CITY COUNCIL AGENDA

May 24, 2022
MINUTES

COUNCIL MEMBERS PRESENT:

Nerio-Guerrero, Launer, Longoria, Reynosa, Thusu

COUNCIL MEMBERS ABSENT:

None.

STAFF MEMBERS PRESENT:

Alaniz, Hernandez, Hurtado, Iriarte, James, Montejano, Patlan, Solis, Webster

1. Work Session - 5:30 PM

1.1. American Rescue Plan Act (ARPA) Proposed Final Expenditure Plan (KS)

Mayor Launer opened the Work Session at 5:33 p.m.

Director Solis presented the American Rescue Plan Act (ARPA) proposed Final Expenditure Plan. Solis presented a proposed budget plan created based on community needs, broken down by projects and funding. Solis stated that the listed projects are recommendations and that the council can make modifications as needed.

City Manager Patlan advised that the downtown funding will be provided to the Alta Historical Society for the upkeep and maintenance of their facility. Funding will also be available for alley maintenance throughout the city beginning with areas most in need.

Council Member Reynosa suggested funding for the maintenance of the Rose Ann Vuich bandshell and park restrooms.

City Manager Patlan advised that using ARPA funds for larger projects would free up funds for use in other areas.

1.2. Presentation of Preliminary Budget for FY 2022/23 (KS)

Director Solis presented the Preliminary Budget for FY 2022/2023 for the General Fund and Debt Services Fund. Solis provided a brief description of the fund types and presented a proposed general reserve plan per city charter.

Solis advised that this is a preliminary budget and the projected revenue numbers are conservative.

Mayor Launer adjourned the work session at 6:30 p.m.

2. OPENING CEREMONIES

2.1. Welcome and Call to Order

Mayor Launer called the meeting to order at 6:35 p.m.

2.2. Invocation

The invocation was led by Chaplain Susee.

Mayor Launer asked for a moment of silence in response to the Uvalde school shooting.

2.3. Pledge of Allegiance

The pledge of allegiance was led by Council Member Thusu.

3. AGENDA CHANGES OR DELETIONS

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

None.

4. 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.

None.

5. CONSENT CALENDAR

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

5.1. **SUBJECT**

Approval of City Council Meeting Minutes (MA)

RECOMMENDATION

Council to review and approve City Council meeting minutes of May 10, 2022 as presented.

5.2. **SUBJECT**

Award a Three-Year Professional Services Contract to 4Creeks, Inc. for On-Call Civil Engineering Services with a Designated City Engineer (DJ)

RECOMMENDATION

Council award a three-year Professional Services contract to 4Creeks, Inc. for civil engineering services.

5.3. SUBJECT

Proclamation No. 2022-02 Memorial Day (DJ)

RECOMMENDATION

Council to adopt Proclamation No. 2022-02 honoring Memorial Day and those who have given all in order that Americans might enjoy liberty and peace.

5.4. SUBJECT

Release of Lien for First Southern Baptist Church of Dinuba, APN No. 018-112-006 (DJ)

RECOMMENDATION

Council to release the lean for a right of way and easement for public street, sidewalk and utility purposes for First Southern Baptist Church of Dinuba (APN No. 018-112-006) and authorize the City Manager or designee to sign the lien release.

5.5. SUBJECT

Request for Excused Absence - Council Member Kuldip Thusu (MA)

RECOMMENDATION

Council to excuse the absence of Council Member Kuldip Thusu from the City Council meeting of April 12, 2022.

5.6. SUBJECT

Resolution No. 2022-34 Authorizing Application for Environmental Enhancement and Mitigation Program Grant (DJ)

RECOMMENDATION

Council adopt Resolution No. 2022-34 authorizing staff to apply for the 2022 Environmental Enhancement and Mitigation Program (EEMP) Grant in the amount of approximately $600,000, for the installation of a 'Downtown Dinuba Pocket Park' on L St., South of the Dinuba Vocational Center.

A motion was made by Vice Mayor Reynosa, second by Council Member Longoria, to review and approve the Consent Calendar as presented.

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

6. WARRANT REGISTER

6.1. SUBJECT

Warrant Register May 13 & 20, 2022 (KS)

RECOMMENDATION

Council to review and approve the Warrant Register as presented.

A motion was made by Vice Mayor Reynosa, second by Council Member Longoria, to review and approve the Warrant Register as presented.

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

7. PUBLIC HEARING

7.1. SUBJECT

Ordinance No. 2022-06 Amending and Reorganizing Title 9, Chapter 54 of the Dinuba Municipal Code Pertaining to Noise Regulations (DY)

RECOMMENDATION

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

1. Introduce Ordinance No. 2022-06 by title "Amending and Reorganizing Title 9, Chapter 54 of the Dinuba Municipal Code pertaining to Noise Regulations"; waive further reading of Ordinance 2022-06 and approve draft Ordinance 2022-06 either as drafted, or subject to any revisions agreed to by the Council; and

2. Schedule second reading and adoption of Ordinance No. 2022-06 for June 14, 2022, inclusive of any revisions agreed to by the Council.

City Attorney Yanez presented Ordinance No. 2022-06 amending and reorganizing Title 9, Chapter 54 of the Dinuba Municipal Code pertaining to noise regulations. Yanez reported that the revisions include stricter penalties and make a Noise Ordinance violation a misdemeanor offense that can include an administrative fine. The revised Noise Ordinance now includes audible standards and time limits.

Council Member Thusu asked if an audible standard citation would hold up in court without a recorded noise reading. City Attorney Yanez advised that it would and that an administrative hearing is also an option.

Council Member Longoria asked how tracking of offenses would be processed. Lieutenant Iriarte advised that the Police department will log warnings and if a complaint is made within a certain amount of time the homeowner or tenant would be cited and penalized. City Attorney Yanez advised that any challenge to who was cited would be addressed with an administrative hearing if necessary.

Mayor Launer opened the public hearing.

Juan Vasquez expressed that recently loud noise has given him anxiety and that it is contributing to other health problems. Vasquez requested the help of the city council with this matter, especially the Police Department. Vasquez expressed his gratitude to the Police Department for their attention when he calls regarding this

issue.

Mayor Launer closed the public hearing.

A motion was made by Council Member Longoria, second by Council Member Nerio-Guerrero, to introduce Ordinance No. 2022-06 by title "Amending and Reorganizing Title 9, Chapter 54 of the Dinuba Municipal Code pertaining to Noise Regulations"; waive further reading of Ordinance 2022-06 and approve draft Ordinance 2022-06 either as drafted, or subject to any revisions agreed to by the Council; and to schedule second reading and adoption of Ordinance No. 2022-06 for June 14, 2022, inclusive of any revisions agreed to by the Council.

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

7.2. SUBJECT

Extension of Urgency Ordinance No. 2022-04 Adding Section 190, "Prohibited Activities in Public Parks and Recreation Facilities" to Title 9, Chapter 48 Public Parks of the Dinuba Municipal Code (DY)

RECOMMENDATION

City Staff recommends that City Council extend Urgency Ordinance No. 2022-04 Adding Section 190, "Prohibited Activities in Public Parks and Recreation Facilities" to Title 9, Chapter 48 Public Parks of the Dinuba Municipal Code. Extension of this urgency ordinance will allow City Staff to complete permanent amendments to the City's Parks ordinance and prevent any gaps in enforcement.

City Attorney Yanez presented the extension of the Urgency Ordinance. Yanez advised that there have been multiple meetings with Police and various community agencies for input. Yanez is requesting an extension to allow for the completion of the final Ordinance.

Council Member Thusu asked why not adopt the ordinance as is. Attorney Yanez advised the extension is needed to comply with the required procedure. City Manager Patlan advised that emergency ordinances are valid only for 30 days, therefore, requiring an extension.

Mayor Launer opened the public hearing, no comments were brought forward.

Mayor Launer asked how much time would be allowed with the extension. City Manager Patlan advised the extension would allow for an additional six months but the ordinance can be approved at any time during the extension period.

Mayor Launer closed the public hearing.

A motion was made by Council Member Thusu, second by Vice Mayor Reynosa, to extend Urgency Ordinance No. 2022-04 Adding Section 190, "Prohibited Activities in Public Parks and Recreation Facilities" to Title 9, Chapter 48 Public Parks of the Dinuba Municipal Code. Extension of this urgency ordinance will allow City Staff to complete permanent amendments to the City's Parks ordinance and prevent any gaps in enforcement.

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

8. DEPARTMENT REPORTS

8.1. SUBJECT

Annual Audit Report for Fiscal Year 2020-21 (KS)

RECOMMENDATION

Council to accept the Independent Auditor's Report for the Fiscal Year 2020-21.

Director Solis introduced Brendon Young with Lance, Soll & Lunghard, LLP (LSL) to present the Annual Audit Report for the Fiscal Year 2020/2021.

Council Member Thusu thanked Young for his audit work and asked if he had any recommendations for improvement. Young recommended flagging issues throughout the year for easy identification when needed.

City Manager Patlan recognized the Finance department's hard work throughout the budget process.

9. MAYOR/COUNCIL REPORTS

Council Member Reynosa reported attending the Art Festival presented by the Dinuba School District.

Council Member Thusu reported attending various meetings and a special meeting to select a transit vendor.

Mayor Launer reported attending the Council of Cities meetings where there was a discussion regarding homeless issues. Launer shared a discussion on a common ordinance for drought and water use between local agencies. Launer reported that district boundaries are not in place or recognized until July 8th. Launer shared that the City of Farmersville invited the Dinuba City Council to their memorial parade.

10. CITY MANAGER COMMUNICATIONS

City Manager Patlan shared that tomorrow is the Employee Appreciation Luncheon from 11:30 a.m. to1:00 p.m., and the council is invited to attend.

City Manager Patlan reported that PG&E assisted 906 qualifying residential accounts by crediting accounts in the amount of eight hundred forty-six thousand dollars. Patlan expressed his excitement for new businesses going into Mercantile Row.

11. CITY STAFF COMMUNICATIONS

Assistant City Manager James reported that along with Superior Grocers, various other businesses are going into Mercantile Row.

Director Solis shared that ten applicants applied for the Human Resources vacancy. Solis is working on the refinancing of bonds and will present the item to the council when complete.

City Attorney Yanez reported that he has been working on various ordinances, with the

AB481 Public Hearing coming to council soon. Yanez advised working on the Flood Ordinance amendment and streamlining an electric vehicle charging station ordinance.

Fire Chief Webster reported that his department is preparing for the fireworks season. Webster reported meeting with the Parks and Recreation staff regarding the 4th of July celebration. Council Member Reynosa asked about an update on the fireworks lottery. Human Resources Manager Alaniz reported that the lottery would take place after the 4th of July. Webster advised that the Fire Department is in the process of taking over the fireworks lottery and staff is currently reviewing the existing ordinance to prepare for next year.

Lieutenant Iriarte reported that Police Officer Keri Babcock has been selected as Officer of The Year. A ceremony will take place tomorrow in Reedley, all are welcome to attend.

Director Hurtado reported that the Parks and Recreation Department is finalizing baseball season and will begin the aquatics program and soccer programs next. Mayor Launer shared that the pool will be closed for the next four weeks. Hurtado will follow up with the school district.

Director Hernandez reported that Four Creeks Engineering Firm has been selected as the new engineering firm for the city.

12. CLOSED SESSION

12.1. Liability Claim (KS)

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

Council rejected the claim.

12.2. Liability Claim (KS)

Pursuant to GC 54956.95; Claimant(s): Susan Rodriguez
Agency Claimed Against: City of Dinuba

Council rejected the claim.

12.3. Liability Claim (KS)

Pursuant to GC 54956.95; Claimant(s): Veronica Madrid
Agency Claimed Against: City of Dinuba

Council rejected the claim.

12.4. Liability Claim (KS)

Pursuant to GC 54956.95; Claimant(s): Tyler Toews
Agency Claimed Against: City of Dinuba

Council rejected the claim.

13. ADJOURNMENT

Mayor Launer adjourned the meeting at 7:55 p.m.

City Council Staff Report

Department: CITY MANAGER'S OFFICE

May 24, 2022

To: Mayor and City Council

From: Karina Solis, Administrative Services Director

Subject: American Rescue Plan Act (ARPA) Proposed Final Expenditure Plan (KS)

RECOMMENDATION

Council receive the Proposed American Rescue Plan Act (ARPA) Final Expenditure Plan and provide direction as appropriate.

EXECUTIVE SUMMARY

The American Rescue Plan Act (ARPA) authorizes more than $1.9 trillion in relief funds to address the continued impact of the COVID-19 pandemic. A portion of these funds provides $350 billion in emergency funding for state, local, territorial, and Tribal governments. The City of Dinuba's portion of these funds amount to a total of $5,851,592. Staff presented a list of potential projects which could be funded by ARPA in December of 2021. The purpose of the workshop is to present a Proposed American Rescue Plan Act (ARPA) Final Expenditure Plan for Council's consideration.

OUTSTANDING ISSUES

None.

DISCUSSION

Background

On March 11, 2021, the American Rescue Plan Act (ARPA) was signed into law by President Biden. This legislation authorizes more than $1.9 trillion in relief funds to address the continued impact of the COVID-19 pandemic on the economy, public health, state and local governments, individuals, and businesses.

The Coronavirus State and Local Fiscal Recovery Funds (SLFRF), established by the American Rescue Plan Act of 2021 and administered by the U.S. Department of the Treasury, provides $350 billion in emergency funding for state, local, territorial, and Tribal governments. The City of Dinuba’s share of ARPA funds is $5,851,592.

Although $5.8 million is a substantial amount of funding, the overall demand and escalating costs for projects narrows the scope of projects to be funded.

Updated Eligible Uses of ARPA funds

On January 27, 2022, the Treasury Department adopted the interim rule as final, with amendments providing broader flexibility and greater simplicity in the program. The final rule provides a broader set of enumerated eligible uses available for these communities as part of COVID-19 public health and economic response, including making affordable housing, childcare, and early learning services eligible in all impacted communities and making certain community development and neighborhood revitalization activities eligible for disproportionately impacted communities.

One of the most significant changes in the final rule is that it now offers a standard allowance for revenue loss of up to $10 million which allows ARPA funding recipients to select between a standard amount of revenue loss or complete a full revenue loss calculation. Recipients that select the standard allowance are no longer required to classify ARPA expenditures by specific category, and may use use their awarded amount for government services and capital projects.

Important Timelines

APRA funds must be obligated by December 31, 2024 and all funds must be expended by December 31, 2026.

Proposed ARPA Expenditure Plan

The purpose of the workshop is to present the Proposed American Rescue Plan Act (ARPA) Final Expenditure Plan, which is attached herein as 'Attachment A'. In preparation of the 2022-2023 FY Budget, and with consideration to Council's direction staff regarding the the use of American Rescue Plan Act (ARPA) funds, staff felt it prudent to present the Proposed American Rescue Plan Act (ARPA) Final Expenditure Plan in advance of the Preliminary Budget Workshop, which is scheduled for June 14th, 2022. Doing so allows Council the opportunity to provide direction on preferred projects and the funding sources for specific projects, as it pertains to ARPA funding and all other City funds.Staff recommends Council review the Proposed American Rescue Plan Act (ARPA) Final Expenditure Plan and provide direction as appropriate.

FISCAL IMPACT

None.

PUBLIC HEARING

None.

ATTACHMENTS:

Description

A. Proposed American Rescue Plan Act (ARPA) Final Expenditure Plan

		Total Need	ARPA	Grants	Impact Fees	General Fund	To Be Determined	Total Project
Parks								
Viscaya Neighborhood Park	Phase I Improvements	$ 1,000,000				$ 1,000,000		$ 1,000,000
Viscaya Neighborhood Park	Phase II Improvements	$ 4,000,000		$ 3,000,000		$ 500,000		$ 3,500,000
Park Improvements	Upgrade all parks (benches, trails, restrooms)	$ 1,000,000	$ 300,000			$ 700,000		$ 1,000,000
Pocket Parks	Purchase land and develop pocket parks - Leisure Parks	$ 500,000		$ 500,000				$ 500,000
KC Park improvements Phase I	Basketball Courts	$ 380,000	$ 380,000					$ 380,000
KC Park Improvements Phase II	KC Park Improvements	$ 1,450,000		$ 1,450,000				$ 1,450,000
Entertainment Plaza Rennovations Phase I	Entertainment Zone (Amphitheatre)	$ 2,160,000					$ 2,160,000	$ 2,160,000
Entertainment Plaza Rennovations Phase II	Citizen's Row (Interior Improvements)	$ 1,750,000					$ 1,750,000	$ 1,750,000
Entertainment Plaza Rennovations Phase III	Leasure Area (Restrooms, shade structures, and amenities)	$ 2,000,000					$ 2,000,000	$ 2,000,000
Entertainment Plaza Rennovations Phase IV	Family Area (Play features, shade structures, and amenities)	$ 1,560,000					$ 1,560,000	$ 1,560,000
Rose Ann Vuich Pavillion	Rose Ann Vuich Pavillion construction	$ 500,000					$ 500,000	$ 500,000
		$ 15,800,000	**$ 680,000**	**$ 4,950,000**	**$ -**	**$ 2,200,000**	**$ -**	**$ 15,800,000**
Downtown								
Business Assistance	Downtown Façade Improvement Program	$ 150,000	$ 150,000					$ 150,000
Downtown Improvements (one-time)	Benches, trash receptacles, raised planters, banners, signage, etc.	$ 500,000	$ 250,000			$ 250,000		$ 500,000
Scout House	Blight elimination	$ 55,000	$ 55,000					$ 55,000
		$ 705,000	**$ 455,000**	**$ -**	**$ -**	**$ 250,000**	**$ -**	**$ 705,000**
Infrastructure								
WWTP Clarifier	Construct new clarifier at WWTP	$ 806,000	$ 806,000					$ 806,000
New Water Well	Construct well No. 21	$ 697,500	$ 697,500					$ 697,500
El Monte Sewer Line Repairs	Replace 630 linear feet of 12 sewer line	$ 330,000	$ 330,000					$ 330,000
		$ 1,833,500	**$ 1,833,500**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,833,500**
Public Facilities								
Sportsplex Heating and Cooling	Install insulation, heating and cooling at Sportsplex	$ 1,200,000					$ 1,200,000	$ 1,200,000
HVAC Systems	Replace HVAC systems at city facilities	$ 100,000	$ 100,000					$ 100,000
New Fire Station	New Fire Station construction	$ 6,500,000					$ 6,500,000	$ 6,500,000
Fire Station Remodel	Remodel of existing Fire Station Downtown	$ 2,000,000				$ 400,000	$ 1,600,000	$ 2,000,000
Senior Center	Reroof senior center buildings	$ 150,000	$ 150,000					$ 150,000
City Hall & Civic Square Design	City Hall & Civic Square Conceptual Design downtown	$ 250,000	$ 175,000			$ 75,000		$ 250,000
Public Safety Memorial	Public Safety Memorial construction	$ 200,000					$ 200,000	$ 200,000
Parks Maintenance Yard	Parks Maintenance Yard Construction	$ 3,000,000					$ 3,000,000	$ 3,000,000
		$ 11,963,500	**$ 2,263,500**	**$ -**	**$ -**	**$ 400,000**	**$ 9,300,000**	**$ 11,963,500**
Vehciles & Equipment								
Dump Truck	Dump truck for Public Works uses	$ 90,000					$ 90,000	$ 90,000
Back Hoe	Backhoe loader (tractor) for Wastewater operations	$ 135,000					$ 135,000	$ 135,000
Fire Truck	Fire Ladder Truck	$ 1,700,000					$ 1,700,000	$ 1,700,000
Admin Vehicles	City Hall / PD Volunteers	$ 80,000	$ 80,000					$ 80,000
Homeless Assistance	Homeless outreach vehicles	$ 80,000	$ 80,000					$ 80,000
		$ 1,925,000	**$ 160,000**	**$ -**	**$ -**	**$ -**	**$ 1,925,000**	**$ 1,925,000**
Streets and Alleys								
Emperor Estates Alley Repairs	Improving walkability for seniors to nearby businesses	$ 285,000	$ 185,000				$ 100,000	$ 285,000
Nebraska Ave Improvements	Alta to Euclid	$ 700,000					$ 700,000	$ 700,000
Alley Program	Maintain, repair alleys	$ 200,000	$ 100,000				$ 100,000	$ 200,000
Road 74 Improvements	Reconstruction of roadway	$ 1,000,000	$ 500,000			$ 500,000		$ 1,000,000
Road Repairs	Various (Repair & Maintenance)	$ 1,000,000	$ 1,000,000					$ 1,000,000
		$ 3,185,000	**$ 1,785,000**	**$ -**	**$ -**	**$ 500,000**	**$ 900,000**	**$ 3,185,000**
Community Development								
City-wide Landscape Improvements	Landscape Improvements to Public spaces and right-of-ways	$ 100,000					$ 100,000	$ 100,000
Community/Neighborhood Improvements	ADA sidewalks, blight elimination	$ 1,000,000	$ 150,000				$ 850,000	$ 1,000,000
		$ 1,100,000	**$ 150,000**	**$ -**	**$ -**	**$ -**	**$ 950,000**	**$ 1,100,000**
Other								
Employee premium pay	One-time premium pay to essential employees	$ 295,000	$ 295,000					$ 295,000
Logo Redesign	Modernize city logo	$ 30,000	$ 30,000					$ 30,000
Public Safety Memorial	Public Safety Memorial construction	$ 200,000					$ 200,000	$ 200,000
Rose Ann Vuich Pavillion	Rose Ann Vuich Pavillion construction	$ 500,000					$ 500,000	$ 500,000
		$ 1,025,000	**$ 325,000**	**$ -**	**$ -**	**$ -**	**$ 700,000**	**$ 1,025,000**
		$ 24,473,500	**$ 5,238,500**	**$ 4,950,000**	**$ -**	**$ 2,950,000**	**$ 3,525,000**	**$ 24,473,500**

City Council Staff Report

Department: FINANCE SERVICES | May 24, 2022

To: Mayor and City Council

From: Karina Solis, Administrative Services Director

Subject: Presentation of Preliminary Budget for FY 2022/23 (KS)

RECOMMENDATION

Council to review the preliminary Fiscal Year 2022/23 budget and provide direction as appropriate.

EXECUTIVE SUMMARY

Annually, the City of Dinuba presents projections of Fiscal Year 2021/22 revenues and expenditures along with the preliminary fiscal year 2022/23 budget. The preliminary budget presentation covers all fund types for the city. The final budget will be presented for Council's consideration and adoption on June 28, 2022.

OUTSTANDING ISSUES

None.

DISCUSSION

Staff will be presenting the preliminary budget for FY 2022/23 in two parts. Part 1 will be presented on May 24 and will focus on the General Fund and the Deb Service Fund. Part 2 will be presented on June 14 and will include the Enterprise Fund, Internal Service Funds, Special Revenue Fund, and Capital Projects Fund. Staff is presenting the budget in two parts in order to have ample time to present the overall budget.

FISCAL IMPACT

Preliminary budget presentation only.

PUBLIC HEARING

None required.

ATTACHMENTS:

Description

A. 2022-23 Preliminary Budget Workshop Part 1

CITY OF DINUBA

Together, A Better Community

CALIFORNIA • 1906

2022-2023

PRELIMINARY BUDGET

RESILIENT

RESPONSIVE

READY

Resilient | Responsive | Ready

FOR THE FISCAL YEAR JULY 1, 2022 TO JUNE 30, 2023

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 2019/20 and 2019/20 by $2.2 and $8.4 million, respectively. The projected year end for FY 2021/22 estimates revenues over expenditures of $4.6 million. The proposed budget for FY 2021/22 is projecting revenues over expenditures of $2.3 million.

Table 1-A

	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Adopted	FY 2021/22 Projected Year End	FY 2022/23 Proposed
Total General Fund Revenues	20,694,578	24,865,100	21,609,422	23,675,198	20,650,178
Less Total General Fund Expenditures	(18,411,576)	(16,371,068)	(18,183,500)	(19,084,245)	(18,343,412)
Operating Revenues/Expenses	2,283,002	8,494,031	3,425,922	4,590,953	2,306,766
One-time fund balance transfer for Clarifier					(948,701)
Excess/(Deficit) General Fund Reserves	2,283,002	8,494,031	3,425,922	4,590,953	1,358,065

It is important to note the significant differences in revenues over expenditures in fiscal year 2020/21 and projected fiscal year end 2021/22. These differences are explained as follows:

FY 2020/21 Actual

The fiscal year 2020/21 actual reflects revenues over expenditures of $8.4 million. This is largely attributed to an increase in sales tax revenues in comparison to 2019/20 actual revenues. Expenditures decreased overall between 2019/20 and 2020/21 by approximately $2.0 million, due to the write-off of the redevelopment debt that the state determined it was not going to pay back to the City's general fund. The remainder was comprised of a combination of items including decreased costs employee services primarily for the impacts of not having youth sports or events during the pandemic.

FY 2021/22 Projected Year End

In preparing the fiscal year 2021/22 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. Even though there was a slight decrease in 2021/22 we are still anticipating $13.1 million, which is an increase from the pre-pandemic year in 2019/20.

In projected year-end expenditures, there is an anticipated increase of $900,745 from the adopted budget as a result of the 3% Cost of Living increase that was approved by the City Council after the adoption of the 2021/22 budget. This increase impacts all City departments.

FY 2022/23 Proposed

Prior year revenue and the possible shifts in the economy have been carefully analyzed when preparing the 2022/23 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; however, staff is anticipating a leveling off of online sales mostly through the projected year end 2021/22 fiscal year and continuing through proposed 2022/23. This will result in a difference of $3.1 million between the 2021/22 projected year-end revenues and proposed 2022/23. Operating and capital expenses in the general fund are expected to increase by $207,868 from projected year end 2021/22 to proposed 2022/23.

GENERAL FUND SUMMARY OF REVENUES AND EXPENDITURES

The proposed budget for Fiscal Year 2022/23 projects revenue of approximately $20.7 million and operating expenditures of $18.3 million.

GENERAL FUND REVENUES

Table 1 reflects a summary of the General Fund Revenues. The projected revenue for fiscal year ending June 30, 2022 is estimated at approximately $23.7 million. For the upcoming fiscal year, revenues are anticipated to be at $20.6 million. The decrease between the projected year end 2021/22 in comparison to 2022/23 is due to an anticipated leveling out of the online sales tax revenues. Upon analysis of these revenues, it is apparent that the peak of these sales was in fiscal year 2020/21 and are leveling off in 2021/22 and through 2022/23 due to the return to in-store sales. Slight increases across most general fund revenue sources are anticipated in the new fiscal year as it is not anticipated that there will be any future shuttering of businesses, community events, youth sports and after school program.

Table 1

	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Adopted	FY 2021/22 Projected Year End	FY 2022/23 Proposed
Property Tax	1,437,463	1,583,617	1,354,200	1,665,200	1,734,700
Other Taxes	2,033,375	2,151,555	2,250,000	2,332,960	2,470,000
Utility Users Tax	1,534,980	1,668,455	1,528,000	1,700,000	1,760,000
Sales Tax	11,360,445	15,889,199	13,100,000	13,130,000	11,130,000
Transient Occupancy Tax	244,052	266,474	280,000	280,000	290,000
Licenses & Fees	893,643	691,456	453,850	625,650	530,500
Franchise Tax	258,084	279,774	264,000	294,988	306,000
Service & Fees	830,553	764,188	947,225	1,111,399	831,504
Fines	86,577	75,100	75,325	81,798	77,600
Use of Money & Property	223,497	(43,270)	59,214	65,000	69,214
Intergovernmental	121,164	20,310	31,078	31,507	26,000
Transfers In	72,353	123,524	64,986	64,986	65,912
Overhead/Misc Revenues	1,238,989	1,345,589	1,201,544	2,291,710	1,301,791
Sale of land	359,402	49,128	0	0	0
Total General Fund Revenues	20,694,578	24,865,100	21,609,422	23,675,198	20,593,221

Note: In 2019/20 Sale of Land is 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 $19.3 million for the upcoming fiscal year including capital improvement projects of a little under $1 million.

Increases in employee services in 2022/23 fiscal year are attributed to 2% cost of living increase that was approved during the negotiations process across all bargaining units and the rising costs of the retirement plan, CalPERS.

Additional employee services increases in the General Fund include converting one existing Police Officer position to Sergeant to assist with the administration and operations of the department. A Human Resource Technician position and part-time salaries have been added to the Finance Division to assist with the transition of the Administrative Services Department. In Public Works, a part-time Code Enforcement Officer position is being converted into full-time. In Parks, a part-time Parks Grounds Maintenance Worker position also is being converted into full-time; however, a portion of this position is being paid out of the Community Facilities Districts (CFDs) in which this position's time will be split.

Table 2

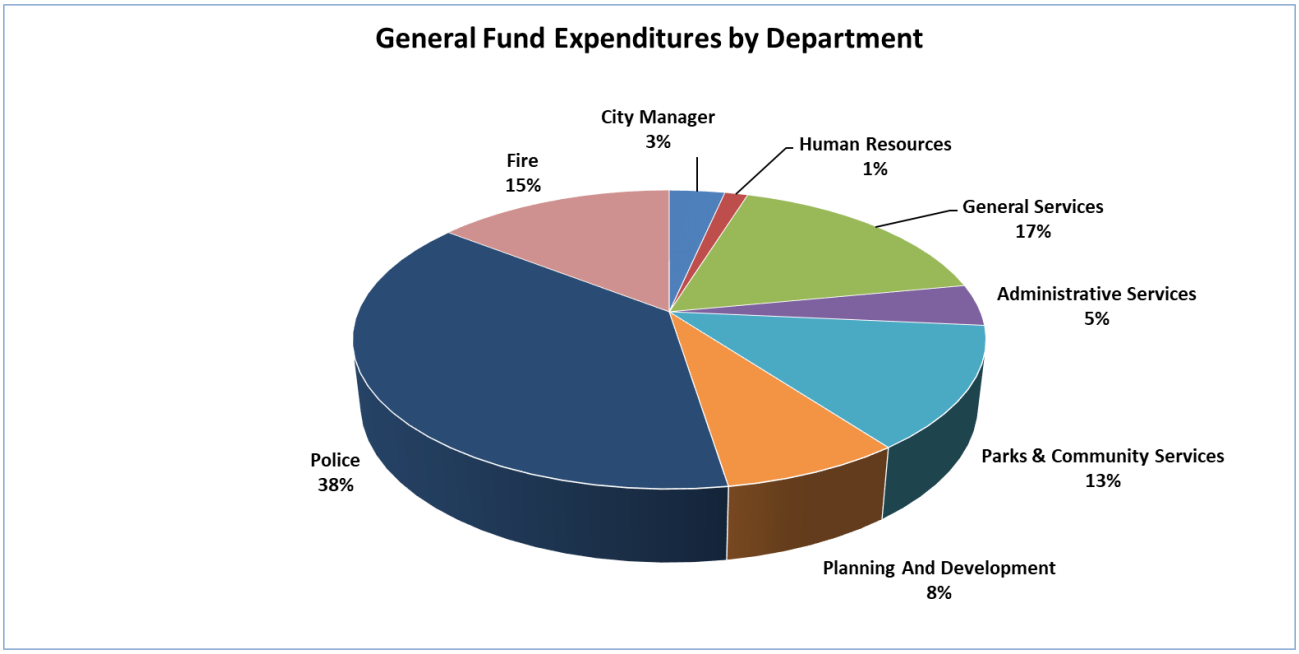
	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Adopted	FY 2021/22 Projected Year End	FY 2022/23 Proposed
Administration	617,087	648,978	634,313	666,127	654,178
General Services	4,797,304	2,632,438	3,081,449	3,261,688	3,315,927
Administrative Services	695,430	758,053	897,402	1,029,434	1,138,012
Parks & Community Services	1,928,900	1,900,645	2,350,439	2,346,529	2,566,473
Planning And Development	1,439,302	1,195,172	1,195,231	1,592,914	1,492,348
Police	6,263,635	6,388,745	7,439,295	7,535,494	7,326,442
Fire	2,669,917	2,847,038	2,585,371	2,652,059	2,798,733
Total General Fund Expenses	18,411,576	16,371,068	18,183,500	19,084,245	19,292,113

GENERAL FUND EXPENDITURES

As reflected in Table 2, the General Fund Expenditures for Proposed Fiscal Year 2022/23 including Operating and Capital Improvements total $19.3 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 2022/23. As is common amongst cities, the City's greatest investment of General Fund resources is in public safety representing 53% of total expenditures. The City's commitment to parks, community services, youth recreation and seniors is also a high priority for the City Council. Investments in public safety and parks and community services are keys to the City's high quality of life.

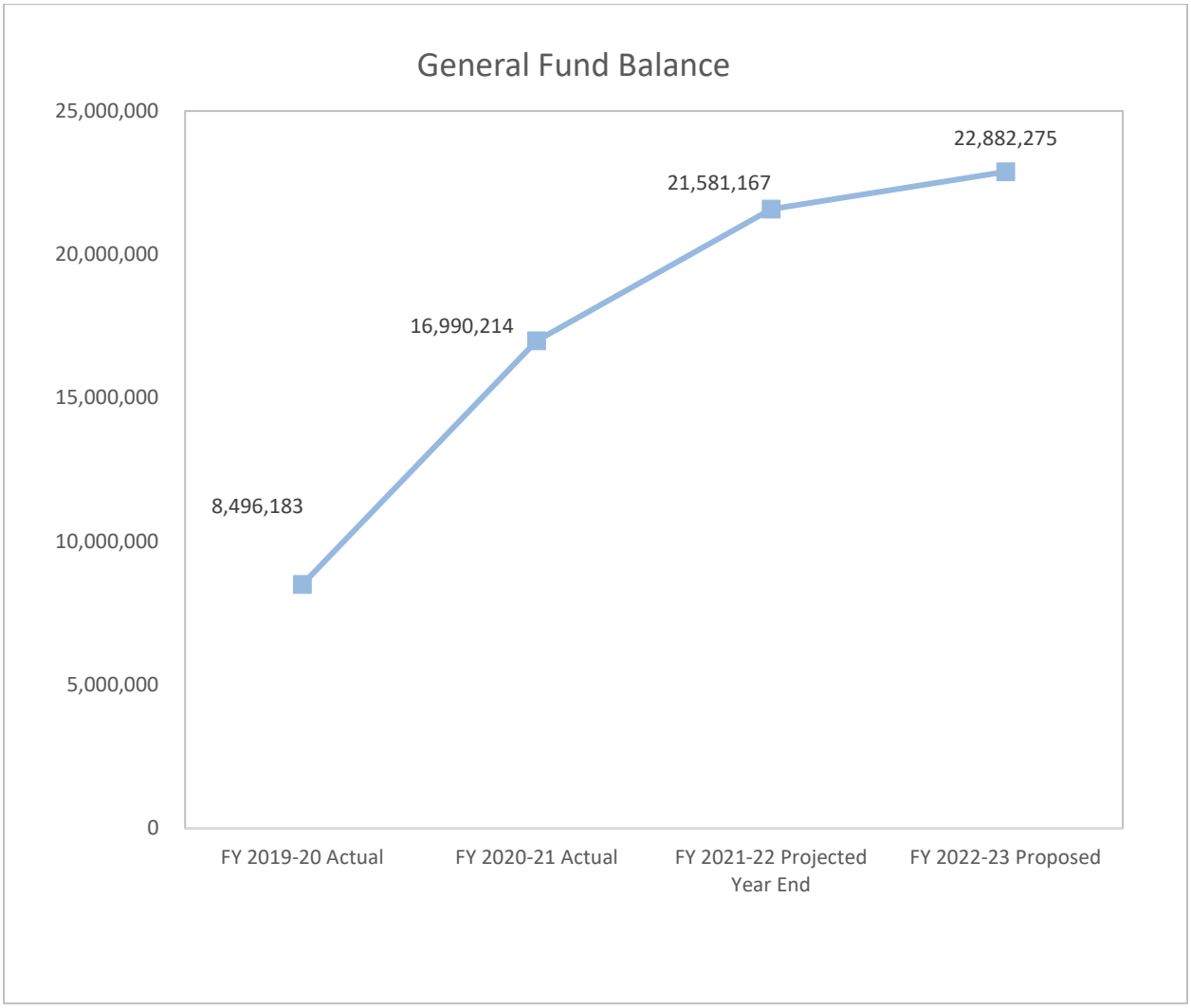
Chart 1


General Fund Expenditures by Department
City Manager
3%
Human Resources
1%
General Services
17%
Administrative Services
5%
Parks & Community Services
13%
Planning And Development
8%
Police
38%
Fire
15%

GENERAL FUND BALANCE SUMMARY

The City of Dinuba is projecting ending the 2021/22 fiscal year with a General Fund balance of approximately $21.6 million. In fiscal year 2019/20, the fund balance was at $8.4 million. In 2020/21, the fund balance increased by $8.5 million due to revenues exceeding expenses largely from increased sales tax revenues and reduced expenditures resulting from the impacts of COVID-19. In projected year-end 2021/22, it is anticipated that the ending fund balance will be at $21.6 million, an increase of $4.6 million due to increased revenues from online sales tax revenue and one time litigation settlement. Based on the proposed budget's revenue over operating expenses of $2.3 million and a one-time decrease to the fund balance for transfer of $948,701 for the Clarifier, it is anticipated that the General Fund balance will be at $22.8 million in 2021/22. The fund balance at the end of fiscal year 2022/23 will represent 97% of operating expenses. Figure 1 below shows the history of the General Fund balance.

Figure 1



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, 55% or $41 million is held by the Successor Agency of the former Dinuba Redevelopment Agency. The annual debt payments of $3.3 million for this debt is paid for by the state through the county-wide Oversight Board and not from City funds.

Summary of Debt Service by fund

	Annual Debt Payment	Original Debt Amount	Balance on Debt
General Debt Service	$337,718	$3,348,623	$1,055,601
Water Debt Service	$557,671	$8,880,616	$3,428,586
Sewer Debt Service	$826,335	$10,505,000	$7,982,000
Financing Authority Debt Service	$1,761,537	$26,283,377	$20,384,876
Successor Agency Debt	$3,261,081	$50,280,000	$41,005,000
Other Debt	$265,280.47	$1,150,393.51	$393,446
Total	**$7,009,623**	**$100,448,010**	**$74,249,509**

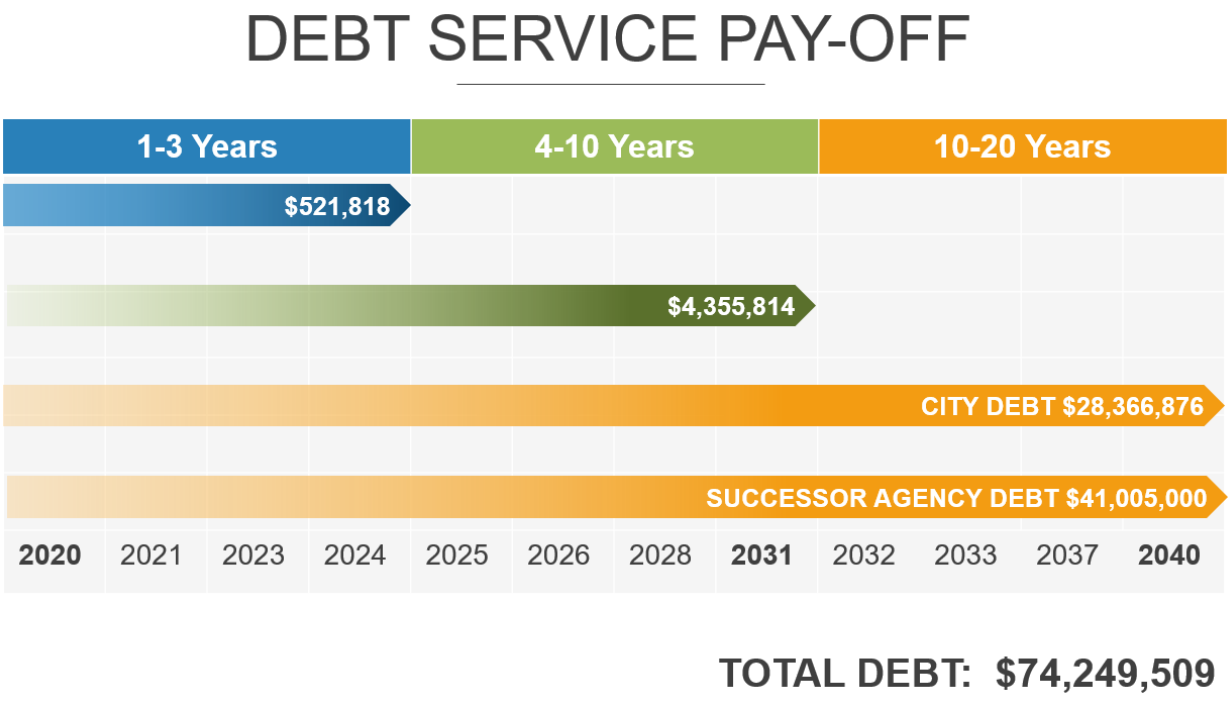
Detailed Debt Service Schedule

DESCRIPTION	DATE OF LOAN	FY WILL BE PAID OFF	LOAN AMOUNT	BALANCE AS OF JUNE 30 , 2022
2012 Land acquisiton projects in Industrial park	9/20/2012	2022-23	$1,500,000	$200,000
New World Systems-Accounting Software System	10/15/2013	2020-21	$548,623	$0
2015 BBVA-Golf event center & pay off Tulare county RDA	1/15/2016	2030-31	$1,300,000	$855,601
			$3,348,623	**$1,055,601**
Safety Clean Water 2005	3/14/2005	2027-28	$6,956,217	$3,218,841
Safety Clean Water 1998	7/1/1999	2022-23	$1,924,399	$209,745
			$8,880,616	**$3,428,586**
2012 Waste water(2008 WW & 1998 #1)	11/7/2012	2038-39	$8,145,000	$5,835,000
2019 Wastewater BondsWWTP (2007 WWTP Bonds)	2/1/2020	2038-39	$2,360,000	$2,147,000
			$10,505,000	**$7,982,000**
2012 Public works-Refinanced-2002(PW Facility, WWTP Facility & Voc Tech Facility) & 201	11/7/2012	2038-39	$11,270,000	$7,425,000
2016 Measure R-Refinanced 2007(RDA Project & Road Impr) Measure Bond to Pay Bob Ba	10/1/2016	2038-2039	$6,580,000	$5,440,000
2013 Solar-Solar Project	2/18/2014	2033-34	$8,433,377	$7,519,876
			$26,283,377	**$20,384,876**
2012 Successor-Refinanced 1998 & 2008 Wastewater Bonds-Wastewater Facility Impr Co	12/6/2012	2039-40	$1,700,000	$1,285,000
2014 Successor-Refinanced2001(Water Sys & Wastewater Sys Impr) &	4/30/2014	2033-34	$14,650,000	$11,025,000
2015 Successor-Refinanced 2005(RDA Projects (replaced 1997B & 1997C bonds) & 2006(F	3/1/2016	2036-37	$15,055,000	$11,695,000
2017 Successor-Refinanced 2006(RCR Projects), 2011A*, and 2011B* bonds	2/1/2017	2037-2038	$18,875,000	$17,000,000
			$50,280,000	**$41,005,000**
Police Vehicle Replacement-6 Dodge Chargers	2/1/2017	2020-2021	$250,486	$0
PARKS Vehicles	12/15/2018	2023-2024	$45,064.32	**$13,259**
PARKS Vehicles	12/15/2018	2023-2024	$28,668.81	**$8,762**
PUBLIC WORKS Vehicles	12/15/2018	2023-2024	$73,470.42	**$23,027**
PUBLIC WORKS Vehicles	12/15/2018	2023-2024	$149,475.15	**$41,773**
PUBLIC WORKS Vehicles	12/15/2018	2023-2024	$57,404.02	**$17,552**
POLICE Vehicles	12/1/2019	2024-2025	$130,355.56	**$70,065**
DELL	11/1/2019	2024-2025	$160,114.00	**$76,510**
Madvac Compact Vacuum	4/8/2020	2024-2025	$50,332.00	**$31,270**
PipeHunter VacHunter Excavator	12/1/2019	2025-2026	$174,829.85	**$103,526**
John Deere Tractor, Loader, Tiller	4/15/2020	2022-2023	$30,193.60	**$7,700**
			$1,150,394	**$393,446**
	Total all Long-Term Debt		**$100,448,010**	**$74,249,509**

Debt Service Payoff

The chart below represents the city debt by short-term, medium-term, and long-term. The next three years reflects $521,818 that will be retired, followed by $4.4 million in 4-10 years, and the majority of the debt, $69.4 million will be paid off in 10-20 years. The total debt balance of $74.2 will be completely retired in 2040.

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



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 .....
- Legislative Services .....
    - City Council .....
    - City Attorney .....
    - City Manager .....
    - Human Resources .....
- General Services .....
- Finance Services .....
- Parks & Community Services .....
- Police Services .....
- Fire Services .....
- Community Development Support .....
    - Engineering Services .....
    - Planning Services .....
    - Code Enforcement Services .....
    - Building Services .....
    - Housing Services .....

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.....
- 182 - Water Debt Fund .....
- 183 -Sewer Debt Fund .....
- 185 - Financing Authority Debt Fund .....

Account Number	Account Description	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	2021-22 Estimated (projected)	FY 2022-23 Proposed
Fund:	101 - General Fund					
REVENUES						
Taxes						
400.1000	PROP TAXES Secured - Current Year	694,047	748,108	717,000	800,000	840,000
400.1010	PROP TAXES Secured - Prior Year	12,555	14,885	14,000	13,000	13,000
400.1020	PROP TAXES Unsecured - Current Year	41,742	45,342	46,000	56,000	57,000
400.1030	PROP TAXES Unsecured - Prior Year	697	496	700	700	500
400.1040	PROP TAXES Supplemental - Current Year	34,419	38,025	35,000	38,000	38,000
400.1050	PROP TAXES Supplemental - Prior Year	6,778	8,972	7,000	8,000	8,000
400.1060	PROP TAXES Interest & Penalties	4,926	5,457	5,000	5,000	4,000
400.1070	PROP TAXES Passthrough - Redevelopment	567,950	641,846	455,000	670,000	700,000
400.1080	PROP TAXES Property Tax Relief	5,748	5,832	6,300	6,000	5,500
400.1090	PROP TAXES In Lieu of Taxes - Housing Auth	8,185	8,359	8,200	8,500	8,700
401.1000	OTHER TAXES Motor Vehicle In-Lieu of (VLF)	2,013,329	2,132,490	2,235,000	2,302,326	2,450,000
401.1010	OTHER TAXES Off-Highway Motor Vehicle	20,046	19,065	15,000	30,634	20,000
402.1000	UTILITY USER TAX Gas	279,210	294,658	280,000	300,000	320,000
402.1010	UTILITY USER TAX Electric	1,009,233	1,162,444	1,008,000	1,200,000	1,250,000
402.1020	UTILITY USER TAX Telephone	246,536	211,353	240,000	200,000	190,000
403.1010	SALES TAX Sales & Use Tax	11,260,946	15,778,334	13,000,000	13,000,000	11,000,000
403.1020	SALES TAX Sales Tax - 1/2 Cent	99,499	110,866	100,000	130,000	130,000
404.1000	REAL PROPERTY TRANSFER TAX Real Property Transfer Tax	60,416	66,295	60,000	60,000	60,000
405.1000	TRANSIENT OCCUPANCY TAX Transient Occupancy Tax	244,052	266,474	280,000	280,000	290,000
406.1000	BUS LIC TAX Business License	247,512	240,419	225,000	245,000	250,000
406.1020	BUS LIC TAX SB1186 Fee	4,035	4,391	3,500	5,000	5,000
407.1000	FRANCHISE TAX Electric	121,282	129,816	123,000	136,573	140,000
407.1010	FRANCHISE TAX Cable TV	89,025	99,288	93,000	95,000	100,000
407.1020	FRANCHISE TAX Gas	47,777	50,670	48,000	63,415	66,000
	Total: Taxes	17,119,946	22,083,886	19,004,700	19,653,148	17,945,700
Licenses & Permits						
410.1000	PERMITS Building	641,371	446,245	225,000	375,000	275,000
410.1010	PERMITS Garage & Yard Sales	725	400	350	650	500
	Total: License & Permits	642,096	446,645	225,350	375,650	275,500
Fines & Forfeitures						
411.1000	FINES Parking	2,075	3,891	2,000	7,648	3,500
411.1010	FINES Child Passenger Seat	159	44	300	200	150
411.1060	FINES Proof of Corrections	850	1,097	850	1,750	1,750
411.1070	FINES Courts - General Based	77,308	62,920	65,000	65,000	65,000
411.1090	FINES Red Light Violations	2,193	2,873	2,500	2,500	2,500
411.1100	FINES Litter	-	-	75	75	75
411.1150	FINES Other Fines	98	26	200	25	25
411.1160	FINES Crime Prevention Program	208	138	400	100	100
411.1170	FINES DUI Lab Fines	3,688	4,111	4,000	4,500	4,500
	Total: Fines & Forfeitures	86,577	75,100	75,325	81,798	77,600
Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	128,993	61,769	30,000	40,000	40,000
412.1050	USE OF MONEY & PROP Unrealized Gain/Loss	94,504	(128,853)	-	-	-
412.1100	USE OF MONEY & PROP Property Lease/Rental	-	23,814	29,214	25,000	29,214
	Total: Use of Money & Property	223,497	(43,270)	59,214	65,000	69,214
Intergov - Intergovernmental						
413.1000	INTERGOVT Mandated Cost Reimbursement	11,976	9,388	11,078	11,078	11,000
413.1040	INTERGOVT Tulare County Receipts	25,015	9,466	20,000	15,000	15,000
413.1190	INTERGOVT Other Grant	84,174	1,456	-	5,429	-
	Total: Intergovernmental	121,164	20,310	31,078	31,507	26,000
Service Charges						
409.1010	SRVC & FEE Returned Check Charges	737	275	100	100	100
409.1020	SRVC & FEE Admin Citation	2,700	1,100	3,500	2,000	2,000
409.1030	SRVC & FEE Document Copy Charges	4,755	5,008	5,000	5,000	5,000
409.1050	SRVC & FEE Records Research	-	15	-	-	-
409.2010	SRVC & FEE Youth Sports Fees	20,433	23,677	60,000	60,000	60,000
409.2030	SRVC & FEE Aquatics Lesson Fees	808	10,562	14,500	14,500	14,500
409.2040	SRVC & FEE Aquatics Open Swim Fees	2,080	82	6,000	3,600	3,600
409.2050	SRVC & FEE Youth-Summer Fun in Park	1,040	3,008	4,500	3,000	4,500
409.2060	SRVC & FEE Special Events Fee	698	2,583	6,000	3,400	3,400

409.2070	SRVC & FEE Athletic Light	783	-	1,700	1,000	1,000
409.2080	SRVC & FEE Major Event PARKS	1,720	-	3,440	3,520	3,520
409.2090	SRVC & FEE Seniors Lunch	10,988	14,918	14,400	18,150	19,005
409.2100	SRVC & FEE Athletic Sponsors	10,500	5,250	15,000	20,758	20,000
409.2110	SRVC & FEE After School Care	41,355	(60)	52,000	76,300	76,300
409.2120	SRVC & FEE Private Building Rental	44,367	39,692	43,901	45,400	44,900
409.2130	SRVC & FEE Public Building Rental	1,835	-	2,100	2,600	2,300
409.2135	SRVC & FEE Senior Miscellaneous Revenue	780	70	1,500	500	1,000
409.2140	SRVC & FEE Park Rental (BBQ/Shelter)	7,398	2,145	16,000	10,000	12,000
409.2150	SRVC & FEE Sportplex fees	31,901	-	40,000	40,000	41,000
409.2160	SRVC & FEE Vending Machine	1,854	143	1,500	750	500
409.3010	SRVC & FEE Police Emergency Response	16,478	11,744	12,000	20,095	15,000
409.3020	SRVC & FEE School Resource Officer	164,515	122,206	176,830	176,830	179,502
409.3030	SRVC & FEE ABC Application Review	132	33	200	200	200
409.3040	SRVC & FEE Noise Disturbance Callback	18,982	3,516	7,000	33,000	24,000
409.3050	SRVC & FEE False Alarm Response	7,054	1,550	2,500	3,500	3,500
409.3060	SRVC & FEE Records Check Service	391	367	500	500	500
409.3070	SRVC & FEE Fingerprinting Service	4,060	1,407	4,000	5,300	5,000
409.3080	SRVC & FEE Accident Report Copies	7,694	6,573	7,500	7,500	7,500
409.3090	SRVC & FEE Vehicle Equip Correction	3,993	7,341	5,000	5,300	5,500
409.3100	SRVC & FEE Crime Scene Photo Reproduction	517	753	800	600	600
409.3110	SRVC & FEE Stored Vehicle Release	28,250	40,544	30,000	31,620	32,500
409.3115	SRVC & FEE Vehicle Repo Release Form Fee	765	555	750	750	750
409.3120	SRVC & FEE Funeral Escort Services	405	415	550	550	550
409.3130	SRVC & FEE Animal Recovery/Return	5,196	3,920	2,000	3,500	3,250
409.3140	SRVC & FEE Cruelty to Animals	116	100	200	500	350
409.3150	SRVC & FEE Running at Large	3,775	6,769	5,500	5,500	5,500
409.3160	SRVC & FEE License Required	1,616	3,132	2,500	2,500	2,500
409.3170	SRVC & FEE Nuisance Behavior	96	98	250	100	100
409.3180	SRVC & FEE Animal Bite Investigation	1,722	1,100	1,000	1,000	1,000
409.3190	SRVC & FEE Animal Disposal	191	336	250	500	500
409.3200	SRVC & FEE Major Event POLICE	10,843	-	15,000	54,133	25,000
409.3230	SRVC & FEE Police Patches	310	516	400	400	400
409.3240	SRVC & FEE Dog License Fee	3,770	1,822	1,500	1,500	1,500
409.4010	SRVC & FEE Fire Inspection Fee	3,850	4,819	4,096	5,544	2,680
409.4020	SRVC & FEE Fire Report Copies	324	348	264	262	262
409.4030	SRVC & FEE Hydrant Testing	306	-	314	2,067	314
409.4040	SRVC & FEE Residential Sprinkler Test	41,136	19,244	4,200	13,572	5,220
409.4050	SRVC & FEE Sprinkler Testing/Inspection	2,268	384	717	3,192	1,458
409.4060	SRVC & FEE Fire Suppression Hood	-	1,445	161	-	322
409.5200	SRVC & FEE Public Improvement Plan Check	76,394	41,111	-	-	-
409.5220	SRVC & FEE Row Encroachment Permit	74,806	340,704	330,000	330,000	133,892
409.5230	SRVC & FEE Subdivision Map Review	-	4,467	-	5,118	5,220
409.5240	SRVC & FEE Lot Line Adjustment	372	760	728	728	743
409.5250	SRVC & FEE Site Plan Review	-	-	1,649	1,649	1,682
409.5260	SRVC & FEE Conditional Use Review	1,172	1,150	4,220	4,220	4,304
409.5270	SRVC & FEE Temporary Use Review	1,082	185	1,387	1,387	1,415
409.5280	SRVC & FEE Home Occupation Review	957	192	944	1,206	1,025
409.5290	SRVC & FEE Categorical Exemption	-	-	857	857	874
409.5300	SRVC & FEE Final Parcel Map Review	-	1,341	1,341	1,341	1,368
409.5310	SRVC & FEE Pub. Improvement Inspection Fee	120,050	-	-	-	-
409.5320	SRVC & FEE Sales - Maps, Publication	10	-	-	10	-
409.5360	SRVC & FEE Final Subdivision Map	5,223	-	-	-	-
409.5370	SRVC & FEE Time Extension Notification	-	1,328	-	679	-
409.5380	SRVC & FEE Light & Landscape District Fee	1,492	-	-	-	-
409.5390	SRVC & FEE Preliminary Plan Review	-	2,363	3,241	5,000	4,133
409.5400	SRVC & FEE Rezone Review Fee	-	1,416	2,713	5,763	-
409.5430	SRVC & FEE Variance Review	-	-	-	1,472	-
409.5440	SRVC & FEE Zoning Letter Fee	97	99	-	-	-
409.5450	SRVC & FEE County Fees	-	-	-	58	-
409.5460	SRVC & FEE Annexation	-	-	-	9,872	-
409.5480	SRVC & FEE Outsourcing Exp	14,468	-	10,000	25,000	25,000
409.5490	SRVC & FEE General Plan Amendment	-	2,499	-	8,000	-
409.5500	SRVC & FEE Mitigated Neg Declaration	-	-	-	724	-
409.5520	SRVC & FEE Negative Declaration	-	707	-	-	-
409.5550	SRVC & FEE Tentative Parcel Map Review PC	2,557	5,173	2,557	2,557	-

409.5580	SRVC & FEE Williamson Contract Cancellation	-	-	-	2,500	-
409.5610	SRVC & FEE Landscape Plan Check	2,063	-	-	-	-
409.5620	SRVC & FEE Landscape Inspection	317	-	-	-	-
409.5630	SRVC & FEE FEMA Flood Zone Certification	61	-	-	-	-
409.6010	SRVC & FEE Bldg Safety Inspection Fee	2,825	2,821	3,600	3,600	3,600
409.6020	SRVC & FEE Mobile Home Inspection Fee	2,965	2,965	2,965	2,965	2,965
409.6030	SRVC & FEE Code Violation Fee	-	-	100	100	-
409.6040	SRVC & FEE SMIP Receipts	6,090	3,960	3,000	4,000	4,000
409.6050	SRVC & FEE SB1473 Bldg Standard Receipt	1,991	1,444	800	2,000	1,200
409.6060	SRVC & FEE Housing Safety Inspection	75	-	-	-	-
Total: Services Charges		830,553	764,188	947,225	1,111,399	831,504
Miscellaneous						
414.1000	MISC Cash Over/Short	(199)	2	-	(45)	-
414.1010	MISC Other Miscellaneous Revenue	33,897	33,959	-	36,195	-
414.1014	MISC Rebate Receipts	-	1,228	-	3,744	-
414.1020	MISC Special Projects Revenue	12,669	4,779	6,400	4,942	-
414.1030	MISC Credit Bureau Receipts	1,988	884	-	313	-
414.1210	MISC Other Reimbursement	238	53,357	-	1,041,491	-
414.1230	MISC Coronavirus Relief Fund	-	-	-	9,926	-
425.1000	DONATION Donation	-	46,388	-	-	-
425.1010	DONATION Centennial Celebration	20	-	-	-	-
425.1020	DONATION Fireworks	370	4,870	-	-	-
425.1030	DONATION Senior Center	8,000	-	-	-	-
501.1010	OVERHEAD Gas Tax	81,152	72,585	103,721	103,721	107,259
501.1020	OVERHEAD Transit	24,358	25,575	25,659	25,659	27,455
501.1030	OVERHEAD Water	232,342	251,924	238,167	238,167	311,796
501.1040	OVERHEAD Sewer	205,285	207,232	240,409	240,409	257,238
501.1050	OVERHEAD Disposal	250,000	271,393	76,170	76,170	89,870
501.1060	OVERHEAD Ambulance	216,938	229,137	347,586	347,586	392,901
501.1070	OVERHEAD Transportation	55,499	58,604	76,283	76,283	85,080
501.1080	OVERHEAD CNG	21,910	24,207	20,512	20,512	20,512
501.1090	OVERHEAD Lighting & Landscaping	65,866	59,465	66,637	66,637	66,637
501.1100	OVERHEAD IT Support	14,994	-	-	-	-
Total: Miscellaneous		1,225,327	1,345,589	1,201,544	2,291,710	1,358,748
Transfers						
		-	-	-	-	-
800.320	TRSF IN Ambulance	60,000	60,000	60,000	60,000	60,000
800.401	TRSF IN HOME	-	32,868	120	120	115
800.402	TRSF IN CAL-HOME	-	1,325	-	-	-
800.403	TRSF IN CDBG	12,353	29,331	4,866	4,866	5,797
Total: Transfers		72,353	123,524	64,986	64,986	65,912
Other Financing Sources						
415.1050	OTH FIN SOURCES Sale of City Land	359,402	49,128	-	-	-
415.1090	OTH FIN SOURCES Other Projects	13,662	-	-	-	-
Total: Other Financing Sources		373,064	49,128	0	0	0
REVENUES Total		20,694,578	24,865,100	21,609,422	23,675,198	20,650,178
EXPENSES						
Department:	10 - Legislative Services					
Division:	101 - City Council					
Employee Services						
600.1020	EMP SRV Part Time Salaries	18,000	18,300	18,000	18,000	18,000
600.1090	EMP SRV Social Security	980	1,013	1,132	1,132	1,132
600.1100	EMP SRV Medicare	229	237	273	273	273
600.1120	EMP SRV Health/Dental/Vision Insurance	94,239	94,167	88,000	88,000	80,000
Total: Employee Services		113,448	113,717	107,405	107,405	99,405
Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	303	222	300	300	300
630.1010	COMMUNICATION Telephone	847	1,037	1,350	1,350	1,350
630.1040	COMMUNICATION Postage	60	75	90	90	90
640.1010	SERVICES Professional & Technical	209	-	700	2,100	700
650.1010	TRAINING Travel & Conference	4,182	800	5,000	10,000	10,000
670.1040	MAINTENANCE Vehicle Maintenance	4,500	4,575	4,469	4,469	4,500
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	902	2,554	1,500	1,500	1,500
690.1130	SPC DEPT EXP Economic Development	-	-	-	-	-
690.1150	SPC DEPT EXP Community Grants/Miscellaneous	8,650	8,343	10,000	10,000	10,000
690.1151	SPC DEPT EXP Community Grants / Car Show	-	-	10,000	10,000	-

690.1180	SPC DEPT EXP Community Promotion / Misc	(150)	-	500	500	500
Total: Maintenance and Operations		19,503	17,607	33,909	40,309	28,940
Division Total: 101 - City Council		132,951	131,324	141,314	147,714	128,345
Division: 102 - City Attorney						
Maintenance and Operations						
640.1010	SERVICES Professional & Technical	-	7,996	-	11,000	-
640.1020	SERVICES Contractual	197,225	211,976	117,300	175,000	200,000
Total: Maintenance and Operations		197,225	219,972	117,300	186,000	200,000
Division Total: 102 - City Attorney		197,225	219,972	117,300	186,000	200,000
Division: 103 - City Manager						
Employee Services						
600.1010	EMP SRV Regular Salaries	175,742	170,930	207,340	161,273	170,726
600.1015	EMP SRV Buy back Salaries	-	-	5,626	22,352	5,986
600.1080	EMP SRV PERS	38,368	58,313	74,580	58,010	18,358
600.1081	EMP SRV PERS Unfunded Liability	-	-	-	-	47,641
600.1100	EMP SRV Medicare	2,562	2,634	3,077	2,383	2,521
600.1110	EMP SRV Disability/Life Insurance	4,136	4,282	4,880	5,936	4,000
600.1120	EMP SRV Health/Dental/Vision Insurance	30,582	30,603	31,460	31,460	21,000
600.1130	EMP SRV Worker's Compensation	1,305	1,305	1,038	1,038	1,038
600.1140	EMP SRV Unemployment Insurance	673	673	661	661	661
600.1190	EMP SRV Stipends	-	-	-	8,879	3,770
Total: Employee Services		253,369	268,740	328,662	291,992	275,701
Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	87	567	700	2,200	700
630.1020	COMMUNICATION Cellphone	2,899	2,343	3,700	4,600	3,700
630.1040	COMMUNICATION Postage	20	11	100	100	100
640.1010	SERVICES Professional & Technical	-	-	200	200	200
650.1010	TRAINING Travel & Conference	3,187	-	3,500	8,500	10,000
650.1020	TRAINING Training & Vocational	500	648	500	500	500
670.1030	MAINTENANCE Equipment Maintenance	-	-	180	180	-
670.1040	MAINTENANCE Vehicle Maintenance	5,252	3,707	5,766	550	1,263
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	1,992	2,986	2,800	4,000	3,200
690.1290	SPC DEPT EXP Summer Night Lights Program	-	-	10,000	-	-
Total: Maintenance and Operations		13,937	10,261	27,446	20,830	19,663
Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	3,973	4,172	4,298	4,298	7,850
605.1020	ALLOC COSTS Property & Fire Insurance	2,015	1,282	1,370	1,370	3,983
605.1030	ALLOC COSTS Auto Insurance	675	745	745	745	817
605.1040	ALLOC COSTS Risk Management	3,628	3,392	3,308	3,308	2,732
605.1130	ALLOC COSTS Retiree Health	9,315	9,089	9,870	9,870	15,087
Total: Allocated Costs		19,606	18,680	19,591	19,591	30,469
Division Total: 103 - City Manager		286,912	297,681	375,699	332,413	325,833
Department Total: 10 - Legislative Services		617,087	648,978	634,313	666,127	654,178
Department: 20 - Administration						
Division: 201 - General Services						
Employee Services						
600.1020	EMP SRV Part Time Salaries	2,616	-	9,235	-	9,235
600.1090	EMP SRV Social Security	162	-	620	-	620
600.1100	EMP SRV Medicare	38	-	145	-	145
Total: Employee Services		2,816	0	10,000	0	10,000
Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	1,454	2,097	1,000	1,500	1,000
610.1020	SUPPLIES Operating Supplies	4,764	2,410	500	500	500
620.1010	UTILITIES Electric	36,436	25,072	38,000	35,000	35,000
620.1020	UTILITIES Gas	1,595	3,176	1,500	3,000	3,200
630.1010	COMMUNICATION Telephone	44,973	9,197	10,000	10,000	10,000
630.1030	COMMUNICATION Internet	-	63,166	66,000	66,000	66,000
630.1040	COMMUNICATION Postage	27	36	-	40	40
640.1010	SERVICES Professional & Technical	378,839	368,592	386,000	462,200	407,000
640.1020	SERVICES Contractual	50,473	53,546	102,500	102,500	102,500
640.1060	SERVICES Legal Services	4,627	-	-	-	-
640.1080	SERVICES Other Fees	16,588	15,416	15,500	10,500	10,500
640.1090	SERVICES Elections	58	4,916	10,000	-	10,000
640.1100	SERVICES Administrative Fees/Costs	19,497	19,522	19,550	22,800	22,800
640.1101	SERVICES L&L General Benefits	-	50,865	49,811	49,811	56,483
670.1010	MAINTENANCE Repair & Maintenance	109	6,543	-	3,000	2,600

670.1030	MAINTENANCE Equipment Maintenance	11,278	4,798	10,000	6,000	6,000
670.1050	MAINTENANCE Maintenance Contracts	105,151	90,037	107,800	107,800	105,000
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	16,753	17,507	16,000	24,500	25,000
690.1030	SPC DEPT EXP Printing & Binding	3,047	3,146	2,700	7,500	12,000
690.1050	SPC DEPT EXP Rental	18,667	1,395	2,000	2,000	2,000
690.1120	SPC DEPT EXP Retirement Expenses	1,000	-	-	-	-
690.1130	SPC DEPT EXP Economic Development	2,631	1,000	1,000	1,000	1,000
690.1261	SPC DEPT EXP SB1186 Fee	402	438	450	450	450
690.1280	SPC DEPT EXP League of Calif Cities	10,881	10,682	10,900	11,277	11,000
690.1300	SPC DEPT EXP Beautification Program	-	-	20,000	20,000	20,000
799.2000	MISCELLANEOUS Bad Debts Expense	2,690,001	-	-	-	-
Total: Maintenance and Operations		3,419,251	753,557	871,211	947,378	910,073
Principal Pymts - Principal Payments						
710.1001	PRINCIPAL Copiers	-	14,710	15,149	15,149	15,149
Total: Principal Pymts - Principal Payments		0	14,710	15,149	15,149	15,149
Allocated Costs						
605.1050	ALLOC COSTS Vehicle Maintenance	167,472	178,874	166,125	166,125	198,252
605.1060	ALLOC COSTS Custodian	69,041	84,806	89,913	89,913	120,825
605.1130	ALLOC COSTS Retiree Health	173,000	173,000	102,050	102,050	87,701
605.1170	ALLOC COSTS Property Maintenance	97,480	84,360	107,864	107,864	139,104
Total: Allocated Costs		506,993	521,040	465,952	465,952	545,882
Capital Outlay						
730.1070	CAPITAL OUTLAY Machinery and Equipment	8,975	-	-	23,165	10,000
730.1100	CAPITAL OUTLAY IT Functionality	-	-	27,500	43,403	-
Total: Capital Outlay		8,975	0	27,500	66,568	10,000
Transfer						
900.122	TRSF OUT Equipment Replacement	28,996	29,996	40,135	40,135	44,000
900.181	TRSF OUT General Debt Service	391,862	382,649	346,717	346,717	349,718
900.185	TRSF OUT Financing Authority Debt Service	279,006	290,843	298,730	298,730	300,071
900.207	TRSF OUT Road Repair & Acctblty Act (SB1)	82,333	82,333	82,333	82,333	82,333
900.233	TRSF OUT Transit	-	-	24,746	24,746	-
900.260	TRSF OUT Transportation Capital Projects	-	60,000	379,449	379,450	-
900.262	TRSF OUT Sewer Capital Projects	-	-	-	-	948,701
900.265	TRSF OUT Facilities Capital Projects	77,072	210,000	175,000	250,000	100,000
900.303	TRSF OUT Byrnes Justice Assistance	-	2,000	-	-	-
900.418	TRSF OUT 2018-CDBG-12892	-	139,857	-	-	-
900.420	TRSF OUT 2020-CDBG-12005	-	145,453	344,527	344,530	-
Total: Transfer		859,268	1,343,132	1,691,637	1,766,641	1,824,823
	Division Total: 201 - General Services	4,797,304	2,632,438	3,081,449	3,261,688	3,315,927
	Department Total: 20 - Administration	4,797,304	2,632,438	3,081,449	3,261,688	3,315,927
Department:	30 - Finance					
Division:	001 - Administration					
Employee Services						
600.1010	EMP SRV Regular Salaries	395,629	390,767	497,423	423,880	441,857
600.1015	EMP SRV Buy back Salaries	6,463	13,614	16,057	16,779	22,656
600.1020	EMP SRV Part Time Salaries	24,790	14,544	-	49,315	77,762
600.1080	EMP SRV PERS	95,493	140,164	173,015	130,278	41,294
600.1081	EMP SRV PERS Unfunded Liability	-	-	-	-	68,823
600.1090	EMP SRV Social Security	-	31	-	2,700	3,119
600.1100	EMP SRV Medicare	6,072	5,991	7,305	6,245	7,661
600.1110	EMP SRV Disability/Life Insurance	8,811	9,196	11,589	9,905	10,363
600.1120	EMP SRV Health/Dental/Vision Insurance	106,463	104,531	133,100	155,100	116,000
600.1130	EMP SRV Worker's Compensation	3,263	3,290	3,009	3,009	4,502
600.1140	EMP SRV Unemployment Insurance	1,682	1,926	1,918	1,918	2,769
600.1190	EMP SRV Stipends	826	1,505	2,567	2,567	2,836
Total: Employee Services		649,492	685,558	845,983	801,696	799,642
Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	(262)	1,026	1,500	3,000	2,000
610.1020	SUPPLIES Operating Supplies	-	1	-	-	-
610.1030	SUPPLIES Lubricant & Fuels	31	-	-	-	-
630.1020	COMMUNICATION Cellphone	1,067	1,838	2,000	1,800	2,000
630.1040	COMMUNICATION Postage	2,873	3,258	3,200	3,300	3,200
640.1010	SERVICES Professional & Technical	-	-	-	-	-
650.1010	TRAINING Travel & Conference	4,774	669	3,000	3,000	5,600
650.1020	TRAINING Training & Vocational	825	145	2,000	1,500	2,000
670.1040	MAINTENANCE Vehicle Maintenance	5,556	5,198	5,500	7,369	5,500

690.1010	SPC DEPT EXP Due & Subscriptions - Oth	3,260	3,279	3,500	3,300	3,500
690.1030	SPC DEPT EXP Printing & Binding	1,149	3,640	1,800	1,000	1,000
690.1050	SPC DEPT EXP Rental	3,576	234	500	400	500
Total: Maintenance and Operations		22,849	19,288	23,000	24,669	25,300
Principal Pymts - Principal Payments						
710.1001	PRINCIPAL Copiers	-	3,096	3,295	1,500	1,500
Total: Principal Pymts - Principal Payments		0	3,096	3,295	1,500	1,500
Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	9,540	10,264	10,660	10,660	19,229
605.1020	ALLOC COSTS Property & Fire Insurance	4,839	3,153	3,399	3,399	9,755
605.1040	ALLOC COSTS Risk Management	8,711	8,345	8,204	8,204	6,691
605.1130	ALLOC COSTS Retiree Health	-	3,473	2,861	2,861	4,019
Total: Allocated Costs		23,090	25,235	25,124	25,124	39,694
	Division Total: 001 - Administration	695,430	733,177	897,402	852,989	866,136
Division:	104 - Human Resources					
Employee Services						
600.1010	EMP SRV Regular Salaries	-	1,553	-	52,868	100,316
600.1015	EMP SRV Buy back Salaries	-	-	-	1,013	1,033
600.1080	EMP SRV PERS	-	190	-	19,017	11,197
600.1081	EMP SRV PERS Unfunded Liability	-	-	-	-	29,193
600.1100	EMP SRV Medicare	-	21	-	767	1,455
600.1110	EMP SRV Disability/Life Insurance	-	-	-	1,216	2,307
600.1120	EMP SRV Health/Dental/Vision Insurance	-	-	-	22,000	40,000
600.1130	EMP SRV Worker's Compensation	-	-	-	519	619
600.1140	EMP SRV Unemployment Insurance	-	-	-	331	381
600.1190	EMP SRV Stipends	-	-	-	2,567	2,696
Total: Employee Services		0	1,765	0	100,298	189,197
Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	-	-	-	2,800	2,800
630.1010	COMMUNICATION Telephone	-	24	-	275	275
630.1020	COMMUNICATION Cellphone	-	-	-	900	500
630.1040	COMMUNICATION Postage	-	-	-	300	300
650.1010	TRAINING Travel & Conference	-	-	-	500	500
650.1020	TRAINING Training & Vocational	-	3,448	-	4,500	4,500
670.1040	MAINTENANCE Vehicle Maintenance	-	-	-	200	100
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	-	-	-	600	6,000
690.1030	SPC DEPT EXP Printing & Binding	-	-	-	1,000	800
690.1040	SPC DEPT EXP Personnel	-	19,640	-	60,000	60,000
Total: Maintenance and Operations		0	23,112	0	71,075	75,775
Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	-	-	-	2,429	3,721
605.1020	ALLOC COSTS Property & Fire Insurance	-	-	-	774	1,888
605.1040	ALLOC COSTS Risk Management	-	-	-	1,869	1,295
	Total: Allocated Costs	0	0	0	5,072	6,904
	Division Total: 104 - Human Resources	0	24,876	0	176,445	271,876
	Department Total: 30 - Finance	695,430	758,053	897,402	1,029,434	1,138,012
Department:	40 - Parks & Community Services					
Division:	401 - Community Services					
Employee Services						
600.1010	EMP SRV Regular Salaries	274,647	290,450	330,948	333,012	352,663
600.1015	EMP SRV Buy back Salaries	-	2,261	6,590	6,788	8,439
600.1020	EMP SRV Part Time Salaries	30,106	23,309	7,280	14,424	7,956
600.1080	EMP SRV PERS	63,942	82,678	89,513	90,189	34,421
600.1081	EMP SRV PERS Unfunded Liability	-	-	-	-	68,055
600.1090	EMP SRV Social Security	276	386	452	700	494
600.1100	EMP SRV Medicare	4,276	4,365	4,951	5,019	5,296
600.1110	EMP SRV Disability/Life Insurance	6,408	6,431	7,684	7,732	8,216
600.1120	EMP SRV Health/Dental/Vision Insurance	92,336	94,164	110,000	110,000	100,000
600.1130	EMP SRV Worker's Compensation	4,151	2,860	2,583	2,583	2,954
600.1140	EMP SRV Unemployment Insurance	2,140	1,647	1,647	1,647	1,817
Total: Employee Services		478,283	508,551	561,648	572,094	590,311
Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	1,491	2,020	2,500	2,500	2,300
610.1020	SUPPLIES Operating Supplies	3,552	9,936	8,850	8,850	9,150
610.1030	SUPPLIES Lubricant & Fuels	866	279	1,500	1,200	1,200
610.1040	SUPPLIES Repair & Maintenance Supplies	347	122	250	250	250

610.1050	SUPPLIES Small Tools	20	-	-	-	-
610.1060	SUPPLIES Safety Equipment & Supplies	103	243	750	750	750
620.1010	UTILITIES Electric	17,429	16,273	24,000	21,000	24,000
630.1010	COMMUNICATION Telephone	2,014	3,243	3,240	3,240	3,240
630.1020	COMMUNICATION Cellphone	2,735	2,662	3,200	2,800	3,200
630.1040	COMMUNICATION Postage	353	222	800	446	800
640.1010	SERVICES Professional & Technical	3,223	1,907	3,600	4,424	3,600
640.1020	SERVICES Contractual	2,313	7,927	5,400	3,656	4,000
650.1010	TRAINING Travel & Conference	2,300	295	2,300	1,601	2,300
650.1020	TRAINING Training & Vocational	675	90	675	1,177	675
670.1010	MAINTENANCE Repair & Maintenance	2,647	2,256	2,256	4,464	8,156
670.1030	MAINTENANCE Equipment Maintenance	-	-	105	-	-
670.1040	MAINTENANCE Vehicle Maintenance	3,175	3,168	3,358	3,358	3,358
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	1,300	1,599	1,600	2,500	2,205
690.1020	SPC DEPT EXP Advertising	16	-	-	-	-
690.1050	SPC DEPT EXP Rental	3,131	1,972	800	450	500
690.1160	SPC DEPT EXP Copy Machine Expense	7,713	675	3,783	3,783	3,783
Total: Maintenance and Operations		55,402	54,888	68,967	66,449	73,467
Principal Pymts - Principal Payments						
710.1001	PRINCIPAL Copiers	-	4,824	4,217	7,346	7,400
Total: Principal Pymts - Principal Payments		0	4,824	4,217	7,346	7,400
Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	8,804	9,003	9,010	9,010	15,239
605.1020	ALLOC COSTS Property & Fire Insurance	4,466	2,766	2,873	2,873	7,731
605.1030	ALLOC COSTS Auto Insurance	1,350	1,490	1,490	1,490	4,085
605.1040	ALLOC COSTS Risk Management	8,038	7,319	6,934	6,934	5,303
Total: Allocated Costs		22,658	20,578	20,307	20,307	32,358
Capital Outlay						
730.1040	CAPITAL OUTLAY Vehicles	4,249	-	-	-	-
730.1070	CAPITAL OUTLAY Machinery and Equipment	-	-	-	-	-
Total: Capital Outlay		4,249	0	0	0	0
Division Total: 401 - Community Services		560,592	588,841	655,139	666,196	703,536
Division:	402 - Park Services					
Employee Services						
600.1010	EMP SRV Regular Salaries	104,407	128,158	184,810	201,870	230,760
600.1015	EMP SRV Buy back Salaries	-	-	2,349	2,420	2,468
600.1020	EMP SRV Part Time Salaries	58,046	48,891	54,538	33,571	40,693
600.1030	EMP SRV Overtime	131	656	-	900	-
600.1080	EMP SRV PERS	34,456	43,155	55,418	61,061	23,390
600.1081	EMP SRV PERS Unfunded Liability	-	-	-	-	47,165
600.1090	EMP SRV Social Security	55	127	2,901	1,610	2,042
600.1100	EMP SRV Medicare	2,359	2,607	3,516	3,462	3,961
600.1110	EMP SRV Disability/Life Insurance	2,380	3,074	4,320	4,714	5,344
600.1120	EMP SRV Health/Dental/Vision Insurance	48,342	60,121	84,860	85,580	89,401
600.1130	EMP SRV Worker's Compensation	21,694	23,353	15,316	15,316	25,704
600.1140	EMP SRV Unemployment Insurance	1,613	1,990	1,323	1,323	1,977
600.1170	EMP SRV Uniform Allowance	3,111	4,118	5,608	4,214	1,684
Total: Employee Services		276,593	316,249	414,959	416,041	474,589
Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	578	236	500	500	500
610.1020	SUPPLIES Operating Supplies	9,083	6,980	12,938	12,938	15,938
610.1030	SUPPLIES Lubricant & Fuels	14,199	15,073	12,500	19,221	12,500
610.1040	SUPPLIES Repair & Maintenance Supplies	17,281	15,262	14,500	16,800	14,500
610.1050	SUPPLIES Small Tools	2,998	2,119	7,050	7,190	7,050
610.1060	SUPPLIES Safety Equipment & Supplies	1,348	1,752	1,500	1,350	1,500
620.1010	UTILITIES Electric	44,651	38,478	38,000	38,000	38,000
630.1010	COMMUNICATION Telephone	229	-	-	-	-
630.1020	COMMUNICATION Cellphone	4,646	3,943	4,500	4,000	4,500
640.1020	SERVICES Contractual	14,266	11,808	16,552	15,000	17,500
650.1020	TRAINING Training & Vocational	300	3,335	5,500	4,829	5,500
670.1010	MAINTENANCE Repair & Maintenance	11,722	26,934	10,500	11,700	10,500
670.1030	MAINTENANCE Equipment Maintenance	836	1,358	1,575	1,575	3,500
670.1040	MAINTENANCE Vehicle Maintenance	2,086	2,004	3,750	2,100	3,750
670.1050	MAINTENANCE Maintenance Contracts	112,830	115,087	121,613	121,613	128,861
690.1050	SPC DEPT EXP Rental	7,924	7,898	10,080	12,200	15,784
690.1300	SPC DEPT EXP Beautification Program	-	2,584	2,500	2,500	2,500

Total: Maintenance and Operations		244,977	254,851	263,558	271,516	282,383
Principal Payments						
710.2050	PRINCIPAL Vehicles	8,798	8,798	8,798	7,332	8,798
710.2068	PRINCIPAL Tractor	8,030	7,081	7,384	7,384	7,700
Total: Principal Payments		16,827	15,878	16,182	14,716	16,498
Interest Payments						
720.2050	INTEREST Vehicles	2,641	2,641	2,641	2,641	2,641
720.2068	INTEREST Tractor	-	949	646	646	330
Total: Interest Payments		2,641	3,590	3,287	3,287	2,971
Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	12,481	8,091	8,373	8,373	14,957
605.1020	ALLOC COSTS Property & Fire Insurance	6,330	2,486	2,670	2,670	7,588
605.1030	ALLOC COSTS Auto Insurance	1,214	2,980	2,980	2,980	6,536
605.1040	ALLOC COSTS Risk Management	11,396	6,578	6,444	6,444	5,205
605.1130	ALLOC COSTS Retiree Health	3,914	3,396	4,035	4,035	4,853
Total: Allocated Costs		35,335	23,531	24,502	24,502	39,139
Capital Outlay						
730.1040	CAPITAL OUTLAY Vehicles	41,459	-	-	-	-
730.1070	CAPITAL OUTLAY Machinery and Equipment	-	46,782	-	-	-
730.1090	CAPITAL OUTLAY Improvements	-	41,491	-	-	-
Total: Capital Outlay		41,459	88,273	0	0	0
Division Total: 402 - Park Services		617,833	702,372	722,488	730,062	815,580
Division:	403 - Special Events					
Employee Service - Employee Services						
600.1020	EMP SRV Part Time Salaries	-	-	15,600	15,600	15,600
600.1090	EMP SRV Social Security	-	-	967	967	967
600.1100	EMP SRV Medicare	-	-	226	226	226
Account Classification Total: Employee Service - Employee Services		0	0	16,793	16,793	16,793
Maintenance and Operations						
610.1020	SUPPLIES Operating Supplies	3,401	4,062	3,371	4,371	4,371
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	324	600	441	441	441
690.1020	SPC DEPT EXP Advertising	1,279	1,008	1,008	1,008	1,008
690.1050	SPC DEPT EXP Rental	1,418	1,145	1,539	1,812	2,000
690.1140	SPC DEPT EXP Independence Day Event	500	28,218	28,224	31,224	31,224
690.1290	SPC DEPT EXP Summer Night Lights Program	1,199	970	5,080	5,080	15,080
Total: Maintenance and Operations		8,121	36,002	39,663	43,936	54,124
Division Total: 403 - Special Events		8,121	36,002	56,456	60,729	70,917
Division:	404 - Youth Services					
Employee Services						
600.1020	EMP SRV Part Time Salaries	160,285	99,779	210,496	176,744	205,540
600.1080	EMP SRV PERS	22,966	17,031	34,334	20,401	16,231
600.1081	EMP SRV PERS Unfunded Liability	-	-	-	-	7,471
600.1090	EMP SRV Social Security	-	-	-	145	-
600.1100	EMP SRV Medicare	2,324	1,447	2,773	2,308	2,982
600.1130	EMP SRV Worker's Compensation	19,403	28,432	28,132	28,132	23,707
600.1140	EMP SRV Unemployment Insurance	1,837	2,945	2,897	2,897	3,032
Total: Employee Services		206,816	149,634	278,632	230,627	258,963
Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	355	147	350	450	450
610.1020	SUPPLIES Operating Supplies	2,748	3,740	6,050	7,050	7,400
630.1010	COMMUNICATION Telephone	-	-	-	-	-
630.1020	COMMUNICATION Cellphone	3,136	2,236	3,600	3,160	3,600
650.1020	TRAINING Training & Vocational	-	120	700	700	700
690.1050	SPC DEPT EXP Rental	-	-	250	250	250
Total: Maintenance and Operations		6,238	6,242	10,950	11,610	12,400
Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	3,096	3,625	3,945	3,945	6,384
605.1020	ALLOC COSTS Property & Fire Insurance	1,570	1,114	1,258	1,258	3,239
605.1040	ALLOC COSTS Risk Management	2,827	2,947	3,036	3,036	2,221
Total: Allocated Costs		7,493	7,686	8,239	8,239	11,844
Division Total: 404 - Youth Services		220,547	163,563	297,821	250,476	283,207
Division:	406 - Sportsplex					
Employee Services						
600.1010	EMP SRV Regular Salaries	-	4,867	45,510	47,819	53,784
600.1015	EMP SRV Buy back Salaries	-	-	-	333	-
600.1020	EMP SRV Part Time Salaries	59,287	7,044	30,000	25,000	47,736

600.1080	EMP SRV PERS	-	234	3,918	4,117	4,018
600.1081	EMP SRV PERS Unfunded Liability	-	-	-	-	500
600.1090	EMP SRV Social Security	3,676	437	1,500	1,500	2,961
600.1100	EMP SRV Medicare	860	168	660	749	1,473
600.1110	EMP SRV Disability/Life Insurance	-	1,047	1,047	1,189	1,237
600.1120	EMP SRV Health/Dental/Vision Insurance	-	-	22,000	20,240	20,000
600.1130	EMP SRV Worker's Compensation	10,376	7,108	3,211	3,211	2,706
600.1140	EMP SRV Unemployment Insurance	982	736	331	331	346
Total: Employee Services		75,181	21,640	108,177	104,489	134,761
Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	399	105	608	1,608	1,608
610.1020	SUPPLIES Operating Supplies	1,891	3,080	5,350	5,350	5,350
610.1040	SUPPLIES Repair & Maintenance Supplies	2,316	4,513	5,000	4,000	4,000
610.1060	SUPPLIES Safety Equipment & Supplies	199	135	354	454	454
610.1070	SUPPLIES Athletic Supplies	3,009	646	4,340	4,340	5,000
620.1010	UTILITIES Electric	20,660	12,453	19,150	19,150	19,150
630.1010	COMMUNICATION Telephone	4,546	773	1,800	1,100	1,800
640.1020	SERVICES Contractual	4,619	5,307	4,000	6,480	10,000
670.1020	MAINTENANCE Building Maintenance	2,092	8,170	5,220	5,220	2,550
690.1020	SPC DEPT EXP Advertising	1,200	-	3,000	3,000	2,000
Total: Maintenance and Operations		40,931	35,182	48,822	50,702	51,912
Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	1,750	1,672	2,411	2,411	3,461
605.1020	ALLOC COSTS Property & Fire Insurance	888	514	769	769	1,756
605.1040	ALLOC COSTS Risk Management	1,598	1,359	1,856	1,856	1,204
Total: Allocated Costs		4,236	3,545	5,036	5,036	6,421
Division Total: 406 - Sportsplex		120,347	60,367	162,035	160,227	193,094
Division:	407 - Sports					
Employee Services						
600.1020	EMP SRV Part Time Salaries	58,329	24,964	90,000	90,000	90,000
600.1080	EMP SRV PERS	3,079	275	3,500	3,500	2,000
600.1090	EMP SRV Social Security	3,592	1,548	5,500	5,500	5,500
600.1100	EMP SRV Medicare	846	362	1,500	1,500	1,500
600.1130	EMP SRV Worker's Compensation	24,591	22,719	22,480	22,480	18,944
600.1140	EMP SRV Unemployment Insurance	2,328	2,353	2,315	2,315	2,423
Total: Employee Services		92,764	52,221	125,295	125,295	120,367
Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	294	223	350	350	350
610.1020	SUPPLIES Operating Supplies	12,689	11,272	14,054	14,054	14,054
610.1040	SUPPLIES Repair & Maintenance Supplies	389	-	500	500	4,500
610.1060	SUPPLIES Safety Equipment & Supplies	-	-	100	100	100
610.1070	SUPPLIES Athletic Supplies	11,612	22,617	24,600	36,500	34,000
630.1020	COMMUNICATION Cellphone	821	686	800	800	800
640.1080	SERVICES Other Fees	717	563	900	900	900
650.1020	TRAINING Training & Vocational	-	3,120	1,000	1,000	1,000
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	159	165	200	200	200
690.1050	SPC DEPT EXP Rental	6,723	353	7,000	7,000	7,000
Total: Maintenance and Operations		33,403	38,998	49,504	61,404	62,904
Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	3,043	2,897	2,577	2,577	3,853
605.1020	ALLOC COSTS Property & Fire Insurance	1,543	890	822	822	1,955
605.1040	ALLOC COSTS Risk Management	2,778	2,355	1,983	1,983	1,341
Total: Allocated Costs		7,364	6,142	5,382	5,382	7,149
	Division Total: 407 - Sports	133,531	97,361	180,181	192,081	190,420
Division:	408 - Senior Citizens					
Employee Services						
600.1010	EMP SRV Regular Salaries	57,044	59,917	58,434	60,197	61,399
600.1015	EMP SRV Buy back Salaries	-	-	1,119	1,153	1,176
600.1020	EMP SRV Part Time Salaries	4,454	4,907	7,280	7,800	7,956
600.1080	EMP SRV PERS	15,563	22,118	21,019	21,875	6,674
600.1081	EMP SRV PERS Unfunded Liability	-	-	-	-	17,400
600.1090	EMP SRV Social Security	276	304	452	484	494
600.1100	EMP SRV Medicare	869	909	953	986	1,006
600.1110	EMP SRV Disability/Life Insurance	1,344	1,372	1,344	1,385	1,412
600.1120	EMP SRV Health/Dental/Vision Insurance	23,560	23,541	22,000	22,000	20,000
600.1130	EMP SRV Worker's Compensation	653	718	648	648	703

