAINTENANCE Equipment Maintenance	0	210	170	170	170
690.1010	SPC DEPT EXP Due & Subscriptions - Other	0	8	68	68	68
690.1030	SPC DEPT EXP Printing & Binding	0	540	1,020	1,020	1,020
690.1050	SPC DEPT EXP Rental	0	2,473	3,400	1,225	1,225
Total: Maintenance and Operations		19	40,420	41,855	39,680	39,680
Principal Pymts - Principal Payments						
710.1001	PRINCIPAL Copiers	0	0	0	2,175	2,175
Total: Principal Pymts - Principal Payments		0	0	0	2,175	2,175
Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	0	2,596	2,949	2,949	2,592
605.1020	ALLOC COSTS Property & Fire Insurance	0	1,317	783	783	826
605.1040	ALLOC COSTS Risk Management	0	2,370	2,073	2,073	1,994
605.1150	ALLOC COSTS Fire/Ambulance	0	225	249	249	249

Total: Allocated Costs		0	6,508	6,054	6,054	5,661
Transfer						
900.121	TRSF OUT Billing & Collection Service	0	453,936	0	0	0
Total: Transfer		0	453,936	0	0	0
Division Total: 303 - Utility Billing & Collections		19	627,416	185,554	174,933	183,986
Division:	704 - Wastewater Treatment					
Employee Services						
600.1010	EMP SRV Regular Salaries	176,456	209,653	195,760	148,530	217,974
600.1015	EMP SRV Buy back Salaries	2,043	3,099	3,874	2,976	2,836
600.1030	EMP SRV Overtime	11,482	8,872	14,000	25,000	15,000
600.1050	EMP SRV Standby	14,849	15,077	15,000	15,000	15,000
600.1080	EMP SRV PERS	30,540	36,801	40,060	36,459	66,189
600.1100	EMP SRV Medicare	2,862	3,240	2,838	2,154	3,161
600.1110	EMP SRV Disability/Life Insurance	4,231	4,502	4,502	3,415	5,013
600.1120	EMP SRV Health/Dental/Vision Insurance	65,801	88,368	91,500	67,100	89,100
600.1130	EMP SRV Worker's Compensation	31,003	17,683	7,781	7,781	25,475
600.1140	EMP SRV Unemployment Insurance	1,180	895	387	387	1,240
600.1170	EMP SRV Uniform Allowance	1,152	1,040	2,467	2,467	2,500
600.1190	EMP SRV Stipends	2,458	2,458	0	431	2,592
Total: Employee Services		344,057	391,686	378,169	311,700	446,080
Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	12,278	8,178	15,300	8,342	8,508
610.1020	SUPPLIES Operating Supplies	61,088	74,777	71,400	76,273	77,798
610.1030	SUPPLIES Lubricant & Fuels	16,005	11,809	15,300	12,045	12,286
610.1040	SUPPLIES Repair & Maintenance Supplies	566	95	26,020	1,000	1,020
610.1050	SUPPLIES Small Tools	1,256	4,351	1,020	4,438	4,527
610.1060	SUPPLIES Safety Equipment & Supplies	1,526	3,995	1,785	4,075	4,156
620.1010	UTILITIES Electric	626,025	738,075	663,706	774,500	763,500
620.1020	UTILITIES Gas	53	270	500	500	500
630.1010	COMMUNICATION Telephone	1,411	3,101	2,500	2,500	2,830
630.1020	COMMUNICATION Cellphone	1,566	1,988	3,214	3,214	3,000
630.1040	COMMUNICATION Postage	31	106	100	100	100
640.1010	SERVICES Professional & Technical	33,990	42,845	28,020	28,020	56,913
640.1020	SERVICES Contractual Services	169,530	214,913	201,960	219,211	223,595
640.1050	SERVICES Taxes	0	0	204	204	208
640.1110	SERVICES Security Services	1,086	630	1,326	1,326	1,353
640.1130	SERVICES Lab/Testing	13,312	12,279	15,300	12,525	12,775
650.1010	TRAINING Travel & Conference	289	555	500	500	1,000
650.1020	TRAINING Training & Vocational	1,183	229	1,030	300	500
670.1010	MAINTENANCE Repair & Maintenance	75,876	87,386	66,190	66,190	67,414
670.1030	MAINTENANCE Equipment Maintenance	16,151	25,447	18,000	18,000	18,000
670.1040	MAINTENANCE Vehicle Maintenance	1,364	2,124	2,000	2,000	2,500
670.1070	MAINTENANCE Rental Prop Maintenance	0	0	0	0	0
690.1010	SPC DEPT EXP Due & Subscriptions - Other	1,939	3,255	2,040	3,300	2,081
690.1020	SPC DEPT EXP Advertising	0	356	1,020	2,000	1,040
690.1030	SPC DEPT EXP Printing & Binding	27	0	306	306	312
690.1050	SPC DEPT EXP Rental	2,695	2,001	6,120	6,571	6,702
690.1240	SPC DEPT EXP Cost of Issuance	0	4,442	0	0	0
690.1270	SPC DEPT EXP Industrial Monitoring Expense	9,016	8,800	13,260	10,200	10,404
799.1100	MISCELLANEOUS Uncollectible Accounts Expense	19,749	0	8,000	8,000	8,000
799.2200	MISCELLANEOUS Capitalized Assets	(11,025)	(153,592)	0	0	0
Total: Maintenance and Operations		1,056,987	1,098,416	1,166,121	1,265,640	1,291,022
Principal Payments						
710.1001	PRINCIPAL Copiers	0	0	0	2,008	2,008
710.2050	PRINCIPAL Vehicles	0	0	11,086	11,086	11,086

Total: Principal Payments		0	0	11,086	13,094	13,094
Interest Payments						
720.2050	INTEREST Vehicles	1,574	3,571	3,571	3,571	3,571
Total: Interest Payments		1,574	3,571	3,571	3,571	3,571
Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	23,528	21,315	18,658	18,658	19,112
605.1020	ALLOC COSTS Property & Fire Insurance	11,428	10,812	5,733	5,733	6,094
605.1030	ALLOC COSTS Auto Insurance	0	0	2,980	2,980	2,980
605.1040	ALLOC COSTS Risk Management	21,310	19,461	15,170	15,170	14,708
605.1050	ALLOC COSTS Vehicle Maintenance	30,824	54,474	33,497	58,699	54,050
605.1060	ALLOC COSTS Custodian	6,391	7,279	7,716	8,020	5,910
605.1070	ALLOC COSTS IT/Computer Support	4,998	4,998	0	0	0
605.1080	ALLOC COSTS Interdepartment Overhead	315,252	205,285	207,232	207,232	240,409
605.1090	ALLOC COSTS Utility Billing Overhead	164,332	0	0	0	0
605.1130	ALLOC COSTS Retiree Health	4,953	4,312	0	0	0
605.1150	ALLOC COSTS Fire/Ambulance	0	2,700	2,700	2,700	0
605.1170	ALLOC COSTS Property Maintenance	0	5,089	7,131	5,693	5,632
Total: Allocated Costs		583,016	335,725	300,817	324,885	348,895
Capital Outlay						
730.1020	CAPITAL OUTLAY Buildings	0	29,258	0	16,875	0
730.1050	CAPITAL OUTLAY Trucks and Other Heavy Vehicles	0	0	2,400	17,500	4,000
	Total: Capital Outlay	0	29,258	2,400	34,375	4,000
Transfer						
900.122	TRSF OUT Equipment Replacement	0	3,072	3,072	3,072	5,023
900.181	TRSF OUT General Debt Service	3,191	3,131	3,191	3,191	0
900.183	TRSF OUT Sewer Debt Service	465,801	913,464	868,692	829,491	826,083
900.185	TRSF OUT Financing Authority Debt Service	495,892	504,559	509,064	509,064	514,223
900.262	TRSF OUT Sewer Construction	240,454	0	0	0	0
Total: Transfer		1,205,339	1,424,225	1,384,019	1,344,818	1,345,329
Division Total: 704 - Wastewater Treatment		3,190,973	3,282,882	3,246,183	3,298,083	3,451,991
Division:	705 - Sewer Collection					
Employee Services						
600.1010	EMP SRV Regular Salaries	51,135	44,903	54,633	54,633	61,277
600.1015	EMP SRV Buy back Salaries	558	837	300	1,200	331
600.1030	EMP SRV Overtime	1,946	59	2,500	0	0
600.1050	EMP SRV Standby	450	0	1,000	1,000	0
600.1080	EMP SRV PERS	9,274	7,607	8,365	8,365	10,218
600.1100	EMP SRV Medicare	671	441	799	799	896
600.1110	EMP SRV Disability/Life Insurance	1,118	1,233	1,268	1,268	1,420
600.1120	EMP SRV Health/Dental/Vision Insurance	13,654	9,514	28,060	28,060	25,300
600.1130	EMP SRV Worker's Compensation	8,061	17,683	6,766	6,766	7,812
600.1140	EMP SRV Unemployment Insurance	307	895	336	336	380
600.1170	EMP SRV Uniform Allowance	239	24	360	360	0
600.1180	EMP SRV OPEB GASB 75	0	65,186	0	0	0
600.1185	EMP SRV PENSION GASB 68	(63,519)	22,278	0	0	0
Total: Employee Services		23,895	170,660	104,387	102,787	107,634
Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	215	4	500	500	510
610.1030	SUPPLIES Lubricant & Fuels	581	609	1,500	1,500	1,530
610.1050	SUPPLIES Small Tools	0	0	1,816	1,816	1,852
610.1060	SUPPLIES Safety Equipment & Supplies	0	0	200	200	204
620.1010	UTILITIES Electric	10,252	11,171	12,240	12,240	12,485
620.1020	UTILITIES Gas	181	117	510	510	520
630.1010	COMMUNICATION Telephone	116	86	255	500	510
630.1040	COMMUNICATION Postage	3	57	100	100	102

640.1010	SERVICES Professional & Technical	0	0	500	500	510
640.1020	SERVICES Contractual Services	7,562	6,396	12,240	12,240	12,485
650.1020	TRAINING Training & Vocational	299	155	510	510	520
670.1030	MAINTENANCE Equipment Maintenance	1,500	3,576	10,500	10,500	10,710
670.1040	MAINTENANCE Vehicle Maintenance	475	476	510	510	994
690.1010	SPC DEPT EXP Due & Subscriptions - Other	28	0	1,000	1,000	1,020
Total: Maintenance and Operations		21,213	22,648	42,381	42,626	43,952
Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	2,624	2,235	2,297	2,297	2,158
605.1020	ALLOC COSTS Property & Fire Insurance	1,276	1,134	706	706	688
605.1030	ALLOC COSTS Auto Insurance	550	675	745	745	745
605.1040	ALLOC COSTS Risk Management	2,377	2,040	1,868	1,868	1,660
605.1060	ALLOC COSTS Custodian	1,889	0	0	0	0
605.1130	ALLOC COSTS Retiree Health	6,362	5,318	5,829	5,829	5,461
Total: Allocated Costs		15,078	11,402	11,445	11,445	10,712
Division Total: 705 - Sewer Collection		60,186	204,710	158,213	156,858	162,298
Department Total: 70 - Public Works		3,251,178	4,115,008	3,589,950	3,629,874	3,798,275
EXPENSES Total		3,251,178	4,115,008	3,589,950	3,629,874	3,798,275
Fund REVENUE	Total: 231 - Sewer	4,153,756	4,238,992	3,674,284	3,630,348	3,737,804
Fund EXPENSE	Total: 231 - Sewer	3,251,178	4,115,008	3,589,950	3,629,874	3,798,275
Fund Total: 231 - Sewer		902,579	123,983	84,334	474	(60,471)
Fund: 232 - Disposal						
REVENUES						
Fines & Forfeit - Fines & Forfeitures						
411.1110	FINES Utility Delinquency (penalties)	36,485	26,041	36,000	0	23,000
Total: Fines & Forfeitures		36,485	26,041	36,000	0	23,000
Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	11,973	14,409	5,000	5,000	1,500
Total: Use of Money & Property		11,973	14,409	5,000	5,000	1,500
Intergov - Intergovernmental						
413.1295	INTERGOVT State Bottle Bill	6,447	0	0	0	0
Total: Intergovernmental		6,447	0	0	0	0
Service Charges - Services Charges						
409.5003	SRVC & FEE Disposal Service	3,130,695	3,147,180	3,188,171	3,178,652	3,210,438
409.5190	SRVC & FEE Disposal Trailer Charges	0	0	0	500	1,000
Total: Services Charges		3,130,695	3,147,180	3,188,171	3,179,152	3,211,438
Miscellaneous						
414.1010	MISC Other Miscellaneous Revenue	1,307	2,482	500	3,000	1,500
414.1040	MISC Loan Repaymet	0	0	12,000	3,000	0
Total: Miscellaneous		1,307	2,482	12,500	6,000	1,500
REVENUES Total		3,186,907	3,190,111	3,241,671	3,190,152	3,237,438
EXPENSES						
Department:	70 - Public Works					
Division:	303 - Utility Billing & Collections					
Employee Services						
600.1010	EMP SRV Regular Salaries	0	66,131	70,707	68,245	76,420
600.1015	EMP SRV Buy back Salaries	0	560	1,756	1,468	1,468
600.1020	EMP SRV Part Time Salaries	0	8,968	8,933	2,948	0
600.1080	EMP SRV PERS	0	14,532	15,808	15,004	17,528
600.1100	EMP SRV Medicare	0	1,062	1,159	1,023	1,112
600.1110	EMP SRV Disability/Life Insurance	0	1,633	1,633	1,576	1,764
600.1120	EMP SRV Health/Dental/Vision Insurance	0	29,316	32,208	31,476	32,560
600.1130	EMP SRV Worker's Compensation	0	1,188	906	906	778
600.1140	EMP SRV Unemployment Insurance	0	612	530	530	496

Total: Employee Services		0	124,003	133,640	123,176	132,126
Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	0	2,902	3,300	2,700	2,700
610.1030	SUPPLIES Lubricant & Fuels	0	34	35	35	35
630.1020	COMMUNICATION Cellphone	19	147	0	0	0
630.1040	COMMUNICATION Postage	0	16,032	16,104	16,104	16,104
640.1010	SERVICES Professional & Technical	0	17,737	17,000	17,000	17,000
650.1010	TRAINING Travel & Conference	0	0	0	600	600
650.1020	TRAINING Training & Vocational	0	319	165	165	165
690.1010	SPC DEPT EXP Due & Subscriptions - Other	0	8	66	66	66
690.1030	SPC DEPT EXP Printing & Binding	0	540	990	990	990
690.1050	SPC DEPT EXP Rental	0	2,751	3,300	1,060	1,060
Total: Maintenance and Operations		19	40,469	40,960	38,720	38,720
Principal Pymts - Principal Payments						
710.1001	PRINCIPAL Copiers	0	0	0	2,240	2,240
Total: Principal Pymts - Principal Payments		0	0	0	2,240	2,240
Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	0	2,596	2,949	2,949	2,529
605.1020	ALLOC COSTS Property & Fire Insurance	0	1,317	783	783	372
605.1040	ALLOC COSTS Risk Management	0	2,370	2,073	2,073	1,994
605.1150	ALLOC COSTS Fire/Ambulance	0	225	249	249	249
Total: Allocated Costs		0	6,508	6,054	6,054	5,144
Transfer						
900.121	TRSF OUT Billing & Collection Service	0	453,936	0	0	0
Total: Transfer		0	453,936	0	0	0
Division Total: 303 - Utility Billing & Collections		19	624,916	180,654	170,190	178,230
Division: 716 - Disposal						
Employee Services						
600.1010	EMP SRV Regular Salaries	63,451	61,420	52,238	52,238	60,336
600.1015	EMP SRV Buy back Salaries	162	214	900	900	1,169
600.1020	EMP SRV Part Time Salaries	9,835	1,291	0	0	0
600.1030	EMP SRV Overtime	21	36	0	0	0
600.1080	EMP SRV PERS	13,133	16,791	13,454	13,454	18,086
600.1100	EMP SRV Medicare	973	908	758	758	875
600.1110	EMP SRV Disability/Life Insurance	1,490	1,510	1,201	1,201	1,388
600.1120	EMP SRV Health/Dental/Vision Insurance	16,223	21,590	17,080	17,080	17,600
600.1130	EMP SRV Worker's Compensation	11,533	5,983	8,119	8,119	8,152
600.1140	EMP SRV Unemployment Insurance	780	303	403	403	397
600.1180	EMP SRV OPEB GASB 75	0	40,717	0	0	0
600.1185	EMP SRV PENSION GASB 68	(50,593)	20,550	0	0	0
Total: Employee Services		67,009	171,313	94,153	94,153	108,003
Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	1,261	1,009	1,020	1,020	1,040
610.1020	SUPPLIES Operating Supplies	454	7	510	510	520
610.1030	SUPPLIES Lubricant & Fuels	962	941	510	960	979
620.1010	UTILITIES Electric	8,600	3,129	5,100	8,000	8,160
620.1020	UTILITIES Gas	344	256	204	204	350
630.1010	COMMUNICATION Telephone	2,442	2,173	2,550	2,550	2,601
630.1020	COMMUNICATION Cellphone	439	701	510	715	729
630.1040	COMMUNICATION Postage	0	0	102	0	0
640.1010	SERVICES Professional & Technical	(267)	173	1,520	52,220	29,394
640.1020	SERVICES Contractual Services	1,416,720	1,428,969	1,619,755	1,501,275	1,561,926
640.1030	SERVICES Dump Fees	659,521	713,732	727,953	749,847	780,141
640.1110	SERVICES Security Services	384	50	510	510	510
650.1010	TRAINING Travel & Conference	234	715	549	549	750

650.1020	TRAINING Training & Vocational	1,143	50	343	343	500
670.1010	MAINTENANCE Repair & Maintenance	16	1,443	1,063	1,063	1,500
670.1040	MAINTENANCE Vehicle Maintenance	0	0	0	0	0
690.1010	SPC DEPT EXP Due & Subscriptions - Other	275	48	2,198	2,198	1,500
690.1020	SPC DEPT EXP Advertising	165	1,080	3,000	3,000	3,060
690.1030	SPC DEPT EXP Printing & Binding	27	0	505	505	505
690.1050	SPC DEPT EXP Rental	2,148	(1,017)	1,326	1,326	2,500
690.1330	SPC DEPT EXP Containers	31,406	11,548	12,240	12,240	12,240
799.1100	MISCELLANEOUS Uncollectible Accounts Expense	19,490	0	7,000	7,000	7,000
799.2200	MISCELLANEOUS Capitalized Assets	(9,966)	4,359	0	0	0
Total: Maintenance and Operations		2,135,798	2,169,365	2,388,468	2,346,035	2,415,905
Principal Pymts - Principal Payments						
710.1001	PRINCIPAL Copiers	0	0	0	1,606	1,606
Total: Principal Pymts - Principal Payments		0	0	0	1,606	1,606
Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	3,306	5,676	6,049	6,049	4,658
605.1020	ALLOC COSTS Property & Fire Insurance	1,606	2,879	1,859	1,859	1,485
605.1030	ALLOC COSTS Auto Insurance	550	675	745	745	745
605.1040	ALLOC COSTS Risk Management	2,995	5,183	4,918	4,818	3,585
605.1050	ALLOC COSTS Vehicle Maintenance	22,370	32,266	24,928	34,829	32,059
605.1060	ALLOC COSTS Custodian	3,718	3,268	3,465	3,601	2,653
605.1070	ALLOC COSTS IT/Computer Support	4,998	4,998	0	0	0
605.1080	ALLOC COSTS Interdepartment Overhead	401,019	250,000	271,393	271,393	76,170
605.1090	ALLOC COSTS Utility Billing Overhead	164,332	0	0	0	0
605.1130	ALLOC COSTS Retiree Health	2,121	3,514	2,950	2,950	3,163
605.1170	ALLOC COSTS Property Maintenance	0	2,285	3,202	2,556	2,528
Total: Allocated Costs		607,015	310,744	319,509	328,800	127,046
Capital Projects						
680.1020	CAPITAL PROJECTS Shopping Cart Program	1,397	0	5,000	3,000	2,500
Total: Capital Projects		1,397	0	5,000	3,000	2,500
Transfer						
900.122	TRSF OUT Equipment Replacement	0	5,272	5,272	5,272	3,007
900.181	TRSF OUT General Debt Service	6,770	6,260	6,381	6,381	0
900.185	TRSF OUT Financing Authority Debt Service	10,659	11,880	12,677	12,677	13,476
900.265	TRSF OUT Capital Facilities	0	20,500	0	0	0
Total: Transfer		17,429	43,913	24,330	24,330	16,483
Division Total: 716 - Disposal		2,828,647	2,695,334	2,831,460	2,797,924	2,671,543
Division:	717 - Street Sweeping					
Employee Services						
600.1010	EMP SRV Regular Salaries	67,276	71,367	72,831	72,831	75,920
600.1015	EMP SRV Buy back Salaries	744	781	400	1,000	441
600.1030	EMP SRV Overtime	1,357	2,287	2,500	2,500	2,000
600.1050	EMP SRV Standby	1,050	750	1,000	1,000	1,000
600.1080	EMP SRV PERS	13,518	18,171	22,533	22,533	27,308
600.1100	EMP SRV Medicare	1,003	1,052	1,065	1,065	1,110
600.1110	EMP SRV Disability/Life Insurance	1,567	1,681	1,690	1,690	1,760
600.1120	EMP SRV Health/Dental/Vision Insurance	21,820	28,272	29,280	29,280	26,400
600.1130	EMP SRV Worker's Compensation	7,150	0	0	0	0
600.1140	EMP SRV Unemployment Insurance	283	0	0	0	0
600.1170	EMP SRV Uniform Allowance	694	851	700	1,000	0
600.1190	EMP SRV Stipends	802	0	0	0	0
Total: Employee Services		117,263	125,213	131,999	132,899	135,939
Maintenance and Operations						
610.1030	SUPPLIES Lubricant & Fuels	14,148	13,545	13,500	13,500	13,770
610.1040	SUPPLIES Repair & Maintenance Supplies	4,876	2,656	3,000	3,000	3,060

630.1010	COMMUNICATION Telephone	90	85	100	100	102
630.1020	COMMUNICATION Cellphone	1	2	50	50	51
630.1040	COMMUNICATION Postage	0	0	50	50	51
640.1020	SERVICES Contractual Services	5,861	5,000	5,000	5,000	5,100
640.1030	SERVICES Dump Fees	12,917	12,379	12,711	12,711	12,965
670.1030	MAINTENANCE Equipment Maintenance	1,692	944	1,000	1,000	1,020
670.1040	MAINTENANCE Vehicle Maintenance	633	858	632	900	1,550
690.1010	SPC DEPT EXP Due & Subscriptions - Other	129	27	200	200	204
Total: Maintenance and Operations		40,346	35,497	36,243	36,511	37,873
Principal Payments						
710.2069	PRINCIPAL Madvac Compact Litter Vac	0	0	8,211	8,211	8,647
	Total: Principal Payments	0	0	8,211	8,211	8,647
Interest Payments						
720.2069	INTEREST Madvac Compact Litter Vac	0	425	2,305	2,305	1,868
	Total: Interest Payments	0	425	2,305	2,305	1,868
Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	2,348	0	0	0	0
605.1020	ALLOC COSTS Property & Fire Insurance	1,140	0	0	0	0
605.1040	ALLOC COSTS Risk Management	2,126	0	0	0	0
Total: Allocated Costs		5,614	0	0	0	0
Capital Outlay						
730.1070	CAPITAL OUTLAY Machinery and Equipment	0	0	10,000	0	0
Total: Capital Outlay		0	0	10,000	0	0
Division Total: 717 - Street Sweeping		163,224	161,135	188,758	179,926	184,327
Division: 718 - Alley Maintenance						
Employee Services						
600.1020	EMP SRV Part Time Salaries	20,675	0	0	0	0
600.1080	EMP SRV PERS	4,732	0	0	0	0
600.1100	EMP SRV Medicare	281	0	0	0	0
600.1130	EMP SRV Worker's Compensation	4,383	0	0	0	0
600.1140	EMP SRV Unemployment Insurance	172	0	0	0	0
Total: Employee Services		30,243	0	0	0	0
Maintenance and Operations						
610.1020	SUPPLIES Operating Supplies	13,992	15,015	15,300	15,300	15,606
Total: Maintenance and Operations		13,992	15,015	15,300	15,300	15,606
Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	1,428	0	0	0	0
605.1020	ALLOC COSTS Property & Fire Insurance	694	0	0	0	0
605.1040	ALLOC COSTS Risk Management	1,294	0	0	0	0
Total: Allocated Costs		3,416	0	0	0	0
Capital Outlay						
730.1090	CAPITAL OUTLAY Improvements	0	55,346	0	0	0
Total: Capital Outlay		0	55,346	0	0	0
Division Total: 718 - Alley Maintenance		47,651	70,361	15,300	15,300	15,606
Department Total: 70 - Public Works		3,039,540	3,551,746	3,216,172	3,163,340	3,049,706
EXPENSES Total		3,039,540	3,551,746	3,216,172	3,163,340	3,049,706
Fund REVENUE	Total: 232 - Disposal	3,186,907	3,190,111	3,241,671	3,190,152	3,237,438
Fund EXPENSE	Total: 232 - Disposal	3,039,540	3,551,746	3,216,172	3,163,340	3,049,706
Fund Total: 232 - Disposal		147,367	(361,635)	25,499	26,812	187,732
Fund: 233 - Transit						
REVENUES						
Taxes						
403.1030	SALES TAX Measure R	130,170	62,424	52,500	0	52,500
Total: Taxes		130,170	62,424	52,500	0	52,500

Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	(7,509)	(3,448)	(4,000)	500	200
419.1030	LEASE RECIEPTS Lease - Other	6,824	8,082	16,140	16,140	16,958
Total: Use of Money & Property		(686)	4,634	12,140	16,640	17,158
Intergov - Intergovernmental						
413.1020	INTERGOVT TDA Receipts	280,752	407,701	286,148	119,237	311,497
413.1050	INTERGOVT CMAQ Grant	0	132,000	0	0	0
413.1060	INTERGOVT State Grants	434	0	0	0	0
413.1120	INTERGOVT STAFF Grants	295,757	297,470	300,000	250,000	225,000
413.1130	INTERGOVT Section 5311 Grant	199,499	206,871	280,000	475,619	420,000
413.1131	INTERGOVT Section 5339 Grant	0	104,298	0	0	114,750
413.1150	INTERGOVT Fresno Co. Rural Transit	43,344	51,000	53,051	51,000	51,000
413.1470	INTERGOVT STA-SGR	0	37,285	0	25,000	25,000
Total: Intergovernmental		819,786	1,236,625	919,199	920,856	1,147,247
Service Charges - Services Charges						
409.5004	SRVC & FEE D/R Fare Box	26,834	22,042	24,392	0	22,262
409.5005	SRVC & FEE Fare Box Receipts	48,358	34,933	43,957	0	35,282
409.5006	SRVC & FEE Bus Advertising	2,784	0	2,000	2,000	2,000
409.5410	SRVC & FEE Ticket Sales	2,122	1,938	2,165	0	1,977
Total: Services Charges		80,099	58,913	72,514	2,000	61,521
Miscellaneous						
414.1010	MISC Other Miscellaneous Revenue	2,853	147	1,010	150	152
Total: Miscellaneous		2,853	147	1,010	150	152
Transfers						
800.101	TRSF IN General Fund	11,421	0	15,567	15,567	24,746
800.265	TRSF IN Capital Facilities	94,232	0	0	0	0
Total: Transfers		105,653	0	15,567	15,567	24,746
REVENUES Total		1,137,875	1,362,742	1,072,930	955,213	1,303,324
EXPENSES						
Department:	70 - Public Works					
Division:	719 - Transit					
Employee Services						
600.1010	EMP SRV Regular Salaries	0	3,269	5,055	5,055	5,507
600.1015	EMP SRV Buy back Salaries	0	21	0	0	0
600.1020	EMP SRV Part Time Salaries	10,133	1,331	0	0	0
600.1080	EMP SRV PERS	1,874	1,007	436	436	474
600.1100	EMP SRV Medicare	147	66	73	73	80
600.1110	EMP SRV Disability/Life Insurance	0	98	116	116	127
600.1120	EMP SRV Health/Dental/Vision Insurance	0	1,450	2,440	2,440	2,200
600.1130	EMP SRV Worker's Compensation	565	150	57	57	52
600.1140	EMP SRV Unemployment Insurance	220	77	34	34	33
600.1185	EMP SRV PENSION GASB 68	(20,196)	(6,548)	0	0	0
Total: Employee Services		(7,257)	920	8,211	8,211	8,473
Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	187	443	510	510	520
610.1020	SUPPLIES Operating Supplies	874	6,614	1,020	1,020	1,040
610.1030	SUPPLIES Lubricant & Fuels	59,405	61,287	61,200	61,200	62,424
610.1040	SUPPLIES Repair & Maintenance Supplies	0	0	510	510	520
620.1010	UTILITIES Electric	3,480	10,147	12,185	10,415	12,500
620.1020	UTILITIES Gas	0	357	300	1,000	800
630.1010	COMMUNICATION Telephone	1,230	2,036	2,000	3,950	4,500
630.1020	COMMUNICATION Cellphone	598	0	0	0	0
630.1040	COMMUNICATION Postage	205	176	397	50	200
640.1010	SERVICES Professional & Technical	106,907	21,131	15,500	15,500	15,810
640.1020	SERVICES Contractual Services	451,098	491,541	539,595	539,595	528,701

640.1110	SERVICES Security Services	396	1,164	3,060	2,000	1,200
670.1010	MAINTENANCE Repair & Maintenance	16	1,400	3,000	3,000	3,000
670.1040	MAINTENANCE Vehicle Maintenance	29,268	28,733	32,700	32,700	33,354
690.1010	SPC DEPT EXP Due & Subscriptions - Other	625	1,607	1,020	1,020	1,700
690.1020	SPC DEPT EXP Advertising	1,710	318	1,100	1,100	1,100
690.1340	SPC DEPT EXP Ticket Sales	1,360	2,040	2,525	1,000	2,000
799.2200	MISCELLANEOUS Capitalized Assets	0	(273,181)	0	0	0
Total: Maintenance and Operations		657,359	355,813	676,622	674,570	669,369
Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	3,739	3,384	3,168	3,168	2,804
605.1020	ALLOC COSTS Property & Fire Insurance	1,816	1,716	973	973	894
605.1030	ALLOC COSTS Auto Insurance	0	0	5,029	5,029	6,705
605.1040	ALLOC COSTS Risk Management	3,386	3,090	2,575	2,575	2,158
605.1050	ALLOC COSTS Vehicle Maintenance	49,235	31,380	48,569	29,304	27,802
605.1060	ALLOC COSTS Custodian	22,543	20,841	22,171	22,965	16,921
605.1080	ALLOC COSTS Interdepartment Overhead	23,198	24,358	25,575	25,575	25,659
605.1130	ALLOC COSTS Retiree Health	2,121	2,237	787	787	947
605.1170	ALLOC COSTS Property Maintenance	0	13,856	19,414	15,500	15,332
Total: Allocated Costs		106,038	100,862	128,261	105,876	99,222
Capital Outlay						
730.1020	CAPITAL OUTLAY Buildings	1,784	0	0	0	94,232
730.1040	CAPITAL OUTLAY Vehicles	511	273,181	0	3,413	135,000
730.1090	CAPITAL OUTLAY Improvements	0	0	48,002	0	51,278
Total: Capital Outlay		2,295	273,181	48,002	3,413	280,510
Transfer						
900.122	TRSF OUT Equipment Replacement	0	3,736	3,736	0	0
900.181	TRSF OUT General Debt Service	3,563	3,496	3,563	3,563	0
Total: Transfer		3,563	7,232	7,299	3,563	0
Division Total: 719 - Transit		761,998	738,008	868,395	795,633	1,057,574
Division: 720 - Dinuba Connection						
Maintenance and Operations						
610.1030	SUPPLIES Lubricant & Fuels	31,093	29,632	32,349	30,225	30,829
640.1020	SERVICES Contractual Services	119,399	147,110	134,899	134,899	181,904
670.1040	MAINTENANCE Vehicle Maintenance	12,857	8,714	12,952	12,952	13,211
690.1020	SPC DEPT EXP Advertising	0	2	204	204	208
Total: Maintenance and Operations		163,349	185,458	180,404	178,280	226,152
Allocated Costs						
605.1030	ALLOC COSTS Auto Insurance	0	0	1,676	1,676	0
605.1050	ALLOC COSTS Vehicle Maintenance	12,309	10,460	16,190	9,768	9,267
Total: Allocated Costs		12,309	10,460	17,866	11,444	9,267
Division Total: 720 - Dinuba Connection		175,658	195,918	198,270	189,724	235,419
Department Total: 70 - Public Works		937,656	933,926	1,066,665	985,357	1,292,993
EXPENSES Total		937,656	933,926	1,066,665	985,357	1,292,993
Fund REVENUE	Total: 233 - Transit	1,137,875	1,362,742	1,072,930	955,213	1,303,324
Fund EXPENSE	Total: 233 - Transit	937,656	933,926	1,066,665	985,357	1,292,993
Fund Total: 233 - Transit		200,219	428,817	6,265	(30,144)	10,331
Fund: 234 - CNG						
REVENUES						
Taxes						
417.1020	CNG CNG Tax on Fuel	3,470	3,388	4,255	4,319	4,405
Total: Taxes		3,470	3,388	4,255	4,319	4,405
Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	8,221	8,291	4,500	3,500	5,000
Total: Use of Money & Property		8,221	8,291	4,500	3,500	5,000