600.1140	EMP SRV Unemployment Insurance	336	420	413	413	433
Total: Employee Services		104,099	114,207	113,662	116,941	118,653
Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	632	749	1,000	1,400	1,400
610.1020	SUPPLIES Operating Supplies	2,820	2,819	5,000	5,500	5,500
610.1030	SUPPLIES Lubricant & Fuels	67	241	205	436	190
620.1010	UTILITIES Electric	11,104	10,145	12,500	12,500	12,500
620.1020	UTILITIES Gas	1,881	1,742	1,200	1,943	1,500
630.1010	COMMUNICATION Telephone	1,450	1,528	2,000	2,000	1,200
630.1040	COMMUNICATION Postage	30	29	-	20	15
640.1020	SERVICES Contractual	1,645	1,455	1,500	3,853	5,490
670.1020	MAINTENANCE Building Maintenance	1,585	588	1,500	1,500	1,500
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	749	759	1,000	640	600
690.1050	SPC DEPT EXP Rental	5,444	1,242	2,990	2,990	2,000
690.1170	SPC DEPT EXP Senior Citizens Meals	44,104	50,160	63,360	66,633	69,768
Total: Maintenance and Operations		71,509	71,456	92,255	99,415	101,663
Principal Pymts - Principal Payments						
710.1001	PRINCIPAL Copiers	-	2,345	3,000	3,000	3,000
Account Classification Total: Principal Pymts - Principal Payments		0	2,345	3,000	3,000	3,000
Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	2,659	2,769	2,822	2,822	4,605
605.1020	ALLOC COSTS Property & Fire Insurance	1,349	851	900	900	2,336
605.1040	ALLOC COSTS Risk Management	2,428	2,251	2,172	2,172	1,603
605.1060	ALLOC COSTS Custodian	20,841	14,889	16,921	16,921	20,359
605.1170	ALLOC COSTS Property Maintenance	40,294	34,872	44,587	44,587	57,500
Total: Allocated Costs		67,571	55,631	67,402	67,402	86,403
Capital Outlay						
730.1020	CAPITAL OUTLAY Buildings	24,750	8,500	-	-	-
Total: Capital Outlay		24,750	8,500	0	0	0
Division Total: 408 - Senior Citizens		267,929	252,138	276,319	286,758	309,719
Department Total: Parks & Community Services		1,928,900	1,900,645	2,350,439	2,346,529	2,566,473
Department: 50 - Police						
Division: 001 - Administration						
Employee Services						
600.1010	EMP SRV Regular Salaries	405,326	437,729	422,032	448,384	473,613
600.1015	EMP SRV Buy back Salaries	13,938	5,534	13,813	14,349	27,156
600.1080	EMP SRV PERS	162,657	190,272	184,582	193,107	86,290
600.1081	EMP SRV PERS Unfunded Liability	-	-	-	-	159,839
600.1100	EMP SRV Medicare	5,982	6,316	6,247	6,629	7,007
600.1110	EMP SRV Disability/Life Insurance	9,456	9,584	9,909	10,515	11,116
600.1120	EMP SRV Health/Dental/Vision Insurance	94,239	94,164	88,000	88,000	83,677
600.1130	EMP SRV Worker's Compensation	20,887	20,048	17,268	17,268	21,061
600.1140	EMP SRV Unemployment Insurance	1,345	1,345	1,323	1,323	1,039
600.1170	EMP SRV Uniform Allowance	2,400	3,000	3,000	3,000	3,213
Total: Employee Services		716,230	767,991	746,174	782,575	874,011
Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	405	561	750	750	750
610.1020	SUPPLIES Operating Supplies	1,475	2,285	2,000	2,500	2,500
610.1030	SUPPLIES Lubricant & Fuels	4,055	3,483	4,500	8,000	9,000
610.1080	SUPPLIES Volunteers Supplies	3,663	2,384	8,150	8,150	8,150
610.1110	SUPPLIES Explorers Supplies	1,049	1,881	1,900	1,900	1,900
620.1010	UTILITIES Electric	4,550	4,740	4,500	5,000	5,000
620.1020	UTILITIES Gas	108	60	180	180	180
620.1040	UTILITIES Cable	648	599	650	750	750
630.1010	COMMUNICATION Telephone	249	250	390	300	300
630.1020	COMMUNICATION Cellphone	2,903	2,389	3,000	3,000	3,000
630.1040	COMMUNICATION Postage	31	31	190	190	190
640.1010	SERVICES Professional & Technical	1,230	1,716	4,450	4,450	4,450
640.1020	SERVICES Contractual	942	2,961	4,500	4,500	4,500
650.1010	TRAINING Travel & Conference	835	-	2,500	2,500	2,500
650.1020	TRAINING Training & Vocational	1,171	75	1,000	1,000	1,000
670.1010	MAINTENANCE Repair & Maintenance	-	2,753	75,000	25,000	15,000
670.1020	MAINTENANCE Building Maintenance	-	86,324	-	-	-
670.1040	MAINTENANCE Vehicle Maintenance	3,175	3,168	6,408	6,408	4,500
670.1050	MAINTENANCE Maintenance Contracts	2,040	2,015	2,500	4,000	4,500
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	1,438	1,510	1,700	1,700	1,700

690.1030	SPC DEPT EXP Printing & Binding	2	2	90	90	90
690.1190	SPC DEPT EXP Police Advisor Commission	-	-	95	95	95
690.1350	SPC DEPT EXP Summer Camp	-	-	1,500	1,500	1,500
799.2000	MISCELLANEOUS Bad Debts Expense	27,066	-	-	56,431	-
Total: Maintenance and Operations		57,035	119,188	125,953	138,394	71,555
Principal Pymts - Principal Payments						
710.1001	PRINCIPAL Copiers	-	803	803	803	803
Account Classification Total: Principal Pymts - Principal Payments		0	803	803	803	803
Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	11,336	11,049	11,068	11,068	19,243
605.1020	ALLOC COSTS Property & Fire Insurance	5,750	3,395	3,529	3,529	9,762
605.1030	ALLOC COSTS Auto Insurance	2,025	2,235	2,235	2,235	3,268
605.1040	ALLOC COSTS Risk Management	10,351	8,983	8,517	8,517	6,696
605.1130	ALLOC COSTS Retiree Health	19,187	15,993	13,664	13,664	13,374
Total: Allocated Costs		48,649	41,655	39,013	39,013	52,343
Capital Outlay						
730.1070	CAPITAL OUTLAY Machinery and Equipment	12,220	18,401	-	-	-
730.1090	CAPITAL OUTLAY Improvements	13,400	11,468	-	-	-
Total: Capital Outlay		25,620	29,870	0	0	0
Transfer						
900.304	TRSF OUT Federal (COPS) Program	987	-	-	-	-
Total: Transfer		987	0	0	0	0
Division Total: 001 - Administration		848,521	959,505	911,943	960,785	998,712
Division: 502 - Patrol						
Employee Services						
600.1010	EMP SRV Regular Salaries	1,859,610	1,768,836	1,996,162	1,909,815	2,219,218
600.1015	EMP SRV Buy back Salaries	30,516	23,891	41,644	38,326	44,969
600.1020	EMP SRV Part Time Salaries	4,589	3,307	50,000	35,000	50,000
600.1030	EMP SRV Overtime	225,496	264,226	185,000	260,000	185,000
600.1050	EMP SRV Standby	221	458	-	21	-
600.1060	EMP SRV Holiday	89,143	80,135	98,540	94,730	99,606
600.1080	EMP SRV PERS	668,505	636,272	655,023	655,023	351,942
600.1081	EMP SRV PERS Unfunded Liability	-	-	-	-	390,682
600.1090	EMP SRV Social Security	568	114	4,000	3,000	4,000
600.1100	EMP SRV Medicare	31,477	30,002	30,718	29,462	32,525
600.1110	EMP SRV Disability/Life Insurance	47,060	47,530	48,716	46,585	51,590
600.1120	EMP SRV Health/Dental/Vision Insurance	490,836	460,392	490,600	442,310	445,000
600.1130	EMP SRV Worker's Compensation	148,380	142,807	128,407	128,407	160,061
600.1140	EMP SRV Unemployment Insurance	7,401	7,396	7,607	7,607	7,893
600.1170	EMP SRV Uniform Allowance	25,449	32,761	22,300	20,800	25,000
Total: Employee Services		3,629,250	3,498,126	3,758,717	3,671,086	4,067,486
Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	462	1,475	1,250	2,250	2,500
610.1020	SUPPLIES Operating Supplies	15,721	25,967	18,000	25,000	25,000
610.1030	SUPPLIES Lubricant & Fuels	53,538	61,029	55,000	65,000	67,500
610.1090	SUPPLIES Prisoner Supplies	4,296	3,335	5,000	5,000	5,000
620.1010	UTILITIES Electric	36,150	37,698	38,000	40,000	40,000
620.1020	UTILITIES Gas	863	477	800	800	800
630.1010	COMMUNICATION Telephone	1,990	1,999	2,500	2,500	2,500
630.1020	COMMUNICATION Cellphone	1,936	1,889	2,500	2,500	2,500
630.1030	COMMUNICATION Internet	3,145	3,069	3,200	3,200	3,200
630.1040	COMMUNICATION Postage	-	16	90	90	90
640.1010	SERVICES Professional & Technical	35,269	44,370	30,000	47,500	47,500
640.1020	SERVICES Contractual	7,775	1,700	12,187	12,187	12,187
650.1010	TRAINING Travel & Conference	-	-	500	500	500
650.1020	TRAINING Training & Vocational	2,836	4,035	18,000	18,000	18,000
670.1050	MAINTENANCE Maintenance Contracts	18,167	16,060	20,000	20,000	25,000
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	2,248	2,733	2,750	2,750	2,750
690.1020	SPC DEPT EXP Advertising	32	-	750	750	750
690.1030	SPC DEPT EXP Printing & Binding	898	1,990	2,000	2,000	2,500
690.1180	SPC DEPT EXP Community Promotion / Misc	2,103	1,187	2,000	2,000	2,000
690.1200	SPC DEPT EXP Armory/Range Expense	19,651	43,728	25,000	35,000	40,000
Total: Maintenance and Operations		207,080	252,755	239,527	287,027	300,277
Principal Pymts - Principal Payments						
710.1001	PRINCIPAL Copiers	-	3,010	3,010	3,010	3,010
Account Classification Total: Principal Pymts - Principal Payments		0	3,010	3,010	3,010	3,010

Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	59,992	58,126	58,405	58,405	88,204
605.1020	ALLOC COSTS Property & Fire Insurance	30,431	17,859	18,622	18,622	44,748
605.1030	ALLOC COSTS Auto Insurance	16,875	14,155	14,155	14,155	15,523
605.1040	ALLOC COSTS Risk Management	54,775	47,259	44,946	44,946	30,694
605.1130	ALLOC COSTS Retiree Health	6,487	6,487	6,649	6,649	6,681
Total: Allocated Costs		168,560	143,886	142,777	142,777	185,850
Capital Outlay						
730.1040	CAPITAL OUTLAY Vehicles	1,893	52,020	39,532	56,834	-
730.1070	CAPITAL OUTLAY Machinery and Equipment	22,860	19,788	757,000	757,000	15,000
Total: Capital Outlay		24,753	71,808	796,532	813,834	15,000
Division Total: 502 - Patrol		4,029,643	3,969,585	4,940,563	4,917,734	4,571,623
Division:	503 - Investigative					
Employee Services						
600.1010	EMP SRV Regular Salaries	233,691	248,843	328,887	338,753	360,310
600.1015	EMP SRV Buy back Salaries	2,667	3,948	7,184	7,399	7,547
600.1020	EMP SRV Part Time Salaries	2,722	-	-	-	-
600.1030	EMP SRV Overtime	23,056	12,093	20,000	26,000	21,000
600.1050	EMP SRV Standby	2,465	2,079	2,600	2,600	2,600
600.1060	EMP SRV Holiday	9,698	9,698	14,066	14,488	14,488
600.1080	EMP SRV PERS	87,480	107,100	142,203	146,431	64,886
600.1081	EMP SRV PERS Unfunded Liability	-	-	-	-	121,142
600.1100	EMP SRV Medicare	3,881	3,829	5,017	5,165	5,268
600.1110	EMP SRV Disability/Life Insurance	5,784	5,789	7,957	8,193	8,355
600.1120	EMP SRV Health/Dental/Vision Insurance	68,867	70,623	88,000	88,000	80,000
600.1130	EMP SRV Worker's Compensation	17,043	16,228	14,377	14,377	21,061
600.1140	EMP SRV Unemployment Insurance	1,009	1,008	992	992	1,039
600.1170	EMP SRV Uniform Allowance	2,265	2,725	3,000	3,210	3,210
Total: Employee Services		460,628	483,963	634,283	655,608	710,906
Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	403	823	1,000	1,000	1,000
610.1020	SUPPLIES Operating Supplies	6,226	8,923	7,500	10,000	10,000
610.1030	SUPPLIES Lubricant & Fuels	4,261	6,252	4,750	8,500	11,000
620.1010	UTILITIES Electric	4,237	4,709	4,500	5,000	5,000
620.1020	UTILITIES Gas	108	60	180	180	180
630.1010	COMMUNICATION Telephone	472	520	550	550	550
630.1020	COMMUNICATION Cellphone	1,452	1,416	1,400	1,400	1,400
630.1030	COMMUNICATION Internet	1,210	1,180	1,400	1,400	1,400
630.1040	COMMUNICATION Postage	17	151	200	200	200
640.1010	SERVICES Professional & Technical	17,549	17,592	17,500	17,500	20,000
640.1020	SERVICES Contractual	1,768	194	150	150	200
650.1010	TRAINING Travel & Conference	-	-	1,500	1,500	1,500
650.1020	TRAINING Training & Vocational	736	425	500	800	800
670.1050	MAINTENANCE Maintenance Contracts	1,994	2,015	2,500	2,500	2,500
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	200	203	350	350	350
690.1230	SPC DEPT EXP Informant Expenses	800	800	1,200	1,200	1,200
Total: Maintenance and Operations		41,433	45,264	45,180	52,230	57,280
Principal Pymts - Principal Payments						
710.1001	PRINCIPAL Copiers	-	1,605	1,605	1,605	1,605
Account Classification Total: Principal Pymts - Principal Payments		0	1,605	1,605	1,605	1,605
Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	7,703	7,488	7,539	7,539	15,014
605.1020	ALLOC COSTS Property & Fire Insurance	3,907	2,301	2,404	2,404	7,617
605.1030	ALLOC COSTS Auto Insurance	1,350	2,235	2,235	2,235	1,634
605.1040	ALLOC COSTS Risk Management	7,033	6,088	5,802	5,802	5,224
Total: Allocated Costs		19,993	18,112	17,980	17,980	29,489
Capital Outlay						
730.1070	CAPITAL OUTLAY Machinery and Equipment	-	-	-	7,000	-
Total: Capital Outlay		0	0	0	7,000	0
Division Total: 503 - Investigative		522,053	548,944	699,048	734,423	799,280
Division:	504 - Records & Communication					
Employee Services						
600.1010	EMP SRV Regular Salaries	242,418	247,050	248,121	283,283	322,002
600.1015	EMP SRV Buy back Salaries	1,890	1,890	2,834	3,752	4,960
600.1030	EMP SRV Overtime	8,072	7,803	8,000	9,000	9,000
600.1060	EMP SRV Holiday	10,057	10,177	10,204	10,512	10,512

600.1080	EMP SRV PERS	55,400	84,806	74,161	85,987	32,607
600.1081	EMP SRV PERS Unfunded Liability	-	-	-	-	73,997
600.1100	EMP SRV Medicare	3,699	3,787	3,769	4,283	4,713
600.1110	EMP SRV Disability/Life Insurance	5,818	5,881	5,978	6,794	7,475
600.1120	EMP SRV Health/Dental/Vision Insurance	118,639	118,564	110,000	120,120	120,000
600.1130	EMP SRV Worker's Compensation	3,263	2,871	2,594	2,594	2,813
600.1140	EMP SRV Unemployment Insurance	1,682	1,681	1,654	1,654	1,731
600.1170	EMP SRV Uniform Allowance	2,000	2,800	1,600	3,000	3,000
Total: Employee Services		452,938	487,310	468,915	530,979	592,810
Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	498	1,084	900	1,100	1,250
610.1020	SUPPLIES Operating Supplies	2,470	4,664	2,700	4,500	4,500
620.1010	UTILITIES Electric	11,579	11,773	12,000	12,000	12,000
620.1020	UTILITIES Gas	270	149	300	300	300
630.1010	COMMUNICATION Telephone	4,045	4,349	4,250	4,250	4,250
630.1020	COMMUNICATION Cellphone	726	708	800	800	800
630.1040	COMMUNICATION Postage	1,114	1,148	1,450	1,450	1,450
640.1010	SERVICES Professional & Technical	6,763	8,467	7,200	9,000	9,000
640.1020	SERVICES Contractual	5,037	559	2,635	1,500	1,500
650.1010	TRAINING Travel & Conference	1,388	-	3,500	3,500	3,500
650.1020	TRAINING Training & Vocational	278	-	600	600	600
670.1050	MAINTENANCE Maintenance Contracts	9,934	10,133	15,000	15,000	17,500
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	60	160	250	250	250
690.1020	SPC DEPT EXP Advertising	-	-	100	100	100
Total: Maintenance and Operations		44,161	43,195	51,685	54,350	57,000
Principal Pymts - Principal Payments						
710.1001	PRINCIPAL Copiers	-	4,615	4,615	4,615	4,615
Account Classification Total: Principal Pymts - Principal Payments		0	4,615	4,615	4,615	4,615
Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	7,668	7,624	7,663	7,663	11,578
605.1020	ALLOC COSTS Property & Fire Insurance	3,890	2,342	2,443	2,443	5,874
605.1040	ALLOC COSTS Risk Management	7,002	6,198	5,897	5,897	4,029
Total: Allocated Costs		18,560	16,164	16,003	16,003	21,481
Division Total: 504 - Records & Communication		515,659	551,284	541,218	605,947	675,906
Division:	505 - Animal Control					
Employee Services						
600.1010	EMP SRV Regular Salaries	-	384	-	-	-
600.1020	EMP SRV Part Time Salaries	52,568	44,138	53,926	48,752	56,666
600.1080	EMP SRV PERS	15,407	3,312	4,644	4,198	4,232
600.1081	EMP SRV PERS Unfunded Liability	-	-	-	-	526
600.1100	EMP SRV Medicare	718	640	782	707	822
600.1130	EMP SRV Worker's Compensation	9,847	9,477	8,151	8,151	8,151
600.1140	EMP SRV Unemployment Insurance	491	491	483	483	483
600.1170	EMP SRV Uniform Allowance	150	1,848	330	1,000	1,000
Total: Employee Services		79,181	60,291	68,316	63,291	71,880
Maintenance and Operations						
610.1020	SUPPLIES Operating Supplies	851	875	800	5,000	2,000
610.1030	SUPPLIES Lubricant & Fuels	4,664	4,793	7,000	8,500	9,500
620.1010	UTILITIES Electric	22	-	-	-	-
630.1020	COMMUNICATION Cellphone	242	236	250	250	250
640.1010	SERVICES Professional & Technical	11,529	10,309	10,500	12,500	12,500
640.1020	SERVICES Contractual	56,740	56,740	56,740	56,740	56,740
650.1020	TRAINING Training & Vocational	-	1,390	135	300	300
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	29	788	250	250	250
Total: Maintenance and Operations		74,077	75,131	75,675	83,540	81,540
Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	2,697	2,575	2,312	2,312	3,174
605.1020	ALLOC COSTS Property & Fire Insurance	1,368	791	737	737	1,610
605.1030	ALLOC COSTS Auto Insurance	1,350	1,490	1,490	1,490	1,634
605.1040	ALLOC COSTS Risk Management	2,463	2,094	1,779	1,779	1,105
Total: Allocated Costs		7,878	6,950	6,318	6,318	7,523
Division Total: 505 - Animal Control		161,136	142,371	150,309	153,149	160,943
Division:	506 - Community Service Officer					
Employee Services						
600.1010	EMP SRV Regular Salaries	89,435	80,277	89,294	71,584	46,870
600.1015	EMP SRV Buy back Salaries	-	-	2,517	2,706	1,764

600.1030	EMP SRV Overtime	157	-	-	651	-
600.1080	EMP SRV PERS	21,502	33,014	32,120	25,748	5,095
600.1081	EMP SRV PERS Unfunded Liability	-	-	-	-	13,044
600.1100	EMP SRV Medicare	1,230	1,157	1,294	1,038	680
600.1110	EMP SRV Disability/Life Insurance	2,054	2,056	2,054	2,114	1,078
600.1120	EMP SRV Health/Dental/Vision Insurance	47,119	47,082	44,000	33,880	20,000
600.1130	EMP SRV Worker's Compensation	13,489	12,982	11,166	11,166	14,040
600.1140	EMP SRV Unemployment Insurance	673	672	661	661	692
Total: Employee Services		175,660	177,239	183,106	149,548	103,263
Maintenance and Operations						
610.1020	SUPPLIES Operating Supplies	129	1,233	1,000	1,000	1,000
610.1030	SUPPLIES Lubricant & Fuels	2,140	2,934	3,500	3,500	3,500
620.1010	UTILITIES Electric	245	222	400	400	400
620.1020	UTILITIES Gas	181	-	400	200	200
640.1010	SERVICES Professional & Technical	-	134	350	350	350
640.1020	SERVICES Contractual	-	-	-	-	-
650.1020	TRAINING Training & Vocational	-	-	90	90	90
670.1040	MAINTENANCE Vehicle Maintenance	-	-	-	1,000	1,000
Total: Maintenance and Operations		2,695	4,523	5,740	6,540	6,540
Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	2,858	2,803	2,815	2,815	4,163
605.1020	ALLOC COSTS Property & Fire Insurance	1,450	861	897	897	2,112
605.1030	ALLOC COSTS Auto Insurance	1,350	1,490	1,490	1,490	2,451
605.1040	ALLOC COSTS Risk Management	2,609	2,279	2,166	2,166	1,449
Total: Allocated Costs		8,267	7,433	7,368	7,368	10,175
Capital Outlay						
730.1040	CAPITAL OUTLAY Vehicles	-	27,859	-	-	-
	Total: Capital Outlay	0	27,859	0	0	0
Division Total: 506 - Community Service Officer		186,622	217,055	196,214	163,456	119,978
Department Total: 50 - Police		6,263,635	6,388,745	7,439,295	7,535,494	7,326,442
Department: 60 - Fire						
Division: 001 - Administration						
Employee Services						
600.1010	EMP SRV Regular Salaries	1,258,273	1,369,121	1,247,701	1,235,658	1,291,245
600.1015	EMP SRV Buy back Salaries	3,839	26,206	29,685	25,285	41,657
600.1020	EMP SRV Part Time Salaries	14,691	21,658	22,000	15,000	22,000
600.1030	EMP SRV Overtime	106,212	132,694	100,000	163,302	128,825
600.1080	EMP SRV PERS	439,705	431,577	400,826	384,841	210,689
600.1081	EMP SRV PERS Unfunded Liability	-	-	-	-	288,614
600.1090	EMP SRV Social Security	1,631	759	2,000	2,000	2,000
600.1100	EMP SRV Medicare	20,411	22,788	18,264	18,073	18,864
600.1110	EMP SRV Disability/Life Insurance	30,738	30,888	28,969	28,667	29,924
600.1120	EMP SRV Health/Dental/Vision Insurance	348,903	374,854	335,500	323,895	290,000
600.1130	EMP SRV Worker's Compensation	193,925	159,210	157,261	157,261	167,260
600.1140	EMP SRV Unemployment Insurance	6,055	5,378	5,292	5,292	5,539
600.1170	EMP SRV Uniform Allowance	8,400	9,026	9,450	9,275	8,750
600.1200	EMP SRV Reserve Officer Uniform Allowanc	87	-	-	-	-
Total: Employee Services		2,432,871	2,584,159	2,356,948	2,368,549	2,505,367
Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	1,619	1,261	1,145	1,145	1,145
610.1020	SUPPLIES Operating Supplies	-	-	-	-	5,000
610.1030	SUPPLIES Lubricant & Fuels	15,461	18,026	15,728	33,380	27,228
610.1040	SUPPLIES Repair & Maintenance Supplies	2,319	2,249	6,863	2,448	3,448
610.1060	SUPPLIES Safety Equipment & Supplies	-	-	-	-	4,000
610.1110	SUPPLIES Explorers Supplies	-	-	-	-	4,600
620.1010	UTILITIES Electric	9,180	10,503	9,200	11,675	11,675
620.1020	UTILITIES Gas	657	862	976	1,207	1,198
630.1010	COMMUNICATION Telephone	3,990	3,177	4,120	3,465	3,498
630.1020	COMMUNICATION Cellphone	7,198	7,902	7,422	8,641	9,012
630.1040	COMMUNICATION Postage	833	724	682	705	682
640.1010	SERVICES Professional & Technical	5,992	6,709	5,331	7,933	8,481
640.1020	SERVICES Contractual	290	417	417	728	729
650.1010	TRAINING Travel & Conference	58	1,059	1,278	2,877	2,977
650.1020	TRAINING Training & Vocational	9,031	8,323	13,666	16,500	15,500
650.1030	TRAINING Fire Prevention Training	2,201	2,844	2,575	4,279	2,575
670.1020	MAINTENANCE Building Maintenance	4,359	877	1,200	8,200	1,200

670.1030	MAINTENANCE Equipment Maintenance	4,524	11,830	6,909	11,859	12,859
670.1040	MAINTENANCE Vehicle Maintenance	3,175	47,951	5,665	5,135	5,665
670.1050	MAINTENANCE Maintenance Contracts	20,335	20,804	19,562	20,883	20,883
670.1060	MAINTENANCE Fire Prevention Maintenance	1,021	815	631	1,500	1,500
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	2,220	1,997	2,050	2,282	2,354
690.1020	SPC DEPT EXP Advertising	-	-	-	3,500	-
690.1030	SPC DEPT EXP Printing & Binding	0	2	-	-	-
690.1210	SPC DEPT EXP Reserve Officer Uniform	5,170	5,110	3,850	11,313	3,850
690.1220	SPC DEPT EXP Physical Examination	9,061	3,580	3,164	7,866	3,164
Total: Maintenance and Operations		108,695	157,022	112,434	167,521	153,223
Principal Pymts - Principal Payments						
710.1001	PRINCIPAL Copiers	-	3,606	4,440	4,440	4,440
Account Classification Total: Principal Pymts - Principal Payments		0	3,606	4,440	4,440	4,440
Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	41,129	38,677	38,259	38,259	54,533
605.1020	ALLOC COSTS Property & Fire Insurance	20,862	11,883	12,198	12,198	27,666
605.1030	ALLOC COSTS Auto Insurance	6,075	6,705	6,705	6,705	9,804
605.1040	ALLOC COSTS Risk Management	37,552	31,446	29,443	29,443	18,977
605.1130	ALLOC COSTS Retiree Health	13,848	13,540	24,944	24,944	24,723
Total: Allocated Costs		119,466	102,251	111,549	111,549	135,703
Division Total: 001 - Administration		2,661,031	2,847,038	2,585,371	2,652,059	2,798,733
Division: 601 - Ambulance						
Employee Services						
600.1010	EMP SRV Regular Salaries	5,972	-	-	-	-
600.1080	EMP SRV PERS	299	-	-	-	-
600.1090	EMP SRV Social Security	757	-	-	-	-
600.1100	EMP SRV Medicare	85	-	-	-	-
600.1120	EMP SRV Health/Dental/Vision Insurance	1,773	-	-	-	-
Total: Employee Services		8,886	0	0	0	0
Division Total: 601 - Ambulance		8,886	0	0	0	0
Department Total: 60 - Fire		2,669,917	2,847,038	2,585,371	2,652,059	2,798,733
Department: 80 - Community Development						
Division: 801 - Engineering						
Employee Services						
600.1010	EMP SRV Regular Salaries	32,504	33,412	31,576	31,576	35,037
600.1015	EMP SRV Buy back Salaries	605	1,210	2,750	2,750	1,271
600.1080	EMP SRV PERS	8,068	7,857	11,869	11,869	3,809
600.1081	EMP SRV PERS Unfunded Liability	-	-	-	-	9,401
600.1100	EMP SRV Medicare	461	491	478	478	508
600.1110	EMP SRV Disability/Life Insurance	759	771	759	759	806
600.1120	EMP SRV Health/Dental/Vision Insurance	9,967	10,693	9,680	9,680	8,800
Total: Employee Services		52,364	54,433	57,112	57,112	59,632
Maintenance and Operations						
630.1040	COMMUNICATION Postage	12	1	-	-	-
640.1020	SERVICES Contractual	513,671	377,608	350,000	350,000	350,000
Total: Maintenance and Operations		513,683	377,609	350,000	350,000	350,000
Division Total: 801 - Engineering		566,046	432,042	407,112	407,112	409,632
Division: 802 - Planning						
Employee Services						
600.1010	EMP SRV Regular Salaries	25,414	34,827	34,276	35,287	116,409
600.1015	EMP SRV Buy back Salaries	-	482	646	665	3,058
600.1080	EMP SRV PERS	6,962	7,798	12,329	12,692	12,347
600.1081	EMP SRV PERS Unfunded Liability	-	-	-	-	32,031
600.1100	EMP SRV Medicare	340	478	497	512	1,701
600.1110	EMP SRV Disability/Life Insurance	589	790	789	811	2,697
600.1120	EMP SRV Health/Dental/Vision Insurance	11,558	15,618	14,740	14,740	33,400
600.1130	EMP SRV Worker's Compensation	-	287	348	348	348
600.1140	EMP SRV Unemployment Insurance	-	168	222	222	222
Total: Employee Services		44,863	60,448	63,847	65,277	202,213
Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	45	-	-	-	-
610.1020	SUPPLIES Operating Supplies	74	72	100	2,500	100
620.1020	UTILITIES Gas	-	-	20	20	-
630.1010	COMMUNICATION Telephone	1	-	200	100	100
630.1040	COMMUNICATION Postage	219	221	400	400	100
640.1010	SERVICES Professional & Technical	60	-	50,000	50,000	50,000

640.1020	SERVICES Contractual	389,681	253,123	160,000	300,000	200,000
640.1140	SERVICES Commission	630	1,340	1,000	2,000	1,000
640.1190	SERVICES General Plan Update	-	-	-	106,500	-
640.1191	SERVICES Zoning Ordinance	-	-	-	89,125	-
650.1010	TRAINING Travel & Conference	-	-	100	-	-
650.1020	TRAINING Training & Vocational	-	745	1,000	2,000	1,500
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	690	371	500	-	-
690.1030	SPC DEPT EXP Printing & Binding	187	-	3,000	825	841
Total: Maintenance and Operations		391,587	255,872	216,320	553,470	253,641
Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	-	4,138	3,380	3,380	6,176
605.1020	ALLOC COSTS Property & Fire Insurance	-	1,272	1,078	1,078	3,133
605.1030	ALLOC COSTS Auto Insurance	-	745	745	745	980
605.1040	ALLOC COSTS Risk Management	-	3,365	2,601	2,601	2,149
Total: Allocated Costs		0	9,520	7,804	7,804	12,438
Division Total: 802 - Planning		436,450	325,840	287,971	626,551	468,292
Division:	803 - Code Enforcement					
Employee Services						
600.1010	EMP SRV Regular Salaries	43,818	56,443	59,277	61,040	110,419
600.1015	EMP SRV Buy back Salaries	-	-	-	1,153	2,083
600.1020	EMP SRV Part Time Salaries	-	-	31,231	8,547	-
600.1080	EMP SRV PERS	4,689	5,197	7,793	5,992	9,870
600.1081	EMP SRV PERS Unfunded Liability	-	-	-	-	13,861
600.1090	EMP SRV Social Security	-	-	1,936	-	-
600.1100	EMP SRV Medicare	653	820	1,313	1,009	1,601
600.1110	EMP SRV Disability/Life Insurance	1,363	1,364	1,363	1,404	2,540
600.1120	EMP SRV Health/Dental/Vision Insurance	23,560	23,509	22,000	22,000	40,000
600.1130	EMP SRV Worker's Compensation	4,521	3,945	3,829	3,829	7,788
600.1140	EMP SRV Unemployment Insurance	336	336	331	331	599
600.1170	EMP SRV Uniform Allowance	-	295	600	600	600
Total: Employee Services		78,940	91,909	129,673	105,905	189,361
Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	518	498	500	2,100	500
610.1020	SUPPLIES Operating Supplies	561	349	500	1,000	500
610.1030	SUPPLIES Lubricant & Fuels	805	1,272	1,000	2,000	1,000
620.1010	UTILITIES Electric	647	2,760	2,500	2,500	2,500
620.1020	UTILITIES Gas	63	83	100	200	100
630.1010	COMMUNICATION Telephone	276	300	350	350	350
630.1020	COMMUNICATION Cellphone	748	1,254	650	1,000	650
630.1040	COMMUNICATION Postage	180	130	260	600	260
640.1010	SERVICES Professional & Technical	4	-	-	-	-
640.1020	SERVICES Contractual	3,574	1,270	2,000	2,000	2,000
650.1010	TRAINING Travel & Conference	-	610	-	1,000	660
650.1020	TRAINING Training & Vocational	138	504	1,000	340	340
670.1010	MAINTENANCE Repair & Maintenance	-	-	100	-	-
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	636	101	1,000	1,000	1,000
Total: Maintenance and Operations		8,151	9,131	9,960	14,090	9,860
Principal Pymts - Principal Payments						
710.1001	PRINCIPAL Copiers	-	703	703	717	731
Account Classification Total: Principal Pymts - Principal Payments		0	703	703	717	731
Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	1,567	1,556	2,253	2,253	3,094
605.1020	ALLOC COSTS Property & Fire Insurance	795	478	718	718	1,569
605.1030	ALLOC COSTS Auto Insurance	-	745	745	745	1,634
605.1040	ALLOC COSTS Risk Management	1,431	1,265	1,734	1,734	1,077
Total: Allocated Costs		3,793	4,044	5,450	5,450	7,374
Division Total: 803 - Code Enforcement		90,884	105,787	145,786	126,162	207,326
Division:	805 - Building					
Employee Services						
600.1010	EMP SRV Regular Salaries	83,310	90,760	93,976	93,976	97,583
600.1015	EMP SRV Buy back Salaries	-	-	-	1,046	2,297
600.1030	EMP SRV Overtime	2,068	3,254	3,000	3,000	3,000
600.1080	EMP SRV PERS	17,527	14,189	33,803	33,803	7,290
600.1081	EMP SRV PERS Unfunded Liability	-	-	-	-	902
600.1100	EMP SRV Medicare	1,177	1,321	1,363	1,363	1,415
600.1110	EMP SRV Disability/Life Insurance	1,873	2,099	2,161	2,161	2,245

600.1120	EMP SRV Health/Dental/Vision Insurance	39,096	41,263	38,060	38,060	34,600
600.1130	EMP SRV Worker's Compensation	4,729	6,621	6,969	6,969	6,969
600.1140	EMP SRV Unemployment Insurance	942	686	718	718	718
600.1170	EMP SRV Uniform Allowance	157	162	1,200	1,200	1,200
600.1190	EMP SRV Stipends	675	650	-	600	-
Total: Employee Services		151,555	161,004	181,250	182,896	158,219
Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	2,561	2,082	3,000	3,000	3,000
610.1020	SUPPLIES Operating Supplies	1,316	957	1,500	500	500
610.1030	SUPPLIES Lubricant & Fuels	2,912	3,103	2,000	2,000	2,000
620.1010	UTILITIES Electric	1,470	7,360	2,000	8,000	8,000
620.1020	UTILITIES Gas	150	228	200	400	200
630.1010	COMMUNICATION Telephone	629	795	800	800	800
630.1020	COMMUNICATION Cellphone	1,750	1,444	1,400	1,400	1,400
630.1040	COMMUNICATION Postage	1,737	1,820	1,400	1,400	1,400
640.1010	SERVICES Professional & Technical	89	152	500	500	500
640.1020	SERVICES Contractual	88,541	71,462	60,000	130,000	80,500
640.1120	SERVICES Development Contracts	17,186	9,230	20,000	20,000	5,000
650.1010	TRAINING Travel & Conference	1,912	-	500	2,500	2,500
650.1020	TRAINING Training & Vocational	1,966	309	1,000	3,500	3,500
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	989	1,813	2,000	650	500
690.1020	SPC DEPT EXP Advertising	360	-	500	500	500
690.1030	SPC DEPT EXP Printing & Binding	425	-	100	450	500
690.1050	SPC DEPT EXP Rental	2,887	514	1,000	1,000	500
690.1250	SPC DEPT EXP SMIP Payments	5,786	3,762	3,100	3,100	3,500
690.1260	SPC DEPT EXP SB1473 BLDG STRD Payments	1,792	1,300	1,500	1,500	1,500
Total: Maintenance and Operations		134,458	106,331	102,500	181,200	116,300
Principal Pymts - Principal Payments						
710.1001	PRINCIPAL Copiers	-	1,405	1,405	1,433	1,462
Account Classification Total: Principal Pymts - Principal Payments		0	1,405	1,405	1,433	1,462
Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	8,230	4,925	4,876	4,876	7,545
605.1020	ALLOC COSTS Property & Fire Insurance	4,175	1,513	1,555	1,555	3,828
605.1030	ALLOC COSTS Auto Insurance	2,025	745	745	745	817
605.1040	ALLOC COSTS Risk Management	7,515	4,004	3,752	3,752	2,626
605.1130	ALLOC COSTS Retiree Health	7,095	10,273	9,892	9,892	11,576
Total: Allocated Costs		29,040	21,460	20,820	20,820	26,392
Division Total: 805 - Building		315,053	290,201	305,975	386,349	302,373
Division: 806 - Housing						
Employee Services						
600.1010	EMP SRV Regular Salaries	4,577	6,018	7,710	6,265	42,016
600.1015	EMP SRV Buy back Salaries	29	-	-	-	1,057
600.1020	EMP SRV Part Time Salaries	1,291	-	-	-	-
600.1080	EMP SRV PERS	1,221	538	664	539	4,128
600.1081	EMP SRV PERS Unfunded Liability	-	-	-	-	7,940
600.1100	EMP SRV Medicare	84	96	112	91	609
600.1110	EMP SRV Disability/Life Insurance	137	163	177	144	966
600.1120	EMP SRV Health/Dental/Vision Insurance	2,030	3,296	3,080	2,957	11,000
600.1130	EMP SRV Worker's Compensation	150	80	73	73	79
600.1140	EMP SRV Unemployment Insurance	77	47	43	43	48
Total: Employee Services		9,596	10,238	11,859	10,112	67,843
Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	9	1,993	360	360	360
610.1020	SUPPLIES Operating Supplies	-	-	600	600	400
630.1010	COMMUNICATION Telephone	556	-	-	-	-
630.1040	COMMUNICATION Postage	-	37	200	300	350
640.1010	SERVICES Professional & Technical	894	1,260	-	-	-
640.1020	SERVICES Contractual	12,300	19,370	25,000	25,000	25,000
640.1150	SERVICES Self Help CDBG Conract	3,000	5,000	6,000	6,000	6,000
650.1010	TRAINING Travel & Conference	-	-	500	500	500
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	193	925	500	500	500
690.1020	SPC DEPT EXP Advertising	920	700	750	750	750
Total: Maintenance and Operations		17,872	29,285	33,910	34,010	33,860
Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	481	468	800	800	1,009
605.1020	ALLOC COSTS Property & Fire Insurance	244	144	255	255	512

605.1040	ALLOC COSTS Risk Management	439	380	616	616	351
605.1130	ALLOC COSTS Retiree Health	2,237	787	947	947	1,150
Total: Allocated Costs		3,401	1,779	2,618	2,618	3,022
Division Total: 806 - Housing		30,869	41,303	48,387	46,740	104,725
Department Total: 80 - Community Development		1,439,302	1,195,172	1,195,231	1,592,914	1,492,348
EXPENSES Total		18,411,576	16,371,068	18,183,500	19,084,245	19,292,113
Fund REVENUE	Total: 101 - General Fund	20,694,578	24,865,100	21,609,422	23,675,198	20,650,178
Fund EXPENSE	Total: 101 - General Fund	18,411,576	16,371,068	18,183,500	19,084,245	19,292,113
Fund Total: 101 - General Fund		2,283,002	8,494,031	3,425,922	4,590,953	1,358,065

DEBT SERVICE

Account Number	Account Description	FY 2019-20 Actual	FY 2020-21 Actual Amount	FY 2021-22 Adopted	2021-22 Estimated (projected)	FY 2022-23 Proposed
Fund:	181 - General Debt Service					
REVENUES						
Use of Money & Property						
412.1411	USE OF MONEY & PROP 2012 Land	9	1	-	-	-
Total: Use of Money & Property		9	1	0	0	0
Transfers						
800.101	TRSF IN General Fund	391,862	382,649	346,717	346,717	349,718
800.202	TRSF IN Gas Tax	6,260	6,381	-	-	-
800.203	TRSF IN Transportation	6,260	6,381	-	-	-
800.230	TRSF IN Water	6,260	6,381	-	-	-
800.231	TRSF IN Sewer	3,131	3,191	-	-	-
800.232	TRSF IN Disposal	6,260	6,381	-	-	-
800.233	TRSF IN Transit	3,496	3,563	-	-	-
800.234	TRSF IN CNG	6,260	6,381	-	-	-
Total: Transfers		429,790	421,308	346,717	346,717	349,718
REVENUES Total		429,799	421,309	346,717	346,717	349,718
EXPENSES						
Department:	20 - Administration					
Division:	000 - Non-divisional					
Maintenance and Operations						
640.1010	SERVICES Professional & Technical	950	-	-	-	-
640.1040	SERVICES Fiscal Agent Fees	1,960	2,910	3,000	3,000	18,000
Total: Maintenance and Operations		2,910	2,910	3,000	3,000	18,000
Principal Payments						
710.1055	PRINCIPAL 2012 Land	175,000	175,000	200,000	200,000	200,000
710.1085	PRINCIPAL 2015 BBVA - PNC	70,724	74,435	78,340	78,340	82,452
710.2055	PRINCIPAL New World system	83,578	86,403	-	-	-
Total: Principal Payments		329,302	335,838	278,340	278,340	282,452
Interest Payments						
720.1055	INTEREST 2012 Land	39,750	29,308	18,000	18,000	6,000
720.1085	INTEREST 2015 BBVA - PNC	54,993	51,282	47,377	47,377	43,266
720.2055	INTEREST New World system	5,745	2,920	-	-	-
Total: Interest Payments		100,489	83,511	65,377	65,377	49,266
Division Total: 000 - Non-divisional		432,700	422,259	346,717	346,717	349,718
Department Total: 20 - Administration		432,700	422,259	346,717	346,717	349,718
EXPENSES Total		432,700	422,259	346,717	346,717	349,718
Fund REVENUE	Total: 181 - General Debt Service	429,799	421,309	346,717	346,717	349,718
Fund EXPENSE	Total: 181 - General Debt Service	432,700	422,259	346,717	346,717	349,718
Fund Total: 181 - General Debt Service		(2,901)	(950)	0	0	0
Fund:	182 - Water Debt Service					
REVENUES						
Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	-	-	-	-	-
412.1408	USE OF MONEY & PROP 2009 Safe Water	598	5	10	10	-
Total: Use of Money & Property		598	5	10	10	0
Transfers						
800.230	TRSF IN Water	477,069	477,069	515,421	515,421	470,596
800.250	TRSF IN Water Impact Fees	(258,972)	80,596	87,075	87,075	87,075
800.261	TRSF IN Water Capital Projects	(96,605)	-	-	-	-
Total: Transfers		121,492	557,664	602,496	602,496	557,671
REVENUES Total		122,090	557,670	602,506	602,506	557,671
EXPENSES						
Department:	70 - Public Works					
Division:	703 - Water					
Maintenance and Operations						
640.1040	SERVICES Fiscal Agent Fees	1,200	1,200	44,825	1,200	-
Total: Maintenance and Operations		1,200	1,200	44,825	1,200	0
Principal Payments						
710.2010	PRINCIPAL Clean Water Loan 1998	-	-	102,381	102,381	105,445
710.2040	PRINCIPAL SDWSRF Safe Drinking Water	-	177,632	357,572	357,572	366,930
Total: Principal Payments		0	177,632	459,953	459,953	472,375
Interest Payments						

720.2010	INTEREST Clean Water Loan 1998	11,439	8,457	7,040	7,040	3,976
720.2040	INTEREST SDWSRF Safe Drinking Water	106,503	141,841	90,678	90,678	81,320
Total: Interest Payments		117,942	150,297	97,718	97,718	85,296
Division Total: 703 - Water		119,142	329,129	602,496	558,871	557,671
Department Total: 70 - Public Works		119,142	329,129	602,496	558,871	557,671
EXPENSES Total		119,142	329,129	602,496	558,871	557,671
Fund REVENUE	Total: 182 - Water Debt Service	122,090	557,670	602,506	602,506	557,671
Fund EXPENSE	Total: 182 - Water Debt Service	119,142	329,129	602,496	558,871	557,671
Fund Total: 182 - Water Debt Service		2,948	228,541	10	43,635	0
Fund: 183 - Sewer Debt Service						
REVENUES						
Use of Money & Property						
412.1406	USE OF MONEY & PROP 2007 Wastewater	3,416	-	-	-	-
412.1412	USE OF MONEY & PROP 2012 Wastewater	6,945	37	-	50	20
Total: Use of Money & Property		10,361	37	0	50	20
Transfers						
800.231	TRSF IN Sewer	913,464	829,546	826,083	826,083	826,335
Total: Transfers		913,464	829,546	826,083	826,083	826,335
REVENUES Total		923,825	829,583	826,083	826,133	826,355
EXPENSES						
Department: 70 - Public Works						
Division: 705 - Sewer Collection						
Maintenance and Operations						
640.1040	SERVICES Fiscal Agent Fees	5,844	7,135	-	1,635	1,437
690.1240	SPC DEPT EXP Cost of Issuance	106,690	-	-	-	-
Total: Maintenance and Operations		112,534	7,135	0	1,635	1,437
Principal Payments						
710.1060	PRINCIPAL 2012 Wastewater	-	-	430,000	430,000	440,000
710.1105	PRINCIPAL 2019 Wastewater	-	-	107,000	107,000	106,000
Total: Principal Payments		0	0	537,000	537,000	546,000
Interest Payments						
720.1035	INTEREST 2007 Wastewater	44,397	-	-	-	-
720.1043	INTEREST 2010 Bonds	-	-	-	-	-
720.1060	INTEREST 2012 Wastewater	353,400	345,017	231,563	231,563	220,668
720.1105	INTEREST 2019 Wastewater	31,708	81,113	61,353	61,353	58,250
720.2035	INTEREST ECE - ARRA	203	-	-	-	-
Total: Interest Payments		429,708	426,130	292,916	292,916	278,918
Transfer						
900.262	TRSF OUT Sewer Capital Projects	42,382	-	-	-	-
Total: Transfer		42,382	0	0	0	0
Division Total: 705 - Sewer Collection		584,623	433,265	829,916	831,551	826,355
Department Total: 70 - Public Works		584,623	433,265	829,916	831,551	826,355
EXPENSES Total		584,623	433,265	829,916	831,551	826,355
Fund REVENUE	Total: 183 - Sewer Debt Service	923,825	829,583	826,083	826,133	826,355
Fund EXPENSE	Total: 183 - Sewer Debt Service	584,623	433,265	829,916	831,551	826,355
Fund Total: 183 - Sewer Debt Service		339,202	396,318	(3,833)	(5,418)	0
Fund: 185 - Financing Authority Debt Service						
REVENUES						
Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	(551)	295	-	175	-
412.1413	USE OF MONEY & PROP 2012 Public Works	33,143	3,182	-	1,022	-
412.1418	USE OF MONEY & PROP 2016 Measure R	247	4	-	2	-
Total: Use of Money & Property		32,839	3,481	0	1,199	0
Transfers						
800.101	TRSF IN General Fund	279,006	290,843	298,730	298,730	310,235
800.202	TRSF IN Gas Tax	8,910	9,451	10,107	10,107	10,737
800.203	TRSF IN Transportation	416,152	418,484	424,372	424,372	417,585
800.215	TRSF IN Fleet Maintenance	9,116	10,808	11,559	11,559	12,280
800.230	TRSF IN Water	279,203	293,774	311,743	311,743	328,922
800.231	TRSF IN Sewer	504,559	505,987	514,223	514,223	521,648
800.232	TRSF IN Disposal	11,880	12,600	13,476	13,476	14,316
800.252	TRSF IN Transportation Impact Fees	147,420	149,620	150,041	150,041	150,271
800.301	TRSF IN Public Safety Sales Tax	4,557	4,834	5,170	5,170	5,492
Total: Transfers		1,660,803	1,696,402	1,739,421	1,739,421	1,771,486

Other Financing Sources						
415.1060	OTH FIN SOURCES Sale of City Dirt	1,000	-	-	-	-
Total: Other Financing Sources		1,000	0	0	0	0
REVENUES Total		1,694,642	1,699,882	1,739,421	1,740,620	1,771,486
EXPENSES						
Department:	20 - Administration					
Division:	000 - Non-divisional					
Maintenance and Operations						
640.1040	SERVICES Fiscal Agent Fees	7,050	7,050	8,000	8,000	9,948
799.2000	MISCELLANEOUS Bad Debts Expense	500,000	-	-	-	-
Total: Maintenance and Operations		507,050	7,050	8,000	8,000	9,948
Principal Payments						
710.1065	PRINCIPAL 2012 Public Works	435,000	445,000	455,000	455,000	470,000
710.1075	PRINCIPAL 2013 Solar	173,126	213,609	257,476	257,476	304,955
710.1095	PRINCIPAL 2016 Measure R	220,000	230,000	240,000	240,000	240,000
Total: Principal Payments		828,126	888,609	952,476	952,476	1,014,955
Interest Payments						
720.1065	INTEREST 2012 Public works	300,644	290,188	277,800	277,800	263,925
720.1075	INTEREST 2013 Solar	340,484	332,805	323,395	323,395	312,108
720.1095	INTEREST 2016 Measure R	191,550	184,800	177,750	177,750	170,550
Total: Interest Payments		832,677	807,793	778,945	778,945	746,583
Division Total: 000 - Non-divisional		2,167,853	1,703,452	1,739,421	1,739,421	1,771,486
Department Total: 20 - Administration		2,167,853	1,703,452	1,739,421	1,739,421	1,771,486
EXPENSES Total		2,167,853	1,703,452	1,739,421	1,739,421	1,771,486
Fund REVENUE	185 - Financing Authority Debt Service	1,694,642	1,699,882	1,739,421	1,740,620	1,771,486
Fund EXPENSE	185 - Financing Authority Debt Service	2,167,853	1,703,452	1,739,421	1,739,421	1,771,486
Fund Totals:	185 - Financing Authority Debt Service	(473,211)	(3,569)	0	1,199	0

City Council Staff Report

Department: CITY CLERK | May 24, 2022

To: Mayor and City Council

From: Maria Alaniz, Interim City Clerk/Human Resources Manager

Subject: Approval of City Council Meeting Minutes (MA)

RECOMMENDATION

Council to review and approve City Council meeting minutes of May 10, 2022 as presented.

EXECUTIVE SUMMARY

None.

OUTSTANDING ISSUES

None.

DISCUSSION

None.

FISCAL IMPACT

None.

PUBLIC HEARING

None required.

ATTACHMENTS:

Description

City Council Meeting Minutes, May 10, 2022

May 10, 2022
MINUTES

COUNCIL MEMBERS PRESENT:

Nerio-Guerrero, Longoria, Reynosa, Thusu, Launer

COUNCIL MEMBERS ABSENT:

None.

STAFF MEMBERS PRESENT:

Alaniz, Hernandez, Hurtado, Iriarte, James, Montejano, Patlan, Solis, Webster, Yanez - via zoom.

1. OPENING CEREMONIES

1.1. Welcome and Call to Order

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

1.2. Invocation

The invocation was led by Chaplain Susee.

1.3. Pledge of Allegiance

The pledge of allegiance was led by Council Member Longoria.

2. AGENDA CHANGES OR DELETIONS

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

None.

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.

None.

4. NEW EMPLOYEES AND PROMOTIONS

4.1. Introduction and Oath of Office Yoshimi Toyota, Engineer/Paramedic

Chief Webster introduced Yoshimi Toyota, who was promoted to Engineer/Paramedic for the Fire Department. Engineer/Paramedic Toyota was hired by the City in 2012 as a firefighter.

Mayor Launer administered the Oath of Office and Engineer/Paramedic Toyota was pinned by his wife.

Toyota thanked the council and the department for their support and encouragement.

4.2. Introduction and Oath of Office Trevor Deniz, Firefighter/Paramedic

Chief Webster introduced Trevor Deniz, who was hired as a Firefighter/Paramedic for the Fire Department. Deniz brings several years of experience to the department and has previously been a member of various local agencies.

Mayor Launer administered the Oath of Office to Firefighter/Paramedic Deniz and he was pinned by his fiancé.

Deniz thanked the council for the opportunity to serve the community.

4.3. Introduction and Oath of Office Gerardo Santana, Firefighter/Paramedic

Chief Webster introduced Gerardo Santana, who was promoted to Firefighter/Paramedic for the Fire Department. Firefighter/Paramedic Santana was previously a single-role paramedic for the department. Santana attended the paramedic program at UCLA and brings many years of experience to the department.

Mayor Launer administered the Oath of Office to Firefighter/Paramedic Santana and he was pinned by his girlfriend.

Santana thanked the council and the department for their support; and for the opportunity to serve the community.

4.4. Introduction and Oath of Office Emmanuel Garza, Firefighter/EMT-B

Chief Webster introduced Emmanuel Garza, who was promoted to Firefighter/EMT-B from Paid Call Firefighter. Firefighter/EMT-B Garza previously attended the College of the Sequoia Fire Academy.

Mayor Launer administered the Oath of Office to Firefighter/EMT-B Garza and he was pinned by his son.

Garza thanked the council for the opportunity to serve the community.

The Council congratulated the employees and shared words of encouragement and gratitude for their sacrifice in serving the community.

5. CONSENT CALENDAR

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

5.1. SUBJECT

Approval of City Council Meeting Minutes (MA)

RECOMMENDATION

Council to review and approve City Council meeting minutes of April 26, 2022 as presented.

5.2. SUBJECT

Approval of Agreement Between the City of Dinuba and the Dinuba Unified School District for the School Resource Officer for FY 2022-23 (DP)

RECOMMENDATION

Council to approve the School Resource Officer (SRO) Agreement with the Dinuba Unified School District for the 2022-23 school year and authorize the City Manager or designee to execute the agreement.

5.3. SUBJECT

Approve First Amendment to the Tulare County Probation Department Non-Custody Intake Program Agreement for FY 2022-23 (DP)

RECOMMENDATION

Council approve the First Amendment with the Tulare County Probation Department for the Non-Custody Intake Program for fiscal year 2022-23 and authorize the Chief of Police or designee to execute the agreement.

5.4. SUBJECT

Resolution No. 2022-26 Authorizing Submittal of a Regional Surface Transportation Exchange Program Claim for FY 21-22 (IH)

RECOMMENDATION

Council adopt Resolution No. 2022-26 authorizing the Public Works Director to submit a claim to the Tulare County Association of Governments (TCAG) to exchange the City's Fiscal Year 2021-2022 Regional Surface Transportation Program (RSTP) funds for State Highway Account Funds in the estimated amount of $306,461.

5.5. SUBJECT

Initiation of Proceedings and Intent for the Annual Levy of Landscape and Lighting Districts Annual Assessments for Fiscal Year 2022/23 (KS)

RECOMMENDATION

City take the following action by one motion:

1. Adopt Resolution No. 2022-23 initiating proceedings for annual levy and collection of assessments and ordering the preparation of the Annual Report for Landscaping and Lighting Assessment Districts for Fiscal Year 2022/23; and

2. Adopt Resolution No. 2022-24 preliminarily approving the Annual Report for the City's Landscaping and Lighting Assessment Districts for Fiscal Year 2022/23; and

3. Adopt Resolution No. 2022-25 declaring intention to levy and collect assessments within the City's Landscaping and Lighting Assessment Districts for Fiscal Year 2022/23 and setting the time and the place for the public hearing on the levy of the proposed assessments.

5.6. SUBJECT

Adoption of Resolution No. 2022-29, Resolution No. 2022-30 and Resolution No. 2022-31 related to the November 8, 2022 General Municipal Elections (MA)

RECOMMENDATION

Council to take the following action by one motion:

1. Adopt Resolution No. 2022-29 requesting and consenting to Election and setting forth the specifications of the election order; and,
2. Adopt Resolution No. 2022-30 requesting the County Board of Supervisors consent to permitting the Registrar of Voters to render specified services to the City of Dinuba; and,
3. Adopt Resolution No. 2022-31 determining candidate statement guidelines.

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

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

6. WARRANT REGISTER

6.1. SUBJECT

Warrant Register April 29 & May 6, 2022 (KS)

RECOMMENDATION

Council to review and approve the Warrant Register as presented.

A motion was made by Council Member Nerio-Guerrero, second by Vice Mayor Reynosa, to review and approve the Warrant Register as presented.

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

7. PUBLIC HEARING

7.1. SUBJECT

Resolution No. 2022-27, Resolution No. 2022-28, Approving Updated Guidelines for Housing Rehabilitation Program, Increasing Sewer Lateral Program Budget, and Closing out 20-CDBG-CV1-00014 (IH)

RECOMMENDATION

Council hold a public hearing, take public comment and by one motion take the following actions:

1. Adopt Resolution Number 2022-27, approving the proposed changes to the City of Dinuba's Housing Rehabilitation Program guidelines;

2. Adopt Resolution Number 2022-28, approving a budget increase up to a maximum of $500,000 for the City's sewer lateral program;

3. Receive information and accept the close-out report for the 20-CDBG-CV1-00014, Business Assistance grant.

Business Manager George Avila presented information regarding the proposed changes in the language of the guidelines to allow landowners and investors who wish to make improvements to rental units occupied by income-eligible tenants. Business Manager Avila stated that income guidelines are established by the state.

Avila presented a final CDBG report for business pandemic funds available to local businesses that qualified for funds during the COVID pandemic.

Mayor Launer questioned the rent limitation agreement for the rehabilitation program. Avila stated that the limitations are based on the income index for our area that is provided by the state.

Mayor Launer opened the public hearing.

No public comments were made.

Mayor Launer closed the public hearing.

A motion was made by Council Member Nerio-Guerrero, second by Council Member Longoria, to hold a public hearing, take public comment and by one motion take the following actions: to adopt Resolution Number 2022-27, approving the proposed changes to the City of Dinuba's Housing Rehabilitation Program guidelines: to adopt Resolution Number 2022-28, approving a budget increase up to a maximum of $500,000 for the City's sewer lateral program; to receive information and accept the close-out report for the 20-CDBG-CV1-00014, Business Assistance grant.

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

8. DEPARTMENT REPORTS

8.1. SUBJECT

Tulare County Regional Transit Agency Update (IH)

RECOMMENDATION

Council receive update from Richard Tree regarding changes to the Tulare County Regional Transit Agency.

Director Hernandez introduced Richard Tree, TCRTA Executive Director to present an update on the transit program. Albert Baragan, Transit Manager was also present to answer any questions.

Executive Director Tree updated the council on operations and discussed proposed changes to the transit services for the coming fiscal year. The changes will focus on simplifying fares, a new ticketing system, route improvements, and the introduction of micro transit. Tree shared that outreach includes virtual community meetings and online surveys; all proposed changes are available on the TCRTA website.

Executive Director Tree shared that the board approved mobile ticketing and mobile payment options although riders still have the ability to pay with cash if necessary. Tree reported on the new micro transit service that utilizes the Uber application at a cost of $5 and the hours of service are 6 am-10 pm, Monday-Saturday. Tree shared that currently, the micro transit service will be available in July 2022 in Tulare County.

Executive Director Tree also reported that TCRTA is working with SoCal Edison and PG&E to install charging stations that will be available to the fleet and the community.

8.2. SUBJECT

Fiscal Year 2021/22 Third Quarter Financial Report (KS)

RECOMMENDATION

Council to accept the financial report for the third quarter ending March 31, 2022 for the 2021-2022 fiscal year.

Director Solis presented the fiscal year 2021/22 third-quarter financials. Solis summarized the revenues and expenditures through March 31, 2022. All funds are expected to be on target for the year-end.

Council Member Reynosa requested to see a separation of funds for the golf course and restaurant budget. Director Solis will be working with the new General Manager on this request.

9. MAYOR/COUNCIL REPORTS

Council Member Reynosa reported that she helped at the Cinco de Mayo celebration. Reynosa thanked Police, Parks, and Public Works staff for their hard work. Reynosa expressed her appreciation of Officer Jobe's hard work during the celebration; Jobe was a part of this year's Leadership Northern Tulare County class. Reynosa suggested the

use of a water truck for dust control and to water trees and plants when there are issues with water lines in the downtown planters.

Council Member Thusu thanked city staff for their hard work during the Cinco de Mayo celebration. Thusu reported attending the Revenue and Taxation meeting and various other meetings. Thusu thanked the staff for their hard work on budget and everyday operations.

Council Member Nerio-Guerrero reported attending various meetings. Nerio-Guerrero attended the Cinco de Mayo Pageant and presented the outgoing queen with a recognition certificate. Nerio-Guerrero also reported attending the Cinco de Mayo celebration.

Council Member Longoria reported attending the Memorial Wall celebration.

Mayor Launer reported that she was asked by the Veterans Committee for a proclamation for the Memorial Day celebration. Launer reported receiving positive feedback on the city's monthly newsletter.

10. CITY MANAGER COMMUNICATIONS

City Manager Patlan reported that the budget workshop is scheduled for May 24th for the fiscal year 2022/2023. Patlan reported that city staff attended the TCAG Localmotion Awards ceremony. During the ceremony, city staff was presented with three awards. Patlan thanked the Public Works staff for their hard work.

City Manager Patlan was pleased to announce that the new golf course General Manager has extensive experience. Patlan plans to have monthly meetings to address concerns with operations. Patlan shared that the new General Manager will be introduced at the next council meeting.

11. CITY STAFF COMMUNICATIONS

Assistant City Manager James advised that the GAC meeting is tomorrow for anyone who would like to attend.

Director Solis advised that the Human Resources Technician I recruitment closes this Friday.

Fire Chief Webster reported that the four staff members presented today filled the last four vacancies at the Fire Department and the department is now fully staffed. Webster thanked Human Resources Manager Alaniz for all her help with the recruitments. Webster reported a few grass fires within the city, luckily all have been in empty fields. Webster reported that weed abatement is in progress.

Lieutenant Iriarte reported that Cinco de Mayo went well with the exception of an incident on Sunday. Iriarte reported the promotion of Jose Aguayo to Sergeant. Iriarte thanked Human Resources Manager Alaniz for her help during the Sergeant recruitment process. Iriarte reported the drug take back was a success with over 45 pounds of prescription drugs taken back. Iriarte reassured the council that there is a process in place during a missing child report and that all available resources would be utilized.

Director Hernandez reported all construction projects are going well. Hernandez expressed his gratitude to TCRTA Manager Tree for all his help and willingness to work with city staff. Hernandez reported that there is a current vacancy for a Full-Time Code Enforcement Officer that will assist Code Enforcement Officer Molina with various tasks throughout the city.

Director Hurtado thanked the council for their feedback on the Cinco de Mayo celebration. Hurtado reported that the baseball and softball programs are going well. Hurtado reported that the Aquatics program, Friday Night Lights, and the Fourth of July celebration are moving forward.

City Attorney Yanez reported that the Urgency Parks Ordinance is scheduled for the next council meeting. Yanez advised that an update will be presented on May 24th for the Noise Ordinance which will include a public hearing.

12. ADJOURNMENT

Mayor Launer adjourned the meeting at 8:38 p.m.

City Council Staff Report

Department: CITY MANAGER'S OFFICE May 24, 2022

To: Mayor and City Council

From: Daniel James, Assistant City Manager

Subject: Award a Three-Year Professional Services Contract to 4Creeks, Inc. for On-Call Civil Engineering Services with a Designated City Engineer (DJ)

RECOMMENDATION

Council award a three-year Professional Services contract to 4Creeks, Inc. for civil engineering services.

EXECUTIVE SUMMARY

The City currently contracts with Yamabe & Horn Engineering for engineering services. The contract with Yamabe & Horn Engineering expires on May 31, 2022. Staff prepared and released a Request for Qualification (RFQ) for engineering services. A total of three engineering firms responded to the RFQ and 4Creeks, Inc. was selected as the most qualified consultant firm. Staff is recommending that the City Council award three-year contract with 4Creeks, Inc. for engineering services.

OUTSTANDING ISSUES

None.

DISCUSSION

For many years the City of Dinuba has contracted with civil engineering firms to perform a variety of routine and project-specific engineering services. The City's most recent agreement for engineering services with Yamabe & Horn Engineering Inc. expires on May 31, 2022. In order to ensure the City of Dinuba maintains a fair and equitable process for contract services, the City announced a Request for Qualifications (RFQ) for "On-call Engineering Services with a Designated City Engineer" on March 11, 2022. The RFQ is attached herein as Attachment 'A'. The scope of work identified in the RFQ includes, but is not limited to, the following:

City Engineering Duties:

- Prepare reports, investigations, studies and evaluations as, from time to time, may be required and directed by the City
- Consulting services to the City Council, Commissions, and Staff
- Represent City on Boards and Advisory Groups
- Represent City to applicants and developers of constructions projects
- Technical resource for grant and loan applications, and Utility Master Plans
- Prepare all documents necessary to obtain "Authority to Use Grant Funds"
- Technical resource for Capital Improvement projects including State and Federally funded projects and related assignments

Project-Specific Duties:

- Traffic engineering services, including preparation of traffic warrant studies, review of traffic impact studies, and recommendation of traffic control measures

- Review of plans, specifications, estimates and bid documents for a variety of public work projects. provide bid assistance and construction support throughout project construction, and assist with project closeout activities as needed to comply with applicable reporting requirements related to State or Federal funding sources
- Inspections services for a variety of private development and capital improvement projects to ensure compliance with approved plans, specifications, City standards, and other applicable local, State, and federal requirements
- Research
- Check subdivision and parcel maps for compliance with California State Subdivision Map Act requirements. Stamp and sign subdivision maps, parcel maps, lot line adjustments, and other documents as necessary, as City surveyor
- Determine locations of property lines, boundaries, easements and rights-of-way
- Construction surveys for Capital Improvement Projects
- Establish and adjust benchmarks
- Establish and document street center lines
- Traditional topographic surveys and aerial topographic surveys to determine locations and elevations of existing improvements, structures, and topographic features
- Perform research and survey work related to property divisions and mergers
- Perform research and survey work related to public and private land ownership, public and private easements, public improvements, construction, and historic information
- Perform all survey-related, and some engineering-related, computations and drawings using traditional methods and/or using computer methods currently available within the City
- Prepare and interpret deeds and descriptions
- Develop legal descriptions and plot maps
- Other engineering and survey-related tasks as necessary

The RFQ was sent directly to several local engineering firms and it was advertised in regional and local newspapers. It was also posted on the City of Dinuba website. Three firms responded to the City's RFQ by the deadline of April 15, 2022. The responses received were from the following firms:

1. 4Creeks Inc.
2. Yamabe & Horn Engineering, Inc.
3. A&M Consulting Engineers

A selection committee convened to review the submitted proposals and Statements of Qualifications (SOQ) using specific evaluation criteria to determine the most qualified consultant. Federal procurement guidelines require that selection be solely based on qualifications. The selection committee identified 4Creeks, Inc. as the most qualified consultant and in anticipation of the Council's approval, staff commenced cost and contract negotiations to ensure delivery of services at a fair and reasonable cost. 4Creeks, Inc. fee schedule is attached as Attachment 'B'.

A copy of the contract with 4Creeks, Inc. is attached as Attachment 'C'. The contract has been reviewed by the City Attorney.

FISCAL IMPACT

Assignments are given on a task order basis. Projects funded by state or federal grants typically include funding for engineering services. Additionally, an annual allocation is budgeted in the City's general fund to support engineering services.

PUBLIC HEARING

None.

ATTACHMENTS:

Description

A. RFQ On-call Engineering Services

B. 4Creeks Fee Schedule

C. Draft Engineering Services Contract

REQUEST FOR QUALIFICATIONS (RFQ) FOR ON-CALL ENGINEERING WITH A DESIGNATED CITY ENGINEER

Date Released: March 11, 2022

CITY OF DINUBA
Public Works Department
405 E. El Monte Way
Dinuba, CA 93618

SUBMITTAL DEADLINE

April 15, 2022 - 3:00 P.M.

CONTACT INFORMATION
Contact via e-mail only
George Avila, Business Manager
gavila@dinuba.ca.gov

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1. SUBMISSION INSTRUCTIONS

Submit three (3) hard copies and one (1) electronic copy in PDF format on a thumb drive (or similar) of your firm's response to this RFQ by 3:00 p.m. on April 15, 2022 to:

City of Dinuba
c/o George Avila
1088 E. Kamm Avenue
Dinuba, CA 93618

2. INTRODUCTION

The City is seeking to retain a qualified consulting engineering firm with Principals registered as Civil Engineers in the State of California to serve as a Consulting Engineer to the City on an as-needed basis for a three (3) year period, with two options to extend for an additional one year. The basic services required are an integrated consulting engineering firm with municipal and civil engineering expertise to act in the capacities of construction consultation and development and design review. The Engineer shall not represent private sector clients within the City's Urban Development Boundary without prior City review and approval. Due to the as needed nature of the work, no work is guaranteed on this Agreement, even if awarded. The scope of work will vary and will be requested on a task order basis as need arises.

The City of Dinuba is located in the Central San Joaquin Valley in Tulare County approximately 30 miles southeast of Fresno, CA and 15 miles north of Visalia, CA. Its current population is approximately 26,000 and its population growth has averaged approximately 2% to 3% per year. Prior to 1995, agriculture was the largest component of the local industry. More recently, food manufacturing and distribution have increased in prominence. Dinuba is a secondary retail commercial center for northern Tulare County and southern Fresno County. Dinuba is a Charter City providing a full range of municipal services.

The services shall comply with the requirements of all of the following without limitation, and shall apply to this RFQ and any subsequent Agreement as though incorporated herein by reference:

1. Federal laws
2. State laws
3. Local laws
4. Rules and regulations of governing utility districts
5. Rules and regulations of other authorities with jurisdiction over the procurement of products

Statement of Qualifications (SOQs) and Cost Proposals shall be submitted by firms that meet the minimum qualifications listed in Section 3, "MINIMUM QUALIFICATIONS", and have a capable and demonstrable background in the type of work described in Section 4, "PRELIMINARY PROFESSIONAL SCOPE OF SERVICES", of this notice. In addition, all interested firms shall have sufficient, readily available resources in the form of trained personnel, support services, equipment, specialized consultants and financial resources to carry out the work without delay or shortcomings.

Consultants are urged to submit concise SOQs, and to include only items that are relevant to this specific RFQ. The Cost Proposal shall be submitted in a separate sealed envelope marked "Fee Proposal – On-Call Engineering Services with a Designated City Engineer".

Any proposals received prior to the time and date specified above may be withdrawn or modified by written request of the Consultant. To be considered, however, the modified proposal must be received prior to by 3:00 p.m. on April 15, 2022.

Unsigned proposals or proposals signed by an individual not authorized to bind the prospective Consultant will be considered non-responsive and rejected.

The City of Dinuba reserves the right to reject any or all responses received as a result of this solicitation; to extend the submission due date for; to modify, amend, reissue or rewrite this document, to negotiate with any qualified firm, or to cancel in part or in its entirety the RFQ if it is in the best interests of the City of Dinuba to do so; and to procure any or all services by other means. Furthermore, a contract award may not be based solely on price.

The prospective Consultant is advised that should this RFQ result in recommendation for award, the Agreement will not be in force until it is approved by the City Council and fully executed by an authorized City of Dinuba representative.

The City of Dinuba will not be liable for costs incurred by the consulting firms' incidentals to the preparation of SOQs, proposals, or for developing and carrying out interview presentations, if required. The Consultant shall comply with all insurance requirements of the City of Dinuba, included in the sample Agreement in Attachment 1.

Submission of a proposal indicates acceptance by the firm of the conditions contained in this RFQ unless clearly and specifically noted in the proposal submitted and confirmed in the Agreement between the City of Dinuba and the firm selected.

3. MINIMUM QUALIFICATIONS

- Five years of experience in both civil engineering and field survey work
- Possession of current civil engineering and land surveying license(s) in the State of California is required.
- Experience working with public agency desirable
- Knowledge of current engineering and surveying practices and techniques
- Knowledge of methods and techniques used in the design, construction, and inspection of a variety of public works projects

4. PRELIMINARY PROFESSIONAL SCOPE OF SERVICES

The selected firm shall designate a City Engineer to provide consulting services on an as needed, on-call basis for projects to be determined during the term of the Agreement. The scope of work for this Agreement will vary and will be requested on a task order basis as need arises, and will be at the discretion of the City. Survey requests may include, but not be limited to, topographic surveys, construction staking, property line surveys, easement surveys, and manhole invert surveys. Survey data may be provided directly to City staff or to a separate design consultant. Construction staking requests may require completion within 48 hours of notification being provided to the selected firm. The main categories of work and services to be provided may include:

CITY ENGINEER DUTIES:

- Prepare reports, investigations, studies and evaluations as, from time to time, may be required and directed by the City.
- Consulting services to the City Council, Commissions, and Staff.
- Represent City on Boards and Advisory Groups.
- Represent City to applicants and developers of construction projects.
- Technical resource for grant and loan applications, and Utility Master Plans.
- Prepare all documents necessary to obtain "Authority to Use Grant Funds".
- Technical resource for Capital Improvement projects including State and Federal Funded project and related assignments.
- Preparation of Opinions of Probable Costs in support of the City's Capital Investment Program.

ENGINEERING/PROJECT SPECIFIC DUTIES:

- Traffic engineering services, including preparation of traffic warrants studies, review of traffic impact studies, and recommendation of traffic control measures.
- Review of plans, specifications, estimates and bid documents for a variety of public works projects. Provide bid assistance and construction support throughout project construction, and assist with project closeout activities as need to comply with applicable reporting requirements related to state or federal funding sources.
- Inspection services for a variety of private development and capital improvement projects to ensure compliance with approved plans, specifications, City standards, and other applicable local, state, and federal requirements.
- Construction management services for capital improvement projects to ensure compliance with approved plans, specifications, City standards,and other applicable local, state, and federal requirements.
- Check subdivision and parcel maps for compliance with California State Subdivision Map Act requirements. Stamp and sign subdivision maps, parcel maps, lot line adjustments, and other documents as necessary, as City surveyor.
- Determine locations of property lines, boundaries, easements and rights-of-way.
- Construction surveys for Capital Improvement projects.
- Establish and adjust benchmarks.
- Establish and monument street center lines.
- Traditional topographic surveys and aerial topographic surveys to determine

locations and elevations of existing improvements, structures, and topographic features.

- Perform research and survey work related to property divisions and mergers.
- Perform research and survey work related to public and private land ownership,public and private easements, public improvements, construction, and historic information.
- Perform all survey-related, and some engineering-related, computations and drawings using traditional methods and/or using computer methods currently available within the City.
- Prepare and interpret deeds and descriptions.
- Develop legal descriptions and plat maps.
- Other engineering and survey-related tasks as necessary.

5. TASK ORDER

Consultant services will be on an as-needed, on-call basis throughout the term of the Agreement. Consultant services will be authorized by task orders issued by the City, which may be in the form of a written or verbal request. The Consultant is responsible for acknowledging receipt of requests.

Task orders may vary significantly in size and scope and will be determined in greater detail as each task order is assigned. The City will discuss the scope of services with the selected Consultant prior to issuing a task order. The Consultant will be responsible for preparing a detailed scope and fee estimate for each task order. The City may accept the Consultant's scope and fee or negotiate with the Consultant, as appropriate. The City reserves the right to not accept the Consultant's scope and fee.

6. SUBMISSION INFORMATION

Application Submittal: A complete package will and must be submitted in order to be considered and must include three (3) hard copies and one (1) electronic copy in PDF format of the entire submittal package on a thumb drive (or similar media). Incomplete submittals will not be accepted.

These guidelines are provided for standardizing the preparation and submission of proposals by all Consultants. The intent of these guidelines is to assist Consultants in preparation of their proposals, to simplify the review process, and to help assure consistency in format and content.

Submittal package must include the following:

- Cover letter – An introductory letter shall be on consultant letterhead and include at least the following:
  - ✓ Addressed to Ismael Hernandez, Public Works Director, City of Dinuba
  - ✓ Highlight the qualifications as they relate to this project
  - ✓ The name, address, phone number, and email address of consultant's contact person for the remainder of the selection process.
  - ✓ Any qualifying statements or comments regarding the consultant's proposal, the information provided in the RFQ, or the proposed Agreement.

- ✓ All addendums received must be acknowledged in the transmittal letter.
- ✓ The letter shall be wet-signed in blue ink by the individual authorized to bind the Consultant to the proposal.

- Relevant Projects – descriptions of relevant public agency engineering experience and surveying projects and responsibilities.
- Statement of qualifications and experience for the designated City Engineer and other team members expected to perform on this Agreement.
- References – at least three current references including complete contact information for those who have personal knowledge of the applicant's skills.
- Project Team (Key Personnel) – Provide an organization chart showing the names and responsibilities of project team members, and resumes of the identified personnel demonstrating that they possess the requisite qualifications to fulfill their identified responsibilities.
- An identification of any proposed modifications to the attached Agreement (See Attachment 1).
- Proposals shall remain effective for ninety (90) days beyond the submittal date.

7. CONSULTANT SELECTION PROCEDURE

Evaluation Criteria: Submittals will be evaluated and ranked by a Selection Committee, which will make the final selection, assessing the firm's qualifications, experience, and strength of the proposer in terms of financial resources and ability to perform the work based on the following factors:

- Quality of Submittal and Responsiveness to RFQ (20%)
- Qualifications and Experience of the firm and the Project Team (35%)
- Approach and understanding of services and in compliance with applicable standards and requirements (25%)
- References and performance records on similar assignments (15%)
- Disadvantaged (minority and/or women owned) Business (5%)

The respondents whose submittals receive the highest rankings may be invited for an interview. The evaluation of the proposals shall be within the sole judgment and discretion of the Committee. Proposers shall neither contact nor lobby evaluators during the evaluation process. Attempts by Proposer to contact members ofthe Committee may jeopardize the integrity of the evaluation and selection process and risk possible disqualification of Proposer.

Evaluation Procedure: The Selection Committee will review the proposals submitted and establish a list of finalists based on the pre-established review criteria. An oral interview with one or more of the firms submitting proposals may be requested after written proposals have been received by the City if deemed necessary to clarify proposal or qualifications. The City will schedule the time and place for the interview if determined to be necessary. Each proposer should be prepared to clarify and elaborate on the details set forth in their proposal. The Selection Committee will review the proposals submitted, establish a list of finalists based on pre-established review criteria, interview the finalist firms, and determine the successful Proposer. The individual or composite rating and evaluation forms prepared by the Selection Committee will not be revealed. Upon completion of the evaluation and

selection process, only the cost proposal from the most qualified consultant will be opened to begin cost negotiations. All unopened cost proposals will be returned at the conclusion of procurement process. Upon acceptance of a cost proposal and successful contract negotiations, staff will recommend to the City Manager that an Agreement be awarded.

Award: The City at its sole discretion may elect to hire a single or multiple consultants from this RFQ. Based on the response received from this RFQ the City will decide which course is in its best interest. After the selection of a successful firm(s), the City will negotiate an Agreement in substantial conformance to the sample Agreement contained in Attachment 1 reflecting the terms and conditions of the proposal plus the City's standard liability and insurance requirements. The City reserves the right to clarify any issues or obtain additional information, as necessary. Final contract award shall be contingent on City Council approval.

8. ESTIMATED SCHEDULE FOR SELECTION:

March 11, 2022	-	RFQ Issued
April 1, 2022	-	Deadline for submittal of questions regarding this RFQ
April 15, 2022	-	Deadline for submittal of proposals
April 18 – 22, 2022	-	Review of submitted proposals
April 26, 2022	-	Interviews with top-ranking firms (if necessary)
May 10, 2022	-	Award of Agreement

9. CONTACT PERSON

All questions regarding this RFQ should be directed, via email only, to:

George Avila
Business Manager
City of Dinuba
1088 E. Kamm Avenue
Dinuba, CA 93618
gavila@dinuba.ca.gov

10. LATE SUBMITTALS

Submittals must be received by the time specified at the address listed above. Any submittals received after the deadline will not be considered.

11. GENERAL CONDITIONS/DISCLAIMERS

a. The City of Dinuba shall not be liable for any pre-contractual expenses incurred by any proposing firm (proponent) in response to this RFQ, nor shall any proponent include such expenses as part of the proposed cost. Pre-contractual expenses include any expense incurred in preparing a proposal and negotiating any terms with the City.

b. The City reserves the right to withdraw this R F Q at any time without prior notice and to reject any and all proposals submitted without indicating any reasons. Any award of Agreement for services will be made to the Consultant that is best qualified and most responsive in the opinion of the City.

c. The City reserves the right to reject any and all Proposals. The City expressly reserves the right to postpone the opening of submittals for its own convenience and to reject any and all submittals responding to this RFQ.

d. Consultant must agree to indemnify, hold harmless and defend the City, its officers, agents and assigns from any and all liability or loss resulting from any suits, claims, or actions brought against the City which result directly or indirectly from the wrongful or negligent actions of the consultant in the performance of the Agreement.

e. Consultant, at its own cost and expense, shall procure and maintain insurance coverages as required by the Agreement.

f. Consultant will be required to comply with all existing State and Federal labor laws including those applicable to equal opportunity employment provisions.

g. Consultant is required to have in full force and effect all licenses and permits required by all applicable laws. Consultant shall obtain a City of Dinuba Business License during the term of the Agreement.

h. Consultant, its agents, and employees shall comply with all laws, ordinances, rules and regulations of the Federal and State governments, the County of Tulare, the City of Dinuba and all governing bodies having jurisdiction applying to work done under the Agreement.

i. The City reserves the right to negotiate special requirements and proposed service levels using the selected proposal as a basis. Compensation for services will be negotiated with the Consultant.

j. Consultant shall not sublet any portion of the Agreement with the City without express written permission of the Director of Public Works or his/her designated representative.

k. The City reserves the right to review and approve qualifications of subcontracting firms or persons. Substitutions that are not approved are considered sufficient grounds for termination of the Agreement.

l. The City, or any of its duly authorized representative, shall have access to and the right to examine, audit, excerpt, copy or transcribe any pertinent transaction, activity, time and work records, employment records, or other records relating to personnel employed by the Consultant. Such material, including pertinent cost accounting, financial records and proprietary data, will be kept and maintained by Consultant for a period of at least three (3) years after completion of a Consultant's performance unless the City's written permission is given to dispose of same prior to that time.

m. All responses to this R F Q shall become the property of the City of Dinuba and will be retained or disposed of accordingly.

n. No amendments, additions, or alterations shall be accepted after the submission

deadline.

o. All documents, records, designs, and specifications developed by the Consultant in the course of providing services to the City, shall become the property of the City. Anything considered proprietary should be so designated by the Consultant.

p. Acceptance by the City of any qualifications submitted pursuant to this RFQ shall not constitute any implied intent to enter into an Agreement for services.

q. The City reserves the right to issue written notice to all interested parties of any change in the qualifications submission schedule should the City determine, at its sole discretion, that such changes are necessary.

r. The City anticipates the value of this Agreement will exceed $150,000 therefore it is expected that Audit Review will be required. Exhibit 10-K is attached hereto or can be downloaded at https://dot.ca.gov/-/media/dot-media/programs/local-assistance/documents/lapm/c10/10k.pdf and submitted with the proposal.

s. Proposers must engage project participation of certified DBE firms in at least 13% of the overall project fee or demonstrate a Good Faith Effort (GFE) to do so in the event that insufficient DBE participation can be identified. Failure to either meet the DBE commitment goal or to demonstrate GFE will result in proposals being deemed non-responsive.

t. Total amount payable to the Consultant shall not exceed $2,000,000 and with a performance period of three (3) years from the date approved by the Dinuba City Council.

u. The City anticipates the designated City Engineer, obtained as a consultant under this Agreement, to hold a management position with the City and subject to executing Exhibit 10-U of the LAPM.

12. FEDERAL-AID PROVISIONS

The proposing Consultant's services may be federally funded, which necessitate compliance with additional requirements. Special attention is directed to Attachment 2 – Local Assistance Procedures Manual Exhibit (LAPM) 10-I, Notice to Proposers DBE Information. The proposing consultant shall complete and submit the following forms with the proposal to be considered responsive.

- Local Agency Proposer DBE Commitment (Consultant Contracts); (LAPM 10-01). The City of Dinuba's current contract DBE goal is 13%.
- DBE information – Good Faith Effort (LAPM 15-H) – Required only if DBE goal is not achieved. It is recommended that proposer prepare and submit a GFE irrespective of meeting the DBE goal.
- Disclosure of Lobbying Activities (LAPM 10-Q).

Upon award and through completion of the project, the successful proposing Consultant will be required to follow applicable federal-aid requirements and shall complete and submit with the Agreement the following forms at the time of award:

- Local Agency Proposer DBE Information (Consultant Contracts) (LAPM 10-02).
- Any other relevant forms required during the project.

Consultant shall demonstrate familiarity of providing services for federally funded projects and has clear understanding of requirements/needs to facilitate the project through Caltrans Local Assistance and Local Assistance Procedures Manual.

13. COST PROPOSAL

The consultant performs the services stated in the Agreement for an agreed amount of compensation, including a net fee or profit.

Cost proposal shall be submitted in a separate sealed envelope from the proposal. The cost proposal is confidential and will be unsealed after all proposals have been reviewed, and most qualified consultant has been selected. Reference sample cost estimate in LAPM 10-H, Example #2, at https://dot.ca.gov/-/media/dot-media/programs/local-assistance/documents/lapm/c10/10h.pdf

Selected Consultant shall comply with Chapter 10 of the Local Assistance Procedures Manual regarding the A&E Consultant Contract Audit and Review process.

14. PROTEST PROCEDURES

Because it is essential that bidders, offerors, and contractors have confidence in the procurement procedures for soliciting and awarding contracts, it is the policy of the City of Dinuba to offer all bidders, offerors, and contractors the opportunity to appeal award of purchase of contracts.

The following procedures shall apply in regard to appeals by prospective bidders, offerors, or contractors:

a. Any actual or prospective bidder, offeror, or contractor who is aggrieved in connection with the solicitation or award of an Agreement may protest to the City of Dinuba Purchasing Agent and/or the Administrative Services Director. Appeals must be submitted in writing within five (5) working days after such aggrieved person knows, should have reasonably known, or could reasonably be expected to know of the facts giving rise thereto.

b. Appeals shall be submitted to the City of Dinuba Administrative Services Director, 405 E. El Monte Way, Dinuba, CA 93618. Appeals should address only areas regarding bid contradictions procurement errors, quotation rating discrepancies, legality of procurement context, conflict of interest in rating process, and inappropriate or unfair competitive procurement grievance

regarding the bid process.

c. The City of Dinuba Purchasing Agent or Administrative Serivices Director shall have the authority to settle and resolve a protest of an aggrieved bidder, offeror, or contractor, actual or prospective, concerning the solicitation or award of Agreement. The Purchasing Agent will provide a written response to the complainant within five (5) working days unless the complainant is notified more time is required.

d. If the protest cannot be resolved by mutual agreement, or if the protesting bidder is not satisfied with the decision of the Purchasing Agent and/or Administrative Services Director, he/she shall have the right to appeal to the City Manager within five (5) business days after notification of the Purchasing Agent's decision.

e. If the protesting bidder is not satisfied with the decision of the City Manager, the final level of appeal is with the City Council. Complainant may appear at the City Council meeting to be heard by Council.

f. In general, the filing of a protest should cause the solicitation proceedings, which are subject to protest, to be halted until the appeal is resolved. In order to allow essential City functions to continue, the City may proceed with the solicitation or award of Agreement, despite the protest, upon an adequate determination in writing by the City's Purchasing Agent or Administrative Services Director that such action is necessary. It is expected that such determination will occur only in those few circumstances where it is necessary to protect a substantial interest of the City of Dinuba.

g. In an effort to limit frivolous protests, protesters who file two (2) protests within twelve (12) calendar months, whose protests are not resolved in their favor, may be withheld from future bid.

ATTACHMENTS:

Attachment 1 – Sample Agreement for Services

Attachment 2 - Local Assistance Procedures Manual Exhibit (LAPM) 10-I, Notice to Proposers DBE Information.

ATTACHMENT 1

SAMPLE AGREEMENT FOR SERVICES

ARTICLE I – INTRODUCTION

This Agreement is entered into this_____day of_____, 2022 between the City of DINUBA ("CITY") and_____, *a*_____[insert legal form of entity, i.e California corporation, limited partnership, etc.] ***("CONSULTANT").***

RECITALS

CITY has determined that it requires the following professional services from a consultant:

A. CONSULTANT represents that it is fully qualified to perform such professional services by virtue of its experience and the training, education and expertise of its principals and employees. CONSULTANT further represents that it is willing to accept responsibility for performing such services in accordance with the terms and conditions of this Agreement.

NOW THEREFORE, in consideration of mutual covenants and conditions herein contained, CITY and CONSULTANT agree as follows:

1. DEFINITIONS

A. "Scope of Services": Such professional services as are set forth on Page 6 of the Request for Proposal attached hereto and incorporated herein by this reference.

B. "Approved Fee Schedule": Such compensation rates as are set forth in the fee schedule attached hereto as Exhibit B and incorporated herein by this reference.

C. "Commencement Date": _[insert agreement start date]

D. "Expiration Date": [insert agreement end date]

ARTICLE II – STATEMENT OF WORK

1. CONSULTANT'S SERVICES

A. Scope of Services. Subject to the terms and conditions set forth in this Agreement, CONSULTANT shall perform the services identified in the Scope of Services. CITY shall have the right to request, in writing, changes in the scope of work or the services to be performed. Any changes mutually agreed upon by the parties, and any increase or decrease in compensation, shall be incorporated by written amendments to this Agreement.

B. Time for Performance. This Agreement shall go into effect on (DATE), contingent upon approval by CITY, and CONSULTANT shall commence work after notification to proceed by CITY'S Contract Administrator. The Agreement shall end on (DATE), unless extended by Agreement amendment. CONSULTANT is advised that any recommendation for Agreement award is not binding on CITY until the Agreement is fully executed and approved by CITY.

C. Standard of Performance. CONSULTANT shall perform all work to the highest professional standards and in a manner reasonably satisfactory to CITY. CONSULTANT shall comply with all applicable federal, state and local laws, ordinances, codes and regulations.

2. REPRESENTATIVES

A. City Representative. For the purposes of this Agreement, the Contract Administrator and CITY's representative shall be the Public Works Director, (hereinafter the "City Representative"). It shall be CONSULTANT's responsibility to assure that the City Representative is kept informed of the progress of the performance of the services, and CONSULTANT shall refer any decisions which must be made by CITY to the City Representative. Unless otherwise specified herein, any approval of CITY required hereunder shall mean the approval of the City Representative.

B. Consultant Representative. For the purposes of this Agreement, _____, ***[insert name of Consultant's responsible principal]*** is hereby designated as the principal and representative of CONSULTANT authorized to act on its behalf with respect to the services specified herein and make all decisions in connection therewith (the "Responsible Principal"). The Responsible Principal may not be changed by CONSULTANT without the prior written approval of CITY.

3. CONSULTANT'S PERSONNEL

A. CONSULTANT represents that it has, or will secure at its own expense, all personnel required to perform the services required under this Agreement. All such services will be performed by CONSULTANT or under its supervision, and all personnel

engaged in the work shall possess the qualifications, permits and licenses required by applicable law to perform such services.

B. CONSULTANT shall be solely responsible for the satisfactory work performance of all personnel engaged in performing services required by this Agreement, and compliance with all reasonable performance standards established by CITY.

C. CONSULTANT may utilize the services of sub-consultants to undertake specific work tasks. Fees for services provided by sub-consultants shall be compensated as set forth in Exhibit B.

D. In the event that CITY, in its sole discretion, at any time during the term of this Agreement, desires the removal of any person or persons assigned by CONSULTANT to perform services pursuant to this Agreement, CONSULTANT shall remove any such person immediately upon receiving notice from CITY of the desire of CITY for the removal of such person or persons.

E. CONSULTANT shall be responsible for payment of all employees' and sub-consultants' wages and benefits and shall comply with all requirements pertaining to employer's liability, workers' compensation, unemployment insurance, and Social Security.

F. Permits and Licenses. CONSULTANT shall obtain and maintain during the Agreement term all necessary licenses, permits and certificates required by law for the provision of services under this Agreement, including a City of Dinuba business license.

ARTICLE III – CONSULTANT'S REPORTS OR MEETINGS

A. CONSULTANT shall submit progress reports at least once a month. The report should be sufficiently detailed for the Contract Administrator to determine, if CONSULTANT is performing to expectations, or is on schedule; to provide communication of interim findings, and to sufficiently address any difficulties or special problems encountered, so remedies can be developed.

B. CONSULTANT'S Project Manager shall meet with City's Contract Administrator, as needed, to discuss progress on the Agreement.

ARTICLE IV – PERFORMANCE PERIOD

A. This Agreement shall go into effect on (DATE), contingent upon approval by CITY, and CONSULTANT shall commence work after notification to proceed by CITY'S Contract Administrator. The Agreement shall end on (DATE), unless extended by Agreement amendment.

B. CONSULTANT is advised that any recommendation for Agreement award is not binding on CITY until the Agreement is fully executed and approved by CITY.

ARTICLE V – ALLOWABLE COSTS AND PAYMENTS

A. CONSULTANT will be reimbursed for hours worked at the hourly rate specified in CONSULTANT's Cost Proposal. The specified hourly rates shall include direct salary costs, employee benefits, overhead, and fee. These rates are not adjustable for the performance period set forth in this Agreement.

B. In addition, CONSULTANT will be reimbursed for incurred (actual) direct costs other than salary costs that are in the cost proposal and identified in the cost proposal and in the executed Task Order.

C. Specific projects will be assigned to CONSULTANT through issuance of Task Orders.

D. After a project to be performed under this Agreement is identified by the CITY, the CONSULTANT will prepare a draft Task order. The draft Task Order will identify the scope of services, project deliverables, period of performance, cost estimate and project schedule. The draft Task order will be delivered to CITY for review. After agreement has been reached on the negotiable items and total cost; the finalized Task Order shall be signedby both the CITY and CONSULTANT.

E. Task Orders may be negotiated for a lump sum (Firm Fixed Price) or for specific rates of compensation, both of which must be based on the labor and other rates set forth in CONSULTANT's Cost Proposal.

F. Reimbursement for transportation and subsistence costs shall not exceed the rates as specified in the approved Cost Proposal.

G. When a milestone cost estimates are included in the approved Cost Proposal, CONSULTANT shall obtain prior written approval for a revised milestone cost estimate from the Contract Administrator before exceeding such estimate.

H. Progress payments for each Task Order will be made monthly in arrears based on services provided and actual costs incurred.

I. CONSULTANT shall not commence performance of work or services until this Agreement has been approved by the CITY, and notification to proceed has been issued by the CITY's Contract Administrator. No payment will be made prior to approval or for any work performed prior to approval of this Agreement.

J. A Task Order is of no force or effect until returned to CITY and signed by an authorized representative of CITY. No expenditures are authorized on a project and work shall not commence until a Task Order for that project has been executed by CITY.

K. CONSULTANT will be reimbursed, as promptly as fiscal procedures will permit upon receipt by CITY's Contract Administrator of itemized invoice. Separate invoices itemizing all costs are required for all work performed under each Task Order. Invoices shall be submitted no later than 45 calendar days after the performance of work for which CONSULTANT is billing, or upon completion of the Task order. Invoices shall detail the work performed on each milestone, on each project as applicable. Invoices

shall follow the format stipulated for the approved Cost Proposal and shall reference this Agreement number, project title and Task order number. Credits due CITY that include any equipment purchased under the provisions of Article XI Equipment Purchase of this Agreement, must be reimbursed by CONSULTANT prior to the expiration or termination of this Agreement. Invoices shall be mailed to CITY's Contract Administrator at the following address:

City of Dinuba

Ismael Hernandez, Public Works Director

1088 E. Kamm Avenue, Dinuba, CA 93618

L. The period of performance for Task Orders shall be in accordance with dates specified in the Task Order. No Task Order will be written which extends beyond the expiration date of this Agreement.

M. The total amount payable by CITY for an individual Task Order shall not exceed the amount agreed to in the Task Order, unless authorized by the Agreement amendment.

N. If the CONSULTANT fails to satisfactorily complete a deliverable according to the schedule set forth in a Task Order, no payment will be made until the deliverable has been satisfactorily completed.

O. Task Orders may not be used to amend this Agreement and may not exceed thescope of work under this Agreement.

P. The total amount payable by CITY for all Task Orders resulting from this Agreement shall not exceed ($2,000,000). It is understood and agreed that there is no guarantee, either expressed or implied that this dollar amount will be authorized under this Agreement through Task Orders.

ARTICLE VI – TERMINATION

A. CITY reserves the right to terminate this Agreement upon thirty (30) calendar days written notice to CONSULTANT with the reasons for termination stated in the notice.

B. CITY may terminate this Agreement with CONSULTANT should CONSULTANT fail to perform the covenants herein contained at the time and in the manner herein provided. In the event of such termination, CITY may proceed with the work in any manner deemed proper by CITY. If CITY terminates this Agreement with CONSULTANT, CITY shall pay CONSULTANT the sum due to CONSULTANT under this Agreement prior to termination, unless the cost of completion to CITY exceeds the funds remaining in the Agreement. In which case the overage shall be deducted from any sum due CONSULTANT under this Agreement and the balance, if any, shall be paid to CONSULTANT upon demand.

C. The maximum amount for which the CITY shall be liable if this Agreement is terminated is_____dollars.

ARTICLE VII – COST PRINCIPLES AND ADMINISTRATIVE EQUIPMENT

A. CONSULTANT agrees that the Contract Cost Principles and Procedures, 48 CFR, Federal Acquisition Regulations System, Chapter 1, Part 31.000 et seq., shall be used to determine the cost allowability of individual items.

B. CONSULTANT also agrees to comply with federal procedures in accordance with 49 CFR, Part 18, Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments.

C. Any costs for which payment has been made to CONSULTANT that are determined by subsequent audit to be unallowable under 49 CFR, Part 18 and 48 CFR, Federal Acquisition Regulations System, Chapter 1, Part 31.000 et seq., are subject to repayment by CONSULTANT to CITY.

ARTICLE VIII – RETENTION OF RECORDS/AUDIT

For the purpose of determining compliance with Public Contract Code 10115, et seq. and Title 21, California Code of Regulations, Chapter 21, Section 2500 et seq., when applicable and other matters connected with the performance of the Agreement pursuant to Government Code 8546.7; CONSULTANT, sub-consultants, and CITY shall maintain and make available for inspection all books, documents, papers, accounting records, and other evidence pertaining to the performance of the Agreement, including but not limited to, the costs of administering the Agreement. All parties shall make such materials available at their respective offices at all reasonable times during the Agreement period and for three years from the date of final payment under the Agreement. The state, State Auditor, CITY, FHWA, or any duly authorized representative of the Federal Government shall have access to any books, records, and documents of CONSULTANT and it's certified public accountants (CPA) work papers that are pertinent to the Agreement and indirect cost rates (ICR) for audit, examinations, excerpts, and transactions, and copies thereof shall be furnished if requested.

ARTICLE IX – AUDIT REVIEW PROCEDURES

A. Any dispute concerning a question of fact arising under an interim or post audit of this Agreement that is not disposed of by agreement, shall be reviewed by CITY'S Administrative Services Director.

B. Not later than 30 days after issuance of the final audit report, CONSULTANT may request a review by CITY'S Administrative Services Director of unresolved audit issues. The request for review will be submitted in writing.

C. Neither the pendency of dispute nor its consideration by CITY will excuse CONSULTANT from full and timely performance, in accordance with the terms of this Agreement.

D. CONSULTANT and subconsultant contracts, including cost proposals and ICR, are subject to audits or reviews such as, but not limited to, a contract audit, an incurred cost audit, an ICR Audit, or a CPA ICR audit work paper review. If selected for audit or review, the Agreement, cost proposal and ICR and related work papers, if

applicable, will be reviewed to verify compliance with 48 CFR, Part 31 and other related laws and regulations. In the instances of a CPA ICR audit work paper review it is CONSULTANT's responsibility to ensure federal, state, or local government officials are allowed full access to the CPA's work papers including making copies as necessary. The Agreement, cost proposal, and ICR shall be adjusted by CONSULTANT and approved by LOCAL AGENCY contract manager to conform to the audit or review recommendations. CONSULTANT agrees that individual terms of costs identified in the audit report shall be incorporated into the Agreement by this reference if directed by LOCAL AGENCY at its sole discretion. Refusal by CONSULTANT to incorporate audit or review recommendations, or to ensure that the federal, state or local governments have access to CPA work papers, will be considered a breach of Agreement terms and cause for termination of the Agreement and disallowance of prior reimbursed costs.

ARTICLE X – SUBCONTRACTING

A. Nothing contained in this Agreement or otherwise, shall create any contractual relation between CITY and any sub-consultant(s), and no subcontract shall relieve CONSULTANT of its responsibilities and obligations hereunder. CONSULTANT agrees to be as fully responsible to CITY for the acts and omissions of its sub-consultant(s) and of persons either directly or indirectly employed by any of them as it is for the acts and omissions of persons directly employed by CONSULTANT. CONSULTANT's obligation to pay its sub-consultant(s) is an independent obligation from CITY'S obligation to make payments to the CONSULTANT.

B. CONSULTANT shall perform the work contemplated with resources available within its own organization and no portion of the work pertinent to this Agreement shall be subcontracted without written authorization by CITY's Contract Administrator, except that, which is expressly identified in the approved Cost Proposal.

C. CONSULTANT shall pay its sub-consultants within ten (10) calendar days from receipt of each payment made to CONSULTANT by CITY.

D. All subcontracts entered into as a result of this Agreement shall contain all the provisions stipulated in this Agreement to be applicable to sub-consultants.

E. Any substitution of sub-consultant(s) must be approved in writing by CITY's Contract Administrator prior to the start of work by the sub-consultant(s).

ARTICLE XI – EQUIPMENT PURCHASE

A. Prior authorization in writing, by CITY's Contract Administrator shall be required before CONSULTANT enters into any unbudgeted purchase order, or subcontract exceeding $5,000 for supplies, equipment, or CONSULTANT services. CONSULTANT shall provide an evaluation of the necessity or desirability of incurring such costs.

B. For purchase of any item, service or consulting work not covered in CONSULTANT's Cost Proposal and exceeding $5,000 prior authorization by CITY's

Contract Administrator; three competitive quotations must be submitted with the request, or the absence of bidding must be adequately justified.

C. Any equipment purchased as a result of this Agreement is subject to the following: "CONSULTANT shall maintain an inventory of all nonexpendable property. Nonexpendable property is defined as having a useful life of at least two years and an acquisition cost of $5,000 or more. If the purchased equipment needs replacement and is sold or traded in, CITY shall receive a proper refund or credit at the conclusion of the Agreement, or if the Agreement is terminated, CONSULTANT may either keep the equipment and credit CITY in an amount equal to its fair market value, or sell such equipment at the best price obtainable at a public or private sale, in accordance with established CITY procedures; and credit CITY in an amount equal to the sales price. If CONSULTANT elects to keep the equipment, fair market value shall be determined at CONSULTANT's expense, on the basis of a competent independent appraisal of such equipment. Appraisals shall be obtained from an appraiser mutually agreeable to by CITY and CONSULTANT, if it is determined to sell the equipment, the terms and conditions of such sale must be approved in advance by CITY." 49 CFR, Part 18 requires a credit to Federal funds when participating equipment with a fair market value greater than $5,000 is credited to the project.

ARTICLE XII - STATE PREVAILING WAGE RATES

A. CONSULTANT shall comply with the State of California's General Prevailing Wage Rate requirements in accordance with California Labor Code, Section 1770, and all Federal, State, and local laws and ordinances applicable to the work.

B. Any subcontract entered into as a result of this Agreement, if for more than $25,000 for public works construction or more than $15,000 for the alteration, demolition, repair, or maintenance of public works, shall contain all of the provisions of this Article, unless the awarding agency has an approved labor compliance program by the Director of Industrial Relations.

C. When prevailing wages apply to the services described in the scope of work, transportation and subsistence costs shall be reimbursed at the minimum rates set by the Department of Industrial Relations (DIR) as outlined in the applicable Prevailing Wage Determination.

ARTICLE XIII – CONFLICT OF INTEREST

A. CONSULTANT shall disclose any financial, business, or other relationship with CITY that may have an impact upon the outcome of this Agreement, or any ensuing CITY construction project. CONSULTANT shall also list current clients who may have a financial interest in the outcome of this Agreement, or any ensuing CITY construction project, which will follow.

B. CONSULTANT hereby certifies that it does not now have, nor shall it acquire any financial or business interest that would conflict with the performance of services under this Agreement.

C. CONSULTANT hereby certifies that neither CONSULTANT, nor any firm affiliated with CONSULTANT will bid on any construction contract, or on any contract to

provide construction inspection for any construction project resulting from this Agreement. An affiliated firm is one, which is subject to the control of the same persons through joint-ownership, or otherwise.

D. Except for sub-consultants whose services are limited to providing surveying or materials testing information, no sub-consultant who has provided design services in connection with this Agreement shall be eligible to bid on any construction contract, or on any contract to provide construction inspection for any construction project resulting from this Agreement.

ARTICLE XIV – REBATES, KICKBACKS, OR OTHER UNLAWFUL CONSIDERATION

CONSULTANT warrants that this Agreement was not obtained or secured through rebates kickbacks or other unlawful consideration, either promised or paid to any CITY employee. For breach or violation of this warranty, CITY shall have the right in its discretion; to terminate the Agreement without liability; to pay only for the value of the work actually performed; or to deduct from the Agreement price; or otherwise recover the full amount of such rebate, kickback or other unlawful consideration.

ARTICLE XV – PROHIBITION OF EXPENDING LOCAL AGENCY STATE OR FEDERAL FUNDS FOR LOBBYING

A. CONSULTANT certifies to the best of his or her knowledge and belief that:

1. No state, federal or local agency appropriated funds have been paid, or will be paid by-or-on behalf of CONSULTANT to any person for influencing or attempting to influence an officer or employee of any state or federal agency; a Member of the State Legislature or United States Congress; an officer or employee of the Legislature or Congress; or any employee of a Member of the Legislature or Congress, in connection with the awarding of any state or federal contract; the making of any state or federal grant; the making of any state or federal loan; the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any state or federal contract, grant, loan, or cooperative agreement.

2. If any funds other than federal appropriated funds have been paid, or will be paid to any person for influencing or attempting to influence an officer or employee of any federal agency; a Member of Congress; an officer or employee of Congress, or an employee of a Member of Congress; in connection with this federal contract, grant, loan, or cooperative agreement; CONSULTANT shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying", in accordance with its instructions.

B. This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by Section 1352, Title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than $10,000 and not more than $100,000 for each such failure.

C. CONSULTANT also agrees by signing this document that he or she shall require that the language of this certification be included in all lower-tier subcontracts, which exceed $100,000 and that all such sub recipients shall certify and disclose accordingly.

ARTICLE XVI – STATEMENT OF COMPLIANCE

A. CONSULTANT's signature affixed herein, and dated, shall constitute a certification under penalty of perjury under the laws of the State of California that CONSULTANT has, unless exempt, complied with, the nondiscrimination program requirements of Government Code Section 12990 and Title 2, California Administrative Code, Section 8103.

B. During the performance of this Agreement, Consultant and its sub-consultants shall not unlawfully discriminate, harass, or allow harassment against any employee or applicant for employment because of sex, race, color, ancestry, religious creed, national origin, physical disability (including HIV and AIDS), mental disability, medical condition (e.g., cancer), age (over 40), marital status, and denial of family care leave. Consultant and sub-consultants shall insure that the evaluation and treatment of their employees and applicants for employment are free from such discrimination and harassment. Consultant and sub-consultants shall comply with the provisions of the Fair Employment and Housing Act (Gov. Code §12990 (a-f) et seq.) and the 5applicable regulations promulgated there under (California Code of Regulations, Title 2, Section 7285 et seq.). The applicable regulations of the Fair Employment and Housing Commission implementing Government Code Section 12990 (a-f), set forth in Chapter 5 of Division 4 of Title 2 of the California Code of Regulations, are incorporated into this Agreement by reference and made a part hereof as if set forth in full. Consultant and its sub-consultants shall give written notice of their obligations under this clause to labor organizations with which they have a collective bargaining or other Agreement.

C. The Consultant shall comply with regulations relative to Title VI (nondiscrimination in federally-assisted programs of the Department of Transportation – Title 49 Code of Federal Regulations, Part 21 - Effectuation of Title VI of the 1964 Civil Rights Act). Title VI provides that the recipients of federal assistance will implement and maintain a policy of nondiscrimination in which no person in the state of California shall, on the basis of race, color, national origin, religion, sex, age, disability, be excluded from participation in, denied the benefits of or subject to discrimination under any program or activity by the recipients of federal assistance or their assignees and successors in interest.

D. The Consultant, with regard to the work performed by it during the Agreement shall act in accordance with Title VI. Specifically, the Consultant shall not discriminate on the basis of race, color, national origin, religion, sex, age, or disability in the selection and retention of sub-consultants, including procurement of materials and leases of equipment. The Consultant shall not participate either directly or indirectly in the discrimination prohibited by Section 21.5 of the U.S. DOT's Regulations, including employment practices when the Agreement covers a program whose goal is employment.

ARTICLE XVII – DEBARMENT AND SUSPENSION CERTIFICATION

A. CONSULTANT's signature affixed herein, shall constitute a certification under penalty of perjury under the laws of the State of California, that CONSULTANT has complied with Title 2 CFR, Part 180, "OMB Guidelines to Agencies on Government wide Debarment and Suspension (non-procurement)", which certifies that he/she or any person associated therewith in the capacity of owner, partner, director, officer, or manager, is not currently under suspension, debarment, voluntary exclusion, or determination of ineligibility by any federal agency; has not been suspended, debarred, voluntarily excluded, or determined ineligible by any federal agency within the past three (3) years; does not have a proposed debarment pending; and has not been indicted, convicted, or had a civil judgment rendered against it by a court of competent jurisdiction in any matter involving fraud or official misconduct within the past three (3) years. Any exceptions to this certification must be disclosed to CITY.

B. Exceptions will not necessarily result in denial of recommendation for award, but will be considered in determining CONSULTANT responsibility. Disclosures must indicate to whom exceptions apply, initiating agency, and dates of action.

C. Exceptions to the Federal Government Excluded Parties List System maintained by the General Services Administration are to be determined by the Federal highway Administration.

ARTICLE XVIII – FUNDING REQUIREMENTS

A. It is mutually understood between the parties that this Agreement may have been written before ascertaining the availability of funds or appropriation of funds, for the mutual benefit of both parties, in order to avoid program and fiscal delays that would occur if the Agreement were executed after that determination was made.

B. This Agreement is valid and enforceable only, if sufficient funds are made available to the City for the purpose of this Agreement. In addition, this Agreement is subject to any additional restrictions, limitations, conditions, or any statute enacted by the Congress State Legislature, or City's governing board that may affect the provisions, terms, or funding of this Agreement in any manner.

C. It is mutually agreed that if sufficient funds are not appropriated, this Agreement may be amended to reflect any reduction in funds.

D. City has the option to void the Agreement under the 30-day termination clause pursuant to Article VI, or by mutual agreement to amend the Agreement to reflect any reduction of funds.

ARTICLE XIX – CHANGE IN TERMS

A. This Agreement may be amended or modified only by mutual written agreement of the parties.

B. CONSULTANT shall only commence work covered by an amendment after the amendment is executed and notification to proceed has been provided by City's Contract Administrator.

C. There shall be no change in CONSULTANT'S Project Manager or members of the project team, as listed in the approved Cost Proposal, which is a part of this Agreement without prior written approval by City's Contract Administrator.

ARTICLE XX – DISADVANTAGED BUSINESS ENTERPRISES (DBE) PARTICIPATION

A. This Agreement is subject to 49 CFR, Part 26 entitled "Participation by Disadvantaged Business Enterprises in Department of Transportation Financial Assistance Programs". Consultants who obtain DBE participation on this Agreement will assist Caltrans in meeting its federally mandated statewide overall DBE goal.

B. The goal for DBE participation for this Agreement is 13%. Participation by DBE consultant or sub consultants shall be in accordance with information contained in the Consultant Proposal DBE Commitment (Exhibit 10-O1), or in the Consultant Contract DBE Information (Exhibit 10-O2) attached hereto and incorporated as part of the Agreement. Ifa DBE sub consultant is unable to perform, CONSULTANT must make a good faith effort to replace him/her with another DBE sub consultant, of the goal is not otherwise met.

C. DBE's and other small businesses, as defined in 49 CFR, Part 26 are encouraged to participate in the performance of contracts financed in whole or in part with federal funds. CONSULTANT or sub consultant shall not discriminate on the basis of race, color, national origin, or sex in the performance of this Agreement. CONSULTANT shall carry out applicable requirements of 49 CFR, Part 26 in the award and administration of US DOT-assisted agreements. Failure by CONSULTANT to carry out these requirements is a material breach of this Agreement, which may result in the termination of this Agreement or such other remedy as City deems appropriate.

D. Any subcontract entered into as a result of this Agreement shall contain all of the provisions of this section.

A DBE firm may be terminated only with prior written approval from City and only for the reasons specified in 49 CFR 26.53(f). Prior to requesting City consent for the termination, CONSULTANT must meet the procedural requirements specified in 49 CFR 26.53(f).

F. A DBE performs a Commercially Useful Function (CUF) when it is responsible for execution of the work of the contract and is carrying out its responsibilities by actually performing, managing, and supervising the work involved. To perform a CUF, the DBE must also be responsible with respect to materials and supplies used on the contract, for negotiating price, determining quality and quantity, ordering the material, and installing (where applicable) and paying for the material itself. To determine whether a DBE is performing a CUF, evaluate the amount of work subcontracted, industry practices, whether the amount the firm is to be paid under the contract is commensurate with the work it is

actually performing, and other relevant factors.

G. A DBE does not perform a CUF if its role is limited to that of an extraparticipant in a transaction, contract, or project through which funds are passed in order to obtain the appearance of DBE participation. In determining whether a DBE is such an extraparticipant, examine similar transactions, particularly those in which DBEs do not participate.

H. If a DBE does not perform or exercise responsibility for at least thirty percent (30%) of the total cost of its contract with its own work force, or the DBE subcontracts a greater portion of the work of the contract than would be expected on the basis of normal industry practice for the type of work involved, it will be presumed that it is not performing a CUF.

I. CONSULTANT shall maintain records of materials purchased or supplied from all subcontracts entered into with certified DBEs. The records shall show the name and business address of each DBE or vendor and the total dollar amount actually paid each DBE or vendor, regardless of tier. The records shall show the date of payment and the total dollar figure paid to all firms. DBE prime consultants shall also show the date of work performed by their own forces along with the corresponding dollar value of the work.

J. Upon completion of the Agreement, a summary of these records shall be prepared and submitted on the form entitled, "Final Report-Utilization of Disadvantaged Business Enterprise (DBE), First-Tier Sub consultants" CEM-2402F [Exhibit 17-F, of the LAPM], certified correct by CONSULTANT or CONSULTANT's authorized representative and shall be furnished to the Contract Administrator with the final invoice. Failure to provide the summary of DBE payments with the final invoice will result in twenty-five percent (25%) of the dollar value of the invoice being withheld from payment until the form is submitted. The amount will be returned to CONSULTANT when a satisfactory "Final Report-Utilization of Disadvantaged Business Enterprises (DBE), First-Tier Sub consultants" is submitted to the Contract Administrator.

K. If a DBE sub consultant is decertified during the life of the Agreement, the decertified sub consultant shall notify CONSULTANT in writing with the date of decertification. If a sub-consultant becomes a certified DBE during the life of the Agreement, the sub-consultant shall notify CONSULTANT in writing with the date of certification. Any changes should be reported to City's Contract Administrator within 30 days.

ARTICLE XXI - CONTINGENT FEE

CONSULTANT warrants, by execution of this Agreement that no person or selling agency has been employed, or retained, to solicit or secure this contract upon an agreement or understanding, for a commission, percentage, brokerage, or contingent fee, excepting bona fide employees, or bona fide established commercial or selling agencies maintained by CONSULTANT for the purpose of securing business. For breach or violation of this warranty, City has the right to annul this Agreement without liability; pay only for the value of the work actually performed, or in its discretion to deduct from the contract price or

consideration, or otherwise recover the full amount of such commission, percentage, brokerage, or contingent fee.

ARTICLE XXII - DISPUTES

A. Any dispute, other than audit, concerning a question of fact arising under this Agreement that is not disposed of by agreement shall be decided by a committee consisting of City's Contract Administrator and (City Manager), who may consider written or verbal information submitted by CONSULTANT.

B. Not later than 30 days after completion of all work under the Agreement, CONSULTANT may request review by City's Governing Board of unresolved claims or disputes, other than audit. The request for review will be submitted in writing.

C. Neither the pendency of a dispute, nor its consideration by the committee will excuse CONSULTANT from full and timely performance in accordance with the terms of this Agreement.

ARTICLE XXIII - INSPECTION OF WORK

CONSULTANT and any sub-consultant shall permit City, the state, and the FHWA if federal participating funds are used in this Agreement; to review and inspect the project activities and files at all reasonable times during the performance period of this Agreement including review and inspection on a daily basis.

ARTICLE XXIV - SAFETY

A. CONSULTANT shall comply with OSHA regulations applicable to CONSULTANT regarding necessary safety equipment or procedures. CONSULTANT shall comply with safety instructions issued by City Safety Officer and other City representatives. CONSULTANT personnel shall wear hard hats and safety vests at all times while working on the construction project site.

B. Pursuant to the authority contained in Section 591 of the Vehicle Code, City has determined that such areas are within the limits of the project and are open to public traffic. CONSULTANT shall comply with all of the requirements set forth in Divisions 11, 12, 13, 14, and 15 of the Vehicle Code. CONSULTANT shall take all reasonably necessary precautions for safe operation of its vehicles and the protection of the traveling public from injury and damage from such vehicles.

C. Any subcontract entered into as a result of this Agreement, shall contain all of the provisions of this Article.

D. CONSULTANT must have a Division of Occupational Safety and Health (CAL-OSHA) permit(s), as outlined in California Labor Code Sections 6500 and 6705, prior to the initiation of any practices, work, method, operation, or process related to the construction or excavation of trenches which are five feet or deeper.

ARTICLE XXV - INSURANCE

A. CONSULTANT shall at all times during the term of this Agreement carry, maintain, and keep in full force and effect, insurance as follows:

B. Commercial General Liability Insurance with minimum limits of Two Million Dollars ($2,000,000) for each occurrence and in the aggregate for any personal injury, death, loss or damage.

C. Automobile Liability Insurance for any owned, non-owned or hired vehicle used in connection with the performance of this Agreement with minimum limits of Two Million Dollars ($2,000,000) per accident for bodily injury and property damage.

D. Worker's Compensation insurance as required by the State of California.

1. Professional Liability Insurance with a minimum limit of Two Million Dollars ($2,000,000) per occurrence

A. CONSULTANT shall require each of its sub-consultants or sub-contractors to maintain insurance coverage that meets all of the requirements of this Agreement.

E. The policies required by this Agreement shall be issued by an insurer admitted in the State of California and with a rating of at least A:VII in the latest edition of Best's Insurance Guide.

F. CONSULTANT agrees that if it does not keep the insurance required in this Agreement in full force and effect, CITY may either immediately terminate this Agreement or, if insurance is available at a reasonable cost, CITY may take out the necessary insurance and pay, at CONSULTANT'S expense, the premium thereon.

G. Prior to commencement of work under this Agreement, CONSULTANT shall file with CITY's Risk Manager a certificate or certificates of insurance showing that the insurance policies are in effect and satisfy the required amounts and specifications required pursuant to this Agreement.

H. CONSULTANT shall provide proof that policies of insurance expiring during the term of this Agreement have been renewed or replaced with other policies providing at least the same coverage. Such proof will be furnished at least two weeks prior to the expiration of the coverages.

I. The general liability and automobile policies of insurance shall contain an endorsement naming CITY, its elected officials, officers, agents, employees, attorneys, servants, volunteers, successors and assigns as additional insureds. All of the policies shall contain an endorsement providing that the policies cannot be canceled or reduced except on thirty (30) days' prior written notice to CITY. CONSULTANT agrees to require its insurer to modify the certificates of insurance to delete any exculpatory wording stating that failure of the insurer to mail written notice of cancellation imposes no obligation, and to delete the word "endeavor" with regard to

any notice provisions.

J. The insurance provided by CONSULTANT shall be primary to any other coverage available to CITY. Any insurance or self-insurance maintained by CITY, its officers, employees, agents or volunteers, shall be in excess of CONSULTANT's insurance and shall not contribute with it.

K. All insurance coverage provided pursuant to this Agreement shall not prohibit CONSULTANT, and CONSULTANT's employees, agents, subcontractors, or volunteers from waiving the right of subrogation prior to a loss. CONSULTANT hereby waives all rights of subrogation against CITY.

L. Any deductibles or self-insured retentions must be approved by CITY. At the option of CITY, CONSULTANT shall either reduce or eliminate the deductibles or self-insured retentions with respect to CITY, or CONSULTANT shall procure a bond guaranteeing payment of losses and expenses.

M. If CONSULTANT is a Limited Liability Company, general liability coverage must be amended so that the Limited Liability Company and its managers, affiliates, employees, agents, and other persons necessary or incidental to its operation are insureds.

N. Procurement of insurance by CONSULTANT shall not be construed as a limitation of CONSULTANT's liability or as full performance of CONSULTANT's duties to indemnify, hold harmless and defend under Section 14 of this Agreement.

ARTICLE XXVI - OWNERSHIP OF DATA

A. Upon completion of all work under this Agreement, ownership and title to all reports, documents, plans, specifications, and estimates produce as part of this Agreement will automatically be vested in City; and no further agreement will be necessary to transfer ownership to CITY. CONSULTANT shall furnish CITY all necessary copies of data needed to complete the review and approval process.

B. It is understood and agreed that all calculations, drawings and specifications, whether in hard copy or machine-readable form, are intended for one-time use in the construction of the project for which this Agreement has been entered into.

C. CONSULTANT is not liable for claims, liabilities, or losses arising out of, or connected with the modification, or misuse by CITY of the machine-readable information and data provided by CONSULTANT under this Agreement; further, CONSULTANT is not liable for claims, liabilities, or losses arising out of, or connected with any use by CITY of the project documentation on other projects for additions to this project, or for the completion of this project by others, except only such use as many be authorized in writing by CONSULTANT.

D. Applicable patent rights provisions regarding rights to inventions shall be included in the contracts as appropriate (48 CFR 27, Subpart 27.3 - Patent Rights under

Government Contracts for federal-aid contracts).

E. CITY may permit copyrighting reports or other agreement products. If copyrights are permitted; the agreement shall provide that the FHWA shall have the royalty-free nonexclusive and irrevocable right to reproduce, publish, or otherwise use; and to authorize others to use, the work for government purposes.

ARTICLE XXVII - CLAIMS FILED BY CITY's CONSTRUCTION CONTRACTOR

A. If claims are filed by CITY's construction contractor relating to work performed by CONSULTANT's personnel, and additional information or assistance from CONSULTANT's personnel is required in order to evaluate or defend against such claims; CONSULTANT agrees to make its personnel available for consultation with CITY'S construction contract administration and legal staff and for testimony, if necessary, at depositions and at trial or arbitration proceedings.

B. CONSULTANT's personnel that CITY considers essential to assist in defending against construction contractor claims will be made available on reasonable notice from CITY. Consultation or testimony will be reimbursed at the same rates, including travel costs that are being paid for CONSULTANT's personnel services under this Agreement.

C. Services of CONSULTANT's personnel in connection with CITY's construction contractor claims will be performed pursuant to a written contract amendment, if necessary, extending the termination date of this contract in order to resolve the construction claims.

ARTICLE XXVIII - CONFIDENTIALITY OF DATA

A. All financial, statistical, personal, technical, or other data and information relative to CITY's operations, which are designated confidential by CITY and made available to CONSULTANT in order to carry out this Agreement, shall be protected by CONSULTANT from unauthorized use and disclosure.

B. Permission to disclose information on one occasion, or public hearing held by CITY relating to the Agreement, shall not authorize CONSULTANT to further disclose such information, or disseminate the same on any other occasion.

C. CONSULTANT shall not comment publicly to the press or any other media regarding the Agreement or CITY's actions on the same, except to CITY's staff, CONSULTANT's own personnel involved in the performance of this Agreement, at public hearings or in response to questions from a Legislative committee.

D. CONSULTANT shall not issue any news release or public relations item of any nature, whatsoever, regarding work performed or to be performed under this Agreement without prior review of the contents thereof by CITY, and receipt of CITY's

written permission.

E. Any subcontract entered into as a result of this Agreement shall contain all of the provisions of this Article.

F. All information related to the construction estimate is confidential, and shall not be disclosed by CONSULTANT to any entity other than CITY.

ARTICLE XXIX - NATIONAL LABOR RELATIONS BOARD CERTIFICATION

In accordance with Public Contract Code Section 10296, CONSULTANT hereby states under penalty of perjury that no more than one final un-appealable finding of contempt of court by a federal court has been issued against CONSULTANT within the immediately preceding two-year period, because of CONSULTANT's failure to comply with an order of a federal court that orders CONSULTANT to comply with an order of the National Labor Relations Board.

ARTICLE XXX - EVALUATION OF CONSULTANT

CONSULTANT's performance will be evaluated by CITY. A copy of the evaluation will be sent to CONSULTANT for comments. The evaluation together with the comments shall be retained as part of the contract record.

ARTICLE XXXI - RETENTION OF FUNDS

A. Any subcontract entered into as a result of this Agreement shall contain all of the provisions of this section.

B. No retainage will be withheld by the Agency from progress payments due the prime consultant. Retainage by the prime consultant or sub-consultants is prohibited, and no retainage will be held by the prime consultant from progress due sub-consultants. Any violation of this provision shall subject the violating prime consultant or sub-consultants to the penalties, sanctions, and other remedies specified in Section 7108.5 of the California Business and Professions Code. This requirement shall not be construed to limit or impair any contractual, administrative, or judicial remedies, otherwise available to the prime consultant or sub-consultant in the event of a dispute involving late payment or nonpayment by the prime consultant or deficient sub-consultant performance, or noncompliance by a sub-consultant. This provision applies to both DBE and non-DBE prime consultants and sub-consultants.

C. No retainage will be held by the Agency from progress payments due the prime consultant. Any retainage held by the prime consultant or sub-consultants from progress payments due sub-consultants shall be promptly paid in full to sub-consultants within 30 days after the sub-consultant's work is satisfactorily completed. Federal law (49 CFR 26.29) requires that any delay or postponement of payment over the 30 days may take place only for good cause and with the Agency's prior written approval. Any violation of this provision shall subject the violating prime consultant or sub-consultant to the penalties, sanctions and other remedies specified in Section 7108.5 of the Business and

Professions Code. These requirements shall not be construed to limit or impair any contractual, administrative, or judicial remedies, otherwise available to the prime consultant or sub-consultant in the event of a dispute involving late payment or nonpayment by the prime consultant, deficient sub-consultant performance, or noncompliance by a sub-consultant. This provision applies to both DBE and non-DBE prime consultant and sub-consultants.

D. The Agency shall hold retainage from the prime consultant and shall make prompt and regular incremental acceptances of portions, as determined by the Agency, of the contract work, and pay retainage to the prime consultant based on these acceptances. The prime consultant, or sub-consultant, shall return all monies withheld in retention from a sub-consultant within thirty (30) days after receiving payment for work satisfactorily completed and accepted including incremental acceptances of portions of the contract work by the agency. Federal law (49 CFR 26.29) requires that any delay or postponement of payment over thirty (30) days may take place only for good cause and with the agency's prior written approval. Any violation of this provision shall subject the violating prime consultant or sub-consultant to the penalties, sanctions and other remedies specified in Section 7108.5 of the Business and Professions Code. These requirements shall not be construed to limit or impair any contractual, administrative, or judicial remedies, otherwise available to the prime consultant or sub-consultant in the event of a dispute involving late payment or nonpayment by the prime Consultant, deficient sub-consultant performance, or noncompliance by a sub-consultant. This provision applies to both DBE and non-DBE prime consultant and sub-consultants.

ARTICLE XXXII - INDEPENDENT CONTRACTOR

CONSULTANT will act hereunder as an independent contractor. This Agreement shall not and is not intended to constitute CONSULTANT as an agent, servant, or employee of CITY and shall not and is not intended to create the relationship of partnership, joint venture or association between CITY and CONSULTANT.

ARTICLE XXXIII - INDEMNIFICATION

A. To the full extent permitted by law, CONSULTANT shall indemnify, hold harmless and defend CITY, its elected officials, officers, agents, employees, attorneys, servants, volunteers, successors and assigns from and against any and all claims, demands, causes of action, liability, losses, costs or expenses for any damage due to death or injury to any person and injury to any property resulting from any alleged intentional, reckless, negligent or otherwise wrongful acts, errors or omissions of CONSULTANT or any of its officers, employees, servants, agents, subcontractors, volunteers or any other person or entity involved by, for, with or on behalf of CONSULTANT in the performance of this Agreement. Such costs and expenses shall include reasonable attorneys' fees incurred by counsel of CITY's choice.

The parties understand and agree that the duty of CONSULTANT to indemnify and hold harmless includes the duty to defend as set forth in Section 2778 of the California Civil Code.

B. CONSULTANT's obligations under this or any other provision of this Agreement will not be limited by the provisions of any worker's compensation act or Similar act. CONSULTANT expressly waives its statutory immunity under such statutes or laws as to CITY, its officers, agents, employees and volunteers.

C. CONSULTANT agrees to obtain executed indemnity agreements with provisions identical to those in this Section from each and every subcontractor or any other person or entity involved by, for, with or on behalf of CONSULTANT in the performance of this Agreement. In the event CONSULTANT fails to obtain such indemnity obligations for the benefit of CITY, CONSULTANT agrees to be fully responsible and indemnify, hold harmless and defend CITY, its officers, agents, employees and volunteers from and against any and all claims and losses, costs or expenses for any damage due to death or injury to any person and injury to any property resulting from any alleged, intentional, reckless, negligent or otherwise wrongful acts, errors or omissions of CONSULTANT or any of its officers, employees, servants, agents, subcontractors, volunteers or any other person or entity involved by, for, with or on behalf of CONSULTANT in the performance of this Agreement. Such costs and expenses shall include reasonable attorneys' fees incurred by counsel of CITY's choice.

D. CITY does not, and shall not, waive any rights that it may possess against CONSULTANT because of the acceptance by CITY, or the deposit with CITY, of any insurance policy or certificate required pursuant to this Agreement. This hold harmless and indemnification provision shall apply regardless of whether or not any insurance policies are determined to be applicable to the claim, demand, damage, liability, loss, cost or expense. CONSULTANT agrees that CONSULTANT'S covenant under this Section shall survive the termination of this Agreement.

E. CONSULTANT agrees to pay all required taxes on amounts paid to CONSULTANT under this Agreement, and to indemnify and hold CITY harmless from any and all taxes, assessments, penalties, and interest asserted against CITY by reason of the independent contractor relationship created by this Agreement. CONSULTANT shall fully comply with the workers' compensation laws regarding CONSULTANT and CONSULTANT's employees. CONSULTANT further agrees to indemnify and hold CITY harmless from any failure of CONSULTANT to comply with applicable workers' compensation laws. CITY shall have the right to offset against the amount of any fees due to CONSULTANT under this Agreement any amount due to CITY from CONSULTANT as a result of CONSULTANT's failure to promptly pay to CITY any reimbursement or indemnification arising under this Section.

ARTICLE XXXIV - MUTUAL COOPERATION

A. CITY shall provide CONSULTANT with all pertinent data, documents and other requested information as is reasonably available for the proper performance of CONSULTANT's services.

B. In the event any claim or action is brought against CITY relating to CONSULTANT's performance in connection with this Agreement, CONSULTANT shall render any reasonable assistance that CITY may require.

ARTICLE XXXV - FORCE MAJEURE

CONSULTANT shall not be liable for any failure to perform if CONSULTANT presents acceptable evidence, in CITY's sole judgment that such failure was due to causes beyond the control, and without the fault or negligence of CONSULTANT.

ARTICLE XXXVI - NOTICES

Any notices, bills, invoices, or reports required by this Agreement shall be deemed received on: (a) the day of delivery if delivered by hand or overnight courier service during CONSULTANT's and CITY's regular business hours; or (b) on the third business day following deposit in the United States mail, postage prepaid, to the addresses heretofore below, or to such other addresses as the parties may, from time to time, designate in writing.

If to CITY:	If to CONSULTANT:
Attn: Public Works Director	Attn:_____
405 E. El Monte Way	_____
Dinuba, CA 93618	_____
Telephone: (559) 591-5924	Telephone: _____

ARTICLE XXXVII - PROHIBITION AGAINST ASSIGNMENT

CONSULTANT shall not delegate, transfer, subcontract or assign its duties or rights hereunder, either in whole or in part, without CITY's prior written consent, and any attempt to do so shall be void and of no effect. CITY shall not be obligated or liable under this Agreement to any party other than CONSULTANT.

ARTICLE XXXVIII - ATTORNEY'S FEES

In the event that CITY or CONSULTANT commences any legal action or proceeding to enforce or interpret the provisions of this Agreement, the prevailing party shall be entitled to recover its costs of suit, including reasonable attorney's fees.

ARTICLE XXXIX - ENTIRE AGREEMENT

All documents referenced as exhibits in this Agreement are hereby incorporated in this Agreement. In the event of any material discrepancy between the express provisions of this Agreement and provisions of any document incorporated by reference, the provisions of this Agreement shall prevail. This instrument contains the entire Agreement between CITY and CONSULTANT with respect to the subject matter herein. No other prior oral or written agreements are binding on the parties. Any modification of this

Agreement will be effective only if it is in writing and executed by CITY and CONSULTANT.

ARTICLE XXXX - GOVERNING LAW; JURISDICTION

This Agreement shall be governed by and construed in accordance with the laws of the State of California. In the event of litigation between the parties, venue in State trial courts shall lie exclusively in Tulare County. In the event of litigation in a United States District Court, exclusive venue shall lie in the Central District of California.

ARTICLE XXXXI - SEVERABILITY

Wherever possible, each provision of this Agreement shall be interpreted in such a manner as to be valid under applicable law. If any provision of this Agreement is determined by a court of competent jurisdiction to be invalid, void or unenforceable, the remaining provisions shall nevertheless continue in full force and effect.

ARTICLE XXXXII - CAPTIONS

The captions used in this Agreement are solely for reference and the convenience of the parties. The captions are not a part of the Agreement, in no way bind, limit, or describe the scope or intent of any provision, and shall have no effect upon the construction or interpretation of any provision herein.

ARTICLE XXXXIII - EXECUTION

This Agreement may be executed in any number of counterparts, each of which shall be deemed an original, but all of which when taken together shall constitute one and the same instrument.

TO EFFECTUATE THIS AGREEMENT, the parties have caused their duly authorized representatives to execute this Agreement on the dates set forth below.

IN WITNESS WHEREOF, the parties have executed this Agreement as of the date first written above.

CITY OF DINUBA	CONSULTANT:
_____	
Luis Patlan City Manager	By: _____ _____ ***[insert name and title]***
ATTEST:	By: _____

City Clerk

_____

[insert name and title-FYI IT TAKES TWO SIGNATURES TO BIND A CORPORATION]

APPROVED AS TO FORM:

_____

City Attorney

ATTACHMENT 2

Exhibit 10-I - Notice to Proposers DBE Information

EXHIBIT 10-I NOTICE TO PROPOSERS DBE INFORMATION

(Federally funded projects only)

The Agency has established a DBE goal for this Contract of 13.00%

1. TERMS AS USED IN THIS DOCUMENT

- The term "Disadvantaged Business Enterprise" or "DBE" means a for-profit small business concern owned and controlled by a socially and economically disadvantaged person(s) as defined in Title 49, Code of Federal Regulations (CFR), Part 26.5.
- The term "Agreement" also means "Contract."
- Agency also means the local entity entering into this contract with the Contractor or Consultant.
- The term "Small Business" or "SB" is as defined in 49 CFR 26.65.

2. AUTHORITY AND RESPONSIBILITY

A. DBEs and other small businesses are strongly encouraged to participate in the performance of Contracts financed in whole or in part with federal funds (See 49 CFR 26, "Participation by Disadvantaged Business Enterprises in Department of Transportation Financial Assistance Programs"). The Consultant must ensure that DBEs and other small businesses have the opportunity to participate in the performance of the work that is the subject of this solicitation and should take all necessary and reasonable steps for this assurance. The proposer must not discriminate on the basis of race, color, national origin, or sex in the award and performance of subcontracts.

B. Proposers are encouraged to use services offered by financial institutions owned and controlled by DBEs.

3. SUBMISSION OF DBE INFORMATION

If there is a DBE goal on the contract, Exhibit 10-O1 *Consultant Proposal DBE Commitment* must be included in the Proposal. In order for a proposer to be considered responsible and responsive, the proposer must make good faith efforts to meet the goal established for the contract. If the goal is not met, the proposer must document adequate good faith efforts. All DBE participation will be counted towards meeting the contract goal; therefore, all DBE participation shall be collected and reported.

Exhibit 10-O2 *Consultant Contract DBE Information* must be included in best qualified consultant's executed consultant contract. Even if no DBE participation will be reported, the successful proposer must execute and return the form.

4. DBE PARTICIPATION GENERAL INFORMATION

It is the proposer's responsibility to be fully informed regarding the requirements of 49 CFR, Part 26, and the Department's DBE program developed pursuant to the regulations. Particular attention is directed to the following:

A. A DBE must be a small business firm defined pursuant to 13 CFR 121 and be certified through the California Unified Certification Program (CUCP).

B. A certified DBE may participate as a prime consultant, subconsultant, joint venture partner, as a vendor of material or supplies, or as a trucking company.

C. A DBE proposer not proposing as a joint venture with a non-DBE, will be required to document one or a combination of the following:

1. The proposer is a DBE and will meet the goal by performing work with its own forces.
2. The proposer will meet the goal through work performed by DBE subconsultants, suppliers or trucking companies.
3. The proposer, prior to proposing, made adequate good faith efforts to meet the goal.

D. A DBE joint venture partner must be responsible for specific contract items of work or clearly defined portions thereof. Responsibility means actually performing, managing, and supervising the work with its own forces. The DBE joint venture partner must share in the capital contribution, control, management, risks and profits of the joint venture commensurate with its ownership interest.

E. A DBE must perform a commercially useful function pursuant to 49 CFR 26.55, that is, a DBE firm must be responsible for the execution of a distinct element of the work and must carry out its responsibility by actually performing, managing and supervising the work.

F. The proposer shall list only one subconsultant for each portion of work as defined in their proposal and all DBE subconsultants should be listed in the bid/cost proposal list of subconsultants.

G. A prime consultant who is a certified DBE is eligible to claim all of the work in the Contract toward the DBE participation except that portion of the work to be performed by non-DBE subconsultants.

5. RESOURCES

A. The CUCP database includes the certified DBEs from all certifying agencies participating in the CUCP. If you believe a firm is certified that cannot be located on the database, please contact the Caltrans Office of Certification toll free number 1-866-810-6346 for assistance.

B. Access the CUCP database from the Department of Transportation, Office of Civil Rights website

1. Click on the link titled Disadvantaged Business Enterprise;
2. Click on Search for a DBE Firm link;
3. Click on *Access to the DBE Query Form* located on the first line in the center of the page.

Searches can be performed by one or more criteria. Follow instructions on the screen.

6. MATERIALS OR SUPPLIES PURCHASED FROM DBES COUNT TOWARDS THE DBE GOAL UNDER THE FOLLOWING CONDITIONS:

A. If the materials or supplies are obtained from a DBE manufacturer, count 100 percent of the cost of the materials or supplies. A DBE manufacturer is a firm that operates or maintains a factory, or establishment that produces on the premises the materials, supplies, articles, or equipment required under the Contract and of the general character described by the specifications.

B. If the materials or supplies purchased from a DBE regular dealer, count 60 percent of the cost of the materials or supplies. A DBE regular dealer is a firm that owns, operates or maintains a store, warehouse, or other establishment in which the materials, supplies, articles or equipment of the general character described by the specifications and required under the Contract are bought, kept in stock, and regularly sold or leased to the public in the usual course of business. To be a DBE regular dealer, the firm must be an established, regular business that engages, as its principal business and under its own name, in the purchase and sale or lease of the products in question. A person may be a DBE regular dealer in such bulk items as petroleum products, steel, cement, gravel, stone or asphalt without owning, operating or maintaining a place of business provided in this section.

C. If the person both owns and operates distribution equipment for the products, any supplementing of regular dealers' own distribution equipment shall be, by a long-term lease agreement and not an ad hoc or Agreement-by-Agreement basis. Packagers, brokers, manufacturers' representatives, or other persons who arrange or expedite transactions are not DBE regular dealers within the meaning of this section.

D. Materials or supplies purchased from a DBE, which is neither a manufacturer nor a regular dealer, will be limited to the entire amount of fees or commissions charged for assistance in the procurement of the materials and supplies, or fees or transportation charges for the delivery of materials or supplies required on the job site, provided the fees are reasonable and not excessive as compared with fees charged for similar services.

Exhibit 10-O1, Consultant Proposal DBE Commitment
(Submit with Proposal)

EXHIBIT 10-O1 CONSULTANT PROPOSAL DBE COMMITMENT

1. Local Agency: _____ 2. Contract DBE Goal: _____

3. Project Description: _____

4. Project Location: _____

5. Consultant's Name: _____ 6. Prime Certified DBE: ☐

7. Description of Work, Service, or Materials Supplied	8. DBE Certification Number	9. DBE Contact Information	10. DBE %

Local Agency to Complete this Section		
17. Local Agency Contract Number: _____ 18. Federal-Aid Project Number: _____ 19. Proposed Contract Execution Date: _____ 20. Consultant's Ranking after Evaluation: _____ Local Agency certifies that all DBE certifications are valid and information on this form is complete and accurate. _____ _____ _____ _____ _____	**11. TOTAL CLAIMED DBE PARTICIPATION**	%

IMPORTANT: Identify all DBE firms being claimed for credit, regardless of tier. Written confirmation of each listed DBE is required.

12. Preparer's Signature _____ 13. Date _____

14. Preparer's Name _____ 15. Phone _____

16. Preparer's Title _____

DISTRIBUTION: Original – Included with consultant's proposal to local agency.

ADA Notice: For individuals with sensory disabilities, this document is available in alternate formats. For information call (916) 654-6410 or TDD (916) 654-3880 or write Records and Forms Management, 1120 N Street, MS-89, Sacramento, CA 95814.

INSTRUCTIONS – CONSULTANT PROPOSAL DBE COMMITMENT

CONSULTANT SECTION

1. Local Agency - Enter the name of the local or regional agency that is funding the contract.
2. Contract DBE Goal - Enter the contract DBE goal percentage as it appears on the project advertisement.
3. Project Location - Enter the project location as it appears on the project advertisement.
4. Project Description - Enter the project description as it appears on the project advertisement (Bridge Rehab, Seismic Rehab, Overlay, Widening, etc.).
5. Consultant's Name - Enter the consultant's firm name.
6. Prime Certified DBE - Check box if prime contractor is a certified DBE.
7. Description of Work, Services, or Materials Supplied - Enter description of work, services, or materials to be provided. Indicate all work to be performed by DBEs including work performed by the prime consultant's own forces, if the prime is a DBE. If 100% of the item is not to be performed or furnished by the DBE, describe the exact portion to be performed or furnished by the DBE. See LAPM Chapter 9 to determine how to count the participation of DBE firms.
8. DBE Certification Number - Enter the DBE's Certification Identification Number. All DBEs must be certified on the date bids are opened.
9. DBE Contact Information - Enter the name, address, and phone number of all DBE subcontracted consultants. Also, enter the prime consultant's name and phone number, if the prime is a DBE.
10. DBE % - Percent participation of work to be performed or service provided by a DBE. Include the prime consultant if the prime is a DBE. See LAPM Chapter 9 for how to count full/partial participation.
11. Total Claimed DBE Participation % - Enter the total DBE participation claimed. If the total % claimed is less than item "Contract DBE Goal," an adequately documented Good Faith Effort (GFE) is required (see Exhibit 15-H DBE Information - Good Faith Efforts of the LAPM).
12. Preparer's Signature - The person completing the DBE commitment form on behalf of the consultant's firm must sign their name.
13. Date - Enter the date the DBE commitment form is signed by the consultant's preparer.
14. Preparer's Name - Enter the name of the person preparing and signing the consultant's DBE commitment form.
15. Phone - Enter the area code and phone number of the person signing the consultant's DBE commitment form.
16. Preparer's Title - Enter the position/title of the person signing the consultant's DBE commitment form.

LOCAL AGENCY SECTION

17. Local Agency Contract Number - Enter the Local Agency contract number or identifier.
18. Federal-Aid Project Number - Enter the Federal-Aid Project Number.
19. Proposed Contract Execution Date - Enter the proposed contract execution date.
20. Consultant's Ranking after Evaluation – Enter consultant's ranking after all submittals/consultants are evaluated. Use this as a quick comparison for evaluating most qualified consultant.
21. Local Agency Representative's Signature - The person completing this section of the form for the Local Agency must sign their name to certify that the information in this and the Consultant Section of this form is complete and accurate.
22. Date - Enter the date the DBE commitment form is signed by the Local Agency Representative.
23. Local Agency Representative's Name - Enter the name of the Local Agency Representative certifying the consultant's DBE commitment form.
24. Phone - Enter the area code and phone number of the person signing the consultant's DBE commitment form.
25. Local Agency Representative Title - Enter the position/title of the Local Agency Representative certifying the consultant's DBE commitment form.

Exhibit 10-O2, Consultant Contract DBE Commitment
(Submitted after award prior to execution of contract).

EXHIBIT 10-O2 CONSULTANT CONTRACT DBE COMMITMENT

1. Local Agency: _____ 2. Contract DBE Goal: _____
3. Project Description: _____
4. Project Location: _____
5. Consultant's Name: _____ 6. Prime Certified DBE: ☐ 7. Total Contract Award Amount: _____
8. Total Dollar Amount for **ALL** Subconsultants: _____ 9. Total Number of **ALL** Subconsultants: _____

10. Description of Work, Service, or Materials Supplied	11. DBE Certification Number	12. DBE Contact Information	13. DBE Dollar Amount

Local Agency to Complete this Section

20. Local Agency Contract Number: _____
21. Federal-Aid Project Number: _____
22. Contract Execution Date: _____

14. TOTAL CLAIMED DBE PARTICIPATION

$ _____

_____ %

Local Agency certifies that all DBE certifications are valid and information on this form is complete and accurate.

23. Local Agency Representative's Signature _____ 24. Date _____
25. Local Agency Representative's Name _____ 26. Phone _____
27. Local Agency Representative's Title _____

IMPORTANT: Identify all DBE firms being claimed for credit, regardless of tier. Written confirmation of each listed DBE is required.

15. Preparer's Signature _____ 16. Date _____
17. Preparer's Name _____ 18. Phone _____
19. Preparer's Title _____

DISTRIBUTION: 1. Original – Local Agency
2. Copy – Caltrans District Local Assistance Engineer (DLAE). Failure to submit to DLAE within 30 days of contract execution may result in de-obligation of federal funds on contract.

ADA Notice: For individuals with sensory disabilities, this document is available in alternate formats. For information call (916) 654-6410 or TDD (916) 654-3880 or write Records and Forms Management, 1120 N Street, MS-89, Sacramento, CA 95814.

INSTRUCTIONS – CONSULTANT CONTRACT DBE COMMITMENT

CONSULTANT SECTION

1. Local Agency - Enter the name of the local or regional agency that is funding the contract.
2. Contract DBE Goal - Enter the contract DBE goal percentage as it appears on the project advertisement.
3. Project Description - Enter the project description as it appears on the project advertisement (Bridge Rehab, Seismic Rehab, Overlay, Widening, etc).
4. Project Location - Enter the project location as it appears on the project advertisement.
5. Consultant's Name - Enter the consultant's firm name.
6. Prime Certified DBE - Check box if prime contractor is a certified DBE.
7. Total Contract Award Amount - Enter the total contract award dollar amount for the prime consultant.
8. Total Dollar Amount for ALL Subconsultants – Enter the total dollar amount for all subcontracted consultants. SUM = (DBEs + all Non-DBEs). Do not include the prime consultant information in this count.
9. Total number of ALL subconsultants – Enter the total number of all subcontracted consultants. SUM = (DBEs + all Non-DBEs). Do not include the prime consultant information in this count.
10. Description of Work, Services, or Materials Supplied - Enter description of work, services, or materials to be provided. Indicate all work to be performed by DBEs including work performed by the prime consultant's own forces, if the prime is a DBE. If 100% of the item is not to be performed or furnished by the DBE, describe the exact portion to be performed or furnished by the DBE. See LAPM Chapter 9 to determine how to count the participation of DBE firms.
11. DBE Certification Number - Enter the DBE's Certification Identification Number. All DBEs must be certified on the date bids are opened.
12. DBE Contact Information - Enter the name, address, and phone number of all DBE subcontracted consultants. Also, enter the prime consultant's name and phone number, if the prime is a DBE.
13. DBE Dollar Amount - Enter the subcontracted dollar amount of the work to be performed or service to be provided. Include the prime consultant if the prime is a DBE. See LAPM Chapter 9 for how to count full/partial participation.
14. Total Claimed DBE Participation - $: Enter the total dollar amounts entered in the "DBE Dollar Amount" column. %: Enter the total DBE participation claimed ("Total Participation Dollars Claimed" divided by item "Total Contract Award Amount"). If the total % claimed is less than item "Contract DBE Goal," an adequately documented Good Faith Effort (GFE) is required (see Exhibit 15-H DBE Information - Good Faith Efforts of the LAPM).
15. Preparer's Signature - The person completing the DBE commitment form on behalf of the consultant's firm must sign their name.
16. Date - Enter the date the DBE commitment form is signed by the consultant's preparer.
17. Preparer's Name - Enter the name of the person preparing and signing the consultant's DBE commitment form.
18. Phone - Enter the area code and phone number of the person signing the consultant's DBE commitment form.
19. Preparer's Title - Enter the position/title of the person signing the consultant's DBE commitment form.

LOCAL AGENCY SECTION

20. Local Agency Contract Number - Enter the Local Agency contract number or identifier.
21. Federal-Aid Project Number - Enter the Federal-Aid Project Number.
22. Contract Execution Date - Enter the date the contract was executed.
23. Local Agency Representative's Signature - The person completing this section of the form for the Local Agency must sign their name to certify that the information in this and the Consultant Section of this form is complete and accurate.
24. Date - Enter the date the DBE commitment form is signed by the Local Agency Representative.
25. Local Agency Representative's Name - Enter the name of the Local Agency Representative certifying the consultant's DBE commitment form.
26. Phone - Enter the area code and phone number of the person signing the consultant's DBE commitment form.
27. Local Agency Representative Title - Enter the position/title of the Local Agency Representative certifying the consultant's DBE commitment form.

EXHIBIT 10-K Consultant Certification of Contract Costs and Financial Management System

EXHIBIT 10-K CONSULTANT ANNUAL CERTIFICATION OF INDIRECT COSTS AND FINANCIAL MANAGEMENT SYSTEM

(Note: If a Safe Harbor Indirect Cost Rate is approved, this form is not required.)

Consultant's Full Legal Name: _____

Important: Consultant means the individual or consultant providing engineering and design related services as a party of a contract with a recipient or sub-recipient of Federal assistance. Therefore, the Indirect Cost Rate(s) shall not be combined with its parent company or subsidiaries.

Indirect Cost Rate:

Combined Rate _____ % **OR**

Home Office Rate_____% and Field Office Rate (if applicable)_____%

Facilities Capital Cost of Money_____% (if applicable)

Fiscal period *_____

* Fiscal period is annual one year applicable accounting period that the Indirect Cost Rate was developed (not the contract period). The Indirect Cost Rate is based on the consultant's one-year applicable accounting period for which financial statements are regularly prepared by the consultant.

I have reviewed the proposal to establish an Indirect Cost Rate(s) for the **fiscal period** as specified above and have determined to the best of my knowledge and belief that:

- All costs included in the cost proposal to establish the indirect cost rate(s) are allowable in accordance with the cost principles of the Federal Acquisition Regulation (FAR) 48, Code of Federal Regulations (CFR), Chapter 1, Part 31 (48 CFR Part 31);
- The cost proposal does not include any costs which are expressly unallowable under the cost principles of 48 CFR Part 31;
- The accounting treatment and billing of prevailing wage delta costs are consistent with our prevailing wage policy as either direct labor, indirect costs, or other direct costs on all federally-funded A&E Consultant Contracts.
- All known material transactions or events that have occurred subsequent to year-end affecting the consultant's ownership, organization, and indirect cost rates have been disclosed as of the date of this certification.

I am providing the required and applicable documents as instructed on Exhibit 10-A.

Financial Management System:

Our labor charging, job costing, and accounting systems meet the standards for financial reporting, accounting records, and internal control adequate to demonstrate that costs claimed have been incurred, appropriately accounted for, are allocable to the contract, and comply with the federal requirements as set forth in Title 23 United States Code (U.S.C.) Section 112(b)(2); 48 CFR Part 31.201-2(d); 23 CFR, Chapter 1, Part 172.11(a)(2); and all applicable state and federal rules and regulations.

Our financial management system has the following attributes:

- Account numbers identifying allowable direct, indirect, and unallowable cost accounts;
- Ability to accumulate and segregate allowable direct, indirect, and unallowable costs into separate cost

accounts;

- Ability to accumulate and segregate allowable direct costs by project, contract and type of cost;
- Internal controls to maintain integrity of financial management system;
- Ability to account and record costs consistently and to ensure costs billed are in compliance with FAR;
- Ability to ensure and demonstrate costs billed reconcile to general ledgers and job costing system; and
- Ability to ensure costs are in compliance with contract terms and federal and state requirement

Cost Reimbursements on Contracts:

I also understand that failure to comply with 48 CFR Part 16.301-3 or knowingly charge unallowable costs to Federal-Aid Highway Program (FAHP) contracts may result in possible penalties and sanctions as provided by the following:

- Sanctions and Penalties - 23 CFR Part 172.11(c)(4)
- False Claims Act - Title 31 U.S.C. Sections 3729-3733
- Statements or entries generally - Title 18 U.S.C. Section 1001
- Major Fraud Act - Title 18 U.S.C. Section 1031

All A&E Contract Information:

- Total participation amount $_____ on all State and FAHP contracts for Architectural & Engineering services that the consultant received in the last three fiscal periods.
- The number of states in which the consultant does business is_____.
- Years of consultant's experience with 48 CFR Part 31 is_____.
- Audit history of the consultant's current and prior years (if applicable)

☐ Cognizant ICR Audit ☐ Local Gov't ICR Audit ☐ Caltrans ICR Audit
☐ CPA ICR Audit ☐ Federal Gov't ICR Audit

I, the undersigned, certify all of the above to the best of my knowledge and belief and that I have reviewed the Indirect Cost Rate Schedule to determine that any costs which are expressly unallowable under the Federal cost principles have been removed and comply with Title 23 U.S.C. Section 112(b)(2), 48 CFR Part 31, 23 CFR Part 172, and all applicable state and federal rules and regulations. I also certify that I understand that all documentation of compliance must be retained by the consultant. I hereby acknowledge that costs that are noncompliant with the federal and state requirements are not eligible for reimbursement and must be returned to Caltrans.

Name**:_____ Title**: _____

Signature: _____ Date of Certification (mm/dd/yyyy): _____

Email**: _____ Phone Number**: _____

**An individual executive or financial officer of the consultant's or subconsultant's organization at a level no lower than a Vice President, a Chief Financial Officer, or equivalent, who has authority to represent the financial information used to establish the indirect cost rate.

Note: ***Both prime and subconsultants as parties of a contract must complete their own Exhibit 10-K*** *forms. Caltrans will not process local agency's invoices until a complete Exhibit 10-K form is accepted and approved by Caltrans Audits and Investigations.*

Distribution: 1) Original - Local Agency Project File
2) Copy - Consultant
3) Copy - Caltrans Audits and Investigations

Exhibit 15-H, Good Faith Efforts

EXHIBIT 15-H: PROPOSER/CONTRACTOR GOOD FAITH EFFORTS

Cost Proposal Due Date _____ PE/CE

Federal-aid Project No(s). _____ Bid Opening Date _____ CON

The _____ established a Disadvantaged Business Enterprise (DBE) goal of 0.00% for this contract. The information provided herein shows the required good faith efforts to meet or exceed the DBE contract goal.

Proposers or bidders submit the following information to document their good faith efforts within five (5) calendar days from cost proposal due date or bid opening. Proposers and bidders are recommended to submit the following information even if the Exhibit 10-O1: Consultant Proposal DBE Commitments or Exhibit 15-G: Construction Contract DBE Commitment indicate that the proposer or bidder has met the DBE goal. This form protects the proposer's or bidder's eligibility for award of the contract if the administering agency determines that the bidder failed to meet the goal for various reasons, e.g., a DBE firm was not certified at bid opening, or the bidder made a mathematical error.

The following items are listed in the Section entitled "Submission of DBE Commitment" of the Special Provisions, **please attach additional sheets as needed**:

A. The names and dates of each publication in which a request for DBE participation for this project was placed by the bidder (please attach copies of advertisements or proofs of publication):

Publications	Dates of Advertisement

B. The names and dates of written notices sent to certified DBEs soliciting bids for this project and the dates and methods used for following up initial solicitations to determine with certainty whether the DBEs were interested (please attach copies of solicitations, telephone records, fax confirmations, etc.):

Names of DBEs Solicited	Date of Initial Solicitation	Follow Up Methods and Dates

C. The items of work made available to DBE firms including those unbundled contract work items into economically feasible units to facilitate DBE participation. It is the bidder's responsibility to demonstrate that sufficient work to facilitate DBE participation in order to meet or exceed the DBE contract goal.

Items of Work	Proposer or Bidder Normally Performs Item (Y/N)	Breakdown of Items	Amount ($)	Percentage Of Contract
	Pick			0.00%
	Pick			0.00%
	Pick			0.00%
	Pick			0.00%

D. The names, addresses and phone numbers of rejected DBE firms, the reasons for the bidder's rejection of the DBEs, the firms selected for that work (please attach copies of quotes from the firms involved), and the price difference for each DBE if the selected firm is not a DBE:

Names, addresses and phone numbers of rejected DBEs and the reasons for the bidder's rejection of the DBEs:

Names, addresses and phone numbers of firms selected for the work above:

E. Efforts (e.g. in advertisements and solicitations) made to assist interested DBEs in obtaining information related to the plans, specifications and requirements for the work which was provided to DBEs:

F. Efforts (e.g. in advertisements and solicitations) made to assist interested DBEs in obtaining bonding, lines of credit or insurance, necessary equipment, supplies, materials, or related assistance or services, excluding supplies and equipment the DBE subcontractor purchases or leases from the prime contractor or its affiliate:

G. The names of agencies, organizations or groups contacted to provide assistance in contacting, recruiting and using DBE firms (please attach copies of requests to agencies and any responses received, i.e., lists, Internet page download, etc.):

Name of Agency/Organization	Method/Date of Contact	Results

H. Any additional data to support a demonstration of good faith efforts:

Exhibit 10-U Consultant in Management Position Conflict of Interest and Confidentiality Statement

EXHIBIT 10-U CONSULTANT IN MANAGEMENT SUPPORT ROLE CONFLICT OF INTEREST AND CONFIDENTIALITY STATEMENT[1]

RFP/RFQ PROCUREMENT NUMBERS (if applicable):_____

PROJECT NAME (and FPN, if applicable)[2]: _____

APPLICABILITY: To be filled out by local agency consultants in management support role.

☐ I am an employee of a consultant under contract to the local agency that is responsible for the procuring and administering of one or more consultant contracts containing either Federal or State funds.

☐ I am in a management position with the local agency, my title is listed below and I have attached my duty statement and scope of work.

☐ I hereby certify as follows:

1. I recuse myself from all potential conflicts of interest.
2. I will not directly or indirectly participate in, manage, or oversee any consultant selection procurement process in which the consulting firm of which I am employed is competing as a consultant or subconsultant.
3. I will not directly or indirectly influence any employee, staff member, or other individual participating in any consultant selection procurement process in which the consulting firm of which I am employed is as a consultant or subconsultant.
4. I will not directly or indirectly participate in, manage, or oversee any local agency contract that is with the consulting firm of which I am employed, regardless of whether the involvement of my employer in the contract is as a consultant or subconsultant. Among other things, this includes my not being involved in approving changes in the schedule, scope, deliverables or invoices.
5. I understand that if I am involved in any local agency contract that is with the consulting firm of which I am employed, in violation of 1. or 2. above, that local agency contract will no longer be eligible for Federal or State reimbursement because of my involvement.

☐ I certify that I have read and understand my responsibilities per **23 CFR 172.7(b)(5)**

☐ I fully understand that it is unlawful for a person to utilize any organization name (i.e. local agency) or auxiliary organization information, which is not a matter of public record, for personal gain.

[1] Each consultant staff working in a management support role shall complete a separate form.
[2] For on-call contracts or contracts for multiple projects, indicate accordingly.

☐ I have read and fully understand all of the above.

Date: _____ Signature: _____

Name: _____

Title: _____

Consultant Firm/Sole Proprietor: _____

REVIEWED BY PUBLIC WORKS DIRECTOR OR AUTHORIZED LOCAL AGENCY REPRESENTATIVE

I have reviewed the foregoing "Conflict of Interest and Confidentiality Statement" and will ensure:

☐ That the foregoing named local agency consultant who is under contract and in a management support role with our local agency, abides by the foregoing terms and conditions;

☐ That should the foregoing named local agency consultant, who is under contract and in a management support role with our local agency, violate any of the foregoing terms and conditions, the Caltrans DLAE will be notified and such violation will be considered a breach of ethics and could be a basis for ineligibility of State or Federal project funds.

☐ The procedures followed to procure and execute the contract, between the local agency and the consulting firm of which I am employed, comply with all federal and state requirements. Also this contract has a specific date from _____ to _____.

Date: _____ Signature: _____

Name: _____

Title: _____

Department/Local Agency: _____

REVIEWED/CONCURRENCE BY FEDERAL HIGHWAYS

I have reviewed the foregoing "Conflict of Interest and Confidentiality Statement" and supervisor's statement.

☐ I concur that the consultant, who is under contract and in a management support role with the local agency, does not appear to present a conflict of interest. The local agency and the consultant should be considered eligible for federal reimbursement.

☐ I do not concur as I believe that the consultant, who is under contract and in a management support role with the local agency, does appear to present a conflict of interest.

Date: _____ Signature: _____

Name: _____

Position: _____

Distribution: 1) Copy to: DLAE for each Federal/State funded project
2) Copy to be returned to Local Agency by DLAE with FHWA approval

EXHIBIT 10-H2 COST PROPOSAL Page 1 of 2

SPECIFIC RATE OF COMPENSATION (USE FOR ALL ON-CALL OR AS-NEEDED CONTRACTS) (CONSTRUCTION ENGINEERING AND INSPECTION CONTRACTS)

Prime Consultant

Consultant or Subconsultant: **Consultant** **4Creek, Inc.**

Project No. Various Contract No. Participation Amount: Date: 04-13-2022

For Combined Rate	Fringe Benefit % + General & Administrative %	Safe Harbor Rate **153.29%**	=	0.00% Home Office ICR%
	OR			
For Home Office Rate	Fringe Benefit % + General & Administrative %		=	Home Office ICR%
For Field Office Rate	Fringe Benefit % + General & Administrative %		=	0.00% Field Office ICR%
	FEE %	= 15%		

BILLING INFORMATION CALCULATION INFORMATION

Name / Job Title / Classification[1]	Hourly Billing Rates			Effective date of hourly rate		Actual or Avg Hourly Rate[4]	% or $ Increase	Hourly Range for Classifications Only
	Straight[3]	OT (1.5x)	OT (2.0x)	From	To			
Matt Ainley Principal Engineer Salaried - Exempt	217.08			1/1/2022	12/31/2022	74.52	0.00%	
	223.59			1/1/2023	12/31/2023	76.76	3.00%	
	230.30			1/1/2024	12/31/2024	79.06	3.00%	
Chris Crawford * Engineer V/Senior Engineer Salaried - Exempt	210.09			1/1/2022	12/31/2022	72.12	0.00%	
	216.39			1/1/2023	12/31/2023	74.28	3.00%	
	222.88			1/1/2024	12/31/2024	76.51	3.00%	
Lisa Wallis - Dutra * Traffic Engineer/Senior Engineer Salaried - Exempt	196.07			1/1/2022	12/31/2022	67.31	0.00%	
	201.96			1/1/2023	12/31/2023	69.33	3.00%	
	208.01			1/1/2024	12/31/2024	71.41	3.00%	
Jason Watts * Engineer IV/Senior Engineer Salaried - Exempt	182.06			1/1/2022	12/31/2022	62.50	0.00%	
	187.52			1/1/2023	12/31/2023	64.38	3.00%	
	193.15			1/1/2024	12/31/2024	66.31	3.00%	
Kyle McDonald * Engineer IV/Senior Engineer Salaried - Exempt	182.06			1/1/2022	12/31/2022	62.50	0.00%	
	187.52			1/1/2023	12/31/2023	64.38	3.00%	
	193.15			1/1/2024	12/31/2024	66.31	3.00%	
Ian Williams* Engineer I/Engineer Salaried - Exempt	161.06			1/1/2022	12/31/2022	55.29	0.00%	
	165.89			1/1/2023	12/31/2023	56.95	3.00%	
	170.87			1/1/2024	12/31/2024	58.66	3.00%	
Elsa Meija* Engineer I/Engineer Salaried - Exempt	140.06			1/1/2022	12/31/2022	48.08	0.00%	
	144.26			1/1/2023	12/31/2023	49.52	3.00%	
	148.59			1/1/2024	12/31/2024	51.01	3.00%	
Taryn Pascua* Engineer I/Engineer Hourly - Non Exempt	131.09	150.75	262.17	1/1/2022	12/31/2022	45.00	0.00%	
	135.02	155.27	270.04	1/1/2023	12/31/2023	46.35	3.00%	
	139.07	159.93	278.14	1/1/2024	12/31/2024	47.74	3.00%	
Kevin Clow* Associate Engineer Hourly - Non Exempt	116.52	134.00	233.04	1/1/2022	12/31/2022	40.00	0.00%	
	122.35	140.70	244.69	1/1/2023	12/31/2023	42.00	5.00%	
	128.46	147.73	256.93	1/1/2024	12/31/2024	44.10	5.00%	
Macy Hernandez* Project Tech III Hourly - Non Exempt	93.22	107.20	186.43	1/1/2022	12/31/2022	32.00	0.00%	
	100.67	115.77	201.35	1/1/2023	12/31/2023	34.56	8.00%	
	108.73	125.04	217.45	1/1/2024	12/31/2024	37.32	8.00%	
Josue Herrera* Project Tech I Hourly - Non Exempt	81.56	93.80	163.13	1/1/2022	12/31/2022	28.00	0.00%	
	88.09	101.30	176.18	1/1/2023	12/31/2023	30.24	8.00%	
	95.14	109.41	190.27	1/1/2024	12/31/2024	32.66	8.00%	
Krystal Chavez* Project Tech I Hourly - Non Exempt	75.74	87.10	151.48	1/1/2022	12/31/2022	26.00	0.00%	
	81.80	94.07	163.59	1/1/2023	12/31/2023	28.08	8.00%	
	88.34	101.59	176.68	1/1/2024	12/31/2024	30.33	8.00%	
Clay Garland* Construction Inspector III Hourly - Non Exempt	96.13	110.55	192.26	1/1/2022	12/31/2022	33.00	0.00%	
	99.01	113.86	198.03	1/1/2023	12/31/2023	33.99	3.00%	
	101.98	117.28	203.97	1/1/2024	12/31/2024	35.01	3.00%	
Dustin Smith* Construction Inspector III Hourly - Non Exempt	101.96	117.25	203.91	1/1/2022	12/31/2022	35.00	0.00%	
	105.01	120.77	210.03	1/1/2023	12/31/2023	36.05	3.00%	
	108.16	124.39	216.33	1/1/2024	12/31/2024	37.13	3.00%	
Nate Hansen* Construction Inspector III Hourly - Non Exempt	116.52	134.00	233.04	1/1/2022	12/31/2022	40.00	0.00%	
	120.02	138.02	240.03	1/1/2023	12/31/2023	41.20	3.00%	
	123.62	142.16	247.23	1/1/2024	12/31/2024	42.44	3.00%	
Randy Wasnick* Principal Surveyor Salaried - Exempt	217.08			1/1/2022	12/31/2022	74.52	0.00%	
	223.59			1/1/2023	12/31/2023	76.76	3.00%	
	230.30			1/1/2024	12/31/2024	79.06	3.00%	
Matt Limas* Associate Surveyor Salaried - Exempt	122.35			1/1/2022	12/31/2022	42.00	0.00%	
	126.02			1/1/2023	12/31/2023	43.26	3.00%	
	129.80			1/1/2024	12/31/2024	44.56	3.00%	
Clinton Caudle Associate Surveyor/Assistant Surveyor Hourly - Non Exempt	112.15	128.97	224.30	1/1/2022	12/31/2022	38.50	0.00%	
	115.52	132.84	231.03	1/1/2023	12/31/2023	39.66	3.00%	
	118.98	136.83	237.96	1/1/2024	12/31/2024	40.84	3.00%	
David Duda* Planner V/Senior Planner Salaried Exempt	182.06			1/1/2022	12/31/2022	62.50	0.00%	
	187.52			1/1/2023	12/31/2023	64.38	3.00%	
	193.15			1/1/2024	12/31/2024	66.31	3.00%	
Molly Baumeister Planner I/Planner Hourly - Non Exempt	101.96	117.25	203.91	1/1/2022	12/31/2022	35.00	0.00%	
	105.01	120.77	210.03	1/1/2023	12/31/2023	36.05	3.00%	
	108.16	124.39	216.33	1/1/2024	12/31/2024	37.13	3.00%	

Conversion Rate 2.913

Roxanne Lee Planner I/Planner Hourly - Non Exempt	107.78	123.95	215.56	1/1/2022	12/31/2022	37.00	0.00%	
	111.01	127.67	222.03	1/1/2023	12/31/2023	38.11	3.00%	
	114.34	131.50	228.69	1/1/2024	12/31/2024	39.25	3.00%	
GIS Technician Hourly - Non Exempt	87.39	100.50	174.78	1/1/2022	12/31/2022	30.00	0.00%	30.00-35.00
	94.38	108.54	188.76	1/1/2023	12/31/2023	32.40	8.00%	33.00-36.50
	101.93	117.22	203.86	1/1/2024	12/31/2024	34.99	8.00%	36.30-38.00
Mark Sorhouet* Structural Engineer II/Senior Structural Engineer Salaried - Exempt	196.07			1/1/2022	12/31/2022	67.31	0.00%	
	201.96			1/1/2023	12/31/2023	69.33	3.00%	
	208.01			1/1/2024	12/31/2024	71.41	3.00%	
Swannie Mendonsa Executive/Associate Executive Salaried - Exempt	140.06			1/1/2022	12/31/2022	48.08	0.00%	
	144.26			1/1/2023	12/31/2023	49.52	3.00%	
	148.59			1/1/2024	12/31/2024	51.01	3.00%	
Molly Murihead Executive/Associate Executive Hourly - Non Exempt	116.52	134.00	233.04	1/1/2022	12/31/2022	40.00	0.00%	
	120.02	138.02	240.03	1/1/2023	12/31/2023	41.20	3.00%	
	123.62	142.16	247.23	1/1/2024	12/31/2024	42.44	3.00%	
Hisham Qutob Project Tech II Hourly - Non Exempt	72.83	83.75	145.65	1/1/2022	12/31/2022	25.00	0.00%	
	78.65	90.45	157.30	1/1/2023	12/31/2023	27.00	8.00%	
	84.94	97.68	169.89	1/1/2024	12/31/2024	29.16	8.00%	
Melissa Castadio Project Tech II Hourly - Non Exempt	72.83	83.75	145.65	1/1/2022	12/31/2022	25.00	0.00%	
	78.65	90.45	157.30	1/1/2023	12/31/2023	27.00	8.00%	
	84.94	97.68	169.89	1/1/2024	12/31/2024	29.16	8.00%	
Project Tech II Hourly - Non Exempt	72.83	83.75	145.65	1/1/2022	12/31/2022	25.00	0.00%	25.00-28.00
	78.65	90.45	157.30	1/1/2023	12/31/2023	27.00	8.00%	27.00-29.00
	84.94	97.68	169.89	1/1/2024	12/31/2024	29.16	8.00%	29.16-31.00
Project Tech I Hourly - Non Exempt	46.61	53.60	93.22	1/1/2022	12/31/2022	16.00	0.00%	16.00-24.00
	50.34	57.89	100.67	1/1/2023	12/31/2023	17.28	8.00%	17.28-24.50
	54.36	62.52	108.73	1/1/2024	12/31/2024	18.66	8.00%	18.66-25.50
Will Ruoff* Architect Salaried - Exempt	147.05			1/1/2022	12/31/2022	50.48	0.00%	
	151.46			1/1/2023	12/31/2023	51.99	3.00%	
	156.00			1/1/2024	12/31/2024	53.55	3.00%	
Jason Arellano* Utility Designer II/ Senior Utility Designer Salaried - Exempt	168.05			1/1/2022	12/31/2022	57.69	0.00%	
	173.09			1/1/2023	12/31/2023	59.42	3.00%	
	178.29			1/1/2024	12/31/2024	61.20	3.00%	
David Mendes* Project Tech III/Associate Utility Designer Hourly - Non Exempt	107.78	123.95	215.56	1/1/2022	12/31/2022	37.00	0.00%	
	113.17	130.15	226.34	1/1/2023	12/31/2023	38.85	5.00%	
	118.83	136.65	237.66	1/1/2024	12/31/2024	40.79	5.00%	
Rilee Breckenridge Project Tech II Hourly - Non Exempt	72.83	83.75	145.65	1/1/2022	12/31/2022	25.00	0.00%	
	78.65	90.45	157.30	1/1/2023	12/31/2023	27.00	8.00%	
	84.94	97.68	169.89	1/1/2024	12/31/2024	29.16	8.00%	

Notes:

1. Key personnel **must** be marked with an asterisk (*) and employees that are subject to prevailing age requirements must be marked with two asterisks (**). All costs must comply with the Federal cost principles. Subconsultants will provide their own cost proposals.
2. The cost proposal format shall not be amended.
3. Billing rate = actual hourly rate * (1+ ICR) * (1+ Fee). Indirect cost rates shall be updated on an annual basis in accordance with the consultant's annual accounting period and established by a cognizant agency or accepted by Caltrans. All costs must comply with the Federal cost principles for reimbursement.
4. For named employees and key personnel enter the actual hourly rate. For classifications only, enter the Average Hourly Rate for that classification.

EXHIBIT 10-H2 COST PROPOSAL Page 2 of 3

SPECIFIC RATE OF COMPENSATION (CONSTRUCTION ENGINEERING AND INSPECTION CONTRACTS)

Prime Consultant ☑ Subconsultant

Consultant or Subconsultant: **4Creeks, Inc.** Date: 06-22-2021

Project No. Various Contract

Description of Item	Quantity	Unit	Unit	Total
Mileage Costs	TBD	Mile	$0.58	IRS Rate

NOTES:

1. List other direct cost items with estimated costs. These costs should be competitive in their respective industries and supported with appropriate documentation.
2. Proposed ODC items should be consistently billed regardless of client and contract type.
3. Items when incurred for the same purpose, in like circumstance, should not be included in any indirect cost pool or in the overhead rate.
4. Items such as special tooling, will be reimbursed at actual cost with supporting documentation (invoice).
5. Items listed above that would be considered "tools of the trade" are not reimbursable as other direct cost.
6. Travel related costs should be pre-approved by the contracting agency and shall not exceed current State Department of Personnel Administration rules.
7. If mileage is claimed, the rate should be properly supported by the consultant's calculation of their actual costs for company vehicles. In addition, the miles claimed should be supported by mileage logs.
8. If a consultant proposes rental costs for a vehicle, the company must demonstrate that this is its standard procedure for all of their contracts and that they do not own any vehicle that could be used for the same purpose.
9. The cost proposal format shall not be amended. All costs must comply with the Federal cost principles.
10. Add additional pages if necessary.
11. Subconsultants must provide their own cost proposals.

Certification of Direct Costs:

I, the undersigned, certify to the best of my knowledge and belief that all direct costs identified on the cost proposal(s) in this contract are actual, reasonable, allowable, and allocable to the contract in accordance with the contract terms and the following requirements:

1. Generally Accepted Accounting Principles (GAAP)
2. Terms and conditions of the contract
3. Title 23 United States Code Section 112 - Letting of Contracts
4. 48 Code of Federal Regulations Part 31 - Contract Cost Principles and Proceedures
5. 23 Code of Federal Regulations Part 172 - Procurement, Management and Administration of Engineering and Design Related Service
6. 48 Ccode of Federal Regulations Part 9904 - Cost Accounting Standards Board (when applicable)

All costs must be applied consistently and fairly to all contracts. All documentation of compliance must be retained in the project files and be in compliance with applicable federal and state requirements. Costs that are noncompliant with the federal and state requirements are not eligible for reimbursement. Local governments are responsible for applying only cognizant agency or Caltrans accepted Indirect Cost Rate(s).

Prime Consultant or Subconsult

Name: _____ Title *: _____

Signature: _____ Date of Certification: _____

Email: _____ Phone number: _____

Address: _____

* An individual executive or financial officer of the consultant's or subconsultant's

List services the consultant is providing under the proposed contract:

EXHIBIT 10-H4 COST PROPOSAL FOR CONTRACTS WITH PREVAILING WAGES

ACTUAL COST PLUS FIXED FEE; SPECIFIC RATES OF COMPENSATION AND COST PER UNIT OF WORK CONTRACTS

Please Note: Consultant completes all items in yellow highlight

CONSULTANT: 4Creeks, Inc. _____ **PRIME** x **SUB** _____ **CONTRACT TYPE**_____ On-Call

(LIST ONE OF THE ABOVE LISTED CONTRACT TYPES)

PROJECT NO._____ **CONTRACT NO.**_____ **DATE**_____ **Sub Consultant's Participation Amount $**_____

Loaded Rate Calculation

Non Exempt Employee Loaded Billing Rates

A) Straight Time = Actual Hourly Rate * (1 + Field O.H.) * (1 + Fee) + Delta Base * (Applicable Multiplier Delta Base) + Delta Fringe * (Applicable Multiplier Delta Frin

B) 1.5X or 2.0X Overtime = (Actual Hourly Rate) * (1 + Field O.H.) * (1 + Fee) + .5X or 1.0X (Actual Hourly Rate) + Delta Base * (Applicable Multiplier Delta Base) + Delta Fringe * (Applicable Multiplier Delta Frin

Exempt Employee Loaded Billing Rates

C) Straight Time or 1.5X or 2.0X Overtime = Actual Hourly Rate * (1 + Field O.H.) * (1 + Fee) + Delta Base * (Applicable Multiplier Delta Base) + Delta Fringe * (Applicable Multiplier Delta Frin

Home Office Personnel:	Fringe Benefit %		Overhead %			Combined %
NORMAL	0.00%	+	0.00%	+	=	**0.00%**
OVERTIME	0.00%	+	0.00%	+	=	**0.00%**
Field Office Personnel:	Fringe Benefit %		Overhead %			Combined %
NORMAL	0.00%	+	110.00%	+	=	**153.29%**
OVERTIME	0.00%	+	153.29%	+	=	**153.29%**
				Fee	+	15.00%
				Applicable Multiplier Delta Base (Field)	=	1.00
				Applicable Multiplier Fringe (Field)	=	0.00

The PW differentials Delta Base and Delta Fringe shown in the formulas above for Loaded Billing Rates are applicable only when performing services covered under DIR determinations.

Name/Classification	Home Office Personnel Field Office Personnel	Effective Date of Hourly Rate		Prevailing Wage Rate established by State DIR (only applicable for prevailing wage work)							Employee Actual Rate (fringe benefits vary year over year)							DELTA (TOTAL) = Employee Total Rate - DIR Rate			Applicable DELTA (TOTAL) = Employee Total - DIR Total			DELTA (BASE) = Employee Base - DIR Base			Applicable DELTA Base = DIR Rate - Employee Base Rate			Applicable DELTA FRINGE = DELTA TOTAL - DELTA BASE (Employee - DIR)			Loaded Hourly Billing Rates		% Escalation Increase	Actual Hourly Rate and/or Average Hourly Rate	Hourly Range for Class
				Base Salary			Fringe Benefits	Total Base Salary + Fringe Benefits			Base Salary			Estimate Fringe	Total = Base + Fringe																							
		From	To	Straight	1.5 OT	2.0 OT		Straight	1.5 OT	2.0 OT	Straight	1.5 OT	2.0 OT		Straight	1.5 OT	2.0 OT	Straight	1.5 OT	2.0 OT	Straight	1.5 OT	2.0 OT	Straight	1.5 OT	2.0 OT	Straight	1.5 OT	2.0 OT	Straight	1.5 OT	2.0 OT	Straight	1.5 OT	2.0 OT	Straight	CT (1.5x)			
Ian Williams Construction Inspector Prevailing Wage Work **(Exempt)**	**FIELD**	12/1/2021	6/30/2022	$52.02	$78.03	$104.04	$32.97	$84.99	$111.00	$137.01	**$78.13**	$109.87	$135.88	$6.86	$84.99	$111.00	$137.01	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$26.11	$31.84	$31.84	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$227.58	$320.03		**$78.13**	N/A
Clay Garland Construction Inspector Prevailing Wage Work **(non-Exempt)**	**FIELD**	12/1/2021	6/30/2022	$52.02	$78.03	$104.04	$32.97	$84.99	$111.00	$137.01	**$77.23**	$109.87	$135.88	$7.76	$84.99	$111.00	$137.01	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$25.21	$31.84	$31.84	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$224.96	$320.03		**$77.23**	N/A
Dustin Smith Construction Inspector Prevailing Wage Work **(non-Exempt)**	**FIELD**	12/1/2021	6/30/2022	$52.02	$78.03	$104.04	$32.97	$84.99	$111.00	$137.01	**$79.79**	$111.00	$137.01	$5.20	$84.99	$111.00	$137.01	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$27.77	$32.97	$32.97	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$232.42	$323.32		**$79.79**	N/A
Nate Hansen Construction Inspector Prevailing Wage Work **(non-Exempt)**	**FIELD**	12/1/2021	6/30/2022	$52.02	$78.03	$104.04	$32.97	$84.99	$111.00	$137.01	**$76.93**	$109.87	$135.88	$8.06	$84.99	$111.00	$137.01	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$24.91	$31.84	$31.84	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$224.08	$320.03		**$76.93**	N/A

1. Prevailing Wages specified are based on current DIR determination. Any future DIR escalation of prevailing wage rates will be reflected in the loaded rates
2. "NC" denotes No Charge for work more than 8 hours per day and for weekends and holidays for this contract only.
3. The billing rates shown in this cost proposal for field staff entitled for PW rates are calculated with estimated fringe benefits of the staff. The actual billing rates to be used in the invoices will be calculated by using the actual PW fringe benefits of the individual staff in accordance with the certified benefits statement submitted with each invoice.
4. The employees' actual hourly rates shown in this cost proposal are the rates that were effective on xx/xx/xx. Caltrans Contract Manager's pre-approval is required for addition of staff not previously listed on the cost proposal. The billing rates for these employees, including those that fall under general classifications, will be calculated and reimbursed based on their actual hourly rates on xx/xx/xx. Hourly rates for new employees hired after the date of this cost proposal will not exceed (or shall be in line with) the rates of similar personnel listed on this cost proposal having similar experience.