Service Charges - Services Charges						
417.1010	CNG Fuel Sales	206,501	211,719	237,737	215,953	220,272
Total: Services Charges		206,501	211,719	237,737	215,953	220,272
Miscellaneous						
414.1010	MISC Other Miscellaneous Revenue	344	0	0	0	0
Total: Miscellaneous		344	0	0	0	0
REVENUES Total		218,536	223,399	246,492	223,772	229,677
EXPENSES						
Department:	70 - Public Works					
Division:	712 - CNG					
Employee Services						
600.1010	EMP SRV Regular Salaries	30,580	35,690	37,620	37,620	39,239
600.1015	EMP SRV Buy back Salaries	647	688	868	868	888
600.1030	EMP SRV Overtime	801	733	500	500	0
600.1050	EMP SRV Standby	75	60	300	300	0
600.1080	EMP SRV PERS	5,478	8,965	9,028	9,028	10,777
600.1100	EMP SRV Medicare	454	525	550	550	574
600.1110	EMP SRV Disability/Life Insurance	697	842	875	873	910
600.1120	EMP SRV Health/Dental/Vision Insurance	7,100	11,019	12,444	12,444	11,220
600.1130	EMP SRV Worker's Compensation	122	261	293	293	265
600.1140	EMP SRV Unemployment Insurance	47	135	171	171	169
600.1170	EMP SRV Uniform Allowance	0	0	125	125	0
600.1180	EMP SRV OPEB GASB 75	0	4,224	0	0	0
600.1185	EMP SRV PENSION GASB 68	31,802	24,985	0	0	0
Total: Employee Services		77,803	88,126	62,774	62,772	64,042
Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	0	221	250	250	250
610.1020	SUPPLIES Operating Supplies	0	0	250	250	250
610.1030	SUPPLIES Lubricant & Fuels	0	0	300	300	316
620.1010	UTILITIES Electric	115	291	500	3,000	3,000
620.1020	UTILITIES Gas	65,706	55,564	62,000	59,500	59,500
630.1010	COMMUNICATION Telephone	4	142	100	200	204
640.1020	SERVICES Contractual Services	8,099	13,516	10,750	10,750	12,463
640.1050	SERVICES Taxes	13,479	9,686	13,000	13,000	12,000
650.1020	TRAINING Training & Vocational	0	0	6,630	2,000	6,763
670.1030	MAINTENANCE Equipment Maintenance	15,163	24,863	22,624	22,624	22,982
670.1040	MAINTENANCE Vehicle Maintenance	317	317	300	300	716
690.1010	SPC DEPT EXP Due & Subscriptions - Other	0	0	1,000	1,000	2,500
Total: Maintenance and Operations		102,883	104,602	117,704	113,174	120,944
Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	1,932	2,507	3,051	3,051	2,653
605.1020	ALLOC COSTS Property & Fire Insurance	938	1,271	937	937	846
605.1040	ALLOC COSTS Risk Management	1,749	2,289	2,480	2,480	2,042
605.1050	ALLOC COSTS Vehicle Maintenance	0	0	0	0	0
605.1060	ALLOC COSTS Custodian	0	0	0	0	0
605.1080	ALLOC COSTS Interdepartment Overhead	22,462	21,910	24,207	24,207	20,512
605.1170	ALLOC COSTS Property Maintenance	0	650	0	0	0
Total: Allocated Costs		27,081	28,627	30,675	30,675	26,053
Capital Outlay						
730.1065	CAPITAL OUTLAY Computer Software	1,835	0	0	0	0
730.1070	CAPITAL OUTLAY Machinery and Equipment	0	0	0	67,500	0
Total: Capital Outlay		1,835	0	0	67,500	0
Transfer						
900.122	TRSF OUT Equipment Replacement	0	1,536	1,536	1,536	825
900.181	TRSF OUT General Debt Service	6,381	6,260	6,381	6,381	0

Total: Transfer		6,381	7,796	7,917	7,917	825
Division Total: 712 - CNG		215,983	229,152	219,070	282,038	211,864
Department Total: 70 - Public Works		215,983	229,152	219,070	282,038	211,864
EXPENSES Total		215,983	229,152	219,070	282,038	211,864
Fund REVENUE Total: 234 - CNG		218,536	223,399	246,492	223,772	229,677
Fund EXPENSE Total: 234 - CNG		215,983	229,152	219,070	282,038	211,864
Fund Total: 234 - CNG		2,553	(5,753)	27,422	(58,266)	17,813
Fund: 320 - Ambulance						
REVENUES						
Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	70,366	94,444	0	0	0
Total: Use of Money & Property		70,366	94,444	0	0	0
Intergov - Intergovernmental						
413.1060	INTERGOVT State Grants	187,163	0	130,000	0	130,000
413.1400	INTERGOVT Calviva - IGT	946,459	2,517,417	1,500,000	1,606,000	1,606,342
413.1410	INTERGOVT Anthem Blue Cross - IGT	972,375	833,225	900,000	638,000	638,217
Total: Intergovernmental		2,105,997	3,350,641	2,530,000	2,244,000	2,374,559
Service Charges - Services Charges						
409.4001	SRVC & FEE Ambulance Service Fees	1,035,467	1,294,068	1,300,000	1,700,000	1,700,000
409.4002	SRVC & FEE Ambulance Membership Service	(5,213)	(1,248)	0	0	0
409.4003	SRVC & FEE Ambulance Membership Fees	49,010	48,615	46,500	43,160	43,500
409.4070	SRVC & FEE Training Class Fees	1,155	799	1,000	0	0
409.4075	SRVC & FEE GEMT1 Mgt Care Supplement	120,465	231,717	200,000	200,000	200,000
Total: Services Charges		1,200,884	1,573,951	1,547,500	1,943,160	1,943,500
Miscellaneous						
414.1010	MISC Other Miscellaneous Revenue	1,433	42,626	900	947	900
414.1030	MISC Credit Bureau Receipts	0	3,333	400	400	600
414.1230	MISC Coronavirus Relief Fund	0	0	0	320,951	0
Total: Miscellaneous		1,433	45,959	1,300	322,298	1,500
REVENUES Total		3,378,680	5,064,996	4,078,800	4,509,458	4,319,559
EXPENSES						
Department: 60 - Fire						
Division: 304 - Ambulance Billing & Collections						
Employee Services						
600.1010	EMP SRV Regular Salaries	0	98,664	101,239	101,239	101,239
600.1015	EMP SRV Buy back Salaries	0	2,620	873	873	873
600.1020	EMP SRV Part Time Salaries	0	442	0	0	0
600.1080	EMP SRV PERS	0	25,561	31,321	36,415	36,415
600.1100	EMP SRV Medicare	0	767	1,468	1,468	1,468
600.1110	EMP SRV Disability/Life Insurance	0	2,329	2,329	2,329	2,329
600.1120	EMP SRV Health/Dental/Vision Insurance	0	47,119	48,800	48,800	44,000
600.1130	EMP SRV Worker's Compensation	0	1,305	1,148	1,148	1,038
600.1140	EMP SRV Unemployment Insurance	0	673	672	672	661
Total: Employee Services		0	179,480	187,850	192,944	188,023
Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	0	944	1,100	1,550	1,500
630.1040	COMMUNICATION Postage	0	407	400	400	400
640.1010	SERVICES Professional & Technical	0	7,769	6,000	6,000	6,000
640.1020	SERVICES Contractual Services	0	2,317	7,000	3,600	3,600
650.1020	TRAINING Training & Vocational	0	955	1,300	1,300	1,300
690.1010	SPC DEPT EXP Due & Subscriptions - Other	0	892	200	200	200
690.1030	SPC DEPT EXP Printing & Binding	0	304	300	300	300
Total: Maintenance and Operations		0	13,587	16,300	13,350	13,300
Principal Pymts - Principal Payments						

710.1001	PRINCIPAL Copiers	0	0	0	2,197	2,197
Total: Principal Pymts - Principal Payments		0	0	0	2,197	2,197
Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	0	3,549	2,944	2,944	3,000
605.1020	ALLOC COSTS Property & Fire Insurance	0	1,800	904	904	957
605.1040	ALLOC COSTS Risk Management	0	3,241	2,393	2,393	2,310
Total: Allocated Costs		0	8,590	6,241	6,241	6,267
Transfer						
900.121	TRSF OUT Billing & Collection Service	0	583,582	0	0	0
Total: Transfer		0	583,582	0	0	0
Division Total: 304 - Ambulance Billing & Collections		0	785,239	210,391	214,732	209,787
Division:	601 - Ambulance					
Employee Services						
600.1010	EMP SRV Regular Salaries	625,990	631,272	813,870	762,804	819,920
600.1015	EMP SRV Buy back Salaries	9,606	6,231	17,751	17,751	28,669
600.1030	EMP SRV Overtime	54,948	68,911	50,000	85,000	200,799
600.1080	EMP SRV PERS	202,509	225,238	259,702	232,778	227,439
600.1100	EMP SRV Medicare	9,769	10,417	11,880	11,149	12,006
600.1110	EMP SRV Disability/Life Insurance	14,938	16,548	18,850	17,690	19,046
600.1120	EMP SRV Health/Dental/Vision Insurance	118,190	167,182	268,400	236,681	280,500
600.1130	EMP SRV Worker's Compensation	63,257	89,855	110,102	110,102	145,255
600.1140	EMP SRV Unemployment Insurance	1,180	2,355	3,026	3,026	3,969
600.1170	EMP SRV Uniform Allowance	4,581	4,200	7,700	6,300	7,350
600.1180	EMP SRV OPEB GASB 75	0	1,271	0	0	0
600.1185	EMP SRV PENSION GASB 68	598,675	197,827	0	0	0
600.1210	EMP SRV Physical Examination	0	3,397	1,200	1,200	1,200
Total: Employee Services		1,703,643	1,424,705	1,562,481	1,484,481	1,746,153
Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	559	183	530	617	530
610.1020	SUPPLIES Operating Supplies	66,566	82,558	68,978	138,951	78,163
610.1030	SUPPLIES Lubricant & Fuels	50,996	48,625	52,855	57,948	52,855
630.1010	COMMUNICATION Telephone	4,690	3,483	3,577	4,541	4,541
630.1040	COMMUNICATION Postage	0	19	0	0	0
640.1020	SERVICES Contractual Services	82,307	68,508	80,696	83,424	83,424
650.1020	TRAINING Training & Vocational	7,247	7,707	7,077	7,712	12,712
650.1040	TRAINING Training Class Expense	884	166	550	180	550
670.1010	MAINTENANCE Repair & Maintenance	890	1,999	5,900	2,000	2,000
670.1030	MAINTENANCE Equipment Maintenance	2,058	3,404	8,000	4,947	7,000
670.1040	MAINTENANCE Vehicle Maintenance	(746)	35	300	390	390
670.1050	MAINTENANCE Maintenance Contracts	23,983	24,140	22,000	33,370	32,900
690.1010	SPC DEPT EXP Due & Subscriptions - Other	2,244	447	534	556	556
690.1157	SPC DEPT EXP GEMT QAF	95,294	97,137	100,000	124,936	100,000
799.1100	MISCELLANEOUS Uncollectible Accounts Expense	(141,232)	(265,444)	0	0	0
799.2200	MISCELLANEOUS Capitalized Assets	(206,230)	(13,000)	0	0	0
Total: Maintenance and Operations		(10,492)	59,965	350,997	459,572	375,621
Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	18,986	24,715	27,744	27,744	30,706
605.1020	ALLOC COSTS Property & Fire Insurance	9,222	12,536	8,524	8,524	9,790
605.1030	ALLOC COSTS Auto Insurance	2,750	3,375	3,725	3,725	3,725
605.1040	ALLOC COSTS Risk Management	17,196	22,566	22,557	22,557	23,630
605.1050	ALLOC COSTS Vehicle Maintenance	11,483	8,100	12,659	12,659	8,738
605.1080	ALLOC COSTS Interdepartment Overhead	243,443	216,938	229,137	229,137	347,586
605.1110	ALLOC COSTS Collection Services	166,306	0	0	0	0
605.1130	ALLOC COSTS Retiree Health	0	3,353	3,353	3,353	3,353
Total: Allocated Costs		469,386	291,583	307,699	307,699	427,528

Capital Outlay						
730.1020	CAPITAL OUTLAY Buildings	19,564	0	0	0	0
730.1040	CAPITAL OUTLAY Vehicles	0	0	200,000	200,000	0
730.1070	CAPITAL OUTLAY Machinery and Equipment	6,809	0	71,215	70,434	0
Total: Capital Outlay		26,373	0	271,215	270,434	0
Transfer						
900.101	TRSF OUT General Fund	60,000	60,000	60,000	60,000	60,000
900.122	TRSF OUT Equipment Replacement	0	5,272	5,272	5,272	4,857
900.265	TRSF OUT Capital Facilities	0	74,986	0	36,964	0
Total: Transfer		60,000	140,258	65,272	102,236	64,857
Division Total: 601 - Ambulance		2,248,911	1,916,511	2,557,664	2,624,422	2,614,159
Division:	602 - Fire Med					
Employee Services						
600.1010	EMP SRV Regular Salaries	94,867	99,561	92,235	92,235	92,235
600.1015	EMP SRV Buy back Salaries	4,493	0	3,494	3,494	3,494
600.1030	EMP SRV Overtime	11,476	13,369	12,000	12,000	12,000
600.1080	EMP SRV PERS	30,915	32,035	33,992	33,992	38,884
600.1100	EMP SRV Medicare	1,597	1,627	1,348	1,348	1,348
600.1110	EMP SRV Disability/Life Insurance	2,462	2,137	2,138	2,138	2,138
600.1120	EMP SRV Health/Dental/Vision Insurance	18,183	23,560	24,400	24,400	22,000
600.1130	EMP SRV Worker's Compensation	4,273	4,521	4,521	4,521	3,829
600.1140	EMP SRV Unemployment Insurance	236	336	336	336	331
600.1170	EMP SRV Uniform Allowance	700	700	700	700	700
Total: Employee Services		169,202	177,845	175,164	175,164	176,959
Maintenance and Operations						
640.1080	SERVICES Other Fees	1,435	740	1,000	1,511	1,000
690.1020	SPC DEPT EXP Advertising	13,252	13,632	14,400	10,500	14,400
Total: Maintenance and Operations		14,687	14,372	15,400	12,011	15,400
Division Total: 602 - Fire Med		183,888	192,217	190,564	187,175	192,359
Department Total: 60 - Fire		2,432,800	2,893,967	2,958,619	3,026,329	3,016,305
EXPENSES Total		2,432,800	2,893,967	2,958,619	3,026,329	3,016,305
Fund REVENUE	Total: 320 - Ambulance	3,378,680	5,064,996	4,078,800	4,509,458	4,319,559
Fund EXPENSE	Total: 320 - Ambulance	2,432,800	2,893,967	2,958,619	3,026,329	3,016,305
Fund Total: 320 - Ambulance		945,880	2,171,029	1,120,181	1,483,129	1,303,254
REVENUE GRAND Totals:		21,213,995	23,626,543	17,864,163	19,495,819	19,847,497
EXPENSE GRAND Totals:		15,267,885	22,137,212	16,467,792	18,060,453	18,062,420
Grand Totals:		5,946,110	1,489,330	1,396,371	1,435,366	1,785,077

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:

- 123 - Park Impact Fees Fund **moved to fund 254* 68
- 191 - Special Community Events **new fund in 17-18* 68
- 202 - Gas Tax Fund 69
- 203 - Transportation Fund 71
- 204 – Sidewalk Fund **fund closed in 18-19* 72
- 206 - Housing Fund 73
- 207-Road and Repair Accountability Act (SB1) Fund 73
- 213 – Curb and Gutter Fund **fund closed in 18-19* 73
- 217 - Water Replacement Fund **fund closed in 18-19* 74
- 218 - Sewer Replacement Fund **fund closed in 18-19* 74
- 250-256 Impact Fees Fund 74
- 301 -Public Safety Sales Tax Measure F Fund 78
- 302-306 COPS/Post Training/DPOA Funds 81
- 321 - Fire Impact Fees **moved to fund 256* 83
- 322 - State Fire Suppression Reimbursement 83
- 401-418 HOME/CDBG Funds 84
- 501 - Successor Agency Fund 88
- 502 - Downtown Improvement District 89
- 503 - LLMD Assessment District 90
- 504 –Storm Drain Impact Fees **moved to fund 255* 96
- 505 – Community Facilities District 97

Account Number	Account Description	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Projected Year End	FY 2021/22 Proposed
Fund: 123 - Parks Reserve INACTIVE use 254						
REVENUES						
Fines & Forfeit - Fines & Forfeitures						
411.1180	FINES Park In Lieu Fees	79,907	0	0	0	0
Total: Fines & Forfeitures		79,907	0	0	0	0
Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	4,391	0	0	0	0
Total: Use of Money & Property		4,391	0	0	0	0
REVENUES Total		84,299	0	0	0	0
EXPENSES						
Department: 40 - Parks & Community Services						
Division: 401 - Community Services						
Maintenance and Operations						
640.1010	SERVICES Professional & Technical	3,068	0	0	0	0
640.1020	SERVICES Contractual Services	25,000	0	0	0	0
Total: Maintenance and Operations		28,068	0	0	0	0
Transfer						
900.101	TRSF OUT General Fund	0	356,938	0	0	0
900.417	TRSF OUT 15-CDBG-10560	9,667	0	0	0	0
Total: Transfer		9,667	356,938	0	0	0
Division Total: 401 - Community Services		37,735	356,938	0	0	0
Department Total: 40 - Parks & Community Services		37,735	356,938	0	0	0
EXPENSES Total		37,735	356,938	0	0	0
Fund REVENUE Total: 123 - Parks Reserve INACTIVE use 254		84,299	0	0	0	0
Fund EXPENSE Total: 123 - Parks Reserve INACTIVE use 254		37,735	356,938	0	0	0
Fund Total: 123 - Parks Reserve INACTIVE use 254		46,564	(356,938)	0	0	0
Fund: 191 - Special Community Events						
REVENUES						
Intergov - Intergovernmental						
413.1320	INTERGOVT Game Day Grant	0	36,118	0	0	0
Total: Intergov - Intergovernmental		0	36,118	0	0	0
Miscellaneous						
425.1030	DONATION Senior Center	1,975	3,470	3,000	25	1,000
425.1040	DONATION Community Service Projects	0	65,896	0	1,500	1,550
425.1050	DONATION Special Events	3,037	3,710	6,500	728	6,500
425.1060	DONATION Youth Services	3,252	1,018	1,600	0	1,600
425.1070	DONATION Youth Sports	3,560	1,617	3,210	0	1,500
425.1080	DONATION Dog Days	438	640	1,100	50	1,100
Total: Miscellaneous		12,262	76,351	15,410	2,303	13,250
Transfers						
800.101	TRSF IN General Fund	1,000	0	0	0	0
Total: Transfers		1,000	0	0	0	0
REVENUES Total		13,262	112,469	15,410	2,303	13,250
EXPENSES						
Department: 40 - Parks & Community Services						
Division: 401 - Community Services						
Maintenance and Operations						
610.1020	SUPPLIES Operating Supplies	0	3,171	1,706	1,617	1,670
Total: Maintenance and Operations		0	3,171	1,706	1,617	1,670
Capital Outlay						
730.1090	CAPITAL OUTLAY Improvements	0	62,471	0	0	0
Total: Capital Outlay		0	62,471	0	0	0
Division Total: 401 - Community Services		0	65,642	1,706	1,617	1,670
Division: 403 - Special Events						

Account Number	Account Description	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Projected Year End	FY 2021/22 Proposed
Maintenance and Operations						
610.1020	SUPPLIES Operating Supplies	2,314	2,450	6,500	987	5,514
Total: Maintenance and Operations		2,314	2,450	6,500	987	5,514
Division Total: 403 - Special Events		2,314	2,450	6,500	987	5,514
Division: 404 - Youth Services						
Maintenance and Operations						
610.1020	SUPPLIES Operating Supplies	4,988	913	1,413	0	1,413
Total: Maintenance and Operations		4,988	913	1,413	0	1,413
Division Total: 404 - Youth Services		4,988	913	1,413	0	1,413
Division: 405 - Game Day						
Maintenance and Operations						
610.1020	SUPPLIES Operating Supplies	1,399	995	26,118	5,688	19,435
Total: Maintenance and Operations		1,399	995	26,118	5,688	19,435
Division Total: 405 - Game Day		1,399	995	26,118	5,688	19,435
Division: 407 - Sports						
Maintenance and Operations						
610.1020	SUPPLIES Operating Supplies	867	1,377	0	0	11,733
Total: Maintenance and Operations		867	1,377	0	0	11,733
Division Total: 407 - Sports		867	1,377	0	0	11,733
Division: 408 - Senior Citizens						
Maintenance and Operations						
610.1020	SUPPLIES Operating Supplies	1,549	1,773	1,500	500	1,000
Total: Maintenance and Operations		1,549	1,773	1,500	500	1,000
Division Total: 408 - Senior Citizens		1,549	1,773	1,500	500	1,000
Division: 409 - Dog Days						
Maintenance and Operations						
610.1020	SUPPLIES Operating Supplies	236	308	2,542	52	2,490
Total: Maintenance and Operations		236	308	2,542	52	2,490
Division Total: 409 - Dog Days		236	308	2,542	52	2,490
Division: 410 - Commission Projects						
Maintenance and Operations						
610.1020	SUPPLIES Operating Supplies	0	0	0	0	1,502
Total: Maintenance and Operations		0	0	0	0	1,502
Division Total: 410 - Commission Projects		0	0	0	0	1,502
Division: 411 - Sports Tournaments						
Maintenance and Operations						
610.1020	SUPPLIES Operating Supplies	0	0	485	0	485
Total: Maintenance and Operations		0	0	485	0	485
Division Total: 411 - Sports Tournaments		0	0	485	0	485
Division: 412 - Felix Delgado Picnic Projects						
Maintenance and Operations						
610.1020	SUPPLIES Operating Supplies	1,126	9	11	11	0
Total: Maintenance and Operations		1,126	9	11	11	0
Division Total: 412 - Felix Delgado Picnic Projects		1,126	9	11	11	0
Division: 413 - Scouts						
Maintenance and Operations						
610.1020	SUPPLIES Operating Supplies	130	252	2,123	0	2,248
Total: Maintenance and Operations		130	252	2,123	0	2,248
Division Total: 413 - Scouts		130	252	2,123	0	2,248
Department Total: 40 - Parks & Community Services		12,608	73,718	42,398	8,855	47,490
EXPENSES Total		12,608	73,718	42,398	8,855	47,490
Fund REVENUE	Total: 191 - Special Community Events	13,262	112,469	15,410	2,303	13,250
Fund EXPENSE	Total: 191 - Special Community Events	12,608	73,718	42,398	8,855	47,490
Fund Total: 191 - Special Community Events		654	38,751	(26,988)	(6,552)	(34,240)

Account Number	Account Description	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Projected Year End	FY 2021/22 Proposed
Fund: 202 - Gas Tax						
REVENUES						
Taxes						
408.1000	GAS TAX 2103	83,897	181,593	150,000	196,007	200,000
408.1010	GAS TAX 2105	136,027	130,678	133,440	135,101	145,793
408.1020	GAS TAX 2106	80,451	73,754	72,744	76,440	82,235
408.1030	GAS TAX 2107	170,964	165,711	159,312	171,484	171,484
408.1040	GAS TAX 2107.5	6,000	6,000	5,000	6,000	6,000
Total: Taxes		477,339	557,735	520,496	585,032	605,512
Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	12,300	8,100	2,000	2,000	2,000
Total: Use of Money & Property		12,300	8,100	2,000	2,000	2,000
Intergov - Intergovernmental						
413.1010	INTERGOVT STP State Local Transportation	274,119	289,860	250,000	250,000	250,000
Total: Intergovernmental		274,119	289,860	250,000	250,000	250,000
Miscellaneous						
414.1040	MISC Loan Repaymet	28,049	28,474	0	0	0
Total: Miscellaneous		28,049	28,474	0	0	0
Transfers						
800.204	TRSF IN Sidewalk	4,668	0	0	0	0
800.213	TRSF IN Curb & Gutter	2,708	0	0	0	0
Total: Transfers		7,376	0	0	0	0
REVENUES Total		799,184	884,170	772,496	837,032	857,512
EXPENSES						
Department: 70 - Public Works						
Division: 709 - Transportation						
Employee Services						
600.1010	EMP SRV Regular Salaries	115,301	135,850	147,399	150,359	101,933
600.1015	EMP SRV Buy back Salaries	558	619	4,310	4,425	2,445
600.1020	EMP SRV Part Time Salaries	28,232	8,011	8,549	1,710	4,425
600.1030	EMP SRV Overtime	1,280	5,614	1,000	2,300	2,300
600.1050	EMP SRV Standby	1,763	1,232	1,400	1,400	1,700
600.1080	EMP SRV PERS	26,222	10,252	43,797	44,713	34,255
600.1090	EMP SRV Social Security	0	15	0	0	0
600.1100	EMP SRV Medicare	2,106	2,108	2,144	2,187	1,485
600.1110	EMP SRV Disability/Life Insurance	1,371	3,185	3,401	3,469	2,355
600.1120	EMP SRV Health/Dental/Vision Insurance	39,094	56,201	68,564	68,564	43,120
600.1130	EMP SRV Worker's Compensation	12,305	14,240	10,453	10,453	10,759
600.1140	EMP SRV Unemployment Insurance	680	1,060	891	891	929
600.1170	EMP SRV Uniform Allowance	2,366	1,675	294	1,700	2,000
600.1190	EMP SRV Stipends	397	0	0	0	0
Total: Employee Services		231,674	240,061	292,202	292,171	207,706
Maintenance and Operations						
610.1020	SUPPLIES Operating Supplies	79,646	77,500	82,420	82,420	84,378
610.1030	SUPPLIES Lubricant & Fuels	7,696	5,463	8,000	8,000	8,000
610.1040	SUPPLIES Repair & Maintenance Supplies	5,872	51	5,000	5,000	5,000
610.1050	SUPPLIES Small Tools	462	0	500	500	500
610.1060	SUPPLIES Safety Equipment & Supplies	0	0	2,000	2,000	2,000
620.1010	UTILITIES Electric	194,453	180,198	206,271	206,271	212,446
620.1020	UTILITIES Gas	230	154	230	230	250
630.1010	COMMUNICATION Telephone	377	714	522	522	600
630.1020	COMMUNICATION Cellphone	1,352	901	1,500	1,500	1,514
630.1040	COMMUNICATION Postage	7	12	100	100	50
640.1010	SERVICES Professional & Technical	1,133	707	1,500	1,500	1,500
640.1020	SERVICES Contractual Services	35,288	99,345	114,200	49,417	113,400

Account Number	Account Description	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Projected Year End	FY 2021/22 Proposed
640.1060	SERVICES Legal Services	128,462	0	0	1,500	1,500
650.1010	TRAINING Travel & Conference	84	0	1,500	1,500	1,500
650.1020	TRAINING Training & Vocational	1,396	1,029	2,172	2,172	2,245
670.1010	MAINTENANCE Repair & Maintenance	1,600	11,531	5,130	5,130	5,263
670.1030	MAINTENANCE Equipment Maintenance	20	0	1,000	1,000	1,000
670.1040	MAINTENANCE Vehicle Maintenance	475	476	500	500	974
690.1010	SPC DEPT EXP Due & Subscriptions - Other	5,378	2,444	2,000	2,000	2,000
690.1050	SPC DEPT EXP Rental	802	772	805	805	861
Total: Maintenance and Operations		464,732	381,298	435,350	372,067	444,981
Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	6,840	8,606	9,841	9,841	10,696
605.1020	ALLOC COSTS Property & Fire Insurance	3,322	4,365	3,024	3,024	3,410
605.1030	ALLOC COSTS Auto Insurance	0	0	745	745	745
605.1040	ALLOC COSTS Risk Management	6,195	7,858	8,001	8,001	8,231
605.1050	ALLOC COSTS Vehicle Maintenance	10,969	25,212	11,539	27,198	25,038
605.1060	ALLOC COSTS Custodian	3,904	3,431	3,638	3,781	2,786
605.1080	ALLOC COSTS Interdepartment Overhead	90,691	81,152	72,585	72,585	103,721
605.1150	ALLOC COSTS Fire/Ambulance	0	675	0	0	0
605.1170	ALLOC COSTS Property Maintenance	0	2,399	3,362	2,684	2,655
Total: Allocated Costs		121,921	133,698	112,735	127,859	157,282
Transfer						
900.122	TRSF OUT Equipment Replacement	0	5,272	5,272	5,272	825
900.181	TRSF OUT General Debt Service	6,381	6,260	6,381	6,381	0
900.185	TRSF OUT Financing Authority Debt Service	7,994	8,910	9,508	9,508	10,107
900.260	TRSF OUT Transportation Construction	138,993	81,000	227,230	63,989	227,230
900.265	TRSF OUT Capital Facilities	0	0	0	0	0
900.418	TRSF OUT 2018-CDBG-12892	0	0	0	250,000	0
Total: Transfer		153,368	101,443	248,391	335,150	238,162
Division Total: 709 - Transportation		971,695	856,499	1,088,678	1,127,247	1,048,131
Department Total: 70 - Public Works		971,695	856,499	1,088,678	1,127,247	1,048,131
EXPENSES Total		971,695	856,499	1,088,678	1,127,247	1,048,131
Fund REVENUE Total: 202 - Gas Tax		799,184	884,170	772,496	837,032	857,512
Fund EXPENSE Total: 202 - Gas Tax		971,695	856,499	1,088,678	1,127,247	1,048,131
Fund Total: 202 - Gas Tax		(172,511)	27,671	(316,182)	(290,215)	(190,619)
Fund: 203 - Transportation						
REVENUES						
Taxes						
403.1030	SALES TAX Measure R	449,687	507,608	458,726	450,000	454,500
Total: Taxes		449,687	507,608	458,726	450,000	454,500
Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	17,088	5,936	1,000	1,000	1,000
Total: Use of Money & Property		17,088	5,936	1,000	1,000	1,000
Intergov - Intergovernmental						
413.1020	INTERGOVT TDA Receipts	689,045	553,928	613,852	781,113	584,816
Total: Intergovernmental		689,045	553,928	613,852	781,113	584,816
Miscellaneous						
414.1010	MISC Other Miscellaneous Revenue	530	90,019	7,200	7,200	7,200
Total: Miscellaneous		530	90,019	7,200	7,200	7,200
REVENUES Total		1,156,351	1,157,490	1,080,778	1,239,313	1,047,516
EXPENSES						
Department: 70 - Public Works						
Division: 709 - Transportation						
Employee Services						
600.1010	EMP SRV Regular Salaries	78,979	117,461	137,261	137,261	151,017