5. Travel Time Charges:
   For Managers: On weekdays up to a maximum of 8 hours will be charged for work time, travel time or any combination of travel and work time. Billing Rate = Loaded Rate Formula "C" above.
   For Exempt staff: During regular work day, actual travel time not to exceed 8 hours in any one day or one way travel will be billed as follow:
   Billing rate for travel time = Loaded Rate Formula "C" above.
   All travel time, outside of the regular work day, will be billed without the application of overhead rate as follow: Billing Rate = (Actual Hourly Rate) (1+ Fee) + (Delta Base + Delta Fringe)
   For Non-Exempt Employees: During regular work day, actual travel time not to exceed 8 hours in any one day or one way travel will be billed at full normal overhead rate (i.e. without the application of the 1.5X or 2.0X multiplier for overtime as follow:

EXHIBIT 10-H4 COST PROPOSAL FOR CONTRACTS WITH PREVAILING WAGES

Please Note: Consultant completes all items in yellow highlight

ACTUAL COST PLUS FIXED FEE; SPECIFIC RATES OF COMPENSATION AND COST PER UNIT OF WORK CONTRACTS

CONSULTANT 4Creeks, Inc. _____ **PRIME** x **SUB** _____ **CONTRACT TYPE**_____ On-Call *(LIST ONE OF THE ABOVE LISTED CONTRACT TYPES)*

PROJECT NO._____ **CONTRACT NO.**_____ **DATE**_____ **Sub Consultant's Participation Amount $**_____

Loaded Rate Calculation

Non Exempt Employee Loaded Billing Rates
A) Straight Time = Actual Hourly Rate * (1 + Field O.H.) * (1 + Fee) + Delta Base * (Applicable Multiplier Delta Base) + Delta Fringe * (Applicable Multiplier Delta Fring
B) 1.5X or 2.0X Overtime = (Actual Hourly Rate) * (1 + Field O.H.) * (1 + Fee) + .5X or 1.0X (Actual Hourly Rate) + Delta Base * (Applicable Multiplier Delta Base) + Delta Fringe * (Applicable Multiplier Delta Frin
Exempt Employee Loaded Billing Rates
C) Straight Time or 1.5X or 2.0X Overtime = Actual Hourly Rate * (1 + Field O.H.) * (1 + Fee) + Delta Base * (Applicable Multiplier Delta Base) + Delta Fringe * (Applicable Multiplier Delta Frin

Home Office Personnel:	Fringe Benefit %		Overhead %			Combined %
NORMAL	0.00%	+	0.00%	+	=	**0.00%**
OVERTIME	0.00%	+	0.00%	+	=	**0.00%**
Field Office Personnel:	Fringe Benefit %		Overhead %			Combined %
NORMAL	0.00%	+	153.29%	+	=	**153.29%**
OVERTIME	0.00%	+	153.29%	+	=	**153.29%**
					Fee =	15.00%
					Applicable Multiplier Delta Base (Field) =	1.00
					Applicable Multiplier Fringe (Field) =	0.00

The PW differentials Delta Base and Delta Fringe shown in the formulas above for Loaded Billing Rates are applicable only when performing services covered under DIR determinations.

Name/Classification	Home Office Personnel Field Office Personnel	Effective Date of Hourly Rate		Prevailing Wage Rate established by State DIR (only applicable for prevailing wage work)							Employee Actual Rate (fringe benefits vary year over year)							DELTA (TOTAL) = Employee Total Rate - DIR Rate			Applicable DELTA (TOTAL) = Employee Total - DIR Total			DELTA (BASE) = Employee Base - DIR Base			Applicable DELTA Base = DIR Rate - Employee Base Rate			Applicable DELTA FRINGE = DELTA TOTAL - DELTA BASE (Employee - DIR)			ded Hourly Billing Ra		% Escalation Increase	Actual Hourly Rate and/or Average Hourly Rate	Hourly Range for Class
				Base Salary			Fringe Benefits	Total Base Salary + Fringe Benefits			Base Salary			Estimate Fringe	Total = Base + Fringe																							
		From	To	Straight	1.5 OT	2.0 OT		Straight	1.5 OT	2.0 OT	Straight	1.5 OT	2.0 OT		Straight	1.5 OT	2.0 OT	Straight	1.5 OT	2.0 OT	Straight	1.5 OT	2.0 OT	Straight	1.5 OT	2.0 OT	Straight	1.5 OT	2.0 OT	Straight	1.5 OT	2.0 OT	Straight	1.5 OT	2.0 OT	Straight	OT (1.5x)			
Hal Wyatt Surveyor - Instramentman Prevailing Wage Work **(non-Exempt)**	**FIELD**	2/28/2022	2/27/2023	$49.01	$73.52	$98.02	$32.74	$81.75	$106.26	$130.76	**$76.28**	$105.00	$129.50	$5.47	$81.75	$106.26	$130.76	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$27.27	$31.48	$31.48	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$222.19	$305.85		**$76.28**	N/A
Justin Asleson Surveyor - Instramentman Prevailing Wage Work **(non-Exempt)**	**FIELD**	2/28/2022	2/27/2023	$49.01	$73.52	$98.02	$32.74	$81.75	$106.26	$130.76	**$73.48**	$105.00	$129.50	$8.27	$81.75	$106.26	$130.76	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$24.47	$31.48	$31.48	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$214.04	$305.85		**$73.48**	N/A
Johnny Rivera Surveyor - Rodman Prevailing Wage Work **(non-Exempt)**	**FIELD**	2/28/2022	2/27/2023	$46.13	$69.20	$92.26	$32.74	$78.87	$101.94	$125.00	**$72.69**	$101.94	$125.00	$6.18	$78.87	$101.94	$125.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$26.56	$32.74	$32.74	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$211.73	$296.93		**$72.69**	N/A
Julian Sandoval Surveyor - Rodman Prevailing Wage Work **(non-Exempt)**	**FIELD**	2/28/2022	2/27/2023	$46.13	$69.20	$92.26	$32.74	$78.87	$101.94	$125.00	**$74.24**	$101.94	$125.00	$4.63	$78.87	$101.94	$125.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$28.11	$32.74	$32.74	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$216.25	$296.93		**$74.24**	N/A
Manuel Garcia Surveyor - Rodman Prevailing Wage Work **(non-Exempt)**	**FIELD**	2/28/2022	2/27/2023	$46.13	$69.20	$92.26	$32.74	$78.87	$101.94	$125.00	**$73.61**	$100.68	$123.74	$5.26	$78.87	$101.94	$125.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$27.48	$31.48	$31.48	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$214.41	$293.26		**$73.61**	N/A
Christian Ibarra Surveyor - Instramentman Prevailing Wage Work **(non-Exempt)**	**FIELD**	2/28/2022	2/27/2023	$49.01	$73.52	$98.02	$32.74	$81.75	$106.26	$130.76	**$76.79**	$105.00	$129.50	$4.96	$81.75	$106.26	$130.76	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$27.78	$31.48	$31.48	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$223.68	$305.85		**$76.79**	N/A

1. Prevailing Wages specified are based on current DIR determination. Any future DIR escalation of prevailing wage rates will be reflected in the loaded rates
2. "NC" denotes No Charge for work more than 8 hours per day and for weekends and holidays for this contract only.
3. The billing rates shown in this cost proposal for field staff entitled for PW rates are calculated with estimated fringe benefits of the staff. The actual billing rates to be used in the invoices will be calculated by using the actual PW fringe benefits of the individual staff in accordance with the certified benefits statement submitted with each invoice.
4. The employees' actual hourly rates shown in this cost proposal are the rates that were effective on xx/xx/xx. Caltrans Contract Manager's pre-approval is required for addition of staff not previously listed on the cost proposal. The billing rates for these employees, including those that fall under general classifications, will be calculated and reimbursed based on their actual hourly rates on xx/xx/xx. Hourly rates for new employees hired after the date of this cost proposal will not exceed (or shall be in line with) the rates of similar personnel listed on this cost proposal having similar experience.
5. Travel Time Charges:
   For Managers: On weekdays up to a maximum of 8 hours will be charged for work time, travel time or any combination of travel and work time. Billing Rate = Loaded Rate Formula "C" above.
   For Exempt staff: During regular work day, actual travel time not to exceed 8 hours in any one day or one way travel will be billed as follow
   Billing rate for travel time = Loaded Rate Formula "C" above.
   All travel time, outside of the regular work day, will be billed without the application of overhead rate as follow: Billing Rate = (Actual Hourly Rate) (1+ Fee) + (Delta Base + Delta Fring
   For Non-Exempt Employees: During regular work day, actual travel time not to exceed 8 hours in any one day or one way travel will be billed at full normal overhead rate (i.e. without the application of the 1.5X or 2.0X multiplier for overtime as follow:

Roxanne Lee Planner I/Planner Hourly - Non Exempt	107.78	123.95	215.56	1/1/2022	12/31/2022	37.00	0.00%	
	111.01	127.67	222.03	1/1/2023	12/31/2023	38.11	3.00%	
	114.34	131.50	228.69	1/1/2024	12/31/2024	39.25	3.00%	
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	94.38	108.54	188.76	1/1/2023	12/31/2023	32.40	8.00%	33.00-36.50
	101.93	117.22	203.86	1/1/2024	12/31/2024	34.99	8.00%	36.30-38.00
Mark Sorhouet* Structural Engineer II/Senior Structural Engineer Salaried - Exempt	196.07			1/1/2022	12/31/2022	67.31	0.00%	
	201.96			1/1/2023	12/31/2023	69.33	3.00%	
	208.01			1/1/2024	12/31/2024	71.41	3.00%	
Swannie Mendonsa Executive/Associate Executive Salaried - Exempt	140.06			1/1/2022	12/31/2022	48.08	0.00%	
	144.26			1/1/2023	12/31/2023	49.52	3.00%	
	148.59			1/1/2024	12/31/2024	51.01	3.00%	
Molly Murihead Executive/Associate Executive Hourly - Non Exempt	116.52	134.00	233.04	1/1/2022	12/31/2022	40.00	0.00%	
	120.02	138.02	240.03	1/1/2023	12/31/2023	41.20	3.00%	
	123.62	142.16	247.23	1/1/2024	12/31/2024	42.44	3.00%	
Hisham Qutob Project Tech II Hourly - Non Exempt	72.83	83.75	145.65	1/1/2022	12/31/2022	25.00	0.00%	
	78.65	90.45	157.30	1/1/2023	12/31/2023	27.00	8.00%	
	84.94	97.68	169.89	1/1/2024	12/31/2024	29.16	8.00%	
Melissa Castadio Project Tech II Hourly - Non Exempt	72.83	83.75	145.65	1/1/2022	12/31/2022	25.00	0.00%	
	78.65	90.45	157.30	1/1/2023	12/31/2023	27.00	8.00%	
	84.94	97.68	169.89	1/1/2024	12/31/2024	29.16	8.00%	
Project Tech II Hourly - Non Exempt	72.83	83.75	145.65	1/1/2022	12/31/2022	25.00	0.00%	25.00-28.00
	78.65	90.45	157.30	1/1/2023	12/31/2023	27.00	8.00%	27.00-29.00
	84.94	97.68	169.89	1/1/2024	12/31/2024	29.16	8.00%	29.16-31.00
Project Tech I Hourly - Non Exempt	46.61	53.60	93.22	1/1/2022	12/31/2022	16.00	0.00%	16.00-24.00
	50.34	57.89	100.67	1/1/2023	12/31/2023	17.28	8.00%	17.28-24.50
	54.36	62.52	108.73	1/1/2024	12/31/2024	18.66	8.00%	18.66-25.50
Will Ruoff* Architect Salaried - Exempt	147.05			1/1/2022	12/31/2022	50.48	0.00%	
	151.46			1/1/2023	12/31/2023	51.99	3.00%	
	156.00			1/1/2024	12/31/2024	53.55	3.00%	
Jason Arellano* Utility Designer II/ Senior Utility Designer Salaried - Exempt	168.05			1/1/2022	12/31/2022	57.69	0.00%	
	173.09			1/1/2023	12/31/2023	59.42	3.00%	
	178.29			1/1/2024	12/31/2024	61.20	3.00%	
David Mendes* Project Tech III/Associate Utility Designer Hourly - Non Exempt	107.78	123.95	215.56	1/1/2022	12/31/2022	37.00	0.00%	
	113.17	130.15	226.34	1/1/2023	12/31/2023	38.85	5.00%	
	118.83	136.65	237.66	1/1/2024	12/31/2024	40.79	5.00%	
Rilee Breckenridge Project Tech II Hourly - Non Exempt	72.83	83.75	145.65	1/1/2022	12/31/2022	25.00	0.00%	
	78.65	90.45	157.30	1/1/2023	12/31/2023	27.00	8.00%	
	84.94	97.68	169.89	1/1/2024	12/31/2024	29.16	8.00%	

Notes:

1. Key personnel **must** be marked with an asterisk (*) and employees that are subject to prevailing age requirements must be marked with two asterisks (**). All costs must comply with the Federal cost principles. Subconsultants will provide their own cost proposals.
2. The cost proposal format shall not be amended.
3. Billing rate = actual hourly rate * (1+ ICR) * (1+ Fee). Indirect cost rates shall be updated on an annual basis in accordance with the consultant's annual accounting period and established by a cognizant agency or accepted by Caltrans. All costs must comply with the Federal cost principles for reimbursement.
4. For named employees and key personnel enter the actual hourly rate. For classifications only, enter the Average Hourly Rate for that classification.

EXHIBIT 10-H2 COST PROPOSAL Page 2 of 3

SPECIFIC RATE OF COMPENSATION (CONSTRUCTION ENGINEERING AND INSPECTION CONTRACTS)

Prime Consultant ☑ Subconsultant

Consultant or Subconsultant: **4Creeks, Inc.** Date: 06-22-2021

Project No. Various Contract

Description of Item	Quantity	Unit	Unit	Total
Mileage Costs	TBD	Mile	$0.58	IRS Rate

NOTES:

1. List other direct cost items with estimated costs. These costs should be competitive in their respective industries and supported with appropriate documentation.
2. Proposed ODC items should be consistently billed regardless of client and contract type.
3. Items when incurred for the same purpose, in like circumstance, should not be included in any indirect cost pool or in the overhead rate.
4. Items such as special tooling, will be reimbursed at actual cost with supporting documentation (invoice).
5. Items listed above that would be considered "tools of the trade" are not reimbursable as other direct cost.
6. Travel related costs should be pre-approved by the contracting agency and shall not exceed current State Department of Personnel Administration rules.
7. If mileage is claimed, the rate should be properly supported by the consultant's calculation of their actual costs for company vehicles. In addition, the miles claimed should be supported by mileage logs.
8. If a consultant proposes rental costs for a vehicle, the company must demonstrate that this is its standard procedure for all of their contracts and that they do not own any vehicle that could be used for the same purpose.
9. The cost proposal format shall not be amended. All costs must comply with the Federal cost principles.
10. Add additional pages if necessary.
11. Subconsultants must provide their own cost proposals.

Certification of Direct Costs:

I, the undersigned, certify to the best of my knowledge and belief that all direct costs identified on the cost proposal(s) in this contract are actual, reasonable, allowable, and allocable to the contract in accordance with the contract terms and the following requirements:

1. Generally Accepted Accounting Principles (GAAP)
2. Terms and conditions of the contract
3. Title 23 United States Code Section 112 - Letting of Contracts
4. 48 Code of Federal Regulations Part 31 - Contract Cost Principles and Proceedures
5. 23 Code of Federal Regulations Part 172 - Procurement, Management and Administration of Engineering and Design Related Service
6. 48 Ccode of Federal Regulations Part 9904 - Cost Accounting Standards Board (when applicable)

All costs must be applied consistently and fairly to all contracts. All documentation of compliance must be retained in the project files and be in compliance with applicable federal and state requirements. Costs that are noncompliant with the federal and state requirements are not eligible for reimbursement. Local governments are responsible for applying only cognizant agency or Caltrans accepted Indirect Cost Rate(s).

Prime Consultant or Subconsult

Name: _____ Title *: _____

Signature: _____ Date of Certification: _____

Email: _____ Phone number: _____

Address: _____

* An individual executive or financial officer of the consultant's or subconsultant's

List services the consultant is providing under the proposed contract:

EXHIBIT 10-H4 COST PROPOSAL FOR CONTRACTS WITH PREVAILING WAGES

ACTUAL COST PLUS FIXED FEE; SPECIFIC RATES OF COMPENSATION AND COST PER UNIT OF WORK CONTRACTS

Please Note: Consultant completes all items in yellow highlight

CONSULTANT: 4Creeks, Inc. _____ **PRIME** x **SUB** _____ **CONTRACT TYPE**_____ On-Call

(LIST ONE OF THE ABOVE LISTED CONTRACT TYPES)

PROJECT NO._____ **CONTRACT NO.**_____ **DATE**_____ **Sub Consultant's Participation Amount $**_____

Loaded Rate Calculation

Non Exempt Employee Loaded Billing Rates

A) Straight Time = Actual Hourly Rate * (1 + Field O.H.) * (1 + Fee) + Delta Base * (Applicable Multiplier Delta Base) + Delta Fringe * (Applicable Multiplier Delta Frin

B) 1.5X or 2.0X Overtime = (Actual Hourly Rate) * (1 + Field O.H.) * (1 + Fee) + .5X or 1.0X (Actual Hourly Rate) + Delta Base * (Applicable Multiplier Delta Base) + Delta Fringe * (Applicable Multiplier Delta Frin

Exempt Employee Loaded Billing Rates

C) Straight Time or 1.5X or 2.0X Overtime = Actual Hourly Rate * (1 + Field O.H.) * (1 + Fee) + Delta Base * (Applicable Multiplier Delta Base) + Delta Fringe * (Applicable Multiplier Delta Frin

Home Office Personnel:	Fringe Benefit %		Overhead %			Combined %
NORMAL	0.00%	+	0.00%	+	=	**0.00%**
OVERTIME	0.00%	+	0.00%	+	=	**0.00%**
Field Office Personnel:	Fringe Benefit %		Overhead %			Combined %
NORMAL	0.00%	+	110.00%	+	=	**153.29%**
OVERTIME	0.00%	+	153.29%	+	=	**153.29%**
				Fee	+	15.00%
				Applicable Multiplier Delta Base (Field)	=	1.00
				Applicable Multiplier Fringe (Field)	=	0.00

The PW differentials Delta Base and Delta Fringe shown in the formulas above for Loaded Billing Rates are applicable only when performing services covered under DIR determinations.

Name/Classification	Home Office Personnel Field Office Personnel	Effective Date of Hourly Rate		Prevailing Wage Rate established by State DIR (only applicable for prevailing wage work)							Employee Actual Rate (fringe benefits vary year over year)							DELTA (TOTAL) = Employee Total Rate - DIR Rate			Applicable DELTA (TOTAL) = Employee Total - DIR Total			DELTA (BASE) = Employee Base - DIR Base			Applicable DELTA Base = DIR Rate - Employee Base Rate			Applicable DELTA FRINGE = DELTA TOTAL - DELTA BASE (Employee - DIR)			Loaded Hourly Billing Rates		% Escalation Increase	Actual Hourly Rate and/or Average Hourly Rate	Hourly Range for Class
				Base Salary			Fringe Benefits	Total Base Salary + Fringe Benefits			Base Salary			Estimate Fringe	Total = Base + Fringe																							
		From	To	Straight	1.5 OT	2.0 OT		Straight	1.5 OT	2.0 OT	Straight	1.5 OT	2.0 OT		Straight	1.5 OT	2.0 OT	Straight	1.5 OT	2.0 OT	Straight	1.5 OT	2.0 OT	Straight	1.5 OT	2.0 OT	Straight	1.5 OT	2.0 OT	Straight	1.5 OT	2.0 OT	Straight	1.5 OT	2.0 OT	Straight	CT (1.5x)			
Ian Williams Construction Inspector Prevailing Wage Work **(Exempt)**	**FIELD**	12/1/2021	6/30/2022	$52.02	$78.03	$104.04	$32.97	$84.99	$111.00	$137.01	**$78.13**	$109.87	$135.88	$6.86	$84.99	$111.00	$137.01	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$26.11	$31.84	$31.84	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$227.58	$320.03		**$78.13**	N/A
Clay Garland Construction Inspector Prevailing Wage Work **(non-Exempt)**	**FIELD**	12/1/2021	6/30/2022	$52.02	$78.03	$104.04	$32.97	$84.99	$111.00	$137.01	**$77.23**	$109.87	$135.88	$7.76	$84.99	$111.00	$137.01	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$25.21	$31.84	$31.84	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$224.96	$320.03		**$77.23**	N/A
Dustin Smith Construction Inspector Prevailing Wage Work **(non-Exempt)**	**FIELD**	12/1/2021	6/30/2022	$52.02	$78.03	$104.04	$32.97	$84.99	$111.00	$137.01	**$79.79**	$111.00	$137.01	$5.20	$84.99	$111.00	$137.01	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$27.77	$32.97	$32.97	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$232.42	$323.32		**$79.79**	N/A
Nate Hansen Construction Inspector Prevailing Wage Work **(non-Exempt)**	**FIELD**	12/1/2021	6/30/2022	$52.02	$78.03	$104.04	$32.97	$84.99	$111.00	$137.01	**$76.93**	$109.87	$135.88	$8.06	$84.99	$111.00	$137.01	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$24.91	$31.84	$31.84	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$224.08	$320.03		**$76.93**	N/A

1. Prevailing Wages specified are based on current DIR determination. Any future DIR escalation of prevailing wage rates will be reflected in the loaded rates
2. "NC" denotes No Charge for work more than 8 hours per day and for weekends and holidays for this contract only.
3. The billing rates shown in this cost proposal for field staff entitled for PW rates are calculated with estimated fringe benefits of the staff. The actual billing rates to be used in the invoices will be calculated by using the actual PW fringe benefits of the individual staff in accordance with the certified benefits statement submitted with each invoice.
4. The employees' actual hourly rates shown in this cost proposal are the rates that were effective on xx/xx/xx. Caltrans Contract Manager's pre-approval is required for addition of staff not previously listed on the cost proposal. The billing rates for these employees, including those that fall under general classifications, will be calculated and reimbursed based on their actual hourly rates on xx/xx/xx. Hourly rates for new employees hired after the date of this cost proposal will not exceed (or shall be in line with) the rates of similar personnel listed on this cost proposal having similar experience.

5. Travel Time Charges:
   For Managers: On weekdays up to a maximum of 8 hours will be charged for work time, travel time or any combination of travel and work time. Billing Rate = Loaded Rate Formula "C" above.
   For Exempt staff: During regular work day, actual travel time not to exceed 8 hours in any one day or one way travel will be billed as follow:
   Billing rate for travel time = Loaded Rate Formula "C" above.
   All travel time, outside of the regular work day, will be billed without the application of overhead rate as follow: Billing Rate = (Actual Hourly Rate) (1+ Fee) + (Delta Base + Delta Fringe)
   For Non-Exempt Employees: During regular work day, actual travel time not to exceed 8 hours in any one day or one way travel will be billed at full normal overhead rate (i.e. without the application of the 1.5X or 2.0X multiplier for overtime as follow:

EXHIBIT 10-H4 COST PROPOSAL FOR CONTRACTS WITH PREVAILING WAGES

Please Note: Consultant completes all items in yellow highlight

ACTUAL COST PLUS FIXED FEE; SPECIFIC RATES OF COMPENSATION AND COST PER UNIT OF WORK CONTRACTS

CONSULTANT 4Creeks, Inc. _____ **PRIME** x **SUB** _____ **CONTRACT TYPE**_____ On-Call *(LIST ONE OF THE ABOVE LISTED CONTRACT TYPES)*

PROJECT NO._____ **CONTRACT NO.**_____ **DATE**_____ **Sub Consultant's Participation Amount $**_____

Loaded Rate Calculation

Non Exempt Employee Loaded Billing Rates
A) Straight Time = Actual Hourly Rate * (1 + Field O.H.) * (1 + Fee) + Delta Base * (Applicable Multiplier Delta Base) + Delta Fringe * (Applicable Multiplier Delta Fring
B) 1.5X or 2.0X Overtime = (Actual Hourly Rate) * (1 + Field O.H.) * (1 + Fee) + .5X or 1.0X (Actual Hourly Rate) + Delta Base * (Applicable Multiplier Delta Base) + Delta Fringe * (Applicable Multiplier Delta Frin
Exempt Employee Loaded Billing Rates
C) Straight Time or 1.5X or 2.0X Overtime = Actual Hourly Rate * (1 + Field O.H.) * (1 + Fee) + Delta Base * (Applicable Multiplier Delta Base) + Delta Fringe * (Applicable Multiplier Delta Frin

Home Office Personnel:	Fringe Benefit %		Overhead %			Combined %
NORMAL	0.00%	+	0.00%	+	=	**0.00%**
OVERTIME	0.00%	+	0.00%	+	=	**0.00%**
Field Office Personnel:	Fringe Benefit %		Overhead %			Combined %
NORMAL	0.00%	+	153.29%	+	=	**153.29%**
OVERTIME	0.00%	+	153.29%	+	=	**153.29%**
					Fee =	15.00%
					Applicable Multiplier Delta Base (Field) =	1.00
					Applicable Multiplier Fringe (Field) =	0.00

The PW differentials Delta Base and Delta Fringe shown in the formulas above for Loaded Billing Rates are applicable only when performing services covered under DIR determinations.

Name/Classification	Home Office Personnel Field Office Personnel	Effective Date of Hourly Rate		Prevailing Wage Rate established by State DIR (only applicable for prevailing wage work)							Employee Actual Rate (fringe benefits vary year over year)							DELTA (TOTAL) = Employee Total Rate - DIR Rate			Applicable DELTA (TOTAL) = Employee Total - DIR Total			DELTA (BASE) = Employee Base - DIR Base			Applicable DELTA Base = DIR Rate - Employee Base Rate			Applicable DELTA FRINGE = DELTA TOTAL - DELTA BASE (Employee - DIR)			ded Hourly Billing Ra		% Escalation Increase	Actual Hourly Rate and/or Average Hourly Rate	Hourly Range for Class
				Base Salary			Fringe Benefits	Total Base Salary + Fringe Benefits			Base Salary			Estimate Fringe	Total = Base + Fringe																							
		From	To	Straight	1.5 OT	2.0 OT		Straight	1.5 OT	2.0 OT	Straight	1.5 OT	2.0 OT		Straight	1.5 OT	2.0 OT	Straight	1.5 OT	2.0 OT	Straight	1.5 OT	2.0 OT	Straight	1.5 OT	2.0 OT	Straight	1.5 OT	2.0 OT	Straight	1.5 OT	2.0 OT	Straight	1.5 OT	2.0 OT	Straight	OT (1.5x)			
Hal Wyatt Surveyor - Instramentman Prevailing Wage Work **(non-Exempt)**	**FIELD**	2/28/2022	2/27/2023	$49.01	$73.52	$98.02	$32.74	$81.75	$106.26	$130.76	**$76.28**	$105.00	$129.50	$5.47	$81.75	$106.26	$130.76	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$27.27	$31.48	$31.48	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$222.19	$305.85		**$76.28**	N/A
Justin Asleson Surveyor - Instramentman Prevailing Wage Work **(non-Exempt)**	**FIELD**	2/28/2022	2/27/2023	$49.01	$73.52	$98.02	$32.74	$81.75	$106.26	$130.76	**$73.48**	$105.00	$129.50	$8.27	$81.75	$106.26	$130.76	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$24.47	$31.48	$31.48	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$214.04	$305.85		**$73.48**	N/A
Johnny Rivera Surveyor - Rodman Prevailing Wage Work **(non-Exempt)**	**FIELD**	2/28/2022	2/27/2023	$46.13	$69.20	$92.26	$32.74	$78.87	$101.94	$125.00	**$72.69**	$101.94	$125.00	$6.18	$78.87	$101.94	$125.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$26.56	$32.74	$32.74	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$211.73	$296.93		**$72.69**	N/A
Julian Sandoval Surveyor - Rodman Prevailing Wage Work **(non-Exempt)**	**FIELD**	2/28/2022	2/27/2023	$46.13	$69.20	$92.26	$32.74	$78.87	$101.94	$125.00	**$74.24**	$101.94	$125.00	$4.63	$78.87	$101.94	$125.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$28.11	$32.74	$32.74	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$216.25	$296.93		**$74.24**	N/A
Manuel Garcia Surveyor - Rodman Prevailing Wage Work **(non-Exempt)**	**FIELD**	2/28/2022	2/27/2023	$46.13	$69.20	$92.26	$32.74	$78.87	$101.94	$125.00	**$73.61**	$100.68	$123.74	$5.26	$78.87	$101.94	$125.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$27.48	$31.48	$31.48	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$214.41	$293.26		**$73.61**	N/A
Christian Ibarra Surveyor - Instramentman Prevailing Wage Work **(non-Exempt)**	**FIELD**	2/28/2022	2/27/2023	$49.01	$73.52	$98.02	$32.74	$81.75	$106.26	$130.76	**$76.79**	$105.00	$129.50	$4.96	$81.75	$106.26	$130.76	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$27.78	$31.48	$31.48	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$223.68	$305.85		**$76.79**	N/A

1. Prevailing Wages specified are based on current DIR determination. Any future DIR escalation of prevailing wage rates will be reflected in the loaded rates
2. "NC" denotes No Charge for work more than 8 hours per day and for weekends and holidays for this contract only.
3. The billing rates shown in this cost proposal for field staff entitled for PW rates are calculated with estimated fringe benefits of the staff. The actual billing rates to be used in the invoices will be calculated by using the actual PW fringe benefits of the individual staff in accordance with the certified benefits statement submitted with each invoice.
4. The employees' actual hourly rates shown in this cost proposal are the rates that were effective on xx/xx/xx. Caltrans Contract Manager's pre-approval is required for addition of staff not previously listed on the cost proposal. The billing rates for these employees, including those that fall under general classifications, will be calculated and reimbursed based on their actual hourly rates on xx/xx/xx. Hourly rates for new employees hired after the date of this cost proposal will not exceed (or shall be in line with) the rates of similar personnel listed on this cost proposal having similar experience.
5. Travel Time Charges:
   For Managers: On weekdays up to a maximum of 8 hours will be charged for work time, travel time or any combination of travel and work time. Billing Rate = Loaded Rate Formula "C" above.
   For Exempt staff: During regular work day, actual travel time not to exceed 8 hours in any one day or one way travel will be billed as follow
   Billing rate for travel time = Loaded Rate Formula "C" above.
   All travel time, outside of the regular work day, will be billed without the application of overhead rate as follow: Billing Rate = (Actual Hourly Rate) (1+ Fee) + (Delta Base + Delta Fring
   For Non-Exempt Employees: During regular work day, actual travel time not to exceed 8 hours in any one day or one way travel will be billed at full normal overhead rate (i.e. without the application of the 1.5X or 2.0X multiplier for overtime as follow:

AGREEMENT FOR SERVICES

ARTICLE I – INTRODUCTION

This Agreement is entered into this 1st day of June 1, 2022 between the City of DINUBA ("CITY") and 4Creeks, Inc.**,** a California Corporation ***("CONSULTANT").***

RECITALS

CITY has determined that it requires the following professional services from a consultant:

A. CONSULTANT represents that it is fully qualified to perform such professional services by virtue of its experience and the training, education and expertise of its principals and employees. CONSULTANT further represents that it is willing to accept responsibility for performing such services in accordance with the terms and conditions of this Agreement.

NOW THEREFORE, in consideration of mutual covenants and conditions herein contained, CITY and CONSULTANT agree as follows:

1. DEFINITIONS

A. "Scope of Services": Such professional services as are set forth on Page 6 of the Request for Qualifications attached hereto and incorporated herein by this reference.

B. "Approved Fee Schedule": Such compensation rates as are set forth in the fee schedule attached hereto as Exhibit 10-H and incorporated herein by this reference.

C. "Commencement Date": June 1, 2022

D. "Expiration Date": May 31, 2025

ARTICLE II – STATEMENT OF WORK

1. CONSULTANT'S SERVICES

A. Scope of Services. Subject to the terms and conditions set forth in this Agreement, CONSULTANT shall perform the services identified in the Scope of Services. CITY shall have the right to request, in writing, changes in the scope of work or the services to be performed. Any changes mutually agreed upon by the parties, and

any increase or decrease in compensation, shall be incorporated by written amendments to this Agreement.

B. Time for Performance. This Agreement shall go into effect on June 1, 2022, contingent upon approval by CITY, and CONSULTANT shall commence work after notification to proceed by CITY'S Contract Administrator. The Agreement shall end on May 31, 2025, unless extended by Agreement amendment. CONSULTANT is advised that any recommendation for Agreement award is not binding on CITY until the Agreement is fully executed and approved by CITY.

C. Standard of Performance. CONSULTANT shall perform all work to the highest professional standards and in a manner reasonably satisfactory to CITY. CONSULTANT shall comply with all applicable federal, state and local laws, ordinances, codes and regulations.

2. REPRESENTATIVES

A. City Representative. For the purposes of this Agreement, the Contract Administrator and CITY's representative shall be the Public Works Director, (hereinafter the "City Representative"). It shall be CONSULTANT's responsibility to assure that the City Representative is kept informed of the progress of the performance of the services, and CONSULTANT shall refer any decisions which must be made by CITY to the City Representative. Unless otherwise specified herein, any approval of CITY required hereunder shall mean the approval of the City Representative.

B. Consultant Representative. For the purposes of this Agreement, Matt Ainley, is hereby designated as the principal and representative of CONSULTANT authorized to act on its behalf with respect to the services specified herein and make all decisions in connection therewith (the "Responsible Principal"). The Responsible Principal may not be changed by CONSULTANT without the prior written approval of CITY.

3. CONSULTANT'S PERSONNEL

A. CONSULTANT represents that it has, or will secure at its own expense, all personnel required to perform the services required under this Agreement. All such services will be performed by CONSULTANT or under its supervision, and all personnel engaged in the work shall possess the qualifications, permits and licenses required by applicable law to perform such services.

B. CONSULTANT shall be solely responsible for the satisfactory work performance of all personnel engaged in performing services required by this Agreement, and compliance with all reasonable performance standards established by CITY.

C. CONSULTANT may utilize the services of sub-consultants to undertake specific work tasks. Fees for services provided by sub-consultants shall be compensated as set forth in Exhibit 10-H.

D. In the event that CITY, in its sole discretion, at any time during the term of this Agreement, desires the removal of any person or persons assigned by CONSULTANT to perform services pursuant to this Agreement, CONSULTANT shall remove any such person immediately upon receiving notice from CITY of the desire of CITY for the removal of such person or persons.

E. CONSULTANT shall be responsible for payment of all employees' and sub-consultants' wages and benefits and shall comply with all requirements pertaining to employer's liability, workers' compensation, unemployment insurance, and Social Security.

F. Permits and Licenses. CONSULTANT shall obtain and maintain during the Agreement term all necessary licenses, permits and certificates required by law for the provision of services under this Agreement, including a City of Dinuba business license.

ARTICLE III – CONSULTANT'S REPORTS OR MEETINGS

A. CONSULTANT shall submit progress reports at least once a month. The report should be sufficiently detailed for the Contract Administrator to determine, if CONSULTANT is performing to expectations, or is on schedule; to provide communication of interim findings, and to sufficiently address any difficulties or special problems encountered, so remedies can be developed.

B. CONSULTANT'S Project Manager shall meet with City's Contract Administrator, as needed, to discuss progress on the Agreement.

ARTICLE IV – PERFORMANCE PERIOD

A. This Agreement shall go into effect on June 1, 2022, contingent upon approval by CITY, and CONSULTANT shall commence work after notification to proceed by CITY'S Contract Administrator. The Agreement shall end on May 31, 2025, unless extended by Agreement amendment.

B. CONSULTANT is advised that any recommendation for Agreement award is not binding on CITY until the Agreement is fully executed and approved by CITY.

ARTICLE V – ALLOWABLE COSTS AND PAYMENTS

A. CONSULTANT will be reimbursed for hours worked at the hourly rate specified in CONSULTANT's Cost Proposal (Exhibit 10-H). The specified hourly rates shall include direct salary costs, employee benefits, overhead, and fee. These rates are not adjustable for the performance period set forth in this Agreement.

B. In addition, CONSULTANT will be reimbursed for incurred (actual) direct costs other than salary costs that are in the cost proposal and identified in the cost proposal and in the executed Task Order.

C. Specific projects will be assigned to CONSULTANT through issuance of Task Orders.

D. After a project to be performed under this Agreement is identified by the CITY, the CITY will prepare a draft Task order; less the cost estimate. A draft Task Order will identify the scope of services, expected results, project deliverables, period of performance, project schedule and will designate a CITY Project Coordinator. The draft Task order will be delivered to CONSULTANT for review. CONSULTANT shall return the draft Task Order within ten (10) calendar days along with a Cost Estimate, including a written estimate of the number of hours and hourly rates per staff person, any anticipated reimbursable expenses, overhead, fee if any, and total dollar amount. After agreement has been reached on the negotiable items and total cost; the finalized Task Order shall be signed by both the CITY and CONSULTANT.

E. Task Orders may be negotiated for a lump sum (Firm Fixed Price) or for specific rates of compensation, both of which must be based on the labor and other rates set forth in CONSULTANT's Cost Proposal.

F. Reimbursement for transportation and subsistence costs shall not exceed the rates as specified in the approved Cost Proposal.

G. When a milestone cost estimates are included in the approved Cost Proposal, CONSULTANT shall obtain prior written approval for a revised milestone cost estimate from the Contract Administrator before exceeding such estimate.

H. Progress payments for each Task Order will be made monthly in arrears based on services provided and actual costs incurred.

I. CONSULTANT shall not commence performance of work or services until this Agreement has been approved by the CITY, and notification to proceed has been issued by the CITY's Contract Administrator. No payment will be made prior to approval or for any work performed prior to approval of this Agreement.

J. A Task Order is of no force or effect until returned to CITY and signed by an authorized representative of CITY. No expenditures are authorized on a project and work shall not commence until a Task Order for that project has been executed by CITY.

K. CONSULTANT will be reimbursed, as promptly as fiscal procedures will permit upon receipt by CITY's Contract Administrator of itemized invoices in triplicate. Separate invoices itemizing all costs are required for all work performed under each Task Order. Invoices shall be submitted no later than 45 calendar days after the performance of work for which CONSULTANT is billing, or upon completion of the Task order. Invoices shall details the work performed on each milestone, on each project as applicable. Invoices shall follow the format stipulated for the approved Cost Proposal and shall reference this Agreement number, project title and Task order number. Credits due CITY that include any equipment purchased under the provisions of Article XI Equipment Purchase of this Agreement, must be reimbursed by CONSULTANT prior to the expiration or termination of this Agreement. Invoices shall be mailed to CITY's Contract Administrator at the following address:

City of Dinuba

Blanca Beltran, Public Works Director

405 E. El Monte Way, Dinuba, CA 93618

L. The period of performance for Task Orders shall be in accordance with dates specified in the Task Order. No Task Order will be written which extends beyond the expiration date of this Agreement.

M. The total amount payable by CITY for an individual Task Order shall not exceed the amount agreed to in the Task Order, unless authorized by the Agreement amendment.

N. If the CONSULTANT fails to satisfactorily complete a deliverable according to the schedule set forth in a Task Order, no payment will be made until the deliverable has been satisfactorily completed.

O. Task Orders may not be used to amend this Agreement and may not exceed the scope of work under this Agreement.

P. The total amount payable by CITY for all Task Orders resulting from this Agreement shall not exceed ($650,000). It is understood and agreed that there is no guarantee, either expressed or implied that this dollar amount will be authorized under this Agreement through Task Orders.

ARTICLE VI – TERMINATION

A. CITY reserves the right to terminate this Agreement upon thirty (30) calendar days written notice to CONSULTANT with the reasons for termination stated in the notice.

B. CITY may terminate this Agreement with CONSULTANT should CONSULTANT fail to perform the covenants herein contained at the time and in the manner herein provided. In the event of such termination, CITY may proceed with the work in any manner deemed proper by CITY. If CITY terminates this Agreement with CONSULTANT, CITY shall pay CONSULTANT the sum due to CONSULTANT under this Agreement prior to termination, unless the cost of completion to CITY exceeds the funds remaining in the Agreement. In which case the overage shall be deducted from any sum due CONSULTANT under this Agreement and the balance, if any, shall be paid to CONSULTANT upon demand.

ARTICLE VII – COST PRINCIPLES AND ADMINISTRATIVE EQUIPMENT

A. CONSULTANT agrees that the Contract Cost Principles and Procedures, 48 CFR, Federal Acquisition Regulations System, Chapter 1, Part 31.000 et seq., shall be used to determine the cost allowability of individual items.

B. CONSULTANT also agrees to comply with federal procedures in accordance with 49 CFR, Part 18, Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments.

C. Any costs for which payment has been made to CONSULTANT that are determined by subsequent audit to be unallowable under 49 CFR, Part 18 and 48 CFR, Federal Acquisition Regulations System, Chapter 1, Part 31.000 et seq., are subject to repayment by CONSULTANT to CITY.

ARTICLE VIII – RETENTION OF RECORDS/AUDIT

For the purpose of determining compliance with Public Contract Code 10115, et seq. and Title 21, California Code of Regulations, Chapter 21, Section 2500 et seq., when applicable and other matters connected with the performance of the Agreement pursuant to Government Code 8546.7; CONSULTANT, sub-consultants, and CITY shall maintain and make available for inspection all books, documents, papers, accounting records, and other evidence pertaining to the performance of the Agreement, including but not limited to, the costs of administering the Agreement. All parties shall make such materials available at their respective offices at all reasonable times during the Agreement period and for three years from the date of final payment under the Agreement. The state, State Auditor, CITY, FHWA, or any duly authorized representative of the Federal Government shall have access to any books, records, and documents of CONSULTANT and it's certified public accountants (CPA) work papers that are pertinent to the Agreement and indirect cost rates (ICR) for audit, examinations, excerpts, and transactions, and copies thereof shall be furnished if requested.

ARTICLE IX – AUDIT REVIEW PROCEDURES

A. Any dispute concerning a question of fact arising under an interim or post audit of this Agreement that is not disposed of by agreement, shall be reviewed by CITY'S Chief Financial Officer.

B. Not later than 30 days after issuance of the final audit report, CONSULTANT may request a review by CITY'S Chief Financial Officer of unresolved audit issues. The request for review will be submitted in writing.

C. Neither the pendency of dispute nor its consideration by CITY will excuse CONSULTANT from full and timely performance, in accordance with the terms of this Agreement.

D. CONSULTANT and subconsultant contracts, including cost proposals and ICR, are subject to audits or reviews such as, but not limited to, a contract audit, an incurred cost audit, an ICR Audit, or a CPA ICR audit work paper review. If selected for audit or review, the Agreement, cost proposal and ICR and related work papers, if applicable, will be reviewed to verify compliance with 48 CFR, Part 31 and other related laws and regulations. In the instances of a CPA ICR audit work paper review it is CONSULTANT's responsibility to ensure federal, state, or local government officials are allowed full access to the CPA's work papers including making copies as necessary. The Agreement, cost proposal, and ICR shall be adjusted by CONSULTANT and approved by LOCAL AGENCY contract manager to conform to the audit or review recommendations. CONSULTANT agrees that individual terms of costs identified in the audit report shall be incorporated into the Agreement by this reference if directed by LOCAL AGENCY at its sole discretion. Refusal by CONSULTANT to incorporate audit or review recommendations, or to ensure that the federal, state or local governments have access to CPA work papers, will be considered a breach of Agreement terms and cause for termination of the Agreement and disallowance of prior reimbursed costs.

ARTICLE X – SUBCONTRACTING

A. Nothing contained in this Agreement or otherwise, shall create any contractual relation between CITY and any sub-consultant(s), and no subcontract shall relieve CONSULTANT of its responsibilities and obligations hereunder. CONSULTANT agrees to be as fully responsible to CITY for the acts and omissions of its sub-consultant(s) and of persons either directly or indirectly employed by any of them as it is for the acts and omissions of persons directly employed by CONSULTANT. CONSULTANT's obligation to pay its sub-consultant(s) is an independent obligation from CITY'S obligation to make payments to the CONSULTANT.

B. CONSULTANT shall perform the work contemplated with resources available within its own organization and no portion of the work pertinent to this Agreement shall be subcontracted without written authorization by CITY's Contract Administrator, except that, which is expressly identified in the approved Cost Proposal.

C. CONSULTANT shall pay its sub-consultants within ten (10) calendar days from receipt of each payment made to CONSULTANT by CITY.

D. All subcontracts entered into as a result of this Agreement shall contain all the provisions stipulated in this Agreement to be applicable to sub-consultants.

E. Any substitution of sub-consultant(s) must be approved in writing by CITY's Contract Administrator prior to the start of work by the sub-consultant(s).

ARTICLE XI – EQUIPMENT PURCHASE

A. Prior authorization in writing, by CITY's Contract Administrator shall be required before CONSULTANT enters into any unbudgeted purchase order, or subcontract exceeding $5,000 for supplies, equipment, or CONSULTANT services. CONSULTANT shall provide an evaluation of the necessity or desirability of incurring such costs.

B. For purchase of any item, service or consulting work not covered in CONSULTANT's Cost Proposal and exceeding $5,000 prior authorization by CITY's Contract Administrator; three competitive quotations must be submitted with the request, or the absence of bidding must be adequately justified.

C. Any equipment purchased as a result of this Agreement is subject to the following: "CONSULTANT shall maintain an inventory of all nonexpendable property. Nonexpendable property is defined as having a useful life of at least two years and an acquisition cost of $5,000 or more. If the purchased equipment needs replacement and is sold or traded in, CITY shall receive a proper refund or credit at the conclusion of the Agreement, or if the Agreement is terminated, CONSULTANT may either keep the equipment and credit CITY in an amount equal to its fair market value, or sell such equipment at the best price obtainable at a public or private sale, in accordance with established CITY procedures; and credit CITY in an amount equal to the sales price. If CONSULTANT elects to keep the equipment, fair market value shall be determined at CONSULTANT's expense, on the basis of a competent independent appraisal of such equipment. Appraisals shall be obtained from an appraiser mutually agreeable to by CITY

and CONSULTANT, if it is determined to sell the equipment, the terms and conditions of such sale must be approved in advance by CITY." 49 CFR, Part 18 requires a credit to Federal funds when participating equipment with a fair market value greater than $5,000 is credited to the project.

ARTICLE XII - STATE PREVAILING WAGE RATES

A. CONSULTANT shall comply with the State of California's General Prevailing Wage Rate requirements in accordance with California Labor Code, Section 1770, and all Federal, State, and local laws and ordinances applicable to the work.

B. Any subcontract entered into as a result of this Agreement, if for more than $25,000 for public works construction or more than $15,000 for the alteration, demolition, repair, or maintenance of public works, shall contain all of the provisions of this Article, unless the awarding agency has an approved labor compliance program by the Director of Industrial Relations.

C. When prevailing wages apply to the services described in the scope of work, transportation and subsistence costs shall be reimbursed at the minimum rates set by the Department of Industrial Relations (DIR) as outlined in the applicable Prevailing Wage Determination. See http://www.dir.ca.gov.

ARTICLE XIII – CONFLICT OF INTEREST

A. CONSULTANT shall disclose any financial, business, or other relationship with CITY that may have an impact upon the outcome of this Agreement, or any ensuing CITY construction project. CONSULTANT shall also list current clients who may have a financial interest in the outcome of this Agreement, or any ensuing CITY construction project, which will follow.

B. CONSULTANT hereby certifies that it does not now have, nor shall it acquire any financial or business interest that would conflict with the performance of services under this Agreement.

C. CONSULTANT hereby certifies that neither CONSULTANT, nor any firm affiliated with CONSULTANT will bid on any construction contract, or on any contract to provide construction inspection for any construction project resulting from this Agreement. An affiliated firm is one, which is subject to the control of the same persons through joint-ownership, or otherwise.

D. Except for sub-consultants whose services are limited to providing surveying or materials testing information, no sub-consultant who has provided design services in connection with this Agreement shall be eligible to bid on any construction contract, or on any contract to provide construction inspection for any construction project resulting from this Agreement.

ARTICLE XIV – REBATES, KICKBACKS, OR OTHER UNLAWFUL CONSIDERATION

CONSULTANT warrants that this Agreement was not obtained or secured through rebates kickbacks or other unlawful consideration, either promised or paid to any CITY employee.

For breach or violation of this warranty, CITY shall have the right in its discretion; to terminate the Agreement without liability; to pay only for the value of the work actually performed; or to deduct from the Agreement price; or otherwise recover the full amount of such rebate, kickback or other unlawful consideration.

ARTICLE XV – PROHIBITION OF EXPENDING LOCAL AGENCY STATE OR FEDERAL FUNDS FOR LOBBYING

A. CONSULTANT certifies to the best of his or her knowledge and belief that:

1. No state, federal or local agency appropriated funds have been paid, or will be paid by-or-on behalf of CONSULTANT to any person for influencing or attempting to influence an officer or employee of any state or federal agency; a Member of the State Legislature or United States Congress; an officer or employee of the Legislature or Congress; or any employee of a Member of the Legislature or Congress, in connection with the awarding of any state or federal contract; the making of any state or federal grant; the making of any state or federal loan; the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any state or federal contract, grant, loan, or cooperative agreement.

2. If any funds other than federal appropriated funds have been paid, or will be paid to any person for influencing or attempting to influence an officer or employee of any federal agency; a Member of Congress; an officer or employee of Congress, or an employee of a Member of Congress; in connection with this federal contract, grant, loan, or cooperative agreement; CONSULTANT shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying", in accordance with its instructions.

B. This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by Section 1352, Title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than $10,000 and not more than $100,000 for each such failure.

C. CONSULTANT also agrees by signing this document that he or she shall require that the language of this certification be included in all lower-tier subcontracts, which exceed $100,000 and that all such sub recipients shall certify and disclose accordingly.

ARTICLE XVI – STATEMENT OF COMPLIANCE

A. CONSULTANT's signature affixed herein, and dated, shall constitute a certification under penalty of perjury under the laws of the State of California that CONSULTANT has, unless exempt, complied with, the nondiscrimination program requirements of Government Code Section 12990 and Title 2, California Administrative Code, Section 8103.

B. During the performance of this Agreement, Consultant and its sub-consultants shall not unlawfully discriminate, harass, or allow harassment against any employee or applicant for employment because of sex, race, color, ancestry, religious creed, national origin, physical disability (including HIV and AIDS), mental disability, medical condition (e.g., cancer), age (over 40*),* marital status, and denial of family care leave. Consultant and sub-consultants shall insure that the evaluation and treatment of their employees and applicants for employment are free from such discrimination and harassment. Consultant and sub-consultants shall comply with the provisions of the Fair Employment and Housing Act (Gov. Code §12990 (a-f) et seq.) and the 5applicable regulations promulgated there under (California Code of Regulations, Title 2, Section 7285 et seq.). The applicable regulations of the Fair Employment and Housing Commission implementing Government Code Section 12990 (a-f), set forth in Chapter 5 of Division 4 of Title 2 of the California Code of Regulations, are incorporated into this Agreement by reference and made a part hereof as if set forth in full. Consultant and its sub-consultants shall give written notice of their obligations under this clause to labor organizations with which they have a collective bargaining or other Agreement.

C. The Consultant shall comply with regulations relative to Title VI (nondiscrimination in federally-assisted programs of the Department of Transportation – Title 49 Code of Federal Regulations, Part 21 - Effectuation of Title VI of the 1964 Civil Rights Act). Title VI provides that the recipients of federal assistance will implement and maintain a policy of nondiscrimination in which no person in the state of California shall, on the basis of race, color, national origin, religion, sex, age, disability, be excluded from participation in, denied the benefits of or subject to discrimination under any program or activity by the recipients of federal assistance or their assignees and successors in interest.

D. The Consultant, with regard to the work performed by it during the Agreement shall act in accordance with Title VI. Specifically, the Consultant shall not discriminate on the basis of race, color, national origin, religion, sex, age, or disability in the selection and retention of sub-consultants, including procurement of materials and leases of equipment. The Consultant shall not participate either directly or indirectly in the discrimination prohibited by Section 21.5 of the U.S. DOT's Regulations, including employment practices when the Agreement covers a program whose goal is employment.

ARTICLE XVII – DEBARMENT AND SUSPENSION CERTIFICATION

A. CONSULTANT's signature affixed herein, shall constitute a certification under penalty of perjury under the laws of the State of California, that CONSULTANT has complied with Title 2 CFR, Part 180, "OMB Guidelines to Agencies on Government wide Debarment and Suspension (non-procurement)", which certifies that he/she or any person associated therewith in the capacity of owner, partner, director, officer, or manager, is not currently under suspension, debarment, voluntary exclusion, or determination of ineligibility by any federal agency; has not been suspended, debarred, voluntarily excluded, or determined ineligible by any federal agency within the past three (3) years; does not have a proposed debarment pending; and has not been indicted, convicted, or had a civil judgment rendered against it by a court of competent jurisdiction in any matter involving fraud or official misconduct within the past three (3) years. Any exceptions to this certification must be disclosed to CITY.

B. Exceptions will not necessarily result in denial of recommendation for award, but will be considered in determining CONSULTANT responsibility. Disclosures must indicate to whom exceptions apply, initiating agency, and dates of action.

C. Exceptions to the Federal Government Excluded Parties List System maintained by the General Services Administration are to be determined by the Federal highway Administration.

ARTICLE XVIII – FUNDING REQUIREMENTS

A. It is mutually understood between the parties that this Agreement may have been written before ascertaining the availability of funds or appropriation of funds, for the mutual benefit of both parties, in order to avoid program and fiscal delays that would occur if the Agreement were executed after that determination was made.

B. This Agreement is valid and enforceable only, if sufficient funds are made available to the City for the purpose of this Agreement. In addition, this Agreement is subject to any additional restrictions, limitations, conditions, or any statute enacted by the Congress State Legislature, or City's governing board that may affect the provisions, terms, or funding of this Agreement in any manner.

C. It is mutually agreed that if sufficient funds are not appropriated, this Agreement may be amended to reflect any reduction in funds.

D. City has the option to void the Agreement under the 30-day termination clause pursuant to Article VI, or by mutual agreement to amend the Agreement to reflect any reduction of funds.

ARTICLE XIX – CHANGE IN TERMS

A. This Agreement may be amended or modified only by mutual written agreement of the parties.

B. CONSULTANT shall only commence work covered by an amendment after the amendment is executed and notification to proceed has been provided by City's Contract Administrator.

C. There shall be no change in CONSULTANT'S Project Manager or members of the project team, as listed in the approved Cost Proposal, which is a part of this Agreement without prior written approval by City's Contract Administrator.

ARTICLE XX – DISADVANTAGED BUSINESS ENTERPRISES (DBE) PARTICIPATION

A. This Agreement is subject to 49 CFR, Part 26 entitled "Participation by Disadvantaged Business Enterprises in Department of Transportation Financial Assistance

Programs". Consultants who obtain DBE participation on this Agreement will assist Caltrans in meeting its federally mandated statewide overall DBE goal.

B. The goal for DBE participation for this Agreement is 10%. Participation by DBE consultant or sub consultants shall be in accordance with information contained in the Consultant Proposal DBE Commitment (Exhibit 10-O1), or in the Consultant Contract DBE Information (Exhibit 10-O2) attached hereto and incorporated as part of the Agreement. If a DBE sub consultant is unable to perform, CONSULTANT must make a good faith effort to replace him/her with another DBE sub consultant, of the goal is not otherwise met.

C. DBE's and other small businesses, as defined in 49 CFR, Part 26 are encouraged to participate in the performance of contracts financed in whole or in part with federal funds. CONSULTANT or sub consultant shall not discriminate on the basis of race, color, national origin, or sex in the performance of this Agreement. CONSULTANT shall carry out applicable requirements of 49 CFR, Part 26 in the award and administration of US DOT-assisted agreements. Failure by CONSULTANT to carry out these requirements is a material breach of this Agreement, which may result in the termination of this Agreement or such other remedy as City deems appropriate.

D. Any subcontract entered into as a result of this Agreement shall contain all of the provisions of this section.

A DBE firm may be terminated only with prior written approval from City and only for the reasons specified in 49 CFR 26.53(f). Prior to requesting City consent for the termination, CONSULTANT must meet the procedural requirements specified in 49 CFR 26.53(f).

F. A DBE performs a Commercially Useful Function (CUF) when it is responsible for execution of the work of the contract and is carrying out its responsibilities by actually performing, managing, and supervising the work involved. To perform a CUF, the DBE must also be responsible with respect to materials and supplies used on the contract, for negotiating price, determining quality and quantity, ordering the material, and installing (where applicable) and paying for the material itself. To determine whether a DBE is performing a CUF, evaluate the amount of work subcontracted, industry practices, whether the amount the firm is to be paid under the contract is commensurate with the work it is actually performing, and other relevant factors.

G. A DBE does not perform a CUF if its role is limited to that of an extra participant in a transaction, contract, or project through which funds are passed in order to obtain the appearance of DBE participation. In determining whether a DBE is such an extra participant, examine similar transactions, particularly those in which DBEs do not participate.

H. If a DBE does not perform or exercise responsibility for at least thirty percent (30%) of the total cost of its contract with its own work force, or the DBE subcontracts a greater portion of the work of the contract than would be expected on the basis of normal industry practice for the type of work involved, it will be presumed that it is not performing a CUF.

I. CONSULTANT shall maintain records of materials purchased or supplied from all subcontracts entered into with certified DBEs. The records shall show the name and business address of each DBE or vendor and the total dollar amount actually paid each DBE or vendor, regardless of tier. The records shall show the date of payment and the total dollar figure paid to all firms. DBE prime consultants shall also show the date of work performed by their own forces along with the corresponding dollar value of the work.

J. Upon completion of the Agreement, a summary of these records shall be prepared and submitted on the form entitled, "Final Report-Utilization of Disadvantaged Business Enterprise (DBE), First-Tier Sub consultants" CEM-2402F [Exhibit 17-F, of the LAPM], certified correct by CONSULTANT or CONSULTANT's authorized representative and shall be furnished to the Contract Administrator with the final invoice. Failure to provide the summary of DBE payments with the final invoice will result in twenty-five percent (25%) of the dollar value of the invoice being withheld from payment until the form is submitted. The amount will be returned to CONSULTANT when a satisfactory "Final Report-Utilization of Disadvantaged Business Enterprises (DBE), First-Tier Sub consultants" is submitted to the Contract Administrator.

K. If a DBE sub consultant is decertified during the life of the Agreement, the decertified sub consultant shall notify CONSULTANT in writing with the date of decertification. If a sub-consultant becomes a certified DBE during the life of the Agreement, the sub-consultant shall notify CONSULTANT in writing with the date of certification. Any changes should be reported to City's Contract Administrator within 30 days.

ARTICLE XXI - CONTINGENT FEE

CONSULTANT warrants, by execution of this Agreement that no person or selling agency has been employed, or retained, to solicit or secure this contract upon an agreement or understanding, for a commission, percentage, brokerage, or contingent fee, excepting bona fide employees, or bona fide established commercial or selling agencies maintained by CONSULTANT for the purpose of securing business. For breach or violation of this warranty, City has the right to annul this Agreement without liability; pay only for the value of the work actually performed, or in its discretion to deduct from the contract price or consideration, or otherwise recover the full amount of such commission, percentage, brokerage, or contingent fee.

ARTICLE XXII - DISPUTES

A. Any dispute, other than audit, concerning a question of fact arising under this Agreement that is not disposed of by agreement shall be decided by a committee consisting of City's Contract Administrator and (City Manager), who may consider written or verbal information submitted by CONSULTANT.

B. Not later than 30 days after completion of all work under the Agreement, CONSULTANT may request review by City's Governing Board of unresolved claims or disputes, other than audit. The request for review will be submitted in writing.

C. Neither the pendency of a dispute, nor its consideration by the committee will excuse CONSULTANT from full and timely performance in accordance with the terms of this Agreement.

ARTICLE XXIII - INSPECTION OF WORK

CONSULTANT and any sub-consultant shall permit City, the state, and the FHWA if federal participating funds are used in this Agreement; to review and inspect the project activities and files at all reasonable times during the performance period of this Agreement including review and inspection on a daily basis.

ARTICLE XXIV - SAFETY

A. CONSULTANT shall comply with OSHA regulations applicable to CONSULTANT regarding necessary safety equipment or procedures. CONSULTANT shall comply with safety instructions issued by City Safety Officer and other City representatives. CONSULTANT personnel shall wear hard hats and safety vests at all times while working on the construction project site.

B. Pursuant to the authority contained in Section 591 of the Vehicle Code, City has determined that such areas are within the limits of the project and are open to public traffic. CONSULTANT shall comply with all of the requirements set forth in Divisions 11, 12, 13, 14, and 15 of the Vehicle Code. CONSULTANT shall take all reasonably necessary precautions for safe operation of its vehicles and the protection of the traveling public from injury and damage from such vehicles.

C. Any subcontract entered into as a result of this Agreement, shall contain all of the provisions of this Article.

D. CONSULTANT must have a Division of Occupational Safety and Health (CAL-OSHA) permit(s), as outlined in California Labor Code Sections 6500 and 6705, prior to the initiation of any practices, work, method, operation, or process related to the construction or excavation of trenches which are five feet or deeper.

ARTICLE XXV - INSURANCE

A. CONSULTANT shall at all times during the term of this Agreement carry, maintain, and keep in full force and effect, insurance as follows:

B. Commercial General Liability Insurance with minimum limits of Two Million Dollars ($2,000,000) for each occurrence and in the aggregate for any personal injury, death, loss or damage.

C. Automobile Liability Insurance for any owned, non-owned or hired vehicle used in connection with the performance of this Agreement with minimum limits of Two Million Dollars ($2,000,000) per accident for bodily injury and property damage.

D. Worker's Compensation insurance as required by the State of California.

1. Professional Liability Insurance with a minimum limit of Two Million Dollars ($2,000,000) per claim.

A. CONSULTANT shall require each of its sub-consultants or sub-contractors to maintain insurance coverage that meets all of the requirements of this Agreement.

E. The policies required by this Agreement shall be issued by an insurer admitted in the State of California and with a rating of at least A:VII in the latest edition of Best's Insurance Guide.

F. CONSULTANT agrees that if it does not keep the insurance required in this Agreement in full force and effect, CITY may either immediately terminate this Agreement or, if insurance is available at a reasonable cost, CITY may take out the necessary insurance and pay, at CONSULTANT'S expense, the premium thereon.

G. Prior to commencement of work under this Agreement, CONSULTANT shall file with CITY's Risk Manager a certificate or certificates of insurance showing that the insurance policies are in effect and satisfy the required amounts and specifications required pursuant to this Agreement.

H. CONSULTANT shall provide proof that policies of insurance expiring during the term of this Agreement have been renewed or replaced with other policies providing at least the same coverage. Such proof will be furnished at least two weeks prior to the expiration of the coverages.

I. The general liability and automobile policies of insurance shall contain an endorsement naming CITY, its elected officials, officers, agents, employees, attorneys, servants, volunteers, successors and assigns as additional insureds. All of the policies shall contain an endorsement providing that the policies cannot be canceled or reduced except on thirty (30) days' prior written notice to CITY. CONSULTANT agrees to require its insurer to modify the certificates of insurance to delete any exculpatory wording stating that failure of the insurer to mail written notice of cancellation imposes no obligation, and to delete the word "endeavor" with regard to any notice provisions.

J. The insurance provided by CONSULTANT shall be primary to any other coverage available to CITY. Any insurance or self-insurance maintained by CITY, its officers, employees, agents or volunteers, shall be in excess of CONSULTANT's insurance and shall not contribute with it.

K. All insurance coverage provided pursuant to this Agreement shall not prohibit CONSULTANT, and CONSULTANT's employees, agents, subcontractors, or volunteers from waiving the right of subrogation prior to a loss. CONSULTANT hereby waives all rights of subrogation against CITY.

L. Any deductibles or self-insured retentions must be approved by CITY. At

the option of CITY, CONSULTANT shall either reduce or eliminate the deductibles or self-insured retentions with respect to CITY, or CONSULTANT shall procure a bond guaranteeing payment of losses and expenses.

M. If CONSULTANT is a Limited Liability Company, general liability coverage must be amended so that the Limited Liability Company and its managers, affiliates, employees, agents, and other persons necessary or incidental to its operation are insureds.

N. Procurement of insurance by CONSULTANT shall not be construed as a limitation of CONSULTANT's liability or as full performance of CONSULTANT's duties to indemnify, hold harmless and defend under Section 14 of this Agreement.

ARTICLE XXVI - OWNERSHIP OF DATA

A. Upon completion of all work under this Agreement, ownership and title to all reports, documents, plans, specifications, and estimates produce as part of this Agreement will automatically be vested in City; and no further agreement will be necessary to transfer ownership to CITY. CONSULTANT shall furnish CITY all necessary copies of data needed to complete the review and approval process.

B. It is understood and agreed that all calculations, drawings and specifications, whether in hard copy or machine-readable form, are intended for one-time use in the construction of the project for which this Agreement has been entered into.

C. CONSULTANT is not liable for claims, liabilities, or losses arising out of, or connected with the modification, or misuse by CITY of the machine-readable information and data provided by CONSULTANT under this Agreement; further, CONSULTANT is not liable for claims, liabilities, or losses arising out of, or connected with any use by CITY of the project documentation on other projects for additions to this project, or for the completion of this project by others, except only such use as many be authorized in writing by CONSULTANT.

D. Applicable patent rights provisions regarding rights to inventions shall be included in the contracts as appropriate (48 CFR 27, Subpart 27.3 - Patent Rights under Government Contracts for federal-aid contracts).

E. CITY may permit copyrighting reports or other agreement products. If copyrights are permitted; the agreement shall provide that the FHWA shall have the royalty-free nonexclusive and irrevocable right to reproduce, publish, or otherwise use; and to authorize others to use, the work for government purposes.

ARTICLE XXVII - CLAIMS FILED BY CITY's CONSTRUCTION CONTRACTOR

A. If claims are filed by CITY's construction contractor relating to work performed by CONSULTANT's personnel, and additional information or assistance from CONSULTANT's personnel is required in order to evaluate or defend against such claims;

CONSULTANT agrees to make its personnel available for consultation with CITY'S construction contract administration and legal staff and for testimony, if necessary, at depositions and at trial or arbitration proceedings.

B. CONSULTANT's personnel that CITY considers essential to assist in defending against construction contractor claims will be made available on reasonable notice from CITY. Consultation or testimony will be reimbursed at the same rates, including travel costs that are being paid for CONSULTANT's personnel services under this Agreement.

C. Services of CONSULTANT's personnel in connection with CITY's construction contractor claims will be performed pursuant to a written contract amendment, if necessary, extending the termination date of this contract in order to resolve the construction claims.

ARTICLE XXVIII - CONFIDENTIALITY OF DATA

A. All financial, statistical, personal, technical, or other data and information relative to CITY's operations, which are designated confidential by CITY and made available to CONSULTANT in order to carry out this Agreement, shall be protected by CONSULTANT from unauthorized use and disclosure.

B. Permission to disclose information on one occasion, or public hearing held by CITY relating to the Agreement, shall not authorize CONSULTANT to further disclose such information, or disseminate the same on any other occasion.

C. CONSULTANT shall not comment publicly to the press or any other media regarding the Agreement or CITY's actions on the same, except to CITY's staff, CONSULTANT's own personnel involved in the performance of this Agreement, at public hearings or in response to questions from a Legislative committee.

D. CONSULTANT shall not issue any news release or public relations item of any nature, whatsoever, regarding work performed or to be performed under this Agreement without prior review of the contents thereof by CITY, and receipt of CITY's written permission.

E. Any subcontract entered into as a result of this Agreement shall contain all of the provisions of this Article.

F. All information related to the construction estimate is confidential, and shall not be disclosed by CONSULTANT to any entity other than CITY.

ARTICLE XXIX - NATIONAL LABOR RELATIONS BOARD CERTIFICATION

In accordance with Public Contract Code Section 10296, CONSULTANT hereby states under penalty of perjury that no more than one final un-appealable finding of contempt of court by a federal court has been issued against CONSULTANT within the immediately

preceding two-year period, because of CONSULTANT's failure to comply with an order of a federal court that orders CONSULTANT to comply with an order of the National Labor Relations Board.

ARTICLE XXX - EVALUATION OF CONSULTANT

CONSULTANT's performance will be evaluated by CITY. A copy of the evaluation will be sent to CONSULTANT for comments. The evaluation together with the comments shall be retained as part of the contract record.

ARTICLE XXXI - RETENTION OF FUNDS

A. Any subcontract entered into as a result of this Agreement shall contain all of the provisions of this section.

B. No retainage will be withheld by the Agency from progress payments due the prime consultant. Retainage by the prime consultant or sub-consultants is prohibited, and no retainage will be held by the prime consultant from progress due sub-consultants. Any violation of this provision shall subject the violating prime consultant or sub-consultants to the penalties, sanctions, and other remedies specified in Section 7108.5 of the California Business and Professions Code. This requirement shall not be construed to limit or impair any contractual, administrative, or judicial remedies, otherwise available to the prime consultant or sub-consultant in the event of a dispute involving late payment or nonpayment by the prime consultant or deficient sub-consultant performance, or noncompliance by a sub-consultant. This provision applies to both DBE and non-DBE prime consultants and sub-consultants.

C. No retainage will be held by the Agency from progress payments due the prime consultant. Any retainage held by the prime consultant or sub-consultants from progress payments due sub-consultants shall be promptly paid in full to sub-consultants within 30 days after the sub-consultant's work is satisfactorily completed. Federal law (49 CFR 26.29) requires that any delay or postponement of payment over the 30 days may take place only for good cause and with the Agency's prior written approval. Any violation of this provision shall subject the violating prime consultant or sub-consultant to the penalties, sanctions and other remedies specified in Section 7108.5 of the Business and Professions Code. These requirements shall not be construed to limit or impair any contractual, administrative, or judicial remedies, otherwise available to the prime consultant or sub-consultant in the event of a dispute involving late payment or nonpayment by the prime consultant, deficient sub-consultant performance, or noncompliance by a sub-consultant. This provision applies to both DBE and non-DBE prime consultant and sub-consultants.

D. The Agency shall hold retainage from the prime consultant and shall make prompt and regular incremental acceptances of portions, as determined by the Agency, of the contract work, and pay retainage to the prime consultant based on these acceptances. The prime consultant, or sub-consultant, shall return all monies withheld in retention from a sub-consultant within thirty (30) days after receiving payment for work satisfactorily completed and accepted including incremental acceptances of portions of the contract work

by the agency. Federal law (49 CFR 26.29) requires that any delay or postponement of payment over thirty (30) days may take place only for good cause and with the agency's prior written approval. Any violation of this provision shall subject the violating prime consultant or sub-consultant to the penalties, sanctions and other remedies specified in Section 7108.5 of the Business and Professions Code. These requirements shall not be construed to limit or impair any contractual, administrative, or judicial remedies, otherwise available to the prime consultant or sub-consultant in the event of a dispute involving late payment or nonpayment by the prime Consultant, deficient sub-consultant performance, or noncompliance by a sub-consultant. This provision applies to both DBE and non-DBE prime consultant and sub-consultants.

ARTICLE XXXII - INDEPENDENT CONTRACTOR

CONSULTANT will act hereunder as an independent contractor. This Agreement shall not and is not intended to constitute CONSULTANT as an agent, servant, or employee of CITY and shall not and is not intended to create the relationship of partnership, joint venture or association between CITY and CONSULTANT.

ARTICLE XXXIII - INDEMNIFICATION

A. To the full extent permitted by law, CONSULTANT shall indemnify, hold harmless and defend CITY, its elected officials, officers, agents, employees, attorneys, servants, volunteers, successors and assigns from and against any and all claims, demands, causes of action, liability, losses, costs or expenses for any damage due to death or injury to any person and injury to any property resulting from any alleged intentional, reckless, negligent or otherwise wrongful acts, errors or omissions of CONSULTANT or any of its officers, employees, servants, agents, subcontractors, volunteers or any other person or entity involved by, for, with or on behalf of CONSULTANT in the performance of this Agreement. Such costs and expenses shall include reasonable attorneys' fees incurred by counsel of CITY's choice.

The parties understand and agree that the duty of CONSULTANT to indemnify and hold harmless includes the duty to defend as set forth in Section 2778 of the California Civil Code.

B. CONSULTANT's obligations under this or any other provision of this Agreement will not be limited by the provisions of any workers compensation act or Similar act. CONSULTANT expressly waives its statutory immunity under such statutes or laws as to CITY, its officers, agents, employees and volunteers.

C. CONSULTANT agrees to obtain executed indemnity agreements with provisions identical to those in this Section from each and every subcontractor or any other person or entity involved by, for, with or on behalf of CONSULTANT in the performance of this Agreement. In the event CONSULTANT fails to obtain such indemnity obligations for the benefit of CITY, CONSULTANT agrees to be fully responsible and indemnify, hold harmless and defend CITY, its officers, agents, employees and volunteers from and against any and all claims and losses, costs or expenses for any damage due to death or

injury to any person and injury to any property resulting from any alleged, intentional, reckless, negligent or otherwise wrongful acts, errors or omissions of CONSULTANT or any of its officers, employees, servants, agents, subcontractors, volunteers or any other person or entity involved by, for, with or on behalf of CONSULTANT in the performance of this Agreement. Such costs and expenses shall include reasonable attorneys' fees incurred by counsel of CITY's choice.

D. CITY does not, and shall not, waive any rights that it may possess against CONSULTANT because of the acceptance by CITY, or the deposit with CITY, of any insurance policy or certificate required pursuant to this Agreement. This hold harmless and indemnification provision shall apply regardless of whether or not any insurance policies are determined to be applicable to the claim, demand, damage, liability, loss, cost or expense. CONSULTANT agrees that CONSULTANT'S covenant under this Section shall survive the termination of this Agreement.

E. CONSULTANT agrees to pay all required taxes on amounts paid to CONSULTANT under this Agreement, and to indemnify and hold CITY harmless from any and all taxes, assessments, penalties, and interest asserted against CITY by reason of the independent contractor relationship created by this Agreement. CONSULTANT shall fully comply with the workers' compensation laws regarding CONSULTANT and CONSULTANT's employees. CONSULTANT further agrees to indemnify and hold CITY harmless from any failure of CONSULTANT to comply with applicable workers' compensation laws. CITY shall have the right to offset against the amount of any fees due to CONSULTANT under this Agreement any amount due to CITY from CONSULTANT as a result of CONSULTANT's failure to promptly pay to CITY any reimbursement or indemnification arising under this Section.

ARTICLE XXXIV - MUTUAL COOPERATION

A. CITY shall provide CONSULTANT with all pertinent data, documents and other requested information as is reasonably available for the proper performance of CONSULTANT's services.

B. In the event any claim or action is brought against CITY relating to CONSULTANT's performance in connection with this Agreement, CONSULTANT shall render any reasonable assistance that CITY may require.

ARTICLE XXXV - FORCE MAJEURE

CONSULTANT shall not be liable for any failure to perform if CONSULTANT presents acceptable evidence, in CITY's sole judgment that such failure was due to causes beyond the control, and without the fault or negligence of CONSULTANT.

ARTICLE XXXVI - NOTICES

Any notices, bills, invoices, or reports required by this Agreement shall be deemed received on: (a) the day of delivery if delivered by hand or overnight courier service during CONSULTANT's and CITY's regular business hours; or (b) on the third

business day following deposit in the United States mail, postage prepaid, to the addresses heretofore below, or to such other addresses as the parties may, from time to time, designate in writing.

If to CITY:	If to CONSULTANT:
Attn: City Manager	Attn: _____
405 E. El Monte Way	_____
Dinuba, CA 93618	_____
Telephone: (559) 591-5900	Telephone: _____

ARTICLE XXXVII - PROHIBITION AGAINST ASSIGNMENT

CONSULTANT shall not delegate, transfer, subcontract or assign its duties or rights hereunder, either in whole or in part, without CITY's prior written consent, and any attempt to do so shall be void and of no effect. CITY shall not be obligated or liable under this Agreement to any party other than CONSULTANT.

ARTICLE XXXVIII - ATTORNEY'S FEES

In the event that CITY or CONSULTANT commences any legal action or proceeding to enforce or interpret the provisions of this Agreement, the prevailing party shall be entitled to recover its costs of suit, including reasonable attorney's fees.

ARTICLE XXXIX - ENTIRE AGREEMENT

All documents referenced as exhibits in this Agreement are hereby incorporated in this Agreement. In the event of any material discrepancy between the express provisions of this Agreement and provisions of any document incorporated by reference, the provisions of this Agreement shall prevail. This instrument contains the entire Agreement between CITY and CONSULTANT with respect to the subject matter herein. No other prior oral or written agreements are binding on the parties. Any modification of this

Agreement will be effective only if it is in writing and executed by CITY and CONSULTANT.

ARTICLE XXXX - GOVERNING LAW; JURISDICTION

This Agreement shall be governed by and construed in accordance with the laws of the State of California. In the event of litigation between the parties, venue in State trial courts shall lie exclusively in Tulare County. In the event of litigation in a United States District Court, exclusive venue shall lie in the Central District of California.

ARTICLE XXXXI - SEVERABILITY

Wherever possible, each provision of this Agreement shall be interpreted in such a manner as to be valid under applicable law. If any provision of this Agreement is determined by a court of competent jurisdiction to be invalid, void or unenforceable, the remaining provisions shall nevertheless continue in full force and effect.

ARTICLE XXXXII - CAPTIONS

The captions used in this Agreement are solely for reference and the convenience of the parties. The captions are not a part of the Agreement, in no way bind, limit, or describe the scope or intent of any provision, and shall have no effect upon the construction or interpretation of any provision herein.

ARTICLE XXXXIII - EXECUTION

This Agreement may be executed in any number of counterparts, each of which shall be deemed an original, but all of which when taken together shall constitute one and the same instrument.

TO EFFECTUATE THIS AGREEMENT, the parties have caused their duly authorized representatives to execute this Agreement on the dates set forth below.

IN WITNESS WHEREOF, the parties have executed this Agreement as of the date first written above.

CITY OF DINUBA		CONSULTANT:
_____		
Luis Patlan	By:	_____
City Manager		_____
		[insert name and title)
ATTEST:	By:	_____
_____		_____
City Clerk		***[insert name and title-FYI IT TAKES TWO SIGNATURES TO BIND A CORPORATION)***
_____		
_____		

APPROVED AS TO FORM:

_____
City Attorney

City Council Staff Report

Department: CITY MANAGER'S OFFICE May 24, 2022

To: Mayor and City Council

From: Daniel James, Assistant City Manager

Subject: Proclamation No. 2022-02 Memorial Day (DJ)

RECOMMENDATION

Council to adopt Proclamation No. 2022-02 honoring Memorial Day and those who have given all in order that Americans might enjoy liberty and peace.

EXECUTIVE SUMMARY

None.

OUTSTANDING ISSUES

None.

DISCUSSION

None.

FISCAL IMPACT

None.

PUBLIC HEARING

None.

ATTACHMENTS:

Description

City of Dinuba Proclamation No. 2022-02 Memorial Day

PROCLAMATION NO 2022-02

CITY OF DINUBA

"Together , A Better Community"

"MEMORIAL DAY"

2022

WHEREAS, Memorial Day is a patriotic holiday in the United States of America that is celebrated each year on the last Monday in May; and

WHEREAS, Memorial Day was declared a federal holiday in 1971 and is a celebration of remembrance for the brave service of men and women who gave their lives for their country; and

WHEREAS, originally, Memorial Day honored those who had died in the Civil War and yet now it serves to honor those who have died protecting the freedom of people in each and every war since then; and

WHEREAS, in addition, we now designate this day to remember loved ones who have passed on, as well as remembering our service men and women; and

WHEREAS, flowers and flags are placed on graves, and parades and dedications of memorials are part of the day's activities; and

WHEREAS, NOW, THEREFORE, I, Linda Launer, Mayor of the City of Dinuba, do hereby urge Dinuba residents to hold in reverence and high regard, this Memorial Day and every day remembering and honoring our fallen soldiers, and those who sacrificed all, in order that Americans might enjoy liberty and peace in this great place, the United States of America.

IN WITNESS THEREOF, I have hereunto set my hand and caused the great seal of the City of Dinuba to be affixed, on this 24th day of May two-thousand-twenty-two.

_____
Linda Launer, Mayor

Attest:

_____
Maria Alaniz, Interim City Clerk

City Council Staff Report

Department: CITY MANAGER'S OFFICE

May 24, 2022

To: Mayor and City Council

From: Daniel James, Assistant City Manager

Subject: Release of Lien for First Southern Baptist Church of Dinuba, APN No. 018-112-006 (DJ)

RECOMMENDATION

Council to release the lean for a right of way and easement for public street, sidewalk and utility purposes for First Southern Baptist Church of Dinuba (APN No. 018-112-006) and authorize the City Manager or designee to sign the lien release.

EXECUTIVE SUMMARY

The Dinuba Unified School District is in the process of purchasing the Dinuba First Southern Baptist Church property and requires that a City of Dinuba lien which was recorded in 1974 be released in order to proceed with the purchase.

OUTSTANDING ISSUES

None.

DISCUSSION

The Dinuba Unified School District is in the process of purchasing the Dinuba First Southern Baptist Church property and requires that a City of Dinuba lien which was recorded in 1974 be released in order to proceed with the purchase. The subject lien was recorded on October 3, 1974 for Lien for a right of way and easement for public street, sidewalk and utility purposes. A copy of the lien is listed in the attached pages of the title report as exception No. 5 in 'Exhibit A' of 'Attachment A'.

Staff attempted to locate the subject agreement and details for the lien but was unsuccessful. Staff believes that any record of the transaction was destroyed by a fire which occurred at City hall in the mid-1980's. Staff also estimates that any costs which may have been included in the agreement are likely significantly insufficient to cover current costs of the improvements listed in the lien.

Furthermore, as the Dinuba Unified School District is a partner agency and intends to purchase and use the property for educational purposes, and due to the date of the factors listed above, staff recommends City Council release the lien for the right of way and easement for public street, sidewalk and utility purposes for First Southern Baptist Church of Dinuba (APN No. 018-112-006) and authorize the City Manager or designee to sign the release. A copy of the lien release letter is attached herein as 'Attachment A'.

FISCAL IMPACT

Estimated fiscal impacts are negligible.

PUBLIC HEARING

None required.

ATTACHMENTS:

Description

A. Release of Lien, First Southern Baptist Church

And Recording Requested by
When Recorded, Mail to:

City of Dinuba
ATTN: Daniel James
405 E. El Monte Way
Dinuba, CA 93618

_____(Space above for Recorder's Use)_____

RELEASE OF LIEN

WHEREAS, on October 3, 1974, the City of Dinuba, a California municipality, recorded a Notice of Lien for a right of way and easement for public street, sidewalk and utility purposes in the Tulare County Recorder's Office, as Document No. 39434, in Book 3202, Page 78 of the Official Records of Tulare County with the Document Title "Agreement by and between the City of Dinuba and First Southern Baptist Church", against a parcel of real property located in the City of Dinuba in Tulare County, described as:

OWNER'S NAME AND PARCEL NO.

FIRST SOUTHERN BAPTIST OF DINUBA 018-112-006

WHEREAS, the Dinuba Unified School District intends to purchase the subject property for use by the agency for education related activities, the City of Dinuba desires to support the partner agency by waiving the financial encumbrance, and clearing the lien for the property listed above.

THEREFORE, the City of Dinuba authorizes a partial release of lien on the above-described parcel only. This partial release of the recorded Document No. 39434, in Book 3202, Page 78 only applies to the above-described parcel.

CITY OF DINUBA

BY: _____
Luis Patlan, City Manager

ACKNOWLEDGEMENT

State of California)
County of Tulare)

On the 17th day of May, 2022, before me, Lupe Montejano, Notary Public, personally appeared Luis Patlan, personally known to me to be the person whose name is subscribed to the within instrument, and acknowledged to me that he executed the same in his authorized capacity and that, by his signature on the instrument, the person or entity upon behalf of which the person acted executed the instrument.

WITNESS my hand and official seal.

_____
Lupe Montejano, Notary Public
State of California

EXHIBIT 'A'

Your Reference: Chicago Title Company

EXCEPTIONS

AT THE DATE HEREOF, ITEMS TO BE CONSIDERED AND EXCEPTIONS TO COVERAGE IN ADDITION TO THE PRINTED EXCEPTIONS AND EXCLUSIONS IN SAID POLICY FORM WOULD BE AS FOLLOWS:

1. Property taxes, including any personal property taxes and any assessments collected with taxes are as follows:

Code Area:	001-033
Tax Identification No.:	018-112-006-000
Fiscal Year:	2021-2022
1st Installment:	$71.62, Open
2nd Installment:	$71.62, Open
Exemption:	$466,109.00 (Religious)
Land:	$26,037.00
Improvements:	$440,072.00
Personal Property:	$0.00
Bill No.:	018112006000

Prior to close of escrow, please contact the Tax Collector's Office to confirm all amounts owing, including current fiscal year taxes, supplemental taxes, escaped assessments and any delinquencies.

2. The lien of supplemental or escaped assessments of property taxes, if any, made pursuant to the provisions of Chapter 3.5 (commencing with Section 75) or Part 2, Chapter 3, Articles 3 and 4, respectively, of the Revenue and Taxation Code of the State of California as a result of the transfer of title to the vestee named in Schedule A or as a result of changes in ownership or new construction occurring prior to Date of Policy.

3. Taxes and assessments levied by the Alta Irrigation District.

Assessments levied by said District are payable with and in like manner as the County Taxes of the County of Tulare.

4. Easement(s) for the purpose(s) shown below and rights incidental thereto, as granted in a document:

Granted to:	City of Dinuba, a municipal corporation (No representation is made as to the present ownership of said easement)
Purpose:	A right of way and easement for public street, sidewalk and utility purposes
Recording Date:	July 5, 1972
Recording No:	26398, Book 3042, Page 463, of Official Records
Affects:	The South 30 feet of said land

5. An Agreement by and between the City of Dinuba and First Southern Baptist Church dated February 14, 1972 and recorded October 3, 1974 in Book 3202, Page 78 of Official Records, File No. 39434, which among other things recites:

1. That the Church shall dedicate the South 30 feet of said real property for public street purposes and improve said property by installing curbs and gutters according to the approved standards of the City of Dinuba. That the City will pave said 20 feet at the time the 30 feet to the South thereof is paved at the city's own cost and expense. That, however, the Church agrees that in the event they sell or dispose of any property West of the Church and bordering said street, that the Church will reimburse the City for the costs of paving said street adjoining the property so sold in accordance with the actual cost of the City.

2. The Church shall quitclaim deed to the City the Easterly portion of the above described real property covered by an Alta Irrigation District easement and install curbs and gutters, upon Crawford Avenue being widened.

City Council Staff Report

Department: CITY CLERK

May 24, 2022

To: Mayor and City Council

From: Maria Alaniz, Interim City Clerk/Human Resources Manager

Subject: Request for Excused Absence - Council Member Kuldip Thusu (MA)

RECOMMENDATION

Council to excuse the absence of Council Member Kuldip Thusu from the City Council meeting of April 12, 2022.

EXECUTIVE SUMMARY

Council Member Kuldip Thusu was absent from the City Council meeting of April 12, 2022 and hereby requests that the Council excuse his absence from the meeting.

OUTSTANDING ISSUES

None.

DISCUSSION

The City Council has a meeting on Tuesday, April 12, 2022, Council Member Kuldip Thusu was not present at the meeting. He hereby requests that the Council excuse his absence from the meeting.

FISCAL IMPACT

None.

PUBLIC HEARING

None required.

City Council Staff Report

Department: CITY MANAGER'S OFFICE | May 24, 2022

To: Mayor and City Council

From: Daniel James, Assistant City Manager

Subject: Resolution No. 2022-34 Authorizing Application for Environmental Enhancement and Mitigation Program Grant (DJ)

RECOMMENDATION

Council adopt Resolution No. 2022-34 authorizing staff to apply for the 2022 Environmental Enhancement and Mitigation Program (EEMP) Grant in the amount of approximately $600,000, for the installation of a 'Downtown Dinuba Pocket Park' on L St., South of the Dinuba Vocational Center.

EXECUTIVE SUMMARY

The City of Dinuba is proposing to submit a grant application in the amount of approximately $600,000 through the state's Environmental Enhancement and Mitigation Program to fund the installation of a Downtown Pocket Park on L St., South of the Dinuba Vocational Center. A resolution adopted by the City Council authorizing the submittal of the application is required by the EEMP. The application deadline is June 3, 2022.

OUTSTANDING ISSUES

None.

DISCUSSION

The state is soliciting applications for grant funds through the Environmental Enhancement and Mitigation Program (EEMP). The purpose of the EEMP is to provide grant funds to local, state and federal agencies for projects that enhance and mitigate the environmental impacts of modified or newly constructed public transportation facilities. The application deadline is June 3, 2022.

Staff has evaluated the EEMP and determined that the program could be used for the installation of a Downtown Pocket Park on L St., South of the Dinuba Vocational Center. The proposed project would provide an opportunity to add plants, trees, decorative rocks, and amenities such as as benches, picnic tables, and lighting which would enhance the aesthetics of the Downtown, provide local residents and students an inviting outdoor leisure area, as well as mitigate environmental effects. The existing site is currently a vacant dirt lot which is owned by the Dinuba Unified School District (DUSD). However, staff is working with DUSD to partner on the project in the interest and benefit of the Vocational Center students, and the community.

As part of the grant application, staff is working with an architectural firm to develop conceptual designs and cost estimates of the subject areas, to determine that the City meets the application criteria of the grant. The City will submit an application for approximately $600,000 in EEMP grant funds for the Downtown Dinuba Pocket Park project. If the project is funded, staff will present a final landscape plan to the Council for review and approval.

Resolution No. 2022-34 is attached herein as Attachment 'A'. The Resolution authorizes the City Manager or his designee to submit an application for the funding, execute the associated contract, and perform any action necessary for the successful implementation of the described project.

FISCAL IMPACT

Matching funds are not required for EEM program grants. However, applications that include other sources of direct and indirect funds for the proposed project are considered to be more competitive. Therefore, staff included in-kind staff time as part of the grant application.

PUBLIC HEARING

None required.

ATTACHMENTS:

Description

A. Resolution 2022-34 EEMP Grant

RESOLUTION No. 2022-34

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DINUBA AUTHORIZING STAFF TO APPLY FOR THE 2022 ENVIRONMENTAL ENHANCEMENT AND MITIGATION PROGRAM (EEMP) GRANT

WHEREAS, the Legislature and Governor of the State of California have enacted Section 164.56 of the California Streets And Highways Code, which is intended to provide grant funds to local, state and federal agencies and nonprofit entities for projects to enhance and mitigate the environmental impacts of modified or new public transportation facilities; and

WHEREAS, the California Natural Resources Agency has been delegated the responsibility for the administration of this grant program, establishing necessary procedures and criteria, and is required to submit to the California Transportation Commission a list of recommended projects from which the grant recipients will be selected; and

WHEREAS, said procedures established by the California Natural Resources Agency require a resolution certifying the approval of an application by the Applicants governing board before submission of said application to the State; and

WHEREAS, the Applicant, if selected, will enter into an agreement with the State of California to carry out the Project

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Dinuba

1. Approves the filing of an application for the Downtown Dinuba Pocket Park proect; and

2. Certifies that Applicant understands the requirements in the Program Guidelines;

3. Certifies that Applicant or title holder will have sufficient funds to operate and maintain the project consistent with the land tenure requirements; or will secure the resources to do so; and

4. Certifies that Applicant will record a document against the real property that defines the State's interest in the property whether the Grantee owns the property or not; and

5. Certifies that Applicant will comply with the provisions of Section 1771.5 of the State Labor Code regarding payment of prevailing wages on Projects awarded EEM Program Funds; and

6. If applicable, certifies that the project will comply with any laws and regulations including, but not limited to, legal requirements for building codes, health and safety codes, disabled access laws, environmental laws and, that prior to commencement of construction, all applicable licenses and permits will have been obtained; and

7. Certifies that Applicant will work towards the Governor's State Planning Priorities intended to promote equity, strengthen the economy, protect the environment, and promote public health and safety as included in Government Code Section 65041.1; and

8. Appoints the City Manager or designee, as agent to conduct all negotiations, execute and submit all documents including, but not limited to applications, agreements, payment requests etc., which may be necessary for the completion of the aforementioned project.

PASSED AND ADOPTED this_____day of_____, 2022 by the following vote:

AYES:
NOES:
ABSTAIN:
ABSENT:

_____
Linda Launer, Mayor

ATTEST:

_____
Maria Alaniz, Interim City Clerk

STATE OF CALIFORNIA	)	CLERKS'S CERTIFICATE
COUNTY OF TULARE	) ss.	OF AUTHENTICATION
CITY OF DINUBA	)	

I, Maria Alaniz, Interim City Clerk of the City of Dinuba, California, DO HEREBY CERTIFY that the above and foregoing is a full, true and correct copy of Resolution No. 2022-34, of the City Council of said City and that said Resolution was adopted at the time and by the vote stated on the above certificate, and has not been amended or repealed.

_____

Maria Alaniz
Interim City Clerk of the City of Dinuba, California

City Council Staff Report

Department: FINANCE SERVICES | May 24, 2022

To: Mayor and City Council

From: Karina Solis, Administrative Services Director

By: Maria Alaniz, Interim City Clerk/Human Resources Manager

Subject: Warrant Register May 13 & 20, 2022 (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:

Description

WR 05.13.2022

WR 05.20.2022

Accounts Payable Invoice Report

Payment Date Range 05/07/22 - 05/13/22
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 **1776 - A&M Consulting Engineers**									
INV11032021	A&M Consulting Serv Wellfield RIFS Prelim	Paid by Check #36237		04/05/2022	05/13/2022	05/13/2022		05/13/2022	15,200.00
INV11162021	A&M Consulting Dinuba GIS	Paid by Check #36237		05/06/2022	05/13/2022	05/13/2022		05/13/2022	2,805.00
INV11172021	A&M Consulting Serv Wellfield RIFS Prelim	Paid by Check #36237		05/06/2022	05/13/2022	05/13/2022		05/13/2022	9,350.00
Credit No 1	A&M Consulting Serv Truck Route Analysis	Paid by Check #36237		05/09/2022	05/13/2022	05/13/2022		05/13/2022	(4,980.52)
		Vendor **1776 - A&M Consulting Engineers** Totals				Invoices	4		$22,374.48
Vendor **460 - A-Z Bus Sales Inc.**									
02P492559	BUS-15; BARRIER BRACKET REPAIR	Paid by Check #36238		05/09/2022	05/13/2022	05/13/2022		05/13/2022	91.70
		Vendor **460 - A-Z Bus Sales Inc.** Totals				Invoices	1		$91.70
Vendor **1143 - AAA Quality Services, Inc.**									
00324016	Fy 21/22-Parks-Portable potty rental/clng for Centennial park	Paid by Check #36239		05/07/2022	05/13/2022	05/13/2022	05/09/2022	05/13/2022	258.13
00324017	Fy 21/22-Parks-Potty rental/service @ Nebraska park	Paid by Check #36239		05/07/2022	05/13/2022	05/13/2022	05/09/2022	05/13/2022	280.13
		Vendor **1143 - AAA Quality Services, Inc.** Totals				Invoices	2		$538.26
Vendor **263 - Advantek Benefit Administrators**									
05/06/2022	05/06/2022	Paid by Check #36240		05/06/2022	05/13/2022	05/13/2022		05/13/2022	49,863.05
		Vendor **263 - Advantek Benefit Administrators** Totals				Invoices	1		$49,863.05
Vendor **1599 - Adventist Health Toxicology**									
1658	PD - April 2022 Toxicology Service	Paid by Check #36241		05/02/2022	05/13/2022	05/13/2022		05/13/2022	1,535.00
		Vendor **1599 - Adventist Health Toxicology** Totals				Invoices	1		$1,535.00
Vendor **1720 - Agee Construction Corporation**									
2111-1	Debris Cleanup on Sierra Way	Paid by Check #36242		04/27/2022	05/13/2022	05/13/2022		05/13/2022	34,759.90
		Vendor **1720 - Agee Construction Corporation** Totals				Invoices	1		$34,759.90
Vendor **1807 - AM CONSULTING ENGINEERS, INC**									
2022-100	AM Consulting Aeration System	Paid by Check #36243		05/05/2022	05/13/2022	05/13/2022		05/13/2022	6,240.00
		Vendor **1807 - AM CONSULTING ENGINEERS, INC** Totals				Invoices	1		$6,240.00
Vendor **20 - Ameritas Life Insurance**									
4/01/22-4/30/22	010-007745-00000	Paid by Check #36244		04/26/2022	05/13/2022	05/13/2022		05/13/2022	22,025.32
		Vendor **20 - Ameritas Life Insurance** Totals				Invoices	1		$22,025.32
Vendor **351 - Anthem Blue Cross**									
000655806E	05/01/22-06/01/22	Paid by Check #36245		04/14/2022	05/13/2022	05/13/2022		05/13/2022	571.43
		Vendor **351 - Anthem Blue Cross** Totals				Invoices	1		$571.43

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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 **21 - Aramark Uniform Services Inc.**									
503000527211	Fy 21/22-Parks-Uniform services for week of 5/4/22	Paid by Check #36246		05/04/2022	05/13/2022	05/13/2022	05/05/2022	05/13/2022	48.76
		Vendor **21 - Aramark Uniform Services Inc.** Totals				Invoices	1		$48.76
Vendor **17 - AT&T**									
2501271961 05/22	Telephone	Paid by Check #36247		05/01/2022	05/13/2022	05/13/2022		05/13/2022	76.22
93910547435/22	Telephone	Paid by Check #36248		05/02/2022	05/13/2022	05/13/2022		05/13/2022	70.54
5595960649 04/22	Telephone	Paid by Check #36249		04/26/2022	05/13/2022	05/13/2022		05/13/2022	1,892.89
		Vendor **17 - AT&T** Totals				Invoices	3		$2,039.65
Vendor **376 - BCS Consulting, LLC**									
2022114	IT Services Monthly - April 2022	Paid by Check #36250		05/05/2022	05/13/2022	05/13/2022		05/13/2022	6,200.00
		Vendor **376 - BCS Consulting, LLC** Totals				Invoices	1		$6,200.00
Vendor **1259 - BestBuy.com, LLC**									
Q1 2022	SALES TAX REVENUE	Paid by EFT #1986		05/03/2022	05/13/2022	05/13/2022		05/13/2022	1,964,783.00
		Vendor **1259 - BestBuy.com, LLC** Totals				Invoices	1		$1,964,783.00
Vendor **305 - Cartozian Air Conditioning and Heating Inc.**									
18138	CH-seasonal Maintenence	Paid by Check #36251		04/26/2022	05/13/2022	05/13/2022		05/13/2022	650.00
18168	2022 Cooling Maintenance	Paid by Check #36251		04/27/2022	05/13/2022	05/13/2022		05/13/2022	625.00
18140	DSC - HVAC Maintenance	Paid by Check #36251		04/27/2022	05/13/2022	05/13/2022		05/13/2022	350.00
18183	Fy 21/22-CS-Cooling maint @ CPR building	Paid by Check #36251		04/27/2022	05/13/2022	05/13/2022	05/05/2022	05/13/2022	500.00
18139	PD - A/C Cooling Maintenance 2022	Paid by Check #36251		04/26/2022	05/13/2022	05/13/2022		05/13/2022	550.00
18173	WWF (3) BARD HEAP PUMPS (1)SPLIT 2022 COOLING MAINTENACE REPLACE	Paid by Check #36251		04/29/2022	05/13/2022	05/13/2022		05/13/2022	500.00
		Vendor **305 - Cartozian Air Conditioning and Heating Inc.** Totals				Invoices	6		$3,175.00
Vendor **381 - Cen Cal Distributing Inc.**									
281027	04/01/2022 water delivery	Paid by Check #36252		04/01/2022	05/13/2022	05/13/2022		05/13/2022	4.95
281028	04/06/2022 water delivery	Paid by Check #36252		04/06/2022	05/13/2022	05/13/2022		05/13/2022	66.50
282451	04/27/2022 water delivery	Paid by Check #36252		04/27/2022	05/13/2022	05/13/2022		05/13/2022	66.50
		Vendor **381 - Cen Cal Distributing Inc.** Totals				Invoices	3		$137.95
Vendor **246 - Central San Joaquin Valley Risk Management Auth.**									
05/06/2022	Refund overpayment #FR210345	Paid by Check #36253		05/06/2022	05/13/2022	05/13/2022		05/13/2022	308.18
		Vendor **246 - Central San Joaquin Valley Risk Management Auth.** Totals				Invoices	1		$308.18
Vendor **274 - Code Publishing Company**									
GC00115672	ANNUAL WEB FEES	Paid by Check #36254		01/30/2022	05/13/2022	05/13/2022		05/13/2022	480.00
		Vendor **274 - Code Publishing Company** Totals				Invoices	1		$480.00

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Vendor **125 - College of the Sequoias**									
202220-06-2	PC832 - Webster and Espino	Paid by Check #36255		04/18/2022	05/13/2022	05/13/2022		05/13/2022	328.00
			Vendor **125 - College of the Sequoias** Totals			Invoices	1		$328.00
Vendor **1419 - Collins & Schoettler Planning Consultant, Inc.**									
1283	Zoning Ordinance Update	Paid by Check #36256		04/30/2022	05/13/2022	05/13/2022		05/13/2022	1,322.50
			Vendor **1419 - Collins & Schoettler Planning Consultant, Inc.** Totals			Invoices	1		$1,322.50
Vendor **170 - Comcast**									
0135597 05/02/22	405 E El Monte Way	Paid by Check #36258		05/02/2022	05/13/2022	05/13/2022		05/13/2022	69.48
0136611 04/27/22	PD - May 2022 Service	Paid by Check #36257		04/27/2022	05/13/2022	05/13/2022		05/13/2022	44.90
			Vendor **170 - Comcast** Totals			Invoices	2		$114.38
Vendor **1582 - Dell Financial Services LLC**									
81277449	SERVER	Paid by Check #36259		04/30/2022	05/13/2022	05/13/2022		05/13/2022	2,947.71
			Vendor **1582 - Dell Financial Services LLC** Totals			Invoices	1		$2,947.71
Vendor **77 - Department of Justice**									
578810	PD - Fingerprints Service / April 2022	Paid by Check #36260		05/04/2022	05/13/2022	05/13/2022		05/13/2022	983.00
			Vendor **77 - Department of Justice** Totals			Invoices	1		$983.00
Vendor **200 - Dinuba Unified School District**									
1726	DSC - April 2022 Senior Meals	Paid by Check #36261		05/04/2022	05/13/2022	05/13/2022		05/13/2022	4,290.00
			Vendor **200 - Dinuba Unified School District** Totals			Invoices	1		$4,290.00
Vendor **1506 - Enterprise FM Trust**									
FBN4465277	PD - 3 Malibus & Durangos	Paid by Check #36262		05/04/2022	05/13/2022	05/13/2022		05/13/2022	2,836.04
			Vendor **1506 - Enterprise FM Trust** Totals			Invoices	1		$2,836.04
Vendor **16 - Ernest Packaging Solutions**									
90561752	Fy 21/22-Parks-Janitorial supplies for city parks/restrooms	Paid by Check #36263		05/03/2022	05/13/2022	05/13/2022	05/09/2022	05/13/2022	1,656.36
			Vendor **16 - Ernest Packaging Solutions** Totals			Invoices	1		$1,656.36
Vendor **36 - Ewing Irrigation Products**									
16664318	FY 21/22-Parks-Blue wa based marking paint	Paid by Check #36264		05/02/2022	05/13/2022	05/13/2022	05/09/2022	05/13/2022	61.98
16664371	Fy 21/22-Parks-PC-400 Hunter Pro-C 4STA OUTDR	Paid by Check #36264		05/02/2022	05/13/2022	05/13/2022	05/09/2022	05/13/2022	135.71
			Vendor **36 - Ewing Irrigation Products** Totals			Invoices	2		$197.69
Vendor **292 - Ewings, LLC**									
50322A	PD - Public Safety Notepads	Paid by Check #36265		05/03/2022	05/13/2022	05/13/2022		05/13/2022	1,084.56
			Vendor **292 - Ewings, LLC** Totals			Invoices	1		$1,084.56

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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 **235 - FERGUSON ENTERPRISES, LLC**									
1696561	REGULAR 1&2 CF PIT	Paid by Check #36266		04/26/2022	05/13/2022	05/13/2022		05/13/2022	15,228.29
		Vendor **235 - FERGUSON ENTERPRISES, LLC** Totals				Invoices	1		$15,228.29
Vendor **1801 - GARDA CL WEST, INC**									
10691810	SERVICE MONTH MAY 2022	Paid by Check #36267		05/01/2022	05/13/2022	05/13/2022		05/13/2022	1,334.17
		Vendor **1801 - GARDA CL WEST, INC** Totals				Invoices	1		$1,334.17
Vendor **18 - The Gas Company**									
099015580085/22	405 E El Monte Way	Paid by Check #36268		05/09/2022	05/13/2022	05/13/2022		05/13/2022	50.07
		Vendor **18 - The Gas Company** Totals				Invoices	1		$50.07
Vendor **712 - GLS US**									
4680073	Postage	Paid by Check #36269		04/15/2022	05/13/2022	05/13/2022		05/13/2022	59.58
		Vendor **712 - GLS US** Totals				Invoices	1		$59.58
Vendor **1717 - Golden Valley Ace Hardware**									
3478614	Repairs	Paid by Check #36270		03/31/2022	05/13/2022	05/13/2022		05/13/2022	29.36
3478659	Repairs	Paid by Check #36270		04/20/2022	05/13/2022	05/13/2022		05/13/2022	25.00
3478660	Repairs	Paid by Check #36270		04/20/2022	05/13/2022	05/13/2022		05/13/2022	25.00
		Vendor **1717 - Golden Valley Ace Hardware** Totals				Invoices	3		$79.36
Vendor **605 - Frank Guerra**									
05/09/2022	Anthem Reimb 06/01/2022-06/30/2022	Paid by Check #36271		05/09/2022	05/13/2022	05/13/2022		05/13/2022	228.38
		Vendor **605 - Frank Guerra** Totals				Invoices	1		$228.38
Vendor **174 - Howard's Pest Control**									
104780	May 2022	Paid by Check #36272		05/04/2022	05/13/2022	05/13/2022		05/13/2022	93.00
104778	Fy 21/22-Sportsplex-Pest control service for sportsplex	Paid by Check #36272		05/04/2022	05/13/2022	05/13/2022	05/05/2022	05/13/2022	117.00
104788	Fy 21/22-Parks-Pest control service for KC park	Paid by Check #36272		05/04/2022	05/13/2022	05/13/2022	05/05/2022	05/13/2022	46.00
104803	Fy 21/22-Parks-Pest control service @ Vuich park	Paid by Check #36272		05/04/2022	05/13/2022	05/13/2022	05/05/2022	05/13/2022	75.00
		Vendor **174 - Howard's Pest Control** Totals				Invoices	4		$331.00
Vendor **974 - InfoSend, Inc.**									
208206	PRINTING & POSTAGE FEBRUARY 2022	Paid by Check #36273		02/28/2022	05/13/2022	05/13/2022		05/13/2022	3,848.79
211581	April Billing & Reminders & May Billing	Paid by Check #36273		04/29/2022	05/13/2022	05/13/2022		05/13/2022	7,344.44
212427	Utility Insert MaY 2022	Paid by Check #36273		05/04/2022	05/13/2022	05/13/2022		05/13/2022	913.32
		Vendor **974 - InfoSend, Inc.** Totals				Invoices	3		$12,106.55

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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 **1134 - iWorQ Systems, Inc.**									
197531	MANAGEMENT SOFTWARE JUNE 2022-MAY 2023	Paid by Check #36274		05/02/2022	05/13/2022	05/13/2022		05/13/2022	4,250.00
		Vendor **1134 - iWorQ Systems, Inc.** Totals				Invoices	1		$4,250.00
Vendor **785 - Judicial Council of California**									
54A Q3FY21	Dinuba Courthouse Shared Cost through 03/22	Paid by Check #36275		03/31/2022	05/13/2022	05/13/2022		05/13/2022	144.71
		Vendor **785 - Judicial Council of California** Totals				Invoices	1		$144.71
Vendor **216 - Key Design Locksmithing**									
16506	Repairs/Maintenance	Paid by Check #36276		05/03/2022	05/13/2022	05/13/2022		05/13/2022	34.18
		Vendor **216 - Key Design Locksmithing** Totals				Invoices	1		$34.18
Vendor **724 - Language Line Services, Inc.**									
10506216	PD - Interpretation Service	Paid by Check #36277		04/30/2022	05/13/2022	05/13/2022		05/13/2022	24.44
		Vendor **724 - Language Line Services, Inc.** Totals				Invoices	1		$24.44
Vendor **1697 - Bryan Marsh**									
Wildland	Educational Reimbursement	Paid by Check #36278		02/23/2022	05/13/2022	05/13/2022		05/13/2022	167.68
		Vendor **1697 - Bryan Marsh** Totals				Invoices	1		$167.68
Vendor **160 - Mid Valley Publishing Inc.**									
0325579-IN	4/7 Notice of correction	Paid by Check #36279		04/07/2022	05/13/2022	05/13/2022		05/13/2022	180.00
0325582-IN	4/7 Ordinance 2022-02	Paid by Check #36279		04/07/2022	05/13/2022	05/13/2022		05/13/2022	200.00
0325623-IN	4/21 Ordinance No 2022-03	Paid by Check #36279		04/21/2022	05/13/2022	05/13/2022		05/13/2022	260.00
0325624-IN	4/21 Ordinance No 2022-04	Paid by Check #36279		04/21/2022	05/13/2022	05/13/2022		05/13/2022	200.00
0325581-IN	4/7 Ordinance 2022-01	Paid by Check #36279		04/07/2022	05/13/2022	05/13/2022		05/13/2022	200.00
		Vendor **160 - Mid Valley Publishing Inc.** Totals				Invoices	5		$1,040.00
Vendor **392 - O'Reilly Auto Parts**									
3641-449798	Vehicles	Paid by Check #36280		03/29/2022	05/13/2022	05/13/2022		05/13/2022	199.73
3641-450918	Vehicles	Paid by Check #36280		04/04/2022	05/13/2022	05/13/2022		05/13/2022	48.79
3641-450929	Vehicles	Paid by Check #36280		04/04/2022	05/13/2022	05/13/2022		05/13/2022	184.29
3641-450967	Vehicles	Paid by Check #36280		04/04/2022	05/13/2022	05/13/2022		05/13/2022	(26.03)
3641-451346	Vehicles	Paid by Check #36280		04/06/2022	05/13/2022	05/13/2022		05/13/2022	21.66
3641-451522	Vehicles	Paid by Check #36280		04/07/2022	05/13/2022	05/13/2022		05/13/2022	78.05
3641-451599	Vehicles	Paid by Check #36280		04/07/2022	05/13/2022	05/13/2022		05/13/2022	49.14
3641-451723	Vehicles	Paid by Check #36280		04/08/2022	05/13/2022	05/13/2022		05/13/2022	120.40
3641-451752	Vehicles	Paid by Check #36280		04/08/2022	05/13/2022	05/13/2022		05/13/2022	379.74
3641-451780	Vehicles	Paid by Check #36280		04/08/2022	05/13/2022	05/13/2022		05/13/2022	8.46
3641-452348	Vehicles	Paid by Check #36280		04/11/2022	05/13/2022	05/13/2022		05/13/2022	8.46
3641-452450	Vehicles	Paid by Check #36280		04/11/2022	05/13/2022	05/13/2022		05/13/2022	621.89
3641-452451	Vehicles	Paid by Check #36280		04/11/2022	05/13/2022	05/13/2022		05/13/2022	(621.89)

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3641-452542	Vehicles	Paid by Check #36280		04/12/2022	05/13/2022	05/13/2022		05/13/2022	18.16
3641-452638	Vehicles	Paid by Check #36280		04/12/2022	05/13/2022	05/13/2022		05/13/2022	355.34
3641-452645	Vehicles	Paid by Check #36280		04/12/2022	05/13/2022	05/13/2022		05/13/2022	107.23
3641-452759	Vehicles	Paid by Check #36280		04/13/2022	05/13/2022	05/13/2022		05/13/2022	67.70
3641-453017	Vehicles	Paid by Check #36280		04/14/2022	05/13/2022	05/13/2022		05/13/2022	53.56
3641-453177	Vehicles	Paid by Check #36280		04/15/2022	05/13/2022	05/13/2022		05/13/2022	44.45
3641-453186	Vehicles	Paid by Check #36280		04/15/2022	05/13/2022	05/13/2022		05/13/2022	17.58
3641-453294	Vehicles	Paid by Check #36280		04/15/2022	05/13/2022	05/13/2022		05/13/2022	82.19
3641-453727	Vehicles	Paid by Check #36280		04/18/2022	05/13/2022	05/13/2022		05/13/2022	22.79
3641-453870	Vehicles	Paid by Check #36280		04/19/2022	05/13/2022	05/13/2022		05/13/2022	38.93
3641-453942	Vehicles	Paid by Check #36280		04/19/2022	05/13/2022	05/13/2022		05/13/2022	48.15
EB17447421	Vehicles	Paid by Check #36280		04/21/2022	05/13/2022	05/13/2022		05/13/2022	(9.88)
3641-454515	Vehicles	Paid by Check #36280		04/22/2022	05/13/2022	05/13/2022		05/13/2022	10.81
3641-454516	Vehicles	Paid by Check #36280		04/22/2022	05/13/2022	05/13/2022		05/13/2022	21.60
3641-455425	Vehicles	Paid by Check #36280		04/27/2022	05/13/2022	05/13/2022		05/13/2022	11.19
3641-455148	Supplies	Paid by Check #36280		04/25/2022	05/13/2022	05/13/2022		05/13/2022	97.58
3641-456380	Supplies	Paid by Check #36280		05/02/2022	05/13/2022	05/13/2022		05/13/2022	19.01
		Vendor **392 - O'Reilly Auto Parts** Totals				Invoices	30		$2,079.08
Vendor **142 - Office Depot BSD**									
240426704001	OFFICE SUPPLIES	Paid by Check #36281		04/22/2022	05/13/2022	05/13/2022		05/13/2022	103.69
240451639001	OFFICE SUPPLIES	Paid by Check #36281		04/22/2022	05/13/2022	05/13/2022		05/13/2022	6.50
237330370002	break room supplies	Paid by Check #36281		05/04/2022	05/13/2022	05/13/2022		05/13/2022	31.68
240567904001	PD - Supplies	Paid by Check #36281		04/18/2022	05/13/2022	05/13/2022		05/13/2022	66.07
240452798001	PD - Supplies	Paid by Check #36281		04/19/2022	05/13/2022	05/13/2022		05/13/2022	126.17
237469503001	PD - Supplies	Paid by Check #36281		04/21/2022	05/13/2022	05/13/2022		05/13/2022	27.55
240452798002	PD - Supplies	Paid by Check #36281		04/26/2022	05/13/2022	05/13/2022		05/13/2022	76.21
		Vendor **142 - Office Depot BSD** Totals				Invoices	7		$437.87
Vendor **938 - OMG National**									
N1071051	Stickers	Paid by Check #36282		03/16/2022	05/13/2022	05/13/2022		05/13/2022	150.77
		Vendor **938 - OMG National** Totals				Invoices	1		$150.77
Vendor **76 - Pacific Gas & Electric**									
233750151144/22	250 W SAGINAW AVE	Paid by Check #36296		04/29/2022	05/13/2022	05/13/2022		05/13/2022	28.29
900149822934/22	405 E El Monte Way	Paid by Check #36297		04/29/2022	05/13/2022	05/13/2022		05/13/2022	544.42
519248951324/22	502 RD 72 TIMER	Paid by Check #36288		04/25/2022	05/13/2022	05/13/2022		05/13/2022	11.46
777130818084/22	200 S ROAD 72	Paid by Check #36291		04/25/2022	05/13/2022	05/13/2022		05/13/2022	10.51
067755042174/22	520 W SARA LN	Paid by Check #36283		04/26/2022	05/13/2022	05/13/2022		05/13/2022	13.51
245952415714/22	NORTHRIDGE W/EATON	Paid by Check #36286		04/26/2022	05/13/2022	05/13/2022		05/13/2022	17.08
914674420584/22	DAVIS E/ALTA AVE	Paid by Check #36294		04/26/2022	05/13/2022	05/13/2022		05/13/2022	15.54
076626534144/22	1300 ROSEMARY AVE	Paid by Check #36284		04/27/2022	05/13/2022	05/13/2022		05/13/2022	139.93
134955182534/22	1300 SAGINAW AVE	Paid by Check #36285		04/27/2022	05/13/2022	05/13/2022		05/13/2022	21.97

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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
360067439044/22	698 N LINCOLN AVE	Paid by Check #36287		04/27/2022	05/13/2022	05/13/2022		05/13/2022	14.02
468994256004/22	1101 VISCAYA PKWY	Paid by Check #36295		04/27/2022	05/13/2022	05/13/2022		05/13/2022	10.21
556426429404/22	PARKS	Paid by Check #36289		04/27/2022	05/13/2022	05/13/2022		05/13/2022	90.84
622008882874/22	EL MONTE & MC KINLEY	Paid by Check #36290		04/27/2022	05/13/2022	05/13/2022		05/13/2022	24.64
790546574284/22	1150 E NEBRASKA AVE	Paid by Check #36292		04/27/2022	05/13/2022	05/13/2022		05/13/2022	9.87
811658854354/22	1920 E LAUREN AVE	Paid by Check #36293		04/27/2022	05/13/2022	05/13/2022		05/13/2022	55.28
037563698504/22	N/E RD 76 & AVE 416	Paid by Check #36298		04/26/2022	05/13/2022	05/13/2022		05/13/2022	93.48
312018483274/22	7387 W SIERRA WAY AVE	Paid by Check #36305		04/26/2022	05/13/2022	05/13/2022		05/13/2022	368.60
041816753174/22	RD 72 & W SIERRA WAY	Paid by Check #36299		04/27/2022	05/13/2022	05/13/2022		05/13/2022	348.27
058483210134/22	NE CRAWFORD & GERALD	Paid by Check #36300		04/27/2022	05/13/2022	05/13/2022		05/13/2022	116.96
323048378374/22	S/E COR HAYES & GERALD	Paid by Check #36306		04/27/2022	05/13/2022	05/13/2022		05/13/2022	9.86
459224718964/22	111 N HAYES AVE	Paid by Check #36308		04/27/2022	05/13/2022	05/13/2022		05/13/2022	33.97
588309194014/22	188 N L ST	Paid by Check #36315		04/27/2022	05/13/2022	05/13/2022		05/13/2022	27.48
837649722674/22	S/E COR NEWTON & DAVIS	Paid by Check #36318		04/27/2022	05/13/2022	05/13/2022		05/13/2022	139.52
896878734584/22	651 W SAGINAW AVE	Paid by Check #36321		04/27/2022	05/13/2022	05/13/2022		05/13/2022	177.01
949217492254/22	1315 N EUCLID AVE	Paid by Check #36324		04/27/2022	05/13/2022	05/13/2022		05/13/2022	9.86
475197165684/22	HAYES & EDWARDS	Paid by Check #36309		04/28/2022	05/13/2022	05/13/2022		05/13/2022	34.82
477215765294/22	ALTA & EL MONTE WAY	Paid by Check #36310		04/28/2022	05/13/2022	05/13/2022		05/13/2022	148.93
493969444874/22	110 S COLLEGE AVE	Paid by Check #36311		04/28/2022	05/13/2022	05/13/2022		05/13/2022	11.04
535548886274/22	912 N ALTA @SAGINAW & ALTA	Paid by Check #36313		04/28/2022	05/13/2022	05/13/2022		05/13/2022	66.16
565766708994/22	NW COR ALICE & W EL MONTE WAY	Paid by Check #36314		04/28/2022	05/13/2022	05/13/2022		05/13/2022	87.68
665766702524/22	NW COR ALTA & RD 80	Paid by Check #36316		04/28/2022	05/13/2022	05/13/2022		05/13/2022	66.92
864715010304/22	ON E EL MONTE WAY & PERRY	Paid by Check #36320		04/28/2022	05/13/2022	05/13/2022		05/13/2022	62.88
168660015854/22	2255 W EL MONTE WAY	Paid by Check #36302		04/29/2022	05/13/2022	05/13/2022		05/13/2022	64.90
212523687134/22	1215 W EL MONTE WAY	Paid by Check #36303		04/29/2022	05/13/2022	05/13/2022		05/13/2022	28.23
245914958174/22	SW SW 7-16-24	Paid by Check #36304		04/29/2022	05/13/2022	05/13/2022		05/13/2022	8,707.85
335464179664/22	KAMM & O ST	Paid by Check #36307		04/29/2022	05/13/2022	05/13/2022		05/13/2022	216.67
506469548394/22	CRAWFORD & EL MONTE SW	Paid by Check #36312		04/29/2022	05/13/2022	05/13/2022		05/13/2022	105.91
839793222584/22	3481 W EL MONTE WAY	Paid by Check #36319		04/29/2022	05/13/2022	05/13/2022		05/13/2022	33.67
898192338784/22	150 W SAGINAW AVE	Paid by Check #36322		04/29/2022	05/13/2022	05/13/2022		05/13/2022	62.37
923705812634/22	2813 W EL MONTE WAY	Paid by Check #36323		04/29/2022	05/13/2022	05/13/2022		05/13/2022	29.24
141629409455/22	389 W EL MONTE WAY	Paid by Check #36301		05/01/2022	05/13/2022	05/13/2022		05/13/2022	65.66
714934640945/22	EUCLID S/LINDARA WELL #18	Paid by Check #36317		05/02/2022	05/13/2022	05/13/2022		05/13/2022	2,505.84
		Vendor **76 - Pacific Gas & Electric** Totals				Invoices	42		$14,631.35
Vendor **38 - Reedley Irrigation System**									
RIS-POS02-38136	IRRIGATION REPAIRS	Paid by Check #36325		04/29/2022	05/13/2022	05/13/2022		05/13/2022	180.22
		Vendor **38 - Reedley Irrigation System** Totals				Invoices	1		$180.22
Vendor **1707 - RRM Design Group**									
2415-01-0322A	Dinuba Focused General Plan Update Leap: Task 05 & 3A	Paid by Check #36326		04/18/2022	05/13/2022	05/13/2022		05/13/2022	14,698.75

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2415-01-0322B	Dinuba Focused General Plan Update SB2: Task 02 & 07	Paid by Check #36326		04/18/2022	05/13/2022	05/13/2022		05/13/2022	11,003.25
			Vendor **1707 - RRM Design Group** Totals			Invoices	2		$25,702.00
Vendor **1001 - Sacramento Metropolitan Fire District**									
2000004022	GEMT SFY2019/20 DHCS COST PER TRANSPORT	Paid by Check #36327		05/04/2022	05/13/2022	05/13/2022		05/13/2022	4,862.61
			Vendor **1001 - Sacramento Metropolitan Fire District** Totals			Invoices	1		$4,862.61
Vendor **797 - Safety Network Traffic Control Services, Inc.**									
TS-14210	POSTS, TRAFFIC, & DIRECTIONAL SIGNS AND INSTALLATION	Paid by Check #36328		03/08/2022	05/13/2022	05/13/2022		05/13/2022	36,637.69
			Vendor **797 - Safety Network Traffic Control Services, Inc.** Totals			Invoices	1		$36,637.69
Vendor **46 - Self Help Enterprises**									
13	CDBG-CV1 GENERAL ADMIN, BUSINESS ASST. & IMPLEMENTATION COSTS	Paid by Check #36329		03/25/2022	05/13/2022	05/13/2022		05/13/2022	32,236.49
14	CDBG-CV1 GENERAL ADMIN	Paid by Check #36329		04/14/2022	05/13/2022	05/13/2022		05/13/2022	90.91
SUB-11	CDBG-CV2-3 SUB ASSISTANCE, GENERAL ADMIN & IMPLEMENTATION COST	Paid by Check #36329		04/20/2022	05/13/2022	05/13/2022		05/13/2022	14,850.09
DIN18HM 04-22	18-HOME-12599 GENERAL ADMIN	Paid by Check #36329		05/04/2022	05/13/2022	05/13/2022		05/13/2022	468.75
DIN19HM 04-22	19-HOME-14967 GENERAL ADMIN	Paid by Check #36329		05/04/2022	05/13/2022	05/13/2022		05/13/2022	972.00
			Vendor **46 - Self Help Enterprises** Totals			Invoices	5		$48,618.24
Vendor **61 - Silvas Oil Company Inc.**									
177053CT	April 2022	Paid by Check #36330		04/30/2022	05/13/2022	05/13/2022		05/13/2022	343.22
			Vendor **61 - Silvas Oil Company Inc.** Totals			Invoices	1		$343.22
Vendor **1396 - Social Vocational Services, Inc.**									
40D2204-IN	Fy 21/22-Parks-Grounds Maintenance for April, 2022	Paid by Check #36331		04/30/2022	05/13/2022	05/13/2022	05/09/2022	05/13/2022	1,850.00
			Vendor **1396 - Social Vocational Services, Inc.** Totals			Invoices	1		$1,850.00
Vendor **758 - Solenis LLC**									
11993488	ZETAG 8816 (US) IBC 1040KG	Paid by Check #36332		04/18/2022	05/13/2022	05/13/2022		05/13/2022	11,381.61
			Vendor **758 - Solenis LLC** Totals			Invoices	1		$11,381.61
Vendor **431 - Sparkletts**									
9406519 050122	Fy 21/22-Bottled wa & delivery service	Paid by Check #36333		05/01/2022	05/13/2022	05/13/2022	05/03/2022	05/13/2022	151.18
			Vendor **431 - Sparkletts** Totals			Invoices	1		$151.18
Vendor **189 - Terminix International**									

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419813742	405 E El Monte Way	Paid by Check #36334		04/21/2022	05/13/2022	05/13/2022		05/13/2022	66.00
419826757	Fy 21/22-CS-Pest control serv for rec office	Paid by Check #36334		04/04/2022	05/13/2022	05/13/2022	05/09/2022	05/13/2022	74.00
		Vendor **189 - Terminix International** Totals				Invoices	2		$140.00
Vendor **311 - Top Dog Training Center**									
1523	PD - K9 Maintenance Training - Enzo & Zeus	Paid by Check #36335		05/03/2022	05/13/2022	05/13/2022		05/13/2022	180.00
		Vendor **311 - Top Dog Training Center** Totals				Invoices	1		$180.00
Vendor **329 - Townsend Public Affairs**									
18383	CONSULTING MAY 2022	Paid by Check #36336		05/01/2022	05/13/2022	05/13/2022		05/13/2022	5,000.00
		Vendor **329 - Townsend Public Affairs** Totals				Invoices	1		$5,000.00
Vendor **615 - Yoshimi Toyota**									
Vehicle Extr.	Educational Reimbursement	Paid by Check #36337		01/21/2022	05/13/2022	05/13/2022		05/13/2022	487.00
		Vendor **615 - Yoshimi Toyota** Totals				Invoices	1		$487.00
Vendor **1633 - Toyota Industries Commercial Finance, Inc.**									
4003481988	Polaris Lease Payment	Paid by Check #36338		04/26/2022	05/13/2022	05/13/2022		05/13/2022	296.74
		Vendor **1633 - Toyota Industries Commercial Finance, Inc.** Totals				Invoices	1		$296.74
Vendor **1352 - Trizetto Provider Solutions, LLC**									
3U25052200	SERVICE MONTH MAY 2022	Paid by Check #36339		05/01/2022	05/13/2022	05/13/2022		05/13/2022	192.20
		Vendor **1352 - Trizetto Provider Solutions, LLC** Totals				Invoices	1		$192.20
Vendor **1041 - UPS**									
0000Y64A59182	Postage	Paid by Check #36340		04/30/2022	05/13/2022	05/13/2022		05/13/2022	25.40
		Vendor **1041 - UPS** Totals				Invoices	1		$25.40
Vendor **359 - Valero Marketing & Supply Company**									
80796941	April 2022	Paid by EFT #1985		05/06/2022	05/13/2022	05/13/2022		05/13/2022	10,277.87
80804370	PD -04/07/2022 - 05/06/2022 Fuel Charges	Paid by EFT #1987		05/06/2022	05/13/2022	05/13/2022		05/13/2022	12,785.06
80807424	PW Fuel for April 2022	Paid by EFT #1988		05/06/2022	05/13/2022	05/13/2022		05/13/2022	9,953.91
		Vendor **359 - Valero Marketing & Supply Company** Totals				Invoices	3		$33,016.84
Vendor **297 - Vincent Communications, Inc.**									
83939	Repairs	Paid by Check #36341		05/04/2022	05/13/2022	05/13/2022		05/13/2022	48.87
		Vendor **297 - Vincent Communications, Inc.** Totals				Invoices	1		$48.87
Vendor **403 - Visalia Times-Delta**									
TD0054706 05/22	PD - May 2022 Service	Paid by Check #36342		05/01/2022	05/13/2022	05/13/2022		05/13/2022	23.00
		Vendor **403 - Visalia Times-Delta** Totals				Invoices	1		$23.00
Vendor **14 - W & E Electric**									

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2204052	PUMP CORD CONNECTIONS H.W. INFLUENT PUMP #2	Paid by Check #36343		04/19/2022	05/13/2022	05/13/2022		05/13/2022	537.26
			Vendor **14 - W & E Electric** Totals			Invoices	1		$537.26
Vendor **1067 - Yamabe & Horn Engineering Inc.**									
475829	Y&H Subdivisions Eng Support	Paid by Check #36344		04/21/2022	05/13/2022	05/13/2022		05/13/2022	16,612.25
			Vendor **1067 - Yamabe & Horn Engineering Inc.** Totals			Invoices	1		$16,612.25
			Grand Totals			Invoices	176		$2,369,595.73

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Vendor **385 - 4 Creeks, Inc.**									
24742	4 Creeks Euclid	Paid by Check #36345		05/11/2022	05/20/2022	05/20/2022		05/20/2022	3,750.00
			Vendor **385 - 4 Creeks, Inc.** Totals			Invoices	1		$3,750.00
Vendor **72 - A-C Electric Company**									
54107	TROUBLESHOOT 1A POLE	Paid by Check #36346		01/27/2022	05/20/2022	05/20/2022		05/20/2022	1,056.00
			Vendor **72 - A-C Electric Company** Totals			Invoices	1		$1,056.00
Vendor **460 - A-Z Bus Sales Inc.**									
02P492558	BUS 10,12 & 14	Paid by Check #36347		05/17/2022	05/20/2022	05/20/2022		05/20/2022	256.36
			Vendor **460 - A-Z Bus Sales Inc.** Totals			Invoices	1		$256.36
Vendor **206 - ADT Security Services, Inc.**									
303447337 05/04	Security Service for WWTP	Paid by Check #36348		05/04/2022	05/20/2022	05/20/2022		05/20/2022	190.44
303451478 05/04	Security Service for 110 S College	Paid by Check #36348		05/04/2022	05/20/2022	05/20/2022		05/20/2022	183.18
			Vendor **206 - ADT Security Services, Inc.** Totals			Invoices	2		$373.62
Vendor **263 - Advantek Benefit Administrators**									
05/13/2022	05/13/2022	Paid by Check #36349		05/13/2022	05/20/2022	05/20/2022		05/20/2022	12,499.91
			Vendor **263 - Advantek Benefit Administrators** Totals			Invoices	1		$12,499.91
Vendor **555 - Maria Alaniz**									
20 Years	Service Awards 2022	Paid by Check #36350		05/17/2022	05/20/2022	05/20/2022		05/20/2022	200.00
			Vendor **555 - Maria Alaniz** Totals			Invoices	1		$200.00
Vendor **1036 - Allstar Fire Equipment**									
239611	Gloves	Paid by Check #36351		05/03/2022	05/20/2022	05/20/2022		05/20/2022	53.06
			Vendor **1036 - Allstar Fire Equipment** Totals			Invoices	1		$53.06
Vendor **522 - Allstar Towing**									
38708	Contractual	Paid by Check #36352		03/02/2022	05/20/2022	05/20/2022		05/20/2022	200.00
			Vendor **522 - Allstar Towing** Totals			Invoices	1		$200.00
Vendor **1058 - Alta District Historical Society, Inc.**									
2022 ADHS Spring	2022 Dinner & Auction-table for 8	Paid by Check #36353		05/18/2022	05/20/2022	05/20/2022		05/20/2022	320.00
			Vendor **1058 - Alta District Historical Society, Inc.** Totals			Invoices	1		$320.00
Vendor **416 - Amber Chemical Inc.**									
0373056-IN	Amber Chemical	Paid by Check #36354		04/29/2022	05/20/2022	05/20/2022		05/20/2022	950.89
			Vendor **416 - Amber Chemical Inc.** Totals			Invoices	1		$950.89
Vendor **351 - Anthem Blue Cross**									
000231131518	ROBERTS 102A78783	Paid by Check #36357		04/04/2022	05/20/2022	05/20/2022		05/20/2022	92.00
000235250370	MEDDERS 975A79192	Paid by Check #36362		05/04/2022	05/20/2022	05/20/2022		05/20/2022	92.00
000235256534	CANALES 530M82834	Paid by Check #36356		05/04/2022	05/20/2022	05/20/2022		05/20/2022	92.00

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000235264630	TYLER 299A24237	Paid by Check #36361		05/04/2022	05/20/2022	05/20/2022		05/20/2022	85.30
000235265492	ROBERTS 102A78783	Paid by Check #36358		05/04/2022	05/20/2022	05/20/2022		05/20/2022	92.00
000235270237	HARMAN 532W04713	Paid by Check #36359		05/04/2022	05/20/2022	05/20/2022		05/20/2022	92.00
000235286344	MAGYAR 792A24403	Paid by Check #36360		05/04/2022	05/20/2022	05/20/2022		05/20/2022	85.30
000236117847	CANALES 920M82828	Paid by Check #36355		05/07/2022	05/20/2022	05/20/2022		05/20/2022	770.31
		Vendor **351 - Anthem Blue Cross** Totals				Invoices	8		$1,400.91
Vendor **17 - AT&T**									
2384518214 05/22	Telephone	Paid by Check #36365		05/07/2022	05/20/2022	05/20/2022		05/20/2022	68.96
93910544765/22	Telephone	Paid by Check #36366		05/10/2022	05/20/2022	05/20/2022		05/20/2022	22.33
93910544615/22	Telephone	Paid by Check #36371		05/11/2022	05/20/2022	05/20/2022		05/20/2022	22.32
93910544665/22	Telephone	Paid by Check #36372		05/11/2022	05/20/2022	05/20/2022		05/20/2022	22.33
93910544675/22	Telephone	Paid by Check #36370		05/11/2022	05/20/2022	05/20/2022		05/20/2022	42.96
93910547565/22	Telephone	Paid by Check #36373		05/11/2022	05/20/2022	05/20/2022		05/20/2022	385.46
9391054470 5/22	5/10/2022	Paid by Check #36368		05/11/2022	05/20/2022	05/20/2022		05/20/2022	22.32
9391054479 5/22	5/10/2022	Paid by Check #36369		05/11/2022	05/20/2022	05/20/2022		05/20/2022	22.32
9391054742 5/22	5/10/2022	Paid by Check #36367		05/11/2022	05/20/2022	05/20/2022		05/20/2022	109.67
9391054475 05/22	Telephone	Paid by Check #36363		05/10/2022	05/20/2022	05/20/2022		05/20/2022	22.71
9391069012 05/22	Telephone	Paid by Check #36364		05/10/2022	05/20/2022	05/20/2022		05/20/2022	63.27
93910372775/22	Telephone	Paid by Check #36375		05/10/2022	05/20/2022	05/20/2022		05/20/2022	24.76
93910544725/22	Telephone	Paid by Check #36376		05/10/2022	05/20/2022	05/20/2022		05/20/2022	42.98
93910544745/22	Telephone	Paid by Check #36374		05/10/2022	05/20/2022	05/20/2022		05/20/2022	42.98
93910544775/22	Telephone	Paid by Check #36378		05/10/2022	05/20/2022	05/20/2022		05/20/2022	22.33
93910544785/22	Telephone	Paid by Check #36377		05/10/2022	05/20/2022	05/20/2022		05/20/2022	22.33
		Vendor **17 - AT&T** Totals				Invoices	16		$960.03
Vendor **1103 - Bauer Compressors, Inc.**									
0000292635	Supplies	Paid by Check #36379		05/09/2022	05/20/2022	05/20/2022		05/20/2022	242.00
		Vendor **1103 - Bauer Compressors, Inc.** Totals				Invoices	1		$242.00
Vendor **558 - Cecilia Bobst**									
25 Years	Service Awards 2022	Paid by Check #36380		05/17/2022	05/20/2022	05/20/2022		05/20/2022	250.00
		Vendor **558 - Cecilia Bobst** Totals				Invoices	1		$250.00
Vendor **822 - Boundtree Medical LLC**									
84509914	Supplies	Paid by Check #36381		05/04/2022	05/20/2022	05/20/2022		05/20/2022	415.54
		Vendor **822 - Boundtree Medical LLC** Totals				Invoices	1		$415.54
Vendor **116 - BSK Analytical Laboratories**									
AF11322	WATER SAMPLE TESTING - WATER DEPT	Paid by Check #36382		05/04/2022	05/20/2022	05/20/2022		05/20/2022	60.00
AF11797	BSK Lab Testing	Paid by Check #36382		05/10/2022	05/20/2022	05/20/2022		05/20/2022	176.00
AF12172	BSK	Paid by Check #36382		05/14/2022	05/20/2022	05/20/2022		05/20/2022	176.00

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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
		Vendor **116 - BSK Analytical Laboratories** Totals				Invoices 3			$412.00
Vendor **1172 - Builders Concrete Inc.**									
283445	Builders Concrete Sidewalk Project; 149 W Tulare St	Paid by Check #36383		05/02/2022	05/20/2022	05/20/2022		05/20/2022	354.26
		Vendor **1172 - Builders Concrete Inc.** Totals				Invoices 1			$354.26
Vendor **1141 - Business Location Advisors, Inc.**									
BESTBUY.COM 1 Q	BESTBUY.COM 1 Qtr-22	Paid by Check #36384		05/11/2022	05/20/2022	05/20/2022		05/20/2022	130,985.53
		Vendor **1141 - Business Location Advisors, Inc.** Totals				Invoices 1			$130,985.53
Vendor **80 - California Business Machines**									
296704	PD - Copiers Maintenance	Paid by Check #36385		05/11/2022	05/20/2022	05/20/2022		05/20/2022	434.66
		Vendor **80 - California Business Machines** Totals				Invoices 1			$434.66
Vendor **94 - California Public Employees Retirement**									
2022-00000417	31 - 457 - Employee CalPERS $*	Paid by EFT #1989		05/13/2022	05/16/2022	05/16/2022		05/16/2022	9,788.03
4/24-5/7/2022	Payroll 04/24/2022-05/07/2022	Paid by EFT #1990		05/13/2022	05/16/2022	05/16/2022		05/16/2022	87,075.74
		Vendor **94 - California Public Employees Retirement** Totals				Invoices 2			$96,863.77
Vendor **305 - Cartozian Air Conditioning and Heating Inc.**									
18172	Fy 21/22-Sportsplex-Cooling Maint @ Sportsplex	Paid by Check #36386		04/29/2022	05/20/2022	05/20/2022	05/11/2022	05/20/2022	100.00
		Vendor **305 - Cartozian Air Conditioning and Heating Inc.** Totals				Invoices 1			$100.00
Vendor **725 - CDW Government**									
W692914	PD - RSA Annual Maintenance	Paid by Check #36387		05/02/2022	05/20/2022	05/20/2022		05/20/2022	820.80
		Vendor **725 - CDW Government** Totals				Invoices 1			$820.80
Vendor **1495 - David Cervantes**									
5 Years	Service Awards 2022	Paid by Check #36388		05/17/2022	05/20/2022	05/20/2022		05/20/2022	50.00
		Vendor **1495 - David Cervantes** Totals				Invoices 1			$50.00
Vendor **597 - Jason Chase**									
20 Years	Service Awards 2022	Paid by Check #36389		05/17/2022	05/20/2022	05/20/2022		05/20/2022	200.00
		Vendor **597 - Jason Chase** Totals				Invoices 1			$200.00
Vendor **333 - Cintas Corporation No. 2**									
4115667609	Contractual	Paid by Check #36390		04/06/2022	05/20/2022	05/20/2022		05/20/2022	21.16
4115667700	Contractual	Paid by Check #36390		04/06/2022	05/20/2022	05/20/2022		05/20/2022	281.06
4115667763	Contractual	Paid by Check #36390		04/06/2022	05/20/2022	05/20/2022		05/20/2022	325.18
4115667779	Contractual	Paid by Check #36390		04/06/2022	05/20/2022	05/20/2022		05/20/2022	92.62
4115667807	Contractual	Paid by Check #36390		04/06/2022	05/20/2022	05/20/2022		05/20/2022	88.11
4115667920	Contractual	Paid by Check #36390		04/06/2022	05/20/2022	05/20/2022		05/20/2022	197.29
4115835031	Contractual	Paid by Check #36390		04/07/2022	05/20/2022	05/20/2022		05/20/2022	139.89

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4115835105	Contractual	Paid by Check #36390		04/07/2022	05/20/2022	05/20/2022		05/20/2022	124.79
4115835187	Contractual	Paid by Check #36390		04/07/2022	05/20/2022	05/20/2022		05/20/2022	709.49
4116381949	Contractual	Paid by Check #36390		04/13/2022	05/20/2022	05/20/2022		05/20/2022	222.02
4116382036	Contractual	Paid by Check #36390		04/13/2022	05/20/2022	05/20/2022		05/20/2022	184.81
4116382237	Contractual	Paid by Check #36390		04/13/2022	05/20/2022	05/20/2022		05/20/2022	297.97
4116532497	Contractual	Paid by Check #36390		04/14/2022	05/20/2022	05/20/2022		05/20/2022	139.54
4116532548	Contractual	Paid by Check #36390		04/14/2022	05/20/2022	05/20/2022		05/20/2022	126.99
4116532725	Contractual	Paid by Check #36390		04/14/2022	05/20/2022	05/20/2022		05/20/2022	758.22
1902971210	Contractual	Paid by Check #36390		04/19/2022	05/20/2022	05/20/2022		05/20/2022	80.27
4117037359	Contractual	Paid by Check #36390		04/20/2022	05/20/2022	05/20/2022		05/20/2022	21.16
4117037361	Contractual	Paid by Check #36390		04/20/2022	05/20/2022	05/20/2022		05/20/2022	240.82
4117037401	Contractual	Paid by Check #36390		04/20/2022	05/20/2022	05/20/2022		05/20/2022	355.44
4117037429	Contractual	Paid by Check #36390		04/20/2022	05/20/2022	05/20/2022		05/20/2022	92.08
4117037482	Contractual	Paid by Check #36390		04/20/2022	05/20/2022	05/20/2022		05/20/2022	81.52
4117037488	Contractual	Paid by Check #36390		04/20/2022	05/20/2022	05/20/2022		05/20/2022	210.00
4117200249	Contractual	Paid by Check #36390		04/21/2022	05/20/2022	05/20/2022		05/20/2022	139.54
4117200447	Contractual	Paid by Check #36390		04/21/2022	05/20/2022	05/20/2022		05/20/2022	126.99
4117200467	Contractual	Paid by Check #36390		04/21/2022	05/20/2022	05/20/2022		05/20/2022	622.23
4117771066	Contractual	Paid by Check #36390		04/27/2022	05/20/2022	05/20/2022		05/20/2022	222.02
4117771121	Contractual	Paid by Check #36390		04/27/2022	05/20/2022	05/20/2022		05/20/2022	160.70
4117771333	Contractual	Paid by Check #36390		04/27/2022	05/20/2022	05/20/2022		05/20/2022	210.00
4117887371	Contractual	Paid by Check #36390		04/28/2022	05/20/2022	05/20/2022		05/20/2022	139.54
4117887613	Contractual	Paid by Check #36390		04/28/2022	05/20/2022	05/20/2022		05/20/2022	126.99
4117887649	Contractual	Paid by Check #36390		04/28/2022	05/20/2022	05/20/2022		05/20/2022	689.59
4117771039	PD - Janitorial Service	Paid by Check #36390		04/27/2022	05/20/2022	05/20/2022		05/20/2022	58.13
		Vendor **333 - Cintas Corporation No. 2** Totals				Invoices	32		$7,286.16
Vendor **239 - City of Fresno**									
Fire Inv 1A	Espino, Chase, Greco	Paid by Check #36391		05/16/2022	05/20/2022	05/20/2022		05/20/2022	1,200.00
Fire Inv 1B	Espino, Chase, Greco	Paid by Check #36391		05/16/2022	05/20/2022	05/20/2022		05/20/2022	1,140.00
Fire Inv 1C	Espino, Chase, Greco	Paid by Check #36391		05/16/2022	05/20/2022	05/20/2022		05/20/2022	1,200.00
7488	PD - PSP 06/14/2022 - 06/17/2022 - Thaddeus Ashford	Paid by Check #36392		03/04/2022	05/20/2022	05/20/2022		05/20/2022	606.00
7498	PD - PSP Training 06/28-07/01/2022 - Ubaldo DeHaro	Paid by Check #36392		03/07/2022	05/20/2022	05/20/2022		05/20/2022	606.00
		Vendor **239 - City of Fresno** Totals				Invoices	5		$4,752.00
Vendor **972 - City of Sanger**									
IGT 54 - Dinuba	April 2022	Paid by Check #36393		05/10/2022	05/20/2022	05/20/2022		05/20/2022	442.50
		Vendor **972 - City of Sanger** Totals				Invoices	1		$442.50
Vendor **240 - Clean Cut Landscape Management Inc.**									
3557	Monthly Landscaping April 2022	Paid by Check #36394		04/30/2022	05/20/2022	05/20/2022		05/20/2022	17,979.00

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		Vendor **240 - Clean Cut Landscape Management Inc.** Totals				Invoices	1		$17,979.00
Vendor **1473 - Country View Nursery**									
2775	Fy 21/22-Parks-Manzanita,bushes,rosemary plants	Paid by Check #36395		05/09/2022	05/20/2022	05/20/2022	05/16/2022	05/20/2022	728.04
2776	Fy 21/22-L&L-Plants/shrubs	Paid by Check #36395		05/10/2022	05/20/2022	05/20/2022	05/16/2022	05/20/2022	338.70
		Vendor **1473 - Country View Nursery** Totals				Invoices	2		$1,066.74
Vendor **3 - Culligan Water**									
182075	culligan	Paid by Check #36396		04/30/2022	05/20/2022	05/20/2022		05/20/2022	74.50
182513	Culligan	Paid by Check #36396		04/30/2022	05/20/2022	05/20/2022		05/20/2022	78.00
		Vendor **3 - Culligan Water** Totals				Invoices	2		$152.50
Vendor **1759 - Davis Demographics**									
21973	Service for February 2022	Paid by Check #36397		03/24/2022	05/20/2022	05/20/2022		05/20/2022	2,600.00
		Vendor **1759 - Davis Demographics** Totals				Invoices	1		$2,600.00
Vendor **1000 - Cipriano Del Real**									
EMT Reimb 2022	Reimbursement	Paid by Check #36398		05/16/2022	05/20/2022	05/20/2022		05/20/2022	82.00
		Vendor **1000 - Cipriano Del Real** Totals				Invoices	1		$82.00
Vendor **4 - Dinuba Lumber Company**									
421745	Maintenance	Paid by Check #36399		04/01/2022	05/20/2022	05/20/2022		05/20/2022	98.07
421751	Maintenance	Paid by Check #36399		04/01/2022	05/20/2022	05/20/2022		05/20/2022	10.52
421755	Maintenance	Paid by Check #36399		04/01/2022	05/20/2022	05/20/2022		05/20/2022	37.10
421758	Maintenance	Paid by Check #36399		04/01/2022	05/20/2022	05/20/2022		05/20/2022	22.77
421996	Maintenance	Paid by Check #36399		04/01/2022	05/20/2022	05/20/2022		05/20/2022	14.34
422182	Maintenance	Paid by Check #36399		04/02/2022	05/20/2022	05/20/2022		05/20/2022	149.36
423088	Maintenance	Paid by Check #36399		04/04/2022	05/20/2022	05/20/2022		05/20/2022	26.24
423349	Maintenance	Paid by Check #36399		04/04/2022	05/20/2022	05/20/2022		05/20/2022	21.66
423487	Maintenance	Paid by Check #36399		04/04/2022	05/20/2022	05/20/2022		05/20/2022	11.70
423605	Maintenance	Paid by Check #36399		04/05/2022	05/20/2022	05/20/2022		05/20/2022	12.39
423669	Maintenance	Paid by Check #36399		04/05/2022	05/20/2022	05/20/2022		05/20/2022	15.04
423749	Maintenance	Paid by Check #36399		04/05/2022	05/20/2022	05/20/2022		05/20/2022	57.09
423752	Maintenance	Paid by Check #36399		04/05/2022	05/20/2022	05/20/2022		05/20/2022	135.61
423798	Maintenance	Paid by Check #36399		04/05/2022	05/20/2022	05/20/2022		05/20/2022	135.61
423857	Maintenance	Paid by Check #36399		04/05/2022	05/20/2022	05/20/2022		05/20/2022	23.43
424006	Maintenance	Paid by Check #36399		04/05/2022	05/20/2022	05/20/2022		05/20/2022	10.07
424066	Maintenance	Paid by Check #36399		04/06/2022	05/20/2022	05/20/2022		05/20/2022	50.76
424083	Maintenance	Paid by Check #36399		04/06/2022	05/20/2022	05/20/2022		05/20/2022	29.24
424085	Maintenance	Paid by Check #36399		04/06/2022	05/20/2022	05/20/2022		05/20/2022	14.15
424121	Maintenance	Paid by Check #36399		04/06/2022	05/20/2022	05/20/2022		05/20/2022	(17.54)
424130	Maintenance	Paid by Check #36399		04/06/2022	05/20/2022	05/20/2022		05/20/2022	108.64

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424302	Maintenance	Paid by Check #36399		04/06/2022	05/20/2022	05/20/2022		05/20/2022	67.12
424341	Maintenance	Paid by Check #36399		04/06/2022	05/20/2022	05/20/2022		05/20/2022	18.53
424343	Maintenance	Paid by Check #36399		04/06/2022	05/20/2022	05/20/2022		05/20/2022	10.52
424346	Maintenance	Paid by Check #36399		04/06/2022	05/20/2022	05/20/2022		05/20/2022	64.04
424392	Maintenance	Paid by Check #36399		04/06/2022	05/20/2022	05/20/2022		05/20/2022	9.17
424600	Maintenance	Paid by Check #36399		04/07/2022	05/20/2022	05/20/2022		05/20/2022	2.24
424611	Maintenance	Paid by Check #36399		04/07/2022	05/20/2022	05/20/2022		05/20/2022	18.33
424630	Maintenance	Paid by Check #36399		04/07/2022	05/20/2022	05/20/2022		05/20/2022	47.60
424669	Maintenance	Paid by Check #36399		04/07/2022	05/20/2022	05/20/2022		05/20/2022	80.65
424673	Maintenance	Paid by Check #36399		04/07/2022	05/20/2022	05/20/2022		05/20/2022	52.69
424675	Maintenance	Paid by Check #36399		04/07/2022	05/20/2022	05/20/2022		05/20/2022	19.03
424976	Maintenance	Paid by Check #36399		04/07/2022	05/20/2022	05/20/2022		05/20/2022	3.34
426470	Maintenance	Paid by Check #36399		04/11/2022	05/20/2022	05/20/2022		05/20/2022	237.05
426477	Maintenance	Paid by Check #36399		04/11/2022	05/20/2022	05/20/2022		05/20/2022	37.48
426480	Maintenance	Paid by Check #36399		04/11/2022	05/20/2022	05/20/2022		05/20/2022	43.50
426502	Maintenance	Paid by Check #36399		04/11/2022	05/20/2022	05/20/2022		05/20/2022	28.59
426508	Maintenance	Paid by Check #36399		04/11/2022	05/20/2022	05/20/2022		05/20/2022	215.75
426530	Maintenance	Paid by Check #36399		04/11/2022	05/20/2022	05/20/2022		05/20/2022	15.75
426666	Maintenance	Paid by Check #36399		04/11/2022	05/20/2022	05/20/2022		05/20/2022	39.05
426935	Maintenance	Paid by Check #36399		04/12/2022	05/20/2022	05/20/2022		05/20/2022	77.56
426940	Maintenance	Paid by Check #36399		04/12/2022	05/20/2022	05/20/2022		05/20/2022	39.55
426960	Maintenance	Paid by Check #36399		04/12/2022	05/20/2022	05/20/2022		05/20/2022	14.40
426976	Maintenance	Paid by Check #36399		04/12/2022	05/20/2022	05/20/2022		05/20/2022	29.94
426994	Maintenance	Paid by Check #36399		04/12/2022	05/20/2022	05/20/2022		05/20/2022	81.22
427018	Maintenance	Paid by Check #36399		04/12/2022	05/20/2022	05/20/2022		05/20/2022	3.90
427023	Maintenance	Paid by Check #36399		04/12/2022	05/20/2022	05/20/2022		05/20/2022	13.82
427031	Maintenance	Paid by Check #36399		04/12/2022	05/20/2022	05/20/2022		05/20/2022	3.90
427150	Maintenance	Paid by Check #36399		04/12/2022	05/20/2022	05/20/2022		05/20/2022	16.19
427225	Maintenance	Paid by Check #36399		04/12/2022	05/20/2022	05/20/2022		05/20/2022	99.61
427229	Maintenance	Paid by Check #36399		04/12/2022	05/20/2022	05/20/2022		05/20/2022	42.92
427468	Maintenance	Paid by Check #36399		04/13/2022	05/20/2022	05/20/2022		05/20/2022	40.03
427503	Maintenance	Paid by Check #36399		04/13/2022	05/20/2022	05/20/2022		05/20/2022	29.38
427538	Maintenance	Paid by Check #36399		04/13/2022	05/20/2022	05/20/2022		05/20/2022	45.14
427552	Maintenance	Paid by Check #36399		04/13/2022	05/20/2022	05/20/2022		05/20/2022	16.31
427896	Maintenance	Paid by Check #36399		04/13/2022	05/20/2022	05/20/2022		05/20/2022	3.02
427906	Maintenance	Paid by Check #36399		04/13/2022	05/20/2022	05/20/2022		05/20/2022	(3.02)
427907	Maintenance	Paid by Check #36399		04/13/2022	05/20/2022	05/20/2022		05/20/2022	5.26
427928	Maintenance	Paid by Check #36399		04/14/2022	05/20/2022	05/20/2022		05/20/2022	520.78
427933	Maintenance	Paid by Check #36399		04/14/2022	05/20/2022	05/20/2022		05/20/2022	(8.43)
427951	Maintenance	Paid by Check #36399		04/14/2022	05/20/2022	05/20/2022		05/20/2022	41.37
427992	Maintenance	Paid by Check #36399		04/14/2022	05/20/2022	05/20/2022		05/20/2022	124.60
428199	Maintenance	Paid by Check #36399		04/14/2022	05/20/2022	05/20/2022		05/20/2022	97.54

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428227	Maintenance	Paid by Check #36399		04/14/2022	05/20/2022	05/20/2022		05/20/2022	29.94
428263	Maintenance	Paid by Check #36399		04/14/2022	05/20/2022	05/20/2022		05/20/2022	30.01
428428	Maintenance	Paid by Check #36399		04/15/2022	05/20/2022	05/20/2022		05/20/2022	21.81
428453	Maintenance	Paid by Check #36399		04/15/2022	05/20/2022	05/20/2022		05/20/2022	37.48
428479	Maintenance	Paid by Check #36399		04/15/2022	05/20/2022	05/20/2022		05/20/2022	17.53
428579	Maintenance	Paid by Check #36399		04/15/2022	05/20/2022	05/20/2022		05/20/2022	11.31
428669	Maintenance	Paid by Check #36399		04/15/2022	05/20/2022	05/20/2022		05/20/2022	26.82
428764	Maintenance	Paid by Check #36399		04/15/2022	05/20/2022	05/20/2022		05/20/2022	162.01
428999	Maintenance	Paid by Check #36399		04/16/2022	05/20/2022	05/20/2022		05/20/2022	12.39
429210	Maintenance	Paid by Check #36399		04/16/2022	05/20/2022	05/20/2022		05/20/2022	53.65
429315	Maintenance	Paid by Check #36399		04/18/2022	05/20/2022	05/20/2022		05/20/2022	12.15
429351	Maintenance	Paid by Check #36399		04/18/2022	05/20/2022	05/20/2022		05/20/2022	11.15
429652	Maintenance	Paid by Check #36399		04/18/2022	05/20/2022	05/20/2022		05/20/2022	120.46
429826	Maintenance	Paid by Check #36399		04/19/2022	05/20/2022	05/20/2022		05/20/2022	33.19
429972	Maintenance	Paid by Check #36399		04/19/2022	05/20/2022	05/20/2022		05/20/2022	85.89
430072	Maintenance	Paid by Check #36399		04/19/2022	05/20/2022	05/20/2022		05/20/2022	61.25
430089	Maintenance	Paid by Check #36399		04/19/2022	05/20/2022	05/20/2022		05/20/2022	90.37
430111	Maintenance	Paid by Check #36399		04/19/2022	05/20/2022	05/20/2022		05/20/2022	(40.99)
430115	Maintenance	Paid by Check #36399		04/19/2022	05/20/2022	05/20/2022		05/20/2022	40.99
430231	Maintenance	Paid by Check #36399		04/19/2022	05/20/2022	05/20/2022		05/20/2022	10.73
430540	Maintenance	Paid by Check #36399		04/20/2022	05/20/2022	05/20/2022		05/20/2022	32.50
430579	Maintenance	Paid by Check #36399		04/20/2022	05/20/2022	05/20/2022		05/20/2022	2.18
430785	Maintenance	Paid by Check #36399		04/21/2022	05/20/2022	05/20/2022		05/20/2022	57.56
430793	Maintenance	Paid by Check #36399		04/21/2022	05/20/2022	05/20/2022		05/20/2022	10.72
430795	Maintenance	Paid by Check #36399		04/21/2022	05/20/2022	05/20/2022		05/20/2022	206.14
430818	Maintenance	Paid by Check #36399		04/21/2022	05/20/2022	05/20/2022		05/20/2022	(40.99)
430825	Maintenance	Paid by Check #36399		04/21/2022	05/20/2022	05/20/2022		05/20/2022	50.65
430888	Maintenance	Paid by Check #36399		04/21/2022	05/20/2022	05/20/2022		05/20/2022	35.14
430889	Maintenance	Paid by Check #36399		04/21/2022	05/20/2022	05/20/2022		05/20/2022	10.61
430913	Maintenance	Paid by Check #36399		04/21/2022	05/20/2022	05/20/2022		05/20/2022	20.48
430922	Maintenance	Paid by Check #36399		04/21/2022	05/20/2022	05/20/2022		05/20/2022	1.23
430929	Maintenance	Paid by Check #36399		04/21/2022	05/20/2022	05/20/2022		05/20/2022	34.76
431035	Maintenance	Paid by Check #36399		04/21/2022	05/20/2022	05/20/2022		05/20/2022	44.16
431050	Maintenance	Paid by Check #36399		04/21/2022	05/20/2022	05/20/2022		05/20/2022	48.88
431160	Maintenance	Paid by Check #36399		04/21/2022	05/20/2022	05/20/2022		05/20/2022	58.87
431161	Maintenance	Paid by Check #36399		04/21/2022	05/20/2022	05/20/2022		05/20/2022	15.52
431196	Maintenance	Paid by Check #36399		04/22/2022	05/20/2022	05/20/2022		05/20/2022	220.47
431197	Maintenance	Paid by Check #36399		04/22/2022	05/20/2022	05/20/2022		05/20/2022	107.22
431231	Maintenance	Paid by Check #36399		04/22/2022	05/20/2022	05/20/2022		05/20/2022	52.42
431241	Maintenance	Paid by Check #36399		04/22/2022	05/20/2022	05/20/2022		05/20/2022	34.80
431245	maintenance	Paid by Check #36399		04/22/2022	05/20/2022	05/20/2022		05/20/2022	18.44
431280	Maintenance	Paid by Check #36399		04/22/2022	05/20/2022	05/20/2022		05/20/2022	23.40

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431290	Maintenance	Paid by Check #36399		04/22/2022	05/20/2022	05/20/2022		05/20/2022	53.61
431293	Maintenance	Paid by Check #36399		04/22/2022	05/20/2022	05/20/2022		05/20/2022	9.06
431295	Maintenance	Paid by Check #36399		04/22/2022	05/20/2022	05/20/2022		05/20/2022	8.33
431347	Maintenance	Paid by Check #36399		04/22/2022	05/20/2022	05/20/2022		05/20/2022	4.39
431377	Maintenance	Paid by Check #36399		04/22/2022	05/20/2022	05/20/2022		05/20/2022	14.43
431413	Maintenance	Paid by Check #36399		04/22/2022	05/20/2022	05/20/2022		05/20/2022	14.59
431499	Maintenance	Paid by Check #36399		04/22/2022	05/20/2022	05/20/2022		05/20/2022	23.80
431513	Maintenance	Paid by Check #36399		04/22/2022	05/20/2022	05/20/2022		05/20/2022	21.85
431540	Maintenance	Paid by Check #36399		04/22/2022	05/20/2022	05/20/2022		05/20/2022	26.65
435089	Supplies	Paid by Check #36399		04/22/2022	05/20/2022	05/20/2022		05/20/2022	24.56
431953	Maintenance	Paid by Check #36399		04/23/2022	05/20/2022	05/20/2022		05/20/2022	6.20
432469	Maintenance	Paid by Check #36399		04/25/2022	05/20/2022	05/20/2022		05/20/2022	14.43
432470	Maintenance	Paid by Check #36399		04/25/2022	05/20/2022	05/20/2022		05/20/2022	8.51
432483	Maintenance	Paid by Check #36399		04/25/2022	05/20/2022	05/20/2022		05/20/2022	23.85
432529	Maintenance	Paid by Check #36399		04/25/2022	05/20/2022	05/20/2022		05/20/2022	20.12
432531	Maintenance	Paid by Check #36399		04/25/2022	05/20/2022	05/20/2022		05/20/2022	34.94
432532	Maintenance	Paid by Check #36399		04/25/2022	05/20/2022	05/20/2022		05/20/2022	28.86
432772	Maintenance	Paid by Check #36399		04/25/2022	05/20/2022	05/20/2022		05/20/2022	56.34
432850	Maintenance	Paid by Check #36399		04/25/2022	05/20/2022	05/20/2022		05/20/2022	25.69
434258	Maintenance	Paid by Check #36399		04/25/2022	05/20/2022	05/20/2022		05/20/2022	23.37
433080	Maintenance	Paid by Check #36399		04/26/2022	05/20/2022	05/20/2022		05/20/2022	17.98
433200	Maintenance	Paid by Check #36399		04/26/2022	05/20/2022	05/20/2022		05/20/2022	12.41
433335	Maintenance	Paid by Check #36399		04/26/2022	05/20/2022	05/20/2022		05/20/2022	75.55
433473	Maintenance	Paid by Check #36399		04/27/2022	05/20/2022	05/20/2022		05/20/2022	302.72
433488	Maintenance	Paid by Check #36399		04/27/2022	05/20/2022	05/20/2022		05/20/2022	311.72
433491	Maintenance	Paid by Check #36399		04/27/2022	05/20/2022	05/20/2022		05/20/2022	42.72
433495	Maintenance	Paid by Check #36399		04/27/2022	05/20/2022	05/20/2022		05/20/2022	135.16
433527	Maintenance	Paid by Check #36399		04/27/2022	05/20/2022	05/20/2022		05/20/2022	4.65
433575	Maintenance	Paid by Check #36399		04/27/2022	05/20/2022	05/20/2022		05/20/2022	(54.25)
433724	Maintenance	Paid by Check #36399		04/27/2022	05/20/2022	05/20/2022		05/20/2022	8.77
433901	Maintenance	Paid by Check #36399		04/27/2022	05/20/2022	05/20/2022		05/20/2022	9.27
433972	Maintenance	Paid by Check #36399		04/27/2022	05/20/2022	05/20/2022		05/20/2022	69.01
434003	Maintenance	Paid by Check #36399		04/28/2022	05/20/2022	05/20/2022		05/20/2022	4.95
434011	Maintenance	Paid by Check #36399		04/28/2022	05/20/2022	05/20/2022		05/20/2022	49.79
434024	Maintenance	Paid by Check #36399		04/28/2022	05/20/2022	05/20/2022		05/20/2022	24.18
434026	Maintenance	Paid by Check #36399		04/28/2022	05/20/2022	05/20/2022		05/20/2022	26.34
434035	Maintenance	Paid by Check #36399		04/28/2022	05/20/2022	05/20/2022		05/20/2022	7.22
434066	Maintenance	Paid by Check #36399		04/28/2022	05/20/2022	05/20/2022		05/20/2022	20.50
434246	Maintenance	Paid by Check #36399		04/28/2022	05/20/2022	05/20/2022		05/20/2022	51.21
434314	Maintenance	Paid by Check #36399		04/28/2022	05/20/2022	05/20/2022		05/20/2022	30.41
434399	Maintenance	Paid by Check #36399		04/28/2022	05/20/2022	05/20/2022		05/20/2022	12.97
434456	Maintenance	Paid by Check #36399		04/29/2022	05/20/2022	05/20/2022		05/20/2022	22.72

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434457	Maintenance	Paid by Check #36399		04/29/2022	05/20/2022	05/20/2022		05/20/2022	21.69
434467	Maintenance	Paid by Check #36399		04/29/2022	05/20/2022	05/20/2022		05/20/2022	14.09
434597	Maintenance	Paid by Check #36399		04/29/2022	05/20/2022	05/20/2022		05/20/2022	19.30
434690	Maintenance	Paid by Check #36399		04/29/2022	05/20/2022	05/20/2022		05/20/2022	71.83
434709	Maintenance	Paid by Check #36399		04/29/2022	05/20/2022	05/20/2022		05/20/2022	6.53
435003	Maintenance	Paid by Check #36399		04/30/2022	05/20/2022	05/20/2022		05/20/2022	55.22
435128	Supplies	Paid by Check #36399		04/30/2022	05/20/2022	05/20/2022		05/20/2022	10.24
435330	Maintenance	Paid by Check #36399		04/30/2022	05/20/2022	05/20/2022		05/20/2022	14.92
		Vendor **4 - Dinuba Lumber Company** Totals				Invoices	155		$7,028.37
Vendor **62 - Ed Dena's Auto Center**									
66759	REPAIRS TP M-731	Paid by Check #36400		04/05/2022	05/20/2022	05/20/2022		05/20/2022	169.00
		Vendor **62 - Ed Dena's Auto Center** Totals				Invoices	1		$169.00
Vendor **309 - Elbert Distributing**									
PI0046575	OIL FOR SHOP	Paid by Check #36401		04/28/2022	05/20/2022	05/20/2022		05/20/2022	300.84
		Vendor **309 - Elbert Distributing** Totals				Invoices	1		$300.84
Vendor **867 - Electric Motor Shop**									
RS-RI29521	Electric Motor Shop	Paid by Check #36402		05/05/2022	05/20/2022	05/20/2022		05/20/2022	12,437.50
		Vendor **867 - Electric Motor Shop** Totals				Invoices	1		$12,437.50
Vendor **1506 - Enterprise FM Trust**									
FBN4465272	Fy 21/22-Parks/L&L-Leased truck payments	Paid by Check #36403		05/04/2022	05/20/2022	05/20/2022	05/16/2022	05/20/2022	1,802.72
		Vendor **1506 - Enterprise FM Trust** Totals				Invoices	1		$1,802.72
Vendor **16 - Ernest Packaging Solutions**									
90565396	Fy 21/22-Parks-Janitorial supplies for city parks/restrooms	Paid by Check #36404		05/10/2022	05/20/2022	05/20/2022	05/16/2022	05/20/2022	45.86
		Vendor **16 - Ernest Packaging Solutions** Totals				Invoices	1		$45.86
Vendor **631 - Moises Estrada**									
20 Years	Service Awards 2022	Paid by Check #36405		05/17/2022	05/20/2022	05/20/2022		05/20/2022	200.00
		Vendor **631 - Moises Estrada** Totals				Invoices	1		$200.00
Vendor **36 - Ewing Irrigation Products**									
16660350	FY 21/22-Parks-9V Alkaline battery & irrig part	Paid by Check #36406		05/02/2022	05/20/2022	05/20/2022	05/09/2022	05/20/2022	138.24
16736554	Fy 21/22-Parks-Irrigation part	Paid by Check #36406		05/10/2022	05/20/2022	05/20/2022	05/16/2022	05/20/2022	38.42
16736597	Fy 21/22-Parks-Rotators	Paid by Check #36406		05/10/2022	05/20/2022	05/20/2022	05/16/2022	05/20/2022	243.15
		Vendor **36 - Ewing Irrigation Products** Totals				Invoices	3		$419.81
Vendor **1244 - Fire Apparatus Solutions**									
21418	T32 Repairs	Paid by Check #36407		10/31/2021	05/20/2022	05/20/2022		05/20/2022	9,602.29

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		Vendor **1244 - Fire Apparatus Solutions** Totals				Invoices	1		$9,602.29
Vendor **696 - Crystal Flores**									
10 Years	Service Awards 2022	Paid by Check #36408		05/17/2022	05/20/2022	05/20/2022		05/20/2022	100.00
		Vendor **696 - Crystal Flores** Totals				Invoices	1		$100.00
Vendor **18 - The Gas Company**									
15571580420 5/22	May 2022	Paid by Check #36413		05/09/2022	05/20/2022	05/20/2022		05/20/2022	3.83
16201580004 5/22	May 2022	Paid by Check #36412		05/09/2022	05/20/2022	05/20/2022		05/20/2022	39.34
048615840455/22	201 N URUAPAN WAY	Paid by Check #36409		05/09/2022	05/20/2022	05/20/2022		05/20/2022	1.92
162015670015/22	1390 E ELIZABETH WAY	Paid by Check #36410		05/09/2022	05/20/2022	05/20/2022		05/20/2022	42.91
1137157864 05/22	PD - 04/06/22 - 05/05/22 Billing Charges	Paid by Check #36411		05/09/2022	05/20/2022	05/20/2022		05/20/2022	14.30
183098544975/22	PD - 04/06/22 - 05/05/22 Billing Charges	Paid by Check #36414		05/09/2022	05/20/2022	05/20/2022		05/20/2022	57.21
086574247125/22	1088 E KAMM AVE NGV	Paid by Check #36418		05/06/2022	05/20/2022	05/20/2022		05/20/2022	5,695.89
164115670075/22	110 S COLLEGE AVE	Paid by Check #36417		05/09/2022	05/20/2022	05/20/2022		05/20/2022	35.76
168351381875/22	180 W MERCED ST UNIT A	Paid by Check #36415		05/09/2022	05/20/2022	05/20/2022		05/20/2022	28.71
128552035975/22	1088 E KAMM AVE OFFICE	Paid by Check #36416		05/10/2022	05/20/2022	05/20/2022		05/20/2022	84.40
		Vendor **18 - The Gas Company** Totals				Invoices	10		$6,004.27
Vendor **604 - Ashley Greco**									
15 Years	Service Awards 2022	Paid by Check #36419		05/17/2022	05/20/2022	05/20/2022		05/20/2022	150.00
		Vendor **604 - Ashley Greco** Totals				Invoices	1		$150.00
Vendor **379 - Guardian EMS Products**									
10392	Supplies	Paid by Check #36420		03/30/2022	05/20/2022	05/20/2022		05/20/2022	956.84
		Vendor **379 - Guardian EMS Products** Totals				Invoices	1		$956.84
Vendor **139 - Henry Schein Inc.**									
19537147	Supplies	Paid by Check #36421		04/29/2022	05/20/2022	05/20/2022		05/20/2022	58.35
20082874	Supplies	Paid by Check #36421		05/02/2022	05/20/2022	05/20/2022		05/20/2022	1,797.42
20256491	Supplies	Paid by Check #36421		05/04/2022	05/20/2022	05/20/2022		05/20/2022	1,075.82
		Vendor **139 - Henry Schein Inc.** Totals				Invoices	3		$2,931.59
Vendor **174 - Howard's Pest Control**									
104785	Customer No. KA1088	Paid by Check #36422		05/04/2022	05/20/2022	05/20/2022		05/20/2022	135.00
		Vendor **174 - Howard's Pest Control** Totals				Invoices	1		$135.00
Vendor **1721 - Image 2000**									
473342	5/17-8/16/21	Paid by Check #36423		10/12/2021	05/20/2022	05/20/2022		05/20/2022	196.50
494678	8/17-11/16/21	Paid by Check #36423		01/19/2022	05/20/2022	05/20/2022		05/20/2022	235.97
510371	11/17/21-2/16/22	Paid by Check #36423		03/25/2022	05/20/2022	05/20/2022		05/20/2022	212.11
		Vendor **1721 - Image 2000** Totals				Invoices	3		$644.58

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Vendor **1829 - IRONSMITH, INC.**									
23523	Entertainment Plaza Restroom Project	Paid by Check #36424		05/10/2022	05/20/2022	05/20/2022		05/20/2022	6,480.24
			Vendor **1829 - IRONSMITH, INC.** Totals			Invoices	1		$6,480.24
Vendor **1718 - JCL Company, LLC**									
05052229620	FLEET SUPPLIES	Paid by Check #36425		05/05/2022	05/20/2022	05/20/2022		05/20/2022	71.56
CEP27646420	FLEET SUPPLIES	Paid by Check #36425		05/10/2022	05/20/2022	05/20/2022		05/20/2022	112.03
			Vendor **1718 - JCL Company, LLC** Totals			Invoices	2		$183.59
Vendor **6 - Jim Manning Dodge Inc.**									
154069DOR	ANTIFREEZE FOR INVENTORY	Paid by Check #36426		04/29/2022	05/20/2022	05/20/2022		05/20/2022	212.01
154088DOR	AA OIL OW40 FOR C-30	Paid by Check #36426		05/02/2022	05/20/2022	05/20/2022		05/20/2022	83.55
			Vendor **6 - Jim Manning Dodge Inc.** Totals			Invoices	2		$295.56
Vendor **637 - John Jobe**									
15 Years	Service Awards 2022	Paid by Check #36427		05/17/2022	05/20/2022	05/20/2022		05/20/2022	150.00
			Vendor **637 - John Jobe** Totals			Invoices	1		$150.00
Vendor **440 - Johnson Controls Security Solutions**									
37366105	QTRLY BILLING - 199 N L ST 06/22 to 08/22	Paid by Check #36428		05/07/2022	05/20/2022	05/20/2022		05/20/2022	1,026.80
37366103	Tower - 1591 W Sierra Way	Paid by Check #36428		05/07/2022	05/20/2022	05/20/2022		05/20/2022	71.41
			Vendor **440 - Johnson Controls Security Solutions** Totals			Invoices	2		$1,098.21
Vendor **1324 - Lawrence Tractor Co., Inc.**									
540040	TE GATOR	Paid by Check #36429		05/04/2022	05/20/2022	05/20/2022		05/20/2022	16.99
			Vendor **1324 - Lawrence Tractor Co., Inc.** Totals			Invoices	1		$16.99
Vendor **449 - Les Schwab Tire Centers of Central California**									
55100279470	TIRES FOR PD 47	Paid by Check #36430		04/16/2022	05/20/2022	05/20/2022		05/20/2022	836.52
55100280503	ALIGNMENT FOR PD 06	Paid by Check #36430		04/28/2022	05/20/2022	05/20/2022		05/20/2022	129.99
55100281226	TIRES AND FLAT REPAIRS FOR T 20	Paid by Check #36430		05/07/2022	05/20/2022	05/20/2022		05/20/2022	1,044.67
55100281354	BUS 14 TIRES	Paid by Check #36430		05/10/2022	05/20/2022	05/20/2022		05/20/2022	1,021.88
55100281553	FLAT TIRE REPAIR PD 29	Paid by Check #36430		05/12/2022	05/20/2022	05/20/2022		05/20/2022	239.39
			Vendor **449 - Les Schwab Tire Centers of Central California** Totals			Invoices	5		$3,272.45
Vendor **608 - JESSE MARTIN**									
15 Years	Service Awards 2022	Paid by Check #36431		05/17/2022	05/20/2022	05/20/2022		05/20/2022	150.00
			Vendor **608 - JESSE MARTIN** Totals			Invoices	1		$150.00
Vendor **1723 - Matson Alarm Co, Inc.**									
2862069	Fy 21/22-Sportsplex-Fire & burglar monit srvcs @ sportsplex	Paid by Check #36432		06/01/2022	05/20/2022	05/20/2022	05/16/2022	05/20/2022	90.00

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		Vendor **1723 - Matson Alarm Co, Inc.** Totals				Invoices	1		$90.00
Vendor **1797 - David Mendoza**									
05/16/2022	Anthem Reimb 04/01/2022-04/30/2022	Paid by Check #36433		05/16/2022	05/20/2022	05/20/2022		05/20/2022	201.38
		Vendor **1797 - David Mendoza** Totals				Invoices	1		$201.38
Vendor **160 - Mid Valley Publishing Inc.**									
0325612-IN	4/14 Fees, Charges & Fines	Paid by Check #36434		04/14/2022	05/20/2022	05/20/2022		05/20/2022	105.00
0325580-IN	4/7/22 Notice of Decision	Paid by Check #36434		04/07/2022	05/20/2022	05/20/2022		05/20/2022	387.50
0325583-IN	04/07 publishing	Paid by Check #36434		04/07/2022	05/20/2022	05/20/2022		05/20/2022	180.00
0325613-IN	4/14 PH Ord No 2021-005	Paid by Check #36434		04/14/2022	05/20/2022	05/20/2022		05/20/2022	105.00
0325622-IN	4/21 PH/Castlerock	Paid by Check #36434		04/21/2022	05/20/2022	05/20/2022		05/20/2022	195.00
0325674-IN	CDBG Public Hearing	Paid by Check #36434		04/28/2022	05/20/2022	05/20/2022		05/20/2022	280.00
		Vendor **160 - Mid Valley Publishing Inc.** Totals				Invoices	6		$1,252.50
Vendor **22 - Moore Twining Associates Inc.**									
2370701	WATER SAMPLE TESTING WWTP-INDUSTRIAL	Paid by Check #36435		05/03/2022	05/20/2022	05/20/2022		05/20/2022	88.00
2370702	WATER SAMPLE TESTING WWTP-IN HOUSE	Paid by Check #36435		05/03/2022	05/20/2022	05/20/2022		05/20/2022	115.00
2370736	WATER SAMPLE TESTING WWTP-INDUSTRIAL	Paid by Check #36435		05/04/2022	05/20/2022	05/20/2022		05/20/2022	88.00
2371098	WATER SAMPLE TESTING WWTP-INDUSTRIAL	Paid by Check #36435		05/16/2022	05/20/2022	05/20/2022		05/20/2022	88.00
2371099	WATER SAMPLE TESTING WWTP-IN HOUSE	Paid by Check #36435		05/16/2022	05/20/2022	05/20/2022		05/20/2022	108.00
2371150	WATER SAMPLE TESTING WWTP-INDUSTRIAL	Paid by Check #36435		05/17/2022	05/20/2022	05/20/2022		05/20/2022	88.00
		Vendor **22 - Moore Twining Associates Inc.** Totals				Invoices	6		$575.00
Vendor **610 - Evan Morgan**									
10 Years	Service Awards 2022	Paid by Check #36436		05/17/2022	05/20/2022	05/20/2022		05/20/2022	100.00
		Vendor **610 - Evan Morgan** Totals				Invoices	1		$100.00
Vendor **1570 - Mountain Valley Environmental Services, Inc.**									
3615	CHIEF PLANT OPERATOR SERVICES WWTP-JUNE 2022	Paid by Check #36437		05/01/2022	05/20/2022	05/20/2022		05/20/2022	4,500.00
		Vendor **1570 - Mountain Valley Environmental Services, Inc.** Totals				Invoices	1		$4,500.00
Vendor **884 - Napa Auto Parts**									
50982	Vehicles	Paid by Check #36438		04/01/2022	05/20/2022	05/20/2022		05/20/2022	45.54
50992	Vehicles	Paid by Check #36438		04/01/2022	05/20/2022	05/20/2022		05/20/2022	150.86
51065	Vehicles	Paid by Check #36438		04/04/2022	05/20/2022	05/20/2022		05/20/2022	161.97
51066	Vehicles	Paid by Check #36438		04/04/2022	05/20/2022	05/20/2022		05/20/2022	9.21
51255	Vehicles	Paid by Check #36438		04/06/2022	05/20/2022	05/20/2022		05/20/2022	12.11

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51265	Vehicles	Paid by Check #36438		04/06/2022	05/20/2022	05/20/2022		05/20/2022	11.46
51277	Vehicles	Paid by Check #36438		04/06/2022	05/20/2022	05/20/2022		05/20/2022	94.53
51278	Vehicles	Paid by Check #36438		04/06/2022	05/20/2022	05/20/2022		05/20/2022	336.89
51281	Vehicles	Paid by Check #36438		04/06/2022	05/20/2022	05/20/2022		05/20/2022	445.94
51292	Vehicles	Paid by Check #36438		04/06/2022	05/20/2022	05/20/2022		05/20/2022	301.42
51343	Vehicles	Paid by Check #36438		04/07/2022	05/20/2022	05/20/2022		05/20/2022	19.99
51346	Vehicles	Paid by Check #36438		04/07/2022	05/20/2022	05/20/2022		05/20/2022	(19.99)
51347	Vehicles	Paid by Check #36438		04/07/2022	05/20/2022	05/20/2022		05/20/2022	21.69
51404	Vehicles	Paid by Check #36438		04/07/2022	05/20/2022	05/20/2022		05/20/2022	129.29
51408	Vehicles	Paid by Check #36438		04/07/2022	05/20/2022	05/20/2022		05/20/2022	418.47
51569	Vehicles	Paid by Check #36438		04/11/2022	05/20/2022	05/20/2022		05/20/2022	113.43
51571	Vehicles	Paid by Check #36438		04/11/2022	05/20/2022	05/20/2022		05/20/2022	49.09
51658	Vehicles	Paid by Check #36438		04/11/2022	05/20/2022	05/20/2022		05/20/2022	241.00
51670	Vehicles	Paid by Check #36438		04/12/2022	05/20/2022	05/20/2022		05/20/2022	148.10
51739	Vehicles	Paid by Check #36438		04/12/2022	05/20/2022	05/20/2022		05/20/2022	453.47
51752	Vehicles	Paid by Check #36438		04/13/2022	05/20/2022	05/20/2022		05/20/2022	107.68
51768	Vehicles	Paid by Check #36438		04/13/2022	05/20/2022	05/20/2022		05/20/2022	62.89
51773	Vehicles	Paid by Check #36438		04/13/2022	05/20/2022	05/20/2022		05/20/2022	453.47
51832	Vehicles	Paid by Check #36438		04/13/2022	05/20/2022	05/20/2022		05/20/2022	365.42
51860	Vehicles	Paid by Check #36438		04/14/2022	05/20/2022	05/20/2022		05/20/2022	(189.43)
51871	Vehicles	Paid by Check #36438		04/14/2022	05/20/2022	05/20/2022		05/20/2022	(224.60)
51872	Vehicles	Paid by Check #36438		04/14/2022	05/20/2022	05/20/2022		05/20/2022	244.59
52722	Vehicles	Paid by Check #36438		04/14/2022	05/20/2022	05/20/2022		05/20/2022	52.33
51982	Vehicles	Paid by Check #36438		04/15/2022	05/20/2022	05/20/2022		05/20/2022	436.67
52034	Vehicles	Paid by Check #36438		04/18/2022	05/20/2022	05/20/2022		05/20/2022	423.19
52046	Vehicles	Paid by Check #36438		04/18/2022	05/20/2022	05/20/2022		05/20/2022	124.70
52086	Vehicles	Paid by Check #36438		04/18/2022	05/20/2022	05/20/2022		05/20/2022	52.24
52112	Vehicles	Paid by Check #36438		04/19/2022	05/20/2022	05/20/2022		05/20/2022	7.52
52125	Vehicles	Paid by Check #36438		04/19/2022	05/20/2022	05/20/2022		05/20/2022	(239.94)
52209	Vehicles	Paid by Check #36438		04/20/2022	05/20/2022	05/20/2022		05/20/2022	272.35
52311	Vehicles	Paid by Check #36438		04/21/2022	05/20/2022	05/20/2022		05/20/2022	658.92
52461	Vehicles	Paid by Check #36438		04/25/2022	05/20/2022	05/20/2022		05/20/2022	155.88
52482	Vehicles	Paid by Check #36438		04/25/2022	05/20/2022	05/20/2022		05/20/2022	33.88
52529	Vehicles	Paid by Check #36438		04/25/2022	05/20/2022	05/20/2022		05/20/2022	676.90
52544	Vehicles	Paid by Check #36438		04/26/2022	05/20/2022	05/20/2022		05/20/2022	29.11
52545	Vehicles	Paid by Check #36438		04/26/2022	05/20/2022	05/20/2022		05/20/2022	36.01
52615	Vehicles	Paid by Check #36438		04/27/2022	05/20/2022	05/20/2022		05/20/2022	23.24
52628	Vehicles	Paid by Check #36438		04/27/2022	05/20/2022	05/20/2022		05/20/2022	45.44
52664	Vehicles	Paid by Check #36438		04/27/2022	05/20/2022	05/20/2022		05/20/2022	412.26
52764	Vehicles	Paid by Check #36438		04/29/2022	05/20/2022	05/20/2022		05/20/2022	145.57
			Vendor **884 - Napa Auto Parts** Totals			Invoices	45		$7,310.76