Account Number	Account Description	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Projected Year End	FY 2021/22 Proposed
600.1015	EMP SRV Buy back Salaries	558	608	1,155	1,600	1,589
600.1020	EMP SRV Part Time Salaries	32,215	32,512	32,247	32,247	32,247
600.1030	EMP SRV Overtime	589	2,776	6,000	3,000	5,000
600.1050	EMP SRV Standby	686	1,265	1,200	2,000	1,500
600.1080	EMP SRV PERS	21,763	36,043	51,202	51,202	64,263
600.1100	EMP SRV Medicare	1,610	2,175	2,465	2,465	2,665
600.1110	EMP SRV Disability/Life Insurance	1,536	2,704	3,168	3,168	3,484
600.1120	EMP SRV Health/Dental/Vision Insurance	32,100	52,248	67,344	67,344	64,020
600.1130	EMP SRV Worker's Compensation	8,033	9,719	12,860	12,860	14,397
600.1140	EMP SRV Unemployment Insurance	444	723	1,096	1,096	1,244
600.1170	EMP SRV Uniform Allowance	1,228	1,632	1,226	2,000	2,000
Total: Employee Services		179,740	259,867	317,224	316,243	343,426
Maintenance and Operations						
610.1020	SUPPLIES Operating Supplies	75,209	49,540	79,670	79,670	82,373
610.1030	SUPPLIES Lubricant & Fuels	1,813	2,070	4,000	4,000	3,000
610.1050	SUPPLIES Small Tools	0	0	500	500	1,000
610.1060	SUPPLIES Safety Equipment & Supplies	0	0	1,000	1,000	500
620.1010	UTILITIES Electric	14,992	16,947	15,812	17,209	17,609
620.1020	UTILITIES Gas	150	170	100	250	200
630.1010	COMMUNICATION Telephone	982	1,579	966	1,539	1,546
630.1020	COMMUNICATION Cellphone	5	4	50	50	50
630.1040	COMMUNICATION Postage	0	0	55	25	50
640.1010	SERVICES Professional & Technical	13,685	14,984	15,480	15,480	15,000
640.1020	SERVICES Contractual Services	33,956	75,336	30,000	30,000	31,390
650.1020	TRAINING Training & Vocational	47	155	2,040	2,040	2,081
670.1030	MAINTENANCE Equipment Maintenance	0	1,243	8,000	8,000	6,364
670.1040	MAINTENANCE Vehicle Maintenance	2,156	3,379	1,180	3,000	3,474
690.1010	SPC DEPT EXP Due & Subscriptions - Other	659	578	510	510	520
Total: Maintenance and Operations		143,653	165,985	159,363	163,273	165,157
Principal Payments						
710.2050	PRINCIPAL Vehicles	7,444	14,328	14,328	14,328	14,328
Total: Principal Payments		7,444	14,328	14,328	14,328	14,328
Interest Payments						
720.2050	INTEREST Vehicles	1,806	4,370	4,370	4,370	4,370
Total: Interest Payments		1,806	4,370	4,370	4,370	4,370
Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	4,551	4,402	6,125	6,125	7,007
605.1020	ALLOC COSTS Property & Fire Insurance	2,210	2,233	1,882	1,882	2,234
605.1030	ALLOC COSTS Auto Insurance	0	0	2,235	2,235	2,235
605.1040	ALLOC COSTS Risk Management	4,122	4,019	4,980	4,980	5,392
605.1050	ALLOC COSTS Vehicle Maintenance	10,969	25,212	11,539	27,198	25,038
605.1060	ALLOC COSTS Custodian	3,819	3,357	3,559	3,699	2,726
605.1080	ALLOC COSTS Interdepartment Overhead	58,139	55,499	58,604	58,604	76,283
605.1150	ALLOC COSTS Fire/Ambulance	0	675	675	675	0
605.1170	ALLOC COSTS Property Maintenance	0	2,347	3,289	2,626	2,597
Total: Allocated Costs		83,810	97,744	92,888	108,024	123,512
Capital Outlay						
730.1070	CAPITAL OUTLAY Machinery and Equipment	0	0	7,200	0	4,000
	Total: Capital Outlay	0	0	7,200	0	4,000
Transfer						
900.122	TRSF OUT Equipment Replacement	0	5,272	5,272	5,272	825
900.181	TRSF OUT General Debt Service	6,381	6,260	6,381	6,381	0
900.185	TRSF OUT Financing Authority Debt Service	417,238	416,152	421,029	421,029	424,372
900.260	TRSF OUT Transportation Construction	128,872	184,538	135,000	102,962	135,000
900.265	TRSF OUT Capital Facilities	97,438	20,000	0	0	0

Account Number	Account Description	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Projected Year End	FY 2021/22 Proposed
900.418	TRSF OUT 2018-CDBG-12892	0	0	0	240,000	0
Total: Transfer		649,929	632,222	567,682	775,644	560,197
Division Total: 709 - Transportation		1,066,382	1,174,516	1,163,055	1,381,882	1,214,990
Department Total: 70 - Public Works		1,066,382	1,174,516	1,163,055	1,381,882	1,214,990
EXPENSES Total		1,066,382	1,174,516	1,163,055	1,381,882	1,214,990
Fund REVENUE Total: 203 - Transportation		1,156,351	1,157,490	1,080,778	1,239,313	1,047,516
Fund EXPENSE Total: 203 - Transportation		1,066,382	1,174,516	1,163,055	1,381,882	1,214,990
Fund Total: 203 - Transportation		89,969	(17,026)	(82,277)	(142,569)	(167,474)
Fund: 204 - Sidewalk - INACTIVE						
EXPENSES						
Department: 70 - Public Works						
Division: 000 - Non-divisional						
Transfer						
900.202	TRSF OUT Gas Tax	4,668	0	0	0	0
Total: Transfer		4,668	0	0	0	0
Division Total: 000 - Non-divisional		4,668	0	0	0	0
Department Total: 70 - Public Works		4,668	0	0	0	0
EXPENSES Total		4,668	0	0	0	0
Fund REVENUE Total: 204 - Sidewalk - INACTIVE						
Fund EXPENSE Total: 204 - Sidewalk - INACTIVE		4,668	0	0	0	0
Fund Total: 204 - Sidewalk - INACTIVE		(4,668)	0	0	0	0
Fund: 206 - Housing						
EXPENSES						
Department: 70 - Public Works						
Division: 722 - Housing						
Maintenance and Operations						
799.2000	MISCELLANEOUS Bad Debts Expense	0	3,769,767	0	0	0
Total: Maintenance and Operations		0	3,769,767	0	0	0
Principal Payments						
710.2020	PRINCIPAL Andrews	4,618	0	0	0	0
Total: Principal Payments		4,618	0	0	0	0
Interest Payments						
720.2020	INTEREST Andrews	323	0	0	0	0
Total: Interest Payments		323	0	0	0	0
Division Total: 722 - Housing		4,941	3,769,767	0	0	0
Department Total: 70 - Public Works		4,941	3,769,767	0	0	0
EXPENSES Total		4,941	3,769,767	0	0	0
Fund REVENUE Total: 206 - Housing						
Fund EXPENSE Total: 206 - Housing		4,941	3,769,767	0	0	0
Fund Total: 206 - Housing		(4,941)	(3,769,767)	0	0	0
Fund: 207 - Road Repair & Acctblty Act (SB1)						
REVENUES						
Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	6,763	7,078	6,500	6,500	2,500
Total: Use of Money & Property		6,763	7,078	6,500	6,500	2,500
Intergov - Intergovernmental						
413.1060	INTERGOVT State Grants	448,557	441,917	478,366	452,003	495,028
Total: Intergovernmental		448,557	441,917	478,366	452,003	495,028
Transfers						
800.101	TRSF IN General Fund	82,333	82,333	82,333	82,333	82,333
Total: Transfers		82,333	82,333	82,333	82,333	82,333
REVENUES Total		537,653	531,329	567,199	540,836	579,861

Account Number	Account Description	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Projected Year End	FY 2021/22 Proposed
EXPENSES						
Department: 70 - Public Works						
Division: 709 - Transportation						
Capital Projects						
680.1073	CAPITAL PROJECTS Street Improvements PHASE I	1,943	553,205	0	0	0
680.1074	CAPITAL PROJECTS Street Improvements PHASE II	0	17,370	1,121,157	616,296	0
680.1252	CAPITAL PROJECTS Traffic Circle Rehabilitation	188,999	70	0	0	0
680.1264	CAPITAL PROJECTS Alta/Nebraska Roundabout	0	0	0	0	428,009
Total: Capital Projects		190,941	570,645	1,121,157	616,296	428,009
Division Total: 709 - Transportation		190,941	570,645	1,121,157	616,296	428,009
Department Total: 70 - Public Works		190,941	570,645	1,121,157	616,296	428,009
EXPENSES Total		190,941	570,645	1,121,157	616,296	428,009
Fund REVENUE Total: 207 - Road Repair & Acctblty Act (SB1)		537,653	531,329	567,199	540,836	579,861
Fund EXPENSE Total: 207 - Road Repair & Acctblty Act (SB1)		190,941	570,645	1,121,157	616,296	428,009
Fund Total: 207 - Road Repair & Acctblty Act (SB1)		346,711	(39,316)	(553,958)	(75,460)	151,852
Fund: 213 - Curb and Gutter - INACTIVE						
EXPENSES						
Department: 70 - Public Works						
Division: 000 - Non-divisional						
Transfer						
900.202	TRSF OUT Gas Tax	2,708	0	0	0	0
Total: Transfer		2,708	0	0	0	0
Division Total: 000 - Non-divisional		2,708	0	0	0	0
Department Total: 70 - Public Works		2,708	0	0	0	0
EXPENSES Total		2,708	0	0	0	0
Fund REVENUE Total: 213 - Curb and Gutter - INACTIVE						
Fund EXPENSE Total: 213 - Curb and Gutter - INACTIVE		2,708	0	0	0	0
Fund Total: 213 - Curb and Gutter - INACTIVE		(2,708)	0	0	0	0
Fund: 217 - Water Equipment Replmt -INACTIVE						
REVENUES						
Transfers						
800.230	TRSF IN Water	1,857	0	0	0	0
Total: Transfers		1,857	0	0	0	0
REVENUES Total		1,857	0	0	0	0
EXPENSES						
Department: 70 - Public Works						
Division: 703 - Water						
Transfer - Transfer						
900.230	TRSF OUT Water	0	365,242	0	0	0
Total: Transfer - Transfer		0	365,242	0	0	0
Division Total: 703 - Water		0	365,242	0	0	0
Department Total: 70 - Public Works		0	365,242	0	0	0
EXPENSES Total		0	365,242	0	0	0
Fund REVENUE Total: 217 - Water Equipment Replmt -INACTIVE		1,857	0	0	0	0
Fund EXPENSE Total: 217 - Water Equipment Replmt -INACTIVE		0	365,242	0	0	0
Fund Total: 217 - Water Equipment Replmt -INACTIVE		1,857	(365,242)	0	0	0
Fund: 218 - Sewer Equip Replacement-INACTIVE						
EXPENSES						
Department: 70 - Public Works						
Division: 705 - Sewer Collection						

Account Number	Account Description	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Projected Year End	FY 2021/22 Proposed
Transfer						
900.231	TRSF OUT Sewer	131,765	0	0	0	0
Total: Transfer		131,765	0	0	0	0
Division Total: 705 - Sewer Collection		131,765	0	0	0	0
Department Total: 70 - Public Works		131,765	0	0	0	0
EXPENSES Total		131,765	0	0	0	0
Fund REVENUE Total: 218 - Sewer Equip Replacement-INACTIVE						
Fund EXPENSE Total: 218 - Sewer Equip Replacement-INACTIVE		131,765	0	0	0	0
Fund Total: 218 - Sewer Equip Replacement-INACTIVE		(131,765)	0	0	0	0
Fund: 250 - Water Impact Fees						
REVENUES						
Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	6,724	11,365	1,000	3,000	1,000
Total: Use of Money & Property		6,724	11,365	1,000	3,000	1,000
Service Charges - Services Charges						
409.5080	SRVC & FEE Developer Fees	340,985	448,921	55,144	235,218	104,354
Total: Services Charges		340,985	448,921	55,144	235,218	104,354
REVENUES Total		347,710	460,286	56,144	238,218	105,354
EXPENSES						
Department: 70 - Public Works						
Division: 703 - Water						
Maintenance and Operations						
640.1020	SERVICES Contractual Services	0	36,495	0	0	0
799.2000	MISCELLANEOUS Bad Debts Expense	0	150,000	0	0	0
Total: Maintenance and Operations		0	186,495	0	0	0
Capital Projects						
680.1015	CAPITAL PROJECTS Preliminary Design	0	0	0	9,000	10,000
680.1157	CAPITAL PROJECTS Test Well for Wells 21	0	7,739	0	150,000	442,261
	Total: Capital Projects	0	7,739	0	159,000	452,261
Transfer						
900.182	TRSF OUT Water Debt Service	(143,833)	(258,972)	87,075	87,075	87,075
900.261	TRSF OUT Water Construction	330,908	339,568	0	0	0
Total: Transfer		187,075	80,596	87,075	87,075	87,075
Division Total: 703 - Water		187,075	274,830	87,075	246,075	539,336
Department Total: 70 - Public Works		187,075	274,830	87,075	246,075	539,336
EXPENSES Total		187,075	274,830	87,075	246,075	539,336
Fund REVENUE Total: 250 - Water Impact Fees		347,710	460,286	56,144	238,218	105,354
Fund EXPENSE Total: 250 - Water Impact Fees		187,075	274,830	87,075	246,075	539,336
Fund Total: 250 - Water Impact Fees		160,635	185,457	(30,931)	(7,857)	(433,982)
Fund: 251 - Sewer Impact Fees						
REVENUES						
Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	8,912	14,142	1,000	3,000	1,000
Total: Use of Money & Property		8,912	14,142	1,000	3,000	1,000
Service Charges - Services Charges						
409.5080	SRVC & FEE Developer Fees	443,635	503,132	60,846	261,718	110,731
Total: Services Charges		443,635	503,132	60,846	261,718	110,731
REVENUES Total		452,548	517,275	61,846	264,718	111,731
EXPENSES						
Department: 70 - Public Works						
Division: 705 - Sewer Collection						
Maintenance and Operations						
640.1020	SERVICES Contractual Services	16,627	195,809	429,000	15,000	0

Account Number	Account Description	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Projected Year End	FY 2021/22 Proposed
Total: Maintenance and Operations		16,627	195,809	429,000	15,000	0
Capital Projects						
680.1015	CAPITAL PROJECTS Preliminary Design	0	0	0	9,000	10,000
680.1261	CAPITAL PROJECTS Clarifier	0	0	0	50,000	573,646
	Total: Capital Projects	0	0	0	59,000	583,646
Transfer						
900.183	TRSF OUT Sewer Debt Service	200,000	0	0	0	0
900.420	TRSF OUT 2020-CDBG-12005	0	0	0	0	134,187
Total: Transfer		200,000	0	0	0	134,187
Division Total: 705 - Sewer Collection		216,627	195,809	429,000	74,000	717,833
Department Total: 70 - Public Works		216,627	195,809	429,000	74,000	717,833
EXPENSES Total		216,627	195,809	429,000	74,000	717,833
Fund REVENUE Total: 251 - Sewer Impact Fees		452,548	517,275	61,846	264,718	111,731
Fund EXPENSE Total: 251 - Sewer Impact Fees		216,627	195,809	429,000	74,000	717,833
Fund Total: 251 - Sewer Impact Fees		235,920	321,465	(367,154)	190,718	(606,102)
Fund: 252 - Transportation Impact Fees						
REVENUES						
Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	25,140	29,129	1,000	5,500	2,500
Total: Use of Money & Property		25,140	29,129	1,000	5,500	2,500
Service Charges - Services Charges						
409.5080	SRVC & FEE Developer Fees	442,878	668,664	137,909	240,545	289,435
Total: Services Charges		442,878	668,664	137,909	240,545	289,435
REVENUES Total		468,018	697,792	138,909	246,045	291,935
EXPENSES						
Department: 70 - Public Works						
Division: 721 - Impact Fees						
Maintenance and Operations						
640.1020	SERVICES Contractual Services	19,863	188,120	20,000	90,000	60,000
799.2000	MISCELLANEOUS Bad Debts Expense	0	215,000	0	0	0
Total: Maintenance and Operations		19,863	403,120	20,000	90,000	60,000
Capital Projects						
680.1015	CAPITAL PROJECTS Preliminary Design	0	45,977	0	3,114	0
	Total: Capital Projects	0	45,977	0	3,114	0
Transfer						
900.185	TRSF OUT Financing Authority Debt Service	141,958	147,420	150,530	150,530	150,041
900.260	TRSF OUT Transportation Construction	0	150,000	1,588,148	511,322	714,382
900.417	TRSF OUT 15-CDBG-10560	0	181,251	0	0	0
Total: Transfer		141,958	478,671	1,738,678	661,852	864,423
Division Total: 721 - Impact Fees		161,821	927,768	1,758,678	754,966	924,423
Department Total: 70 - Public Works		161,821	927,768	1,758,678	754,966	924,423
EXPENSES Total		161,821	927,768	1,758,678	754,966	924,423
Fund REVENUE Total: 252 - Transportation Impact Fees		468,018	697,792	138,909	246,045	291,935
Fund EXPENSE Total: 252 - Transportation Impact Fees		161,821	927,768	1,758,678	754,966	924,423
Fund Total: 252 - Transportation Impact Fees		306,197	(229,976)	(1,619,769)	(508,921)	(632,488)
Fund: 253 - Police Impact Fees						
REVENUES						
Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	207	1,951	200	700	500
Total: Use of Money & Property		207	1,951	200	700	500
Service Charges - Services Charges						
409.5080	SRVC & FEE Developer Fees	15,869	155,895	8,577	76,843	57,231
Total: Services Charges		15,869	155,895	8,577	76,843	57,231

Account Number	Account Description	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Projected Year End	FY 2021/22 Proposed
REVENUES Total		16,076	157,846	8,777	77,543	57,731
EXPENSES						
Department: 70 - Public Works						
Division: 000 - Non-divisional						
Capital Outlay - Capital Outlay						
730.1070	CAPITAL OUTLAY Machinery and Equipment	0	0	0	0	100,000
Total: Capital Outlay		0	0	0	0	100,000
Transfer						
900.265	TRSF OUT Capital Facilities	0	0	150,000	176,602	0
	Total: Transfer	0	0	150,000	176,602	0
	Division Total: 000 - Non-divisional	0	0	150,000	176,602	100,000
	Department Total: 70 - Public Works	0	0	150,000	176,602	100,000
	EXPENSES Total	0	0	150,000	176,602	100,000
Fund REVENUE Total: 253 - Police Impact Fees		16,076	157,846	8,777	77,543	57,731
Fund EXPENSE Total: 253 - Police Impact Fees		0	0	150,000	176,602	100,000
Fund Total: 253 - Police Impact Fees		16,076	157,846	(141,223)	(99,059)	(42,269)
Fund: 254 - Parks Impact Fees						
REVENUES						
Fines & Forfeit - Fines & Forfeitures						
411.1180	FINES Park In Lieu Fees	14,258	431,133	18,870	125,800	66,045
Total: Fines & Forfeitures		14,258	431,133	18,870	125,800	66,045
Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	35	6,703	500	2,000	1,000
Total: Use of Money & Property		35	6,703	500	2,000	1,000
Transfers						
800.123	TRSF IN Park Reserve	0	356,938	0	0	0
Total: Transfers		0	356,938	0	0	0
REVENUES Total		14,293	794,774	19,370	127,800	67,045
EXPENSES						
Department: 70 - Public Works						
Division: 721 - Impact Fees						
Maintenance and Operations						
640.1010	SERVICES Professional & Technical	0	0	0	0	0
799.2000	MISCELLANEOUS Bad Debts Expense	0	150,000	0	0	0
Total: Maintenance and Operations		0	150,000	0	0	0
Capital Outlay						
730.1010	CAPITAL OUTLAY Land	0	25,485	0	0	0
Total: Capital Outlay		0	25,485	0	0	0
Capital Projects						
680.1015	CAPITAL PROJECTS Preliminary Design	0	2,734	0	52,808	65,000
680.1175	CAPITAL PROJECTS Parks Master Plan	0	30,629	0	42,909	0
680.1216	CAPITAL PROJECTS Roosevelt Park Lighting Prokect	0	129,199	0	0	0
680.9000	CAPITAL PROJECTS Other Projects	0	0	125,000	100,000	176,164
Total: Capital Projects		0	162,562	125,000	195,717	241,164
Transfer						
900.260	TRSF OUT Transportation Construction	0	3,387	0	0	0
900.265	TRSF OUT Capital Facilities	0	0	108,000	0	108,000
900.417	TRSF OUT 15-CDBG-10560	0	12,201	0	0	0
Total: Transfer		0	15,588	108,000	0	108,000
Division Total: 721 - Impact Fees		0	353,635	233,000	195,717	349,164
Department Total: 70 - Public Works		0	353,635	233,000	195,717	349,164
EXPENSES Total		0	353,635	233,000	195,717	349,164
Fund REVENUE Total: 254 - Parks Impact Fees		14,293	794,774	19,370	127,800	67,045

Account Number	Account Description	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Projected Year End	FY 2021/22 Proposed
Fund EXPENSE Total: 254 - Parks Impact Fees		0	353,635	233,000	195,717	349,164
Fund Total: 254 - Parks Impact Fees		14,293	441,140	(213,630)	(67,917)	(282,119)
Fund: 255 - Strom Drain Impact Fee						
REVENUES						
Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	0	5,501	500	1,000	500
Total: Use of Money & Property		0	5,501	500	1,000	500
Service Charges - Services Charges						
409.5080	SRVC & FEE Developer Fees	0	97,284	5,307	2,123	9,468
Total: Services Charges		0	97,284	5,307	2,123	9,468
Transfers						
800.504	TRSF IN Drainage District	0	414,457	0	0	0
Total: Transfers		0	414,457	0	0	0
Other Financing Sources						
415.1060	Other FIN SOURCES Sale of City Dirt	0	23,977	1,000	1,000	1,000
Total: Other Financing Sources		0	23,977	1,000	1,000	1,000
REVENUES Total		0	541,219	6,807	4,123	10,968
EXPENSES						
Department: 20 - Administration						
Division: 000 - Non-divisional						
Maintenance and Operations						
640.1020	SERVICES Contractual Services	0	1,391	0	0	0
640.1170	SERVICES Master Plan	0	17,270	0	0	0
Total: Maintenance and Operations		0	18,660	0	0	0
Capital Outlay						
730.1010	CAPITAL OUTLAY Land	0	25,485	0	0	0
Total: Capital Outlay		0	25,485	0	0	0
Capital Projects						
680.1197	CAPITAL Projects Euclid/Saginaw Basin	0	6,298	0	20,000	0
	Total: Capital Projects	0	6,298	0	20,000	0
Transfer						
900.260	TRSF OUT Transportation Construction	0	99,193	0	0	0
900.418	TRSF OUT 2018-CDBG-12892	0	0	0	200,000	0
Total: Transfer		0	99,193	0	200,000	0
Division Total: 000 - Non-divisional		0	149,636	0	220,000	0
Department Total: 20 - Administration		0	149,636	0	220,000	0
EXPENSES Total		0	149,636	0	220,000	0
Fund REVENUE Total: 255 - Strom Drain Impact Fee		0	541,219	6,807	4,123	10,968
Fund EXPENSE Total: 255 - Strom Drain Impact Fee		0	149,636	0	220,000	0
Fund Total: 255 - Strom Drain Impact Fee		0	391,583	6,807	(215,877)	10,968
Fund: 256 - Fire Impact Fees						
REVENUES						
Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	0	4,548	500	1,700	1,500
	Total: Use of Money & Property	0	4,548	500	1,700	1,500
Service Charges - Services Charges						
409.4080	SRVC & FEE Impact Fees - Single Family	0	257,739	18,364	91,220	83,926
409.4090	SRVC & FEE Impact Fees - Commercial	0	3,981	1,837	735	1,837
409.4100	SRVC & FEE Impact Fees - Multiple Family	0	1,246	0	0	0
409.4110	SRVC & FEE Impact Fees - Industrial	0	643	0	367	0
	Total: Services Charges	0	263,609	20,201	92,322	85,763
Transfers						
800.321	TRSF IN Fire Impact	0	283,507	0	0	0
	Total: Transfers	0	283,507	0	0	0

Account Number	Account Description	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Projected Year End	FY 2021/22 Proposed
	REVENUES Total	0	551,663	20,701	94,022	87,263
	Fund REVENUE Total: 256 - Fire Impact Fees	0	551,663	20,701	94,022	87,263
	Fund EXPENSE Total: 256 - Fire Impact Fees	0	0	0	0	0
	Fund Total: 256 - Fire Impact Fees	0	551,663	20,701	94,022	87,263
Fund: 301 - Public Safety Sales Tax						
REVENUES						
Taxes						
403.1010	SALES TAX Sales & Use Tax	2,143,995	2,190,975	2,200,000	2,200,000	2,569,000
Total: Taxes		2,143,995	2,190,975	2,200,000	2,200,000	2,569,000
Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	8,591	10,542	0	0	0
Total: Use of Money & Property		8,591	10,542	0	0	0
REVENUES Total		2,152,586	2,201,517	2,200,000	2,200,000	2,569,000
EXPENSES						
Department: 50 - Police						
Division: 502 - Patrol						
Employee Services						
600.1010	EMP SRV Regular Salaries	367,029	432,713	539,611	539,253	590,552
600.1015	EMP SRV Buy back Salaries	3,873	8,409	11,326	11,326	11,326
600.1030	EMP SRV Overtime	49,393	53,341	50,000	50,000	50,000
600.1060	EMP SRV Holiday	14,053	19,299	26,829	26,829	29,474
600.1080	EMP SRV PERS	130,520	161,866	144,001	143,948	175,032
600.1100	EMP SRV Medicare	5,727	8,545	8,290	8,285	9,093
600.1110	EMP SRV Disability/Life Insurance	10,351	12,578	13,147	13,139	14,421
600.1120	EMP SRV Health/Dental/Vision Insurance	88,817	132,296	158,600	158,600	154,000
600.1130	EMP SRV Worker's Compensation	28,485	33,723	38,947	38,947	33,498
600.1140	EMP SRV Unemployment Insurance	1,180	1,682	2,017	2,017	1,984
600.1170	EMP SRV Uniform Allowance	3,881	4,785	5,200	5,500	7,000
Total: Employee Services		703,310	869,237	997,968	997,844	1,076,380
Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	584	0	850	850	850
610.1020	SUPPLIES Operating Supplies	219	14,120	7,000	7,000	7,000
610.1030	SUPPLIES Lubricant & Fuels	17,465	13,742	24,000	20,000	24,000
630.1010	COMMUNICATION Telephone	0	0	250	250	250
630.1020	COMMUNICATION Cellphone	1,982	1,936	3,500	3,500	3,500
630.1030	COMMUNICATION Internet	10,861	10,646	10,900	10,900	10,900
640.1010	SERVICES Professional & Technical	3,581	4,696	4,500	4,500	4,500
640.1020	SERVICES Contractual Services	5,990	0	0	0	0
650.1010	TRAINING Travel & Conference	0	0	100	100	100
650.1020	TRAINING Training & Vocational	0	0	2,640	2,640	2,640
670.1030	MAINTENANCE Equipment Maintenance	0	12,046	0	0	0
670.1040	MAINTENANCE Vehicle Maintenance	0	1,264	1,147	7,250	7,250
690.1020	SPC DEPT EXP Advertising	0	105	0	300	300
Total: Maintenance and Operations		40,683	58,556	54,887	57,290	61,290
Principal Payments						
710.2050	PRINCIPAL Vehicles	74,180	60,212	62,759	62,759	26,500
Total: Principal Payments		74,180	60,212	62,759	62,759	26,500
Interest Payments						
720.2050	INTEREST Vehicles	5,550	5,441	4,075	6,750	5,500
Total: Interest Payments		5,550	5,441	4,075	6,750	5,500
Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	12,457	13,090	17,069	17,069	15,479
605.1020	ALLOC COSTS Property & Fire Insurance	6,051	6,640	5,244	5,244	4,935
605.1030	ALLOC COSTS Auto Insurance	3,850	3,375	3,375	3,375	7,450

Account Number	Account Description	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Projected Year End	FY 2021/22 Proposed
605.1040	ALLOC COSTS Risk Management	11,283	11,952	13,878	13,878	11,912
Total: Allocated Costs		33,641	35,057	39,566	39,566	39,776
Capital Outlay						
730.1020	CAPITAL OUTLAY Buildings	19,122	0	150,000	150,000	0
730.1040	CAPITAL OUTLAY Vehicles	0	0	0	0	0
730.1070	CAPITAL OUTLAY Machinery and Equipment	65,964	142,890	25,000	25,000	142,000
Total: Capital Outlay		85,086	142,890	175,000	175,000	142,000
Transfer						
900.265	TRSF OUT Capital Facilities	0	0	0	0	0
Total: Transfer		0	0	0	0	0
Division Total: 502 - Patrol		942,450	1,171,392	1,334,255	1,339,209	1,351,446
Division: 503 - Investigative						
Employee Services						
600.1010	EMP SRV Regular Salaries	117,306	88,818	88,678	88,678	88,678
600.1015	EMP SRV Buy back Salaries	3,236	1,618	0	1,618	0
600.1030	EMP SRV Overtime	17,856	11,183	10,000	10,000	10,000
600.1050	EMP SRV Standby	3,254	2,693	2,000	2,000	2,000
600.1060	EMP SRV Holiday	8,252	4,369	4,368	4,368	4,368
600.1080	EMP SRV PERS	49,283	16,129	34,325	34,325	39,349
600.1100	EMP SRV Medicare	2,166	59	1,361	1,361	1,364
600.1110	EMP SRV Disability/Life Insurance	3,884	2,158	2,158	2,158	2,163
600.1120	EMP SRV Health/Dental/Vision Insurance	28,418	23,560	24,400	24,400	22,000
600.1130	EMP SRV Worker's Compensation	11,394	13,489	6,491	6,491	5,583
600.1140	EMP SRV Unemployment Insurance	236	673	336	336	331
600.1170	EMP SRV Uniform Allowance	1,600	0	800	1,000	1,000
Total: Employee Services		246,885	164,747	174,917	176,735	176,836
Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	3,934	4,523	2,728	2,728	2,572
605.1020	ALLOC COSTS Property & Fire Insurance	1,911	2,294	838	838	820
605.1040	ALLOC COSTS Risk Management	3,563	4,129	2,218	2,218	1,979
Total: Allocated Costs		9,408	10,946	5,784	5,784	5,371
Division Total: 503 - Investigative		256,293	175,693	180,701	182,519	182,207
Division: 504 - Records & Communication						
Employee Services						
600.1010	EMP SRV Regular Salaries	104,108	101,659	102,574	102,574	102,574
600.1015	EMP SRV Buy back Salaries	0	0	1,889	1,889	1,889
600.1030	EMP SRV Overtime	1,525	870	0	2,000	2,000
600.1060	EMP SRV Holiday	5,102	5,102	5,102	5,102	5,102
600.1080	EMP SRV PERS	22,407	29,212	30,514	30,514	35,478
600.1100	EMP SRV Medicare	1,493	1,498	1,573	1,573	1,573
600.1110	EMP SRV Disability/Life Insurance	2,369	2,495	2,495	2,495	2,495
600.1120	EMP SRV Health/Dental/Vision Insurance	36,366	47,119	48,800	48,800	44,000
600.1130	EMP SRV Worker's Compensation	1,216	1,305	1,148	1,148	1,038
600.1140	EMP SRV Unemployment Insurance	472	673	672	672	661
600.1170	EMP SRV Uniform Allowance	1,000	1,000	800	1,400	800
Total: Employee Services		176,059	190,933	195,567	198,167	197,610
Maintenance and Operations						
640.1010	SERVICES Professional & Technical	0	2,416	0	0	0
Total: Maintenance and Operations		0	2,416	0	0	0
Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	2,723	2,884	2,924	2,924	2,875
605.1020	ALLOC COSTS Property & Fire Insurance	1,323	1,463	898	898	917
605.1040	ALLOC COSTS Risk Management	2,466	2,633	2,377	2,377	2,213
Total: Allocated Costs		6,512	6,980	6,199	6,199	6,005
Transfer						

Account Number	Account Description	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Projected Year End	FY 2021/22 Proposed
900.265	TRSF OUT Capital Facilities	0	231,863	0	0	0
Total: Transfer		0	231,863	0	0	0
Division Total: 504 - Records & Communication		182,571	432,192	201,766	204,366	203,615
Department Total: 50 - Police		1,381,313	1,779,278	1,716,722	1,726,094	1,737,268
Department: 60 - Fire						
Division: 603 - Fire Services						
Employee Services						
600.1010	EMP SRV Regular Salaries	200,771	228,730	237,325	240,269	232,532
600.1015	EMP SRV Buy back Salaries	3,224	7,100	7,318	4,482	4,224
600.1030	EMP SRV Overtime	12,644	18,746	7,000	23,000	20,000
600.1080	EMP SRV PERS	55,904	69,197	71,301	71,748	75,875
600.1100	EMP SRV Medicare	3,247	3,737	3,471	3,514	3,402
600.1110	EMP SRV Disability/Life Insurance	6,337	5,507	5,507	5,575	5,397
600.1120	EMP SRV Health/Dental/Vision Insurance	40,562	65,242	73,200	73,200	66,000
600.1130	EMP SRV Worker's Compensation	31,629	28,509	36,701	36,701	36,314
600.1140	EMP SRV Unemployment Insurance	708	1,009	1,009	1,009	992
600.1170	EMP SRV Uniform Allowance	1,265	1,939	2,100	2,100	2,100
Total: Employee Services		356,290	429,715	444,932	461,598	446,836
Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	6	0	0	0	0
610.1060	SUPPLIES Safety Equipment & Supplies	23,010	33,832	35,000	35,000	35,000
620.1010	UTILITIES Electric	6,351	6,836	6,968	7,062	7,162
620.1020	UTILITIES Gas	592	911	819	1,008	895
640.1020	SERVICES Contractual Services	214	425	407	407	407
690.1010	SPC DEPT EXP Due & Subscriptions - Other	0	2,521	2,415	2,400	2,415
Total: Maintenance and Operations		30,174	44,524	45,609	45,877	45,879
Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	7,145	7,711	7,105	7,105	7,212
605.1020	ALLOC COSTS Property & Fire Insurance	3,470	3,911	2,183	2,183	2,299
605.1030	ALLOC COSTS Auto Insurance	1,100	1,350	1,490	1,490	1,490
605.1040	ALLOC COSTS Risk Management	6,471	7,040	5,776	5,776	5,550
Total: Allocated Costs		18,186	20,012	16,554	16,554	16,551
Transfer						
900.185	TRSF OUT Financing Authority Debt Service	4,089	4,557	4,863	4,863	5,170
900.265	TRSF OUT Capital Facilities	0	0	0	150,000	0
Total: Transfer		4,089	4,557	4,863	154,863	5,170
Division Total: 603 - Fire Services		408,740	498,809	511,958	678,892	514,436
Department Total: 60 - Fire		408,740	498,809	511,958	678,892	514,436
EXPENSES Total		1,790,053	2,278,087	2,228,680	2,404,986	2,251,704
Fund REVENUE Total: 301 - Public Safety Sales Tax		2,152,586	2,201,517	2,200,000	2,200,000	2,569,000
Fund EXPENSE Total: 301 - Public Safety Sales Tax		1,790,053	2,278,087	2,228,680	2,404,986	2,251,704
Fund Total: 301 - Public Safety Sales Tax		362,532	(76,570)	(28,680)	(204,986)	317,296
Fund: 302 - State (COPS) Program Fund						
REVENUES						
Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	1,858	1,001	0	0	0
Total: Use of Money & Property		1,858	1,001	0	0	0
Intergov - Intergovernmental						
413.1170	INTERGOVT L E Tech State Grant	148,747	155,948	100,000	100,000	100,000
Total: Intergovernmental		148,747	155,948	100,000	100,000	100,000
REVENUES Total		150,605	156,948	100,000	100,000	100,000
EXPENSES						
Department: 50 - Police						
Division: 502 - Patrol						