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Vendor **392 - O'Reilly Auto Parts**									
3641-458268	Supplies	Paid by Check #36439		05/12/2022	05/20/2022	05/20/2022		05/20/2022	30.34
		Vendor **392 - O'Reilly Auto Parts** Totals				Invoices	1		$30.34
Vendor **142 - Office Depot BSD**									
235913761001	Fy 21/22-Sportsplex-Office supplies	Paid by Check #36440		04/14/2022	05/20/2022	05/20/2022	05/16/2022	05/20/2022	125.40
241096091001	Fy 21/22-Dept Supplies	Paid by Check #36440		04/20/2022	05/20/2022	05/20/2022	05/16/2022	05/20/2022	82.97
240922166001	PD - Supplies	Paid by Check #36440		05/05/2022	05/20/2022	05/20/2022		05/20/2022	285.13
240017883001	Office Supplies - Office Depot	Paid by Check #36440		04/15/2022	05/20/2022	05/20/2022		05/20/2022	68.15
240467613001	Office Supplies - Office Depot	Paid by Check #36440		04/19/2022	05/20/2022	05/20/2022		05/20/2022	198.89
240490216001	Office Supplies - Office Depot	Paid by Check #36440		04/20/2022	05/20/2022	05/20/2022		05/20/2022	129.16
		Vendor **142 - Office Depot BSD** Totals				Invoices	6		$889.70
Vendor **1708 - James Olvera**									
05/16/2022	Anthem Reimb 06/01/2022-06/30/2022	Paid by Check #36441		05/16/2022	05/20/2022	05/20/2022		05/20/2022	92.00
		Vendor **1708 - James Olvera** Totals				Invoices	1		$92.00
Vendor **76 - Pacific Gas & Electric**									
250971736425/22	L & M ALLEY @ FRESNO ST	Paid by Check #36466		05/09/2022	05/20/2022	05/20/2022		05/20/2022	54.31
962476921955/22	225 S L ST	Paid by Check #36468		05/09/2022	05/20/2022	05/20/2022		05/20/2022	65.50
354744710715/22	420 E TULARE ST	Paid by Check #36467		05/10/2022	05/20/2022	05/20/2022		05/20/2022	376.89
543881697544/22	NEWTON & NORTHRIDGE	Paid by Check #36442		04/26/2022	05/20/2022	05/20/2022		05/20/2022	226.84
678266701755/22	ALICE & W NORTH WAY	Paid by Check #36444		05/01/2022	05/20/2022	05/20/2022		05/20/2022	138.22
575149843764/22	139 N K ST	Paid by Check #36443		05/02/2022	05/20/2022	05/20/2022		05/20/2022	37.37
284878382875/22	1455 S CRAWFORD AVE	Paid by Check #36446		05/09/2022	05/20/2022	05/20/2022		05/20/2022	10.43
860727324975/22	1001 E EL PASO AVE	Paid by Check #36450		05/09/2022	05/20/2022	05/20/2022		05/20/2022	31.84
169314496945/22	N/KAMM E/GREEN	Paid by Check #36445		05/10/2022	05/20/2022	05/20/2022		05/20/2022	304.08
339630846045/22	S/KAMM & O ST	Paid by Check #36447		05/10/2022	05/20/2022	05/20/2022		05/20/2022	9.76
602118118765/22	201 N URUAPAN WAY	Paid by Check #36448		05/10/2022	05/20/2022	05/20/2022		05/20/2022	1,923.20
774843071195/22	1133 S COLLEGE AVE	Paid by Check #36449		05/10/2022	05/20/2022	05/20/2022		05/20/2022	39.82
945914183255/22	W/COLLEGE 100 N/MARSHALL	Paid by Check #36451		05/10/2022	05/20/2022	05/20/2022		05/20/2022	9.55
687037607745/22	PD - 04/08/2022 - 05/08/2022 Billing Charges	Paid by Check #36470		05/09/2022	05/20/2022	05/20/2022		05/20/2022	27.01
568305450695/22	PD - 04/08/22 - 05/08/22 Billing Charges	Paid by Check #36469		05/10/2022	05/20/2022	05/20/2022		05/20/2022	4,396.82
821880068194/22	2099 W SIERRA WAY B	Paid by Check #36461		04/26/2022	05/20/2022	05/20/2022		05/20/2022	1,864.54
134445515955/22	NW COR M & VENTURA AVE	Paid by Check #36452		05/09/2022	05/20/2022	05/20/2022		05/20/2022	61.25
210475377885/22	155 W MERCED AVE	Paid by Check #36454		05/09/2022	05/20/2022	05/20/2022		05/20/2022	163.85
447571605185/22	180 W MERCED STE A	Paid by Check #36465		05/09/2022	05/20/2022	05/20/2022		05/20/2022	304.28
605804926705/22	148 S M ST	Paid by Check #36457		05/09/2022	05/20/2022	05/20/2022		05/20/2022	45.67
630805446695/22	ALLEY BTWN L & K ST	Paid by Check #36458		05/09/2022	05/20/2022	05/20/2022		05/20/2022	10.18

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768101241985/22	180 W MERCED ST STE C	Paid by Check #36464		05/09/2022	05/20/2022	05/20/2022		05/20/2022	255.73
975086523735/22	180 W MERCED ST	Paid by Check #36463		05/09/2022	05/20/2022	05/20/2022		05/20/2022	83.42
183409121305/22	100 N/MARSHALL AVE	Paid by Check #36453		05/10/2022	05/20/2022	05/20/2022		05/20/2022	9.53
496411368305/22	MILSAP & MYRTLE ALLEY	Paid by Check #36455		05/10/2022	05/20/2022	05/20/2022		05/20/2022	90.11
516730856045/22	S/E KAMM & ALTA	Paid by Check #36456		05/10/2022	05/20/2022	05/20/2022		05/20/2022	93.87
672472110625/22	TULARE & L ST	Paid by Check #36459		05/10/2022	05/20/2022	05/20/2022		05/20/2022	97.54
676638777015/22	TULARE & L ST	Paid by Check #36460		05/10/2022	05/20/2022	05/20/2022		05/20/2022	60.85
874409527915/22	301 E KAMM AVE	Paid by Check #36462		05/10/2022	05/20/2022	05/20/2022		05/20/2022	22.54
156188827225/22	PW	Paid by Check #36471		05/13/2022	05/20/2022	05/20/2022		05/20/2022	120.02
338077954235/22	2007 N CRAWFORD AVE	Paid by Check #36472		05/13/2022	05/20/2022	05/20/2022		05/20/2022	1,067.21
		Vendor **76 - Pacific Gas & Electric** Totals				Invoices	31		$12,002.23
Vendor **7 - Pena's Disposal Services**									
5/22 for 4/22	May 2022 Monthly Disposal Charges for April 2022	Paid by Check #36473		05/18/2022	05/20/2022	05/20/2022		05/20/2022	127,495.58
June 2022	JUNE 2022 CONTRACT Disposal Payment	Paid by Check #36473		06/01/2022	05/20/2022	05/20/2022		05/20/2022	60,000.00
659020	Pena's	Paid by Check #36473		05/02/2022	05/20/2022	05/20/2022		05/20/2022	416.60
		Vendor **7 - Pena's Disposal Services** Totals				Invoices	3		$187,912.18
Vendor **1311 - Cristian Ramos**									
5 Years	Service Awards 2022	Paid by Check #36474		05/17/2022	05/20/2022	05/20/2022		05/20/2022	50.00
		Vendor **1311 - Cristian Ramos** Totals				Invoices	1		$50.00
Vendor **245 - Ray A. Morgan Company, Inc.**									
3714207	Laserfiche renewal	Paid by Check #36475		05/06/2022	05/20/2022	05/20/2022		05/20/2022	4,750.00
		Vendor **245 - Ray A. Morgan Company, Inc.** Totals				Invoices	1		$4,750.00
Vendor **124 - Reedley Veterinary Hospital**									
88	PD - Exam / April Disposal Fees	Paid by Check #36476		04/29/2022	05/20/2022	05/20/2022		05/20/2022	888.00
		Vendor **124 - Reedley Veterinary Hospital** Totals				Invoices	1		$888.00
Vendor **349 - RES COM Pest Control**									
2022280	PD - Pest Control	Paid by Check #36477		05/12/2022	05/20/2022	05/20/2022		05/20/2022	48.00
		Vendor **349 - RES COM Pest Control** Totals				Invoices	1		$48.00
Vendor **1139 - Robert E. Cendejas and Associates, Inc.**									
BESTBUY.COM 1 Q	BESTBUY.COM 1 Qtr-22	Paid by Check #36478		05/11/2022	05/20/2022	05/20/2022		05/20/2022	130,985.53
		Vendor **1139 - Robert E. Cendejas and Associates, Inc.** Totals				Invoices	1		$130,985.53
Vendor **833 - Safechecks**									
0541796	37001 thru 42000	Paid by Check #36479		05/10/2022	05/20/2022	05/20/2022		05/20/2022	1,077.73
		Vendor **833 - Safechecks** Totals				Invoices	1		$1,077.73
Vendor **657 - Elio Saldivar**									

Accounts Payable Invoice Report

Payment Date Range 05/14/22 - 05/20/22
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
15 Years	Service Awards 2022	Paid by Check #36480		05/17/2022	05/20/2022	05/20/2022		05/20/2022	150.00
			Vendor **657 - Elio Saldivar** Totals			Invoices	1		$150.00
Vendor **1662 - Santander Leasing, LLC**									
2778330	Hydroexcavator Payment #3	Paid by Check #36481		04/21/2022	05/20/2022	05/20/2022		05/20/2022	28,368.00
			Vendor **1662 - Santander Leasing, LLC** Totals			Invoices	1		$28,368.00
Vendor **42 - Scout Specialties**									
154617	FLEET SUPPLIES	Paid by Check #36482		04/05/2022	05/20/2022	05/20/2022		05/20/2022	45.90
155350	FLEET SUPPLIES	Paid by Check #36482		04/29/2022	05/20/2022	05/20/2022		05/20/2022	164.70
155390	Scout Specialty Pavement Striping Paint	Paid by Check #36482		05/02/2022	05/20/2022	05/20/2022		05/20/2022	380.35
155421	PAVEMENT STRIPING MACHINE	Paid by Check #36482		05/03/2022	05/20/2022	05/20/2022		05/20/2022	156.78
			Vendor **42 - Scout Specialties** Totals			Invoices	4		$747.73
Vendor **46 - Self Help Enterprises**									
DINHMPI 04-22	DINHMPI, GENERAL ADMIN, LOAN #15146 IRMA NUNEZ HB & ACTIVITY	Paid by Check #36483		05/05/2022	05/20/2022	05/20/2022		05/20/2022	104,940.00
			Vendor **46 - Self Help Enterprises** Totals			Invoices	1		$104,940.00
Vendor **1372 - Josue Silva**									
5 Years	Service Awards 2022	Paid by Check #36484		05/17/2022	05/20/2022	05/20/2022		05/20/2022	50.00
			Vendor **1372 - Josue Silva** Totals			Invoices	1		$50.00
Vendor **1691 - Silver & Wright LLP**									
28889	740 Harvard - Services for Dec 2021	Paid by Check #36485		01/01/2022	05/20/2022	05/20/2022		05/20/2022	1,731.65
29499	740 Harvard - Services for April 22	Paid by Check #36485		05/01/2022	05/20/2022	05/20/2022		05/20/2022	1,277.40
			Vendor **1691 - Silver & Wright LLP** Totals			Invoices	2		$3,009.05
Vendor **835 - Spence Fence Company Enterprise**									
19813	Fence Installation - Golf Course	Paid by Check #36486		05/12/2022	05/20/2022	05/20/2022		05/20/2022	1,400.00
			Vendor **835 - Spence Fence Company Enterprise** Totals			Invoices	1		$1,400.00
Vendor **1140 - Strategic Business Locations, Inc.**									
BESTBUY.COM 1 Q	BESTBUY.COM 1 Qtr-22	Paid by Check #36487		05/11/2022	05/20/2022	05/20/2022		05/20/2022	130,985.53
			Vendor **1140 - Strategic Business Locations, Inc.** Totals			Invoices	1		$130,985.53
Vendor **1073 - Stryker Sales Coporation**									
3744100M	Repairs	Paid by Check #36488		04/22/2022	05/20/2022	05/20/2022		05/20/2022	1,679.58
			Vendor **1073 - Stryker Sales Coporation** Totals			Invoices	1		$1,679.58
Vendor **147 - Swanson-Farhney Ford Sales**									
34254	PATS KEY P-05	Paid by Check #36489		09/13/2021	05/20/2022	05/20/2022		05/20/2022	33.15

Accounts Payable Invoice Report

Payment Date Range 05/14/22 - 05/20/22
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 **147 - Swanson-Farhney Ford Sales** Totals				Invoices	1		$33.15
Vendor **1742 - Thom Black**									
2038.2-103	Thom Black	Paid by Check #36490		05/15/2022	05/20/2022	05/20/2022		05/20/2022	3,625.00
		Vendor **1742 - Thom Black** Totals				Invoices	1		$3,625.00
Vendor **1814 - THOMAS AND ASSOCIATES DBA BOGIE'S PUMP SYSTEM**									
16335	Avocado Float Switch, Cable Freight	Paid by Check #36491		05/04/2022	05/20/2022	05/20/2022		05/20/2022	345.50
		Vendor **1814 - THOMAS AND ASSOCIATES DBA BOGIE'S PUMP SYSTEM** Totals				Invoices	1		$345.50
Vendor **426 - Tioga Solar**									
1060219701	Tioga 4/01/2022 - 4/30/2022	Paid by Check #36492		04/30/2022	05/20/2022	05/20/2022		05/20/2022	22,239.60
		Vendor **426 - Tioga Solar** Totals				Invoices	1		$22,239.60
Vendor **1304 - TJKM**									
0052649	TJKM Dinuba ATP	Paid by Check #36493		04/30/2022	05/20/2022	05/20/2022		05/20/2022	3,230.00
		Vendor **1304 - TJKM** Totals				Invoices	1		$3,230.00
Vendor **615 - Yoshimi Toyota**									
10 Years	Service Awards 2022	Paid by Check #36494		05/17/2022	05/20/2022	05/20/2022		05/20/2022	100.00
		Vendor **615 - Yoshimi Toyota** Totals				Invoices	1		$100.00
Vendor **461 - Toyota of Selma**									
6939	REPAIRS CC-02	Paid by Check #36495		07/27/2021	05/20/2022	05/20/2022		05/20/2022	156.21
		Vendor **461 - Toyota of Selma** Totals				Invoices	1		$156.21
Vendor **49 - Tulare County**									
18914	Plaques for Chamber Awards Banquet	Paid by Check #36497		02/10/2022	05/20/2022	05/20/2022		05/20/2022	407.30
IN0200100	PD - Detention Facility	Paid by Check #36496		05/04/2022	05/20/2022	05/20/2022		05/20/2022	342.00
		Vendor **49 - Tulare County** Totals				Invoices	2		$749.30
Vendor **307 - Tulare County Consolidated Ambulance Dispatch, Inc**									
22-05-07	May 2022	Paid by Check #36498		04/01/2022	05/20/2022	05/20/2022		05/20/2022	6,414.84
		Vendor **307 - Tulare County Consolidated Ambulance Dispatch, Inc** Totals				Invoices	1		$6,414.84
Vendor **273 - US Bank**									
8693601312218	PW VOYAGER FLEET - APRIL 2022	Paid by Check #36499		04/24/2022	05/20/2022	05/20/2022		05/20/2022	365.90
		Vendor **273 - US Bank** Totals				Invoices	1		$365.90
Vendor **201 - Valley Farm Services, Inc.**									
25606	REPAIRS ON T10	Paid by Check #36500		04/21/2022	05/20/2022	05/20/2022		05/20/2022	474.36
		Vendor **201 - Valley Farm Services, Inc.** Totals				Invoices	1		$474.36

Accounts Payable Invoice Report

Payment Date Range 05/14/22 - 05/20/22
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 **129 - Valley Industrial & Family Medical Group**									
455823	DOT EXAM- RICHARD F SMITH	Paid by Check #36501		04/25/2022	05/20/2022	05/20/2022		05/20/2022	115.00
		Vendor **129 - Valley Industrial & Family Medical Group** Totals				Invoices	1		$115.00
Vendor **286 - Valley Uniform Center**									
34069-1	Garza	Paid by Check #36502		05/02/2022	05/20/2022	05/20/2022		05/20/2022	49.90
034307-1	Garza	Paid by Check #36502		05/09/2022	05/20/2022	05/20/2022		05/20/2022	407.94
		Vendor **286 - Valley Uniform Center** Totals				Invoices	2		$457.84
Vendor **354 - Verizon Wireless**									
9904178319	PW-ADMIN PHONE CHARGES	Paid by Check #36503		05/06/2022	05/20/2022	05/20/2022		05/20/2022	262.50
		Vendor **354 - Verizon Wireless** Totals				Invoices	1		$262.50
Vendor **27 - The Visalia Times Delta**									
0004572320	04/08/2022 Notice of Public Hearing	Paid by Check #36504		04/30/2022	05/20/2022	05/20/2022		05/20/2022	202.57
		Vendor **27 - The Visalia Times Delta** Totals				Invoices	1		$202.57
Vendor **14 - W & E Electric**									
2204021	MILLARD SOLAR LIGHT NOT WORKING, RESET CONTROLLER	Paid by Check #36505		04/04/2022	05/20/2022	05/20/2022		05/20/2022	150.00
2204040	CHECK PUMP SITE FOR VANDALISM	Paid by Check #36505		04/12/2022	05/20/2022	05/20/2022		05/20/2022	200.00
		Vendor **14 - W & E Electric** Totals				Invoices	2		$350.00
Vendor **1313 - Yepez Plumbing**									
7648	REPAIR MAIN SEWER LINE-670 W NORTH WAY	Paid by Check #36506		04/21/2022	05/20/2022	05/20/2022		05/20/2022	990.00
7657	FIX HANDLE TO TOILET ON MENS SIDE- 1390 E ELIZABETH WAY	Paid by Check #36506		04/22/2022	05/20/2022	05/20/2022		05/20/2022	886.00
7658	REPAIR MAIN SEWER LINE-233 PALM ST	Paid by Check #36506		04/26/2022	05/20/2022	05/20/2022		05/20/2022	3,880.00
7691	UNCLOG BREAK ROOM SINK-POLICE DEPARTMENT	Paid by Check #36506		05/02/2022	05/20/2022	05/20/2022		05/20/2022	380.00
		Vendor **1313 - Yepez Plumbing** Totals				Invoices	4		$6,136.00
						Grand Totals	Invoices	440	$1,011,428.96

City Council Staff Report

Department: PUBLIC WORKS

May 24, 2022

To: Mayor and City Council

From: David Yanez, City Attorney

Subject: Ordinance No. 2022-06 Amending and Reorganizing Title 9, Chapter 54 of the Dinuba Municipal Code Pertaining to Noise Regulations (DY)

RECOMMENDATION

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

1. Introduce Ordinance No. 2022-06 by title “Amending and Reorganizing Title 9, Chapter 54 of the Dinuba Municipal Code pertaining to Noise Regulations”; waive further reading of Ordinance 2022-06 and approve draft Ordinance 2022-06 either as drafted, or subject to any revisions agreed to by the Council; and

2. Schedule second reading and adoption of Ordinance No. 2022-06 for June 14, 2022, inclusive of any revisions agreed to by the Council.

EXECUTIVE SUMMARY

In response to increased neighborhood noise complaints from Dinuba residents, City Staff from various departments have reviewed the City's Noise Ordinance and present to City Council the attached proposed amendments. The goal of these amendments is primarily to preserve the peace, health, and general welfare of Dinuba residents from excessive and unreasonable noise by clarifying noise standards and simplifying the ordinance’s enforcement procedures.

OUTSTANDING ISSUES

That City Council conduct a second reading and adopt Ordinance 2022-06 "Amending and Reorganizing Title 9, Chapter 54 of the Dinuba Municipal Code Pertaining to Noise Regulations" at City Council meeting of June 14, 2022.

DISCUSSION

The Dinuba Noise Ordinance (Title 9, Chapter 54 of the Dinuba Municipal Code) was last amended in 1994. Due to concerns over difficulties with enforcement, the City Council directed staff to review and update the ordinance to make it easier to enforce, more effective and more flexible. Last year, the City hired WJV Acoustic Consultants of Visalia to review the ordinance and suggest amendments. The consultant’s main findings are that the existing ordinance is ambiguous and certain sections difficult to enforce.

A public hearing on Ordinance 2021-05 “Amendments to Chapter 9.54 of the Dinuba Municipal Code related to Noise Regulations” was held at the City Council meeting of December 14, 2021. During the public hearing several community members expressed how their neighbors’ excessive noise late at night significantly disturbed their peace and welfare. Indeed, based on statistics from the City of Dinuba Police Department, residential/neighborly noise complaints are their most common and frequent type of noise complaint.

Some of the comments and/or suggestions received by City Staff included:

- Enacting a tiered seasonal approach to accommodate the earlier summer work schedules common in the County's local agricultural economy.
- That penalties be increased to more effectively deter individuals who are causing injurious noise to their neighbors and community.
- That enforcement procedures be simplified so that the Police Department and Code Enforcement officers can more easily issue citations when necessary.

Subsequently, City Staff collaborated across departments to complete the proposed amendments: Police Chief, Devon Popovich, requested and received noise ordinances from fellow police chiefs. The City Attorney reviewed how nearby police departments enforce their noise ordinances and also researched the constitutionality of the "plainly audible" standard. The City Manger provided helpful guides and examples from other California Cities.

The most significant proposed amendments include:

ENHANCED PENALTIES. Violations of the Noise Ordinance beyond two occurrences shall now be issued a misdemeanor criminal citation. Furthermore, an "emergency response charge" can be utilized as a penalty. An "emergency response charge" means a monetary penalty in the amount of the value of the responding officer's time and pay. Other California cities have enacted this penalty to deter noise violations.

FLEXIBILITY IN ENFORCEMENT. Enforcing officers can either cite a non compliant responsible party on the basis of recorded decibel level exceeding the applicable noise standard or on the basis of the noise being "plainly audible" from a specified distance. This latter standard is useful when ambient sounds cannot be mitigated and using a noise meter is not practical. The "plainly audible" standard has been upheld by courts when challenged and is used by other California cities to deter noise violations.

NOISE ATTENUATION MEASURES MAY BE REQUIRED FOR NEW NOISE SENSITIVE LAND USES. The City may now require noise attenuation measures for new developments to reduce noise levels below levels specified in the Noise Ordinance. If the City chooses to require these measures they would be based on an acoustic study done by a qualified professional.

REMOVAL OF VAGUE NOISE STANDARDS. The current Noise Ordinance employs a table which prescribes noise limits based upon different city districts (e.g. "Commercial", "Industrial", etc.). Removing this table will make enforcement easier because it will reduce ambiguity.

UPDATED DEFINITIONS. Improved definitions include technical sound metric terms such as "Lmax" and "Leq" which differentiate between "the loudest noise level measured over a 1-hour sample period" and "the sound level contain the same total energy as a time varying signal over a given sample period."; a "Social Host" definition to facilitate enforcement when a property owner or tenant is not to be found; and the definition of a "Plainly Audible" standard which provides officers with another tool beyond a decibel meter to enforce the City's noise regulations.

APPEAL PROCEDURES ADDED. The ordinance expressly grants individuals cited for a noise violations with administrative citation appeal rights as already set forth in section 1.18.040 et seq of the Dinuba Municipal Code.

In sum, City staff recommends that City Council conduct a first reading (by title) of Ordinance 2022-06 "Amending and Recodifying Title 9, Chapter 54 of the Dinuba Municipal Code pertaining to Noise Regulations", waive further reading and schedule its second reading and adoption for the regular meeting of the City Council of June 14, 2022.

FISCAL IMPACT

None.

PUBLIC HEARING

A public hearing is legally not required for this type of ordinance but is being held so that the public is informed as to the proposed amendments to the City's Noise Ordinance.
Notice of this public hearing was published in the Mid Valley Times on Thursday May, 12, 2022.

ATTACHMENTS:

Description

Ordinance 2022-06 Amending and Reorganizing Title 9, Chapter 54 of the Dinuba Municipal Code Pertaining to Noise Regulations

ORDINANCE NO. 2022-06

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF DINUBA AMENDING AND REORGANIZING TITLE 9, CHAPTER 54 OF THE DINUBA MUNICIPAL CODE PERTAINING TO NOISE REGULATIONS

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

SECTION 1. FINDINGS.

a) The City administers a municipal code, including regulations pertaining to Public peace, Safety and Morals including Offenses Against Public Peace.

b) The Municipal Code includes Section 9.54 (Noise Regulations).

c) The purpose statement of the Noise Regulations is that "this chapter shall be the regulation of noise within the city limits for the direct protection and benefit of the inhabitants and property in the city."

d) The existing Noise Ordinance regulations were adopted in 1994 and are in need of updating and modernization.

SECTION 2. Amendments were made to Title 9, Chapter 54 of the Dinuba Municipal Code pertaining to noise regulations. Sections are also being reorganized according to this ordinance. Text additions are shown in **bold underline** format. Text deletions are shown in ~~strikeout~~ format.

SECTION 3. SEVERABILITY.
Each of the provisions of this ordinance is severable from all other provisions. If any article, section, subsection, paragraph, sentence, clause or phrase of this ordinance is for any reason held by a court of competent jurisdiction to be invalid, such decision shall not affect the validity of the remaining portions of this ordinance.

SECTION 4. PUBLICATION OF ORDINANCE.
Pursuant to Section 2.12.F of the Charter for the City of Dinuba, the City Clerk is hereby directed to cause a summary of this Ordinance to be published within 20 days following such adoption, in a newspaper of general circulation in the City or, if there is no newspaper of general circulation in the City, by posting in three public places. If a summary of the ordinance is published, then the City Clerk shall cause a certified copy of the full text of the proposed ordinance to be posted for a period of 30 days in the office of the City Clerk after the meeting at which the ordinance is adopted and then be made available upon request.

PASSED, APPROVED AND ADOPTED this _____day of_____, 2022.

YES:

NOES:

ABSENT:

ABSTAIN:

_____

Linda Launer, Mayor of the City of Dinuba

ATTEST:

_____

Maria Alaniz, Interim City Clerk

Chapter 9.54
NOISE REGULATIONS

Sections:

9.54.010 Purposes.
9.54.020 Definitions.
9.54.030 Decibel measurement criteria.
9.54.040 Exterior noise limits.
9.54.050 Exemptions.
9.54.060 Excessive noise or sounds prohibited; Enforcement procedures.
9.54.070 Enforcement authority; Penalties; Supplemental remedies.
9.54.080 Appeal; Defenses and mitigation.

9.54.010 Purposes.

The purpose of this chapter shall be the regulation of noise within the city limits for the direct protection and benefit of the inhabitants and property in the city. (Ord. 94-14 § 2 (part), 1994)

9.54.020 Definitions.

Unless the particular provision of the context requires, the definitions and provisions contained in this section shall govern the construction, meaning, and application of words and phrases used in this chapter, and, except to the extent that a particular word or phrase is otherwise specifically defined in this section, the definitions and provisions contained herein shall also govern the construction, meaning, and application of words and phrases used in this chapter. The definition of each word or phrase shall constitute, to the extent applicable, the definition of each word or phrase which is derived from it, or from which it is a derivative, as the case may be.

A. "Ambient noise" means the all-encompassing noise associated with a given environment, being usually a composite of sounds from many sources near and far. **In this context, the ambient noise level constitutes the typical or existing level of environmental noise at a given location.** Ambient noise level for the following districts are not to be ~~determined as absolute~~.

~~District~~	~~Time~~	~~Sound Level Decibels~~
~~Residential~~	~~10:00 p.m. to 7:00 a.m.~~	~~50~~
~~Residential~~	~~7:00 a.m. to 10:00 p.m.~~	~~70~~

~~Commercial~~	~~10:00 p.m. to 7:00 a.m.~~	~~60~~
~~Commercial~~	~~7:00 a.m. to 10:00 p.m.~~	~~70~~
~~Industrial~~	~~anytime~~	~~80~~
~~Public parks &~~	~~10:00 p.m. to 10:00 a.m.~~	~~60~~
~~City Facilities~~	~~10:00am to 11:00 p.m.~~	~~85~~

B. "Decibel (dB)": A unit for describing the amplitude of sound, equal to 20 times the logarithm to the base 10 of the ratio of the pressure of the sound measured to the reference pressure, which is 20 micropascals (20 micronewtons per square meter). "Decibel" means a unit of sound level when the base of the logarithm is the tenth root ~~of ten and quantities concerned are proportional to power.~~

C. "Emergency work" means work necessary to restore property to a safe condition following a public calamity, work required to repair structures or otherwise protect persons or property from an imminent exposure to danger or damage, or work by private or public utilities when restoring or repairing utility service.

D. ~~"Fixed noise source" means a stationary device which creates sounds while fixed or~~ motionless, including but not limited to, residential, agricultural, industrial and commercial ~~machinery and equipment, pumps, fans, compressors, air conditioners, and refrigeration equipment.~~

D. "L_{eq}": Equivalent Sound Level: The sound level containing the same total energy as a time varying signal over a given sample period. For the purpose of this code, L_{eq} is assumed to be computed over a 1-hour sample period.

E. "L_{max}": The maximum noise level recorded during a noise event. For the purpose of this code, the L_{max} represents the loudest noise level measured over a 1-hour sample period.

F. "Mobile noise source" means any noise source other than a fixed noise source, **typically relating to transportation sources, including roadway traffic, railroad operations and air traffic.**

G. "Noise-Sensitive Land Use": Residential uses, churches, hospitals, schools, office

spaces, public library, or other specific land uses which are determined to be sensitive land uses identified in the General Plan Noise Element or directly by the City.

H. "**Plainly Audible" means any sound that can be clearly heard by a person with normal hearing using ordinary auditory senses without artificial enhancement.**

I. "Prima facie" means legally sufficient to establish a fact or a case unless disproved.

J. "Property" (line), means something to which a person has legal title and or use, and defines the legal boundaries of property.

K. "Social host" means a person who owns, leases, or is lawfully in charge of the property where a violation of this chapter occurs. The following persons may be considered social hosts:

1. Person(s) hosting an event where a violation of this chapter occurs;
2. Person(s) receiving money or other consideration for granting access to an event and/or location where a violation of this chapter occurs;
3. Parent(s) or legal guardian(s) of a juvenile hosting an excessively loud gathering or a juvenile receiving money or other consideration for granting access to an excessively loud gathering and therefore considered the responsible party where an excessively loud gathering occurs.

L. "Sound amplifying equipment" means any machine or device for the amplification of the human voice, music, or any other sound. Sound amplifying equipment shall not include standard automobile radios or tape players when heard only by the occupants of the vehicle in which the automobile radio is installed. Sound amplifying equipment as used in this chapter shall not include warning devices in authorized emergency vehicles, or horns or other warning devices in any vehicle, which are used only for traffic safety purposes.

M. "**Sound level": The sound pressure level in decibels as measured on a sound level meter using the A-weighting filter network. The A-weighting filter de-emphasizes the very low and very high frequency components of the sound in a manner similar to the response of the human ear and gives good correlation with subjective reactions to noise.** ~~(noise level), in decibels (db) means the sound pressure level as measured with the "A" weighted and slow~~ response by a sound meter.

N. "Sound level meter":an instrument meeting American National Standard Institute (ANSI) Standard S1.4-1971 for Type 1 or Type 2 sound level meters, for the purpose of measuring noise levels. ~~means an instrument including a microphone, an amplifier, an output meter, and frequency weighted networks for the measurement of sound levels which satisfy the pertinent specifications published by the American National Standards Institute, New York, New York, in "American Standard Sound Level Meters for the measurement of noise and Other Sounds," S1.41971, or the most recent revision thereof.~~

~~L. "Sound truck" means any motor vehicle, or any other vehicle regardless of motive power, whether in motion or stationary, having mounted thereon, or attached thereto, any sound amplifying equipment. (Ord. 94-14 § 2 (part), 1994)~~

9.54.030 Decibel measurement criteria.

Decibel measurement made pursuant to the provision of this article shall be based on a reference sound pressure of 0.0002 microbars as measured with a sound level meter using the "A" weighted network. (Ord. 94-14 § 2 (part), 1994)

9.54.40 Exterior Noise Limits.

A. The development of new (or expanded) noise-sensitive land uses may not be permitted if existing stationary noise levels at the proposed development location exceed the noise standards provided below in Table I. Such projects may not be permitted without the implementation of appropriate noise attenuation measures required to reduce noise levels to at or below the standards provided in Table I. Appropriate noise attenuation measures required for project compliance may be set forth by an acoustic study prepared by a qualified acoustical consultant.

B. The development of new (or expanded) noise-generating stationary sources may not be permitted if associated noise levels would result in noise levels exceeding those provided in Table I, at existing noise-sensitive land uses. Such projects may not be permitted without the implementation of appropriate noise attenuation measures required to reduce noise levels to at or below the standards provided in Table I. Appropriate noise attenuation measures required for project compliance may be set forth by an acoustic study prepared by a qualified acoustical consultant.

C. When existing ambient noise levels equal or exceed those described in Table I, noise attenuation measures may be required as to not exceed existing ambient noise levels, as may be determined by appropriate noise level measurements conducted by a qualified acoustical consultant and described in an acoustic study. If the existing ambient noise levels (as determined by a qualified acoustical consultant) exceed those provided in Table I, the existing ambient noise levels will then be considered to be the maximum allowable sound levels.

D. The noise standards provided in Table I shall be reduced by five (5) dB for noise sources consisting primarily of speech or music.

E. The noise standards provided in Table I shall be applied at the outdoor activity area of any Noise Sensitive Land Use. Outdoor activity areas generally refer to backyards of single family residences, outdoor common use areas of multi-family residences (pool areas, BBQ/picnic

areas, play areas, etc.) and individual decks, patios and balconies of multi family residences. Or any outdoor area intended to accommodate outdoor activities.

TABLE I
STATIONARY (NON-TRANSPORTATION) NOISE LEVEL STANDARDS (dB)
CITY OF DINUBA

Daytime (7 a.m. - 10 p.m.		Nighttime (10 p.m. - 7 a.m.	
Leq	Lmax	Leq	Lmax
50	70	45	65

9.54.50 Exemptions

The following activities shall be exempted from the provisions of this chapter:

A. **The operation of warning or amplification devices by emergency, fire or law enforcement vehicles or personnel.**
B. **Lawful use of vehicle horns or backup warning devices.**
C. **Private or public warning or alarm equipment or systems.**
D. **The conduct of previously permitted and otherwise lawful public activity such as parades, speeches, lectures, ceremonies, entertainment, sports, music or recreation events.**
E. **The usual and customary operation of bells, gongs, buzzers or similar mechanical, electrical or electronic sound amplification devices to mark time or call to attendance for an otherwise lawful use or purpose.**
F. **Municipal solid waste collection. Collection of solid waste, vegetative waste and recyclable materials by the City of Dinuba (or under contract to the City of Dinuba) shall be exempt from the provisions of this chapter.**
G. **Public Works Construction Projects. Street, utility and similar construction projects undertaken by or under contract to the City of Dinuba, County of Tulare or state of California or a public utility regulated by the California Public Utilities Commission, or any activity or operation requisite of public utilities and services.**
H. **Federal and State Preempted Activities. Any other activity shall be exempt from the provisions of this chapter to the extent regulation thereof has been preempted by state or federal laws.**
I. **Unless specifically exempted by the building official, construction, repair or remodeling work accomplished pursuant to a building, electrical, plumbing, mechanical, or other construction permit issued by the city or other governmental agency, or to site preparation and grading, provided such work takes place between the hours of 7:00 a.m. and 7:00 p.m. on any day except Sunday and Holidays.**

9.54.060 Excessive noise or sounds prohibited; Enforcement Procedures.

A. It is unlawful for any person to make, continue, allow or cause to be made or emanate any excessively, unnecessarily, unnaturally or ~~unusually loud~~ **unreasonably disturbing** noise or sound; or allow or cause to be made any excessively, unnecessarily, unnaturally or ~~unusually loud~~ **unreasonably disturbing** noise or sound from any radio, phonograph, disc player, tape deck, stereo, television or other mechanical, electrical or electronic sound amplification device or instrument which annoys, disturbs, injures or endangers the comfort, repose, quiet, health, peace or safety of other persons within the city; such act or acts hereby being declared a public nuisance.

B. The following rules shall also apply:

1. **Sound Amplification Devices (Motor Vehicle Code section 27007) No driver of a vehicle shall operate, or permit the operation of any sound amplification system which can be heard outside the vehicle for more than 50 feet when the vehicle is being operated upon a highway, unless that system is being operated to request assistance or warn of a hazardous situation.**

2. **Power Tools and Equipment. No person shall operate any power tools or equipment between the hours of 10:00 p.m. and 7:00 a.m. such that the power tools or equipment are audible to the human ear inside an inhabited dwelling other than a dwelling in which the power tools or equipment may be located. No person shall operate any power tools or equipment at any other time such that the power tools annoys, disturbs, injures or endangers the comfort, repose, quiet, health, peace or safety of other persons within the city; such act or acts hereby being declared a public nuisance.**

3. **Yelling and Shouting. Yelling, shouting, hooting, whistling, singing, laughing, crying, calling or blowing of horns on the public streets and/or public right of way, particularly between the hours of 10:00 p.m. and 7:00 a.m. or at any time or place so as to annoy or disturb the quiet, comfort, or repose of persons in any office, or in any dwelling, hotel, motel, apartment or other type of residence, or of any persons in the vicinity.**

C. Violation of this section shall be determined based upon whether the sound or noise is plainly audible by an enforcement officer at a distance of 50 feet or more from the source of the noise. Alternatively, a reading of a sound level meter in excess of 50 decibels, obtained by an enforcement officer and between the hours of 10:00 p.m. and 7:00 a.m. in or nearby residences shall be prima facie evidence of a violation of this chapter. These limits shall be measured from the property line where the noise source is alleged to be.

~~A. Emanating noise or sound shall be defined for these purposes as excessively, unnecessarily, unnaturally or unusually loud when it is plainly audible to a person at a minimum distance of ten~~

~~feet from the source of such noise or sound. Proof of same shall be prima facie evidence of a violation of this section.~~

~~B. Prima facie evidence that such noise or sound annoys, disturbs, injures or endangers the comfort, repose, quiet, health, peace, business or safety of other persons is shown by proof of subsections (A) and (D) of this section, or a complaint by a person or persons regarding such noise or sound.~~

~~C. The distance from the source of such noise or sound shall be measured from the actual source itself except where the source is located on private property in which case the distance shall be measured from the property line.~~

~~D. Alternative prima facie evidence that such noise or sound is excessively, unnecessarily, unnaturally or unusually loud is shown by a sound level exceeding the ambient sound level by more than five decibels measured at the property line or, in the case of common wall construction of condominiums, apartments or business facilities, measured within the adjoining occupied unit.~~

~~E. Nothing in this section prohibits or declares unlawful or a nuisance:~~

~~1. The operation of warning or amplification devices by emergency, fire or law enforcement vehicles or personnel;~~

~~2. Lawful use of vehicle horns or backup warning devices;~~

~~3. Private or public warning or alarm equipment or systems;~~

~~4. The conduct of previously authorized and otherwise lawful public activity such as parades, speeches, lectures, ceremonies, entertainment, sports, music or recreation events; or~~

~~5. The usual and customary operation of bells, gongs, buzzers or similar mechanical, electrical or electronic sound amplification devices to mark time or call to attendance for an otherwise lawful use or purpose.~~

~~F. Sound Amplification Devices - (Ref. Motor Vehicle Code, Section 27007): Sound Amplification Devices - 27007. No driver of a vehicle shall operate, or permit the operation of any sound amplification system which can be heard outside the vehicle from 50 or more feet when the vehicle is being operated upon a highway, unless that system is being operated to request assistance or warn of a hazardous situation. This section shall not apply to authorized emergency vehicles or vehicles operated by gas, electric, communications, or water utilities. This section does not apply to the sound systems of vehicles used for advertising, or in parades, political or other special events, except that use of sound systems on those vehicles~~

may be prohibited by a local authority by ordinance or resolution.

G. Public Park/City Facilities.

1. Sound or noise produced by sound amplification equipment used at all city parks and other city facilities shall be measured at points not greater than one hundred feet from the sound source within city parks or facilities and shall not exceed eighty five decibels. 2. It should be the event sponsor's responsibility to monitor and measure the sound at regular intervals of approximately thirty minutes to insure that sound levels are below the standard decibels. The sponsor shall provide a sound level meter to accomplish this task. 3. Failure of the event sponsor to enforce the sound limits may result in any or all of the following:

a. The forced curtailment of activities as ordered by the police department. b.

Citation issued by the police department under the city's nuisance ordinance. c.

Forfeiture of deposits placed with the city by the sponsor for use of the facility.

H. Construction Sites. Sounds or noises produced by normal construction activity associated with construction of a building shall be limited to the sound levels listed below:

300 feet to the noise receiver Unrestricted noise level
200 feet to the noise receiver 90 decibels at the property line of the noise source
100 feet to the noise receiver 80 decibels at the property line of the noise source
50 feet to the noise receiver 70 decibels at the property line of the noise source

These limits shall be measured from the property line of the inhabited building to the property line of the construction site. (Ord. 2002-03 § 1, 2002; Ord. 94-14 § 2 (part), 1994)

9.54.050 Monitoring procedures.

The following procedures shall be employed for monitoring and evaluating noise in the community unless otherwise specified in this section:
A. The evaluation shall be conducted any time of the day or night when the offending noise is being operated.

B. For outside measurements, the location selected for monitoring shall be at a point at least ten feet from any building, wall, or obstruction (trees, bushes, etc.) whenever possible. In cases where no point on the property line satisfies this criteria, readings will be taken as far as possible from the nearest obstruction and such distance will be noted. For inside measurements, the monitoring location shall be at least three feet from any wall.

C. The sound level meter shall be equipped with an omnidirectional microphone.

D. No individual other than the operator shall be within ten feet when possible of the sound level meter during the sample period. (Ord. 94-14 § 2 (part), 1994)

9.54.060 Public address system.

A. Registration Statements - Filing. Every user of sound amplifying equipment shall file a registration statement with the city ten days prior to the date on which the sound amplifying equipment is intended to be used, which statement shall contain the following information:

1. The name, address and telephone number of both the owner and user of the sound amplifying equipment;

2. The maximum sound producing power of the sound amplifying equipment which shall include the wattage to be used, the volume in decibels of sound which will be produced, and the approximate distance for which sound will be audible from the sound amplifying equipment.

3. The dates and times such equipment is intended to be used.

B. Registration Statements - Approval. The city shall return to the applicant within five working days an approval copy of the registration statement or disapproval. In the event the registration statement is disapproved, the city shall endorse upon the statement its reasons for disapproval and return it forthwith to the applicant.

C. Revocation. The city shall revoke any existing or issued permit when it is found that the applicant has not met all the requirements and conditions specified in this chapter or the permit.

D. Appeal. Any person aggrieved by an action of the city regarding a registration statement may appeal such decision to the city council.

E. Regulations. No sound emanating from such sound amplifying equipment shall exceed fifteen decibels above the ambient noise as measured at any property line.In any event, the volume of sound shall be so controlled that it will not be a public nuisance or unreasonably loud, raucous, jarring, disturbing, or cause annoyance or discomfort to reasonable person of normal sensitivity within the area of audibility. (Ord. 94-14 § 2 (part), 1994)

~~**9.54.070 Exceptions.**~~

~~The provisions of this chapter shall not apply to:~~

~~A. Construction, repair or remodeling work accomplished pursuant to a building electrical, plumbing, mechanical, or other construction permit issued by the city or other governmental agency, or to site preparation and grading, provided such work takes place between the hours of seven a.m. and ten p.m. on any day.~~

~~B. Emergency work. (Ord. 94-14 § 2 (part), 1994)~~

9.54.070 Enforcement authority; Penalties; Supplemental remedies.

A. The City of Dinuba Police Department and Code Enforcement Division shall have the primary responsibility for enforcing this ordinance. Violations shall be prosecuted as described in Section 19.54.070 B and C of this ordinance, and within the discretion of the City of Dinuba and its enforcing officers, but nothing in this ordinance shall prevent the City from engaging in efforts to obtain voluntary compliance by means of warnings, notices, or educational programs. City of Dinuba enforcement officers shall issue the apparent responsible party with a warning before any infraction or misdemeanor citation is issued.

B. Any person who violates any provision of this ordinance once or twice within a one hundred and eighty (180) day period shall be guilty of an infraction. Any person who violates any provision of this ordinance more than twice within a one hundred and eighty (180) day period shall be guilty of a misdemeanor. Each day a violation is committed or permitted to continue shall constitute a separate offense and shall be punishable as such. Penalties shall not exceed the following amounts.

1. For the first violation within a one hundred and eighty (180) day period the minimum mandatory fine shall be one hundred dollars ($100).

2. For the second violation within a one hundred and eighty *(*180) day period the minimum mandatory fine shall be two hundred dollars ($200).

3. For any further violations within a one hundred and eighty (180) day period the minimum mandatory fine shall be five hundred dollars ($500) or imprisonment in the County jail for a period not exceeding six (6) months, or both.

C. Emergency Response Charges. Alternatively or in addition to the penalties set forth in subsection B, the City of Dinuba may apply the following penalties:

1. **Whenever the enforcing officers of the City of Dinuba respond to a second call for an alleged violation of this chapter, police and/or code enforcement personnel utilized during the second or subsequent call shall be deemed to be providing special services above those normally provided to the general public. The cost of providing such special services shall be charged to the person or person responsible for a violation of this chapter.**

2. **Calculation of Charges. The charge for providing special services during a second or subsequent call for a violation of this chapter shall be calculated by the police and/or code enforcement department utilizing actual costs, including benefits and overhead, for each City of Dinuba public safety personnel involved, including fire department personnel when utilized, and shall be adjusted from time to time to reflect changes in such hourly rates. Additional visits to the same property shall be separately charged.**

3. **(a) The person or persons in charge of the premises and the person or persons in charge of the gathering, or if any such person is a minor, then the parent or guardians of such minor, shall be jointly and severally liable for the cost of providing the special services as provided in this section.**

   (b) Within ten days of the second or subsequent call for an alleged violation of this chapter, a City of Dinuba official or employee shall calculate the charges payable under this section and shall cause a bill to be prepared and delivered to the persons responsible for such charges.

   (c) In the event that such a bill is not paid in full within thirty days of its issuance, the City of Dinuba may refer the bill for appropriate collection activity.

4. **(a) No charges may be levied pursuant to this section unless the person apparently responsible for a violation of this chapter has been informed of his or her potential liability under this section by an enforcing officer of the City of Dinuba at the premises during the first visit. If, after a good faith effort, no such responsible party can be found, the warning may be given to the most readily apparent responsible party.**

   (b) The police and/or code enforcement department may develop and utilize a written warning document to provide information concerning this section and shall deliver a copy of such warning document to the person described herein during the first visit to the location or property where a violation of this chapter is alleged.

D. No provision of this chapter shall be deemed to bar any legal, equitable, or summary remedy to which the city or any person may otherwise be entitled to under applicable state and/or federal laws, regulations and statutes. This chapter is not the exclusive regulation of noise within the city limits. It shall be supplement and be an addition to the other regulatory statutes and ordinances, hereafter enacted by the state, the city or any other legal entity or agency having jurisdiction. (Ord. 98-12 § 2, 1998; Ord. 94-14 § 2 (part), 1994)

9.54.080 Appeal; Defenses and mitigation.

A. A responsible party or social host found to be liable for an administrative penalty pursuant to this chapter shall have the right to an administrative appeal and hearing pursuant to the procedures set forth in Section 1.18.040 and 1.18.160 through 1.18.180 of the Dinuba Municipal Code.

B. It is a defense to an action brought pursuant to this chapter, that the responsible party or social host, at the time the alleged action(s) or behavior(s) occurred resulting in a violation of this chapter, could not, in the exercise of reasonable care or diligence, determine that a public disturbance occurred at the property, or could not, in spite of the exercise of reasonable care and diligence, control the conduct leading to the determination that a public disturbance had occurred at the property.

The assertion that the responsible party or social host was not present at the property at the time the alleged public disturbance occurred upon the property, shall not, alone, be a defense to the action.

C. For any appeal made pursuant to this section, the hearing officer may consider any of the following factors, as appropriate, in its decision, and shall cite those found applicable in any decisions:

1. The effort taken by the responsible party or social host to mitigate or correct the alleged action or behavior which occurred at or near (as defined in this chapter) and in relation to the property;
2. The degree to which the alleged action or behavior at the property was repeated or continuous;
3. The magnitude or gravity of the alleged action or behavior;
4. The cooperativeness of the responsible party or social host with the city in causing the abatement of the alleged action or behavior;
5. The cost to the city of investigating and abating action or behavior or attempting to correct the condition; or
6. Any other factor deemed by the hearing officer to be relevant.

City Council Staff Report

Department: PUBLIC WORKS

May 24, 2022

To: Mayor and City Council

From: David Yanez, City Attorney

Subject: Extension of Urgency Ordinance No. 2022-04 Adding Section 190, “Prohibited Activities in Public Parks and Recreation Facilities” to Title 9, Chapter 48 Public Parks of the Dinuba Municipal Code (DY)

RECOMMENDATION

City Staff recommends that City Council extend Urgency Ordinance No. 2022-04 Adding Section 190, “Prohibited Activities in Public Parks and Recreation Facilities” to Title 9, Chapter 48 Public Parks of the Dinuba Municipal Code. Extension of this urgency ordinance will allow City Staff to complete permanent amendments to the City’s Parks ordinance and prevent any gaps in enforcement.

EXECUTIVE SUMMARY

This urgency ordinance adds language and provides clarification regarding the enforcement of camping, and other specified activities, in City Parks and City recreational facilities. The urgency ordinance also attempts to improve compliance with recent federal case law regarding the enforcement of restrictions against camping and sleeping in public parks.

OUTSTANDING ISSUES

None.

DISCUSSION

The goal of this urgency ordinance, which is attached herein as 'Attachment A', is to provide clarification regarding the enforcement of camping, and other specified activities, in City Parks and City recreational facilities. The urgency ordinance also attempts to improve compliance with recent federal case law (Martin v City of Boise, 920 F. 3d 584 (9th Cir. 2019)) regarding the enforcement of restrictions against camping and sleeping in public parks, and other activities such as alcohol consumption and fires in City parks and recreational facilities.

Section 2 of this urgency ordinance provides definitions for terms such as “Abandoned Personal Property”, “Available Shelter”, “Camping”, and “Personal Property”. The goal of this section is to provide clarification and aid enforcing officers in defining the parameters of their authority to enforce this ordinance.

Section 3 prohibits camping in City parks and recreational facilities. This section allows the City to remain in compliance with current federal case law, and provides clear language regarding the prohibition of camping in City parks and recreational facilities.

Section 4 of the urgency ordinance provides detailed procedures for the impoundment of personal property being stored in public parks. These procedures rely on the definitions of personal property and abandoned personal property and the section also complies with constitutional rights against unreasonable searches and seizures of personal property.

The remaining sections reasonably prohibit fires from being started in City parks and recreational facilities as well as alcohol from being consumed in these locations. Staff felt it prudent for clarification purposes to include a prohibition on

alcohol at these locations, which is consistent with section 11.12.180 of the Dinuba Municipal Code which prohibits alcohol from being consumed in public places.

Because the urgency ordinance adopted by City Council on 4/12/22 will expire on 5/27/22, City staff recommends that City Council extend the ordinance for the length of time established by law (10 months and 15 days) and by the legally required four-fifths vote. An extension will allow City staff to complete the permanent amendments to the ordinance and prevent any gaps in enforcement. City Staff have been collaborating across departments and with nearby agencies to effectively enforce the new ordinance and City staff plan to present City Council with the permanent amendments to the Parks ordinance in June or July 2022.

FISCAL IMPACT

None.

PUBLIC HEARING

Government Code section 65858(a) requires a public hearing for the extension of any urgency ordinance as well as a four-fifths vote. Extensions of urgency ordinance last for 10 months and 15 days.

ATTACHMENTS:

Description

A. Urgency Ordinance No. 2022-04 Adding Section 190, "Prohibited Activities in Public Parks and Recreation Facilities" to Title 9, Chapter 48 Public Parks of the Dinuba Municipal Code

ORDINANCE NO. 2022-04

AN URGENCY ORDINANCE OF THE CITY COUNCIL OF THE CITY OF DINUBA ADDING SECTION 190, "PROHIBITED ACTIVITIES IN PUBLIC PARKS AND RECREATION FACILITIES" TO TITLE 9, CHAPTER 48 PUBLIC PARKS OF THE DINUBA MUNICIPAL CODE

WHEREAS, Article XI, § 7 of the California Constitution empowers cities with regulatory authority to protect the public health, safety and welfare and the City of Dinuba is currently experiencing an increase of encampments in public parks which is negatively impacting the overall welfare of the community; and

WHEREAS, recent activities in public open spaces are not consistent with the intended use of City parks and an increase of illegal activities, serious fire safety concerns, major impacts related to human and animal waste and accumulation of trash, vandalism, and related nuisance conditions, are currently impacting the enjoyment of City parks by the City's residents; and

WHEREAS, the above stated impacts are borne by the City of Dinuba in the form of financial costs expended on legal enforcement and abatement and these resources being unavailable for other urgent purposes and needs of the City of Dinuba; and

WHEREAS, it is the purpose and intent of the City Council to provide standards for the use of public parks and recreation facilities which are intended to be as compatible as possible with the protection and preservation of health, safety, and welfare of the inhabitants of the City of Dinuba; and

WHEREAS, this urgency ordinance is necessary as an emergency measure for protecting public health, safety and welfare, and therefore it may be introduced and adopted at the same meeting and shall take effect immediately if passed by at least four (4) affirmative votes.

NOW THEREFORE, The City Council of the City of Dinuba does ordain as follows:

SECTION 1. PURPOSE AND APPLICATION.

A. The purpose and intent of this urgency ordinance is to protect and preserve the community enjoyment of park and recreation facilities and to prohibit activities and behavior which interfere with this objective to the detriment of the public health, welfare and safety.

B. This urgency ordinance shall apply to conduct in public park/recreation areas and be enforceable notwithstanding any valid exceptions as stated in the Dinuba Municipal Code.

SECTION 2. DEFINITIONS.

For the purpose of this urgency ordinance, the following terms are defined as follows:

A. "ABANDONED PERSONAL PROPERTY" means personal property, to which the owner surrenders, relinquishes or disclaims all right, title, claim and possession, with intention of not reclaiming it or resuming its ownership, possession or enjoyment. Indicia of abandoned personal property shall include, but not be limited to, the act of leaving the personal property in a public park/recreation area so that it may be appropriated by the next comer.

B. "ALCOHOLIC BEVERAGES" as used herein means and includes alcohol, spirits, liquor, wine, beer, and every liquid or solid containing alcohol, spirits, wine, or beer, and which contains one-half of one percent or more of alcohol by volume and which is fit for beverage purposes either alone or when diluted, mixed, or combined with other substances.

C. "AVAILABLE SHELTER" means a public or private shelter or similar accommodation, with an available overnight space, open to an individual or family unit experiencing homelessness, at no charge. A shelter shall not be considered available when the individual cannot occupy said space due to overcapacity, exhaustion of stay limitations,

or when religious observance is required as a condition of gaining shelter. If the individual refuses available shelter or otherwise cannot utilize the available shelter space due to voluntary actions including, but not limited to, intoxication, drug use, unruly behavior, or violation of shelter rules, the overnight shelter space shall be considered available.

D. "CAMP," "CAMPING" or "CAMPING FACILITIES" means placing, setting up or utilizing camping equipment such as tents, tarpaulins, temporary shelters whether commercially produced or improvised from random materials, cooking facilities, hammocks, ground cover, bedding, sleeping bags or other equipment of a similar nature used for living accommodation or lodging purposes in the outdoors. Camping does not include use of umbrellas or sun shades during the time the park is open to the public or the use of temporary structures pursuant to a permit issued pursuant to this chapter. An activity shall constitute camping when it reasonably appears, in light of all the circumstances, the participants in conducting these activities are in fact using the area as a sleeping or living accommodation regardless of the intent of the participants or the nature of any other activities in which they may also be engaging. "Camping" shall not include merely sitting, lying or sleeping outside in a public park/recreation area or the use of a blanket, towel or mat in a public park/recreation area during the time the park is open to the public.

E. "CAMP EQUIPMENT" or "CAMP PARAPHERNALIA" means tents, tarpaulins, lean-tos, huts, cardboard boxes, or similar make-shift temporary shelters constructed from random materials, as well as cooking facilities, hammocks, ground cover, bedding, sleeping bags, or other similar equipment used for living in the outdoors.

F. "PARK and RECREATION FACILITIES" and "PUBLIC PARK/RECREATION AREAS" means all parks and their associated open spaces, pedestrian and biking trails, park amenities, buildings and recreation centers used by the public within the boundaries of the city limits of the city, and which are owned, operated and/or maintained by the city.

G. "PERSONAL PROPERTY" means tangible personal belongings or possessions, which shall include any movable or tangible thing that is subject to ownership; property or chattels that can be seen, weighed, measured, felt, or touched, including, but not limited to, furniture, appliances, camping facilities, camping paraphernalia, money, and/or books.

H. "TENT" means shelter or structure that is not entirely open on all sides.

SECTION 3- CAMPING IN PARKS AND RECREATION FACILITIES PROHIBITED.

A. It is unlawful and a public nuisance for any person to establish, maintain, or operate a camp or occupy camp facilities, and to utilize camping equipment or camping paraphernalia while camping or occupying camping facilities, in any City of Dinuba park and/or City of Dinuba

recreation facility. "Establish" means setting up or moving camping equipment or camp paraphernalia in park and recreation facilities to camp or operate camp facilities. "Maintain" means keeping or permitting camping equipment or camping paraphernalia to remain in a park or recreation facility in order to camp or operate camping facilities. "Operate" means participating or assisting in establishing or maintaining a camp or camping facilities.

B. An individual or family unit experiencing homelessness may not be cited for violation of Subsection (A) between the hours of 10:00 p.m. and 6:00 a.m. unless it is confirmed that there is available shelter as defined in Section 2 of this urgency ordinance.

C. Notwithstanding the exemption provided for in subsection B., camping facilities, camping equipment, and camping paraphernalia may not be affixed or attached to, or constructed upon or with, or otherwise located within ten (10) feet from, any park amenities.

D. Camping may be permitted in park and recreation facilities in conjunction with any city sponsored and approved event.

SECTION 4- STORAGE OF PERSONAL BELONGINGS PROHIBITED.

A. It shall be unlawful and a public nuisance for any person to store personal property in any public park/recreation area, except as otherwise approved in writing by the City Manager or designee or by resolution of the City Council. Personal property stored in public park/recreation areas in violation of this section shall be impounded pursuant to the requirements of this section. Any personal property left in any public park/recreation area at the time the public park/recreation area is closed to the public, whether or not the personal property is unattended, shall be immediately impounded, pursuant to this section. Notwithstanding these prohibitions, an individual or family unit experiencing homelessness may not be cited for violation of this section between the hours of 10:00 p.m. and 6:00 a.m. unless it is confirmed that there is available shelter as defined in Section 12.32.010.

B. The provisions of this section shall not apply to abandoned personal property, which shall be disposed of forthwith.

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

D. Notice prior to impoundment.

1. Stored personal property may be impounded without notice if there is a reasonable belief that it is abandoned, presents an immediate threat to public health or safety, is evidence of a crime, is evidence in a criminal investigation, or is contraband.

2. The city may erect signs in public parks/recreation areas stating that any personal property stored in those areas will be impounded. Those signs shall serve to provide the notice required by this section. Signs and amount of notice will comply with applicable state and federal law.

3. If neither subsection (1) nor subsection (2) applies, personal property unlawfully stored in public parks/recreation areas shall be impounded only after a clearly understandable notice is provided to the owner of the personal property or left at or near the location of the personal property advising that the personal property will be impounded if it is not removed. This notice will specify a date and time when the personal property will be impounded if it is not removed. The notice shall also state the legal authority for the impoundment of the property and the specific location of where the impoundment will occur.

E. If, after any notice required by subsection D. is given, personal property remains unlawfully stored in a public park/recreation area, that personal property may be impounded. The person impounding the personal property shall leave a notice in a conspicuous place at or near where the personal property was located prior to being impounded, advising where the personal property is being kept and when and where it may be claimed by its owner.

F. Personal property coming into possession of the city pursuant to this section shall be deposited in a safe place for a period of at least ninety (90) days. If the personal property consists of money, it shall be deposited with the Finance Director or designee for a period of not less than ninety (90) days, unless sooner claimed by its owner. In the event the personal property or money is not claimed within ninety (90) days, it shall be deemed to be abandoned personal property, subject to disposition as provided in this section.

G. During the time that any personal property is held by the city, it may be delivered or paid to its owner as follows:

1. The personal property shall be delivered upon proof of ownership satisfactory to the Chief of Police or the City Manager, or their designees, after ten (10) days' notice by mail to any other person(s) who have asserted a claim of ownership at any address given by such person(s).
2. If the personal property consists of money, it shall be paid to the owner upon written order from the Chief of Police or the City Manager, or their designees, to the Director of Finance. The Chief of Police or City Manager, or their designees, shall make such order upon the same proof of ownership and with the same notice as prescribed in the case of personal property.

3. If ownership cannot be determined to the satisfaction of the Chief of Police or the City Manager, or their designees, he or she may refuse to deliver the personal property or refuse to order the payment of such money to anyone until ordered to do so by a court of competent jurisdiction.

H. Upon expiration of the ninety-day period, any personal property received by the city and not delivered to the owner may be appropriated to the use of the city upon order of the City Manager or his or her designee, on his or her finding that the personal property is needed for a public use, and any personal property not appropriated to city use may be disposed of or sold at public auction to the highest bidder. All unclaimed money received by the Chief of Police, and not delivered to the owner during the ninety-day period, shall thereafter be deposited in the general fund.

I. Subject to the provisions of subsection I. below, any personal property coming into the possession of the Chief of Police or designee may be disposed of immediately and without notice, in a manner that the Chief of Police or designee determines to be in the public interest, when such personal property is perishable, contraband, or constitutes an immediate threat to the public health or safety.

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

SECTION 5- TENTS AND OTHER ENCLOSED TEMPORARY STRUCTURES PROHIBITED

A. It is unlawful for any person to set up and utilize a tent or similar temporary shelter or improvised make-shift structure from random items, that is not open on all sides in a public park/recreation area, except as when authorized by a permit issued pursuant to Article 2. Only the use of umbrellas or sun shades is permissible in a public park/recreation area.

B. Notwithstanding these prohibitions, an individual or family unit experiencing homelessness may not be cited for violation of this section between the hours of 10:00 p.m. and 6:00 a.m. unless it is confirmed that there is available shelter as defined in Section 2 of this urgency ordinance.

SECTION 6- POSSESSION AND CONSUMPTION OF ALCOHOL PROHIBITED

A. The purpose of this section is to prohibit the possession and consumption of all alcoholic beverages in all city parks and recreation facilities except in specially designated city parks with a permit.

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

SECTION 7. FIRES PROHIBITED IN PARKS.

A. No person shall kindle or build a fire in any park or recreation facility, including the use or portable fire rings or any other receptacle or park amenity for the purpose of creating or containing a fire, unless prior written permission is obtained from the City of Dinuba. A fire that is lighted and maintained in a barbecue grill being utilized for cooking purposes only, and only in designated areas, shall be exempt from this prohibition. Installed park grills are designed for charcoal based cooking, and no other flammable material may be used in them. Grill fires shall be completely extinguished before leaving the park and recreation facility. Fires solely for the purpose of personal warmth are not allowed, and park grills shall not be used as a trash receptacle.

SECTION 8. PENALTY.

A. Any person violating the provisions of this urgency ordinance shall be guilty of a misdemeanor and subject to the penalties set forth in section 1.16.015 of the Dinuba Municipal Code. At present, pursuant to Government Code Section 36901, the maximum penalty for a misdemeanor is a fine not exceeding one thousand dollars and imprisonment not exceeding six months, or both. (Ord. 96-2 § 2, 1996: Ord. 580 § 2, 1978)

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

SECTION 9. SEVERABILITY.

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

SECTION 10. PUBLICATION OF URGENCY ORDINANCE.

A. The City Clerk is hereby directed to cause a summary of this Ordinance to be published by one insertion in a newspaper of general circulation in the community at least five (5) days prior to adoption and again one week following its adoption. If a summary of the ordinance is published, then the City Clerk shall cause a certified copy of the full text of the proposed ordinance to be posted in the office of the City Clerk at least five days prior to the Council meeting at which the ordinance is adopted and again after the meeting at which the ordinance is adopted. The summary shall be approved by the City Attorney.

This Ordinance shall take effect and be in full force immediately following its adoption and shall continue for a period of 45 days (unless extended).

SECTION 11. ENVIRONMENTAL DETERMINATION.

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

The foregoing Ordinance No. 2022-04 was introduced, adopted and passed at a regular meeting of the City Council of the City of Dinuba on the 12th day of April, 2022, by the following vote:

PASSED AND ADOPTED this 12th day of April, 2022 by the following vote:

AYES: COUNCIL MEMBERS:
NOES: COUNCIL MEMBERS:
ABSTAIN: COUNCIL MEMBERS:
ABSENT: COUNCIL MEMBERS:

_____
Linda Launer, Mayor

ATTEST:

_____
Maria Alaniz, Interim City Clerk

City Council Staff Report

Department: FINANCE SERVICES | May 24, 2022

To: Mayor and City Council

From: Karina Solis, Administrative Services Director

Subject: Annual Audit Report for Fiscal Year 2020-21 (KS)

RECOMMENDATION

Council to accept the Independent Auditor's Report for the Fiscal Year 2020-21.

EXECUTIVE SUMMARY

The city retained Lance, Soll & Lunghard, LLP to conduct an independent audit report of the Annual Comprehensive Financial Report (ACFR) for fiscal year 2020-21. Lance, Soll and Lunghard will be presenting the audit report for review and acceptance by the City Council.

OUTSTANDING ISSUES

None.

DISCUSSION

The Finance Department completed the Annual Comprehensive Financial Report (ACFR) for Fiscal Year 2020-2021. The ACFR is a thorough and detailed presentation of the city's financial condition for a given fiscal year that is in compliance with the accounting requirements established by the Governmental Accounting Standards Board (GASB). The ACFR must be audited by an independent auditor using generally accepted government auditing standards.

The ACFR consists of three sections: Introductory, Financial and Statistical. The Introductory section orients and guides the reader through the report. The Financial section presents the entity's basic financial statements as well as notes to the statements and the independent auditors' report. The Statistical section provides additional financial and statistical data, including data about financial trends that may better inform the reader about the government's activities. A copy of the audited Annual Comprehensive Financial Report for Fiscal Year 2020-2021 is enclosed as Attachment 'A'.

The city contracted with Lance, Soll & Lunghard, LLP to audit the Annual Comprehensive Financial Report for Fiscal Year 2020-2021. The firm's audit report begins on page 1 of the ACFR. A representative from Lance, Soll & Lunghard will be presenting the audit report. The firm's audit report begins on page 1 of the ACFR.

In addition, the auditors submitted a report on Internal Controls and Significant Audit Findings enclosed herein as Attachments 'A' and 'B'. The report on Internal Controls evaluates the city's internal control over financial reporting in order to identify any deficiencies. The auditor's identified only one (1) deficiency and one (1) weakness that staff has addressed per the auditor's recommendation. Staff works diligently each year to reduce or eliminate any and all deficiencies in financial reporting. For example, the fiscal year 2017-18 audit identified 14 deficiencies and the fiscal year 2018-19 audit identified 9 deficiencies, and in 2019-20, 2 deficiencies were identified that have since been corrected by staff. The report on Significant Audit Findings evaluated accounting practices with no reportable issues, encountered no difficulties in performing the audit, reported no disagreements with management, and stipulated new accounting standards applied to the fiscal year.

In summary, the Independent Auditor's Report reflects a clean audit of the city's financial statements for FY 2020-2021. Finance staff is pleased to present the ACFR for acceptance by the City Council.

FISCAL IMPACT

None.

PUBLIC HEARING

None.

ATTACHMENTS:

Description

Annual Audit of the Comprehensive Annual Financial Report for FY 2020-2021
Audit Report on Internal Controls over Financial Reporting
Audit Report on Significant Findings

CITY OF DINUBA

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2021

Annual Comprehensive Financial Report

Focused on the present, building on the future.

FOR THE FISCAL YEAR ENDED JUNE 30, 2021

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED JUNE 30, 2021
City of Dinuba, California

Prepared by the Finance Department

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Introductory Section

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CITY OF DINUBA

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2021

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CITY OF DINUBA

ANNUAL COMPREHENSIVE FINANCIAL REPORT

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CITY OF DINUBA

ANNUAL COMPREHENSIVE FINANCIAL REPORT

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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
559/591-5924

Parks & Community Services
559/591-5940

Fire/Ambulance Services
559/591-5931

Police Services
559/591-5914

May 17, 2022

To the Honorable Mayor, City Council and Citizens of the City of Dinuba:

The Annual Comprehensive Financial Report (ACFR) of the City of Dinuba, for the fiscal year ended June 30, 2021, is hereby submitted as mandated by both local ordinances and state statutes. These ordinances and statutes require that the City of Dinuba issue annually a report on its financial position and activity, and that this report be audited by an independent firm of certified public accountants. The accounting firm of Lance, Soll & Lunghard, LLP of Sacramento, California, was retained by the City to perform the audit of financial records for the fiscal year ended June 30, 2021. The audit was designed to meet the requirements of the federal Single Audit Act of 1984, as amended and related Uniform Guidance. The auditors report on the fair presentation of the financial statements, the internal controls, and compliance with legal requirements and have issued an unmodfied opinion on Dinuba's financial statements.

Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with management. To the best of our knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner that presents fairly the financial position and results of operations of the various funds and component units of the City. All disclosures necessary to enable the reader to gain an understanding of the City's activities have been included.

Management's discussion and analysis (MD&A) follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. The MD&A complements this letter of transmittal and should be read in conjunction with it.

Government Profile

The financial reporting entity (the government) includes all the funds of the primary government (i.e., the City of Dinuba as legally defined), as well as all of its component units. Component units are legally separate entities for which the primary government is financially accountable.

Blended component units, although legally separate entities, are, in substance, part of the primary government's operations and are included as part of the primary government; the Dinuba Financing Authority qualifies as a blended component unit in this regard. City Council members serve as the governing board of the Authority, and the City Manager also serves as the Executive Director of the Authority.

The City of Dinuba is situated in the northern part of Tulare County, near the Fresno County line. Roughly 180 miles north of Los Angeles and 200 miles south of San Francisco, the City lies in the heart of California's agriculturally-rich San Joaquin Valley, near the Sierra Nevada Mountain Range.

Dinuba was established in 1888 with the coming of the railroad and was incorporated in 1906. Because of Dinuba's rich agricultural area, it grew quickly into a thriving community as people from outlying areas moved closer to the railroad shipping area. Since its founding, Dinuba has had consistent growth, increasing from 970 persons in 1910 to a 2021 population of 26,517. Among the eight incorporated cities of Tulare County, Dinuba ranks fourth in population.

The City, until 1994, operated under the General Laws of the State of California. The City Charter was adopted by the voters on June 4, 1994, and by the Secretary of State on July 7, 1994. The Charter gives the City government greater latitude in carrying out its operations and enables the City to operate more efficiently.

Springtime in Dinuba is filled with the fragrance of blossoms from the surrounding orchards. Dinuba's warm summer days bring forth the abundance of produce that keeps the packing houses and shippers busy during the summer months. Mild temperatures year-round enhance the dairy industry in the surrounding area as well.

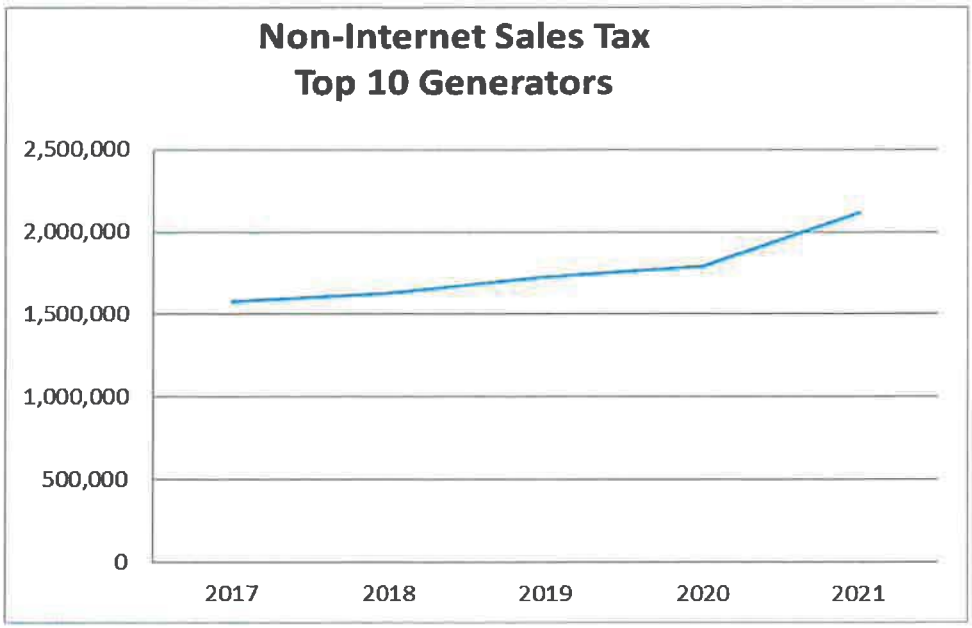
The Dinuba area is one of the San Joaquin Valley's most productive agricultural spots. The variety of crops includes cotton, nuts, vegetables, and fruits, such as grapes, raisins, plums, peaches, nectarines, and citrus. Raisins are a major product in the Dinuba area, where 40 percent of the world's raisins are grown and dried, a total of approximately 300,000 tons annually. Table grapes and wine are also major products. The City of Dinuba is in Tulare County; a table in the Statistical Section lists the major crops raised in Tulare County and the gross value of the crops in the previous calendar year.

Although agriculture is Dinuba's predominant activity, the community has had a modest commercial and industrial base for many years. Dinuba is home to the headquarters of Ruiz Food Products, Incorporated, which prepares frozen Mexican foods and distributes them worldwide. It is also home to the West Coast Distribution Facility for Best Buy, Inc. and Patterson Logistics, Inc. This concentration of employers attracts more residents, which in turn draws additional commercial businesses. This has been evidenced through continued strength of the building sector in Dinuba. Because of its unparalleled agricultural base and its expanding industrial site, Dinuba is a community with a progressive and diverse economy.

The City has a Council-Manager form of government. There are five Council members who serve overlapping terms of four years and the Council in turn elects one of the Council members to serve as the Mayor for a term of two years. The Council engages a City Manager and a City Attorney. The Manager is the chief executive officer of the City, and it is the City Manager's responsibility to hire department managers for each of the City functions. Such person also proposes the annual budgets, coordinates and oversees all activities of the organization, and implements the policies, budgets, and laws adopted by the City Council. The Dinuba Redevelopment Agency was created on June 12, 1984, by an Ordinance of the City Council, pursuant to the California Community Redevelopment Law. With the dissolution of redevelopment agencies by the state, Tulare County Oversite Board has assumed the role of the board to the Successor Agency of the City of Dinuba.

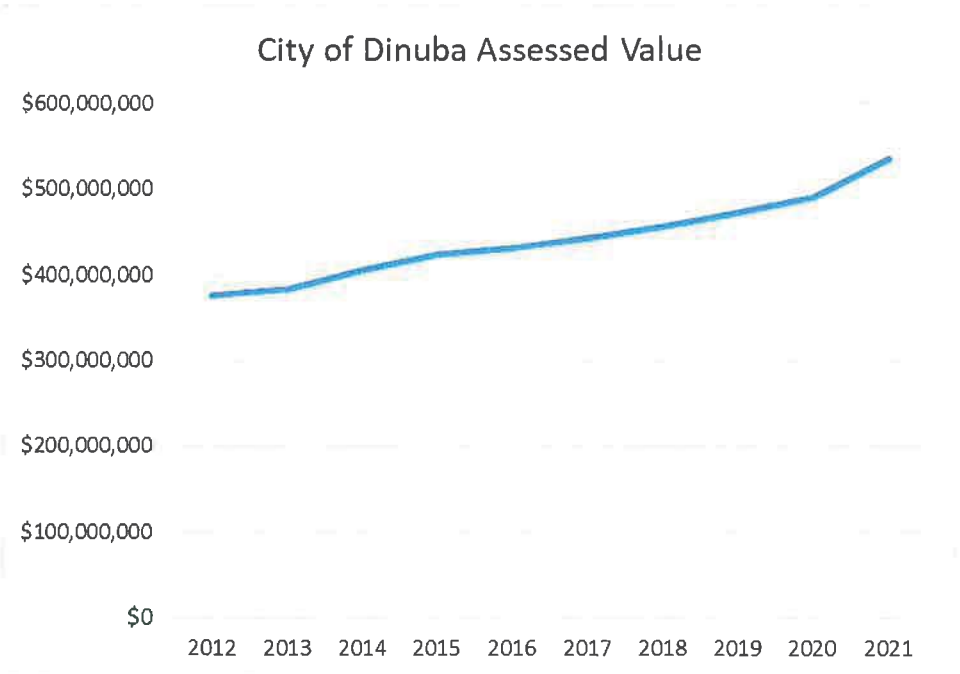
Local Economy

The economic climate in Dinuba is stabilizing. Over the past 5 years, sales tax from the top 10 non-Internet businesses grew from approximately $1,652,000 to approximately $2,100,000. During the past year non-Internet sales tax from the same sources grew by $323,000.



In the 2020-2021 Fiscal Year the City of Dinuba's Public Works Department issued a total of 880 building permits. A total of 696 of those permits were residential and 184 were for commercial projects. The total valuation for all permits issued was $37,467,037. There are currently three residential developments that are being built in Dinuba. These include developments that are below market, market, and above market. There are several other residential developments (single family and multi-family) that are working their way through the development process.

Property values saw a slight uptick in fiscal year 2020-21. The continued growth in new residential and commercial permits is anticipated to continue to reflect in the assessed values going forward and will be apparent in the property tax rolls in future years.



Current Major Initiatives.

During fiscal year 2020-2021 the City's Public Works Department completed several capital improvements projects. They include:

- **Dinuba Police Department Parking Lot Expansion Project**. The Police Department parking lot exceeded the existing capacity and was in need of additional parking stalls. Police personnel were parking vehicles in the vacant dirt lot adjacent to the existing parking lot. Additionally, some of the patrol vehicles had experienced vandalism due to the existing parking lot not being fenced or secured. Overall, the project resulted in an addition to the existing parking lot. Police department personnel can now park their personal and work vehicles in a safe, protected and accessible parking lot.

- **South College Avenue and SJVRR Crossing Improvements**. Federal funding for the Railroad/Highway Grade Crossing Program is derived from the annual apportionment to the Surface Transportation Program and is reserved for the safety program defined by the Section 130 Railroad/Highway Crossing Improvements. Caltrans administers the funds and contracts with local agencies to fund crossing improvement projects. Under the Railroad/Highway At-Grade Crossing Program, Section 130, the California Public Utilities Commission (CPUC) analyzed the existing College Avenue/SJVRR crossing with respect to vehicular travel, bicycle travel, pedestrian pathways, rail traffic, and determined that the identified improvements will improve safety.

- **Kamm & Greene Safety Improvements Project.** This project was completed at the beginning of the fiscal year on July 23, 2020. The City re-evaluated the original scope and added two additional bulb outs to ensure safety at all four crosswalks and recalculated the engineers estimate to request additional Federal funds. The City was successful in securing additional funding for construction, design and construction management and inspections. This Project significantly enhances pedestrian facilities for a dangerous intersection where several accidents and at least one fatality had been reported.

- **Fiscal Year 2020-21 SB-1 Street Rehabilitation Project**. The FY 2020-21 SB-1 Street Rehabilitation Project consisted of asphalt dig outs, asphalt skin patches, crack filling, a slurry seal, micro surfacing, and roadway striping. The new striping configuration on the various streets were completed resulting in the reduction of travel lanes, narrowing of travel lanes, addition of parking lanes, and/or addition of bike lanes to achieve systematic improvements. These improvements should deter the urge to speed, provide a safer path of travel for bicyclists, and provide ample parking for the future Viscaya Park.

Financial Information

City management is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the City are protected from loss, theft, or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. This should provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation costs and benefits require estimates and judgments by management. As a recipient of federal, state, and local financial assistance, the City also is responsible for ensuring that an adequate internal control structure is in place to ensure and document compliance

with applicable laws and regulations related to those programs. This internal control structure is subject to periodic evaluation by management.

The City maintains budgetary controls with the objective of ensuring compliance with legal provision embodied in the annual appropriated budget approved by the City Council. Activities of most funds are included in the annual appropriated budget and both revenues and expenses are categorized into either recurring or one-time. Project-length financial plans are adopted for long-term capital projects in a five-year Capital Improvement Plan. As a component of capital projects, future operating costs are analyzed, projected, and incorporated into future budget forecasts.

Budgets are prepared for the individual departments within specific funds as management control devices, but the level of budgetary control (i.e., the level at which expenditures cannot legally exceed the appropriated amount) remains at the fund level. The City also maintains an encumbrance accounting system as one technique of accomplishing budgetary control. Encumbered amounts lapse at year-end. However, encumbrances outstanding at the year-end are generally re-appropriated as part of the following year's budget.

As demonstrated by the statements and schedules included in the financial section of this report, the City of Dinuba continues to meet its responsibility for sound financial management. For further analysis of the City's financial position, please refer to the Management Discussion and Analysis report in the Financial Section.

Awards

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Dinuba for its Annual Comprehensive Financial Report for the fiscal year ended June 30, 2020. This was the twenty-eighth consecutive year that the City has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current Annual Comprehensive Financial Report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

Acknowledgements

The preparation, cooperation, and assistance of the Finance Department and the auditing firm of Lance, Soll & Lunghard, LLP is greatly appreciated in the publication of this document. The preparation of the annual comprehensive financial report on a timely basis was made possible by the dedicated service of the entire finance staff. We also thank the Dinuba City Council for their dedicated service in guiding and directing the management of the City of Dinuba.

Respectfully Submitted,

Karina Solis

Karina Solis
Administrative Services Director

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Dinuba
California

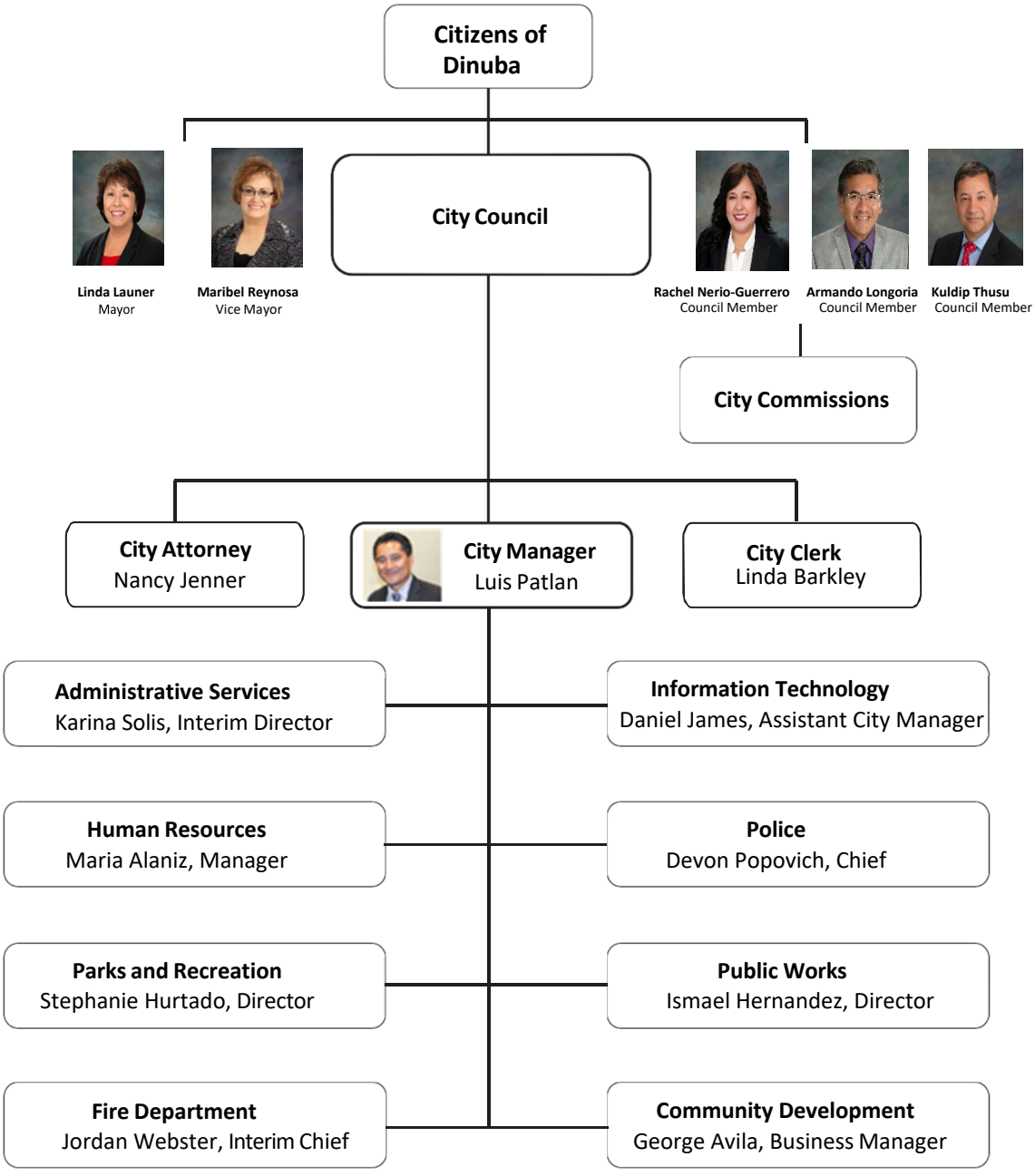
For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2020

Christopher P. Morrill

Executive Director/CEO

Organizational Chart and Principal Officials



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Financial Section

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INDEPENDENT AUDITORS' REPORT

To the Honorable Mayor and Members of the City Council
City of Dinuba, California

Report on the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of Dinuba, California, (the City) as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City as of June 30, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the date of the financial statements.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Reporting Responsibilities

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that management's discussion and analysis and the required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

To the Honorable Mayor and Members of the City Council
City of Dinuba, California

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining and individual fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements and schedules are fairly stated, in all material respects in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory section and statistical section but does not include the basic financial statements and our auditor's report thereon. Our opinions on the financial statements does not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 17, 2022 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Lance, Soll & Lunghard, LLP

Sacramento, California
May 17, 2022

DINUBA
1908

Management's Discussion and Analysis
Fiscal Year Ended June 30, 2021

This management's discussion and analysis provides an overview of financial activities of the City of Dinuba (City) for the fiscal year ended June 30, 2021. Please read this discussion and analysis in conjunction with the accompanying transmittal letter, the basic financial statements, and the accompanying notes to the basic financial statements.

FINANCIAL HIGHLIGHTS

City-Wide

- City total assets increased by $22.5 million to $338.7 million, of which $258.4 million represented governmental assets and $80.3 million represented business-type assets.
- City total liabilities increased by $2.3 million to $99.9 million, of which $77.2 million were governmental liabilities and $22.7 million were business-type liabilities.
- The City's total net position increased by $23.6 million to $244.7 million.
- City-wide revenues were $68.9 million, of which $48.7 million were generated by governmental activities and $20.2 were generated by business-type activities.
- City-wide expenses were $44.2 million, of which $29.9 million were incurred by governmental activities and $14.3 were incurred by business-type activities.

Fund Level

- Governmental Fund balances increased $9.6 million to $53.9 million. Of this amount $15.5 million was unassigned fund balance and available for spending at the City's discretion.
- Governmental Fund revenues were $40 million, an increase of $8.4 million from the previous year.
- Governmental Fund expenditures increased by $5.6 million to $31.6 million in fiscal year 2021.
- Enterprise net position increased by $4.8 million to $59.2 million. Of this amount, $8.7 million was unrestricted net position and available for spending at the City's discretion.
- Enterprise Fund operating revenues increased by $1.3 million to $15.3 million compared to the previous fiscal year.
- Enterprise Fund operating expenses were $14.0 million in fiscal year 2021, a decrease of $3.4 million compared to the previous fiscal year.

OVERVIEW OF THE BASIC FINANCIAL STATEMENTS

The Annual Comprehensive Financial Report is composed of the following:

1. Introductory section, including the Transmittal Letter
2. Management's Discussion and Analysis
3. Basic Financial Statements, which include the Government-wide and the Fund financial statements
4. Notes to the financial statements
5. Combining statements for Non-Major Governmental, Internal Service and Fiduciary Funds
6. Statistical information

Basic Financial Statements
The Basic Financial Statements consist of the City-wide Financial Statements and the Fund Financial Statements. These two sets of financial statements provide a short-term view as well as a long-term view.

The City-wide Financial Statements are designed to provide a broad overview of all of the City's finances taken as a whole, using a long-term view, in a manner similar to private-sector businesses. The City-wide Financial Statements consist of the Statement of Net Position and the Statement of Activities.

The **Statement of Net Position** provides information about the financial position of the City as a whole, including all of its capital assets, liabilities and long-term liabilities with the difference between the two reported as net position. The full accrual basis of accounting is used, thus the flow of all economic resources are measured.

The **Statement of Activities** presents financial information reporting how the City's net position changed during the fiscal year by listing the revenues and expenses of each of the City's major activities. The full accrual basis of accounting is also used, thereby all changes to net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. Thus revenues and expenses are reported in this statement for some items that will result in cash flows in a future fiscal period.

The fund financial statements report the City's operations in more detail than the City-wide statement and focus primarily on the sort-term activities of the City's General Fund and other Major Funds. The Fund Financial Statements measure only current revenues and expenditures, current, assets, liabilities and fund balances; they exclude capital assets, long-term debt and other long-term amounts.