Account Number	Account Description	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Projected Year End	FY 2021/22 Proposed
Employee Services						
600.1010	EMP SRV Regular Salaries	92,488	63,771	62,075	62,075	62,075
600.1015	EMP SRV Buy back Salaries	3,236	0	2,265	2,265	2,265
600.1030	EMP SRV Overtime	9,269	11,917	3,189	3,189	4,542
600.1060	EMP SRV Holiday	0	2,835	3,058	3,058	3,058
600.1080	EMP SRV PERS	10,861	13,596	9,309	9,309	9,491
600.1100	EMP SRV Medicare	1,273	1,124	953	953	955
600.1110	EMP SRV Disability/Life Insurance	2,007	1,575	1,511	1,511	1,514
600.1120	EMP SRV Health/Dental/Vision Insurance	18,200	16,537	17,080	17,080	15,400
600.1170	EMP SRV Uniform Allowance	800	584	560	880	880
Total: Employee Services		138,134	111,940	100,000	100,320	100,180
Division Total: 502 - Patrol		138,134	111,940	100,000	100,320	100,180
Department Total: 50 - Police		138,134	111,940	100,000	100,320	100,180
EXPENSES Total		138,134	111,940	100,000	100,320	100,180
Fund REVENUE	Total: 302 - State (COPS) Program Fund	150,605	156,948	100,000	100,000	100,000
Fund EXPENSE	Total: 302 - State (COPS) Program Fund	138,134	111,940	100,000	100,320	100,180
Fund Total: 302 - State (COPS) Program Fund		12,471	45,009	0	(320)	(180)
Fund: 303 - Byrnes kustice Assistance						
REVENUES						
Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	8	3	0	0	0
Total: Use of Money & Property		8	3	0	0	0
Intergov - Intergovernmental						
413.1180	INTERGOVT JAG Grant	28,204	12,836	0	11,954	0
Total: Intergovernmental		28,204	12,836	0	11,954	0
Transfers						
800.101	TRSF IN General Fund	5,700	0	0	0	0
Total: Transfers		5,700	0	0	0	0
REVENUES Total		33,912	12,839	0	11,954	0
EXPENSES						
Department: 50 - Police						
Division: 000 - Non-divisional						
Maintenance and Operations						
610.1060	SUPPLIES Safety Equipment & Supplies	0	0	0	11,954	0
Total: Maintenance and Operations		0	0	0	11,954	0
Capital Outlay						
730.1070	CAPITAL OUTLAY Machinery and Equipment	28,204	12,836	0	0	0
Total: Capital Outlay		28,204	12,836	0	0	0
Division Total: 000 - Non-divisional		28,204	12,836	0	11,954	0
Department Total: 50 - Police		28,204	12,836	0	11,954	0
EXPENSES Total		28,204	12,836	0	11,954	0
Fund REVENUE	Total: 303 - Byrnes kustice Assistance	33,912	12,839	0	11,954	0
Fund EXPENSE	Total: 303 - Byrnes kustice Assistance	28,204	12,836	0	11,954	0
Fund Total: 303 - Byrnes kustice Assistance		5,708	3	0	0	0
Fund: 304 - Federal (COPS) Program						
REVENUES						
Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	(1,306)	(980)	0	0	0
Total: Use of Money & Property		(1,306)	(980)	0	0	0
Intergov - Intergovernmental						
413.1170	INTERGOVT L E Tech State Grant	26,824	0	0	0	0
Total: Intergovernmental		26,824	0	0	0	0
Transfers						

Account Number	Account Description	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Projected Year End	FY 2021/22 Proposed
800.101	TRSF IN General Fund	0	987	0	0	0
Total: Transfers		0	987	0	0	0
REVENUES Total		25,518	7	0	0	0
EXPENSES						
Department: 50 - Police						
Division: 502 - Patrol						
Employee Services						
600.1010	EMP SRV Regular Salaries	17,144	0	0	0	0
600.1030	EMP SRV Overtime	2,170	0	0	0	0
600.1080	EMP SRV PERS	5,506	0	0	0	0
600.1100	EMP SRV Medicare	263	0	0	0	0
600.1110	EMP SRV Disability/Life Insurance	417	0	0	0	0
Total: Employee Services		25,500	0	0	0	0
Division Total: 502 - Patrol		25,500	0	0	0	0
Department Total: 50 - Police		25,500	0	0	0	0
EXPENSES Total		25,500	0	0	0	0
Fund REVENUE Total: 304 - Federal (COPS) Program		25,518	7	0	0	0
Fund EXPENSE Total: 304 - Federal (COPS) Program		25,500	0	0	0	0
Fund Total: 304 - Federal (COPS) Program		17	7	0	0	0
Fund: 305 - Post Training Revolving						
REVENUES						
Intergov - Intergovernmental						
413.1160	INTERGOVT P.O.S.T Reimbursements	8,821	17,698	10,000	10,000	10,000
Total: Intergovernmental		8,821	17,698	10,000	10,000	10,000
REVENUES Total		8,821	17,698	10,000	10,000	10,000
EXPENSES						
Department: 50 - Police						
Division: 000 - Non-divisional						
Maintenance and Operations						
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	0	0	0	10,000	10,000
Total: Maintenance and Operations		0	0	0	10,000	10,000
Division Total: 000 - Non-divisional		0	0	0	10,000	10,000
Department Total: 50 - Police		0	0	0	10,000	10,000
EXPENSES Total		0	0	0	10,000	10,000
Fund REVENUE Total: 305 - Post Training Revolving		8,821	17,698	10,000	10,000	10,000
Fund EXPENSE Total: 305 - Post Training Revolving		0	0	0	10,000	10,000
Fund Total: 305 - Post Training Revolving		8,821	17,698	10,000	0	0
Fund: 306 - DPOA Range Trust Fund-INACTIVE						
EXPENSES						
Department: 50 - Police						
Division: 000 - Non-divisional						
Maintenance and Operations						
690.1010	SPC DEPT EXP Due & Subscriptions - Other	668	0	0	0	0
Total: Maintenance and Operations		668	0	0	0	0
Division Total: 000 - Non-divisional		668	0	0	0	0
Department Total: 50 - Police		668	0	0	0	0
EXPENSES Total		668	0	0	0	0
Fund REVENUE Total: 306 - DPOA Range Trust Fund-INACTIVE						
Fund EXPENSE Total: 306 - DPOA Range Trust Fund-INACTIVE		668	0	0	0	0
Fund Total: 306 - DPOA Range Trust Fund-INACTIVE		(668)	0	0	0	0
Fund: 321 - Fire Impact Fees						
REVENUES						

Account Number	Account Description	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Projected Year End	FY 2021/22 Proposed
Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	4,480	0	0	0	0
Total: Use of Money & Property		4,480	0	0	0	0
Service Charges - Services Charges						
409.4080	SRVC & FEE Impact Fees - Single Family	57,805	0	0	0	0
409.4090	SRVC & FEE Impact Fees - Commercial	6,692	0	0	0	0
Total: Services Charges		64,497	0	0	0	0
REVENUES Total		68,977	0	0	0	0
EXPENSES						
Department: 60 - Fire						
Division: 721 - Impact Fees						
Transfer						
900.256	TRSF OUT Fire Impact Fees	0	283,507	0	0	0
	Total: Transfer	0	283,507	0	0	0
	Division Total: 721 - Impact Fees	0	283,507	0	0	0
	Department Total: 60 - Fire	0	283,507	0	0	0
	EXPENSES Total	0	283,507	0	0	0
Fund REVENUE Total: 321 - Fire Impact Fees		68,977	0	0	0	0
Fund EXPENSE Total: 321 - Fire Impact Fees		0	283,507	0	0	0
Fund Total: 321 - Fire Impact Fees		68,977	(283,507)	0	0	0
Fund: 322 - Ambulance Equipment Replacement						
REVENUES						
Intergov - Intergovernmental						
413.1030	INTERGOVT FEMA Federal Grant	4,094	0	0	0	0
413.1190	INTERGOVT Other Grant	0	0	0	0	0
Total: Intergovernmental		4,094	0	0	0	0
Miscellaneous						
414.1010	MISC Other Miscellaneous Revenue	0	7	0	100	0
414.1190	MISC State Mutual Aid Reimbursement	66,542	13,521	0	0	0
425.1000	DONATION Donation	161,437	50	0	29	0
Total: Miscellaneous		227,979	13,578	0	129	0
REVENUES Total		232,073	13,578	0	129	0
EXPENSES						
Department: 60 - Fire						
Division: 601 - Ambulance						
Maintenance and Operations						
610.1060	SUPPLIES Safety Equipment & Supplies	30,899	0	0	11,945	0
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	0	2,062	0	0	0
690.1155	SPC DEPT EXP Grant	4,760	0	0	0	0
690.1156	SPC DEPT EXP Fire Safety Improvement Grant	606	0	5,000	2,000	5,000
Total: Maintenance and Operations		36,266	2,062	5,000	13,945	5,000
Capital Outlay						
730.1020	CAPITAL OUTLAY Buildings	43,468	0	0	0	0
730.1050	CAPITAL OUTLAY Trucks and Other Heavy Vehicles	161,743	0	0	0	75,000
730.1070	CAPITAL OUTLAY Machinery and Equipment	17,753	25,193	0	0	0
Total: Capital Outlay		222,965	25,193	0	0	75,000
Division Total: 601 - Ambulance		259,231	27,254	5,000	13,945	80,000
Department Total: 60 - Fire		259,231	27,254	5,000	13,945	80,000
EXPENSES Total		259,231	27,254	5,000	13,945	80,000
Fund REVENUE Total: 322 - Ambulance Equipment Replacement		232,073	13,578	0	129	0
Fund EXPENSE Total: 322 - Ambulance Equipment Replacement		259,231	27,254	5,000	13,945	80,000
Fund Total: 322 - Ambulance Equipment Replacement		(27,158)	(13,676)	(5,000)	(13,816)	(80,000)
Fund: 401 - HOME						

Account Number	Account Description	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Projected Year End	FY 2021/22 Proposed
REVENUES						
Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	3,985	2,253	0	250	0
Total: Use of Money & Property		3,985	2,253	0	250	0
Miscellaneous						
426.2002	PRINCIPAL 99-HOME-365	22,500	20,000	300	0	0
426.2003	PRINCIPAL 00-HOME-0484	13,000	0	0	0	0
426.2005	PRINCIPAL 02-HOME-0579	2,100	30,900	500	1,000	1,200
426.2006	PRINCIPAL 03-HOME-0664	0	80,000	9,200	0	0
426.2009	PRINCIPAL 07-HOME-3077	76,000	0	0	0	0
426.2010	PRINCIPAL 09-HOME-6200	1,359	0	0	50,500	0
426.2011	PRINCIPAL 11-HOME-6989	0	0	0	23,020	0
427.2011	INTEREST 11-HOME-6989	13,292	0	0	0	0
Total: Miscellaneous		128,251	130,900	10,000	74,520	1,200
REVENUES Total		132,236	133,153	10,000	74,770	1,200
EXPENSES						
Department: 70 - Public Works						
Division: 722 - Housing						
State Grant - State EDBG Grant						
700.1010	STATE GRANT General Administration	1,150	1,350	500	7,323	120
700.1020	STATE GRANT Activity Delivery	8,284	10,098	2,400	9,519	0
700.1030	STATE GRANT Loans	127,438	155,341	6,600	122,286	0
Account Classification Total: State Grant - State EDBG Grant		136,872	166,789	9,500	139,128	120
Transfer						
900.101	TRSF OUT General Fund	13,352	0	500	7,323	120
Total: Transfer		13,352	0	500	7,323	120
Division Total: 722 - Housing		150,224	166,789	10,000	146,451	240
Department Total: 70 - Public Works		150,224	166,789	10,000	146,451	240
EXPENSES Total		150,224	166,789	10,000	146,451	240
Fund REVENUE Total: 401 - HOME		132,236	133,153	10,000	74,770	1,200
Fund EXPENSE Total: 401 - HOME		150,224	166,789	10,000	146,451	240
Fund Total: 401 - HOME		(17,988)	(33,636)	0	(71,681)	960
Fund: 402 - CAL-HOME						
REVENUES						
Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	347	295	0	50	0
Total: Use of Money & Property		347	295	0	50	0
Miscellaneous						
426.4001	PRINCIPAL 04-CALHOME-093	0	0	0	1,000	0
426.4002	PRINCIPAL 06-CALHOME--228	14,280	4,500	3,600	3,600	4,800
426.4003	PRINCIPAL 08-CALHOME-4899	0	0	0	21,918	0
Total: Miscellaneous		14,280	4,500	3,600	26,518	4,800
REVENUES Total		14,627	4,795	3,600	26,568	4,800
EXPENSES						
Department: 70 - Public Works						
Division: 722 - Housing						
State Grant - State EDBG Grant						
700.1010	STATE GRANT General Administration	0	350	200	664	500
700.1020	STATE GRANT Activity Delivery	0	0	3,200	2,657	0
Account Classification Total: State Grant - State EDBG Grant		0	350	3,400	3,321	500
Transfer						
900.101	TRSF OUT General Fund	790	0	200	664	0
Total: Transfer		790	0	200	664	0
Division Total: 722 - Housing		790	350	3,600	3,985	500

Account Number	Account Description	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Projected Year End	FY 2021/22 Proposed
Department Total: 70 - Public Works		790	350	3,600	3,985	500
EXPENSES Total		790	350	3,600	3,985	500
Fund REVENUE Total: 402 - CAL-HOME		14,627	4,795	3,600	26,568	4,800
Fund EXPENSE Total: 402 - CAL-HOME		790	350	3,600	3,985	500
Fund Total: 402 - CAL-HOME		13,837	4,445	0	22,583	4,300
Fund: 403 - CDBG						
REVENUES						
Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	1,259	1,861	0	500	0
Total: Use of Money & Property		1,259	1,861	0	500	0
Miscellaneous						
426.3000	PRINCIPAL DINUBA PI - CDBG	0	0	0	56,000	0
426.3002	PRINCIPAL 83-STBG-079	1,350	0	2,400	0	0
426.3003	PRINCIPAL 85-STBG-142	1,725	0	0	22,625	0
426.3004	PRINCIPAL 87-STBG-226	1,200	700	1,200	1,200	1,200
426.3006	PRINCIPAL 92-STBG-644	286	3,699	294	500	280
426.3009	PRINCIPAL 97-STBG-1111	0	49,000	0	0	0
426.3011	PRINCIPAL 99-STBG-1353	0	350	0	0	0
426.3012	PRINCIPAL 00-STBG-1474	7,790	500	0	0	0
426.3018	PRINCIPAL 08-STBG-4842	2,107	2,408	3,612	76,984	3,612
426.3021	PRINCIPAL 12-CDBG-8382	0	64,899	26,339	0	0
426.3022	PRINCIPAL 15-CDBG-10560	0	0	0	1,500	0
427.3006	INTEREST 92-STBG-644	163	142	155	155	140
Total: Miscellaneous		14,621	121,699	34,000	158,964	5,232
REVENUES Total		15,880	123,560	34,000	159,464	5,232
EXPENSES						
Department: 70 - Public Works						
Division: 722 - Housing						
Maintenance and Operations						
630.1040	COMMUNICATION Postage	2	7	0	10	0
Total: Maintenance and Operations		2	7	0	10	0
State Grant - State EDBG Grant						
700.1010	STATE GRANT General Administration	350	950	2,380	11,162	15,366
700.1020	STATE GRANT Activity Delivery	0	0	0	0	38,000
700.1030	STATE GRANT Loans	0	0	0	0	147,000
Account Classification Total: State Grant - State EDBG Grant		350	950	2,380	11,162	200,366
Transfer						
900.101	TRSF OUT General Fund	0	12,353	31,620	0	4,866
900.417	TRSF OUT 15-CDBG-10560	0	68,019	0	0	0
Total: Transfer		0	80,372	31,620	0	4,866
Division Total: 722 - Housing		352	81,329	34,000	11,172	205,232
Department Total: 70 - Public Works		352	81,329	34,000	11,172	205,232
EXPENSES Total		352	81,329	34,000	11,172	205,232
Fund REVENUE Total: 403 - CDBG		15,880	123,560	34,000	159,464	5,232
Fund EXPENSE Total: 403 - CDBG		352	81,329	34,000	11,172	205,232
Fund Total: 403 - CDBG		15,528	42,231	0	148,292	(200,000)
Fund: 417 - 2015-CDBG-10560						
REVENUES						
Intergov - Intergovernmental						
413.1060	INTERGOVT State Grants	1,095,192	233,065	0	0	0
Total: Intergovernmental		1,095,192	233,065	0	0	0
Miscellaneous - Miscellaneous						
414.1010	MISC Other Miscellaneous Revenue	0	4,327	0	0	0

Account Number	Account Description	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Projected Year End	FY 2021/22 Proposed
Total: Miscellaneous - Miscellaneous		0	4,327	0	0	0
Transfers						
800.123	TRSF IN Park Reserve	9,667	0	0	0	0
800.252	TRSF IN Transportation Impact Fees	0	181,251	0	0	0
800.254	TRSF IN Park Impact Fees	0	12,201	0	0	0
800.403	TRSF IN CDBG	0	68,019	0	0	0
Total: Transfers		9,667	261,471	0	0	0
REVENUES Total		1,104,859	498,863	0	0	0
EXPENSES						
Department: 70 - Public Works						
Division: 722 - Housing						
Maintenance and Operations						
640.1020	SERVICES Contractual Services	9,814	0	0	0	0
Total: Maintenance and Operations		9,814	0	0	0	0
State Grant - State EDBG Grant						
700.1010	STATE GRANT General Administration	59,877	0	0	0	0
700.1020	STATE GRANT Activity Delivery	27,083	0	0	0	0
700.1030	STATE GRANT Loans	37,328	0	0	0	0
700.1040	STATE GRANT Housing Rehabilitation	126,826	0	0	0	0
700.1080	STATE GRANT Public Improvements	1,787,376	0	0	0	0
Account Classification Total: State Grant - State EDBG Grant		2,038,489	0	0	0	0
Capital Projects						
680.1040	CAPITAL Projects Entertainment Plaza	210,252	0	0	0	0
680.1070	CAPITAL Projects Row/Land Acquisition	1,624	0	0	0	0
Total: Capital Projects		211,875	0	0	0	0
Division Total: 722 - Housing		2,260,179	0	0	0	0
Department Total: 70 - Public Works		2,260,179	0	0	0	0
EXPENSES Total		2,260,179	0	0	0	0
Fund REVENUE Total: 417 - 2015-CDBG-10560		1,104,859	498,863	0	0	0
Fund EXPENSE Total: 417 - 2015-CDBG-10560		2,260,179	0	0	0	0
Fund Total: 417 - 2015-CDBG-10560		(1,155,320)	498,863	0	0	0
Fund: 418 - 2018-CDBG-12892						
REVENUES						
Intergov - Intergovernmental						
413.1060	INTERGOVT State Grants	0	0	2,737,500	3,056,335	0
	Total: Intergovernmental	0	0	2,737,500	3,056,335	0
Transfers						
800.101	TRSF IN General Fund	0	0	0	139,857	0
800.202	TRSF IN Gas Tax	0	0	0	250,000	0
800.203	TRSF IN Transportation	0	0	0	240,000	0
800.255	TRSF IN Storm Drain Impact Fees	0	0	0	200,000	0
Total: Transfers		0	0	0	829,857	0
REVENUES Total		0	0	2,737,500	3,886,192	0
EXPENSES						
Department: 70 - Public Works						
Division: 722 - Housing						
Maintenance and Operations						
640.1020	SERVICES Contractual Services	0	0	100,000	239,857	0
	Total: Maintenance and Operations	0	0	100,000	239,857	0
State Grant - State EDBG Grant						
700.1010	STATE GRANT General Administration	0	57,990	113,550	113,550	0
700.1080	STATE GRANT Public Improvements	0	3,720	2,523,950	3,492,785	0
Account Classification Total: State Grant - State EDBG Grant		0	61,710	2,637,500	3,606,335	0
Division Total: 722 - Housing		0	61,710	2,737,500	3,846,192	0

Account Number	Account Description	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Projected Year End	FY 2021/22 Proposed
Department Total: 70 - Public Works		0	61,710	2,737,500	3,846,192	0
EXPENSES Total		0	61,710	2,737,500	3,846,192	0
Fund REVENUE Total: 418 - 2018-CDBG-12892		0	0	2,737,500	3,886,192	0
Fund EXPENSE Total: 418 - 2018-CDBG-12892		0	61,710	2,737,500	3,846,192	0
Fund Total: 418 - 2018-CDBG-12892		0	(61,710)	0	40,000	0
Fund: 419 - 2018-HOME-12599						
REVENUES						
Intergov - Intergovernmental						
413.1060	INTERGOVT State Grants	0	0	0	175,050	324,950
Account Classification Total: Intergov - Intergovernmental		0	0	0	175,050	324,950
REVENUES Total		0	0	0	175,050	324,950
EXPENSES						
Department: 70 - Public Works						
Division: 722 - Housing						
State Grant - State EDBG Grant						
700.1010	STATE GRANT General Administration	0	0	0	6,250	6,250
700.1020	STATE GRANT Activity Delivery	0	0	0	16,300	48,665
700.1030	STATE GRANT Loans	0	0	0	102,500	125,406
700.1040	STATE GRANT Housing Rehabilitation	0	0	0	15,000	133,200
700.1090	STATE GRANT Tenant-based Rental Assistance	0	0	0	35,000	11,429
Account Classification Total: State Grant - State EDBG Grant		0	0	0	175,050	324,950
Division Total: 722 - Housing		0	0	0	175,050	324,950
Department Total: 70 - Public Works		0	0	0	175,050	324,950
EXPENSES Total		0	0	0	175,050	324,950
Fund REVENUE Total: 419 - 2018-HOME-12599		0	0	0	175,050	324,950
Fund EXPENSE Total: 419 - 2018-HOME-12599		0	0	0	175,050	324,950
Fund Total: 419 - 2018-HOME-12599		0	0	0	0	0
Fund: 420 - 2020-CDBG-12005						
REVENUES						
Intergov - Intergovernmental						
413.1060	INTERGOVT State Grants	0	0	0	36,500	4,144,800
	Total: Intergovernmental	0	0	0	36,500	4,144,800
Transfers						
800.101	TRSF IN General Fund	0	0	0	0	344,527
800.251	TRSF IN Sewer Impact Fees	0	0	0	0	134,187
Total: Transfers		0	0	0	0	478,714
REVENUES Total		0	0	0	36,500	4,623,514
EXPENSES						
Department: 70 - Public Works						
Division: 722 - Housing						
M & O - Maintenance and Operations						
640.1020	SERVICES Contractual	0	0	0	5,000	250,000
	Total: Maintenance and Operations	0	0	0	5,000	250,000
State Grant - State EDBG Grant						
700.1010	STATE GRANT General Administration	0	0	0	31,500	58,500
700.1080	STATE GRANT Public Improvements	0	0	0	0	4,174,487
Account Classification Total: State Grant - State EDBG Grant		0	0	0	31,500	4,232,987
Division Total: 722 - Housing		0	0	0	36,500	4,482,987
Department Total: 70 - Public Works		0	0	0	36,500	4,482,987
EXPENSES Total		0	0	0	36,500	4,482,987
Fund REVENUE Total: 420 - 2020-CDBG-12005		0	0	0	36,500	4,623,514
Fund EXPENSE Total: 420 - 2020-CDBG-12005		0	0	0	36,500	4,482,987

Account Number	Account Description	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Projected Year End	FY 2021/22 Proposed
Fund Total: 420 - 2020-CDBG-12005		0	0	0	0	140,527
Fund: 421 - 2019-HOME-14967						
REVENUES						
Intergov - Intergovernmental						
413.1060	INTERGOVT State Grants	0	0	0	0	350,000
Account Classification Total: Intergov - Intergovernmental		0	0	0	0	350,000
REVENUES Total		0	0	0	0	350,000
EXPENSES						
Department: 70 - Public Works						
Division: 722 - Housing						
State Grant - State EDBG Grant						
700.1010	STATE GRANT General Administration	0	0	0	0	8,750
700.1020	STATE GRANT Activity Delivery	0	0	0	0	52,041
700.1030	STATE GRANT Loans	0	0	0	0	159,534
700.1040	STATE GRANT Housing Rehabilitation	0	0	0	0	129,675
Account Classification Total: State Grant - State EDBG Grant		0	0	0	0	350,000
Division Total: 722 - Housing		0	0	0	0	350,000
Department Total: 70 - Public Works		0	0	0	0	350,000
EXPENSES Total		0	0	0	0	350,000
Fund REVENUE Total: 421 - 2019-HOME-14967		0	0	0	0	350,000
Fund EXPENSE Total: 421 - 2019-HOME-14967		0	0	0	0	350,000
Fund Total: 421 - 2019-HOME-14967		0	0	0	0	0
Fund: 422 - 2020-CDBG-CV1-00014						
REVENUES						
Intergov - Intergovernmental						
413.1060	INTERGOVT State Grants	0	0	0	93,238	31,079
	Account Classification Total: Intergov - Intergovernmental	0	0	0	93,238	31,079
REVENUES Total		0	0	0	93,238	31,079
EXPENSES						
Department: 70 - Public Works						
Division: 722 - Housing						
State Grant - State EDBG Grant						
700.1010	STATE GRANT General Administration	0	0	0	0	0
700.1100	STATE GRANT Business Assistance	0	0	0	93,238	31,079
Account Classification Total: State Grant - State EDBG Grant		0	0	0	93,238	31,079
Division Total: 722 - Housing		0	0	0	93,238	31,079
Department Total: 70 - Public Works		0	0	0	93,238	31,079
EXPENSES Total		0	0	0	93,238	31,079
Fund REVENUE Total: 422 - 2020-CDBG-CV1-00014		0	0	0	93,238	31,079
Fund EXPENSE Total: 422 - 2020-CDBG-CV1-00014		0	0	0	93,238	31,079
Fund Total: 422 - 2020-CDBG-CV1-00014		0	0	0	0	0
Fund: 501 - Successor Agency						
REVENUES						
Taxes						
400.1000	PROP TAXES Secured - Current Year	3,523,538	3,375,416	3,602,222	3,602,222	3,500,000
Total: Taxes		3,523,538	3,375,416	3,602,222	3,602,222	3,500,000
Use of Money & Property						
412.1417	USE OF MONEY & PROP 2015 Successor	14	477	0	0	0
412.1419	USE OF MONEY & PROP 2017 Successor	63	61	0	0	0
Total: Use of Money & Property		77	538	0	0	0
Miscellaneous						
418.1035	OTH REV Gain on Loan Forgiveness	0	12,759,298	0	0	0
426.1004	PRINCIPAL 975 Academy - Samuel Lopez	6,379	4,784	0	0	0

Account Number	Account Description	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Projected Year End	FY 2021/22 Proposed
426.1005	PRINCIPAL 264 Uruapan St	10,464	41,973	0	0	0
427.1004	INTEREST 975 Academy - Samuel Lopez	0	0	0	0	0
427.1005	INTEREST 264 Uruapan St	2,862	516	0	0	0
427.1006	INTEREST Senior Apartments	3,788	0	0	6,561	0
Total: Miscellaneous		23,493	12,806,571	0	6,561	0
REVENUES Total		3,547,108	16,182,525	3,602,222	3,608,783	3,500,000
EXPENSES						
Department: 20 - Administration						
Division: 000 - Non-divisional						
Employee Services						
600.1010	EMP SRV Regular Salaries	175,520	158,930	157,670	157,670	123,362
600.1015	EMP SRV Buy back Salaries	1,262	960	3,151	3,151	2,214
600.1080	EMP SRV PERS	34,250	40,697	48,780	48,780	44,374
600.1100	EMP SRV Medicare	2,577	2,342	2,371	2,371	1,829
600.1110	EMP SRV Disability/Life Insurance	4,005	3,911	3,762	3,762	2,902
600.1120	EMP SRV Health/Dental/Vision Insurance	25,526	27,872	28,060	28,060	18,040
600.1130	EMP SRV Worker's Compensation	2,554	0	0	0	0
600.1140	EMP SRV Unemployment Insurance	330	0	0	0	0
Total: Employee Services		246,024	234,712	243,794	243,794	192,721
Maintenance and Operations						
640.1040	SERVICES Fiscal Agent Fees	18,173	14,138	8,000	8,000	0
640.1080	SERVICES Other Fees	1,315	0	0	0	0
670.1040	MAINTENANCE Vehicle Maintenance	4,293	4,146	4,121	4,121	1,421
690.1240	SPC DEPT EXP Cost of Issuance	43	0	0	0	0
799.2100	MISCELLANEOUS Loss - Dissolution of RDA	123,685	50,000	0	0	0
Total: Maintenance and Operations		147,508	68,283	12,121	12,121	1,421
Principal Payments						
710.1070	PRINCIPAL 2012 Successor	0	0	50,000	50,000	50,000
710.1080	PRINCIPAL 2014 Successor	0	0	335,000	335,000	375,000
710.1090	PRINCIPAL 2015 Successor	0	0	675,000	675,000	690,000
710.1100	PRINCIPAL 2017 Successor	0	0	465,000	465,000	390,000
Total: Principal Payments		0	0	1,525,000	1,525,000	1,505,000
Interest Payments						
720.1070	INTEREST 2012 Successor	77,270	75,939	53,288	53,288	53,288
720.1080	INTEREST 2014 Successor	550,354	529,856	576,700	576,700	560,625
720.1090	INTEREST 2015 Successor	587,266	572,194	513,481	513,481	486,181
720.1100	INTEREST 2017 Successor	946,522	934,976	677,838	677,838	663,888
Total: Interest Payments		2,161,412	2,112,965	1,821,307	1,821,307	1,763,982
Depreciation - Depreciation Expense						
740.1020	DEPRECIATION Depreciation Expense	5,559	5,559	0	0	0
Account Classification Total: Depreciation - Depreciation Expense		5,559	5,559	0	0	0
Division Total: 000 - Non-divisional		2,560,504	2,421,519	3,602,222	3,602,222	3,463,124
Department Total: 20 - Administration		2,560,504	2,421,519	3,602,222	3,602,222	3,463,124
EXPENSES Total		2,560,504	2,421,519	3,602,222	3,602,222	3,463,124
Fund REVENUE Total: 501 - Successor Agency		3,547,108	16,182,525	3,602,222	3,608,783	3,500,000
Fund EXPENSE Total: 501 - Successor Agency		2,560,504	2,421,519	3,602,222	3,602,222	3,463,124
Fund Total: 501 - Successor Agency		986,604	13,761,006	0	6,561	36,876
Fund: 502 - Downtown Improvement District						
REVENUES						
Taxes						
406.1010	BUS LIC TAX Downtown / Improvement District	8,257	9,318	8,600	9,287	8,600
Total: Taxes		8,257	9,318	8,600	9,287	8,600
REVENUES Total		8,257	9,318	8,600	9,287	8,600
EXPENSES						

Account Number	Account Description	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Projected Year End	FY 2021/22 Proposed
Department: 20 - Administration						
Division: 000 - Non-divisional						
Maintenance and Operations						
690.1180	SPC DEPT EXP Community Promotion / Misc	8,433	6,943	8,600	9,437	8,600
Total: Maintenance and Operations		8,433	6,943	8,600	9,437	8,600
Division Total: 000 - Non-divisional		8,433	6,943	8,600	9,437	8,600
Department Total: 20 - Administration		8,433	6,943	8,600	9,437	8,600
EXPENSES Total		8,433	6,943	8,600	9,437	8,600
Fund REVENUE Total: 502 - Downtown Improvement District		8,257	9,318	8,600	9,287	8,600
Fund EXPENSE Total: 502 - Downtown Improvement District		8,433	6,943	8,600	9,437	8,600
Fund Total: 502 - Downtown Improvement District		(176)	2,375	0	(150)	0
Fund: 503 - Assessment District						
REVENUES						
Miscellaneous						
416.1010	ASSESSMENT Country Club	13,664	12,549	15,270	15,270	15,641
416.1020	ASSESSMENT Peachwood	19,879	20,067	24,535	24,535	25,764
416.1030	ASSESSMENT Harvest Estate	2,484	1,961	2,246	2,246	2,261
416.1040	ASSESSMENT Marshall Acres	15,134	13,325	16,148	16,148	16,798
416.1050	ASSESSMENT Nebraska	80,741	71,565	86,908	86,908	92,245
416.1060	ASSESSMENT Tierra Vista	6,169	6,111	7,469	7,469	7,863
416.1070	ASSESSMENT Sierra Heights	14,734	13,648	16,633	16,633	17,308
416.1080	ASSESSMENT Alta Mission Estate	6,325	5,409	6,165	6,165	6,296
416.1090	ASSESSMENT Morningside I	14,464	10,746	12,289	12,289	12,261
416.1100	ASSESSMENT Morningside II	9,525	8,507	9,908	9,908	9,720
416.1110	ASSESSMENT Sugar Plum/Villagio	21,394	19,661	22,484	22,484	22,312
416.1120	ASSESSMENT Citrus Heights	2,462	2,119	2,609	2,609	2,478
416.1130	ASSESSMENT Sierra View Estates	5,495	5,369	6,289	6,289	6,372
416.1140	ASSESSMENT Parkside-Muirfiled	77,669	68,432	79,824	79,824	79,452
416.1150	ASSESSMENT Viscaya	109,556	108,973	124,090	124,090	128,942
416.1160	ASSESSMENT Stony Creek	1,670	1,528	1,843	1,843	1,872
416.1170	ASSESSMENT Lincoln Mckinley	5,050	4,575	5,395	5,395	5,434
416.1180	ASSESSMENT Parkside II & III	54,445	43,631	45,110	45,110	46,821
Total: Miscellaneous		460,861	418,175	485,215	485,215	499,840
REVENUES Total		460,861	418,175	485,215	485,215	499,840
EXPENSES						
Department: 20 - Administration						
Division Total: 001 - Administration						
Maintenance and Operations						
799.2000	MISCELLANEOUS Bad Debts Expense	0	104,000	0	0	0
Total: Maintenance and Operations		0	104,000	0	0	0
Division Total: 001 - Administration		0	104,000	0	0	0
Employee Services						
Division: 261 - Country Club						
600.1010	EMP SRV Regular Salaries	5	0	0	0	0
600.1020	EMP SRV Part Time Salaries	1	0	0	0	0
600.1080	EMP SRV PERS	0	0	0	0	0
Total: Employee Services		6	0	0	0	0
Maintenance and Operations						
610.1040	SUPPLIES Repair & Maintenance Supplies	0	456	25	25	25
620.1010	UTILITIES Electric	4,747	4,513	5,000	5,000	0
620.1030	UTILITIES Water	2,078	2,504	1,900	3,000	3,000
640.1010	SERVICES Professional & Technical	791	1,346	1,120	1,120	1,120
640.1020	SERVICES Contractual Services	2,220	2,040	2,408	2,100	2,100
Total: Maintenance and Operations		9,836	10,859	10,453	11,245	6,245
Allocated Costs						

Account Number	Account Description	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Projected Year End	FY 2021/22 Proposed
605.1080	ALLOC COSTS Interdepartment Overhead	1,816	1,804	1,262	1,262	1,667
Total: Allocated Costs		1,816	1,804	1,262	1,262	1,667
Division Total: 261 - Country Club		11,658	12,663	11,715	12,507	7,912
Division: 262 - Peachwood						
Employee Services						
600.1020	EMP SRV Part Time Salaries	1,268	1,135	2,150	2,150	2,257
600.1080	EMP SRV PERS	85	115	665	665	812
600.1090	EMP SRV Social Security	0	17	0	0	0
600.1100	EMP SRV Medicare	18	17	32	32	33
600.1130	EMP SRV Worker's Compensation	349	362	362	362	209
600.1140	EMP SRV Unemployment Insurance	18	27	42	42	18
600.1170	EMP SRV Uniform Allowance	0	0	48	42	56
Total: Employee Services		1,738	1,672	3,299	3,293	3,385
Maintenance and Operations						
610.1040	SUPPLIES Repair & Maintenance Supplies	21	0	16	16	16
620.1010	UTILITIES Electric	6,339	6,176	6,600	6,600	6,600
620.1030	UTILITIES Water	4,256	5,531	4,100	5,500	5,500
640.1010	SERVICES Professional & Technical	791	1,346	1,120	1,120	1,120
640.1020	SERVICES Contractual Services	5,001	4,596	4,649	4,596	4,596
Total: Maintenance and Operations		16,409	17,649	16,485	17,832	17,832
Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	109	115	120	120	103
605.1020	ALLOC COSTS Property & Fire Insurance	53	58	37	37	33
605.1030	ALLOC COSTS Auto Insurance	0	11	11	11	12
605.1040	ALLOC COSTS Risk Management	0	0	97	97	79
605.1080	ALLOC COSTS Interdepartment Overhead	2,843	2,684	1,966	1,966	2,590
Total: Allocated Costs		3,005	2,868	2,231	2,231	2,817
Division Total: 262 - Peachwood		21,152	22,189	22,015	23,356	24,034
Division: 263 - Harvest						
Maintenance and Operations						
620.1010	UTILITIES Electric	1,447	1,370	1,650	1,400	1,400
640.1010	SERVICES Professional & Technical	791	1,346	1,121	1,100	1,100
Total: Maintenance and Operations		2,238	2,716	2,771	2,500	2,500
Allocated Costs						
605.1080	ALLOC COSTS Interdepartment Overhead	401	401	279	279	368
Total: Allocated Costs		401	401	279	279	368
Division Total: 263 - Harvest		2,639	3,117	3,050	2,779	2,868
Division: 264 - Marshall Acres						
Employee Services						
600.1010	EMP SRV Regular Salaries	3	38	0	0	0
600.1020	EMP SRV Part Time Salaries	1,342	2,281	2,457	2,457	2,579
600.1080	EMP SRV PERS	328	624	760	760	928
600.1100	EMP SRV Medicare	20	33	36	36	38
600.1130	EMP SRV Worker's Compensation	349	0	0	0	239
600.1140	EMP SRV Unemployment Insurance	18	0	0	0	21
600.1170	EMP SRV Uniform Allowance	0	0	48	48	64
Total: Employee Services		2,061	2,977	3,301	3,301	3,869
Maintenance and Operations						
620.1010	UTILITIES Electric	452	489	670	600	600
620.1030	UTILITIES Water	3,164	3,006	3,000	3,000	3,000
640.1010	SERVICES Professional & Technical	791	1,346	1,120	1,120	1,120
640.1020	SERVICES Contractual Services	2,838	2,604	3,139	2,700	2,700
Total: Maintenance and Operations		7,245	7,446	7,929	7,420	7,420
Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	132	159	166	166	143

Account Number	Account Description	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Projected Year End	FY 2021/22 Proposed
605.1020	ALLOC COSTS Property & Fire Insurance	64	81	51	51	45
605.1030	ALLOC COSTS Auto Insurance	0	15	15	15	17
605.1040	ALLOC COSTS Risk Management	0	0	135	135	110
605.1080	ALLOC COSTS Interdepartment Overhead	1,420	1,409	1,030	1,030	1,352
Total: Allocated Costs		1,616	1,664	1,397	1,397	1,667
Division Total: 264 - Marshall Acres		10,922	12,086	12,627	12,118	12,956
Division: 265 - Nebraska						
Employee Services						
600.1010	EMP SRV Regular Salaries	7,381	7,971	13,410	12,888	14,124
600.1015	EMP SRV Buy back Salaries	0	0	121	121	124
600.1020	EMP SRV Part Time Salaries	8,027	9,689	3,686	3,686	3,869
600.1030	EMP SRV Overtime	17	11	0	0	0
600.1080	EMP SRV PERS	2,516	3,018	3,561	3,516	4,179
600.1090	EMP SRV Social Security	0	32	0	0	0
600.1100	EMP SRV Medicare	227	253	251	244	265
600.1110	EMP SRV Disability/Life Insurance	178	184	313	301	330
600.1120	EMP SRV Health/Dental/Vision Insurance	2,810	3,618	7,230	7,320	6,600
600.1130	EMP SRV Worker's Compensation	2,484	0	0	0	1,972
600.1140	EMP SRV Unemployment Insurance	129	0	0	0	170
600.1170	EMP SRV Uniform Allowance	0	0	252	252	336
Total: Employee Services		23,768	24,775	28,824	28,328	31,969
Maintenance and Operations						
610.1040	SUPPLIES Repair & Maintenance Supplies	0	5,001	200	200	200
620.1010	UTILITIES Electric	2,936	2,580	0	2,650	2,650
620.1030	UTILITIES Water	3,948	3,733	7,000	6,000	6,000
640.1010	SERVICES Professional & Technical	2,457	4,181	3,478	3,478	3,478
640.1020	SERVICES Contractual Services	15,625	13,932	14,367	14,000	14,000
Total: Maintenance and Operations		24,965	29,426	25,045	26,328	26,328
Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	1,150	1,391	1,455	1,455	1,249
605.1020	ALLOC COSTS Property & Fire Insurance	559	706	447	447	398
605.1030	ALLOC COSTS Auto Insurance	0	135	135	135	149
605.1040	ALLOC COSTS Risk Management	0	0	1,183	1,183	961
605.1080	ALLOC COSTS Interdepartment Overhead	8,185	8,314	6,067	6,067	7,944
Total: Allocated Costs		9,894	10,546	9,287	9,287	10,701
Division Total: 265 - Nebraska		58,627	64,746	63,156	63,943	68,998
Division: 266 - Tierra Vista						
Employee Services						
600.1020	EMP SRV Part Time Salaries	12	0	0	0	0
600.1080	EMP SRV PERS	2	0	0	0	0
600.1100	EMP SRV Medicare	0	0	0	0	0
	Total: Employee Services	13	0	0	0	0
Maintenance and Operations						
620.1010	UTILITIES Electric	1,736	1,644	1,800	1,680	1,680
620.1030	UTILITIES Water	795	495	850	625	625
640.1010	SERVICES Professional & Technical	791	1,346	1,120	1,100	1,100
640.1020	SERVICES Contractual Services	961	888	1,062	890	890
	Total: Maintenance and Operations	4,283	4,372	4,832	4,295	4,295
Allocated Costs						
605.1080	ALLOC COSTS Interdepartment Overhead	687	687	478	478	631
	Total: Allocated Costs	687	687	478	478	631
	Division Total: 266 - Tierra Vista	4,983	5,059	5,310	4,773	4,926
Division: 267 - Sierra Heights						
Maintenance and Operations						
620.1010	UTILITIES Electric	4,918	4,657	5,200	4,900	4,900

Account Number	Account Description	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Projected Year End	FY 2021/22 Proposed
640.1010	SERVICES Professional & Technical	791	1,346	1,121	1,088	1,088
640.1020	SERVICES Contractual Services	4,204	3,864	4,649	3,900	3,900
	Total: Maintenance and Operations	9,913	9,867	10,970	9,888	9,888
Allocated Costs						
605.1080	ALLOC COSTS Interdepartment Overhead	1,709	1,709	1,188	1,188	1,568
	Total: Allocated Costs	1,709	1,709	1,188	1,188	1,568
	Division Total: 267 - Sierra Heights	11,622	11,576	12,158	11,076	11,456
Division: 268 - Alta Mission						
Maintenance and Operations						
610.1040	SUPPLIES Repair & Maintenance Supplies	0	49	0	0	0
620.1010	UTILITIES Electric	2,893	2,740	3,000	2,900	2,900
620.1030	UTILITIES Water	1,601	1,327	1,650	1,300	1,300
640.1010	SERVICES Professional & Technical	791	1,346	1,120	1,088	1,088
640.1020	SERVICES Contractual Services	1,446	1,524	751	1,550	1,550
	Total: Maintenance and Operations	6,730	6,986	6,521	6,838	6,838
Allocated Costs						
605.1080	ALLOC COSTS Interdepartment Overhead	909	909	632	632	834
	Total: Allocated Costs	909	909	632	632	834
	Division Total: 268 - Alta Mission	7,639	7,895	7,153	7,470	7,672
Division: 269 - Morningside						
Maintenance and Operations						
610.1020	SUPPLIES Operating Supplies	0	0	0	600	600
610.1040	SUPPLIES Repair & Maintenance Supplies	0	1,367	0	0	0
620.1010	UTILITIES Electric	4,747	4,564	5,000	4,500	4,500
620.1030	UTILITIES Water	1,966	1,998	1,825	2,380	2,380
640.1010	SERVICES Professional & Technical	791	1,346	1,120	1,088	1,088
640.1020	SERVICES Contractual Services	6,885	6,108	7,638	6,150	6,150
	Total: Maintenance and Operations	14,390	15,383	15,583	14,718	14,718
Allocated Costs						
605.1080	ALLOC COSTS Interdepartment Overhead	2,345	2,345	1,630	1,630	2,152
	Total: Allocated Costs	2,345	2,345	1,630	1,630	2,152
	Division Total: 269 - Morningside	16,735	17,728	17,213	16,348	16,870
Division: 270 - Morningside II						
Maintenance and Operations						
620.1010	UTILITIES Electric	3,871	3,681	4,000	3,600	3,600
620.1030	UTILITIES Water	292	850	350	850	850
640.1010	SERVICES Professional & Technical	791	1,346	1,120	1,088	1,088
640.1020	SERVICES Contractual Services	2,838	2,607	2,761	2,850	2,850
	Total: Maintenance and Operations	7,792	8,484	8,231	8,388	8,388
Allocated Costs						
605.1080	ALLOC COSTS Interdepartment Overhead	1,275	1,275	886	886	1,170
	Total: Allocated Costs	1,275	1,275	886	886	1,170
	Division Total: 270 - Morningside II	9,067	9,759	9,117	9,274	9,558
Division: 271 - Sugar Plum						
Employee Services						
600.1010	EMP SRV Regular Salaries	(20)	48	0	0	0
600.1020	EMP SRV Part Time Salaries	1,339	2,842	3,072	3,072	3,224
600.1080	EMP SRV PERS	323	702	950	950	1,160
600.1100	EMP SRV Medicare	20	41	45	45	48
600.1130	EMP SRV Worker's Compensation	349	0	0	0	298
600.1140	EMP SRV Unemployment Insurance	18	0	0	0	26
600.1170	EMP SRV Uniform Allowance	0	0	60	60	80
	Total: Employee Services	2,029	3,633	4,127	4,127	4,836
Maintenance and Operations						
610.1040	SUPPLIES Repair & Maintenance Supplies	217	0	300	300	300

Account Number	Account Description	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Projected Year End	FY 2021/22 Proposed
620.1010	UTILITIES Electric	4,992	4,798	5,800	5,500	5,500
620.1030	UTILITIES Water	2,978	3,072	2,400	4,000	4,000
640.1010	SERVICES Professional & Technical	1,625	2,763	2,299	2,250	2,250
640.1020	SERVICES Contractual Services	6,914	6,324	7,174	6,330	6,330
670.1040	MAINTENANCE Vehicle Maintenance	21	23	21	22	22
	Total: Maintenance and Operations	16,747	16,980	17,994	18,402	18,402
Principal Payments						
710.2050	PRINCIPAL Vehicles	103	173	174	175	175
	Total: Principal Payments	103	173	174	175	175
Interest Payments						
720.2050	INTEREST Vehicles	25	56	56	57	57
	Total: Interest Payments	25	56	56	57	57
Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	132	199	208	208	178
605.1020	ALLOC COSTS Property & Fire Insurance	64	101	64	64	57
605.1030	ALLOC COSTS Auto Insurance	0	19	19	19	21
605.1040	ALLOC COSTS Risk Management	0	0	169	169	137
605.1080	ALLOC COSTS Interdepartment Overhead	3,540	3,560	2,606	2,606	3,432
	Total: Allocated Costs	3,736	3,879	3,066	3,066	3,825
	Division Total: 271 - Sugar Plum	22,640	24,721	25,417	25,827	27,295
Division: 272 - Citrus Heights						
Maintenance and Operations						
620.1010	UTILITIES Electric	1,076	884	1,200	900	900
640.1010	SERVICES Professional & Technical	791	1,346	1,120	1,088	1,088
640.1020	SERVICES Contractual	0	237	0	0	0
	Total: Maintenance and Operations	1,867	2,467	2,320	1,988	1,988
Allocated Costs						
605.1080	ALLOC COSTS Interdepartment Overhead	326	326	227	227	299
	Total: Allocated Costs	326	326	227	227	299
	Division Total: 272 - Citrus Heights	2,193	2,793	2,547	2,215	2,287
Division: 273 - Sierra View						
Maintenance and Operations						
610.1040	SUPPLIES Repair & Maintenance Supplies	39	6	0	0	0
620.1010	UTILITIES Electric	2,757	2,528	2,800	3,000	3,000
620.1030	UTILITIES Water	334	533	400	520	0
640.1010	SERVICES Professional & Technical	791	1,346	1,058	1,083	1,083
	Total: Maintenance and Operations	3,921	4,414	4,258	4,603	4,083
Allocated Costs						
605.1080	ALLOC COSTS Interdepartment Overhead	608	608	423	423	558
	Total: Allocated Costs	608	608	423	423	558
	Division Total: 273 - Sierra View	4,529	5,022	4,681	5,026	4,641
Division: 274 - Parkside-Muirfield						
Employee Services						
600.1010	EMP SRV Regular Salaries	11,551	12,714	15,428	17,637	10,613
600.1015	EMP SRV Buy back Salaries	0	0	121	121	0
600.1020	EMP SRV Part Time Salaries	7,693	9,119	3,072	3,072	3,224
600.1030	EMP SRV Overtime	26	21	0	35	0
600.1080	EMP SRV PERS	3,066	4,221	4,107	4,297	2,073
600.1090	EMP SRV Social Security	0	32	0	0	0
600.1100	EMP SRV Medicare	281	312	272	305	205
600.1110	EMP SRV Disability/Life Insurance	278	338	359	411	249
600.1120	EMP SRV Health/Dental/Vision Insurance	4,453	6,007	8,052	9,760	5,500
600.1130	EMP SRV Worker's Compensation	2,789	0	0	0	1,464
600.1140	EMP SRV Unemployment Insurance	145	0	0	0	127
600.1170	EMP SRV Uniform Allowance	0	0	258	300	280

Account Number	Account Description	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Projected Year End	FY 2021/22 Proposed
	Total: Employee Services	30,282	32,763	31,669	35,938	23,735
Maintenance and Operations						
610.1040	SUPPLIES Repair & Maintenance Supplies	174	56	540	540	1,500
620.1010	UTILITIES Electric	8,074	8,252	9,300	9,500	9,500
620.1030	UTILITIES Water	10,400	8,361	10,500	13,000	1,300
640.1010	SERVICES Professional & Technical	2,457	4,182	3,479	3,400	3,400
640.1020	SERVICES Contractual Services	14,165	10,596	16,972	10,600	10,600
670.1040	MAINTENANCE Vehicle Maintenance	222	385	389	389	390
	Total: Maintenance and Operations	35,492	31,831	41,180	37,429	26,690
Principal Payments						
710.2050	PRINCIPAL Vehicles	1,102	1,866	1,862	1,862	1,863
	Total: Principal Payments	1,102	1,866	1,862	1,862	1,863
Interest Payments						
720.2050	INTEREST Vehicles	264	601	600	600	600
	Total: Interest Payments	264	601	600	600	600
Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	1,408	1,787	1,870	1,870	1,604
605.1020	ALLOC COSTS Property & Fire Insurance	684	907	575	575	511
605.1030	ALLOC COSTS Auto Insurance	0	174	174	174	192
605.1040	ALLOC COSTS Risk Management	0	0	1,520	1,520	1,235
605.1080	ALLOC COSTS Interdepartment Overhead	12,195	12,544	13,298	13,298	12,009
	Total: Allocated Costs	14,287	15,412	17,437	17,437	15,551
Capital Outlay						
730.1070	CAPITAL OUTLAY Machinery and Equipment	0	0	52,808	52,808	0
	Total: Capital Outlay	0	0	52,808	52,808	0
	Division Total: 274 - Parkside-Muirfield	81,428	82,473	145,556	146,074	68,439
Division: 275 - Viscaya						
Employee Services						
600.1010	EMP SRV Regular Salaries	11,401	11,171	16,569	16,048	9,274
600.1015	EMP SRV Buy back Salaries	0	0	169	169	0
600.1020	EMP SRV Part Time Salaries	8,508	10,544	4,608	4,608	4,836
600.1030	EMP SRV Overtime	23	15	0	35	0
600.1080	EMP SRV PERS	3,481	4,259	4,625	4,580	2,538
600.1090	EMP SRV Social Security	0	32	0	50	0
600.1100	EMP SRV Medicare	294	310	311	304	209
600.1110	EMP SRV Disability/Life Insurance	277	387	386	374	217
600.1120	EMP SRV Health/Dental/Vision Insurance	4,299	5,084	8,784	8,784	4,840
600.1130	EMP SRV Worker's Compensation	2,963	3,512	3,512	3,512	1,468
600.1140	EMP SRV Unemployment Insurance	154	261	261	261	127
600.1170	EMP SRV Uniform Allowance	0	0	306	306	296
	Total: Employee Services	31,400	35,576	39,531	39,031	23,805
Maintenance and Operations						
610.1040	SUPPLIES Repair & Maintenance Supplies	1,457	10,183	3,000	3,000	3,000
620.1010	UTILITIES Electric	18,418	17,695	20,000	20,000	20,000
620.1030	UTILITIES Water	24,107	24,337	25,000	25,000	25,000
640.1010	SERVICES Professional & Technical	2,457	4,182	3,478	3,400	3,400
640.1020	SERVICES Contractual Services	36,709	30,864	38,743	31,000	31,000
670.1040	MAINTENANCE Vehicle Maintenance	235	410	316	416	416
	Total: Maintenance and Operations	83,383	87,671	90,537	82,816	82,816
Principal Payments						
710.2050	PRINCIPAL Vehicles	1,165	1,973	1,968	1,969	1,969
	Total: Principal Payments	1,165	1,973	1,968	1,969	1,969
Interest Payments						
720.2050	INTEREST Vehicles	280	636	636	636	636
	Total: Interest Payments	280	636	636	636	636

Account Number	Account Description	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Projected Year End	FY 2021/22 Proposed
Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	1,489	1,732	1,812	1,812	1,554
605.1020	ALLOC COSTS Property & Fire Insurance	723	879	557	557	496
605.1030	ALLOC COSTS Auto Insurance	0	168	168	168	186
605.1040	ALLOC COSTS Risk Management	0	0	1,473	1,473	1,196
605.1080	ALLOC COSTS Interdepartment Overhead	20,123	19,548	18,306	18,306	18,794
	Total: Allocated Costs	22,335	22,327	22,316	22,316	22,226
	Division Total: 275 - Viscaya	138,563	148,183	154,988	146,768	131,452
Division: 276 - Stony Creek						
Employee Services						
600.1020	EMP SRV Part Time Salaries	245	559	1,229	1,229	1,290
600.1080	EMP SRV PERS	19	60	380	380	464
600.1100	EMP SRV Medicare	0	8	0	0	0
600.1090	EMP SRV Social Security	4	8	18	18	19
600.1130	EMP SRV Worker's Compensation	87	0	0	0	119
600.1140	EMP SRV Unemployment Insurance	5	0	0	0	10
600.1170	EMP SRV Uniform Allowance	0	0	24	24	32
	Total: Employee Services	359	635	1,651	1,651	1,934
Maintenance and Operations						
610.1040	SUPPLIES Repair & Maintenance Supplies	0	0	3,000	3,000	3,000
640.1010	SERVICES Professional & Technical	791	1,346	1,120	1,085	1,085
	Total: Maintenance and Operations	791	1,346	4,120	4,085	4,085
Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	44	0	0	0	0
605.1020	ALLOC COSTS Property & Fire Insurance	21	0	0	0	0
605.1080	ALLOC COSTS Interdepartment Overhead	154	219	107	107	141
	Total: Allocated Costs	219	219	107	107	141
	Division Total: 276 - Stony Creek	1,370	2,200	5,878	5,843	6,160
Division: 277 - Lincoln Mckinley						
Maintenance and Operations						
610.1040	SUPPLIES Repair & Maintenance Supplies	7	0	10	10	10
620.1010	UTILITIES Electric	772	807	800	700	700
620.1030	UTILITIES Water	673	478	750	300	300
640.1010	SERVICES Professional & Technical	791	1,346	1,120	1,085	1,085
640.1020	SERVICES Contractual Services	106	0	372	100	100
	Total: Maintenance and Operations	2,349	2,631	3,052	2,195	2,195
Allocated Costs						
605.1080	ALLOC COSTS Interdepartment Overhead	472	472	328	328	434
	Total: Allocated Costs	472	472	328	328	434
	Division Total: 277 - Lincoln Mckinley	2,821	3,103	3,380	2,523	2,629
Division: 278 - Parkside II & III						
Employee Services						
600.1010	EMP SRV Regular Salaries	10,202	12,686	11,754	15,080	11,809
600.1015	EMP SRV Buy back Salaries	0	0	121	121	0
600.1020	EMP SRV Part Time Salaries	5,748	7,029	8,181	3,072	3,224
600.1030	EMP SRV Overtime	40	22	0	24	0
600.1080	EMP SRV PERS	2,636	3,793	4,230	4,077	3,553
600.1090	EMP SRV Social Security	0	21	0	29	0
600.1100	EMP SRV Medicare	228	281	294	267	222
600.1110	EMP SRV Disability/Life Insurance	242	318	274	351	276
600.1120	EMP SRV Health/Dental/Vision Insurance	3,991	5,987	5,612	8,052	5,720
600.1130	EMP SRV Worker's Compensation	2,384	0	0	0	1,659
		0	0	0	0	143
600.1170	EMP SRV Uniform Allowance	0	0	318	258	288
	Total: Employee Services	25,469	30,138	30,784	31,331	26,894

Account Number	Account Description	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Projected Year End	FY 2021/22 Proposed
Maintenance and Operations						
610.1040	SUPPLIES Repair & Maintenance Supplies	791	2,916	2,905	2,905	2,905
620.1010	UTILITIES Electric	0	0	0	0	0
620.1030	UTILITIES Water	645	710	700	700	700
640.1010	SERVICES Professional & Technical	791	1,346	1,120	1,085	1,085
640.1020	SERVICES Contractual Services	3,964	4,632	3,501	4,640	4,640
670.1040	MAINTENANCE Vehicle Maintenance	183	250	236	236	236
	Total: Maintenance and Operations	6,374	9,854	8,462	9,566	9,566
Principal Payments						
710.2050	PRINCIPAL Vehicles	908	1,537	1,534	1,534	1,534
	Total: Principal Payments	908	1,537	1,534	1,534	1,534
Interest Payments						
720.2050	INTEREST Vehicles	218	478	494	494	494
	Total: Interest Payments	218	478	494	494	494
Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	1,160	1,561	1,633	1,633	1,401
605.1020	ALLOC COSTS Property & Fire Insurance	564	792	502	502	447
605.1030	ALLOC COSTS Auto Insurance	0	152	152	152	167
605.1040	ALLOC COSTS Risk Management	0	0	1,328	1,328	1,078
605.1080	ALLOC COSTS Interdepartment Overhead	6,249	7,052	8,752	8,752	6,709
	Total: Allocated Costs	7,973	9,557	12,367	12,367	9,802
	Division Total: 278 - Parkside II & III	40,942	51,564	53,641	55,292	48,290
	Department Total: 20 - Administration	449,529	590,877	559,602	553,212	458,443
	EXPENSES Total	449,529	590,877	559,602	553,212	458,443
	Fund REVENUE Total: 503 - Assessment District	460,861	418,175	485,215	485,215	499,840
	Fund EXPENSE Total: 503 - Assessment District	449,529	590,877	559,602	553,212	458,443
	Fund Total: 503 - Assessment District	11,331	(172,702)	(74,387)	(67,997)	41,397
Fund: 504 - Storm Drain Impact Fees INACTIVE						
REVENUES						
Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	7,063	0	0	0	0
	Total: Use of Money & Property	7,063	0	0	0	0
Service Charges - Services Charges						
409.5080	SRVC & FEE Developer Fees	60,995	0	0	0	0
	Total: Services Charges	60,995	0	0	0	0
Other Financing Sources						
415.1060	Other FIN SOURCES Sale of City Dirt	23,440	0	0	0	0
	Total: Other Financing Sources	23,440	0	0	0	0
	REVENUES Total	91,499	0	0	0	0
EXPENSES						
Department: 20 - Administration						
Division: 000 - Non-divisional						
Maintenance and Operations						
640.1020	SERVICES Contractual Services	115,911	0	0	0	0
640.1170	SERVICES Master Plan	26,671	0	0	0	0
	Total: Maintenance and Operations	142,582	0	0	0	0
Capital Projects						
680.1140	CAPITAL Projects Storm Drain Water Permit	1,771	0	0	0	0
680.1196	CAPITAL Projects Ridge Creek Recharge Basin Plan	15,924	0	0	0	0
	Total: Capital Projects	17,695	0	0	0	0
Transfer						
900.255	TRSF OUT Storm Drain Impact Fee	0	414,457	0	0	0
	Total: Transfer	0	414,457	0	0	0
	Division Total: 000 - Non-divisional	160,276	414,457	0	0	0
	Department Total: 20 - Administration	160,276	414,457	0	0	0

Account Number	Account Description	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Projected Year End	FY 2021/22 Proposed
	EXPENSES Total	160,276	414,457	0	0	0
	Fund REVENUE Total: 504 - Storm Drain Impact Fees INACTIVE	91,499	0	0	0	0
	Fund EXPENSE Total: 504 - Storm Drain Impact Fees INACTIVE	160,276	414,457	0	0	0
	Fund Total: 504 - Storm Drain Impact Fees INACTIVE	(68,778)	(414,457)	0	0	0
Fund: 505 - Community Facilities Districts						
REVENUES						
Taxes						
401.1230	Other TAXES Autumn Gate	0	7,612	0	7,662	7,662
401.1210	OTHER TAXES Quail Run South	0	3,630	0	18,104	18,104
401.1220	OTHER TAXES Tierra Vista II	0	0	0	14,461	17,292
401.1230	OTHER TAXES Autumn Gate	5,500	0	0	16,911	19,289
401.1240	Other TAXES Autumn Gate Phase II	0	5,500	0	0	0
	Total: Taxes	5,500	16,742	0	57,138	62,347
Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	14	(367)	0	0	0
	Total: Use of Money & Property	14	(367)	0	0	0
	REVENUES Total	5,514	16,375	0	57,138	62,347
EXPENSES						
Department: 20 - Administration						
Division: 291 - Laurabrook						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	0	0	0	0	1,507
600.1080	EMP SRV PERS	0	0	0	0	542
600.1100	EMP SRV Medicare	0	0	0	0	22
600.1110	EMP SRV Disability/Life Insurance	0	0	0	0	35
600.1120	EMP SRV Health/Dental/Vision Insurance	0	0	0	0	976
600.1170	EMP SRV Uniform Allowance	0	0	0	0	32
	Account Classification Total: Employee Service - Employee Services	0	0	0	0	3,114
Maintenance and Operations						
620.1030	UTILITIES Water	0	81	0	260	280
640.1010	SERVICES Professional & Technical	0	1,440	0	1,440	1,500
640.1020	SERVICES Contractual Services	7,735	0	0	0	1,680
	Total: Maintenance and Operations	7,735	1,521	0	1,700	3,460
	Division Total: 291 - Laurabrook	7,735	1,521	0	1,700	6,574
Division: 292 - Quail Run South						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	0	0	0	0	1,507
600.1080	EMP SRV PERS	0	0	0	0	542
600.1100	EMP SRV Medicare	0	0	0	0	22
600.1110	EMP SRV Disability/Life Insurance	0	0	0	0	35
600.1120	EMP SRV Health/Dental/Vision Insurance	0	0	0	0	976
600.1170	EMP SRV Uniform Allowance	0	0	0	0	32
	Account Classification Total: Employee Service - Employee Services	0	0	0	0	3,114
Maintenance and Operations						
610.1040	SUPPLIES Repair & Maintenance Supplies	0	28	0	0	0
620.1030	UTILITIES Water	0	1,015	0	1,200	1,200
640.1010	SERVICES Professional & Technical	0	1,456	0	1,456	1,500
640.1020	SERVICES Contractual Services	7,728	2,120	6,750	6,750	3,780
	Total: Maintenance and Operations	7,728	4,619	6,750	9,406	6,480
	Division Total: 292 - Quail Run South	7,728	4,619	6,750	9,406	9,594
Division: 293 - Tierra Vista II						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	0	0	0	0	1,507
600.1080	EMP SRV PERS	0	0	0	0	542