City-wide Financial Statements

All of the City's activities are grouped into either Governmental Activities or into Business-type Activities. Governmental Activities are those functions that are principally supported by taxes or by specific governmental program revenues such as developer fees. Business Activities are those services supported by charges paid by direct users of the service such as Disposal collection.

City-wide financial statements are prepared on the accrual basis, which means they measure the flow of all economic resources of the City as a whole.

Fund Financial Statements

The fund financial statements are designed to report information about related accounts that have been segregated for specific activities or objectives. The City uses fund accounting to ensure and demonstrate compliance with finance related legal requirements. All of the City's funds are divided into three categories: governmental funds, proprietary funds and fiduciary funds.

The Fund Financial Statements provide detailed information about each of the City's most significant funds called Major Funds. Major Funds account for the major financial activities of the City and are presented individually, while the activities of the Non-major funds are presented in summary as Other Governmental Funds. Subordinate schedules of the Non-major funds present detailed financial information of the City's smaller funds.

Governmental Funds

Most of the City's basic services are reported in governmental funds. These funds focus on reporting the flow of money into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become measurable and available). "Measurable" means that the amount of the transaction can be determined and "available" means that it is collectible within the current period or soon enough thereafter to be used.

The governmental fund financial statements provide a detailed short-term view of the City's general government operations and the basic services provided. Governmental fund information helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the City's programs. The differences between the Governmental Fund Financial Statements and the Government-Wide Financial Statements are explained in a reconciliation following the Governmental Funds' Financial Statements.

Proprietary Funds

When the City charges customers for services - whether to outside customers or to programs of the City - these services are generally reported in proprietary funds. Proprietary funds are reported in the same way in that all activities are reported in the Statement of Net Position and the Statement of Revenues, Expenses, and Changes in Fund Net Position. The City's enterprise funds are the same as the business-type activities reported in the Government-Wide Financial Statements, but provide more detail and additional information, such as cash flows for each enterprise fund. The City also uses internal service funds to report activities that provide supplies and services for the City's internal program and activities, such as the City's self-insurance.

Fiduciary Funds

The City is the trustee, or fiduciary, for certain funds established to account for assets held by the City in a trustee capacity, or as an agent for individuals, private organizations, and other governmental units. The City's fiduciary activities are reported in separate Statements of Fiduciary Net Position. These activities are excluded from the City's Government-Wide Financial Statements because the City cannot use these assets to finance its operations. The City is responsible for ensuring that the assets reported in these funds are used for their specified purposes.

Notes to the Financial Statements
The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statement can be found following the fund financial statements in this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

The net position and changes in net position of the City's Governmental Activities (Tables 1 and 2) and Business-Type Activities (Tables 3 and 4) are presented in the City-wide Statement of Net Position and Statement of Activities.

Governmental Activities

Table 1 Governmental Net Position at June 30, 2020 and 2021 (in Thousands)			
	FY 2021	FY 2020	Change
Current and other assets	$ 66,006	$ 57,187	$ 8,819
Capital Assets	192,401	179,993	12,408
Total Assets	258,407	237,180	21,227
Deferred outflows	8,298	5,821	2,477
Total deferred outflow	8,298	5,821	2,477
Current and other liabilities	9,631	11,616	(1,985)
Long-term obligations outstanding	67,600	60,541	7,059
Total liabilities	77,231	72,157	5,074
Deferred inflows	3,931	4,220	(289)
Total deferred inflow	3,931	4,220	(289)
Net Position			
Net investment in capital assets	169,863	156,273	13,590
Restricted	36,825	35,598	1,227
Unrestricted	(21,122)	(25,246)	4,124
Total net position	$ 185,566	$ 166,625	$ 18,941

Net Position

As shown in Table 1, the City's governmental Total Net Position is $185.5 million. During fiscal year 2021, the overall net position increased by $18.9 million, or 11%. During fiscal year 2015, the City implemented GASB 68 & 71, which required the recording of net pension liability and pension related deferred inflows and outflows.

The largest portion of the City's net position, approximately $192 million, reflects its investment in capital assets (e.g., land, buildings, improvements other than buildings, equipment, infrastructure, and construction in progress); less any related debt used to acquire those assets that is still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves rarely are used to liquidate these liabilities.

Resources that are subject to restriction that may only be used to construct specified capital projects, debt service or other special revenue programs represent 21.1 % of the City's Governmental Net Position. These are external restrictions and cannot be changed by the City.

Unrestricted net position can be used to finance day-to-day operation without constraints. Due to the restrictions mentioned and the implementation GASB 68 & 71, the unrestricted net position was ($21.1) million at year end.

Changes in Net Position

The Statement of Activities provides information regarding the entirety of the City's governmental revenues and expenses. The Statement describes in detail the changes in net position from the previous year.

The City's Governmental Net Position increased by $18.9 million in fiscal year 2021. Revenues increased $28.0 million and expenses increased by $1.4 million. The increase in revenues is primarily due to decreases in Sales Tax and Special Items recorded in 2020, while the increases in expenses are throughout all governmental activities.

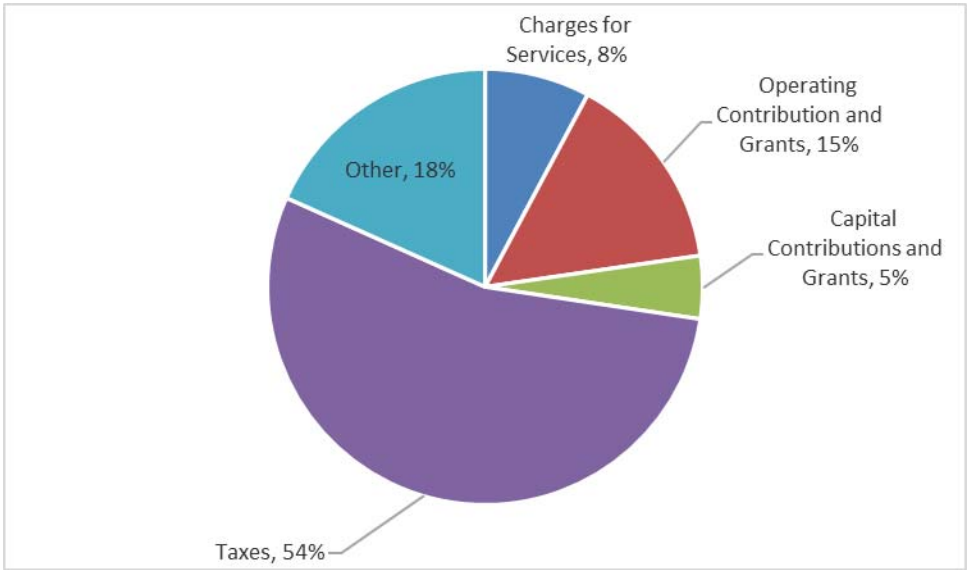
Table 2

Changes in Governmental Net Position
(in Thousands)

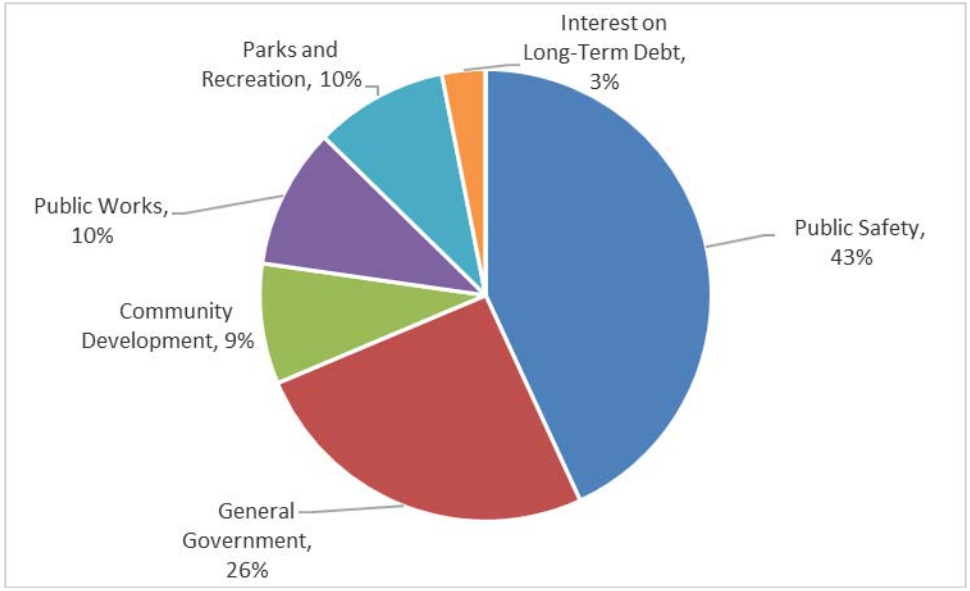
	FY 2021	FY 2020	Change
Revenues			
Program Revenues			
Charges for services	$ 3,747	$ 5,370	$ (1,623)
Operating contribution and grants	7,124	1,077	6,047
Capital contributions and grants	2,237	3,614	(1,377)
General Revenues			
Taxes			
Sales Tax	19,277	14,059	5,218
Motor Vehicle in Lieu	2,152	2,033	118
Utility Users Tax	1,668	1,535	133
Property Tax	1,517	1,377	140
Other Tax	1,409	1,257	152
Investment Earnings	663	725	(62)
Miscellaneous	8,107	(11,129)	19,236
Total Revenues	47,901	19,918	27,983
Expenses			
Public Safety	12,899	12,802	98
General Government	7,635	4,464	3,171
Community Development	2,576	2,427	149
Public Works	3,009	5,117	(2,107)
Parks and Recreation	2,858	2,706	152
Interest on Long-Term Debt	935	1,002	(66)
Total Expenses	29,913	28,517	1,396
Excess (deficiency) before transfers and special items	17,988	(8,599)	26,587
Transfers & Special Items (Note 18)	874	2,865	(1,992)
Total Transfers & Special Items	874	2,865	(1,992)
Change in Net Position	18,862	(5,733)	
Net Position- Beginning, Restated	166,704	172,358	(5,655)
Net Position- Ending	$ 185,566	$ 166,625	$ 18,941

The following charts display the City's governmental activities for fiscal year 2021, highlighting the makeup of the governmental revenues and expenses.

Revenues by Source
Governmental Activities



Expenses by Function
Governmental Activities



Business Type Activities
The statement of Business-Type Net Position (Table 3) and statement of Business-Type Activities (Table 4) are presented below.

Net Position
The business–type activities of the City showed a minor increase $1.3 million in total assets. Of the total business type net position, 85.3% was net investment in capital assets and 14.7% was unrestricted, which is available for future operations.

Table 3
Business-Type Net Position at June 30, 2020 and 2021
(in Thousands)

	FY 2021	FY 2020	Change
Current and other assets	$ 17,527	$ 15,906	$ 1,621
Capital Assets	62,761	63,109	(348)
Total Assets	80,288	79,015	1,273
Deferred outflows	2,249	2,243	6
Total deferred outflow	2,249	2,243	6
Current and other liabilities	1,659	1,661	(2)
Long-term obligations outstanding	21,069	23,801	(2,732)
Total liabilities	22,728	25,462	(2,734)
Deferred inflows	633	1,347	(714)
Total deferred inflow	633	1,347	(714)
Net Position			
Net investment in capital assets	50,502	50,288	214
Unrestricted	8,674	4,161	4,513
Total net position	$ 59,176	$ 54,449	$ 4,727

Changes in Net Position
As shown in Table 4, net revenues for business-type activities were $20.6 million in fiscal year 2021, an increase of $1.8 million over the prior year. The increase is attributed to additional service charges received across all enterprise funds, but primarily in Ambulance and Golf.

Expenses for business-type activities decreased by $4.2 million compared to the previous fiscal year. The decrease in expenses are attributed to the Water, Sewer, Disposal and Golf funds. The largest decreases are in the Golf and Sewer funds. In the Sewer fund the decreases are attributed to the savings provided by the refinancing of the 2007 Waste Water Bond. In the Golf fund, the decreases are attributed to the adjustment of accumulated depreciation for a prior year adjustment that was made in fiscal year 2020.

Table 4			
Business-Type Activities (in Thousands)			
	FY 2021	FY 2020	Change
Revenues			
Program Revenues			
Charges for services	$ 15,154	$ 13,629	$ 1,524
Operating contribution and grants	5,089	4,948	141
General Revenues			
Investment Earnings	572	206	366
Miscellaneous	(222)	58	(280)
Total Revenues	20,593	18,841	1,752
Expenses			
Disposal	2,716	3,129	(414)
Golf Course	1,042	4,098	(3,055)
Sewer	1,804	3,255	(1,451)
Water	3,461	3,564	(103)
Ambulance	3,012	2,647	365
Transit	1,563	1,089	474
Compressed Natural Gas	305	318	(13)
Total Expenses	13,902	18,100	(4,184)
Excess (deficiency) before transfers and special items	6,691	741	5,936
Transfers & Special Items (Note 18)	(874)	(4,215)	3,342
Total Transfers & Special Items	(874)	(4,215)	3,342
Change in Net Position	5,817	(3,474)	9,292
Net Position- Beginning, Restated	53,359	57,923	(4,564)
Net Position- Ending	$ 59,176	$ 54,449	$ 4,727

FINANCIAL ANALYSIS OF CITY'S MAJOR FUNDS

Table 5 summarizes the Governmental balances at the fund level.

Table 5

Financial Highlights at Fund Level at June 30, 2020 and 2021
(in Thousands)

	FY 2021	FY 2020	Change
Total Assets	$ 67,348	$ 57,759	$ 9,589
Total Liabilities	12,931	12,983	(53)
Total Deferred Inflows of Resources	526	489	37
Total Fund Balances	53,891	44,287	9,604
Total Revenues	40,047	31,565	8,482
Total Expenditures	31,592	25,926	5,666
Total Other Financing Sources (Uses)	1,070	(10,085)	11,155

General Fund

The General Fund accounts for all financial resources traditionally associated with government activities that are not accounted for reported in another fund.

Fund balance in the General Fund increased by 95.5% to end the fiscal year at a balance of $17.2 million. The increase was due primarily to additions of capital projects and increased Sales Tax revenues.

The final budget amount for General Fund expenditures totaled $15.7 million excluding transfers out. In comparison, actual expenditures excluding transfers out totaled $15.4 million. The variance in expenditures was $0.3 million. Total revenues were budgeted at $22 million; actual revenues in the General Fund were $24.7 million with a variance of $2.7 million.

Other Major Funds

HUD Grants
The fund accounts for the Community Development Block Grants (CDBG) and Home Investment Partnership Program (HOME). The fund's assets include $24.1 million in notes and loans receivable. The loans are offset by deferred inflows as the loans are not expected to be repaid within the next year. The notes and loans receivable are for housing acquisition assistance and housing rehabilitation.

Transportation Construction:
Revenue in the Transportation Construction fund came to $.9 million. The revenue is primarily composed of intergovernmental revenues originating with the Tulare County Association of Governments.

Housing:
Net activity in housing remained virtually the same compared to the previous year for day to day operations.

Other Governmental Funds:
These funds (referred to a Non-major Funds) are not presented separately in the Basic Financial Statements, but are individually presented in Supplementary Information. Combined they received $8.3 million in revenue and have a combined Fund Balance at year-end of $10.6 million.

Business-Type Funds
The business-type funds account for operations that are financed and operated in a manner similar to private business enterprises, wherein the cost of goods and services to the general public are financed or recovered primarily through user charges.

Water
The net position in the water fund increased slightly by $0.8 million to $14.7 million. The unrestricted portion of the net position totaled $1.0 million.

Sewer
The sewer fund ended the year with a net position of $14.4 million of which $0.4 million was unrestricted. Operating revenues exceeded operating expenses by just a little over $1.7 million. The fund's net position increased by $1.5 million.

Disposal
Operating revenues and expenses were virtually flat when compared to the previous fiscal year. The fund ended the year with a net position of $1.0 million of which $.85 million was unrestricted.

Ambulance
In 2021, the City continued to participate in the Inter-governmental Transfer funding provided by the State. Revenue from the IGT transfer was $2.4 million in 2021. As of June 30, 2021 the fund had net position of $8.0 million.

Golf Course
Operating revenues increased by $0.6 million from the prior fiscal year. Operating expenses decreased by $1.4 million from the prior year. This was largely due to a prior period adjustment to the depreciation expense of the club house and restaurant. The net position of the Golf Course at the end of the fiscal year was $17.3 million.

CAPITAL ASSETS

A summary of the City's capital assets is shown below in Table 6. More detail regarding the assets can be found in Note 7 of the financial statements.

Table 6

Capital Assets Net of Accumulated Depreciation at June 30
(in Thousands)

		FY 2021	FY 2020	Change
Governmental Activities				
Land		$ 113,425	$ 112,694	$ 731
Artwork		69	69	-
Construction in Progress		7,097	355	6,742
Buildings		21,011	15,151	5,860
Improvements		3,892	259	3,633
Equipment and Machinery		8,412	(190)	8,601
Infrastructure		88,537	51,655	36,882
	Total	$ 242,443	$ 179,993	$ 62,450
Business-Type Activities				
Land		$ 7,752	$ 7,752	$ -
Construction in Progress		-	-	-
Buildings and Improvements		19,115	20,192	(1,078)
Equipment and Machinery		1,914	1,936	(22)
Infrastructure		33,980	33,228	752
	Total	$ 62,761	$ 63,109	$ (348)

The net increase of $62.5 million for governmental activity assets is comprised of the Buildings, Improvements, Equipment and Machinery and Infrastructure that is depreciated throughout the year.

The net decrease of $348 thousand for business-type activity assets is attributed to depreciation of Buildings and Improvements and Equipment and Machinery.

For Government-wide Financial Statements, capital asset purchases for governmental activities are capitalized and depreciated. In contrast, in the Fund Financial Statements capital asset purchases for governmental activities are recorded as expenditures. More information concerning the City's investment in capital assets is available in Note 8 in the Notes to Basic Financial Statements section later in this document.

DEBT ADMINISTRATION

Each debt is discussed in more detail in Note 8 to the financial statements.

The City's total long-term debt decreased by $35.8 million compared to the prior fiscal year. The decrease was primarily due to not acquiring new debt and making payments throughout the fiscal year.

The following table provides a breakdown of the City's outstanding indebtedness as of June 30, 2021:

Table 7

Outstanding Debt
(in Thousands)

	FY 2021	FY 2020	Change
Governmental Activity Debt			
Revenue Bonds Payable	$ 895	$ 14,742	$ (13,847)
Notes and Capital Leases Payable	442	9,519	(9,077)
Total	$ 1,337	$ 24,261	$ (22,924)
Business-Type Debt			
Revenue Bonds Payable	$ 536	$ 9,045	$ (8,509)
Notes and Capital Leases Payable	398	4,700	(4,303)
Original Issue Premium	-	39	(39)
Total	$ 934	$ 13,784	$ (12,851)
Total Long-Term Obligations	$ 2,271	$ 38,046	$ (35,775)

BUDGETING

The City's annual budget is the legally adopted expenditure control document of the City. Budgetary comparison statements are required for the General Fund and all major special revenue funds and may be found immediately following the Government-wide financial statements in this Financial Section of the Annual Comprehensive Financial Report. These statements compare the original adopted budget, the budget as amended throughout the fiscal year, and the actual expenditures for each fund, prepared on a budgetary basis. Budgets are prepared on the modified accrual basis of accounting consistent with GAAP, except that encumbrances are included in budgeted expenditures.

Appropriations lapse at fiscal year-end. The City Council generally reauthorizes appropriations for continuing projects and activities. The City Council has the legal authority to amend the budget of any fund at any time during the fiscal year. The budgetary legal level of control (the level on which expenditures may not legally exceed appropriations) is generally at the fund level. For budgeting purposes, the General Fund is composed of several departments while all other budgeted funds (special revenue funds included) are considered a single department.

Budgeted expenditures may be reallocated within a division and between divisions within a department without City Council approval.

ECONOMIC OUTLOOK

Based upon sales tax revenues, it appears that the local business climate has increased slightly. Excluding revenues from the Internet Sales Tax, sales tax from the top 10 sources increased by 18% from fiscal year 2020 to 2021. This substantial increase is attributed to increases in retail, auto sales and fuel stations.

As the economy stabilized from the impacts from the shuttering of businesses in early 2020, the unemployment rates have returned to pre-pandemic levels. In June of 2019, the unemployment rate was 8.5%, in 2020 it increased to 10.9% and in June of 2021 the rate dropped down to 8.4%.

There was a significant decrease in the construction of new homes. There were 242 permits issued in 2020 for single family residential homes while in 2021, there were 111 permits issued for single family residential homes.

CONTACT THE CITY'S FINANCIAL MANAGEMENT

This management's discussion and analysis is designed to provide the City's residents, taxpayers, customers, investors, and creditors with a general overview of the City's finances and to demonstrate the City's accountability. If you have questions about this document, separate reports of the City's component unit, or wish any additional financial information, contact:

Karina Solis
Administrative Services Director
405 East El Monte Way
Dinuba, California 93618
Phone (559) 591-5900

Basic Financial Statements

Dinuba Ridge Creek Golf

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CITY OF DINUBA

STATEMENT OF NET POSITION
JUNE 30, 2021

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Assets:			
Cash and investments	$ 28,641,029	$ 13,122,819	$ 41,763,848
Receivables:			
Accounts	561,046	3,372,043	3,933,089
Notes and loans	25,508,836	3,170	25,512,006
Accrued interest	18,583	7,678	26,261
Internal balances	1,697,621	(1,697,621)	-
Prepaid costs	125,731	77,570	203,301
Due from other governments	8,615,059	1,894,512	10,509,571
Inventories	-	103,337	103,337
Restricted assets:			
Cash with fiscal agent	838,339	643,594	1,481,933
Capital assets not being depreciated	120,591,403	7,751,714	128,343,117
Capital assets, net of depreciation	71,832,128	55,008,916	126,841,044
Total Assets	**258,429,775**	**80,287,732**	**338,717,507**
Deferred Outflows of Resources:			
Deferred charge on refunding	491,249	850,189	1,341,438
Deferred pension related items	4,530,779	1,009,825	5,540,604
Deferred OPEB related items	3,275,833	389,374	3,665,207
Total Deferred Outflows of Resources	**8,297,861**	**2,249,388**	**10,547,249**
Liabilities:			
Accounts payable	3,321,296	722,793	4,044,089
Accrued liabilities	4,939,101	120,792	5,059,893
Accrued interest	200,445	163,027	363,472
Unearned revenue	2,609	319,557	322,166
Deposits payable	1,167,972	332,774	1,500,746
Accrued compensated absences due within one year	224,645	57,054	281,699
Accrued claims and judgments due within one year	50,000	-	50,000
Bonds, notes, and capital leases due within one year	1,359,890	1,180,633	2,540,523
Noncurrent liabilities:			
Accrued compensated absences due in more than one year	819,796	159,097	978,893
Bonds, notes, and capital leases due in more than one year	21,692,134	11,928,364	33,620,498
Net pension Liability due in more than one year	17,592,485	4,669,969	22,262,454
Total OPEB Liability due in more than one year	25,860,988	3,073,894	28,934,882
Total Liabilities	**77,231,361**	**22,727,954**	**99,959,315**
Deferred Inflows of Resources:			
Deferred pension related items	268,747	197,840	466,587
Deferred OPEB related items	3,661,802	435,250	4,097,052
Total Deferred Inflows of Resources	**3,930,549**	**633,090**	**4,563,639**
Net Position:			
Net investment in capital assets	169,862,756	50,501,822	220,364,578
Restricted for:			
Community development projects	25,057,824	-	25,057,824
Public safety	2,301,408	-	2,301,408
Parks and recreation	463,201	-	463,201
Public works	5,620,612	-	5,620,612
Capital projects	1,488,820	-	1,488,820
Debt service	1,893,366	-	1,893,366
Unrestricted	(21,122,261)	8,674,254	(12,448,007)
Total Net Position	**$ 185,565,726**	**$ 59,176,076**	**$ 244,741,802**

See Notes to Financial Statement.

CITY OF DINUBA

STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2021

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Contributions and Grants	Program Revenues: Capital Contributions and Grants
Primary Government:				
Governmental Activities:				
General government	$ 7,635,027	$ 1,263,713	$ 38,918	$ -
Public safety	12,899,424	516,452	168,681	-
Community development	2,576,069	-	5,855,340	-
Parks & Rec	2,858,033	238,428	-	-
Public works	3,009,339	1,728,740	1,061,364	2,237,038
Interest on long-term debt	935,126	-	-	-
Total Governmental Activities	**29,913,018**	**3,747,333**	**7,124,303**	**2,237,038**
Business-Type Activities:				
Water	3,460,883	3,240,648	1,201,756	-
Sewer	1,803,845	3,816,657	-	-
Golf Course	2,839,155	2,397,750	-	-
Disposal	3,013,999	3,202,112	-	-
Ambulance	1,562,676	2,302,744	3,012,617	-
Transit	1,280,248	19,241	874,410	-
Compressed Natural Gas	304,582	174,801	-	-
Total Business-Type Activities	**14,265,388**	**15,153,953**	**5,088,783**	**-**
Total Primary Government	**$ 44,178,406**	**$ 18,901,286**	**$ 12,213,086**	**$ 2,237,038**
General Revenues:				
Taxes:				
Property taxes, levied for general purpose				
Transient occupancy taxes				
Sales taxes				
Franchise taxes				
Business licenses taxes				
Utility users tax				
Other taxes				
Motor vehicle in lieu - unrestricted				
Use of money and property				
Other				
Contributions				
Transfers				
Total General Revenues, Contributions, and Transfers				
Change in Net Position				
Net Position at Beginning of Year				
Restatement of Net Position				
Net Position at End of Year				

See Notes to Financial Statement.

Net (Expenses) Revenues and Changes in Net Position		
Primary Government		
Governmental Activities	Business-Type Activities	Total
$ (6,332,396)	$ -	$ (6,332,396)
(12,214,291)	-	(12,214,291)
3,279,271	-	3,279,271
(2,619,605)	-	(2,619,605)
2,017,803	-	2,017,803
(935,126)	-	(935,126)
(16,804,344)	**-**	**(16,804,344)**
-	981,521	981,521
-	2,012,812	2,012,812
-	(441,405)	(441,405)
-	188,113	188,113
-	3,752,685	3,752,685
-	(386,597)	(386,597)
-	(129,781)	(129,781)
-	**5,977,348**	**5,977,348**
(16,804,344)	**5,977,348**	**(10,826,996)**
1,517,322	-	1,517,322
266,474	-	266,474
19,276,913	-	19,276,913
279,774	-	279,774
254,098	-	254,098
1,668,455	-	1,668,455
609,054	-	609,054
2,151,555	-	2,151,555
662,583	572,378	1,234,961
294,859	-	294,859
7,811,698	141,246	7,952,944
873,612	(873,612)	-
35,666,397	**(159,988)**	**35,506,409**
18,862,053	5,817,360	24,679,413
166,624,837	54,448,847	221,073,684
78,836	(1,090,131)	(1,011,295)
$ 185,565,726	**$ 59,176,076**	**$ 244,741,802**

See Notes to Financial Statement.

CITY OF DINUBA

BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2021

	General	Special Revenue Funds: HUD Grants	Special Revenue Funds: Housing Authority
Assets:			
Pooled cash and investments	$ 18,594,387	$ -	$ 1,025
Receivables:			
Accounts	394,027	20,000	-
Notes and loans	-	24,135,048	85,050
Accrued interest	12,159	310	-
Prepaid costs	28,840	-	-
Due from other governments	3,623,168	2,618,229	-
Due from other funds	2,529,659	-	-
Advances to other funds	1,496,405	-	116,904
Restricted assets:			
Cash and investments with fiscal agents	-	-	-
Total Assets	**26,678,645**	**26,773,587**	**202,979**
Liabilities, Deferred Inflows of Resources, and Fund Balances:			
Liabilities:			
Accounts payable	2,983,109	158,745	-
Accrued liabilities	4,841,815	-	-
Unearned revenues	2,609	-	-
Deposits payable	567,972	-	-
Due to other funds	-	1,674,947	-
Advances from other funds	1,031,663	-	-
Total Liabilities	**9,427,168**	**1,833,692**	**-**
Deferred Inflows of resources:			
Unavailable revenues	48,815	-	85,050
Total Deferred Inflows of Resources	**48,815**	**-**	**85,050**
Fund Balances:			
Nonspendable:			
Prepaid costs	28,840	-	-
Advances to other funds	1,496,405	-	-
Restricted for:			
Community development projects	-	24,939,895	117,929
Public safety	-	-	-
Parks and recreation	-	-	-
Public works	-	-	-
Capital Projects	-	-	-
Debt service	-	-	-
Unassigned	15,677,417	-	-
Total Fund Balances	**17,202,662**	**24,939,895**	**117,929**
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	**$ 26,678,645**	**$ 26,773,587**	**$ 202,979**

See Notes to Financial Statement.

CITY OF DINUBA

BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2021

	Capital Projects Funds		
	Transportation Construction	Other Governmental Funds	Total Governmental Funds
Assets:			
Pooled cash and investments	$ 860,184	$ 7,125,138	$ 26,580,734
Receivables:			
Accounts	-	139,165	553,192
Notes and loans	-	1,288,738	25,508,836
Accrued interest	294	4,688	17,451
Prepaid costs	-	9,835	38,675
Due from other governments	161,163	2,212,499	8,615,059
Due from other funds	-	-	2,529,659
Advances to other funds	-	1,124,333	2,737,642
Restricted assets:			
Cash and investments with fiscal agents	-	766,778	766,778
Total Assets	**1,021,641**	**12,671,174**	**67,348,026**
Liabilities, Deferred Inflows of Resources, and Fund Balances:			
Liabilities:			
Accounts payable	28,073	89,753	3,259,680
Accrued liabilities	-	88,757	4,930,572
Unearned revenues	-	-	2,609
Deposits payable	-	600,000	1,167,972
Due to other funds	-	546,166	2,221,113
Advances from other funds	-	316,904	1,348,567
Total Liabilities	**28,073**	**1,641,580**	**12,930,513**
Deferred Inflows of resources:			
Unavailable revenues	-	392,175	526,040
Total Deferred Inflows of Resources	**-**	**392,175**	**526,040**
Fund Balances:			
Nonspendable:			
Prepaid costs	-	9,835	38,675
Advances to other funds	-	-	1,496,405
Restricted for:			
Community development projects	-	-	25,057,824
Public safety	-	2,301,408	2,301,408
Parks and recreation	-	463,201	463,201
Public works	-	5,620,612	5,620,612
Capital Projects	993,568	495,252	1,488,820
Debt service	-	1,893,366	1,893,366
Unassigned	-	(146,255)	15,531,162
Total Fund Balances	**993,568**	**10,637,419**	**53,891,473**
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	**$ 1,021,641**	**$ 12,671,174**	**$ 67,348,026**

See Notes to Financial Statement.

CITY OF DINUBA

RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION JUNE 30, 2021

Fund balances of governmental funds		$ 53,891,473
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets net of depreciation have not been included as financial resources in governmental fund activity.		192,238,946
Long-term debt, pension liabilites, OPEB liabilities and compensated absences that have not been included in the governmental fund activity:		
Bonds payable	$ (13,960,000)	
Unamortized bond (premiums)discounts	63,956	
Unamortized deferred charges	491,249	
Capital leases payable	(9,047,966)	
Net pension liability	(17,036,099)	
Total OPEB Liability	(25,001,622)	
Compensated Absences	(999,760)	(65,490,242)
Accrued interest payable for the current portion of interest due on bonds has not been reported in the governmental funds.		(200,445)
Revenues reported as unavailable revenue in the governmental funds and recognized in the statement of activities. These are included in the intergovernmental revenues in the governmental fund activity.		526,040
Deferred outflows related to pension items that are not included in governmental fund activity		4,410,468
Deferred inflows related to pension items that are not included in governmental fund activity		(245,177)
Deferred outflows related to OPEB items that are not included in governmental fund activity		3,166,976
Deferred inflows related to OPEB items that are not included in governmental fund activity		(3,540,119)
Internal service funds are used by management to charge the costs of certain activities, such as equipment management and self-insurance, to individual funds. The assets and liabilities of the internal service funds must be added to the statement of net position.		807,806
Net Position of Governmental Activities		**$ 185,565,726**

See Notes to Financial Statement.

CITY OF DINUBA

STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2021

		Special Revenue Funds	
	General	HUD Grants	Housing Authority
Revenues:			
Taxes	$ 19,941,618	$ -	$ -
Assessments	1,200,122	-	-
Intergovernmental	2,190,473	5,855,340	-
Charges for services	1,210,835	-	-
Use of money and property	(40,945)	299,221	-
Fines and forfeitures	75,100	-	-
Miscellaneous	145,475	-	-
Total Revenues	**24,722,678**	**6,154,561**	**-**
Expenditures:			
Current:			
General government	2,861,175	-	-
Public safety	9,100,121	-	-
Community development	1,193,065	211,519	-
Parks and recreation	1,814,007	-	-
Public works	-	286,000	-
Capital outlay	348,901	6,339,121	-
Debt service:			
Principal retirement	56,601	-	-
Interest and fiscal charges	3,590	-	-
Total Expenditures	**15,377,460**	**6,836,640**	**-**
Excess (Deficiency) of Revenues Over (Under) Expenditures	9,345,218	(682,079)	-
Other Financing Sources (Uses):			
Transfers in	123,524	1,115,154	-
Transfers out	(1,343,131)	(63,524)	-
Capital leases	122,592	-	-
Proceeds from sale of capital asset	49,128	-	-
Total Other Financing Sources (Uses)	**(1,047,887)**	**1,051,630**	**-**
Net Change in Fund Balances	8,297,331	369,551	-
Fund Balances, Beginning of Year, as previously reported	8,826,495	24,570,344	117,929
Restatements	78,836	-	-
Fund Balances, Beginning of Year, as restated	8,905,331	24,570,344	117,929
Fund Balances, End of Year	**$ 17,202,662**	**$ 24,939,895**	**$ 117,929**

See Notes to Financial Statement.

CITY OF DINUBA

STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2021

	Capital Projects Funds		
	Transportation Construction	Other Governmental Funds	Total Governmental Funds
Revenues:			
Taxes	$ -	$ 3,930,472	$ 23,872,090
Assessments	-	-	1,200,122
Intergovernmental	882,997	2,584,086	11,512,896
Charges for services	-	1,066,507	2,277,342
Use of money and property	2,249	377,844	638,369
Fines and forfeitures	-	176,120	251,220
Miscellaneous	103	149,384	294,962
Total Revenues	**885,349**	**8,284,413**	**40,047,001**
Expenditures:			
Current:			
General government	-	16,980	2,878,155
Public safety	-	2,022,932	11,123,053
Community development	-	-	1,404,584
Parks and recreation	-	-	1,814,007
Public works	-	1,902,240	2,188,240
Capital outlay	1,385,884	1,820,653	9,894,559
Debt service:			
Principal retirement	-	1,320,131	1,376,732
Interest and fiscal charges	-	908,852	912,442
Total Expenditures	**1,385,884**	**7,991,788**	**31,591,772**
Excess (Deficiency) of Revenues Over (Under) Expenditures	(500,535)	292,625	8,455,229
Other Financing Sources (Uses):			
Transfers in	604,951	2,778,410	4,622,039
Transfers out	-	(2,391,928)	(3,798,583)
Capital leases	-	74,884	197,476
Proceeds from sale of capital asset	-	-	49,128
Total Other Financing Sources (Uses)	**604,951**	**461,366**	**1,070,060**
Net Change in Fund Balances	104,416	753,991	9,525,289
Fund Balances, Beginning of Year, as previously reported	889,152	9,883,428	44,287,348
Restatements	-	-	78,836
Fund Balances, Beginning of Year, as restated	889,152	9,883,428	44,366,184
Fund Balances, End of Year	**$ 993,568**	**$ 10,637,419**	**$ 53,891,473**

See Notes to Financial Statement.

CITY OF DINUBA

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES YEAR ENDED JUNE 30, 2021

Net change in fund balances - total governmental funds		$ 9,525,289
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the costs of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.		
Capital outlay	$ 8,341,728	
Depreciation	(3,342,022)	
Contributed capital assets	7,811,698	
Proceeds on sale of capital assets	49,128	
Gain/(loss) on sale of capital assets	(385,244)	12,475,288
Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. Issuance of long-term debt is an other financing source in the governmental funds, but the issuance increased long-term liabilities on the statement of net position.		
Principal repayments	1,377,785	
Amortization of bond premiums(discounts)	(3,692)	
Amortization of deferred charges	(49,931)	
Capital leases issued	(197,476)	1,126,686
Accrued interest for long-term liabilities. This is the net change in accrued interest for the current period.		13,216
Compensated absences expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		71,135
OPEB obligation expenses are expenditures in the governmental funds, but reduce the total OPEB liability in the statement of net position.		(4,284,098)
Revenues reported as unavailable revenue in the governmental funds and recognized in the statement of activities. These are included in the intergovernmental revenues in the governmental fund activity.		37,469
Internal service funds are used by management to charge the costs of certain activities, such as equipment management and self-insurance, to individual funds. The net revenues (expenses) of the internal service funds is reported with governmental activities.		1,084,786
Pension obligation expenses are expenditures in the governmental funds, but reduce to the net pension liability in the statement of net position.		(1,187,718)
Change in Net Position of Governmental Activities		**$ 18,862,053**

See Notes to Financial Statement.

CITY OF DINUBA

STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2021

	Business-Type Activities - Enterprise Funds			
	Water	**Sewer**	**Golf Course**	**Disposal**
Assets:				
Current:				
Cash and investments	$ 2,724,612	$ 362,912	$ 362,883	$ 1,014,871
Receivables:				
Accounts	1,371,953	781,152	8,375	395,448
Accrued interest	1,795	178	-	637
Prepaid costs	5,102	5,663	554	60,976
Due from other governments	-	-	-	-
Inventories	-	-	103,337	-
Restricted:				
Cash with fiscal agent	50,189	593,405	-	-
Total Current Assets	**4,153,651**	**1,743,310**	**475,149**	**1,471,932**
Noncurrent:				
Notes and loans	3,170	-	-	-
Advances to other funds	-	-	-	200,000
Capital assets - net of accumulated depreciation	17,685,640	21,712,187	19,361,950	210,526
Total Noncurrent Assets	**17,688,810**	**21,712,187**	**19,361,950**	**410,526**
Total Assets	**21,842,461**	**23,455,497**	**19,837,099**	**1,882,458**
Deferred Outflows of Resources:				
Deferred charge on refunding	-	850,189	-	-
Deferred pension related items	207,457	106,749	-	89,030
Deferred OPEB related items	210,078	80,897	-	40,941
Total Deferred Outflows of Resources	**417,535**	**1,037,835**	**-**	**129,971**
Liabilities:				
Current:				
Accounts payable	181,201	134,526	159,949	124,882
Accrued liabilities	14,022	11,707	41,079	6,363
Accrued interest	53,031	109,996	-	-
Unearned revenues	-	-	319,557	-
Deposits payable	332,774	-	-	-
Due to other funds	-	-	-	-
Accrued compensated absences	6,951	8,856	-	5,071
Accrued claims and judgments	-	-	-	-
Bonds, notes, and capital leases	526,170	549,870	92,004	11,125
Total Current Liabilities	**1,114,149**	**814,955**	**612,589**	**147,441**
Noncurrent:				
Advances from other funds	-	-	1,589,075	-
Accrued compensated absences	36,300	16,437	-	18,702
Net pension Liability	959,391	493,665	-	411,723
Total OPEB Liability	1,658,452	638,642	-	323,210
Bonds, notes, and capital leases	3,541,744	8,047,948	291,463	41,219
Total Noncurrent Liabilities	**6,195,887**	**9,196,692**	**1,880,538**	**794,854**
Total Liabilities	**7,310,036**	**10,011,647**	**2,493,127**	**942,295**
Deferred Inflows of Resources:				
Deferred pension related items	40,644	20,914	-	17,442
Deferred OPEB related items	234,830	90,429	-	45,765
Total Deferred Inflows of Resources	**275,474**	**111,343**	**-**	**63,207**
Net Position:				
Net investment in capital assets	13,617,726	13,964,558	18,978,483	158,182
Unrestricted	1,056,760	405,784	(1,634,511)	848,745
Total Net Position	**$ 14,674,486**	**$ 14,370,342**	**$ 17,343,972**	**$ 1,006,927**

See Notes to Financial Statement.

CITY OF DINUBA

STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2021

	Business-Type Activities - Enterprise Funds			Governmental Activities- Internal Service Funds
	Ambulance	Other Enterprise Funds	Totals	
Assets:				
Current:				
Cash and investments	$ 8,257,666	$ 399,875	$ 13,122,819	$ 2,060,295
Receivables:				
Accounts	812,151	2,964	3,372,043	7,854
Accrued interest	4,791	277	7,678	1,132
Prepaid costs	4,984	291	77,570	87,056
Due from other governments	1,280,329	614,183	1,894,512	-
Inventories	-	-	103,337	-
Restricted:				
Cash with fiscal agent	-	-	643,594	71,561
Total Current Assets	**10,359,921**	**1,017,590**	**19,221,553**	**2,227,898**
Noncurrent:				
Notes and loans	-	-	3,170	-
Advances to other funds	-	-	200,000	-
Capital assets - net of accumulated depreciation	507,431	3,282,896	62,760,630	184,585
Total Noncurrent Assets	**507,431**	**3,282,896**	**62,963,800**	**184,585**
Total Assets	**10,867,352**	**4,300,486**	**82,185,353**	**2,412,483**
Deferred Outflows of Resources:				
Deferred charge on refunding	-	-	850,189	-
Deferred pension related items	605,865	724	1,009,825	120,311
Deferred OPEB related items	46,535	10,923	389,374	108,857
Total Deferred Outflows of Resources	**652,400**	**11,647**	**2,249,388**	**229,168**
Liabilities:				
Current:				
Accounts payable	51,660	70,575	722,793	61,616
Accrued liabilities	46,291	1,330	120,792	8,529
Accrued interest	-	-	163,027	-
Unearned revenues	-	-	319,557	-
Deposits payable	-	-	332,774	-
Due to other funds	-	308,546	308,546	-
Accrued compensated absences	35,080	1,096	57,054	11,073
Accrued claims and judgments	-	-	-	50,000
Bonds, notes, and capital leases	1,464	-	1,180,633	31,288
Total Current Liabilities	**134,495**	**381,547**	**3,205,176**	**162,506**
Noncurrent:				
Advances from other funds	-	-	1,589,075	-
Accrued compensated absences	84,291	3,367	159,097	33,608
Net pension Liability	2,801,842	3,348	4,669,969	556,386
Total OPEB Liability	367,364	86,226	3,073,894	859,366
Bonds, notes, and capital leases	5,990	-	11,928,364	76,726
Total Noncurrent Liabilities	**3,259,487**	**92,941**	**21,420,399**	**1,526,086**
Total Liabilities	**3,393,982**	**474,488**	**24,625,575**	**1,688,592**
Deferred Inflows of Resources:				
Deferred pension related items	118,698	142	197,840	23,570
Deferred OPEB related items	52,017	12,209	435,250	121,683
Total Deferred Inflows of Resources	**170,715**	**12,351**	**633,090**	**145,253**
Net Position:				
Net investment in capital assets	499,977	3,282,896	50,501,822	76,571
Unrestricted	7,455,078	542,398	8,674,254	731,235
Total Net Position	**$ 7,955,055**	**$ 3,825,294**	**$ 59,176,076**	**$ 807,806**

See Notes to Financial Statement.

CITY OF DINUBA

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION PROPRIETARY FUNDS YEAR ENDED JUNE 30, 2021

	Business-Type Activities - Enterprise Funds			
	Water	**Sewer**	**Golf Course**	**Disposal**
Operating Revenues:				
Sales and service charges	$ 3,240,648	$ 3,816,657	$ 2,397,750	$ 3,202,112
Miscellaneous	19,543	124	-	2,045
Total Operating Revenues	**3,260,191**	**3,816,781**	**2,397,750**	**3,204,157**
Operating Expenses:				
Salaries and benefits	672,768	525,243	1,304,301	309,812
Contractual services	888,616	218,543	114,690	2,226,221
Materials and supplies	302,463	119,502	305,294	61,125
Insurance	-	-	-	-
Employee health insurance	-	-	-	-
Repairs and maintenance	25,298	265,030	62,956	1,836
Utilities	389,863	153,283	166,828	26,137
Allocated costs	389,706	(423,473)	-	331,714
Depreciation expense	623,942	516,016	753,652	50,032
Bad debt expense	-	-	6,486	-
Total Operating Expenses	**3,292,656**	**1,374,144**	**2,714,207**	**3,006,877**
Operating Income (Loss)	(32,465)	2,442,637	(316,457)	197,280
Nonoperating Revenues (Expenses):				
Intergovernmental	1,201,756	-	-	-
Interest revenue	12,420	18,208	6,135	500,896
Interest expense	(168,227)	(429,701)	(1,331)	(5,382)
Loss on disposal of capital assets	(18,689)	(23,302)	(123,617)	(1,740)
Total Nonoperating Revenues (Expenses)	**1,027,260**	**(434,795)**	**(118,813)**	**493,774**
Income (Loss) Before Transfers	994,795	2,007,842	(435,270)	691,054
Transfers in	925,035	833,860	-	-
Transfers out	(1,151,304)	(1,341,796)	-	(25,691)
Changes in Net Position	768,526	1,499,906	(435,270)	665,363
Net Position:				
Beginning of Year, as previously reported	13,905,960	12,870,436	17,779,242	341,564
Restatements	-	-	-	-
Beginning of Fiscal Year, as restated	13,905,960	12,870,436	17,779,242	341,564
End of Fiscal Year	**$ 14,674,486**	**$ 14,370,342**	**$ 17,343,972**	**$ 1,006,927**

See Notes to Financial Statement.

CITY OF DINUBA

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
YEAR ENDED JUNE 30, 2021

	Business-Type Activities - Enterprise Funds			Governmental Activities- Internal Service Funds
	Ambulance	Other Enterprise Funds	Totals	
Operating Revenues:				
Sales and service charges	$ 2,302,744	$ 194,042	$ 15,153,953	$ 5,933,510
Miscellaneous	-	161,525	183,237	-
Total Operating Revenues	**2,302,744**	**355,567**	**15,337,190**	**5,933,510**
Operating Expenses:				
Salaries and benefits	460,941	158,464	3,431,529	555,093
Contractual services	121,580	546,372	4,116,022	103,873
Materials and supplies	351,678	82,098	1,222,160	112,911
Insurance	-	-	-	1,563,982
Employee health insurance	-	-	-	2,307,754
Repairs and maintenance	31,831	54,404	441,355	186,212
Utilities	4,313	73,821	814,245	7,393
Allocated costs	361,359	130,632	789,938	27,174
Depreciation expense	177,215	301,079	2,421,936	34,153
Bad debt expense	53,759	-	60,245	-
Total Operating Expenses	**1,562,676**	**1,346,870**	**13,297,430**	**4,898,545**
Operating Income (Loss)	740,068	(991,303)	2,039,760	1,034,965
Nonoperating Revenues (Expenses):				
Intergovernmental	3,012,617	874,410	5,088,783	-
Interest revenue	31,853	2,866	572,378	5,291
Interest expense	-	-	(604,641)	(5,626)
Loss on disposal of capital assets	-	(237,960)	(405,308)	-
Total Nonoperating Revenues (Expenses)	**3,044,470**	**639,316**	**4,651,212**	**(335)**
Income (Loss) Before Transfers	3,784,538	(351,987)	6,690,972	1,034,630
Transfers in	-	-	1,758,895	60,964
Transfers out	(102,236)	(11,480)	(2,632,507)	(10,808)
Changes in Net Position	3,682,302	(363,467)	5,817,360	1,084,786
Net Position:				
Beginning of Year, as previously reported	5,362,884	4,188,761	54,448,847	(276,980)
Restatements	(1,090,131)	-	(1,090,131)	-
Beginning of Fiscal Year, as restated	4,272,753	4,188,761	53,358,716	(276,980)
End of Fiscal Year	**$ 7,955,055**	**$ 3,825,294**	**$ 59,176,076**	**$ 807,806**

See Notes to Financial Statement.

CITY OF DINUBA

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
YEAR ENDED JUNE 30, 2021

	Business-Type Activities - Enterprise Funds			
	Water	Sewer	Golf Course	Disposal
Cash Flows from Operating Activities:				
Cash received from customers and users	$ 2,814,665	$ 3,800,521	$ 2,517,723	$ 3,140,272
Cash received from interfund service provided	-	-	-	-
Cash paid to suppliers for goods and services	(1,931,258)	(344,050)	(625,875)	(2,652,205)
Cash paid to employees for services	(827,337)	(1,301,167)	(1,304,301)	(840,967)
Cash received from (payments to) others	19,543	124	-	2,045
Net Cash Provided (Used) by Operating Activities	**75,613**	**2,155,428**	**587,547**	**(350,855)**
Cash Flows from Non-Capital Financing Activities:				
Cash transfers in	925,035	833,860	-	-
Cash transfers out	(1,151,304)	(1,341,796)	-	(25,691)
Short-term loans repaid to other funds	-	-	-	-
Intergovernmental revenue	1,201,756	-	-	-
Repayments (made)/received on notes/loans	4,818	-	-	3,000
Advance from other funds	-	-	(200,000)	-
Net Cash Provided (Used) by Non-Capital Financing Activities	**980,305**	**(507,936)**	**(200,000)**	**(22,691)**
Cash Flows from Capital and Related Financing Activities:				
Acquisition and construction of capital assets	(776,310)	(797,443)	-	-
Principal paid on capital debt	(526,561)	(542,149)	(72,430)	(11,946)
Interest paid on capital debt	(174,121)	(301,674)	(2,376)	(2,304)
Net Cash Provided (Used) by Capital and Related Financing Activities	**(1,476,992)**	**(1,641,266)**	**(74,806)**	**(14,250)**
Cash Flows from Investing Activities:				
Interest earnings	20,358	18,876	6,333	502,961
Net Cash Provided (Used) by Investing Activities	**20,358**	**18,876**	**6,333**	**502,961**
Net Increase (Decrease) in Cash and Cash Equivalents	**(400,716)**	**25,102**	**319,074**	**115,165**
Cash and Cash Equivalents at Beginning of Year	3,175,517	931,215	43,809	899,706
Cash and Cash Equivalents at End of Year	**$ 2,774,801**	**$ 956,317**	**$ 362,883**	**$ 1,014,871**
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities:				
Operating income (loss)	$ (32,465)	$ 2,442,637	$ (316,457)	$ 197,280
Adjustments to reconcile operating income (loss) net cash provided (used) by operating activities:				
Depreciation	623,942	516,016	753,652	50,032
Changes in pension related items	107,900	(19,246)	-	(22,557)
Changes in OPEB related items	(244,634)	(741,334)	-	(506,235)
(Increase) decrease in accounts receivable	(425,983)	(16,136)	76,195	(61,840)
(Increase) decrease in due from other governments	-	-	-	-
(Increase) decrease in prepaid expense	(2,926)	(4,246)	21,899	(952)
(Increase) decrease in inventory	-	-	13,161	-
Increase (decrease) in accounts payable & accrued liabilities	37,931	(6,919)	(11,167)	(4,220)
Increase (decrease) in deposits payable	29,683	-	-	-
Increase (decrease) in unearned revenue	-	-	50,264	-
Increase (decrease) in compensated absences	(17,835)	(15,344)	-	(2,363)
Total Adjustments	**108,078**	**(287,209)**	**904,004**	**(548,135)**
Net Cash Provided (Used) by Operating Activities	**$ 75,613**	**$ 2,155,428**	**$ 587,547**	**$ (350,855)**
Non-Cash Investing, Capital, and Financing Activities:				
Capital leased assets	$ 22,873	$ 13,971	$ 425,154	$ 7,620
Bad debt expense	-	-	(6,486)	-

See Notes to Financial Statement.

CITY OF DINUBA

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
YEAR ENDED JUNE 30, 2021

	Business-Type Activities - Enterprise Funds			Governmental Activities- Internal Service Funds
	Ambulance	Other Enterprise Funds	Totals	
Cash Flows from Operating Activities:				
Cash received from customers and users	$ 523,525	$ 191,078	$ 12,987,784	$ -
Cash received from interfund service provided	-	-	-	5,960,160
Cash paid to suppliers for goods and services	(819,488)	(1,052,041)	(7,424,917)	(4,453,273)
Cash paid to employees for services	(1,815,388)	(232,627)	(6,321,787)	(480,946)
Cash received from (payments to) others	-	161,525	183,237	-
Net Cash Provided (Used) by Operating Activities	**(2,111,351)**	**(932,065)**	**(575,683)**	**1,025,941**
Cash Flows from Non-Capital Financing Activities:				
Cash transfers in	-	-	1,758,895	60,964
Cash transfers out	(102,236)	(11,480)	(2,632,507)	(10,808)
Short-term loans repaid to other funds	-	308,546	308,546	-
Intergovernmental revenue	3,012,617	491,126	4,705,499	
Repayments (made)/received on notes/loans	-	-	7,818	-
Advance from other funds	-	-	(200,000)	-
Net Cash Provided (Used) by Non-Capital Financing Activities	**2,910,381**	**788,192**	**3,948,251**	**50,156**
Cash Flows from Capital and Related Financing Activities:				
Acquisition and construction of capital assets	(213,298)	(212,271)	(1,999,322)	(11,405)
Principal paid on capital debt	(2,077)	-	(1,155,163)	(32,694)
Interest paid on capital debt	-	-	(480,475)	(5,626)
Net Cash Provided (Used) by Capital and Related Financing Activities	**(215,375)**	**(212,271)**	**(3,634,960)**	**(49,725)**
Cash Flows from Investing Activities:				
Interest earnings	43,994	4,324	596,846	6,244
Net Cash Provided (Used) by Investing Activities	**43,994**	**4,324**	**596,846**	**6,244**
Net Increase (Decrease) in Cash and Cash Equivalents	**627,649**	**(351,820)**	**334,454**	**1,032,616**
Cash and Cash Equivalents at Beginning of Year	7,630,017	751,695	13,431,959	1,099,240
Cash and Cash Equivalents at End of Year	**$ 8,257,666**	**$ 399,875**	**$ 13,766,413**	**$ 2,131,856**
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities:				
Operating income (loss)	$ 740,068	$ (991,303)	$ 2,039,760	$ 1,034,965
Adjustments to reconcile operating income (loss) net cash provided (used) by operating activities:				
Depreciation	177,215	301,079	2,421,936	34,153
Changes in pension related items	242,064	(70,309)	237,852	46,836
Changes in OPEB related items	(1,636,728)	(8,317)	(3,137,248)	35,104
(Increase) decrease in accounts receivable	(445,131)	(2,964)	(875,859)	26,650
(Increase) decrease in due from other governments	(1,280,329)	-	(1,280,329)	-
(Increase) decrease in prepaid expense	(4,984)	270	9,061	(71,785)
(Increase) decrease in inventory	-	-	13,161	-
Increase (decrease) in accounts payable & accrued liabilities	56,257	(164,984)	(93,102)	(72,189)
Increase (decrease) in deposits payable	-	-	29,683	-
Increase (decrease) in unearned revenue	-	-	50,264	-
Increase (decrease) in compensated absences	40,217	4,463	9,138	(7,793)
Total Adjustments	**(2,851,419)**	**59,238**	**(2,615,443)**	**(9,024)**
Net Cash Provided (Used) by Operating Activities	**$ (2,111,351)**	**$ (932,065)**	**$ (575,683)**	**$ 1,025,941**
Non-Cash Investing, Capital, and Financing Activities:				
Capital leased assets	$ 7,454	$ -	$ 477,072	$ -
Bad debt expense	(53,759)	-	(60,245)	-

See Notes to Financial Statement.

CITY OF DINUBA

STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2021

	Redevelopment Successor Agency Private-Purpose Trust Fund
Assets:	
Pooled cash and investments	$ 2,133,850
Receivables:	
Accrued interest	1,035
Prepaid costs	186
Land held for resale	1,888,463
Restricted assets:	
Cash and investments with fiscal agents	109,953
Capital assets:	
Capital assets, not being depreciated	2,730,606
Capital assets, net of accumulated depreciation	44,986
Total Assets	**6,909,079**
Deferred Outflows of Resources:	
Deferred charge on refunding	2,629,648
Total Deferred Outflows of Resources	**2,629,648**
Liabilities:	
Accounts payable	8,975
Accrued liabilities	4,843
Accrued interest	587,912
Due to other governments	186
Long-term liabilities:	
Due in one year	1,505,000
Due in more than one year	42,138,572
Total Liabilities	**44,245,488**
Deferred Inflows of Resources:	
Net Position:	
Restricted for dissolution of former RDA	(34,706,761)
Total Net Position	**$ (34,706,761)**

See Notes to Financial Statements.

CITY OF DINUBA

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
YEAR ENDED JUNE 30, 2021

	Redevelopment Successor Agency Private-Purpose Trust Fund
Additions:	
Contributions:	
Taxes	$ 3,566,634
Interest and change in fair value of investments	18,164
Total Additions	**3,584,798**
Deductions:	
Administrative expenses	232,979
Contractual services	22,621
Interest expense	2,058,250
Depreciation expense	5,559
Total Deductions	**2,319,409**
Changes in Net Position	**1,265,389**
Net Position - Beginning of the Year	(35,972,150)
Net Position - End of the Year	**$ (34,706,761)**

See Notes to Financial Statements.

The Jolly Trolley

Note 1: Summary of Significant Accounting Policies

The financial statements of the City of Dinuba (City) have been prepared in conformity with accounting principles generally accepted in the United States of America (USGAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below.

a. Reporting Entity

The City of Dinuba is a political subdivision provided for by the General Law of the State of California and, as such, can exercise the powers specified by the Constitution and laws of the State of California. The City was incorporated in 1906 as a general law city. On June 4, 1994, the voters of the City approved a Charter which gives the City Council greater self-rule, and the Charter was accepted by the Secretary of State on July 7, 1994. The City operates under a council-manager form of government.

The City of Dinuba is a municipal corporation governed by an elected five-member City Council who, in turn, elects one of its members to serve as the Mayor. As required by accounting principles generally accepted in the United States of America, these financial statements present the government and its component units, entities for which the government is considered to be financially accountable. Blended component units, although legally separate entities, are, in substance, part of the government's operations and so data from these units are combined with data of the City. The blended component units have a June 30 fiscal year end to coincide with the City's.

Blended Component Unit. In addition, in May 1994, the Dinuba Financing Authority (Authority) was formed in order to provide a funding vehicle for necessary street improvements within the City. The governing board of the Dinuba Financing Authority is the City Council, and the City Manager acts as Executive Director. A separate financial report is not being issued for the Dinuba Financing Authority. The activity of the Authority is reported in the Financing Authority Debt Service Fund of the City.

b. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include: 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Note 1: Summary of Significant Accounting Policies (Continued)

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

c. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary funds financial statements. Revenues are recorded when earned and expenses are recorded when the liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the fiscal year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

In the Fund Financial Statements, fiduciary funds are presented using the accrual basis of accounting. The private-purpose trust funds use the economic resources measurement focus. The agency funds do not have a measurement focus.

Governmental funds financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when the liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The City reports the following major governmental funds:

The General Fund is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in other funds.

HUD Grants Fund – This fund accounts for certain designated projects paid for the HUD Grant Federal program monies received from the State, along with repayments of loans.

Housing Authority Fund – This fund is used for account for activities of the former low and moderate income housing fund of the former Dinuba Redevelopment Agency.

Transportation Construction Fund – This fund accounts for other major street construction projects.

Note 1: Summary of Significant Accounting Policies (Continued)

The City reports the following major proprietary funds:

The Water Enterprise Fund – This fund accounts for the operation and maintenance of the City's water distribution system.

The Sewer Enterprise Fund – This fund accounts for the operation and maintenance of the City's wastewater collection system including operating costs of the wastewater treatment facility.

The Golf Course Fund – This fund accounts for the operation and maintenance of the City's golf course.

The Disposal Enterprise Fund – This fund accounts for the collection and disposal of solid waste from industrial, commercial, and residential users throughout the Dinuba area.

The Ambulance Enterprise Fund – This fund accounts for ambulance service fees and all costs associated with providing ambulance service throughout the City.

Additionally, the City reports the following fund types:

The Debt Service Funds are used to account for financial resources that are restricted, committed, or assigned to expenditure for principal and interest.

The Internal Service Funds account for financial transactions related to the City's billing and collections, maintenance and repairs, self-insurance programs and technology replacement. These services are provided to other departments or agencies of the City on a cost reimbursement basis.

The Fiduciary Funds are used to report resources held by the City in a purely custodial capacity, which involves only the receipt, temporary investment, and remittance of fiduciary resources to individuals, private organizations, or other governments. These funds are not included in the government-wide financial statements. The Private-Purpose Trust Funds are used to account for the assets of the former City of Dinuba Redevelopment Agency during the wind down period.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the government's proprietary funds function and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Enterprise Funds and of the Internal Service Fund are charges to customers for sales and services. Operating expenses for the Enterprises Funds and the Internal Service Funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed.

Note 1: Summary of Significant Accounting Policies (Continued)

d. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, Net Position or Equity

Cash and Investments

In order to maximize the flexibility of its investment program and to aid in cash budgeting, the City pools the cash of all funds, except for monies deposited with fiscal agents in accordance with related bond indentures. The cash and investments balance in each fund represent that fund's equity share of the City's cash and investment pool. As the City places no restrictions on the deposit or withdrawal of a particular fund's equity in the pool, the pool operates like a demand deposit account for the participating funds.

Interest income earned on pooled cash and investments is allocated monthly to the various funds based on month-end balances and is adjusted at fiscal year-end. Interest income on restricted cash and investments with fiscal agents is credited directly to the related fund.

In accordance with the State of California Government Code, the City adopts an investment policy annually that, among other things, authorizes types and concentrations of investments and maximum investment terms.

The City's investments are carried at fair value. The fair value of equity and debt securities is determined based on sales prices or bid-and-asked quotations from SEC- registered securities exchanges or NASDAQ dealers. LAIF determines the fair value of its portfolio quarterly and reports a factor to the City; the City applies that factor to convert its share of LAIF from amortized cost to fair value. Changes in fair value are allocated to each participating fund.

For purposes of the statement of cash flows, the City has defined cash and cash equivalents to be change and petty cash funds, equity in the City's cash and investment pool, and restricted non-pooled investments with initial maturities of three months or less.

Property Taxes

Assessed values for purposes of property taxes are determined on an annual basis for the period July 1 to June 30 by the Tulare County Assessor as of January 1. Taxes are levied annually on July 1 and become a lien on real property at January 1. Taxes are due November 1 and February 1 and are delinquent if not paid by December 10 and April 10, respectively, at which time applicable penalties and interest are assessed. Unsecured taxes became delinquent if not paid by August 31.

Prepaid Items

Payments to vendors that reflect costs applicable to future accounting periods are recorded as prepaid items in both government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

Restricted Assets

Certain proceeds of the City's long-term debt, as well as certain resources set aside for their repayment, are classified as restricted assets on the balance sheet because they are maintained in separate bank accounts and their use is limited by applicable bond covenants.

Note 1: Summary of Significant Accounting Policies (Continued)

In the absence of specific statutory provisions governing the issuance of bonds, certificates, or leases, these bond monies may be invested in accordance with the ordinance; resolutions and indentures specifying the types of investments its trustees or fiscal agents may make. These ordinances, resolutions, and indentures are generally more restrictive than the City's general investment policy. In no instance have additional types of investments been authorized that are not permitted by the City's general investment policy.

Capital Assets

Capital assets, which include property, plant, equipment, fine art, and infrastructure assets (e.g., roads, bridges, sidewalks, traffic lights and signals, street lights, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the City as assets with an initial, individual cost of $2,500 or more and an estimated useful life in excess of one year. Such capital assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital asset, donated works of art and similar items, and capital assets received in a service concession arrangement are reported at acquisition value. The cost of normal maintenance and repairs that do not add to the value of the capital asset or materially extend capital asset lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business- type activities is included as part of the capitalized value of the assets constructed. No interest was capitalized during the fiscal year ended June 30, 2021.

Capital assets of the City are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Buildings	30
Improvements other than buildings	30
Infrastructure	20 to 40
Utility systems	40 to 75
Vehicles	5 to 15
Computer equipment	7

The City's art collection is not depreciated. Periodic restoration and maintenance costs on particular items are charged to expense as incurred.

Compensated Absences

It is the City's policy to permit employees to accumulate earned but unused vacation and sick leave benefits. All vacation and sick leave benefits are accrued as earned by employees. A portion of unused sick leave benefits, varying by employee bargaining unit, vests and is payable upon retirement. For proprietary funds, a current liability is reported for that portion of the estimated value of vacation and sick leave benefits to be used during the subsequent fiscal year, and the estimated value of vested sick leave benefits of employees approaching or at their respective retirement ages.

Note 1: Summary of Significant Accounting Policies (Continued)

Long-Term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Initial-issue bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method (which approximates the effective interest method). The difference between the reacquisition price of refunding bonds and the net carrying amount of refunded debt (deferred amount on refunding) is amortized over the shorter of the life of the refunding debt or remaining life of the refunded debt. Amortization of bond premiums or discounts, and deferred amounts on refunding is included in interest expense.

In the fund financial statements, governmental fund types recognize bond premiums, discounts, and issuance costs during the period issued. The face amount of debt issued is reported as other financing sources. Premiums received are reported as other financing sources, while discounts are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Net Pension Liability

For purposes of measuring the net pension liability, deferred outflows and inflows of resources related to pensions, and pension expense, information about the fiduciary net position and additions to/deductions from the fiduciary net position have been determined on the same basis as they are reported by the CalPERS Financial Office. For this purpose, benefit payments (including refunds of employee contributions) are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value. CalPERS audited financial statements are publicly available reports that can be obtained at CalPERS' website under Forms and Publications.

Other Post-Employment Benefits (OPEB)

For purposes of measuring the total OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense have been determined by an independent actuary. For this purpose, benefit payments are recognized when currently due and payable in accordance with the benefit terms.

Generally accepted accounting principles require that the reported results must pertain to liability information within certain defined timeframes. For this report, the following timeframes are used:

Valuation Date	June 30, 2019
Measurement Date	June 30, 2020
Measurement Period	June 30, 2019 to June 30, 2020

Deferred Outflows and Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense) until then. The City reports deferred charges on bond refunding's as well as deferred outflows relating

Note 1: Summary of Significant Accounting Policies (Continued)

to the net pension liability and total OPEB liability reported in the government-wide statement of net position for governmental and business-type activities.

In addition to liabilities, the statement of net position and governmental balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City has three items that qualify for reporting in the category. The first item are deferred inflows relating to the net pension liability reported in the government-wide statement of net position for governmental and business-type activities. The second item relates to revenues earned, but not yet available for resources. The third item is deferred inflows relating to the total OPEB liability reported in the government-wide statement of net position for governmental and business-type activities.

Interfund Transactions

Interfund transactions are reflected as either loans, services provided, reimbursements, or transfers. Loans are reported as receivables and payables as appropriate, are subject to elimination upon consolidation and are referred to as either “due to/from other funds” (i.e., the current portion of interfund loans) or “advances to/from other funds” (i.e., the noncurrent portion of interfund loans). Any residual balances outstanding between the governmental activities and the business-type activities are reported in the government-wide financial statements as “internal balances”. Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not available financial resources.

Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund, and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental or proprietary funds are netted as part of the reconciliation to the government-wide presentation.

Net Position and Fund Equity

GASB Statement No. 63 requires that the difference between assets added to the deferred outflows of resources and liabilities added to the deferred inflows of resources be reported as net position. Net position is classified as either net investment in capital assets, restricted, or unrestricted.

Net position that is net investment in capital assets consist of capital assets, net of accumulated depreciation, and reduced by the outstanding principal of related debt. Restricted net position is the portion of net position that has external constraints placed on it by creditors, grantors, contributors, laws, or regulations of other governments, or through constitutional provisions or enabling legislation. Unrestricted net position consists of net position that does not meet the definition of net investment in capital assets or restricted net position.

In the fund financial statements, governmental funds report fund balance as non-spendable, restricted, committed, assigned or unassigned based primarily on the extent to which the City is bound to honor constraints on how specific amounts can be spent.

Note 1: Summary of Significant Accounting Policies (Continued)

- *Non-spendable fund balance* – amounts that cannot be spent because they are either
  (a) not spendable in form or (b) legally or contractually required to be maintained intact.

- *Restricted fund balance* – amounts with constraints placed on their use that are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

- *Committed fund balance* – amounts that can only be used for specific purposes determined by formal action of the City Council which includes the City Charter, ordinances and resolutions and that remain binding unless removed in the same manner. The underlying action that imposed the limitation needs to occur no later than the close of the reporting period.

- *Assigned fund balance* – amounts that are constrained by the City's intent to be used for specific purposes but are neither restricted nor committed. Such intent should be expressed by the City Council or its designated officials to assign amounts to be used. Constraints imposed on the use of assigned amounts can be removed with no formal Council actions.

- *Unassigned fund balance* – the residual classification for the City's General Fund that includes amounts not contained in the other classifications. In other funds, the unassigned classification is used only if expenditures incurred for specific purposes exceed the amounts restricted, committed, or assigned to those purposes.

The City Council establishes, modifies, or rescinds fund balance commitments and assignments by passage of a resolution or other formal action. This is done through adoption of the budget, subsequent budget amendments, resolution, or other formal actions when necessary that occur throughout the year.

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, followed by unrestricted committed, assigned and unassigned resources as they are needed.

e. Use of Estimates

The preparation of basic financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses/expenditures during the reporting period. Actual results could differ from those estimates.

Note 2: Stewardship, Compliance, and Accountability

a. Deficit Fund Balances and Net Position

The Assessment Districts Fund has a deficit fund balance of $70,144 which should be alleviated as additional revenues or transfers are received.

The MTBE Fund has a deficit fund balance of $68,089 which should be alleviated as additional revenues or transfers are received.

The Property and Equipment Internal Service Fund has a deficit net position of $580,412.

These deficits should be alleviated as additional revenues are received by City departments.

Note 3: Cash and Investments

Cash and investments as of June 30, 2021, are classified in the accompanying financial statements as follows:

Statement of net position:	
Cash and investments	$ 41,763,848
Restricted cash and investments with fiscal agents	1,481,933
Fiduciary funds:	
Cash and investments	2,133,850
Restricted cash and investments with fiscal agents	109,953
	$ 45,489,584

Cash and investments as of June 30, 2021, consist of the following:

Cash on hand	$ 8,370
Deposits with financial institutions	5,622,782
Investments	39,858,432
Total cash and investments	$ 45,489,584

a. Investments Authorized by the California Government Code and the City's Investment Policy

The table below identifies the investment types that are authorized for the City of Dinuba (City) by the California Government Code (or the City's investment policy, where more restrictive). The table also identifies certain provisions of the California Government Code (or the City's investment policy, where more restrictive) that address interest rate risk, credit risk, and concentration of credit risk. This table does not address investments of debt proceeds held by bond trustee that are governed by the provisions of debt agreements of the City, rather than the general provisions of the California government Code or the City's investment policy.

Note 3: Cash and Investments (Continued)

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Local Agency Investment Fund (State Pool)	N/A	None	$50 million
U.S. Treasury Obligations	N/A	None	None
U.S. Government Agency Issues	N/A	None	None
Insured Passbook on Demand Deposits with Banks and Savings and Loans	N/A	None	100,000
Certificates of Deposit	5 years	None	100,000
Money Market Funds (must be comprised of eligible securities permitted under this policy)	N/A	None	None
Repurchase agreements	1 year	None	None

The investment policy allows for the above investments which have equal safety and liquidity as all other allowed investments. Maturity depends on the cash needs of the City.

b. Investments Authorized by Debt Agreements

Investment of debt proceeds held by bond trustees are governed by provisions of the debt agreements, rather than the general provisions of the California Government Code or the City's investment policy. The table below identifies the investment types that are authorized for investments held by bond trustee. The table also identifies certain provisions of these debt agreements that address interest rate risk, credit risk, and concentration of credit risk.

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Local Agency Investment Fund (State Pool)	N/A	None	$50 million
U.S. Treasury Obligations	N/A	None	None
U.S. Government Agency Issues	N/A	None	None
Insured Passbook on Demand Deposits with Banks and Savings and Loans	N/A	None	100,000
Certificates of Deposit	5 years	None	100,000
Commercial Paper			
Mutual Funds (must be comprised of eligible securities permitted under this policy)			
Money Market Funds (must be comprised of eligible securities permitted under this policy)	N/A	None	None
Municipal Bonds (rated highest 2 categories)	N/A	None	None
Investment Agreements	N/A	None	None
Repurchase agreements	1 year	None	None

The investment policy allows for the above investments which have equal safety and liquidity as all other allowed investments. Maturity depends on the cash needs of the City.

Note 3: Cash and Investments (Continued)

c. Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the City manages its exposure to interest rate risk is by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations.

Information about the sensitivity of the fair values of the City's investments (including investments held by bond trustee) to market interest rate fluctuations is provided by the following table that shows the distribution of the City's investments by maturity:

	Remaining Maturity (in Months)	
Investment Type	Totals	12 Months of Less
State Investment Pool	$ 38,094,459	$ 38,094,459
Money Market Funds	172,087	172,087
Held by Bond Trustees:	-	-
Money Market Funds	1,334,589	1,334,589
Certificates of Deposit	257,297	257,297
Total	$ 39,858,432	$ 39,858,432

d. Investments with Fair Values Highly Sensitive to Interest Rate Fluctuations

The City has no investments (including investments held by bond trustees) that are highly sensitive to interest rate fluctuations (to a greater degree than already indicated in the information provided above).

e. Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented below is the minimum rating required by (where applicable) the California Government Code, the City's investment policy, or debt agreements, and the actual rating as of fiscal year end for each investment type.

		Minimum Legal	Rating as of Fiscal Year End
Investment Type	Amount	Raring	Not Rated
State Investment Pool	$ 38,094,459	N/A	$ 38,094,459
Money Market Funds	172,087	N/A	172,087
Held by Bond Trustees:			
Money Market Funds	1,334,589	N/A	1,334,589
Certificates of Deposit	257,297	N/A	257,297
Total	$ 39,858,432		$ 39,858,432

Note 3: Cash and Investments (Continued)

The investment policy of the City contains limitations on the amount that can be invested in any one issuer. There are no investments in any one issuer (other than U.S. Treasury securities, mutual funds, and external investment pools) that represent 5% or more of total City investments.

f. Custodial Credit Risk

Custodial credit risk for *deposits* is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for *investments* is the risk that, in the event of the failure of the counterparty (e.g. broker- dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the City's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments. The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the government unit). The fair value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure City deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits.

As of June 30, 2021, all of the City's deposits with financial institutions in excess of federal depository insurance limits were held in collateralized accounts. As of June 30, 2021, City investments in the following investment types were held by the same broker-dealer (counterparty) that was used by the City to buy the securities:

Investment Type	Reported Amount
Certificates of Deposit	$ 257,297
Money Market Funds	1,506,676

g. Investment in State Investment Pool

The City is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by the California Government Code under the oversight of the Treasurer of the State of California. The fair value of the City's investment in this pool is reported in the accompanying financial statements at amounts based upon the City's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis.

h. Fair Value Measurements

The City categorizes its fair value measurements within the fair value hierarchy establish by generally accepted accounting principles. These principles recognize a three tiered fair value hierarchy as follows: Level 1 – Investments reflect prices quoted in active markets; Level 2 – Investments reflect prices that are based on similar observable asset either directly or indirectly, which may include inputs in markets that are not considered active; and Level 3 – Investments reflect prices based upon unobservable sources. The City has marketable securities that are measured with recurring fair value measurements as of June 30, 2021 and are valued using quoted market prices (level 1 inputs).

Note 4: Notes and Loans Receivable

Notes receivable as of June 30, 2021, totaled $25,512,006 and were recorded as follows:

Special Revenue Funds	$ 25,508,836
Enterprise Funds	3,170
Total Notes and Loans Receivables	$ 25,512,006

Notes and loans receivable by type are:

Home Loan Rehabilitation Program loans to assist low income residents to afford safe and sanitary housing, including improvements to the housing; non-interest bearing to 10 percent interest; principal and interest generally due at maturity or change of home ownership; secured by deeds of trust; proceeds are paid directly to the builder and a receivable is recorded from the home purchaser.	$ 13,859,332
HOME program funds were used to loan to a developer for the construction of an affordable Senior housing complex.	3,100,000
Promissory notes from developers for the acquisition and development of property for housing projects within the City; interest rates from 3% to 4.81%; terms of the notes are thirty to forty years; notes secured by deeds of trust.	8,552,674
Totals	$ 25,512,006

Note 5: Accounts Receivable

The following is a list of accounts receivable at June 30, 2021:

	Receivable	Allowance	Net
Governmental Activities -			
Due from other governments	$ 8,615,059	$ -	$ 8,615,059
Accounts	561,046	-	561,046
	$ 9,176,105	$ -	$ 9,176,105
Business-type Activities -			
Due from other governments	$ 1,894,512	$ -	$ 1,894,512
Accounts	4,324,203	952,160	3,372,043
	$ 6,218,715	$ 952,160	$ 5,266,555

Note 6: Interfund Transactions

a. Current Interfund Balances

Current interfund balances arise in the normal course of business and are expected to be repaid shortly after the end of the fiscal year. These balances normally represent loans to cover temporary shortages of cash in individual funds. The following presents a summary of current interfund balances at June 30, 2021:

Due to Fund	Amount	Due From Fund	Amount
General Fund	$ 1,674,947	HUD Grants	$ 1,674,947
General Fund	546,166	Non-Major Governmental Funds	546,166
General Fund	308,546	Other Enterprise Fund	308,546
Total	$ 2,529,659	Total	$ 2,529,659

b. Long-term Interfund Advances

At June 30, 2021, the funds below have made/received advances that were not expected to be repaid within one year:

Payable Fund	Amount	Receivable Fund	Amount
Major Fund:		Major Fund:	
General	$ 1,031,663	General	$ 1,496,405
Major Proprietary Fund:		Housing Authority	116,904
Golf Course	1,589,075	Major Proprietary Fund:	
Non-Major Governmental Funds	316,904	Disposal	200,000
		Non-Major Governmental Funds	1,124,333
Total	$ 2,937,642	Total	$ 2,937,642

Advances will be repaid to the advancing fund when revenue in the receiving fund is adequate. These usually occur as impact fees, operating, fees, tax revenues, or sales of property occur.

Note 6: Interfund Transactions (Continued)

c. Transfers Between Funds

With Council approval, resources may be transferred from one City fund to another. The purpose of the majority of transfers is to cover operating costs and fund capital projects, less often, an equity transfers may be made to open or close a fund.

Transfers In	Amount	Transfers Out	Amount
Major Governmental:		Major Governmental:	
General	$ 123,524	General	$ 1,343,131
HUD Grants	1,115,154	HUD Grants	63,524
Transportation Construction	604,951	Major Enterprise:	
Major Enterprise:		Water	1,151,304
Water	925,035	Sewer	1,341,796
Sewer	833,860	Disposal	25,691
Internal Service Funds	60,964	Ambulance	102,236
Non-major Governmental Funds	2,778,410	Other Enterprise Funds	11,480
		Internal Service Funds	10,808
		Non-major Governmental Funds	2,391,928
	$ 6,441,898		$ 6,441,898

Note 7: Compensated Absences

The following is a summary of changes in the City's compensated absences for the fiscal year ended June 30, 2021:

	Balance June 30, 2020	Additions	Reductions	Balance June 30, 2021	Current Portion
Governmental activities	$ 1,123,369	$ 942,565	$ 1,021,493	$ 1,044,441	$ 224,645
Business-type activities	207,013	289,042	279,904	216,151	57,054
Total	$ 1,330,382	$ 1,231,607	$ 1,301,397	$ 1,260,592	$ 281,699

Compensated absences in governmental activities have been liquidated in the past fiscal year in the general fund, the gas tax, transportation, public safety sales tax and community enhancement grant, (Special Revenue Funds) and general construction, vocational center, and public works management (Capital Projects funds).

Note 8: Capital Assets

a. Governmental Activities

Capital asset governmental activity for the fiscal year ended June 30, 2021 was as follows:

	Balance at July 1, 2020	Additions	Deletions	Balance at June 30, 2021
Capital Assets not being depreciated:				
Land	$ 105,978,954	$ -	$ -	$ 105,978,954
Artwork	68,641	-	-	68,641
Right of way s/easements	6,715,256	731,190	-	7,446,446
Construction in progress	355,354	6,742,008	-	7,097,362
Total	113,118,205	7,473,198	-	120,591,403
Capital Assets being depreciated:				
Buildings	21,010,879	-	-	21,010,879
Improvements other than buildings	3,070,681	821,443	-	3,892,124
Equipment and machinery	8,428,920	377,252	394,276	8,411,896
Infrastructure	81,153,087	7,470,642	87,052	88,536,677
Total	113,663,567	8,669,337	481,328	121,851,576
Less accumulated depreciation for:				
Buildings	(5,859,900)	(350,035)	-	(6,209,935)
Improvements other than buildings	(2,811,729)	(465,365)	-	(3,277,094)
Equipment and machinery	(8,618,454)	(435,922)	82,266	(8,972,110)
Infrastructure	(29,498,402)	(2,124,853)	62,946	(31,560,309)
Total	(46,788,485)	(3,376,175)	145,212	(50,019,448)
Total, net of accumulated depreciation	66,875,082	5,293,162	336,116	71,832,128
Total Capital Assets, Net	$ 179,993,287	$ 12,766,360	$ 336,116	$ 192,423,531

Depreciation expense was charged to functions/programs of the City's governmental activities as follows:

General Government	$ 668,405
Public Safety	668,405
Community Development	668,404
Parks & Rec	668,404
Public Works	668,404
Internal Service Funds	34,153
Total	$ 3,376,175

Note 8: Capital Assets (Continued)

b. Business-type Activities

Capital asset business-type activity for the fiscal year ended June 30, 2021, was as follows:

	Balance at July 1, 2020	Additions	Deletions	Balance at June 30, 2021
Water Fund:				
Capital Assets not being depreciated:				
Land	$ 261,806	$ -	$ -	$ 261,806
Total capital assets not being depreciated	261,806	-	-	261,806
Capital Assets being depreciated:				
Infrastructure	21,233,240	776,295	-	22,009,535
Buildings and improvements	4,852,279	-	-	4,852,279
Equipment and machinery	1,168,628	22,888	53,608	1,137,908
Total capital assets being depreciated	27,254,147	799,183	53,608	27,999,722
Less accumulated depreciation for:				
Infrastructure	(6,854,572)	(353,620)	-	(7,208,192)
Buildings and improvements	(2,556,014)	(161,589)	-	(2,717,603)
Equipment and machinery	(576,278)	(108,733)	34,918	(650,093)
Total accumulated depreciation	(9,986,864)	(623,942)	34,918	(10,575,888)
Total capital assets being depreciated, net	17,267,283	175,241	18,690	17,423,834
Water Fund Capital Assets, net	**$ 17,529,089**	**$ 175,241**	**$ 18,690**	**$ 17,685,640**
Sewer Fund:				
Capital Assets not being depreciated:				
Land	$ 4,388,142	$ -	$ -	$ 4,388,142
Total capital assets not being depreciated	4,388,142	-	-	4,388,142
Capital Assets being depreciated:				
Infrastructure	19,751,275	687,075	-	20,438,350
Buildings and improvements	4,403,718	-	-	4,403,718
Equipment and machinery	660,448	124,339	27,150	757,637
Total capital assets being depreciated	24,815,441	811,414	27,150	25,599,705
Less accumulated depreciation for:				
Infrastructure	(4,792,469)	(358,090)	-	(5,150,559)
Buildings and improvements	(2,391,145)	(124,747)	-	(2,515,892)
Equipment and machinery	(579,877)	(33,179)	(3,847)	(609,209)
Total accumulated depreciation	(7,763,491)	(516,016)	(3,847)	(8,275,660)
Total capital assets being depreciated, net	17,051,950	295,398	23,303	17,324,045
Sewer Fund Capital Assets, net	**$ 21,440,092**	**$ 295,398**	**$ 23,303**	**$ 21,712,187**
Disposal Fund:				
Capital Assets being depreciated:				
Equipment and machinery	$ 693,114	$ 7,620	$ -	$ 700,734
Less accumulated depreciation for:				
Equipment and machinery	(440,176)	(50,032)	-	(490,208)
Disposal Fund Capital Assets, net	**$ 252,938**	**$ (42,412)**	**$ -**	**$ 210,526**

Note 8: Capital Assets (Continued)

	Balance at July 1, 2020	Additions	Deletions	Balance at June 30, 2021
Ambulance Fund:				
Capital Assets being depreciated:				
Equipment and machinery	$ 1,377,355	$ 220,752	$ 202,963	$ 1,395,144
Less accumulated depreciation for:				
Equipment and machinery	(913,461)	(177,215)	(202,963)	(887,713)
Ambulance Fund Capital Assets, net	**$ 463,894**	**$ 43,537**	**$ -**	**$ 507,431**
Golf Course Fund:				
Capital Assets not being depreciated:				
Land	$ 3,101,766	$ -	$ -	$ 3,101,766
Total capital assets not being depreciated	3,101,766	-		3,101,766
Capital Assets being depreciated:				
Infrastructure	6,530,587	-	-	6,530,587
Buildings and improvements	20,878,871	-	-	20,878,871
Equipment and machinery	1,062,361	425,154	991,623	495,892
Total capital assets being depreciated	28,471,819	425,154	991,623	27,905,350
Less accumulated depreciation for:				
Infrastructure	(2,639,585)	-	-	(2,639,585)
Buildings and improvements	(8,240,143)	(693,605)	-	(8,933,748)
Equipment and machinery	(880,838)	(60,047)	(869,052)	(71,833)
Total accumulated depreciation	(11,760,566)	(753,652)	(869,052)	(11,645,166)
Total capital assets being depreciated, net	16,711,253	(328,498)	122,571	16,260,184
Golf Course Fund Capital Assets, net	**$ 19,813,019**	**$ (328,498)**	**$ 122,571**	**$ 19,361,950**
Other Enterprise Funds:				
Capital Assets being depreciated:				
Buildings and improvements	$ 4,638,847	$ 61,672	$ -	$ 4,700,519
Equipment and machinery	1,845,757	150,599	405,357	1,590,999
Total capital assets being depreciated	6,484,604	212,271	405,357	6,291,518
Less accumulated depreciation for:				
Buildings and improvements	(1,394,375)	(159,251)	-	(1,553,626)
Equipment and machinery	(1,480,565)	(141,828)	(167,397)	(1,454,996)
Total accumulated depreciation	(2,874,940)	(301,079)	(167,397)	(3,008,622)
Total capital assets being depreciated, net	3,609,664	(88,808)	237,960	3,282,896
Other Enterprise Funds Capital Assets, net	**$ 3,609,664**	**$ (88,808)**	**$ 237,960**	**$ 3,282,896**
Total Business-type Capital Assets, net	**$ 63,108,696**	**$ 54,458**	**$ 402,524**	**$ 62,760,630**

Depreciation expense was charged to functions/programs of the City's business-type activities as follows:

Business-Type Activities	
Water	$ 623,942
Sewer	516,016
Disposal	50,032
Ambulance	177,215
Golf	753,652
Other Enterprise Funds	301,079
Total	$ 2,421,936

Note 9: Long-Term Liabilities

The following is a summary of changes in the City's long-term liabilities for the fiscal year ended June 30, 2021:

	Balance at July 1, 2020	Additions	Reductions	Balance at June 30, 2021	Due Within One Year
Governmental Activities:					
Direct Borrowings:					
Capital leases payable	$ 9,518,983	$ 197,476	$ (560,479)	$ 9,155,980	$ 464,890
Public Offerings:					
Lease revenue bonds payable	14,810,000	-	(850,000)	13,960,000	895,000
Original issue discount	(221,301)	-	12,090	(209,211)	-
Original issue premium	153,653	-	(8,398)	145,255	-
Total Governmental Activities	$ 24,261,335	$ 197,476	$ (1,406,787)	$ 23,052,024	$ 1,359,890
Business-type Activities:					
Direct Borrowings:					
Capital leases payable	$ 415,111	$ 481,878	$ (180,184)	$ 716,805	$ 184,680
Water notes payable	4,284,949	-	(447,966)	3,836,983	459,953
Public Offerings:					
Revenue bonds	6,685,000	-	(420,000)	6,265,000	430,000
Original issue premium	39,359	-	(2,150)	37,209	-
Private Placement:					
Revenue bonds	2,360,000	-	(107,000)	2,253,000	106,000
Total Business-type Activities	$ 13,784,419	$ 481,878	$ (1,157,300)	$ 13,108,997	$ 1,180,633

a. Governmental Activities – Lease Revenue Bonds (Public Offerings)

2012 DFA Lease Revenue Bonds Payable. On November 7, 2012, the Dinuba Financing Authority issued $11,270,000 of 2012 Lease Revenue Refunding Bonds. The proceeds of the bonds were used to refund the 2002 Lease Revenue Bonds in the amount of $6,430,000, refund the $3,825,000 remaining balance of the 2010 Lease Revenue Notes issued by the Redevelopment Agency, fund a reserve account, and pay costs of issuance. The bonds consist of $5,285,000 of serial bonds with maturity dates from September 1, 2014 through 2024. Interest rates vary between 2.0%-3.0% with semi-annual payments due each March 1 and September 1. There are also $4,650,000 of term bonds due September 1, 2032 and $1,335,000 term bonds due September 1, 2038, which carry interest rates of 3.75% and 4.00%, respectively.

The principal balance outstanding on the 2012 bonds as of June 30, 2021 was $7,880,000. The refunding of the 2002 bonds resulted in a cash savings over the repayment period of $690,097 and an economic gain of $481,729. The refunding of the 2010 bonds resulted in a cash deficit of $2,361,946 as the 2010 bonds were due in 2017 whereas the 2012 bonds are due through 2038.

2012 DFA Lease Revenue Refunding Bonds Payable. On September 20, 2012, the Dinuba Financing Authority issued $1,500,000 of Lease Revenue Bonds. The proceeds of these bonds are to be used for financing and refinancing the purchase of certain land parcels within the City and pay costs of issuance. The bonds carry interest at 3.0%, interest is paid semi-annually each March 1 and September 1. Principal is due each September 1 through 2022. The outstanding balance of the 2012 Lease Revenue Bonds as of June 30, 2021 was $400,000.

Note 9: Long-Term Liabilities (Continued)

2016 DFA Lease Revenue Refunding Bonds Payable. On October 12, 2016, the Dinuba Financing Authority issued $6,580,000 of 2016 Lease Revenue Refunding Bonds. The proceeds of the bonds were used to refund the 2007 Lease Revenue Bonds in the amount of $6,255,000 and pay costs of issuance.

The bonds consist of $6,580,000 of serial bonds with maturity dates from September 1, 2018 through 2038. Interest rates vary between 2.0%-4.0% with semi-annual payments due each March 1 and September 1.

The refunding of the 2007 bonds resulted in a cash savings over the repayment period of $1,529,810 and an economic loss of $296,346. The principal balance outstanding on the 2016 bonds as of June 30, 2021 was $5,680,000.

b. Governmental Activities – Capital Leases Payable (Direct Borrowings)

On July 1, 2015, the City entered into a Site and Facility Lease with Compass Bank. The City determined it was necessary and desirable to repay a loan to the Successor Agency to the Dinuba Redevelopment Agency. The City will lease real property and improvements consisting of the Dinuba Transit Center to Compass in consideration for Compass's paying the City the sum of not to exceed $1,300,000 in advance rental. Compass bank will then lease the site and facility back to the City at an interest rate not to exceed 5.25%. The site and facility lease will commence on July 1, 2015 and shall end on May 25, 2030. The outstanding principal balance of this lease at June 30, 2021 is $933,941.