Account Number	Account Description	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Projected Year End	FY 2021/22 Proposed
600.1100	EMP SRV Medicare	0	0	0	0	22
600.1110	EMP SRV Disability/Life Insurance	0	0	0	0	35
600.1120	EMP SRV Health/Dental/Vision Insurance	0	0	0	0	976
600.1170	EMP SRV Uniform Allowance	0	0	0	0	32
	Account Classification Total: Employee Service - Employee Services	0	0	0	0	3,114
Maintenance and Operations						
640.1010	SERVICES Professional & Technical	0	1,440	0	1,440	0
640.1020	SERVICES Contractual Services	7,729	0	0	0	0
	Total: Maintenance and Operations	7,729	1,440	0	1,440	0
	Division Total: 293 - Tierra Vista II	7,729	1,440	0	1,440	3,114
Division:	294 - Autumn Gate I					
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	0	0	0	0	1,507
600.1080	EMP SRV PERS	0	0	0	0	542
600.1100	EMP SRV Medicare	0	0	0	0	22
600.1110	EMP SRV Disability/Life Insurance	0	0	0	0	35
600.1120	EMP SRV Health/Dental/Vision Insurance	0	0	0	0	976
600.1170	EMP SRV Uniform Allowance	0	0	0	0	32
	Account Classification Total: Employee Service - Employee Services	0	0	0	0	3,114
Maintenance and Operations						
620.1030	UTILITIES Water	0	0	0	0	0
640.1010	SERVICES Professional & Technical	5,000	1,864	0	1,440	1,500
640.1020	SERVICES Contractual	0	0	0	0	0
	Total: Maintenance and Operations	5,000	1,864	0	1,440	1,500
	Division Total: 294 - Autumn Gate	5,000	1,864	0	1,440	4,614
Division:	**295 - Autumn Gate II & III**					
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	0	0	0	0	1,507
600.1080	EMP SRV PERS	0	0	0	0	542
600.1100	EMP SRV Medicare	0	0	0	0	22
600.1110	EMP SRV Disability/Life Insurance	0	0	0	0	35
600.1120	EMP SRV Health/Dental/Vision Insurance	0	0	0	0	976
600.1170	EMP SRV Uniform Allowance	0	0	0	0	32
	Account Classification Total: Employee Service - Employee Services	0	0	0	0	3,114
M & O - Maintenance and Operations						
640.1010	SERVICES Professional & Technical	0	5,000	0	1,440	0
	Account Classification Total: M & O - Maintenance and Operations	0	5,000	0	1,440	0
	Division Total: 295 - Autumn Gate II & III	0	5,000	0	1,440	3,114
	Department Total: 20 - Administration	28,191	14,444	6,750	15,426	27,010
	EXPENSES Total	28,191	14,444	6,750	15,426	27,010
Fund REVENUE	Total: 505 - Community Facilities Districts	5,514	16,375	0	57,138	62,347
Fund EXPENSE	Total: 505 - Community Facilities Districts	28,191	14,444	6,750	15,426	27,010
	Fund Total: 505 - Community Facilities Districts	(22,678)	1,931	(6,750)	41,712	35,337
	REVENUE GRAND Totals:	11,944,580	26,195,668	11,939,574	14,606,241	15,320,728
	EXPENSE GRAND Totals:	10,849,234	15,541,047	15,368,995	15,835,730	17,163,425
	Grand Totals:	1,095,347	10,654,620	(3,429,421)	(1,229,489)	(1,842,697)

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 100
- 112 –Health Fund 101
- 113 – Retiree's Insurance Fund **fund closed in 18-19* 102
- 121 - Billing/Collections Fund **moved to Water/Sewer/Disposal/Ambulance* 102
- 122 – Technology Replacement Fund **new in 19-20* 104
- 215 - Fleet Maintenance Fund 104
- 216 - Property & Facility Maintenance Fund 106

Account Number	Account Description	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Projected Year End	FY 2021/22 Proposed
Fund: 111 - Insurance						
REVENUES						
Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	(49)	1,623	0	500	0
Total: Use of Money & Property		(49)	1,623	0	500	0
Miscellaneous						
414.1050	MISC Liability Insurance Receipts	349,847	349,115	345,000	345,000	345,000
414.1060	MISC Auto Insurance Receipts	37,950	44,956	66,305	66,305	68,540
414.1070	MISC Fire/Property Insurance Receipts	169,920	181,811	106,000	106,000	110,000
414.1080	MISC Risk Management Receipts	311,772	312,953	280,500	280,500	265,500
414.1090	MISC LTD/Life Insurance Receipts	211,060	212,484	209,487	209,487	225,000
414.1100	MISC Unemployment Insurance Receipts	39,904	49,582	50,000	50,000	50,000
414.1110	MISC Worker's Comp Insurance Receipts	831,849	819,229	791,000	791,000	795,000
Total: Miscellaneous		1,952,302	1,970,130	1,848,292	1,848,292	1,859,040
REVENUES Total		1,952,253	1,971,753	1,848,292	1,848,792	1,859,040
EXPENSES						
Department: 20 - Administration						
Division: 000 - Non-divisional						
Employee Services						
600.1010	EMP SRV Regular Salaries	142,874	131,062	123,610	123,089	124,440
600.1015	EMP SRV Buy back Salaries	5,642	6,632	5,867	5,867	5,932
600.1080	EMP SRV PERS	27,389	33,437	38,082	38,082	44,761
600.1100	EMP SRV Medicare	2,058	1,761	1,805	1,805	1,824
600.1110	EMP SRV Disability/Life Insurance	3,334	3,393	2,863	2,863	2,894
600.1120	EMP SRV Health/Dental/Vision Insurance	28,394	27,909	29,280	29,280	26,400
600.1180	EMP SRV OPEB GASB 75	0	16,894	0	0	0
600.1185	EMP SRV PENSION GASB 68	79,086	41,478	0	0	0
600.1220	EMP SRV Safety Program	653	1,003	1,400	1,400	1,200
600.1230	EMP SRV EAP (Risk Management)	3,422	3,064	3,500	3,500	5,000
Total: Employee Services		292,850	266,633	206,407	205,886	212,451
Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	333	0	500	500	500
610.1060	SUPPLIES Safety Equipment & Supplies	145	145	500	300	300
630.1040	COMMUNICATION Postage	0	4	25	20	0
640.1010	SERVICES Professional & Technical	5,291	1,175	5,200	3,000	1,175
640.1020	SERVICES Contractual Services	26,300	26,840	26,500	26,500	26,800
660.1020	INSURANCE Health Self-Insurance Claims	11,217	9,402	13,000	12,000	9,500
660.1030	INSURANCE Disability & Life Insurance	147,765	141,120	248,160	160,000	160,000
660.1040	INSURANCE Auto Insurance	35,884	53,223	55,000	63,000	88,865
660.1050	INSURANCE Liabiltity Insurance-JPA contrac	303,589	336,802	345,000	340,000	402,959
660.1070	INSURANCE Fire Insurance	170,964	178,985	106,000	204,150	125,342
660.1080	INSURANCE Unemployment Insurance	23,503	17,402	50,000	50,000	50,000
670.1010	MAINTENANCE Repair & Maintenance	0	10,195	0	0	0
690.1050	SPC DEPT EXP Rental	1,112	1,192	1,000	0	0
690.1310	SPC DEPT EXP Worker's Comp - JPA	822,928	849,288	791,000	786,000	815,517

Account Number	Account Description	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Projected Year End	FY 2021/22 Proposed
Total: Maintenance and Operations		1,549,031	1,625,773	1,641,885	1,645,470	1,680,958
Principal Pymts - Principal Payments						
710.1001	PRINCIPAL Copiers	0	0	0	1,150	1,150
Account Classification Total: Principal Pymts - Principal Payments		0	0	0	1,150	1,150
Transfers						
900.122	TRSF OUT Equipment Replacement	0	0	0	0	1,329
Total: Transfers		0	0	0	0	1,329
Division Total: 000 - Non-divisional		1,841,881	1,892,406	1,848,292	1,852,506	1,895,888
Department Total: 20 - Administration		1,841,881	1,892,406	1,848,292	1,852,506	1,895,888
EXPENSES Total		1,841,881	1,892,406	1,848,292	1,852,506	1,895,888
Fund REVENUE	Total: 111 - Insurance	1,952,253	1,971,753	1,848,292	1,848,792	$1,859,040
Fund EXPENSE	Total: 111 - Insurance	1,841,881	1,892,406	1,848,292	1,852,506	$1,895,888
Fund Total: 111 - Insurance		110,372	79,347	0	(3,714)	($36,848)
Fund: 112 - Health Insurance						
REVENUES						
Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	(2,093)	1,793	0	1,100	0
Total: Use of Money & Property		(2,093)	1,793	0	1,100	0
Miscellaneous						
414.1120	MISC Health Insurance Receipts	2,363,866	3,005,229	3,360,000	3,041,810	2,997,221
414.1130	MISC COBRA Insurance (Employee)	30,424	36,664	22,815	22,815	16,737
414.1150	MISC Retiree Health	274,392	265,492	283,235	283,235	211,194
Total: Miscellaneous		2,668,682	3,307,384	3,666,050	3,347,860	3,225,152
Transfers						
800.113	TRSF IN Retiree's Insurance	23,603	59	0	0	0
Total: Transfers		23,603	59	0	0	0
REVENUES Total		2,690,192	3,309,236	3,666,050	3,348,960	3,225,152
EXPENSES						
Department:	20 - Administration					
Division:	000 - Non-divisional					
Maintenance and Operations						
660.1100	INSURANCE Vision & Dental Admin	260,353	250,550	280,000	270,000	280,000
660.1110	INSURANCE Medical Ins Claim	967,846	889,355	1,200,000	900,000	1,000,000
660.1115	INSURANCE Medical Ins Prescription	423,701	484,390	480,000	480,000	500,000
660.1120	INSURANCE Medical Ins Admin	707,691	747,483	785,000	750,000	785,000
660.1125	INSURANCE Retiree Claims	264,573	136,508	230,000	180,000	150,000
660.1130	INSURANCE Retiree Prescription	242,647	203,877	225,000	225,000	230,000
660.1135	INSURANCE Medicare Supplement - Medical	0	30,403	33,000	33,000	41,000
660.1140	INSURANCE Medicare Supplement - RX	0	12,591	17,000	13,000	15,500
Total: Maintenance and Operations		2,866,811	2,755,158	3,250,000	2,851,000	3,001,500
Division Total: 000 - Non-divisional		2,866,811	2,755,158	3,250,000	2,851,000	3,001,500
Department Total: 20 - Administration		2,866,811	2,755,158	3,250,000	2,851,000	3,001,500
EXPENSES Total		2,866,811	2,755,158	3,250,000	2,851,000	3,001,500

Account Number	Account Description	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Projected Year End	FY 2021/22 Proposed
Fund REVENUE	Total: 112 - Health Insurance	2,690,192	3,309,236	3,666,050	3,348,960	3,225,152
Fund EXPENSE	Total: 112 - Health Insurance	2,866,811	2,755,158	3,250,000	2,851,000	3,001,500
Fund Total: 112 - Health Insurance		(176,618)	554,078	416,050	497,960	223,652
Fund: 113 - Retiree's Insurance - INACTIVE						
EXPENSES						
Department: 20 - Administration						
Division: 000 - Non-divisional						
Transfer						
900.112	TRSF OUT Health Insurance	23,603	59	0	0	0
Total: Transfer		23,603	59	0	0	0
Division Total: 000 - Non-divisional		23,603	59	0	0	0
Department Total: 20 - Administration		23,603	59	0	0	0
EXPENSES Total		23,603	59	0	0	0
Fund REVENUE	Total: 113 - Retiree's Insurance - INACTIVE					
Fund EXPENSE	Total: 113 - Retiree's Insurance - INACTIVE	23,603	59	0	0	0
Fund Total: 113 - Retiree's Insurance - INACTIVE		(23,603)	(59)	0	0	0
Fund: 121 - Billing & Collection Services						
REVENUES						
Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	(1,085)	0	0	0	0
Total: Use of Money & Property		(1,085)	0	0	0	0
Miscellaneous						
501.1120	OVERHEAD Utility Billings	492,996	0	0	0	0
501.1130	OVERHEAD Collections	196,306	0	0	0	0
Total: Miscellaneous		689,302	0	0	0	0
Transfers						
800.230	TRSF IN Water	0	453,936	0	0	0
800.231	TRSF IN Sewer	0	453,936	0	0	0
800.232	TRSF IN Disposal	0	453,936	0	0	0
800.320	TRSF IN Ambulance	0	583,582	0	0	0
Total: Transfers		0	1,945,392	0	0	0
REVENUES Total		688,217	1,945,392	0	0	0
EXPENSES						
Department: 30 - Finance						
Division: 303 - Utility Billing & Collections						
Employee Services						
600.1010	EMP SRV Regular Salaries	207,498	0	0	0	0
600.1015	EMP SRV Buy back Salaries	2,200	0	0	0	0
600.1020	EMP SRV Part Time Salaries	25,719	0	0	0	0
600.1080	EMP SRV PERS	39,124	0	0	0	0
600.1100	EMP SRV Medicare	3,332	0	0	0	0
600.1110	EMP SRV Disability/Life Insurance	4,918	0	0	0	0
600.1120	EMP SRV Health/Dental/Vision Insurance	72,732	0	0	0	0
600.1130	EMP SRV Worker's Compensation	2,879	0	0	0	0

Account Number	Account Description	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Projected Year End	FY 2021/22 Proposed
600.1140	EMP SRV Unemployment Insurance	1,118	0	0	0	0
600.1185	EMP SRV PENSION GASB 68	99,037	0	0	0	0
Total: Employee Services		458,557	0	0	0	0
Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	7,992	0	0	0	0
610.1030	SUPPLIES Lubricant & Fuels	90	0	0	0	0
630.1020	COMMUNICATION Cellphone	623	0	0	0	0
630.1040	COMMUNICATION Postage	53,905	0	0	0	0
640.1010	SERVICES Professional & Technical	46,091	0	0	0	0
650.1020	TRAINING Training & Vocational	500	0	0	0	0
670.1030	MAINTENANCE Equipment Maintenance	542	0	0	0	0
690.1010	SPC DEPT EXP Due & Subscriptions - Other	25	0	0	0	0
690.1030	SPC DEPT EXP Printing & Binding	1,832	0	0	0	0
690.1050	SPC DEPT EXP Rental	8,892	0	0	0	0
Total: Maintenance and Operations		120,493	0	0	0	0
Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	10,001	0	0	0	0
605.1020	ALLOC COSTS Property & Fire Insurance	4,858	0	0	0	0
605.1040	ALLOC COSTS Risk Management	9,058	0	0	0	0
Total: Allocated Costs		23,917	0	0	0	0
Division Total: 303 - Utility Billing & Collections		602,968	0	0	0	0
Division:	304 - Ambulance Billing & Collections					
Employee Services						
600.1010	EMP SRV Regular Salaries	98,117	0	0	0	0
600.1015	EMP SRV Buy back Salaries	873	0	0	0	0
600.1020	EMP SRV Part Time Salaries	25,172	0	0	0	0
600.1080	EMP SRV PERS	23,681	0	0	0	0
600.1100	EMP SRV Medicare	1,114	0	0	0	0
600.1110	EMP SRV Disability/Life Insurance	2,329	0	0	0	0
600.1120	EMP SRV Health/Dental/Vision Insurance	36,366	0	0	0	0
600.1130	EMP SRV Worker's Compensation	1,662	0	0	0	0
600.1140	EMP SRV Unemployment Insurance	645	0	0	0	0
Total: Employee Services		189,958	0	0	0	0
Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	3,151	0	0	0	0
630.1040	COMMUNICATION Postage	587	0	0	0	0
640.1020	SERVICES Contractual Services	2,614	0	0	0	0
Total: Maintenance and Operations		6,351	0	0	0	0
Division Total: 304 - Ambulance Billing & Collections		196,309	0	0	0	0
Department Total: 30 - Finance		799,277	0	0	0	0
EXPENSES Total		799,277	0	0	0	0
Fund REVENUE	Total: 121 - Billing & Collection Services	688,217	1,945,392	0	0	0
Fund EXPENSE	Total: 121 - Billing & Collection Services	799,277	0	0	0	0
Fund Total: 121 - Billing & Collection Services		(111,060)	1,945,392	0	0	0

Account Number	Account Description	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Projected Year End	FY 2021/22 Proposed
Fund: 122 - Technology Replacement						
REVENUES						
Transfers						
800.101	TRSF IN General Fund	0	28,996	28,996	28,996	40,135
800.111	TRSF IN Insurance	0	0	0	0	1,329
800.202	TRSF IN Gas Tax	0	5,272	5,272	5,272	825
800.203	TRSF IN Transportation	0	5,272	5,272	5,272	825
800.215	TRSF IN Fleet Maintenance	0	0	0	0	2,337
800.216	TRSF IN Property Maintenance	0	0	0	0	1,329
800.230	TRSF IN Water	0	5,272	5,272	5,272	3,511
800.231	TRSF IN Sewer	0	3,072	3,072	3,072	5,023
800.232	TRSF IN Disposal	0	5,272	5,272	5,272	3,007
800.233	TRSF IN Transit	0	3,736	3,736	0	0
800.234	TRSF IN CNG	0	1,536	1,536	1,536	825
800.320	TRSF IN Ambulance	0	5,272	5,272	5,272	4,857
	Total: Transfers	0	63,700	63,700	59,964	64,003
	REVENUES Total	0	63,700	63,700	59,964	64,003
EXPENSES						
Department: 20 - Administration						
Division: 000 - Non-divisional						
M & O - Maintenance and Operations						
610.1020	SUPPLIES Operating Supplies	0	19,404	0	25,300	28,000
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	0	0	0	0	7,500
	Total: M & O - Maintenance and Operations	0	19,404	0	25,300	35,500
Principal Payments						
710.2067	PRINCIPAL Dell	0	0	30,127	30,127	31,395
	Total: Principal Payments	0	0	30,127	30,127	31,395
Interest Payments						
720.2067	INTEREST Dell	0	4,176	5,246	5,246	3,978
	Total: Interest Payments	0	4,176	5,246	5,246	3,978
Capital Outlay						
730.1060	CAPITAL OUTLAY Computers	0	1,054	25,300	0	0
	Total: Capital Outlay	0	1,054	25,300	0	0
	Division Total: 000 - Non-divisional	0	24,634	60,673	60,673	70,873
	Department Total: 20 - Administration	0	24,634	60,673	60,673	70,873
	EXPENSES Total	0	24,634	60,673	60,673	70,873
	Fund REVENUE Total: 122 - Equipment Replacement	0	63,700	63,700	59,964	64,003
	Fund EXPENSE Total: 122 - Equipment Replacement	0	24,634	60,673	60,673	70,873
	Fund Total: 122 - Equipment Replacement	0	39,066	3,027	(709)	(6,870)
Fund: 215 - Fleet Maintenance						
REVENUES						
Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	1,389	589	0	70	0
Total: Use of Money & Property		1,389	589	0	70	0

Account Number	Account Description	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Projected Year End	FY 2021/22 Proposed
Miscellaneous						
414.1010	MISC Other Miscellaneous Revenue	17	9,817	0	0	0
501.1150	OVERHEAD Fleet Maintenance	385,000	405,000	415,481	414,173	397,404
Total: Miscellaneous		385,017	414,817	415,481	414,173	397,404
REVENUES Total		386,405	415,405	415,481	414,243	397,404
EXPENSES						
Department:	70 - Public Works					
Division:	710 - Fleet					
Employee Services						
600.1010	EMP SRV Regular Salaries	110,379	112,377	105,589	105,589	105,589
600.1015	EMP SRV Buy back Salaries	107	0	1,059	1,059	1,059
600.1020	EMP SRV Part Time Salaries	0	274	0	0	0
600.1030	EMP SRV Overtime	0	7,028	2,000	2,000	2,000
600.1050	EMP SRV Standby	7,966	1,365	2,000	2,000	2,000
600.1080	EMP SRV PERS	1,763	9,178	8,458	8,458	8,451
600.1100	EMP SRV Medicare	13,422	1,606	1,532	1,532	1,532
600.1110	EMP SRV Disability/Life Insurance	1,591	2,429	2,429	2,429	2,429
600.1120	EMP SRV Health/Dental/Vision Insurance	2,418	44,763	40,160	46,360	41,800
600.1130	EMP SRV Worker's Compensation	34,898	8,589	7,495	7,495	7,275
600.1140	EMP SRV Unemployment Insurance	8,604	639	639	639	628
600.1170	EMP SRV Uniform Allowance	449	1,419	1,190	1,190	1,500
600.1185	EMP SRV PENSION GASB 68	1,942	19,999	0	0	0
600.1190	EMP SRV Stipends	(65,175)	(32,493)	0	0	0
Total: Employee Services		118,364	177,173	172,551	178,751	174,263
Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	3,780	873	1,500	1,500	1,000
610.1020	SUPPLIES Operating Supplies	25,981	20,234	24,037	24,037	20,800
610.1030	SUPPLIES Lubricant & Fuels	6,698	5,914	12,000	12,000	8,000
610.1040	SUPPLIES Repair & Maintenance Supplies	(8)	0	150	150	200
610.1050	SUPPLIES Small Tools	1,009	550	5,000	5,000	5,000
610.1060	SUPPLIES Safety Equipment & Supplies	0	0	0	0	0
620.1010	UTILITIES Electric	2,183	1,157	2,043	5,850	6,300
620.1020	UTILITIES Gas	152	120	150	150	200
630.1010	COMMUNICATION Telephone	84	536	500	500	600
630.1020	COMMUNICATION Cellphone	1,103	787	1,238	922	900
630.1040	COMMUNICATION Postage	133	266	200	200	154
640.1020	SERVICES Contractual Services	7,115	5,202	8,670	8,670	8,843
650.1010	TRAINING Travel & Conference	0	0	2,500	500	1,500
650.1020	TRAINING Training & Vocational	0	0	560	1,000	1,500
670.1030	MAINTENANCE Equipment Maintenance	128	744	1,000	1,000	1,000
670.1040	MAINTENANCE Vehicle Maintenance	144,485	147,481	153,000	144,000	135,688
690.1010	SPC DEPT EXP Due & Subscriptions - Other	86	207	530	530	500
Total: Maintenance and Operations		192,927	184,073	213,078	206,009	192,185
Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	8,596	7,206	5,884	5,884	5,669

Account Number	Account Description	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Projected Year End	FY 2021/22 Proposed
605.1020	ALLOC COSTS Property & Fire Insurance	4,175	3,655	1,808	1,808	1,808
605.1030	ALLOC COSTS Auto Insurance	0	0	745	745	745
605.1040	ALLOC COSTS Risk Management	7,786	6,580	4,784	4,784	4,363
605.1060	ALLOC COSTS Custodian	3,211	2,822	2,992	3,110	2,291
605.1170	ALLOC COSTS Property Maintenance	0	1,973	2,765	2,208	2,184
Total: Allocated Costs		23,768	22,236	18,978	18,539	17,060
Transfer						
900.122	TRSF OUT Equipment Replacement	0	0	0	0	2,337
900.185	TRSF OUT Financing Authority Debt Service	9,143	9,116	10,874	10,874	11,559
Total: Transfer		9,143	9,116	10,874	10,874	13,896
Division Total: 710 - Fleet		344,203	392,597	415,481	414,173	397,404
Department Total: 70 - Public Works		344,203	392,597	415,481	414,173	397,404
EXPENSES Total		344,203	392,597	415,481	414,173	397,404
Fund REVENUE	Total: 215 - Fleet Maintenance	386,405	415,405	415,481	414,243	397,404
Fund EXPENSE	Total: 215 - Fleet Maintenance	344,203	392,597	415,481	414,173	397,404
Fund Total: 215 - Fleet Maintenance		42,202	22,808	0	70	0
Fund: 216 - Property & Facility Maintenance						
REVENUES						
Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	1,318	(848)	0	20	0
Total: Use of Money & Property		1,318	(848)	0	20	0
Miscellaneous						
414.1010	MISC Other Miscellaneous Revenue	0	401	0	0	0
501.1160	OVERHEAD Property Maintenance	280,001	188,998	241,132	192,187	209,134
501.1190	OVERHEAD Custodial	0	140,001	147,805	143,564	147,527
Total: Miscellaneous		280,001	329,400	388,937	335,751	356,661
REVENUES Total		281,319	328,553	388,937	335,771	356,661
EXPENSES						
Department: 70 - Public Works						
Division: 711 - Property Services						
Employee Services						
600.1010	EMP SRV Regular Salaries	408	0	0	0	49,339
600.1015	EMP SRV Buy back Salaries	107	0	0	0	0
600.1020	EMP SRV Part Time Salaries	111,881	49,532	57,807	35,634	16,474
600.1030	EMP SRV Overtime	0	0	1,000	0	0
600.1080	EMP SRV PERS	18,880	10,792	12,555	11,024	17,747
600.1090	EMP SRV Social Security	0	0	0	0	1,000
600.1100	EMP SRV Medicare	1,629	733	838	517	954
600.1120	EMP SRV Health/Dental/Vision Insurance	350	0	0	0	22,000
600.1130	EMP SRV Worker's Compensation	32,345	15,144	11,834	11,834	8,386
600.1140	EMP SRV Unemployment Insurance	1,787	1,127	1,009	1,009	724
600.1170	EMP SRV Uniform Allowance	2,383	1,950	2,400	2,400	2,400
600.1185	EMP SRV PENSION GASB 68	(104,056)	(39,786)	0	0	0
Total: Employee Services		65,714	39,493	87,443	62,418	119,024

Account Number	Account Description	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Projected Year End	FY 2021/22 Proposed
Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	703	0	50	50	100
610.1020	SUPPLIES Operating Supplies	38,113	13,213	25,830	14,000	15,000
610.1030	SUPPLIES Lubricant & Fuels	2,650	3,240	3,000	3,000	5,000
610.1040	SUPPLIES Repair & Maintenance Supplies	1,535	29,420	15,000	28,971	26,861
610.1050	SUPPLIES Small Tools	0	226	1,000	1,000	1,000
630.1010	COMMUNICATION Telephone	861	24	1,061	800	800
630.1020	COMMUNICATION Cellphone	425	504	500	500	526
630.1040	COMMUNICATION Postage	0	0	0	0	0
640.1020	SERVICES Contractual Services	4,173	11,651	15,300	12,000	12,000
650.1020	TRAINING Training & Vocational	0	0	700	700	700
670.1030	MAINTENANCE Equipment Maintenance	76,252	26,136	80,000	50,000	54,942
690.1010	SPC DEPT EXP Due & Subscriptions - Other	106	218	1,020	1,020	1,000
Total: Maintenance and Operations		124,819	84,632	143,461	112,041	117,929
Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	7,618	6,347	4,824	4,824	4,958
605.1020	ALLOC COSTS Property & Fire Insurance	3,700	3,220	1,482	1,482	1,581
605.1040	ALLOC COSTS Risk Management	6,900	5,795	3,922	3,922	3,816
Total: Allocated Costs		18,218	15,362	10,228	10,228	10,355
Transfer						
900.122	TRSF OUT Equipment Replacement	0	0	0	0	1,329
Total: Transfer		0	0	0	0	1,329
Division Total: 711 - Property Services		208,751	139,487	241,132	184,687	248,637
Division:	723 - Custodial Services					
Employee Services						
600.1020	EMP SRV Part Time Salaries	0	37,628	29,300	29,300	30,763
600.1030	EMP SRV Overtime	0	612	0	0	0
600.1080	EMP SRV PERS	0	2,926	2,526	2,526	2,649
600.1100	EMP SRV Medicare	0	540	425	425	446
Total: Employee Services		0	41,705	32,251	32,251	33,858
Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	0	102	0	40	100
610.1020	SUPPLIES Operating Supplies	0	20,038	20,420	19,503	20,000
610.1030	SUPPLIES Lubricant & Fuels	0	0	1,000	750	750
610.1040	SUPPLIES Repair & Maintenance Supplies	0	0	0	250	104
630.1010	COMMUNICATION Telephone	0	0	1,224	1,224	1,248
640.1020	SERVICES Contractual Services	0	71,412	92,910	82,046	91,467
Total: Maintenance and Operations		0	91,552	115,554	103,813	113,669
Division Total: 723 - Custodial Services		0	133,257	147,805	136,064	147,527
Department Total: 70 - Public Works		208,751	272,744	388,937	320,751	396,164
EXPENSES Total		208,751	272,744	388,937	320,751	396,164
Fund REVENUE	Total: 216 - Property & Facility Maintenance	281,319	328,553	388,937	335,771	356,661
Fund EXPENSE	Total: 216 - Property & Facility Maintenance	208,751	272,744	388,937	320,751	396,164
Fund Total: 216 - Property & Facility Maintenance		72,568	55,809	0	15,020	(39,503)

Account Number	Account Description	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Projected Year End	FY 2021/22 Proposed
REVENUE GRAND Totals:		5,998,387	8,034,039	6,382,460	6,007,730	5,902,260
EXPENSE GRAND Totals:		6,084,525	5,337,599	5,963,383	5,499,103	5,761,829
Grand Totals:		(86,139)	2,696,440	419,077	508,627	140,431

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 Construction Fund 110
- 261 – Water Construction Fund **fund closed in 18-19* 111
- 262 – Sewer Construction Fund **fund closed in 18-19* 111
- 263 - MTBE Fund 112
- 264 - DBCP Fund 112
- 265 - Capital Facilities Fund 113
- 266 - RCR Project Fund 113

Account Number	Account Description	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Projected Year End	FY 2021/22 Proposed
Fund: 260 - Transportation Construction						
REVENUES						
Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	1,731	3,031	500	2,000	1,000
	Total: Use of Money & Property	1,731	3,031	500	2,000	1,000
Intergov - Intergovernmental						
413.1050	INTERGOVT CMAQ Grant	0	150,736	1,015,000	0	1,015,000
413.1270	INTERGOVT Safe Route to School	0	200,642	0	0	0
413.1280	INTERGOVT SLPP Fund	350,015	0	0	0	0
413.1300	INTERGOVT Signal Synchronization	8,005	214,243	0	0	0
413.1330	INTERGOVT Bike Lane	1,565	0	0	0	0
413.1340	INTERGOVT Bike and Pedestrian	153,509	6,288	0	0	0
413.1420	INTERGOVT Measure R	503,728	409,895	635,000	0	860,000
413.1430	INTERGOVT HSIP Highway Safety Impr Program	36,484	554,095	1,204,070	227,353	1,300,000
413.1440	INTERGOVT SSARP Systemic Safety Analysis	23,763	0	0	0	0
413.1450	INTERGOVT Section 130 Rail and Mass Transp	24,953	61,628	487,823	681,447	0
413.1480	INTERGOVT TCAG Overall Work Plan (OWP)	0	56,580	0	28,443	0
413.1500	INTERGOVT Local Roadway Safety Plan	0	0	0	43,000	13,000
	Total: Intergovernmental	1,102,022	1,654,107	3,341,893	980,243	3,188,000
Miscellaneous						
414.1010	MISC Other Miscellaneous Revenue		0	0	100	0
	Total: Miscellaneous	0	0	0	100	0
Transfers						
800.101	TRSF IN General Fund	0	0	0	0	379,449
800.202	TRSF IN Gas Tax	138,993	81,000	227,230	63,989	227,230
800.203	TRSF IN Transportation	128,872	184,538	135,000	102,962	135,000
800.232	TRSF IN Disposal	0	0	0	0	0
800.252	TRSF IN Transportation Impact Fees	0	150,000	1,588,148	511,322	714,382
800.254	TRSF IN Park Impact Fees	0	3,387	0	0	0
800.255	TRSF IN Storm Drain Impact Fees	0	99,193	0	0	0
800.504	TRSF IN Drainage District	0	0	0	0	0
	Total: Transfers	267,865	518,118	1,950,378	678,273	1,456,061
	REVENUES Total	1,371,619	2,175,256	5,292,771	1,660,616	4,645,061
EXPENSES						
Department: 70 - Public Works						
Division: 709 - Transportation						
Maintenance and Operations						
799.1100	MISCELLANEOUS Uncollectible Accounts Expense	2,651	0	0	0	0
799.2000	MISCELLANEOUS Bad Debts Expense	0	530,576	0	0	0
	Total: Maintenance and Operations	2,651	530,576	0	0	0
Capital Projects						
680.1015	CAPITAL PROJECTS Preliminary Design	0	0	0	0	25,000
680.1055	CAPITAL PROJECTS Safe Route to School	28,526	322,871	0	0	0
680.1076	CAPITAL PROJECTS City Sidewalk Improvement	79,429	53	50,000	150,000	50,000
680.1078	CAPITAL PROJECTS Roadway Segment Safety Imprvment	0	360	1,482,300	75,000	1,380,870
680.1079	CAPITAL PROJECTS Alley Improvements	0	0	0	0	0
680.1080	CAPITAL PROJECTS Street Lights	0	28,726	35,000	35,000	35,000
680.1096	CAPITAL PROJECTS Ave 416/Admin	0	0	0	106,989	50,000
680.1190	CAPITAL PROJECTS Feasibility Study	172,605	43,771	0	0	0
680.1191	CAPITAL PROJECTS Analysis Program	29,251	0	0	0	0
680.1205	CAPITAL PROJECTS Bike Lanes	3,300	0	0	0	0
680.1210	CAPITAL PROJECTS Signal Synchronization	10,210	376,982	0	0	0
680.1258	CAPITAL PROJECTS Pavement Condition Study	70,595	8,405	0	0	0

680.1259	CAPITAL PROJECTS Roundabout Planning Study	0	22,245	0	6,198	0
680.1260	CAPITAL PROJECTS Rail and Mass Transportation	36,375	54,022	487,823	680,801	0
680.1262	CAPITAL PROJECTS Local Roadway Safety Plan	0	0	0	43,000	13,000
680.1263	CAPITAL PROJECTS Alta/Kamm Roundabout		0	0	150,000	150,000
680.1265	CAPITAL PROJECTS Nebraska Widening	0	0	0	0	225,000
680.1510	CAPITAL PROJECTS Alta & Nebraska	105,541	411,709	3,238,148	250,000	3,254,209
680.1520	CAPITAL PROJECTS Kamm/Greene	41,347	642,224	0	10,953	0
680.9000	CAPITAL PROJECTS Other Projects	88,872	0	0	0	0
	Total: Capital Projects	666,051	1,911,368	5,293,271	1,507,941	5,183,079
	Division Total: 709 - Transportation	668,702	2,441,944	5,293,271	1,507,941	5,183,079
Division:	715 - Avenue 416					
Maintenance and Operations						
640.1060	SERVICES Legal Services	19,748	0	0	0	0
	Total: Maintenance and Operations	19,748	0	0	0	0
Capital Projects						
680.1035	CAPITAL PROJECTS Construction	32,770	56,516	0	0	0
	Total: Capital Projects	32,770	56,516	0	0	0
	Division Total: 715 - Avenue 416	52,519	56,516	0	0	0
	Department Total: 70 - Public Works	721,221	2,498,460	5,293,271	1,507,941	5,183,079
	EXPENSES Total	721,221	2,498,460	5,293,271	1,507,941	5,183,079
Fund REVENUE	Total: 260 - Transportation Construction	1,371,619	2,175,256	5,292,771	1,660,616	4,645,061
Fund EXPENSE	Total: 260 - Transportation Construction	721,221	2,498,460	5,293,271	1,507,941	5,183,079
	Fund Total: 260 - Transportation Construction	650,398	(323,204)	(500)	152,675	(538,018)
Fund:	261 - Water Construction-INACTIVE					
REVENUES						
Transfers						
800.230	TRSF IN Water	93,828	4,284,949	0	0	0
800.250	TRSF IN Water Impact Fees	330,908	339,568	0	0	0
Total: Transfers		424,736	4,624,517	0	0	0
REVENUES Total		424,736	4,624,517	0	0	0
EXPENSES						
Department:	70 - Public Works					
Division:	703 - Water					
Capital Projects						
680.9000	CAPITAL PROJECTS Other Projects	22,308	0	0	0	0
Total: Capital Projects		22,308	0	0	0	0
Transfer						
			(96,605)	0	0	0
900.230	TRSF OUT Water	601	3,492,820	0	0	0
Total: Transfer		601	3,396,215	0	0	0
Division Total: 703 - Water		22,909	3,396,215	0	0	0
Department Total: 70 - Public Works		22,909	3,396,215	0	0	0
EXPENSES Total		22,909	3,396,215	0	0	0
Fund REVENUE	Total: 261 - Water Construction-INACTIVE	424,736	4,624,517	0	0	0
Fund EXPENSE	Total: 261 - Water Construction-INACTIVE	22,909	3,396,215	0	0	0
Fund Total: 261 - Water Construction-INACTIVE		401,827	1,228,302	0	0	0
Fund:	262 - Sewer Construction-INACTIVE					
REVENUES						
Transfers						
800.183	TRSF IN Sewer Debt Service	84,134	42,382	0	0	0
800.231	TRSF IN Sewer	240,454	0	0	0	0
Total: Transfers		324,588	42,382	0	0	0
REVENUES Total		324,588	42,382	0	0	0

EXPENSES						
Department: 70 - Public Works						
Division: 705 - Sewer Collection						
Maintenance and Operations						
690.1240 SPC DEPT EXP Cost of Issuance		4,442	0	0	0	0
Total: Maintenance and Operations		4,442	0	0	0	0
Transfers						
900.231 TRSF OUT Sewer		0	508,723	0	0	0
Total: Transfers		0	508,723	0	0	0
Division Total: 705 - Sewer Collection		4,442	508,723	0	0	0
Department Total: 70 - Public Works		4,442	508,723	0	0	0
EXPENSES Total		4,442	508,723	0	0	0
Fund REVENUE Total: 262 - Sewer Construction-INACTIVE		324,588	42,382	0	0	0
Fund EXPENSE Total: 262 - Sewer Construction-INACTIVE		4,442	508,723	0	0	0
Fund Total: 262 - Sewer Construction-INACTIVE		320,146	(466,341)	0	0	0
Fund: 263 - MTBE						
REVENUES						
Use of Money & Property						
412.1000 USE OF MONEY & PROP Investment Earnings		(1,857)	(1,454)	0	0	0
Total: Use of Money & Property		(1,857)	(1,454)	0	0	0
Miscellaneous						
414.1180 MISC Remediation Reimbursements		173,415	108,275	150,000	150,000	150,000
Total: Miscellaneous		173,415	108,275	150,000	150,000	150,000
REVENUES Total		171,557	106,820	150,000	150,000	150,000
EXPENSES						
Department: 70 - Public Works						
Division: 703 - Water						
Maintenance and Operations						
799.2000 MISCELLANEOUS Bad Debts Expense		0	3,300,000	0	0	0
Total: Maintenance and Operations		0	3,300,000	0	0	0
Capital Projects						
680.1155 CAPITAL PROJECTS Wells		151,971	132,916	150,000	150,000	150,000
Total: Capital Projects		151,971	132,916	150,000	150,000	150,000
Division Total: 703 - Water		151,971	3,432,916	150,000	150,000	150,000
Department Total: 70 - Public Works		151,971	3,432,916	150,000	150,000	150,000
EXPENSES Total		151,971	3,432,916	150,000	150,000	150,000
Fund REVENUE Total: 263 - MTBE		171,557	106,820	150,000	150,000	150,000
Fund EXPENSE Total: 263 - MTBE		151,971	3,432,916	150,000	150,000	150,000
Fund Total: 263 - MTBE		19,586	(3,326,095)	0	0	0
Fund: 264 - DBCP						
REVENUES						
Use of Money & Property						
412.1000 USE OF MONEY & PROP Investment Earnings		79	75	0	0	0
Total: Use of Money & Property		79	75	0	0	0
REVENUES Total		79	75	0	0	0
EXPENSES						
Department: 70 - Public Works						
Division: 000 - Non-divisional						
Maintenance and Operations						
799.2000 MISCELLANEOUS Bad Debts Expense		0	1,300,000	0	0	0
Total: Maintenance and Operations		0	1,300,000	0	0	0
Division Total: 000 - Non-divisional		0	1,300,000	0	0	0
Department Total: 70 - Public Works		0	1,300,000	0	0	0

	EXPENSES Total	0	1,300,000	0	0	0
Fund REVENUE	Total: 264 - DBCP	79	75	0	0	0
Fund EXPENSE	Total: 264 - DBCP	0	1,300,000	0	0	0
Fund Total: 264 - DBCP		79	(1,299,925)	0	0	0
Fund: 265 - Capital Facilities						
REVENUES						
Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	231	(4,234)	0	0	0
	Total: Use of Money & Property	231	(4,234)	0	0	0
Intergov - Intergovernmental						
413.1490	INTERGOVT Green Median Project	0	412,250	0	0	0
	Total: Intergovernmental	0	412,250	0	0	0
Miscellaneous						
414.1010	MISC Other Miscellaneous Revenue	0	229,566	0	0	0
	Total: Miscellaneous	0	229,566	0	0	0
Transfers						
800.101	TRSF IN General Fund	12,000	77,072	100,000	100,000	175,000
800.202	TRSF IN Gas Tax	0	0	0	0	0
800.203	TRSF IN Transportation	97,438	20,000	0	0	0
800.232	TRSF IN Disposal	0	20,500	0	0	0
800.253	TRSF IN Police Impact Fees	0	0	150,000	176,602	0
800.254	TRSF IN Park Impact Fees	0	0	108,000	0	108,000
800.301	TRSF IN Public Safety Sales Tax	0	231,863	150,000	150,000	0
800.320	TRSF IN Ambulance	0	74,986	0	39,964	0
800.403	TRSF IN CDBG	0	0	0	0	0
	Total: Transfers	109,438	424,421	508,000	466,566	283,000
	REVENUES Total	109,669	1,062,003	508,000	466,566	283,000
EXPENSES						
Department:	70 - Public Works					
Division:	706 - Construction					
Capital Projects						
680.104	CAPITAL PROJECTS Entertainment Plaza	0	0	108,000	108,000	108,000
680.1077	CAPITAL PROJECTS Dinuba Green Median Improvements	30,220	459,102	0	0	0
680.1105	CAPITAL PROJECTS ADA Ramp	42,782	31,895	0	8,528	0
680.1125	CAPITAL PROJECTS Downtown	0	20,489	0	0	120,000
680.1215	CAPITAL PROJECTS Roosevelt Park	258	0	0	0	0
680.1230	CAPITAL PROJECTS Fire Station 2	0	74,986	0	75,014	0
680.1240	CAPITAL PROJECTS Police Station	0	488,031	400,000	400,000	0
680.1266	CAPITAL PROJECTS Civic Center	0	0	0	0	75,000
	Total: Capital Projects	73,260	1,074,503	508,000	591,542	303,000
Transfer						
900.233	TRSF OUT Transit	94,232	0	0	0	0
	Total: Transfer	94,232	0	0	0	0
	Division Total: 706 - Construction	167,492	1,074,503	508,000	591,542	303,000
	Department Total: 70 - Public Works	167,492	1,074,503	508,000	591,542	303,000
	EXPENSES Total	167,492	1,074,503	508,000	591,542	303,000
Fund REVENUE	Total: 265 - Capital Facilities	109,669	1,062,003	508,000	466,566	283,000
Fund EXPENSE	Total: 265 - Capital Facilities	167,492	1,074,503	508,000	591,542	303,000
	Fund Total: 265 - Capital Facilities	(57,824)	(12,500)	0	(124,976)	(20,000)
Fund: 266 - RCR Project						
REVENUES						
Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	2,421	2,103	0	0	0

Total: Use of Money & Property	2,421	2,103	0	0	0
REVENUES Total	2,421	2,103	0	0	0
EXPENSES					
Department: 70 - Public Works					
Division: 000 - Non-divisional					
Transfer - Transfer					
900.181 TRSF OUT General Debt Service	0	135,667	0	0	0
Total: Transfers	0	135,667	0	0	0
Division Total: 000 - Non-divisional	0	135,667	0	0	0
Department Total: 70 - Public Works	0	135,667	0	0	0
EXPENSES Total	0	135,667	0	0	0
Fund REVENUE Total: 266 - RCR Project	2,421	2,103	0	0	0
Fund EXPENSE Total: 266 - RCR Project	0	135,667	0	0	0
Fund Total: 266 - RCR Project	2,421	(133,564)	0	0	0
REVENUE GRAND Totals:	2,404,669	8,013,157	5,950,771	2,277,182	5,078,061
EXPENSE GRAND Totals:	1,068,036	12,346,484	5,951,271	2,249,483	5,636,079
Grand Totals:	1,336,633	(4,333,327)	(500)	27,699	(558,018)

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 116
- 182 - Water Debt Fund 116
- 183 -Sewer Debt Fund 117
- 185 - Financing Authority Debt Fund 118

Account Number	Account Description	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Projected Year End	FY 2021/22 Proposed
Fund: 181 - General Debt Service						
REVENUES						
Use of Money & Property						
412.1411	USE OF MONEY & PROP 2012 Land	8	9	0	0	0
Total: Use of Money & Property		8	9	0	0	0
Transfers						
800.101	TRSF IN General Fund	377,993	391,862	373,631	373,631	346,717
800.202	TRSF IN Gas Tax	6,381	6,260	6,381	6,381	0
800.203	TRSF IN Transportation	6,381	6,260	6,381	6,381	0
800.230	TRSF IN Water	6,381	6,260	6,381	6,381	0
800.231	TRSF IN Sewer	3,191	3,131	3,191	3,191	0
800.232	TRSF IN Disposal	6,770	6,260	6,381	6,391	0
800.233	TRSF IN Transit	3,563	3,496	3,563	3,563	0
800.234	TRSF IN CNG	6,381	6,260	6,381	6,381	0
Total: Transfers		417,041	429,790	412,290	412,300	346,717
REVENUES Total		417,049	429,799	412,290	412,300	346,717
EXPENSES						
Department: 20 - Administration						
Division: 000 - Non-divisional						
Maintenance and Operations						
640.1010	SERVICES Professional & Technical	950	950	0	0	0
640.1040	SERVICES Fiscal Agent Fees	1,960	1,960	3,000	1,960	3,000
Total: Maintenance and Operations		2,910	2,910	3,000	1,960	3,000
Principal Payments						
710.1055	PRINCIPAL 2012 Land	150,000	175,000	175,000	175,000	200,000
710.1085	PRINCIPAL 2015 BBVA	67,198	70,724	74,435	74,435	78,340
710.2055	PRINCIPAL New World system	80,845	83,578	86,403	86,403	0
Total: Principal Payments		298,043	329,302	335,838	335,838	278,340
Interest Payments						
720.1055	INTEREST 2012 Land	49,500	39,750	19,250	19,250	18,000
720.1085	INTEREST 2015 BBVA	58,524	54,993	51,282	51,282	47,377
720.2055	INTEREST New World system	8,478	5,745	2,920	2,920	0
Total: Interest Payments		116,502	100,489	73,452	73,452	65,377
Division Total: 000 - Non-divisional		417,455	432,700	412,290	411,250	346,717
Department Total: 20 - Administration		417,455	432,700	412,290	411,250	346,717
EXPENSES Total		417,455	432,700	412,290	411,250	346,717
Fund REVENUE	Total: 181 - General Debt Service	417,049	429,799	412,290	412,300	346,717
Fund EXPENSE	Total: 181 - General Debt Service	417,455	432,700	412,290	411,250	346,717
Fund Total: 181 - General Debt Service		(406)	(2,901)	0	1,050	0
Fund: 182 - Water Debt Service						
REVENUES						
Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	0	0	100	100	0
412.1408	USE OF MONEY & PROP 2009 Safe Water	1,006	598	0	0	10
Total: Use of Money & Property		1,006	598	100	100	10
Transfers						
800.230	TRSF IN Water	321,593	477,069	515,421	515,421	515,421
800.250	TRSF IN Water Impact Fees	(143,833)	(258,972)	87,075	87,075	87,075
800.261	TRSF IN Water Construction	0	(96,605)	0	0	0
Total: Transfers		177,760	121,492	602,496	602,496	602,496
REVENUES Total		178,766	122,090	602,596	602,596	602,506
EXPENSES						

Account Number	Account Description	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Projected Year End	FY 2021/22 Proposed
Department:	70 - Public Works					
Division:	703 - Water					
Maintenance and Operations						
640.1040	SERVICES Fiscal Agent Fees	1,200	1,200	44,825	44,825	44,825
Total: Maintenance and Operations		1,200	1,200	44,825	44,825	44,825
Principal Payments						
710.2010	PRINCIPAL Clean Water Loan 1998	0	0	99,405	99,405	102,381
710.2040	PRINCIPAL SDWSRF Safe Drinking Water	0	0	348,454	348,454	357,572
Total: Principal Payments		0	0	447,859	447,859	459,953
Interest Payments						
720.2010	INTEREST Clean Water Loan 1998	14,239	11,439	10,015	10,015	7,040
720.2040	INTEREST SDWSRF Safe Drinking Water	113,064	106,503	99,796	99,796	90,678
Total: Interest Payments		127,303	117,942	109,811	109,811	97,718
Division Total: 703 - Water		128,503	119,142	602,495	602,495	602,496
Department Total: 70 - Public Works		128,503	119,142	602,495	602,495	602,496
EXPENSES Total		128,503	119,142	602,495	602,495	602,496
Fund REVENUE	Total: 182 - Water Debt Service	178,766	122,090	602,596	602,596	602,506
Fund EXPENSE	Total: 182 - Water Debt Service	128,503	119,142	602,495	602,495	602,496
Fund Total: 182 - Water Debt Service		50,263	2,948	101	101	10
Fund:	183 - Sewer Debt Service					
REVENUES						
Use of Money & Property						
412.1406	USE OF MONEY & PROP 2007 Wastewater	10,106	3,416	0	0	0
412.1412	USE OF MONEY & PROP 2012 Wastewater	10,990	6,945	76,500	76,500	0
Total: Use of Money & Property		21,096	10,361	76,500	76,500	0
Transfers						
800.230	TRSF IN Water	77,900	0	0	0	0
800.231	TRSF IN Sewer	465,801	913,464	868,692	868,692	826,083
800.251	TRSF IN Sewer Impact Fees	200,000	0	0	0	0
Total: Transfers		743,701	913,464	868,692	868,692	826,083
Other Financing Sources						
415.1020	Other FIN SOURCES Proceeds of Bonds	0	0	0	0	0
Total: Other Financing Sources		0	0	0	0	0
REVENUES Total		764,797	923,825	945,192	945,192	826,083
EXPENSES						
Department:	70 - Public Works					
Division:	705 - Sewer Collection					
Maintenance and Operations						
640.1040	SERVICES Fiscal Agent Fees	9,079	5,844	0	0	0
690.1240	SPC DEPT EXP Cost of Issuance	0	106,690	0	0	0
Total: Maintenance and Operations		9,079	112,534	0	0	0
Principal Payments						
710.1035	PRINCIPAL 2007 Wastewater	0	0	0	0	0
710.1060	PRINCIPAL 2012 Wastewater	0	0	420,000	420,000	430,000
710.1105	PRINCIPAL 2019 Wastewater	0	0	107,000	107,000	107,000
710.2035	PRINCIPAL ECE - ARRA	0	0	0	0	0
Total: Principal Payments		0	0	527,000	527,000	537,000
Interest Payments						
720.1010	INTEREST 1998 Bond #2	(128,730)	0	0	0	0
720.1035	INTEREST 2007 Wastewater	178,673	44,397	0	0	0
720.1043	INTEREST 2010 Bonds	0	0	76,500	76,500	0
720.1060	INTEREST 2012 Wastewater	445,376	353,400	241,138	241,138	231,563

Account Number	Account Description	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Projected Year End	FY 2021/22 Proposed
720.1105	INTEREST 2019 Wastewater	0	31,708	61,353	61,353	61,353
720.2035	INTEREST ECE - ARRA	1,065	203	0	0	0
Total: Interest Payments		496,383	429,708	378,991	378,991	292,916
Transfer						
900.262	TRSF OUT Sewer Construction	84,134	42,382	0	0	0
Total: Transfer		84,134	42,382	0	0	0
Division Total: 705 - Sewer Collection		589,595	584,623	905,991	905,991	829,916
Department Total: 70 - Public Works		589,595	584,623	905,991	905,991	829,916
EXPENSES Total		589,595	584,623	905,991	905,991	829,916
Fund REVENUE	Total: 183 - Sewer Debt Service	764,797	923,825	945,192	945,192	826,083
Fund EXPENSE	Total: 183 - Sewer Debt Service	589,595	584,623	905,991	905,991	829,916
Fund Total: 183 - Sewer Debt Service		175,202	339,202	39,201	39,201	(3,833)
Fund: 184 - Golf Debt Service						
REVENUES						
Transfer						
800.266	TRSF IN RCR Project	0	135,667	0	0	0
Total: Transfer		0	135,667	0	0	0
REVENUES Total		0	135,667	0	0	0
Fund REVENUE	Total: 184 - Golf Debt Service	0	135,667	0	0	0
Fund EXPENSE	Total: 184 - Golf Debt Service	0				
Fund Total: 184 - Golf Debt Service		0	135,667	0	0	0
Fund: 185 - Financing Authority Debt Service						
REVENUES						
Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	(8,563)	(551)	0	200	0
412.1413	USE OF MONEY & PROP 2012 Public Works	33,822	33,143	0	1,000	0
412.1418	USE OF MONEY & PROP 2016 Measure R	0	247	0	10	0
Total: Use of Money & Property		25,259	32,839	0	1,210	0
Transfers						
800.101	TRSF IN General Fund	270,785	279,006	292,612	292,612	298,730
800.202	TRSF IN Gas Tax	7,994	8,910	9,508	9,508	10,107
800.203	TRSF IN Transportation	417,238	416,152	421,029	421,029	424,372
800.215	TRSF IN Fleet Maintenance	9,143	9,116	10,874	10,874	11,559
800.230	TRSF IN Water	254,411	279,203	295,561	295,561	311,743
800.231	TRSF IN Sewer	495,892	504,559	509,064	509,064	514,223
800.232	TRSF IN Disposal	10,659	11,880	12,677	12,677	13,476
800.252	TRSF IN Transportation Impact Fees	141,958	147,420	150,530	150,530	150,041
800.301	TRSF IN Public Safety Sales Tax	4,089	4,557	4,863	4,863	5,170
Total: Transfers		1,612,169	1,660,803	1,706,718	1,706,718	1,739,421
Other Financing Sources						
415.1060	Other FIN SOURCES Sale of City Dirt	0	1,000	0	0	0
Total: Other Financing Sources		0	1,000	0	0	0
REVENUES Total		1,637,427	1,694,642	1,706,718	1,707,928	1,739,421
EXPENSES						
Department: 20 - Administration						
Division: 000 - Non-divisional						
Maintenance and Operations						
640.1040	SERVICES Fiscal Agent Fees	7,650	7,050	7,650	7,650	8,000
799.2000	MISCELLANEOUS Bad Debts Expense	0	500,000	0	0	0
Total: Maintenance and Operations		7,650	507,050	7,650	7,650	8,000
Principal Payments						

Account Number	Account Description	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Projected Year End	FY 2021/22 Proposed
710.1065	PRINCIPAL 2012 Public Works	420,000	435,000	445,000	445,000	455,000
710.1075	PRINCIPAL 2013 Solar	113,567	173,126	213,609	213,603	257,476
710.1095	PRINCIPAL 2016 Measure R	215,000	220,000	230,000	230,000	240,000
Total: Principal Payments		748,567	828,126	888,609	888,603	952,476
Interest Payments						
720.1065	INTEREST 2012 Public works	309,738	300,644	290,188	290,188	277,800
720.1075	INTEREST 2013 Solar	345,863	340,484	332,805	332,805	323,395
720.1095	INTEREST 2016 Measure R	197,000	191,550	184,800	184,800	177,750
Total: Interest Payments		852,600	832,677	807,793	807,793	778,945
Division Total: 000 - Non-divisional		1,608,818	2,167,853	1,704,052	1,704,046	1,739,421
Department Total: 20 - Administration		1,608,818	2,167,853	1,704,052	1,704,046	1,739,421
EXPENSES Total		1,608,818	2,167,853	1,704,052	1,704,046	1,739,421
Fund REVENUE	Total: 185 - Financing Authority Debt Service	1,637,427	1,694,642	1,706,718	1,707,928	1,739,421
Fund EXPENSE	Total: 185 - Financing Authority Debt Service	1,608,818	2,167,853	1,704,052	1,704,046	1,739,421
Fund Total: 185 - Financing Authority Debt Service		28,610	(473,211)	2,666	3,882	0
REVENUE GRAND Totals:		2,998,039	3,306,025	3,666,796	3,668,016	3,514,727
EXPENSE GRAND Totals:		2,744,371	3,304,319	3,624,828	3,623,782	3,518,550
Grand Totals:		253,668	1,706	41,968	44,234	(3,823)

Attachment "B"

RESOLUTION NO. 2021-37

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 2021/2022 is hereby set at $23,945,002. 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 2021/2022 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, 2021. 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 8th day of June, 2021, by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

_____
MAYOR

ATTEST:

_____
CITY CLERK

Exhibit “1”

ANNUAL APPROPRIATION LIMIT CALCULATIONS

	AMOUNT
Last Year's Limit	$ 21,999,923
Adjustment Factors:	
1. Population %	102.943 %
2. Inflation %	105.730 %
Total Adjustment %	108.841 %
Annual Adjustment	$1,945,079
FY2021-2022 Limit	$ 23,945,002

City Council Staff Report

Department: CITY MANAGER'S OFFICE June 8, 2021

To: Mayor and City Council

From: Linda Barkley, City Clerk

Subject: Appointment of the 2020 Census Advisory Committee (LB)

RECOMMENDATION

Council to appoint a Citizens Advisory Committee for the 2020 Census redistricting process.

EXECUTIVE SUMMARY

The City Council must appoint the 2020 Census Advisory Committee to assist with the redistricting of Council districts and to conduct the decennial Charter review. The Planning Commission agreed to serve as the Advisory Committee should the Council wish to appoint them.

OUTSTANDING ISSUES

None.

DISCUSSION

On May 25, 2021, the City Council received a report concerning the 2020 Census and redistricting process. At the time, Council was informed that an advisory committee needs to be appointed to assist with redistricting efforts as a result of the Census data, and to conduct a decennial review of the City's Charter.

Staff advised that the Council may want to consider appointing the Planning Commission to the role of 2020 Census Advisory Committee as the Commission is representative of each Council district. The Council directed staff to poll the Planning Commission to see if the Commissioners would consider serving as the advisory committee. Staff asked the Planning Commission at their regular meeting on June 1, 2021 and the Commission was amenable to the appointment.

Once appointed, the advisory committee can begin working with the demographer in order to adhere to the redistricting timeline as shown in Table 1 below.

Table 1 – 2020 US Census Redistricting Table	
May 11, 2021	City Council to review census timeline and process (completed)
June 8, 2021	City Council to appoint Citizen Advisory Committee members
July – Sept 2021	Initial pre-draft map hearing(s) held
Oct 2021 – Jan 2022	Census data received & processed; draft maps prepared, considered and revise maps accordingly
Jan – April 2022	Final map revisions made and final map adopted by April 17, 2022

Staff recommends that the Council appoint the Planning Commission as the 2020 Census Advisory Committee. However, the City Council may also choose to appoint an advisory committee with a representative from each Council district.

FISCAL IMPACT

None.

PUBLIC HEARING

None required.

City Council Staff Report

Department: CITY MANAGER'S OFFICE June 8, 2021

To: Mayor and City Council

From: Daniel James, Assistant City Manager

Subject: Resolution 2021-32 Adoption of Landscape Design Guidelines (DJ)

RECOMMENDATION

Council adopt Resolution No. 2021-32 approving Landscape Design Guidelines.

EXECUTIVE SUMMARY

Staff has prepared Landscape Design Guidelines which will provide guidance to residential, commercial, and industrial developers for the design of landscaped areas in future projects city-wide. These guidelines are aimed at encouraging quality landscape and beautification of new developments, which is consistent with the City Council goal of enhancing the "Quality of Life" for the community.

OUTSTANDING ISSUES

None.

DISCUSSION

In 2015, the Dinuba City Council adopted a new set of goals for the community. These goals were then reaffirmed by the City Council in 2019. Among these goals, is the objective to "enhance the Quality of Life for all." A subset of this goal is city-wide enhancement and beautification, which includes city-wide landscape improvements. Staff has worked closely with landscape architects, engineers, and developers to identify specific standards and best practices regarding landscape design, plant selection, irrigation, planting, and maintenance, and have prepared a set of Landscape Design Guidelines which will be used for future developments throughout the community. These guidelines are attached herein as Exhibit 'A' of Attachment 'A.'

The Landscape Design Guidelines were prepared with input from a landscape architect to include a recommended list of plants and trees based on their aesthetic qualities, drought tolerance, low maintenance and commercial availability. These plants also meet all State MWELO (Water Use Classification of Landscape Species)

and WULCOLS (Model Water Efficient Landscape Ordinance) requirements. The proposed landscape design guidelines also provide guidance to developers on landscape elements such as irrigation, planting procedures, preferred design characteristics, and maintenance standards. Lastly, the Landscape Design Guidelines will serve as a guide for City projects such as roadway improvements, parks, planter areas, and city facilities.

Staff presented the proposed landscape design guidelines to the Dinuba Planning Commission on June 1, 2021 for review. The Commission was very supportive of the guidelines and recommended that the City Council adopt the Landscape Design Guidelines.

Staff recommends Council review the Landscape Design Guidelines and adopt Resolution No. 2021-32 enclosed as Attachment 'A'. Once approved by City Council, the guidelines will be made available on the City website, and given to developers to be used in designing site plans and projects throughout the community.

FISCAL IMPACT

None.

PUBLIC HEARING

None Required.

ATTACHMENTS:

A: Resoultion No. 2021-32 Approving Landscape Design Guidelines

RESOLUTION NO. 2021-32

A RESOLUTION OF THE CITY COUNCIL
ADOPTING CITYWIDE LANDSCAPE DESIGN GUIDELINES

WHEREAS, the City of Dinuba does not currently follow a defined set of landscape standards for private developments and public projects; and

WHEREAS, in 2015, (reaffirmed in 2019) the Dinuba City Council adopted a new set of goals for the community which included improved quality of life and neighborhood improvements; and

WHEREAS, a standardized set of landscape design guidelines will help accomplish City Council's goal of enhanced quality of life through beautification and landscape improvements in residential, commercial, and industrial zones; and

WHEREAS, landscape design guidelines may help to reduce the time required to process development plans which could result in a cost savings to developers and encourage investment in the community; and

WHEREAS, landscape design guidelines will encourage the use of drought-tolerant, low-maintenance plant materials, provide guidelines for minimum specifications for plant size, planting, irrigation, and maintenance in new projects; and

WHEREAS, minor modifications to landscape design guidelines may be quickly amended, without the need for changes to City ordinances, to address future concerns in landscaped areas as they arise, address trends in landscape design as needed, and changes in State ordinances pertaining to water efficiency standards.

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

The proposed Landscape Design Guidelines attached hereto as **Exhibit 'A'** are hereby adopted by the Council of Dinuba, and amended from time-to-time by City staff as appropriate.

PASSED AND ADOPTED this 8th day of June, 2021 by the following vote:

AYES:	Council Members:
NOES:	Council Members:
ABSTAIN:	Council Members:
ABSENT:	Council Members:

_____
Mayor

ATTEST:

_____
City Clerk

EXHIBIT 'A'

CITY OF DINUBA

PLANNING & DEVELOPMENT

1088 Kamm Ave.
Dinuba, CA 93618
(559) 591-5921

LANDSCAPE

DESIGN GUIDELINES

LAST UPDATED

MAY 2021

CITY OF DINUBA LANDSCAPE DESIGN GUIDELINES

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WHY HAVE GUIDELINES?

The purpose of landscaping is to provide aesthetic enhancement of a project site, screen objectionable objects from public view, and soften the built environment. A successful landscape design will consider the appropriate use of plant materials in terms of climate, water use, size and function, proper plant spacing, and long term maintenance needs for each plant type.

The Zoning Ordinance contains landscaping requirements (commencing with Section 17.71.130 of the Municipal Code). While those requirements provide "hard and fast" standards for landscaping, these guidelines serve to complement the standards contained in the Dinuba Zoning Ordinance, without dictating specific planting design, for private residential and nonresidential development projects, as well as for landscaping along certain parkways in the City. Additionally, the guidelines provide direction for the planting of street trees.

The City's goal is that all plans for new or modified landscaping be drought-tolerant and compatible with the area's climate, while presenting an attractive appearance. All plans for new or modified landscaping must also be consistent with the State of California's "Water Conservation in Landscaping Act of 2006" and the "Model Water Efficient Landscape Ordinance". All landscape plans should be consistent with these Guidelines and with the Dinuba Municipal Code (DMC.)

TOGETHER, A BETTER COMMUNITY.

INTRODUCTION

SECTION ▾

1

The City of Dinuba, located in the heart of California's San Joaquin Valley, faces many challenges regulating landscaping for new developments. Ever increasing periods of drought combined with State water conservation mandates make it difficult to find a balance between conserving water and creating visually appealing landscapes.

Through the standards listed in this document, the City of Dinuba seeks to assist the public in achieving landscaping that is both drought tolerant and attractive. Pulled from standards within the Dinuba Municipal Code and Dinuba General Plan, the Dinuba Landscape Design Guidelines (DLDG) provides property owners, project designers, and developers with a clear layout of City requirements, best practices, and preferred plantings for new residential, commercial and public development.

OUR GOAL

With the information provided, the City hopes to foster a community-wide visual aesthetic that is inviting, drought tolerant, and environmentally sound.

Example of full, lush, colorful landscape in parking lot :finger" island.

APPLICABILITY

Principles listed in the DLDG apply to all new construction and modifications within the City of Dinuba. This includes new commercial development and significant additions thereof, new single family and multifamily residential development, and public infrastructure that contains landscaping components (i.e. new buildings, sidewalks, street medians).

GENERAL REQUIREMENTS

SECTION ▾

2

Guidelines and standards listed below apply to all developments, regardless of type. The requirements aim to make landscaping an integral part of development, encouraging designs that compliment structures and accentuate community values.

Residence at Ridge Creek Estates

Landscape plans should indicate the following, as applicable:

A. PLANTING AREA (Non-turf);

B. TURF AREA;

C. HARDSCAPE AREA (walkways, patios, etc., excluding driveway, circulation aisles and parking areas);

D. WATERSCAPE AREA (fountains, waterfalls, streams, ponds, etc.).

SEE DINUBA MUNICIPAL CODE FOR A FULL LIST OF REQUIREMENTS

GENERAL PROVISIONS

- Landscaping must be provided and maintained prior to occupation.
- Plant materials should reflect the approved architectural theme.
- A mixture of ground cover or live plant material is strongly encouraged. If sod is used, it should not exceed 20% of the total landscape area, unless synthetic.
- All plantings should be planted to ensure lush coverage at full growth.
- Containerized woody, shrub ground cover should be planted to ensure 80% to 100%coverage in one year based on expected plant growth.
- All vegetation should be provided with an adequate, permanent and nearby source of water.
- All vegetation should be permanently maintained by the property owner.
- Landscaping should be kept free from weeds, undesirable grasses, and insects.
- Trees should be a minimum of 15 gallon size and shrubs a minimum of 5 gallon size when available.
- Landscaping should comply with the California Model Water Efficient Landscape Ordinance
- Native and mature trees and vegetation should be retained and integrated.
- Street trees should be installed in accordance with the city planting requirements. (See Page 5)
- Dense landscaping should be used to screen unattractive views such as parking lots, storage areas, trash enclosures, utility services, enclosures, and transformers.
- Plant material should be designed to shade the western exposure of residential structures.
- Landscaping should permit adequate sight distance for motorists and pedestrians.

KEY ELEMENTS

The guides, photos and descriptions below will help summarize the key elements of this document and provide visual examples of the general requirements for landscaping throughout the City.

LANDSCAPE GUIDELINES

■ No more than 20% sod

Turf areas should not exceed 20% of total landscaped area. When turf is used, drought resistant varieties should be used.

■ Sod/turf is discouraged in:

- Median strips, or adjacent to walls.
- Areas less than eight (8) feet wide (except on approved parkways); Unless synthetuc.

■ Plants cover 80% of planter area at full growth

Plants should be spaced to fill in 80% of the proposed planting areas within two (2) years after planting.

■ Residential Front Landscape

- A variety of trees, shrubs, groundcover, and ornamentals is encouraged.
- At least two (2) medium-sized tree should be provided for each residential lot.

■ Planter Strip

- **Sod/turf is strongly discouraged** in planter strips. Low maintenance, drought tolerant ground cover is ideal.

■ Base of wall or any fence

Landscaping planters should be included along masonry walls, building walls, and fences to provide lush, dense covering of walls.

■ Irrigation System

- Water conserving systems such as drip irrigation should be considered.
- Landscaping for all uses should be irrigated with an automatic, timed irrigation system. (See Section 6)

GENERAL REQUIREMENTS

PLANT SELECTION

• Careful consideration of plant selection should be performed to provide color, varying height and textures, add shade, and provide an aesthetically pleasing and low-maintenance landscaped areas

• Minimum Plant Size (When available)

Trees - Minimum of 15 gallon size

Shrubs - minimum of 5 gallon size

Grasses & Ornamentals - minimum 1 gallon

• Landscape plans should be designed to shade the western exposure of residential structures.

• Sod should be limited to 20% maximum. Groundcover coverage must be 100% in one year,.

• Decorative back should be dark brown or black, medium sized or larger, and should be replaced as required.

FRONTAGES ON PUBLIC RIGHT OF WAYS

• Landscaping must permit adequate sight distance for motorists and pedestrians entering and exiting the site and must not conflict with public utilities.

• Frontages on public right-of-ways should be aesthetically pleasing and provide "curb appeal". This can be accomplished by planting a variety of trees, shrubs, and ornamentals which create a rich, lush landscape..

• Should provide perennial/year-round vibrance.

SPECIAL CONSIDERATIONS

• Soil amendment should be applied at a minimum debth of 12" in all planting areas.

• Irrigation details including location, type, and size of all irrigation related equipment (i.e. lines, heads, valves, sensors, back-flow preventers, meters);

• Tree canopies drawn to scale representing the estimated canopy at a 15 year growth period;

• The total area in square feet of the paved spaces and the area shaded by tree canopies.

• Trees and plants should not be planted within 15 ft of water and sewer laterals.

PLANTING ARRANGEMENT

• Plants should be spaced to ensure that not more than 30% of the plant's mature canopy/spread will overlap into other plants and/or when in public view.

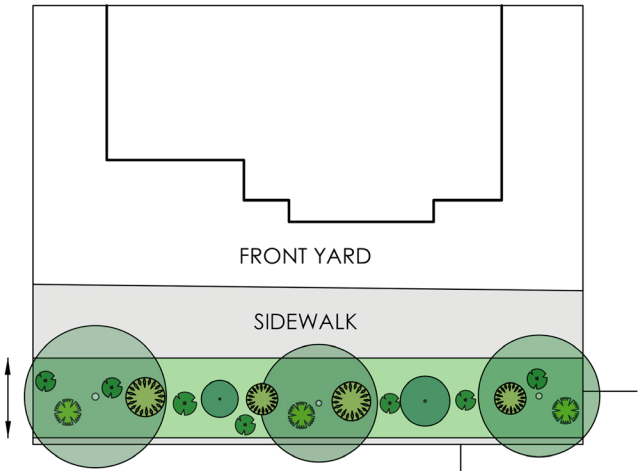
• The proximity of the plants to surrounding buildings and existing landscaping should be considered.

• Close attention should be paid to the location of trees in proximity to light poles and utility poles/wires.

• Plants should be use to provide acceptable screening near and around utility equipment, large water valves, and trash enclosures in parking lots, etc.).

• Shrubs should be spaced to fill in 80% of the proposed planting areas within two (2) years after planting.

• Ground-cover plantings should be spaced to fill in 80% of the proposed planting area within one (1) year after planting. However, overcrowding must also be considered.



SEE PLANT PALETTE FOR A FULL LIST OF RECOMMENDED PLANTS

WATER EFFICIENCY

• All landscaping should comply with the California Model Water Efficient Landscape Ordinance, in particular through use of drought-tolerant plants, where feasible.

• Smart water meters or "smart clocks" and drip irrigation systems are strongly encouraged to promote the conservation and efficient use of water, and minimize water waste. Systems should be housed in a weather-resistant enclosure.

• All vegetation should be provided with an adequate, permanent and nearby source of water by means of installed on-site irrigation system. Water conserving systems such as drip irrigation may be required where feasible.

See City Standards for system requirements

MAINTENANCE

• All vegetation on the site and street right-of-way should be permanently maintained by the property owner and/or occupant.

• Any vegetation which shows signs of such damage or injury should be replaced by the same or similar vegetation.

• Landscaping should be kept free from weeds, undesirable grasses, and insects.

ABANDONED PLANTER AREAS ARE NOT ALLOWED PER DINUBA MUNICIPAL CODE SECTION 17.71.130. DEAD, DYING OR DISEASED PLANTS SHOULD BE REPLACED

RESIDENTIAL GUIDELINES

SECTION ▾

3

The guidelines below apply to both single family and multifamily developments within City Limits. Guidelines support creation of attractive open spaces for use by families for play and relaxation.

Residential Guidelines apply to the following projects:

A. Single-Family Residential Projects

B. Muiti-Family Residential Projects

SEE DINUBA MUNICIPAL CODE FOR A FULL LIST OF REQUIREMENTS

RESIDENTIAL REQUIREMENTS

- All uses in the R district should have landscaping installed by the developer in the required front yard, including irrigation, plants and ground cover within 6 months of occupancy.
- Each residential lot should have a minimum of two (2) medium-sized trees for each residential unit.
- All required setbacks should be landscaped with live plants except the walkways, driveways, parking areas and patio areas. Landscaping bordering such areas is encouraged. Non-organic groundcover should not be used in place of plant material in planter areas unless utilized as a decorative accent.
- Plants should be grouped according to similar water needs.
- A minimum planting area of four (4) feet in width should separate a building from a driveway or parking area as feasible.
- Where new residential development is proposed that adjoins existing commercial or industrial development, the residential developer should be required to provide an architectural transition, to include landscaping requirements to benefit future residents.
- Trees or large shrubs should not be planted within 15 ft of water or sewer laterals.

EXAMPLES

The photos and descriptions below will help provide visual examples of the general requirements for landscaping throughout the City.

LANDSCAPE STRIPS

The planting of sod is highly discouraged in landscape strips. Low-maintenance, drought tolerant groundcover, complimentary grasses, and ornamentals are encouraged.

See the 'Recommended Plants' list at the end of this document for a list of recommended plants.

Encouraged →

NEW HOMES

Landscape plans for new home should not include more than 20% sod. The remaining portion of landscaping should consist of a variety of trees, shrubs, groundcover, and ornamental plants which provide a variation in height, texture, and color.

← Encouraged

PLANT SELECTION

In all developments, low maintenance, drought tolerant plants and trees which provide lush, year-round coverage are encouraged. Plants should be zone 9 appropriate and be tolerant to high heat. Shade trees are strongly encouraged. Palm trees should not exceed 10% of all trees.

See the 'Recommended Plants' list at the end of this document for a list of recommended plants.

Encouraged →

NON-RESIDENTIAL GUIDELINES
(Commercial, Industrial, Other...)

SECTION ▾

4

The following standards are applicable to all new office, commercial, and industrial development, or major modifications thereof. Standards are intended to foster complimentary commercial/industrial spaces that attract the public and provide pleasing views.

Non-Residential Guidelines apply to the following projects:

A. Commercial Projects

B. Industrial Projects

C. Other projects which do not qualify as residential

SEE DINUBA MUNICIPAL CODE FOR A FULL LIST OF REQUIREMENTS

Non-Residential Requirements

PARKING LOTS

• Each commercial and industrial parking lot should have a minimum of one medium-sized tree for every 5-6 parking spaces. (Refer to Appendix A for example) For new uses within all non-residential areas, 50% of paved parking lot surfaces should be shaded by tree canopies within 15 years of planting (subject to site constraints).

• A landscaping plan submitted for site plan review should detail the degree of compliance with the parking lot shading. Note that:

• Parking lots should be separated from street frontages and from abutting uses by planting areas. In addition, planting areas should be interspersed among the parking stalls as feasible, including provisions of trees for appearance and shade.

• Parking lots should feature landscaping to promote an attractive visual environment and reduce summer heat buildup. Recommended techniques include:

- Providing landscaping or mounding in areas between parking lots and street right of way. Alternately, a low screening wall with climbing vegetation can be provided;

- Providing landscape planters along masonry walls and building walls.

• Off-street parking facilities should conform to the following requirements:

- Not less than six (6) percent of a parking lot comprising up to 20 parking spaces should be landscaped and continuously maintained;

NON-RESIDENTIAL GUIDELINES

- Not less than 10 percent of a parking lot compromising more than 20 parking spaces should be landscaped and continuously maintained;

- Not more than **6** consecutive parking stalls should be allowed without an approved landscaped tree well of 20 square feet or more.

• Driveways for drive-through restaurants should have a minimum 3 ft. landscape buffer (e.g. hedges and tall grasses) to screen vehicles that are queued in the drive-through. (See Appendix # for example)

BUFFERING BETWEEN RESIDENTIAL & NON-RESIDENTIAL

• Establish landscaping buffer zones within residential and other sensitive receptor uses to separate those uses from high-ways, arterials, hazardous material locations and other sources of air pollution or odor.

• Pedestrian access between individual commercial buildings and adjacent land uses should be emphasized through the use of generous walkways and landscaping.

• Features such as courtyards and plazas with outdoor seating, landscaping, water features, etc. are encouraged.

• The scale of large buildings should be “broken up” or reduced by creating horizontal emphasis of the building through the use of landscaping.

• Commercial landscaping should incorporate a combination of shrubs, turf, trees and flowers.

• All areas of commercial sites not occupied by structures or paving should be landscaped with ground cover or plant materials.

• Vines and climbing plants integrated upon buildings, trellises and perimeter garden/masonry walls are strongly encouraged (i.e. bougainvillea, grape ivy, and wisteria vines, but excluding vines that might damage masonry walls).

• Informal groupings of street trees spaced at an average of thirty feet (30’) on center are required along commercial frontages.

• Accent trees and shrubs should be integrated around commercial sites to provide visual windows into the commercial project.

Block Wall Example

Drive Thru Example

Utility Box Example

EXAMPLES

The photos and descriptions below will help provide visual examples of the general requirements for landscaping throughout the City.

PLANT SELECTION

Property owners and developers are encouraged to review the 'recommended plant list' page of this document Selected plants should be drought tolerant, low water, low maintenance plants that improve the overall aesthetics of the property. Selected plants should be Zone (9) appropriate and provide rich, dense, lush coverage.

Encouraged →

MAINTENANCE

All landscaping is required to be maintained in perpetuity per Dinuba Municipal Code Chapter 17.71.130 . Landscape maintenance may include, but not be limited to: mowing, pruning, weeding, removal and replacement of dead, dying or diseased plants, adjusting watering schedules and periodic plant fertilization.

← Encouraged

PLANTING

Planting should be spaced in such a way that it provides rich, lush, and dense coverage. A well-planned landscape plan is recommended and the use of a variety of drought tolerant, low water plants of varying sizes is encouraged.

Large open areas of bare dirt or decorative bark are strongly discouraged. When used sparingly, bark should be dark brown or black, and medium sized or large pieces.

Discouraged →

PLANTING REQUIREMENTS

SECTION ▾

5

Special care and consideration should be given when planting to ensure optimum and minimized water usage, and to protect the future integrity and health of all plants.

All planting should follow city standards.

APPLIES TO ALL PROJECTS

Drainage

Irrigation systems should be designed to prevent runoff, low head drainage, over-spray, or other similar conditions where irrigation water flows onto non-targeted areas, such as adjacent property, non- irrigated areas, hardscapes, roadways, or structures.

Spacing

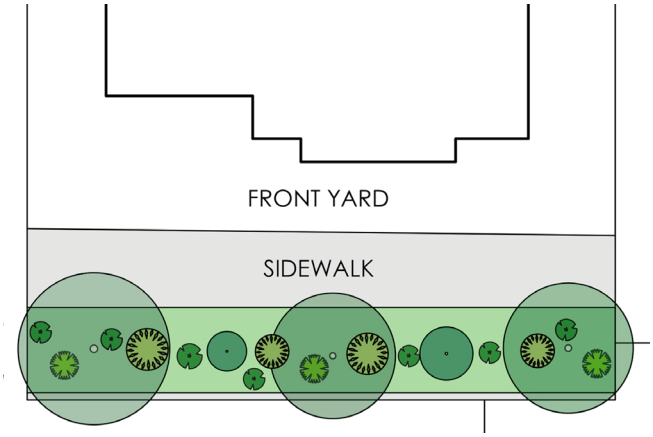
For best results, plants should be spaced to ensure that not more than 1/3 of the plant's mature canopy/spread will overlap into another plant's. Careful consideration should be given to spacing when preparing the landscape plan to ensure that plants are spaced appropriately for plant health, but also to provide rich, lush coverage. (See photo example below)

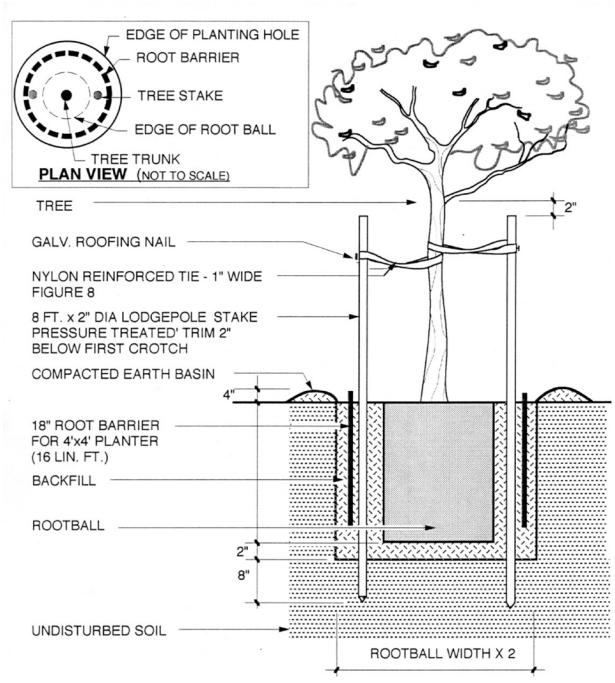
Irrigation

Automatic irrigation systems should include a low precipitation rate sprinkler or drip system. All sprinkler heads should be positioned to prevent over-spray into non-planted areas. Irrigation systems should be monitored regularly for proper operation, leaks and broken heads, adjustment of the controller programming to reflect weather changes, and elimination of excessive over-spray and runoff onto streets, paved areas, etc.

Shade

When planning the landscaping for tree areas such as parking lots, trees species should be considered that will provide effective shade (i.e., 50% of the area is shaded within 10-15 years of planting). Refer to Dinuba Municipal Zone Code Section 17.71.130 for minimum requirements for tree planting. See the plant list included in this document for a list of recommended trees.





IRRIGATION REQUIREMENTS

SECTION ▾

6

The City's goal regarding irrigation is to promote the conservation and efficient use of water.

All irrigation systems should demonstrate consistency with the State of California Model Water Efficient Landscape Ordinance (Chapter 2.7, Division 2, Title 23 of the California Code of Regulations).

Irrigation requirements apply to the following sites:

A. Commercial Projects

B. Industrial Projects

C. Multi Family Residential Projects

D. Other projects which do not qualify as residential

← Drip Systems & Smart Timers Encouraged

SEE DINUBA MUNICIPAL CODE FOR
A FULL LIST OF REQUIREMENTS

Irrigation Requirements

GENERAL GUIDELINES

- Drip systems are strongly encouraged. Bubblers shall not exceed 1.5 gallons per minute per device.
- Valves and circuits shall be separated based on water use, sprinkler types, etc.
- Sprinkler heads must have matched precipitation rates within each control valve circuit.
- Integral backflow prevention devices or "check valves" are required on all sprinkler heads.
- Sprinkler head spacing shall be designed for head-to-head coverage. Maximum spacing of sprinklers (excluding bubblers or drip emitters) shall not exceed 50% of the diameter. The system should be designed for minimum runoff and overspray onto non-irrigated areas.
- All irrigation systems shall be equipped with a smart controller or "smart clock" controller capable of dual or multiple programming. Controllers must have multiple cycle start capacity and a flexible calendar program.
- Irrigation systems should be monitored regularly for proper operation, leaks and broken heads, adjustment of the controller programming to reflect weather changes, and elimination of excessive overspray and runoff onto streets, paved areas, etc.

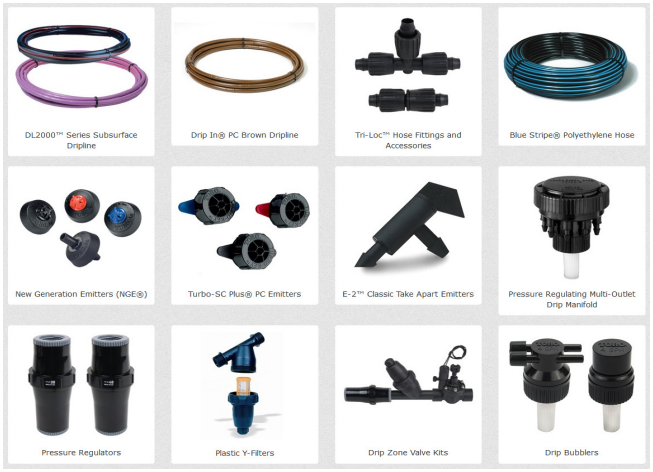
EXAMPLES

The photos and descriptions below will help provide visual examples of the Irrigation requirements for landscaping throughout the City.

Smart Timers

Smart Controllers or Smart Meters with wireless connectivity and alerting functionality are strongly. These timers work with pressure and moisture monitoring sensors to provide the optimum watering for multiple zones, while also reducing over watering and waste.

Encouraged →



Drip Systems

The installation of quality drip line, bubblers, and emitters can dramatically reduce water consumption, while delivering optimal water application directly to the root zone. The goal is to place water directly into the root zone and minimize evaporation. Installing drip systems below the surface is strongly encouraged to minimize damage to the drip components.

← Encouraged

Monitoring & Maintenance

The irrigation system and its related components should be planned and designed to allow for proper installation, management, and maintenance. A regular maintenance schedule shall include routine inspection, adjustment, and repair of the irrigation system and its components. Irrigation systems should be monitored regularly for leaks, and water waste issues should be repaired immediately .

Discouraged →

MAINTENANCE REQUIREMENTS

SECTION ▾

7

All landscaping is required to be maintained in perpetuity per Dinuba Municipal Code Section 17.71.130. Landscape maintenance may include, but not be limited to: mowing, pruning, weeding, removal and replacement of dead, dying or diseased plants, adjusting watering schedules and periodic plant fertilization.

Maintenance requirements apply to the following sites:

A. Commercial Projects

B. Industrial Projects

C. Multi Family Residential Projects

D. Other projects which do not qualify as residential

← Encouraged (Well-maintained Planter)

SEE DINUBA MUNICIPAL CODE FOR A FULL LIST OF REQUIREMENTS

Maintenance Requirements

GENERAL MAINTENANCE

• All vegetation on the site and street right-of-way should be permanently maintained by the property owner and/or occupant free of physical damage or injury. Any such vegetation which shows signs of such damage or injury should be replaced by the same or similar vegetation.

• Landscaping should be kept free from weeds, undesirable grasses, and insects. Preimergent should be applied seasonally to discourage weed growth.

• Lawns and grass areas should be mowed and weeded regularly, and reseeded when necessary to ensure a rich, lush, healthy landscape.

• Barren landscape areas should be addressed by cleaning, repairing faulty irrigation, and planting new plants.

• Regular pruning should be performed to ensure that trees look their best, are cleared of dead or broken limbs, and so they do not obstruct visibility in streets and parking lots. All tree pruning should conform to current arboricultural pruning guidelines including American National Standards Institute (ANSI) A300 pruning standards.

• Periodic plant fertilization is highly recommended for all plants, trees, and sod.

• The regular application of preemergents is highly recommended to prevent or reduce weeds.

• Watering schedules should follow city of dinuba watering schedule, and be adjusted accordingly.

EXAMPLES

The photos and descriptions below will help provide visual examples of the maintenance requirements for landscaping throughout the City.

Weeds & Plant Care

Mowing, pruning, weeding, removal and replacement of dead, dying or diseased plants, adjusting watering schedules and periodic plant fertilization is the responsibility of the property owner, and should be planned in perpetuity for all properties.

Encouraged →

Plant Replacement

Abandoned planter areas are not allowed per Dinuba Municipal Code Section 17.71.130. All dead, dying or diseased plants should be replaced. See recommended replacement plant sizes below:

Shrubs: 5-gallon plants

Grasses, Groundcover, and Ornamentals: 1-gallon plants

Trees: 15 gallon or 24-inch boxed container

← Discouraged

Tree Pruning

Pruning is encouraged to remove dead, dying or diseased branches, structurally unsound branches or to thin out overcrowding branches. No more than 25% of the live foliage should be removed during pruning. Property owners are encouraged to follow American National Standards Institute (ANSI) A300 pruning standards.

Encouraged →

PLANTS LIST

SECTION ▾

8

Landscape areas should include a variety of colors and textures, including trees, grasses, perennials, and flowering shrubs. Plants should be selected which provide low maintenance, drought and heat tolerant, rich, dense, lush coverage that is achieved in one to two years. Sod should be avoided unless necessary in commercial centers.

EXAMPLES

The photos and descriptions below will help provide visual examples of the general requirements for landscaping throughout the City.

TREES

Trees should be selected which provide **50% coverage in 10-15 years**. Drought tolerant, low water, low maintenance, (Sunset) Zone 8-9 trees are encouraged. Trees should provide adequate shade for the selected application and trees with invasive or destructive root structures should be avoided.

Encouraged →

SHRUBS

Shrubs should be selected which provide a variety of color and texture. Shrubs should be perennial and require little to no maintenance. Shrubs should compliment surrounding landscape, and should not be the primary focal point unless required by zoning code.

← Encouraged

GROUND COVER, GRASSES & ORNAMENTALS

Ground cover, perennial grasses, and ornamentals should provide color and texture, and should be used to add character to the property. Natural, zone-appropriate plants are strongly encouraged. Plants such as juniper and lavender are discouraged as they are susceptible to drying during periods of high heat, and/or drought.

Encouraged →

The goal of the plant list below is to provide examples of plant material which have a proven track record in the community.

TREES

Small Tree(s) 20' or Less

BOTANICAL NAME	COMMON NAME
Lagerstroemia indica	Crape Myrtle "Red Rocket" or White
Cercis canadensis	Eastern Red Bud
Cercis mexicana	Mexican Red Bud
Cercis occidentalis	Western Red Bud
Cotinus coggygria 'Purpureus'	Purpureus Smoke Tree
Thuja	Tiny Tower Arborvitae
Cotinus coggygria 'Royal Purple'	Royal Purple Smoke Tree
Laurus nobilis 'Saratoga'	Laurel Saratoga

Large Tree(s) 20' or More

BOTANICAL NAME	COMMON NAME
Pistachia chinensis 'Keith Davey"	Chinese Pistache "Keith Davies"
Ulmus parvifolia	Chinese Elm
Koelreuteria paniculata	Golden Rain Tree
Olea europaea 'Swan Hill'	Swan Hill Olive
Platanus racemosa 'Roberts'	Roberts Sycamore
Quercus agrifolia	Coastal Live Oak
Quercus frainetto 'Forest Green'	Forest Green Oak
Quercus lobata	Valley Oak
Quercus muehlenbergii	Chinkapin Oak
Quercus engelmannii	Engelmann Oak
Quercus rugosa	Netleaf Oak
Quercus suber	Cork Oak
Quercus wislizenii	Interior Live Oak

Notes

Oak trees are discouraged in parking lots and along sidewalks.

Continued →

GROUND COVER & GRASSES

BOTANICAL NAME	COMMON NAME
Dianella caerulea ‘Clarity Blue’	Dianella “Clarity Blue”
Aptenia cordifolia	Red Apple
Muhlenbergia capillaris	Pink Muhly Grass
Lantana sellowiana (Avoid in small planters)	Lantana (Purple or White - Avoid in small planters)
Nassella tenuissima	Mexican Feather Grass
Trachelospermum asiaticum	Asian Star Jasmine
Calamagrostis acutiflora	Karl Forester (feather reed) Grass
Juniperus horizontalis ‘Blue Chip’	Blue Chip (Blue Rug) Juniper
Saliva ‘Bee’s Bliss’	Bee’s Bliss Salvia
Teucrium cossoni	Fruity Teucrium
Teucrium chamaedrys ‘Nanum’	Germander

SHRUBS & ORNAMENTALS

BOTANICAL NAME	COMMON NAME
Dwarf Little John Bottlebrush (Callistemon)	Dwarf Little John Bottlebrush (Callistemon)
Olea europe ‘Little Ollie’ Olive	Olea europe ‘Little Ollie’ Olive
Bay Laurel (Fence lines)	Bay Laurel (Fence lines)
Dwarf Crepe Myrtle	Dwarf Crepe Myrtle
Chinese Red Fringe Flower	Chinese Red Fringe Flower
Bouteloua gracilis	Bouteloua gracilis
Bulbine frutescens	Bulbine frutescens
Carex divulsa	Carex divulsa
Carex pansa	Carex pansa
Carpenteria californica	Carpenteria californica
Cistus x pulverulentus ‘Sunset’	Cistus x pulverulentus ‘Sunset’
Eriogonum umbellatum	Eriogonum umbellatum
Juncus patens	Juncus patens
Juncus effusus	Juncus effusus
Mahonia repens	Mahonia repens
Pennisetum spathiolatum	Pennisetum spathiolatum
Penstemon ettonii	Penstemon ettonii
Penstemon ‘Margarita BOP’	Penstemon ‘Margarita BOP’

SHRUBS & ORNAMENTALS CONT...

BOTANICAL NAME	COMMON NAME
Agave ‘Blue Flame’	Blue Flame Agave
Agave ‘Blue Glow’	Blue Glow Agave
Agave parryi var. truncata	Artichoke Agave
Yucca Filamentosa, Yucca Gloriosa	Yucca (mixed small ornamentals)
Dasylirion longissimum	Mexican Grass Tree
Dietes bicolor	Fortnight Lily
Salvia leucantha ‘Santa Barbara’	Mexican Bush Sage
Salvia chamaedryoides	Germander Sage
Verbena lilacina ‘De La Mina’	De La Mina Verbena
Nepeta x faassenii	Walkers Low CatMint

PLANTS TO AVOID

- Daylily
- Lavender
- Rosemary
- Palms (Used sparingly for ornamental purposes)
- Oak Trees (Avoid using in parking lots or near sidewalks)
- Yarrow (“weedy” and poisonous to pets)
- Pine Trees & Juniper
- Fountain grass
- Any plant on the california invasive specieis list

Examples

The photos below show examples of the types of plants or landscape designs that are discouraged, and should be avoided.

Plants such as Lavender and rosemary do not provide year-round color and vibrancy.

Excessive use of ornamental grasses should be avoided. Plants such as grasses should only be used to soften landscape areas.

APPENDIX

SECTION ▾

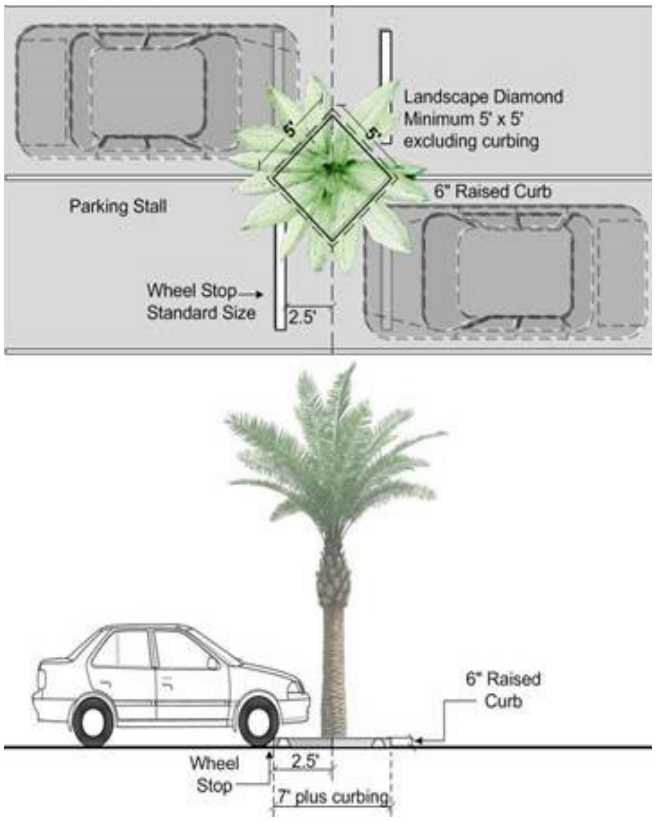
9

The images and diagrams below are intended to provide visual examples of the information contained within this document.

APPENDIX A

Driveways for drive-through restaurants should have a minimum 3 ft. landscape buffer (e.g. hedges and tall grasses) to screen vehicles that are queued in the drive-through.

EXAMPLES



APPENDIX B

Landscape plans for all development types should be submitted for plan check with building plans.

PLAN CHECK PROCESS

CITY OF DINUBA

www.Dinuba.org

City Council Staff Report

Department: FINANCE SERVICES | June 8, 2021

To: Mayor and City Council

From: Karina Solis, Interim Administrative Services Director

Subject: Conference with Labor Negotiators (KS)

RECOMMENDATION

Pursuant to GC Subdivision 54957.6; Agency designated representatives: Maria Alaniz; Karina Solis; Luis Patlan; Daniel James
Employee Organizations: City Employees Association; Police Association; and unrepresented employees

EXECUTIVE SUMMARY

OUTSTANDING ISSUES

DISCUSSION

FISCAL IMPACT

PUBLIC HEARING