On December 1, 2013, the City entered into a lease purchase agreement with the Dinuba Financing Authority and Western Alliance Bank in the amount of $8,433,377. The lease was executed to finance the costs associated with the acquisition, construction, and installation of solar energy improvements to City facilities. The funds are to be deposited into a project fund ($8,146,742), a capitalized interest fund ($176,785) and a delivery costs fund ($109,850). Lease payments are made semi-annually on June 12 and December 12. Interest is 4.1925%. The lease term matures on December 12, 2033. The City has the right to prepay the lease at any time. The outstanding balance as of June 30, 2021 is $7,777,353.

On July 1, 2016, the City entered into an agreement with Ray Morgan Company (RMC) for the purpose leasing a City Hall copy machine in the amount of $159,000. The monthly payments begin July 1, 2016 with a final maturity date of June 1, 2021. On May 17, 2021, the City re-entered into an agreement with RMC for the purpose leasing a City Hall copy machine in the amount of $98,265. The agreement has no stated interest rate and the monthly payments are $2,075. Payments are split between the governmental and business-type funds. The outstanding balance of the lease obligation as of June 30, 2021 related to the governmental funds was $97,037.

On October 15, 2015, the City entered into an agreement with US Bank Equipment Finance for the purpose of leasing multiple copiers for the Police Department in the amount of $52,140. The monthly payments begin October 15, 2015 with a final maturity date of October 15, 2020. On June 6, 2019, the City re-entered into an agreement with US Bank Equipment Finance for the purpose of leasing multiple copiers for the Police Department in the amount of $50,160. The monthly payments begin June 2019 with a final maturity date of May 2024. The agreement has no stated interest rate and the monthly payments are $869 and $836, respectively. The outstanding balance of the lease obligation as of June 30, 2021 was $29,260.

Note 9: Long-Term Liabilities (Continued)

On July 1, 2016, the City entered into an agreement with Ray Morgan Company (RMC) for the purpose leasing a Public Works copy machine in the amount of $50,190. The monthly payments begin July 1, 2016 with a final maturity date of June 1, 2021. On May 18, 2021, the City re-entered into an agreement with RMC for the purpose leasing a Public Works copy machine in the amount of $8,127. The agreement has no stated interest rate and the monthly payments are $645. Payments are split between the governmental and business-type funds. The outstanding balance of the lease obligation as of June 30, 2021 related to the governmental funds was $8,127.

On June 26, 2018, the City entered into an agreement with Enterprise Car Trust for the purpose of leasing thirteen 2019 Ram 1500 Classics in the amount of $354,082; of which $147,203 relates to governmental activities. The interest rate is 1.35% and the monthly payments are $5,270. The outstanding balance of the lease obligations as of June 30, 2021 was $73,713.

On April 14, 2020, the City entered into an agreement with John Deere Financial for the purpose of leasing a 2017 John Deere Tractor, 2019 John Deere Loader, 2019 Frontier Rotary Tiller and 2019 Frontier CAT 1 Box Blade. The interest rate is 4.20% and the monthly payments are $8,030. The outstanding balance of the lease obligations as of June 30, 2021 was $15,085.

On June 26, 2019. The City entered into an agreement with Ray Morgan Company (RMC) for the purpose of leasing a Lanier copy machine for the Fire Department in the amount of $5,880. The first monthly payment was made in June 2019. The monthly payments are $98. The outstanding balance of the lease obligations as of June 30, 2021 was $3,430.

On September 25, 2019, the City entered into an agreement with Dell Financial Services for the purpose of providing services, software and hardware in the amount of $160,114. The first payment was due November 1, 2019. The agreement has an interest rate of 4.13% and the monthly payments are $2,948. The outstanding balance of the lease obligation as of June 30, 2021 was $108,014.

On December 1, 2019, the City entered into an agreement with Enterprise to lease 3 vehicles for the Police Department in the amount of $55,472. The first monthly payment was made in January 2020. The monthly payments are $2,616. Subsequently on August 14, 2020, the City entered into an additional agreement with Enterprise to lease 2 vehicles for the Police Department. The monthly payments are $1,611. The outstanding balance of the lease obligations as of June 30, 2021 was $96,250.

On August 3, 2020, the City entered into an agreement with Image 200 to lease a copier for the Fire Department in the amount of $16,200. The first monthly payment was made in October 2020. The monthly payments are $270. The outstanding balance of the lease obligations as of June 30, 2021 was $13,770.

Note 9: Long-Term Liabilities (Continued)

c. Long-Term Debt Amortization – Governmental Activities

The annual requirements to amortize long-term debt outstanding at June 30, 2021 (other than compensated absences) are as follows:

	2012 DFA Lease Revenue Refunding Bonds		
Fiscal Year Ended June 30,	Principal	Interest	Total
2022	$ 455,000	$ 277,800	$ 732,800
2023	470,000	263,925	733,925
2024	475,000	249,750	724,750
2025	495,000	235,200	730,200
2026	510,000	218,212	728,212
2027-2031	2,845,000	784,969	3,629,969
2032-2036	1,925,000	279,031	2,204,031
2037-2039	705,000	43,100	748,100
	$ 7,880,000	$ 2,351,987	$ 10,231,987

	2012 Lease Revenue Bonds		
Fiscal Year Ended June 30,	Principal	Interest	Total
2022	$ 200,000	$ 18,000	$ 218,000
2023	200,000	6,000	206,000
	$ 400,000	$ 24,000	$ 424,000

	2016 DFA Lease Revenue Refunding Bonds		
Fiscal Year Ended June 30,	Principal	Interest	Total
2022	$ 240,000	$ 177,750	$ 417,750
2023	240,000	170,550	410,550
2024	250,000	163,200	413,200
2025	260,000	154,250	414,250
2026	265,000	143,750	408,750
2027-2031	1,500,000	560,000	2,060,000
2032-2036	1,745,000	311,325	2,056,325
2037-2039	1,180,000	53,700	1,233,700
	$ 5,680,000	$ 1,734,525	$ 7,414,525

Note 9: Long-Term Liabilities (Continued)

	Site and Facility Lease		
Fiscal Year Ended June 30,	Principal	Interest	Total
2022	$ 78,340	$ 47,377	$ 125,717
2023	82,452	43,266	125,718
2024	86,777	38,940	125,717
2025	91,331	34,386	125,717
2026	96,123	34,386	130,509
2027-2031	498,918	87,043	585,961
	$ 933,941	$ 285,398	$ 1,219,339

	Solar Energy Lease		
Fiscal Year Ended June 30,	Principal	Interest	Total
2022	$ 257,476	$ 323,395	$ 580,871
2023	304,955	312,108	617,063
2024	356,286	298,790	655,076
2025	411,724	283,278	695,002
2026	471,541	283,278	754,819
2027-2031	3,429,293	1,093,975	4,523,268
2032-2034	2,546,078	298,919	2,844,997
	$ 7,777,353	$ 2,893,743	$ 10,671,096

	RMC City Hall Copier Lease		
Fiscal Year Ended June 30,	Principal	Interest	Total
2022	$ 19,671	$ -	$ 19,671
2023	19,671	-	19,671
2024	19,671	-	19,671
2025	19,671	-	19,671
2026	18,353	-	18,353
	$ 97,037	$ -	$ 97,037

	DeLage Fire Department		
Fiscal Year Ended June 30,	Principal	Interest	Total
2022	$ 3,240	$ -	$ 3,240
2023	3,240	-	3,240
2024	3,240	-	3,240
2025	3,240	-	3,240
2026	810	-	810
	$ 13,770	$ -	$ 13,770

Note 9: Long-Term Liabilities (Continued)

	US Bank Police Department Copier Lease		
Fiscal Year Ended June 30,	Principal	Interest	Total
2022	$ 10,032	$ -	$ 10,032
2023	10,032	-	10,032
2024	9,196	-	9,196
	$ 29,260	$ -	$ 29,260

	RMC Public Works Copier Lease		
Fiscal Year Ended June 30,	Principal	Interest	Total
2022	$ 1,625	$ -	$ 1,625
2023	1,625	-	1,625
2024	1,625	-	1,625
2025	1,625	-	1,625
2026	1,627	-	1,627
	$ 8,127	$ -	$ 8,127

	Enterprise Car Leases		
Fiscal Year Ended June 30,	Principal	Interest	Total
2022	$ 54,658	$ 10,999	$ 65,657
2023	54,658	10,999	65,657
2024	42,393	7,338	49,731
2025	18,254	1,192	19,446
	$ 169,963	$ 30,528	$ 200,491

	John Deere Tractor Scraper		
Fiscal Year Ended June 30,	Principal	Interest	Total
2022	$ 7,384	$ 646	$ 8,030
2023	7,701	330	8,031
	$ 15,085	$ 976	$ 16,061

Note 9: Long-Term Liabilities (Continued)

	RMC Fire Department Copier Lease		
Fiscal Year Ended June 30,	Principal	Interest	Total
2022	$ 1,176	$ -	$ 1,176
2023	1,176	-	1,176
2024	1,078	-	1,078
	$ 3,430	$ -	$ 3,430

	Dell Financial Services		
Fiscal Year Ended June 30,	Principal	Interest	Total
2022	$ 31,288	$ 4,085	$ 35,373
2023	32,605	2,768	35,373
2024	36,872	1,448	38,320
2025	7,249	110	7,359
	$ 108,014	$ 8,411	$ 116,425

	Total Governmental Activities		
Fiscal Year Ended June 30,	Principal	Interest	Total
2022	$ 1,359,890	$ 860,052	$ 2,219,942
2023	1,428,115	809,946	2,238,061
2024	1,282,138	759,466	2,041,604
2025	1,308,094	708,416	2,016,510
2026	1,363,454	679,626	2,043,080
2027-2031	8,273,211	2,525,987	10,799,198
2032-2036	6,216,078	889,275	7,105,353
2037-2039	1,885,000	96,800	1,981,800
Subtotal	23,115,980	$ 7,329,568	$ 30,445,548
Net Premium (Discount)	(63,956)		
Grand Total Governmental Activities	$ 23,052,024		

Note 9: Long-Term Liabilities (Continued)

d. Business-Type Activities

Capital Leases (Direct Borrowings)

On April 29, 2016, the City entered into an agreement with PNC Equipment Finance, LLC (Lessor) for the purpose of financing the purchase of 5 Utility Vehicles in the amount of $58,746. The monthly payments begin December 5, 2016 with a final maturity date of December 5, 2020. On August 1, 2017 entered into an additional agreement with PNC Equipment Finance LLC to finance the purchase of two additional Utility Vehicles in the amount of $15,558. The monthly payment began September 21, 2017 with a final maturity date of September 21, 2021. The agreements have no stated interest rates and the monthly payments are $1,224 and $324, respectively. The outstanding balance of the lease obligations as of June 30, 2021 was $326.

On June 26, 2018, the City entered into an agreement with Enterprise Car Trust for the purpose of leasing thirteen 2019 Ram 1500 Classics in the amount of $354,082; of which $206,879 relates to governmental activities. The interest rate is 1.35% and the monthly payments are $5,270. The outstanding balance of the lease obligations as of June 30, 2021 was $99,278.

On October 19, 2018, the City entered into an agreement with Xio, Inc. for the purpose of leasing a Cloud SCADA water control system in the amount of $61,912 with a final maturity date of October 2021. The monthly payments are $1,968 including interest. The outstanding balance of the lease obligation as of June 30, 2021 was $10,319.

On July 1, 2016, the City entered into an agreement with Ray Morgan Company (RMC) for the purpose leasing a City Hall copy machine in the amount of $159,000. The monthly payments begin July 1, 2016 with a final maturity date of June 1, 2021. On May 17, 2021, the City re-entered into an agreement with RMC for the purpose leasing a City Hall copy machine in the amount of $26,150. The agreement has no stated interest rate and the monthly payments are $2,075. Payments are split between the governmental and business-type funds. The outstanding balance of the lease obligation as of June 30, 2021 related to the business-type funds was $26,150.

On July 1, 2016, the City entered into an agreement with Ray Morgan Company (RMC) for the purpose leasing a Public Works copy machine in the amount of $50,190. The monthly payments begin July 1, 2016 with a final maturity date of June 1, 2021. On May 18, 2021, the City re-entered into an agreement with RMC for the purpose leasing a Public Works copy machine in the amount of $30,574. The agreement has no stated interest rate and the monthly payments are $645. Payments are split between the governmental and business-type funds. The outstanding balance of the lease obligation as of June 30, 2021 related to the business-type funds was $30,574.

On December 1, 2019, the City entered into an agreement with Leasing 2, Inc for the purpose of leasing a PipeHunter VacHunter excavator in the amount of $174,830. The first payment was due June 1, 2020. The agreement has an interest rate of 3.77%. The outstanding balance of the lease obligation as of June 30, 2021 was $127,099.

Note 9: Long-Term Liabilities (Continued)

On March 16, 2020, the City entered into an agreement with RJMS Corporation for the purpose of leasing a Toyota Madvac Litter Vacuum in the amount of $50,332. The first payment was due April 8, 2020. The agreement has a total finance charge of $7,312. The outstanding balance of the lease obligation as of June 30, 2021 was $39,918.

On September 18, 2020, the City entered into an agreement with PNC Equipment Finance, LLC (Lessor) for the purpose of financing the purchase of 75 Golf Carts in the amount of $280,512. The monthly payments begin January 1, 2021 with a final maturity date of January 1, 2025. The agreement has no stated interest rate and the monthly payments are $5,844. The outstanding balance of the lease obligation as of June 30, 2021 was $245,446.

On February 1, 2021, the City entered into an agreement with PNC Equipment Finance, LLC (Lessor) for the purpose of financing the purchase of utility equipment in the amount of $144,642. The monthly payments begin March 1, 2021 with a final maturity date of March 1, 2026. The agreement has interest rate of 5.017% and the monthly payments are $2,331. The outstanding balance of the lease obligation as of June 30, 2021 was $137,695.

2012 Wastewater Revenue Refunding Bonds (Public Offering)

On November 7, 2012, the City issued $8,145,000 of Series 2012 Wastewater Revenue Refunding Bonds. The bonds were issued to refund $3,005,000 of outstanding 1998A Refunding Certificates of Participation, $3,845,000 of outstanding 2008 Lease Revenue Bonds, fund a reserve fund, and pay the costs of issuance.

These bonds will be payable from and secured by net revenues and certain funds and accounts of the City's wastewater system.

The bonds consist of $1,880,000 of service bonds at an interest rate of 2% and maturing between 2014 and 2020. The issue also includes $6,265,000 of term bonds with interest rates ranging from 2.50% to 5.00% and maturing between 2022 and 2038. Interest is payable semi-annually each March 1 and September 1. Principal is due annually each September 1.

The outstanding principal balance of the bonds as of June 30, 2021 was $6,265,000 The City advance refunded the 1998A Refunding Certificates of Participation of the 2008 Lease Revenue Bonds to reduce its total debt service over the next 25 years by $416,788 and $869,754, respectively. These refunding's also provided an economic gain of $311,941 and $561,370, respectively.

2019 Wastewater Revenue Refunding Bonds (Private Placement)

On November 1, 2019, the City issued $2,360,000 of Series 2019 Wastewater Revenue Refunding Bonds. The bonds were issued to refund $2,430,000 of outstanding 2007 DFA Wastewater System Revenue Bonds and $110,777 of the proceeds is to pay the cost of issuance.

These bonds will be payable from and secured by net revenues and certain funds and accounts of the City's wastewater system.

The bonds have an interest rate of 2.66% and maturing between 2020 and 2038. Interest is payable semi-annually each March 1 and September 1, commencing on March 1, 2020. Principal is due annually each September 1.

The outstanding principal balance of the bonds as of June 30, 2021 was $2,253,000.

Note 9: Long-Term Liabilities (Continued)

Water Notes Payable (Direct Borrowing)

The State of California Department of Water Resources granted a loan to the Water Fund of the City for construction of water facilities in the amount of $2,700,000. Of this amount, $1,924,399 was drawn down from the State. The note calls for semiannual payments of $54,710 including interest at 2.955% until January 2024. The balance at June 30, 2021 is $260,570.

The State of California Department of Water Resources granted a loan to the Water Fund of the City for construction of water facilities in the amount of $7,462,450. Of this amount, $6,956,217 was drawn down from the State. The note calls for semiannual payments of $224,125 including interest at 2.60% until January 2029. The balance at June 30, 2021 is $3,576,413.

e. Long-Term Debt Amortization – Business-type Activities

The annual requirements to amortize enterprise long-term debt outstanding at June 30, 2021 are as follows:

	Golf Cart Lease		
Fiscal Year Ended June 30,	Principal	Interest	Total
2022	$ 70,128	$ -	$ 70,128
2023	70,128	-	70,128
2024	70,128	-	70,128
2025	35,062	-	35,062
	$ 245,446	$ -	$ 245,446

	Utility Vehicle Leases		
Fiscal Year Ended June 30,	Principal	Interest	Total
2022	$ 21,876	$ 6,096	$ 27,972
2023	22,656	5,316	27,972
2024	23,820	4,152	27,972
2025	25,042	2,930	27,972
2026	26,328	1,644	27,972
2027	18,299	349	18,648
	$ 138,021	$ 20,487	$ 158,508

Note 9: Long-Term Liabilities (Continued)

	RMC City Hall Copier Lease		
Fiscal Year Ended June 30,	Principal	Interest	Total
2022	$ 5,229	$ -	$ 5,229
2023	5,229	-	5,229
2024	5,229	-	5,229
2025	5,229	-	5,229
2026	5,234	-	5,234
	$ 26,150	$ -	$ 26,150

	RMC Public Works Copier Lease		
Fiscal Year Ended June 30,	Principal	Interest	Total
2022	$ 6,115	$ -	$ 6,115
2023	6,115	-	6,115
2024	6,115	-	6,115
2025	6,115	-	6,115
2026	6,114	-	6,114
	$ 30,574	$ -	$ 30,574

	2012 Lease Revenue Bonds		
Fiscal Year Ended June 30,	Principal	Interest	Total
2022	$ 430,000	$ 231,563	$ 661,563
2023	440,000	220,688	660,688
2024	455,000	208,363	663,363
2025	470,000	194,488	664,488
2026	475,000	178,531	653,531
2027-2031	1,970,000	629,875	2,599,875
2032-2036	1,180,000	358,438	1,538,438
2037-2039	845,000	64,625	909,625
	$ 6,265,000	$ 2,086,571	$ 8,351,571

	1998 Water Note Payable		
Fiscal Year Ended June 30,	Principal	Interest	Total
2022	$ 102,381	$ 7,040	$ 109,421
2023	105,445	3,976	109,421
2024	52,744	810	53,554
	$ 260,570	$ 11,826	$ 272,396

Note 9: Long-Term Liabilities (Continued)

	2005 Water Note Payable		
Fiscal Year Ended June 30,	Principal	Interest	Total
2022	$ 357,572	$ 90,678	$ 448,250
2023	366,930	81,320	448,250
2024	1,983,807	257,443	2,241,250
2025	868,104	28,396	896,500
	$ 3,576,413	$ 457,837	$ 4,034,250

	Enterprise Car Leases		
Fiscal Year Ended June 30,	Principal	Interest	Total
2022	$ 38,793	$ 12,476	$ 51,269
2023	38,793	12,476	51,269
2024	21,692	7,719	29,411
	$ 99,278	$ 32,671	$ 131,949

	SCADA Lease		
Fiscal Year Ended June 30,	Principal	Interest	Total
2022	$ 10,319	$ 1,488	$ 11,807
	$ 10,319	$ 1,488	$ 11,807

	Pipehunter Excavator		
Fiscal Year Ended June 30,	Principal	Interest	Total
2022	$ 23,573	$ 4,795	$ 28,368
2023	24,462	3,906	28,368
2024	25,385	2,983	28,368
2025	26,343	2,025	28,368
2026	27,336	1,031	28,367
	$ 127,099	$ 14,740	$ 141,839

Note 9: Long-Term Liabilities (Continued)

Fiscal Year Ended June 30,	Madvac Litter Vacuum Principal	Interest	Total
2022	$ 8,647	$ 1,868	$ 10,515
2023	9,107	1,405	10,512
2024	9,591	924	10,515
2025	12,573	382	12,955
	$ 39,918	$ 4,579	$ 44,497

Fiscal Year Ended June 30,	2019 Wastewater Refunding Bond Principal	Interest	Total
2022	$ 106,000	$ 58,520	$ 164,520
2023	110,000	55,647	165,647
2024	113,000	52,681	165,681
2025	116,000	49,636	165,636
2026	119,000	46,510	165,510
2027-2031	643,000	182,835	825,835
2032-2036	730,000	91,717	821,717
2037-2039	316,000	8,459	324,459
	$ 2,253,000	$ 546,005	$ 2,799,005

Fiscal Year Ended June 30,	Total Business-type Activities Principal	Interest	Total
2022	$ 1,180,633	$ 414,524	$ 1,595,157
2023	1,198,865	384,734	1,583,599
2024	2,766,511	535,075	3,301,586
2025	1,564,468	277,857	1,842,325
2026	659,012	227,716	886,728
2027-2031	2,631,299	813,069	3,444,368
2032-2036	1,910,000	450,155	2,360,155
2037-2039	1,161,000	73,084	1,234,084
Subtotal	13,071,788	$ 3,176,214	$ 16,248,002
Net Premium (Discount)	37,209		
Grand Total Governmental Activities	$ 13,108,997		

Note 10: Pension Plan

Plan Description

All qualified permanent and probationary employees are eligible to participate in the City of Dinuba Miscellaneous & Safety cost-sharing multiple-employer defined benefit pension plan administered by the California Public Employees' Retirement System (CalPERS). Benefit provisions under the Plan are established by State statute and Local Government resolution. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

The rate plan provisions and benefits in effect at June 30, 2021, are summarized as follows:

	Miscellaneous Cost-Sharing Rate Plans	
	Tier 1*	PEPRA
Hire date	Prior to January 1, 2013	On or after January 1, 2013
Benefit formula	2% @ 55	2% @ 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	minimum 50 yrs	minimum 52 yrs
Monthly benefits, as a % of eligible compensation	1.426% to 2.418%	1.0% to 2.5%
Required employee contribution rates	7.000%	6.250%
Required employer normal contribution rates	9.409%	6.842%
Required employer UAL contributions	$ 508,848	$ 4,355

Note 10: Pension Plan (Continued)

	Safety Cost-Sharing Rate Plans		
	Tier 1*	PEPRA Police	PEPRA Fire
Hire date	Prior to January 1, 2013	On or after January 1, 2013	On or after January 1, 2013
Benefit formula	3% @ 55	2.7% @ 57	2.7% @ 57
Benefit vesting schedule	5 years service	5 years service	5 years service
Benefit payments	monthly for life	monthly for life	monthly for life
Retirement age	minimum 50 yrs	minimum 50 yrs	minimum 50 yrs
Monthly benefits, as a % of eligible compensation	2.4% to 3.0%	2.0% to 2.7%	2.0% to 2.7%
Required employee contribution rates	9.000%	12.000%	12.000%
Required employer contribution rates	16.704%	12.141%	12.141%
Required employer UAL contributions	$ 738,190	$ 1,954	$ 1,462

Contribution Description

Section 20814(c) of the California Public Employees' Retirement Law (PERL) requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The total plan contributions are determined through the CalPERS' annual actuarial valuation process. For public agency cost-sharing plans covered by either the Miscellaneous or Safety risk pools, the Plan's actuarially determined rate is based on the estimated amount necessary to pay the Plan's allocated share of the risk pool's costs of benefits earned by employees during the year, and any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

For the year ended June 30, 2021, the employer contributions recognized as a reduction to the net pension liability for the Plan were $1,023,527 for Miscellaneous and $1,702,909 for Safety.

Pension Liabilities, Pension Expense and Deferred Outflows and Deferred Inflows of Resources Related to Pensions

As of June 30, 2021, the City reported net pension liabilities for its proportionate shares of the net pension liability of the Plan as follows:

Proportionate Share of Net Pension Liability/(Asset)	
Miscellaneous Plan	$ 9,846,994
Safety Plan	12,415,460
Total Plan Net Pension Liability	$ 22,262,454

The City's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2020, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2019 rolled forward to June 30, 2020, using standard

Note 10: Pension Plan (Continued)

update procedures. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined.

The City's proportionate share of the net pension liability for the City's Miscellaneous Rate Plan as of the June 30, 2019 and 2020 measurement dates were as follows:

	Miscellaneous Plan
Proportion - June 30, 2019	0.20036%
Proportion - June 30, 2020	0.20461%
Change - Increase(Decrease)	0.00425%

The City's proportionate share of the net pension liability for the City's Safety Rate Plan as of June 30, 2019 and 2020 measurement dates were as follows:

	Safety Plan
Proportion - June 30, 2019	0.08889%
Proportion - June 30, 2020	0.09050%
Change - Increase(Decrease)	0.00161%

For the year ended June 30, 2021, the City recognized a total pension expense of $1,730,869 for the Miscellaneous Plan and $2,658,249 for the Safety Plan.

At June 30, 2021, the City reported deferred outflows and deferred inflows of resources related to the Miscellaneous Plan as follows:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	$ 1,096,427	$ -
Change of Assumptions	-	70,233
Difference between Expected and Actual Experiences	507,445	-
Net Difference between Projected and Actual Earnings on Pension Plan Investments	292,521	-
Adjustment due to differences in proportions	232,902	-
Difference in proportionate share of contributions	-	346,928
Total	**$ 2,129,295**	**$ 417,161**

Note 10: Pension Plan (Continued)

At June 30, 2021, the City reported deferred outflows and deferred inflows of resources related to the Safety Plan as follows:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to the measurement date	$ 1,842,579	$ -
Change of Assumptions	-	41,356
Difference between Expected and Actual Experiences	962,757	-
Net Difference between Projected and Actual Earnings on Pension Plan Investments	269,840	-
Adjustment due to differences in proportions	151,097	8,070
Difference in proportionate share of contributions	185,036	-
Total	**$ 3,411,309**	**$ 49,426**

The $1,096,427 for the Miscellaneous Plan and the $1,842,579 for the Safety Plan, reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2022. Other amounts reported as deferred outflows or deferred inflows of resources related to pensions will be recognized as pension expense as follows:

	Deferred Outflows/(Inflows) of Resources		
Fiscal Year Ended June 30:	Miscellaneous Plan	Safety Plan	Total
2022	$ 44,831	$ 476,024	$ 520,855
2023	224,784	551,513	776,297
2024	205,792	356,563	562,355
2025	140,300	135,204	275,504
	$ 615,707	$ 1,519,304	$ 2,135,011

Note 10: Pension Plan (Continued)

Actuarial Methods and Assumptions Used to Determine Total Pension Liability

For the measurement period ended June 30, 2020, the total pension liability was determined by rolling forward the June 30, 2019 total pension liability. The June 30, 2019 and the June 30, 2020 total pension liabilities were based on the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal in accordance with the requirements of GASB Statement No. 68
Actuarial Assumptions	
Discount Rate	7.15%
Inflation	2.50%
Salary Increases	Varies by Entry Age and Service
Mortality Rate Table (1)	Derived using CalPERS' Membership Data for all Funds
Post Retirement Benefit Increase	Contract COLA up to 2.50% until Purchasing Power Protection Allowance Floor on Purchasing Power applies

(1)The mortality table used was developed based on CalPERS-specific data. The table includes 15 years of mortality improvements using Society of Actuaries Scale 90% of scale MP 2016. For more details on this table, please refer to the December 2017 experience study report (based on CalPERS demographic data from 1997 to 2015) that can be found on the CalPERS website.

Discount Rate

The discount rate used to measure the total pension liability for PERF C was 7.15%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund (PERF C) cash flows. Taking into account historical returns of all the Public Employees Retirement Funds' asset classes (which includes the agent plan and two cost-sharing plans or PERF A, B, and C funds), expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach.

Note 10: Pension Plan (Continued)

Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each PERF C fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

The table below reflects long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. The target allocation shown was adopted by the Board effective on July 1, 2014.

Asset Class	Assumed Asset Allocation	Real Return Years 1 - 10 (1)	Real Return Years 11+ (2)
Global Equity	50.00%	4.80%	5.98%
Fixed Income	28.00%	1.00%	2.62%
Inflation Assets	0.00%	0.77%	1.81%
Private Equity	8.00%	6.30%	7.23%
Real Assets	13.00%	3.75%	4.93%
Liquidity	1.00%	0.00%	-0.92%

(1) An expected inflation of 2.0% used for this period.
(2) An expected inflation of 2.92% used for this period.

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the City's proportionate share of the net pension liability for the Plan, calculated using the discount rate for the Plan, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1% point lower or 1% point higher than the current rate:

Proportionate Share of Net Pension Liability/(Asset)

Plan	Discount Rate - 1% 6.15%	Current Discount 7.15%	Discount Rate +1% 8.15%
Miscellaneous Plan	$ 14,949,918	$ 9,846,994	$ 5,630,608
Safety Plan	18,550,866	12,415,460	7,380,779
Total	$ 33,500,784	$ 22,262,454	$ 13,011,387

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued CalPERS financial reports. See CalPERS website for additional information.

Note 11: Other Post-Employment Benefits (OPEB)

Description of the Plan

The City sponsors and administers a single-employer health care plan (HC Plan) for its employees. The plan provides medical, dental and vision plan coverage. Medical coverage is provided through CalPERS under the Public Employees' Medical and Hospital Care Act (PEMHCA), also referred to as PERS Health. Children are eligible for coverage until age 26.

Note 11: Other Post-Employment Benefits (OPEB) (Continued)

As the City's OPEB benefits are administered by City personnel, no separate financial statements are issued.

The City participates in the CalPERS Health Program, a community-rated program for its medical coverage.

Employees Covered

As of the June 30, 2019 actuarial valuation, the following current and former employees were covered by the benefit terms under the Plan:

Active	114
Inactive employees or beneficiaries currently receiving benefits	30
	144

Contributions

The HC Plan and its contribution requirements are established by Memoranda of Understanding with the applicable employee bargaining units and may be amended by agreements between the City and the bargaining units. The City is funding the benefits as a "Pay-as-you-go", meaning the City only contributes the required benefits when due. Total contributions were $516,380, which include the City's cash contributions of $383,380 and implied subsidy of $133,127.

Total OPEB Liability

The City's Total OPEB liability was measured as of June 30, 2020 and the total OPEB liability used to calculate the total OPEB liability was determined by an actuarial valuation dated June 30, 2019, based on the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions	
Discount Rate	2.45% at June 30, 2020 Bond Buyer Index
	3.13% at June 30, 2019 Bond Buyer Index
Inflation	2.50%
Salary Increase	3.00% per year
Mortality*	CalPERS 2017 Experience Study; Projected with MacLeod Scale 2020
Medical Trend	5.40% in 2021, fluctuating down 4% by 2076

* Demographic actuarial assumptions used in this valuation are based on the 2017 experience study of the CalPERS using date from 1997 to 2015, except for a different basis used to project future mortality improvements. The representative mortality rates were those published by CalPERS and adjusted to back out 15 years Scale MP 2016 to central year 2015.

Changes of Assumptions

Discount rate changed from 3.13% as of June 30, 2019 to 2.45% as of June 30, 2020, based on the published change in return for the applicable municipal bond index.

Note 11: Other Post-Employment Benefits (OPEB) (Continued)

Discount Rate

The discount rate used to measure the total OPEB liability was 2.45 percent. The projection of cash flows used to determine the discount rate assumed that City contributions will be made at rates equal to the actuarially determined contribution rates. The City does not participate in a trust fiduciary fund.

Changes in the OPEB Liability

The changes in the Total OPEB liability for the HC Plan are as follows:

	Increase(Decrease) Total OPEB Liability
Balance at June 30, 2020 (measurement date 06/30/2019)	$ 24,385,241
Changes recognized over the measurement period:	
Service Cost	1,040,926
Interest	787,756
Change of assumptions	3,237,466
Difference between expected and actual experience	-
Benefit payments	(516,507)
Net Changes	4,549,641
Balance at June 30, 2021 (measurement date 06/30/2020)	$ 28,934,882

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the City if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate, for measurement period ended June 30, 2020:

	1% Decrease (1.45%)	Current Discount Rate (2.45%)	1% Increase (3.45%)
Total Net OPEB Liability	$ 34,812,362	$ 28,934,882	$ 24,349,715

Sensitivity of the total OPEB Liability to Changes in the Health Care Cost Trend Rates

The following presents the total OPEB liability of the City if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current rate, for measurement period ended June 30, 2020:

	1% Decrease	Current Healthcare Cost Trent Rates	1% Increase
Total Net OPEB Liability	$ 23,770,213	$ 28,934,882	$ 35,757,221

Note 11: Other Post-Employment Benefits (OPEB) (Continued)

OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB

For the fiscal year ended June 30, 2021, the City recognized OPEB expense of $1,626,790 As of fiscal year ended June 30, 2021, the City reported deferred outflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
OPEB Contributions subsequent to the measurement date	$ 444,836	$ -
Changes of assumptions	3,220,371	920,744
Differences between expected and actual experiences	-	3,176,308
	$ 3,665,207	$ 4,097,052

The $444,836 reported as deferred outflows of resources related to contributions subsequent to the June 30, 2020 measurement date will be recognized as a reduction of the Total OPEB Liability during the fiscal year ending June 30, 2022. Other amounts reported as deferred outflows or deferred inflows of resources related to OPEB will be recognized as OPEB expense as follows:

Fiscal Year ended June 30:	Deferred Outflows/(Inflows) of Resources
2022	$ (201,892)
2023	(201,892)
2024	(201,892)
2025	(201,892)
2026	(201,892)
Thereafter	132,779
	$ (876,681)

Note 12: Deferred Compensation

The City has established a Deferred Compensation Plan and Trust as provided in Section 457 of the Internal Revenue Code of 1986, as amended. The City, acting as trustee of this plan, has agreed to perform its services as trustee in accordance with, and, as necessary, limited to comply with, applicable law. All amounts of compensation deferred pursuant to the plan, all property and rights purchased with such amounts, and all income attributable to such amounts, property or rights shall be held in trust for the exclusive benefit of participants and beneficiaries under the plan.

Note 13: Risk Management/Joint Venture

The City's risk management activities are recorded in the internal service fund. The purpose of the fund is to administer the employee life, health, property and liability, and workers' compensation insurance programs of the City.

The City participates with other public entities in a joint venture under a joint powers agreement which establishes the Central San Joaquin Valley Risk Management Authority (CSJVRMA). The relationship between the City and CSJVRMA is such that CSJVRMA is not a component unit of the City for financial reporting purposes.

Note 13: Risk Management/Joint Venture (Continued)

The City is covered for the first $1,000,000 of each general liability claim and $500,000 of each worker's compensation claim through the CSJVRMA. The City has the right to receive dividends or the obligation to pay assessments based on a formula which among other expenses, charges the City's account for liability losses under $50,000 and workers' compensation losses under $50,000. The CSJVRMA purchases excess reinsurance from $1,000,000 to $29,000,000. The CSJVRMA participates in an excess pool which provides Workers' Compensation coverage from $500,000 to $1,500,000 and purchases excess reinsurance above $5,000,000 to the statutory limit.

The CSJVRMA is a consortium of fifty-five (55) cities in San Joaquin Valley, California. It was established under the provisions of California Government Code Section 6500 et seq. The CSJVRMA is governed by a Board of Directors, which meets three times per year, consisting of one member appointed by each member city. The day-to-day business is handled by a management group employed by the CSJVRMA. The financial statements of CSJVRMA can be obtained at 1831 K Street, Sacramento, California 95814.

The financial position and results of operations for the CSJVRMA as of June 30, 2021 are presented below:

Total Assets	$ 150,621,596
Total Liabilities	$ 129,774,819
Total Net Position	20,846,777
Total Liabilities and Net Position	$ 150,621,596
Revenues for Fiscal Year	$ 55,391,674
Expenses for Fiscal Year	54,309,239
Change in Position	$ 1,082,435

At the termination of the joint powers agreement and after all claims have been settled, any excess or deficit will be divided among the cities in accordance with its governing documents.

The City is self-insured for health insurance for its employees. Each department and division is charged an actuarially determined amount for health insurance expenses based on its employees. All claims are administered by an independent insurance processor; the City is responsible for reimbursing the company for all claims up to $50,000 per covered individual, with any expenses greater than that being covered by the insurance provider.

The claims liability of $50,000 for health insurance at June 30, 2021 is based on the requirements of Governmental Accounting Standards Board Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. The claims liability was estimated from the average amount of claims paid per lag reports provided by the administrator. Settlements have not exceeded coverages for each of the past three fiscal years.

Note 13: Risk Management/Joint Venture (Continued)

Changes in health claim liabilities at June 30, 2021 and 2020, were as follows:

	2021	2020
Liability - beginning of fiscal year	$ 50,000	$ 50,000
Current year claims and changes in estimates	2,307,754	2,755,157
Claim payments	(2,307,754)	(2,755,157)
Liability - end of fiscal year	$ 50,000	$ 50,000

Note 14: Commitments

The City is committed to pay the local Chamber of commerce 40% of the annual business license fees collected. For the fiscal year ended June 30,2021 this amount is approximately $96,168. The budgeted amount for fiscal year June 30, 2022 is $97,390.

Note 15: Contingent Liabilities

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures that may be disallowed by the grantor cannot be determined at this time, although the government expects such amounts, if any, to be immaterial.

The City is subject to various lawsuits and claims involving public liability and other actions incidental to the ordinary course of City operations. In the aggregate, those claims seek monetary damages in significant amounts. To the extent the outcome of such litigation may be determined to result in financial loss to the City, in the opinion of City management, any potential liability for these actions is adequately provided for in the basic financial statements. The timing of potential payment of such losses cannot presently be determined.

Note 16: Successor Agency Trust for Assets of the Former Redevelopment Agency (SADRA)

On December 29, 2011, the California Supreme Court upheld AB X1 26 that provides for the dissolution of all redevelopment agencies in the State of California. This action impacted the reporting entity of the City that previously had reported a redevelopment agency within the reporting entity of the City as a blended component unit.

AB X1 26 provides that upon dissolution of a redevelopment agency, either the city or another unit of local government will agree to serve as the “successor agency” to hold the assets until they are distributed to other units of state and local government. The City Council elected to become the Successor Agency for the former redevelopment agency in accordance with AB X1 26.

After enactment of the law, which occurred on June 28, 2011, redevelopment agencies in the State of California cannot enter into new projects, obligations or commitments. Subject to the control of a newly established oversight board, remaining assets can only be used to pay enforceable obligations in existence at the date of dissolution (including the completion of any unfinished projects that were subject to legally enforceable contractual commitments).

Note 16: Successor Agency Trust for Assets of the Former Redevelopment Agency (SADRA)

In future fiscal years, successor agencies will only be allocated revenue in the amount that is necessary to pay the estimated annual installment payments on enforceable obligations of the former redevelopment agency until all enforceable obligations of the prior redevelopment agency have been paid in full and all assets have been liquidated.

AB X1 26 directs the State Controller of the State of California to review the propriety of any transfers of assets between redevelopment agencies and other public bodies that occurred after January 1, 2011. If the public body that received such transfers is not contractually committed to a third party for the expenditure or encumbrance of those assets, the State Controller is required to order the available assets to be transferred to the public body designated as the successor agency by AB X1 26.

In accordance with the timeline set forth in the Bill (as modified by the California Supreme Court on December 29, 2011) all redevelopment agencies in the State of California were dissolved and ceased to operate as a legal entity as of February 1, 2012. Prior to that date, the final seven months of the activity of the redevelopment agency continued to be reported in the Low-Moderate Income Housing, Tax Allocation and Redevelopment Agency governmental funds of the City. After the date of dissolution, the assets and activities of the dissolved redevelopment agency are reported in a fiduciary fund (private-purpose trust fund) in the financial statements of the City.

a. Capital Assets Held by SADRA

	Balance July 1, 2020	Additions	Deletions	Balance June 30, 2021
Capital assets, not depreciated:				
Land	$ 2,730,606	$ -	$ -	$ 2,730,606
Total capital assets, not depreciated	2,730,606	-	-	2,730,606
Capital assets, depreciated:				
Buildings and structures	167,848	-	-	167,848
Total capital assets, depreciated	167,848	-	-	167,848
Less accumulated depreciation for:				
Buildings and structures	(117,303)	(5,559)	-	(122,862)
Total accumulated depreciation	(117,303)	(5,559)	-	(122,862)
Total capital assets, depreciated, net	50,545	(5,559)	-	44,986
Total capital assets, net	$ 2,781,151	$ (5,559)	$ -	$ 2,775,592

Depreciation expense for the fiscal year ended June 30, 2021 was $5,559.

b. Summary of SADRA's Long-Term Debt

	Balance July 1, 2020	Deletions	Balance June 30, 2021	Current Portion
Public Offerings:				
Tax allocation bonds	$ 44,030,000	$ 1,520,000	$ 42,510,000	$ 1,505,000
Original issue premium	1,250,511	84,878	1,165,633	N/A
Original issue discount	(33,805)	(1,744)	(32,061)	N/A
Total long-term liabilities, net	$ 45,246,706	$ 1,603,134	$ 43,643,572	$ 1,505,000

Note 16: Successor Agency Trust for Assets of the Former Redevelopment Agency (SADRA) (Continued)

2012 Subordinate Tax Allocation Refunding Bonds. On December 6, 2012, SADRA issued $1,700,000 Subordinate Tax Allocation Refunding Bonds bearing interest of 2.0% to 4.25% payable semi-annually on March 1 and September 1 commencing March 1, 2014. The bonds mature annually at various amounts through September 2039. The bonds are payable from and secured by incremental tax revenues. Bonds outstanding as of June 30, 2021 were $1,335,000.

The Bonds were issued to refinance the Agency's previously issued $1,370,000, 2009 Tax Allocation Notes. As a result, the 2009 Tax Allocation Notes are considered to be defeased and the liability for those bonds have been removed from the long-term liabilities.

The aggregate debt service payments of the new debt is $1,406,600 more than the old debt.

After using funds remaining from the 2001 and 2003 issues, recognizing an original issue premium, paying costs of issuance, and paying an escrow agent for the refunding, the SADRA recognized a deferred loss on refunding in the amount of $495,141.

2014 Tax Allocation Refunding Bonds. On May 14, 2014, the Successor Agency to the Dinuba Redevelopment Agency issued $14,650,000 Tax Allocation Refunding Bonds bearing interest of 3% payable semi-annually on March 1 and September 1 commencing September 1, 2014. The bonds mature annually at various amounts through September 1, 2033. The bonds are payable from and secured by incremental tax revenues. Bonds outstanding as of June 30, 2021 were $11,400,000.

The Bonds are being issued to refinance the outstanding amount ($9,630,000) of the Agency's previously issued 2001 Tax Allocation Bonds and outstanding amount ($6,465,000) of the Agency's 2003 Tax Allocation Bonds. As a result, the 2001 and 2003 Tax Allocation Bonds are considered to be defeased and the liability for those bonds have been removed from the long-term liabilities of the Private Purpose Trust Fund.

2015 Tax Allocation Refunding Bonds. On October 1, 2015, the Successor Agency to the Dinuba Redevelopment Agency issued $15,055,000 Tax Allocation Refunding Bonds bearing interest of 3% payable semi-annually on March 1 and September 1 commencing March 1, 2017. The bonds mature annually at various amounts through September 1, 2036. The bonds are payable from and secured by incremental tax revenues. Bonds outstanding as of June 30, 2021 were $12,385,000.

The Bonds were issued to refinance the outstanding amount ($4,440,000) of the Agency's previously issued 2005 Tax Allocation Refunding Bonds and outstanding amount ($11,375,000) of the Agency's 2006 Tax Allocation Refunding Bonds. As a result, the 2005 Tax Allocation Refunding Bonds are considered to be defeased and the liability for the bonds have been removed from the long-term liabilities of the Private Purpose Trust Fund.

As a result of this refunding, the SADRA recognized a deferred loss on refunding in the amount of $828,923.

Note 16: Successor Agency Trust for Assets of the Former Redevelopment Agency (SADRA) (Continued)

2017 Tax Allocation Refunding Bonds. On February 22, 2017, the Successor Agency to the Dinuba Redevelopment Agency issued $18,875,000 Tax Allocation Refunding Bonds bearing interest of 2%-4% payable semi-annually on March 1 and September 1 commencing September 1, 2017. The bonds mature annually at various amounts through September 1, 2041. The bonds are payable from and secured by incremental tax revenues. Bonds outstanding as of June 30, 2021 were $17,390,000.

The Bonds were issued to refinance the outstanding amount ($3,000,000) of the Agency's previously issued 2006 Tax Allocation Refunding Bonds, outstanding amount ($10,365,000) of the Agency's previously issued 2011A Tax Allocation Refunding Bonds and outstanding amount ($4,325,000) of the Agency's 2011B Tax Allocation Refunding Bonds. As a result, the 2006, 2011A, and 2011B Tax Allocation Refunding Bonds are considered to be defeased and the liability for the bonds have been removed from the long-term liabilities of the Private Purpose Trust Fund.

As a result of this refunding, the SADRA recognized a deferred loss on refunding in the amount of $2,820,201.

The annual requirements to amortize long-term debt outstanding at June 30, 2021 are as follows:

Fiscal Year Ended June 30,	Principal	Interest	Total
2022	$ 1,505,000	$ 1,756,182	$ 3,261,182
2023	1,570,000	1,691,082	3,261,082
2024	1,625,000	1,619,619	3,244,619
2025	1,710,000	1,541,175	3,251,175
2026	1,795,000	1,458,644	3,253,644
2027-2031	10,130,000	6,093,772	16,223,772
2032-2036	12,530,000	3,609,119	16,139,119
2037-2041	10,795,000	1,132,001	11,927,001
2042	850,000	17,000	867,000
Subtotal	42,510,000	$ 18,918,594	$ 61,428,594
Net Premium (Discount)	1,133,572		
Grand Total SADRA	$ 43,643,572		

Note 17: Restatement

At June 30, 2021, the City reported a prior period adjustment in the amount of $78,836 in the General Fund. The prior period adjustment was due to the implementation of GASB Statement No. 84, *Fiduciary Activities*, for accounting and financial reporting purposes.

A restatement of $1,090,131 in the Ambulance Fund was recorded to adjust accounts receivable.

City of
DINUBA

Required Supplementary Information

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CITY OF DINUBA

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL GENERAL FUND YEAR ENDED JUNE 30, 2021

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Taxes	$ 12,287,900	$ 16,993,933	$ 19,941,618	$ 2,947,685
Assessments	1,202,917	1,202,917	1,200,122	(2,795)
Intergovernmental	2,094,310	2,208,300	2,190,473	(17,827)
Charges for services	855,701	1,257,838	1,210,835	(47,003)
Use of money and property	70,000	64,814	(40,945)	(105,759)
Fines and forfeitures	58,475	70,175	75,100	4,925
Miscellaneous	-	183,899	145,475	(38,424)
Total Revenues	**16,569,303**	**21,981,876**	**24,722,678**	**2,740,802**
Expenditures:				
General government				
City Council	151,414	151,414	131,323	20,091
City Manager	117,300	178,300	219,972	(41,672)
City Attorney	311,053	311,053	297,682	13,371
Human Resources	172,702	172,702	197,875	(25,173)
Genral Services	1,487,195	1,517,046	1,284,241	232,805
Finance Administration	753,630	750,335	730,082	20,253
Public safety				
Police Services	6,335,298	6,471,265	6,256,689	214,576
Fire Control	2,704,617	2,790,341	2,843,432	(53,091)
Community development				
Engineering	414,968	354,968	432,043	(77,075)
Planning	239,435	314,435	325,840	(11,405)
Code Enforcement	157,304	106,601	105,084	1,517
Building	298,142	311,737	288,796	22,941
Housing	56,185	56,185	41,302	14,883
Parks and recreation				
Community Services	595,484	591,267	588,943	2,324
Parks	589,518	593,070	594,632	(1,562)
Special Events	46,163	46,163	40,729	5,434
Youth Events	282,586	189,213	163,615	25,598
Game Day	26,118	25,123	25,035	88
Sportplex	167,552	78,152	60,368	17,784
Sports	181,418	128,151	98,415	29,736
Senior Citizens	229,091	226,751	242,270	(15,519)
Capital outlay	143,175	274,143	348,901	(74,758)
Debt service:				
Principal retirement	21,421	59,739	56,601	3,138
Interest and fiscal charges	5,380	5,380	3,590	1,790
Total Expenditures	**15,487,149**	**15,703,534**	**15,377,460**	**326,074**
Excess of Revenues Over Expenditures	**1,082,154**	**6,278,342**	**9,345,218**	**3,066,876**
Other Financing Sources (Uses):				
Transfers in	92,320	60,700	123,524	62,824
Capital leases	-	-	122,592	122,592
Proceeds from sale of capital asset	-	49,128	49,128	-
Transfers out	(793,139)	(1,287,940)	(1,343,131)	(55,191)
Total Other Financing Sources (Uses)	**(700,819)**	**(1,178,112)**	**(1,047,887)**	**130,225**
Net Change in Fund Balance	**381,335**	**5,100,230**	**8,297,331**	**3,197,101**
Fund Balance, Beginning of Fiscal Year, as previously reported	8,826,495	8,826,495	8,826,495	-
Restatements	78,836	78,836	78,836	
Fund Balance, Beginning of Fiscal Year, as restated	8,905,331	8,905,331	8,905,331	-
Fund Balance, End of Fiscal Year	**$ 9,286,666**	**$ 14,005,561**	**$ 17,202,662**	**$ 3,197,101**

See Notes to Required Supplemental Information.

CITY OF DINUBA

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
HUD GRANTS
YEAR ENDED JUNE 30, 2021

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Intergovernmental	$ 2,737,500	$ 4,545,335	$ 5,855,340	$ 1,310,005
Use of money and property	47,600	404,098	299,221	(104,877)
Total Revenues	**2,785,100**	**4,949,433**	**6,154,561**	**1,205,128**
Expenditures:				
Community development	128,830	250,913	211,519	39,394
Public works	100,000	275,857	286,000	(10,143)
Capital outlay	2,523,950	5,081,785	6,339,121	(1,257,336)
Total Expenditures	**2,752,780**	**5,608,555**	**6,836,640**	**(1,228,085)**
Excess of Revenues Over Expenditures	**32,320**	**(659,122)**	**(682,079)**	**(22,957)**
Other Financing Sources (Uses):				
Transfers in	-	935,310	1,115,154	179,844
Transfers out	(32,320)	(700)	(63,524)	(62,824)
Total Other Financing Sources (Uses)	**(32,320)**	**934,610**	**1,051,630**	**117,020**
Net Change in Fund Balance	**-**	**275,488**	**369,551**	**94,063**
Fund Balance, Beginning of Fiscal Year	24,570,344	24,570,344	24,570,344	-
Fund Balance, End of Fiscal Yea	**$ 24,570,344**	**$ 24,845,832**	**$ 24,939,895**	**$ 94,063**

See Notes to Required Supplementary Information.

CITY OF DINUBA

COST SHARING MULTIPLE-EMPLOYER PLAN
SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
AS OF JUNE 30, 2021

	2015	2016	2017	2018
Measurement Date	***6/30/2014***	***6/30/2015***	***6/30/2016***	***6/30/2017***
Miscellaneous Rate Plan				
Rate Plan's Proportion of the Net Pension Liability	0.09025%	0.08449%	0.08530%	0.08633%
Rate Plan's Proportionate Share of the Net Pension Liability	$ 5,615,605	$ 5,799,429	$ 7,380,757	$ 8,561,182
Rate Plan's Covered Payroll	$ 4,337,752	$ 4,535,654	$ 4,950,525	$ 4,855,630
Rate Plan's Proportionate Share of the Net Pension Liability as Percentage of Covered Payroll	129.46%	127.86%	149.09%	176.31%
Safety Rate Plan				
Rate Plan's Proportion of the Net Pension Liability	0.12534%	0.11578%	0.10988%	0.10815%
Rate Plan's Proportionate Share of the Net Pension Liability	$ 7,798,956	$ 7,946,896	$ 9,507,786	$ 10,725,363
Rate Plan's Covered Payroll	$ 4,361,016	$ 4,579,907	$ 4,837,830	$ 4,868,573
Rate Plan's Proportionate Share of the Net Pension Liability as Percentage of Covered Payroll	178.83%	173.52%	196.53%	220.30%
Total Plan				
Plan Proportion of the Net Pension Liability	0.21558%	0.20027%	0.19517%	0.19447%
Plan Proportionate Share of the Net Pension Liability	$ 13,414,561	$ 13,746,325	$ 16,888,543	$ 19,286,545
Plan Covered Payroll	$ 8,698,768	$ 9,115,561	$ 9,788,355	$ 9,724,203
Plan Proportionate Share of the Net Pension Liability as Percentage of Covered Payroll	154.21%	150.80%	172.54%	198.34%
The Pension Plan's (PERF-C) Fiduciary Net Position as a Percentage of the Total Pension Liability	79.82%	78.40%	74.06%	73.31%

Notes to Schedule:

Benefit Changes: The figures above include any liability impact that may have resulted from voluntary benefit changes that occurred after the June 30, 2019 valuation. However, offers of Two Years Additional Service Credit (a.k.a. Golden Handshakes) that occurred after the June 30, 2019 valuation date are not included in the figures above, unless the liability impact is deemed to be material by the plan actuary.

Changes of Assumptions: None in 2019 or 2020. In 2018, demographic assumptions and inflation rate were changed in accordance to the CalPERS Experience Study and Review of Actuarial Assumptions December 2017. There were no changes in discount rate in 2018. In 2017, the accounting discount rate reduced from 7.65 percent to 7.15 percent. In 2016, there were no changes. In 2015, amounts reported reflect an adjustment of the discount rate from 7.5 percent (net of administrative expense) to 7.65 percent (without a reduction for pension plan administrative expense.) In 2014, amounts reported were based on the 7.5 percent discount rate.

(1) Historical information is required only for measurement for which GASB 68 is applicable. Fiscal Year 2015 was the first year of implementation, therefore only seven years are shown.

2019	2020	2021
6/30/2018	*6/30/2019*	*6/30/2020*
0.08682%	0.08889%	0.09050%
$ 8,366,578	$ 9,108,392	$ 9,846,994
$ 4,623,761	$ 4,190,146	$ 4,115,214
180.95%	217.38%	239.28%
0.02695%	0.11147%	0.11411%
$ 10,683,936	$ 11,422,641	$ 12,415,460
$ 5,340,189	$ 5,275,144	$ 5,276,932
200.07%	216.54%	235.28%
0.11378%	0.20036%	0.20461%
$ 19,050,514	$ 20,531,033	$ 22,262,454
$ 9,963,950	$ 9,465,290	$ 9,392,146
191.19%	216.91%	237.03%
75.26%	75.18%	75.06%

CITY OF DINUBA

COST SHARING MULTIPLE-EMPLOYER PLAN
SCHEDULE OF PLAN CONTRIBUTIONS
AS OF JUNE 30, 2021

	2015	2016	2017	2018
Miscellaneous Rate Plan				
Actuarially Determined Contribution	$ 558,710	$ 588,950	$ 699,287	$ 801,836
Contribution in Relation to the Actuarially Determined Contribution	(558,710)	(588,950)	(699,287)	(801,836)
Contribution Deficiency (Excess)	$ -	$ -	$ -	$ -
Covered Payroll	$ 4,535,654	$ 4,950,525	$ 4,855,630	$ 4,623,761
Contributions as a Percentage of Covered Payroll	12.32%	11.90%	14.40%	17.34%
Safety Rate Plan				
Actuarially Determined Contribution	$ 1,170,656	$ 1,201,260	$ 1,211,650	$ 1,487,592
Contribution in Relation to the Actuarially Determined Contribution	(1,170,656)	(1,201,260)	(1,211,650)	(1,487,592)
Contribution Deficiency (Excess)	$ -	$ -	$ -	$ -
Covered Payroll	$ 4,579,907	$ 4,837,830	$ 4,868,573	$ 5,340,189
Contributions as a Percentage of Covered Payroll	25.56%	24.83%	24.89%	27.86%
Total Plan				
Actuarially Determined Contribution	$ 1,729,366	$ 1,790,210	$ 1,910,937	$ 2,289,428
Contribution in Relation to the Actuarially Determined Contribution	(1,729,366)	(1,790,210)	(1,910,937)	(2,289,428)
Contribution Deficiency (Excess)	$ -	$ -	$ -	$ -
Covered Payroll	$ 9,115,561	$ 9,788,355	$ 9,724,203	$ 9,963,950
Contributions as a Percentage of Covered Payroll	18.97%	18.29%	19.65%	22.98%

(1) Historical information is required only for measurement for which GASB 68 is applicable. Fiscal Year 2015 was the first year of implementation, therefore only seven years are shown.

Note to Schedule:

Valuation Date: June 30, 2018

Methods and assumptions used to determine contribution rates:

Actuarial Cost Method: Entry Age Normal Cost Method

Amortization method: Level percentage of pay, a summary of the current policy is provided in the table below:

	Source				
	(Gain)/Loss		Assumption/ Method		
Driver	Investment	Non-investment	Change	Benefit Change	Golden Handshake
Amortization Period	30 years	30 Years	20 Years	20 Years	5 Years
Escalation Rate					
- Active Plans	2.750%	2.750%	2.750%	2.750%	2.750%
- Inactive Plans	0%	0%	0%	0%	0%
Ramp Up	5	5	5	0	0
Ramp Down	5	5	5	0	0

Asset valuation method: Direct rate smoothing

Inflation: 2.50%

Payroll Growth: 2.75%

Projected Salary Increases: Varies by Entry Age and Service

Investment Rate of Return: 7.15% (net of pension plan investment and administrative expenses, includes inflation)

Retirement Age: All other actuarial assumptions used in the June 30, 2019 valuation were based on the results of an actuarial experience study for the period from 1997 to 2015, including updates to salary increase, mortality and retirement rates. The Experience Study report may be accessed on the CalPERS website at www.calpers.ca.gov under Forms and Publications.

Mortality: The mortality table used was developed based on CalPERS' specific data. The table includes 15 years of mortality improvements using 90 percent of Society of Actuaries' Scale 2016. For more details on this table, please refer to the 2017 experience study report.

2019	2020	2021
$ 882,029	$ 1,023,527	$ 1,096,427
(882,029)	(1,023,527)	(1,096,427)
$ -	$ -	$ -
$ 4,190,146	$ 4,115,214	$ 2,742,630
21.05%	24.87%	39.98%
$ 1,553,598	$ 1,702,909	$ 1,842,579
(1,553,598)	(1,702,909)	(1,842,579)
$ -	$ -	$ -
$ 5,275,144	$ 5,276,932	$ 4,272,963
29.45%	32.27%	43.12%
$ 2,435,627	$ 2,726,436	$ 2,939,006
(2,435,627)	(2,726,436)	(2,939,006)
$ -	$ -	$ -
$ 9,465,290	$ 9,392,146	$ 7,015,593
25.73%	29.03%	41.89%

CITY OF DINUBA

SCHEDULE OF CHANGES IN THE TOTAL OPEB LIABILITY AND RELATED RATIOS
AS OF JUNE 30, FOR THE LAST TEN FISCAL YEARS (1)

	2018	2019	2020	2021
Total OPEB Liability				
Service cost	$ 1,508,388	$ 1,308,469	$ 1,330,644	$ 1,040,926
Interest on the total OPEB liability	759,508	879,229	942,696	787,756
Differences between expected and actual experiences	(3,331,140)	-	(1,369,150)	-
Changes in assumptions	475,464	(255,242)	(914,613)	3,237,466
Benefit payments	(459,273)	(591,507)	(630,017)	(516,507)
Net Change in Total OPEB Liability	**(1,047,053)**	**1,340,949**	**(640,440)**	**4,549,641**
Total OPEB liability - beginning	**24,731,785**	**23,684,732**	**25,025,681**	**24,385,241**
Total OPEB liability - ending (a)	**$ 23,684,732**	**$ 25,025,681**	**$ 24,385,241**	**$ 28,934,882**
Covered-employee payroll	$ 7,746,382	$ 7,359,008	$ 6,955,744	$ 7,015,595
Net OPEB liability as a percentage of covered-employee payroll	305.75%	340.07%	350.58%	412.44%

(1) Historical information is required only for the measurement periods for which GASB 75 is applicable. Fiscal Year 2018 was the first year of implementation. Future years' information will be displayed up to 10 years as information becomes available.

(2) Total employer contributions consist of $383,380 explicit contributions and $133,127 implicit contributions.

See Notes to Required Supplementary Information.

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2021

Note 1: Budgets and Budgetary Data

a. The annual budget adopted by the City Council provides for the general operation of the City. It includes proposed expenditures and the means of financing them.

b. The City Council approves total budgeted appropriations and any amendments to appropriations throughout the fiscal year. All amendments made during the fiscal year are included in the budgetary amounts reported herein. The “appropriated budget” covers all City expenditures, with the exception of debt service on bond issues and capital improvement projects carried forward from prior fiscal years, which expenditures constitute legally authorized “non-appropriated budget”. Actual expenditures may not exceed budgeted appropriations at the fund level, which is the legal level of control.

   The City Manager is authorized to transfer budgeted amounts between departments within any fund; however, any revisions that alter the total expenditures of any fund must be approved by the City Council.

c. Formal budgetary integration is employed as a management control device during the fiscal year. Commitments for materials and services, such as purchase orders and contracts, are recorded as encumbrances to assist in controlling expenditures. Appropriations which are encumbered lapse at fiscal year-end, and then are added to the following fiscal year’s budgeted appropriations.

d. Budgets for the General, Special Revenue, and Debt Service Funds are adopted on a basis substantially consistent with accounting principles generally accepted in the United States of America (USGAAP). Accordingly, actual revenues and expenditures can be compared with related budgeted amounts without any significant reconciling items.

   The Housing Authority Fund does not have legally adopted budgets for the fiscal year ended June 30, 2021.

   Budget comparisons are not presented for the Proprietary Funds, as the City is not legally required to adopt a budget for these type funds.

e. Capital projects are budgeted through the Capital Projects Funds. Appropriations for capital projects authorized but not constructed or completed during the fiscal year are carried forward as continuing appropriations into the following fiscal year’s budget.

f. Under Article XIII-B of the California constitution (the Gann Spending Limitation Initiative), the City is restricted as to the amount of annual appropriations from the proceeds of taxes, and if proceeds of taxes exceed allowed appropriations, the excess must either be refunded to the State Controller or returned to the taxpayers through revised tax rates or revised fee schedules, or an excess in one year may be offset by a deficit in the following year. For the fiscal year ended June 30, 2021, based on calculations by City staff, proceeds of taxes did not exceed appropriations. Further, Section 5 of Article XIII-B allows the City to designate a portion of fund balance for general contingencies, to be used for any purpose.

Note 2: Excess Expenditures over Appropriations

The following are major funds in which certain expenditures exceeded appropriations for the fiscal year ended June 30, 2021:

Fund/Function	Final Appropriation	Expenditures	Excess
Major Funds:			
HUD Grants Fund			
Public Works	275,857	286,000	(10,143)
Capital Outlay	5,081,785	6,339,121	(1,257,336)
Transfers out	700	63,524	(62,824)

Other Supplemental Information

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CITY OF DINUBA

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for specific revenue (other than those for major capital projects) that are restricted legally to expenditures for particular purposes.

PUBLIC SAFETY SALES TAX FUND - This fund accounts for 3/4% add-on sales tax approved by voters in November 2005 for enhanced public saftey services.

GAS TAX FUND - This fund accounts for street projects paid for out of the City's share of the gas tax monies received from the state.

PARKS RESERVE FUND – Monies received from developers for the purpose of acquiring additional parklands are accounted for in this fund.

TRANSPORTATION FUND – This fund accounts for monies received under the Transportation Development Act for street and road projects, and for planning purposes.

SYSTEM DEVELOPMENT CHARGES FUND – This fund accounts for developer deposits for expanding existing water, sewer, and/or transportation systems, and to provide new systems necessary in new real

COMMUNITY ENHANCEMENT GRANTS FUND – This fund accounts for various State and Federal grants awards to the City.

ASSESSMENT DISTRICTS FUND – This fund accounts for the lighting and maintenance district costs of various medians and landscape areas in the City. Funding is provided by assessments charged to property owners within the district.

ROAD REPAIR AND ACCOUNTABILITY ACT OF 2017 (SB1) FUND – This fund accounts for fees collected from developers and saved for future capital outlays for fire equipment.

CITY OF DINUBA

NONMAJOR GOVERNMENTAL FUNDS

CAPITAL PROJECTS FUNDS

Capital projects funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust funds.

GENERAL CONSTRUCTION FUND – This fund accounts for other major construction projects.

VOCATIONAL CENTER FUND – This fund accounts for the expenditures associated with the operation of the Vocational Center.

MTBE FUND – This fund accounts for the revenue received as part of the MTBE Settlement Litigation. Revenue is received in this fund and allocated-out to the appropriate funds and capital projects that have expenditures associated with MTBE.

DEBT SERVICE FUNDS

Debt service funds are used to account for the accumulation of resources for, and the retirement of, long-term debt principal and interest.

FINANCING AUTHORITY DEBT SERVICE FUND – This fund accounts for the accumulation of resources for, and the retirement of, the Authority's long-term debt issue for capital investments.

GENERAL DEBT SERVICE FUND – This fund was set up to account for servicing general long-term debt incurred in Governmental Funds through equipment lease-purchases and/or loans, along with its commitment to fund the long-term portion of employee vacation, sick leave, and compensatory time benefits.

RIDGE CREEK
DINUBA GOLF CLUB

CITY OF DINUBA

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2021

	Special Revenue Funds			
	Public Safety Sales Tax	Gas Tax	Parks Reserve	Transportation
Assets:				
Pooled cash and investments	$ 851,826	$ 96,145	$ 497,634	$ -
Receivables:				
Accounts	-	-	-	-
Notes and loans	-	-	117,543	-
Accrued interest	569	94	305	-
Prepaid costs	-	1,054	-	81
Due from other governments	627,638	363,806	-	1,167,157
Advances to other funds	-	-	-	-
Restricted assets:				
Cash and investments with fiscal agents	-	-	-	-
Total Assets	**$ 1,480,033**	**$ 461,099**	**$ 615,482**	**$ 1,167,238**
Liabilitites, Deferred Inflows of Resources, and Fund Balances:				
Liabilities:				
Accounts payable	$ 3,481	$ 25,048	$ 7,490	$ 5,249
Accrued liabilities	61,361	12,551	-	8,753
Deposits payable	-	-	-	-
Due to other funds	-	-	-	274,298
Advances from other funds	-	-	116,904	-
Total Liabilities	**64,842**	**37,599**	**124,394**	**288,300**
Deferred Inflows of Resources:				
Unavailable revenues	-	-	27,887	-
Total Deferred Inflows of Resources	**-**	**-**	**27,887**	**-**
Fund Balances:				
Nonspendable:				
Prepaid costs	-	1,054	-	81
Restricted for:				
Public safety	1,415,191	-	-	-
Parks and recreation	-	-	463,201	-
Public works	-	422,446	-	878,857
Capital Projects	-	-	-	-
Debt service	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	**1,415,191**	**423,500**	**463,201**	**878,938**
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	**$ 1,480,033**	**$ 461,099**	**$ 615,482**	**$ 1,167,238**

CITY OF DINUBA

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2021 (CONTINUED)

	Special Revenue Funds			
	System Development Charges	Community Enhancement Grants	Assessment Districts	Road Repair and Accountability Act of 2017 FUND (SB 1)
Assets:				
Pooled cash and investments	$ 3,869,202	$ 107,292	$ -	$ 400,776
Receivables:				
Accounts	-	-	-	-
Notes and loans	1,171,195	-	-	-
Accrued interest	2,786	65	10	215
Prepaid costs	-	-	8,022	-
Due from other governments	-	1,939	4,984	46,975
Advances to other funds	-	-	-	-
Restricted assets:				
Cash and investments with fiscal agents	-	-	-	-
Total Assets	**$ 5,043,183**	**$ 109,296**	**$ 13,016**	**$ 447,966**
Liabilitites, Deferred Inflows of Resources, and Fund Balances:				
Liabilities:				
Accounts payable	$ 27,436	$ -	$ 15,649	$ -
Accrued liabilities	-	3,195	2,897	-
Deposits payable	-	-	-	-
Due to other funds	-	-	64,614	-
Advances from other funds	-	-	-	-
Total Liabilities	**27,436**	**3,195**	**83,160**	**-**
Deferred Inflows of Resources:				
Unavailable revenues	364,288	-	-	-
Total Deferred Inflows of Resources	**364,288**	**-**	**-**	**-**
Fund Balances:				
Nonspendable:				
Prepaid costs	-	-	8,022	-
Restricted for:				
Public safety	780,116	106,101	-	-
Parks and recreation	-	-	-	-
Public works	3,871,343	-	-	447,966
Capital Projects	-	-	-	-
Debt service	-	-	-	-
Unassigned	-	-	(78,166)	-
Total Fund Balances	**4,651,459**	**106,101**	**(70,144)**	**447,966**
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	**$ 5,043,183**	**$ 109,296**	**$ 13,016**	**$ 447,966**

CITY OF DINUBA

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2021

	Capital Projects Funds			Debt Service Funds
	General Construction	Vocational Center	MTBE	Financing Authority
Assets:				
Pooled cash and investments	$ 104,520	$ 995,532	$ -	$ 72,594
Receivables:				
Accounts	-	-	139,165	-
Notes and loans	-	-	-	-
Accrued interest	-	600	-	44
Prepaid costs	-	678	-	-
Due from other governments	-	-	-	-
Advances to other funds	-	-	-	-
Restricted assets:				
Cash and investments with fiscal agents	-	-	-	766,778
Total Assets	**$ 104,520**	**$ 996,810**	**$ 139,165**	**$ 839,416**
Liabilitites, Deferred Inflows of Resources, and Fund Balances:				
Liabilities:				
Accounts payable	$ 419	$ 4,981	$ -	$ -
Accrued liabilities	-	-	-	-
Deposits payable	-	600,000	-	-
Due to other funds	-	-	207,254	-
Advances from other funds	-	-	-	200,000
Total Liabilities	**419**	**604,981**	**207,254**	**200,000**
Deferred Inflows of Resources:				
Unavailable revenues	-	-	-	-
Total Deferred Inflows of Resources	**-**	**-**	**-**	**-**
Fund Balances:				
Nonspendable:				
Prepaid costs	-	678	-	-
Restricted for:				
Public safety	-	-	-	-
Parks and recreation	-	-	-	-
Public works	-	-	-	-
Capital Projects	104,101	391,151	-	-
Debt service	-	-	-	639,416
Unassigned	-	-	(68,089)	-
Total Fund Balances	**104,101**	**391,829**	**(68,089)**	**639,416**
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	**$ 104,520**	**$ 996,810**	**$ 139,165**	**$ 839,416**

CITY OF DINUBA

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2021

	Debt Service Funds	
	General Debt Service	Total Governmental Funds
Assets:		
Pooled cash and investments	$ 129,617	$ 7,125,138
Receivables:		
Accounts	-	139,165
Notes and loans	-	1,288,738
Accrued interest	-	4,688
Prepaid costs	-	9,835
Due from other governments	-	2,212,499
Advances to other funds	1,124,333	1,124,333
Restricted assets:		
Cash and investments with fiscal agents	-	766,778
Total Assets	**$ 1,253,950**	**$ 12,671,174**
Liabilitites, Deferred Inflows of Resources, and Fund Balances:		
Liabilities:		
Accounts payable	$ -	$ 89,753
Accrued liabilities	-	88,757
Deposits payable	-	600,000
Due to other funds	-	546,166
Advances from other funds	-	316,904
Total Liabilities	**-**	**1,641,580**
Deferred Inflows of Resources:		
Unavailable revenues	-	392,175
Total Deferred Inflows of Resources	**-**	**392,175**
Fund Balances:		
Nonspendable:		
Prepaid costs	-	9,835
Restricted for:		
Public safety	-	2,301,408
Parks and recreation	-	463,201
Public works	-	5,620,612
Capital Projects	-	495,252
Debt service	1,253,950	1,893,366
Unassigned	-	(146,255)
Total Fund Balances	**1,253,950**	**10,637,419**
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	**$ 1,253,950**	**$ 12,671,174**

CITY OF DINUBA

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2021

	Special Revenue Funds			
	Public Safety Sales Tax	Gas Tax	Parks Reserve	Transportation
Revenues:				
Taxes	$ 2,864,394	$ -	$ -	$ 523,319
Intergovernmental	-	877,586	-	1,061,364
Charges for services	-	-	-	-
Use of money and property	2,602	1,501	2,224	760
Fines and forfeitures	-	-	176,120	-
Miscellaneous	-	-	-	3,463
Total Revenues	**2,866,996**	**879,087**	**178,344**	**1,588,906**
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	1,871,028	-	-	-
Public works	-	760,742	-	550,056
Capital outlay	93,596	-	170,576	-
Debt service:				
Principal retirement	75,801	-	-	14,344
Interest and fiscal charges	6,702	-	-	4,353
Total Expenditures	**2,047,127**	**760,742**	**170,576**	**568,753**
Excess (Deficiency) of Revenues Over (Under) Expenditures	819,869	118,345	7,768	1,020,153
Other Financing Sources (Uses):				
Transfers in	-	-	-	-
Transfers out	(264,834)	(339,531)	-	(745,099)
Capital leases	74,884	-	-	-
Total Other Financing Sources (Uses)	**(189,950)**	**(339,531)**	**-**	**(745,099)**
Net Change in Fund Balances	629,919	(221,186)	7,768	275,054
Fund Balances, Beginning of Year	785,272	644,686	455,433	603,884
Fund Balances, End of Year	**$ 1,415,191**	**$ 423,500**	**$ 463,201**	**$ 878,938**

CITY OF DINUBA

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2021 (CONTINUED)

	Special Revenue Funds			
	System Development Charges	Community Enhancement Grants	Assessment Districts	Road Repair and Accountability Act of 2017 FUND (SB 1)
Revenues:				
Taxes	$ -	$ -	$ 542,759	$ -
Intergovernmental	-	168,681	-	476,455
Charges for services	1,066,507	-	-	-
Use of money and property	18,858	392	23	1,788
Fines and forfeitures	-	-	-	-
Miscellaneous	1,350	-	-	-
Total Revenues	**1,086,715**	**169,073**	**542,782**	**478,243**
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	-	151,904	-	-
Public works	112,910	-	478,532	-
Capital outlay	249,743	-	46,388	616,080
Debt service:				
Principal retirement	-	-	5,539	-
Interest and fiscal charges	-	-	1,784	-
Total Expenditures	**362,653**	**151,904**	**532,243**	**616,080**
Excess (Deficiency) of Revenues Over (Under) Expenditures	724,062	17,169	10,539	(137,837)
Other Financing Sources (Uses):				
Transfers in	(80,596)	2,000	-	82,333
Transfers out	(1,042,464)	-	-	-
Capital leases	-	-	-	-
Total Other Financing Sources (Uses)	**(1,123,060)**	**2,000**	**-**	**82,333**
Net Change in Fund Balances	(398,998)	19,169	10,539	(55,504)
Fund Balances, Beginning of Year	5,050,457	86,932	(80,683)	503,470
Fund Balances, End of Year	**$ 4,651,459**	**$ 106,101**	**$ (70,144)**	**$ 447,966**

CITY OF DINUBA

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2021

	Capital Projects Funds			Debt Service Funds
	General Construction	Vocational Center	MTBE	Financing Authority
Revenues:				
Taxes	$ -	$ -	$ -	$ -
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Use of money and property	-	346,215	-	3,481
Fines and forfeitures	-	-	-	-
Miscellaneous	-	-	144,571	-
Total Revenues	**-**	**346,215**	**144,571**	**3,481**
Expenditures:				
Current:				
General government	-	16,980	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Capital outlay	552,694	-	91,576	-
Debt service:				
Principal retirement	-	-	-	888,609
Interest and fiscal charges	-	-	-	810,543
Total Expenditures	**552,694**	**16,980**	**91,576**	**1,699,152**
Excess (Deficiency) of Revenues Over (Under) Expenditures	(552,694)	329,235	52,995	(1,695,671)
Other Financing Sources (Uses):				
Transfers in	656,964	-	-	1,696,401
Transfers out	-	-	-	-
Capital leases	-	-	-	-
Total Other Financing Sources (Uses)	**656,964**	**-**	**-**	**1,696,401**
Net Change in Fund Balances	104,270	329,235	52,995	730
Fund Balances, Beginning of Year	(169)	62,594	(121,084)	638,686
Fund Balances, End of Year	**$ 104,101**	**$ 391,829**	**$ (68,089)**	**$ 639,416**

CITY OF DINUBA

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2021

	Debt Service Funds	
	General Debt Service	Total Governmental Funds
Revenues:		
Taxes	$ -	$ 3,930,472
Intergovernmental	-	2,584,086
Charges for services	-	1,066,507
Use of money and property	-	377,844
Fines and forfeitures	-	176,120
Miscellaneous	-	149,384
Total Revenues	**-**	**8,284,413**
Expenditures:		
Current:		
General government	-	16,980
Public safety	-	2,022,932
Public works	-	1,902,240
Capital outlay	-	1,820,653
Debt service:		
Principal retirement	335,838	1,320,131
Interest and fiscal charges	85,470	908,852
Total Expenditures	**421,308**	**7,991,788**
Excess (Deficiency) of Revenues Over (Under) Expenditures	(421,308)	292,625
Other Financing Sources (Uses):		
Transfers in	421,308	2,778,410
Transfers out	-	(2,391,928)
Capital leases	-	74,884
Total Other Financing Sources (Uses)	**421,308**	**461,366**
Net Change in Fund Balances	-	753,991
Fund Balances, Beginning of Year	1,253,950	9,883,428
Fund Balances, End of Year	**$ 1,253,950**	**$ 10,637,419**

CITY OF DINUBA

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
PUBLIC SAFETY SALES TAX
YEAR ENDED JUNE 30, 2021

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Taxes	$ 2,200,000	$ 2,200,000	$ 2,864,394	$ 664,394
Use of money and property	-	-	2,602	2,602
Total Revenues	**2,200,000**	**2,200,000**	**2,866,996**	**666,996**
Expenditures:				
Public safety	1,981,983	1,986,983	1,871,028	115,955
Capital outlay	175,000	43,712	93,596	(49,884)
Debt service:				
Principal retirement	62,759	87,209	75,801	11,408
Interest and fiscal charges	4,075	9,140	6,702	2,438
Total Expenditures	**2,223,817**	**2,127,044**	**2,047,127**	**79,917**
Excess of Revenues Over Expenditures	**(23,817)**	**72,956**	**819,869**	**746,913**
Other Financing Sources (Uses):				
Capital leases	-	-	74,884	74,884
Transfers out	(4,863)	(209,863)	(264,834)	54,971
Total Other Financing Sources (Uses)	**(4,863)**	**(209,863)**	**(189,950)**	**129,855**
Net Change in Fund Balance	**(28,680)**	**(136,907)**	**629,919**	**876,768**
Fund Balance, Beginning of Fiscal Year	785,272	785,272	785,272	-
Fund Balance, End of Fiscal Year	**$ 756,592**	**$ 648,365**	**$ 1,415,191**	**$ 876,768**

CITY OF DINUBA

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GAS TAX
YEAR ENDED JUNE 30, 2021

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Intergovernmental	$ 770,496	$ 770,496	$ 877,586	$ 107,090
Use of money and property	2,000	2,000	1,501	(499)
Total Revenues	**772,496**	**772,496**	**879,087**	**106,591**
Expenditures:				
Public works	840,287	840,287	760,742	79,545
Total Expenditures	**840,287**	**840,287**	**760,742**	**79,545**
Excess of Revenues Over Expenditures	**(67,791)**	**(67,791)**	**118,345**	**186,136**
Other Financing Uses:				
Transfers out	(248,391)	(335,150)	(339,531)	(4,381)
Total Other Financing Uses	**(248,391)**	**(335,150)**	**(339,531)**	**(4,381)**
Net Change in Fund Balance	**(316,182)**	**(402,941)**	**(221,186)**	**181,755**
Fund Balance, Beginning of Fiscal Year	644,686	644,686	644,686	-
Fund Balance, End of Fiscal Year	**$ 328,504**	**$ 241,745**	**$ 423,500**	**$ 181,755**

CITY OF DINUBA

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
PARKS RESERVE
YEAR ENDED JUNE 30, 2021

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Use of money and property	$ 500	$ 500	$ 2,224	$ 1,724
Fines and forfeitures	18,870	175,870	176,120	250
Total Revenues	**19,370**	**176,370**	**178,344**	**1,974**
Expenditures:				
Capital outlay	125,000	213,371	170,576	42,795
Total Expenditures	**125,000**	**213,371**	**170,576**	**42,795**
Excess of Revenues Over (Under) Expenditures	**(105,630)**	**(37,001)**	**7,768**	**44,769**
Other Financing Sources (Uses):				
Transfers out	(108,000)	(108,000)	-	108,000
Total Other Financing Sources (Uses)	**(108,000)**	**(108,000)**	**-**	**108,000**
Net Change in Fund Balance	**(213,630)**	**(145,001)**	**7,768**	**152,769**
Fund Balance, Beginning of Fiscal Year	455,433	455,433	455,433	-
Fund Balance, End of Fiscal Year	**$ 241,803**	**$ 310,432**	**$ 463,201**	**$ 152,769**

CITY OF DINUBA

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL TRANSPORTATION YEAR ENDED JUNE 30, 2021

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Taxes	$ 458,726	$ 458,726	$ 523,319	$ 64,593
Intergovernmental	613,852	613,852	1,061,364	447,512
Use of money and property	1,000	1,000	760	(240)
Miscellaneous	7,200	7,200	3,463	(3,737)
Total Revenues	**1,080,778**	**1,080,778**	**1,588,906**	**508,128**
Expenditures:				
Public works	569,475	569,475	550,056	19,419
Capital outlay	7,200	7,200	-	7,200
Debt service:				
Principal retirement	14,328	14,328	14,344	(16)
Interest and fiscal charges	4,370	4,370	4,353	17
Total Expenditures	**595,373**	**595,373**	**568,753**	**26,620**
Excess of Revenues Over Expenditures	**485,405**	**485,405**	**1,020,153**	**534,748**
Other Financing Uses:				
Transfers out	(567,682)	(735,644)	(745,099)	(9,455)
Total Other Financing Uses	**(567,682)**	**(735,644)**	**(745,099)**	**(9,455)**
Net Change in Fund Balance	**(82,277)**	**(250,239)**	**275,054**	**525,293**
Fund Balances, Beginning of Fiscal Year	603,884	603,884	603,884	-
Fund Balance, End of Fiscal Year	**$ 521,607**	**$ 353,645**	**$ 878,938**	**$ 525,293**

CITY OF DINUBA

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL SYSTEM DEVELOPMENT CHARGES YEAR ENDED JUNE 30, 2021

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services	$ 287,984	$ 1,034,984	$ 1,066,507	$ 31,523
Use of money and property	4,200	4,200	18,858	14,658
Miscellaneous	1,000	1,000	1,350	350
Total Revenues	**293,184**	**1,040,184**	**1,086,715**	**46,531**
Expenditures:				
Public works	449,000	440,000	112,910	327,090
Capital outlay	-	282,000	249,743	32,257
Total Expenditures	**449,000**	**722,000**	**362,653**	**359,347**
Excess of Revenues Over Expenditures	**(155,816)**	**318,184**	**724,062**	**405,878**
Other Financing Sources (Uses):				
Transfers in	(87,075)	(87,075)	(80,596)	6,479
Transfers out	(1,888,678)	(2,238,678)	(1,042,464)	1,196,214
Total Other Financing Sources (Uses)	**(1,975,753)**	**(2,325,753)**	**(1,123,060)**	**1,202,693**
Net Change in Fund Balance	**(2,131,569)**	**(2,007,569)**	**(398,998)**	**1,608,571**
Fund Balance, Beginning of Fiscal Year	5,050,457	5,050,457	5,050,457	-
Fund Balance, End of Fiscal Year	**$ 2,918,888**	**$ 3,042,888**	**$ 4,651,459**	**$ 1,608,571**

CITY OF DINUBA

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL COMMUNITY ENHANCEMENT GRANTS YEAR ENDED JUNE 30, 2021

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Intergovernmental	$ 100,000	$ 111,954	$ 168,681	$ 56,727
Use of money and property	-	-	392	392
Total Revenues	**100,000**	**111,954**	**169,073**	**57,119**
Expenditures:				
Public safety	100,000	111,954	151,904	(39,950)
Total Expenditures	**100,000**	**111,954**	**151,904**	**(39,950)**
Excess of Revenues Over (Under) Expenditures	**-**	**-**	**17,169**	**17,169**
Other Financing Sources:				
Transfers in	-	-	2,000	2,000
Total Other Financing Sources	**-**	**-**	**2,000**	**2,000**
Net Change in Fund Balance	**-**	**-**	**19,169**	**19,169**
Fund Balance, Beginning of Fiscal Year	86,932	86,932	86,932	-
Fund Balance, End of Fiscal Year	**$ 86,932**	**$ 86,932**	**$ 106,101**	**$ 19,169**

CITY OF DINUBA

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL ASSESSMENT DISTRICTS YEAR ENDED JUNE 30, 2021

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes	$ 485,215	$ 542,353	$ 542,759	$ 406
Use of money and property	-	-	23	23
Total Revenues	**485,215**	**542,353**	**542,782**	**429**
Expenditures:				
Public works	506,220	512,620	478,532	34,088
Capital outlay	52,808	46,408	46,388	20
Debt service:				
Principal retirement	5,538	5,538	5,539	(1)
Interest and fiscal charges	1,786	1,786	1,784	2
Total Expenditures	**566,352**	**566,352**	**532,243**	**34,109**
Excess of Revenues Under Expenditures	**(81,137)**	**(23,999)**	**10,539**	**34,538**
Net Change in Fund Balance	**(81,137)**	**(23,999)**	**10,539**	**34,538**
Fund Balance, Beginning of Fiscal Year	(80,683)	(80,683)	(80,683)	-
Fund Balance, End of Fiscal Year	**$ (161,820)**	**$ (104,682)**	**$ (70,144)**	**$ 34,538**

CITY OF DINUBA

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL ROAD REPAIR AND ACCOUNTABILITY ACT OF 2017 FUND (SB 1) YEAR ENDED JUNE 30, 2021

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	$ 478,366	$ 478,366	$ 476,455	$ (1,911)
Use of money and property	6,500	6,500	1,788	(4,712)
Total Revenues	**484,866**	**484,866**	**478,243**	**(6,623)**
Expenditures:				
Capital outlay	1,121,157	1,121,157	616,080	505,077
Total Expenditures	**1,121,157**	**1,121,157**	**616,080**	**505,077**
Excess of Revenues Under Expenditures	**(636,291)**	**(636,291)**	**(137,837)**	**498,454**
Other Financing Sources:				
Transfers in	82,333	82,333	82,333	-
Total Other Financing Sources	**82,333**	**82,333**	**82,333**	**-**
Net Change in Fund Balance	**(553,958)**	**(553,958)**	**(55,504)**	**498,454**
Fund Balance, Beginning of Fiscal Year	503,470	503,470	503,470	-
Fund Balance, End of Fiscal Year	**$ (50,488)**	**$ (50,488)**	**$ 447,966**	**$ 498,454**

CITY OF DINUBA

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL TRANSPORTATION CONSTRUCTION YEAR ENDED JUNE 30, 2021

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Intergovernmental	$ 3,341,893	$ 3,778,543	$ 882,997	$ (2,895,546)
Use of money and property	500	500	2,249	1,749
Miscellaneous	-	-	103	103
Total Revenues	**3,342,393**	**3,779,043**	**885,349**	**(2,893,694)**
Expenditures:				
Capital outlay	5,293,271	6,085,260	1,385,884	4,699,376
Total Expenditures	**5,293,271**	**6,085,260**	**1,385,884**	**4,699,376**
Excess of Revenues Under Expenditures	**(1,950,878)**	**(2,306,217)**	**(500,535)**	**1,805,682**
Other Financing Sources (Uses):				
Transfers in	1,950,378	1,905,099	604,951	(1,300,148)
Total Other Financing Sources (Uses)	**1,950,378**	**1,905,099**	**604,951**	**(1,300,148)**
Net Change in Fund Balance	**(500)**	**(401,118)**	**104,416**	**505,534**
Fund Balance, Beginning of Fiscal Year	889,152	889,152	889,152	-
Fund Balance, End of Fiscal Year	**$ 888,652**	**$ 488,034**	**$ 993,568**	**$ 505,534**

CITY OF DINUBA

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL CONSTRUCTION
YEAR ENDED JUNE 30, 2021

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Expenditures:				
Capital outlay	$ 508,000	$ 699,051	$ 552,694	$ 146,357
Total Expenditures	**508,000**	**699,051**	**552,694**	**146,357**
Excess of Revenues Under Expenditures	**(508,000)**	**(699,051)**	**(552,694)**	**146,357**
Other Financing Sources:				
Transfers in	508,000	583,051	656,964	73,913
Total Other Financing Sources	**508,000**	**583,051**	**656,964**	**73,913**
Net Change in Fund Balance	**-**	**(116,000)**	**104,270**	**220,270**
Fund Balance, Beginning of Fiscal Year	(169)	(169)	(169)	-
Fund Balance, End of Fiscal Year	**$ (169)**	**$ (116,169)**	**$ 104,101**	**$ 220,270**

CITY OF DINUBA

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
VOCATIONAL CENTER
YEAR ENDED JUNE 30, 2021

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Use of money and property	$ 342,852	$ 342,852	$ 346,215	$ 3,363
Total Revenues	**342,852**	**342,852**	**346,215**	**3,363**
Expenditures:				
General government	11,700	11,700	16,980	(5,280)
Total Expenditures	**11,700**	**11,700**	**16,980**	**(5,280)**
Excess of Revenues Over Expenditures	**331,152**	**331,152**	**329,235**	**(1,917)**
Net Change in Fund Balance	**331,152**	**331,152**	**329,235**	**(1,917)**
Fund Balance, Beginning of Fiscal Year	62,594	62,594	62,594	-
Fund Balance, End of Fiscal Year	**$ 393,746**	**$ 393,746**	**$ 391,829**	**$ (1,917)**

CITY OF DINUBA

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
MTBE
YEAR ENDED JUNE 30, 2021

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Miscellaneous	$ 150,000	$ 150,000	$ 144,571	$ (5,429)
Total Revenues	**150,000**	**150,000**	**144,571**	**(5,429)**
Expenditures:				
Capital outlay	150,000	150,000	91,576	58,424
Total Expenditures	**150,000**	**150,000**	**91,576**	**58,424**
Excess of Revenues Under Expenditures	**-**	**-**	**52,995**	**52,995**
Fund Balance, Beginning of Fiscal Year	(121,084)	(121,084)	(121,084)	-
Fund Balance, End of Fiscal Year	**$ (121,084)**	**$ (121,084)**	**$ (68,089)**	**$ 52,995**

CITY OF DINUBA

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FINANCING AUTHORITY YEAR ENDED JUNE 30, 2021

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Use of money and property	$ -	$ -	$ 3,481	$ 3,481
Total Revenues	**-**	**-**	**3,481**	**3,481**
Expenditures:				
Debt service:				
Principal retirement	888,609	888,609	888,609	-
Interest and fiscal charges	815,443	815,443	810,543	4,900
Total Expenditures	**1,704,052**	**1,704,052**	**1,699,152**	**4,900**
Excess of Revenues Under Expenditures	**(1,704,052)**	**(1,704,052)**	**(1,695,671)**	**8,381**
Other Financing Sources (Uses):				
Transfers in	1,706,718	1,706,718	1,696,401	(10,317)
Total Other Financing Sources (Uses)	**1,706,718**	**1,706,718**	**1,696,401**	**(10,317)**
Net Change in Fund Balance	**2,666**	**2,666**	**730**	**(1,936)**
Fund Balance, Beginning of Fiscal Year	638,686	638,686	638,686	-
Fund Balance, End of Fiscal Year	**$ 641,352**	**$ 641,352**	**$ 639,416**	**$ (1,936)**

CITY OF DINUBA

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL DEBT SERVICE
YEAR ENDED JUNE 30, 2021

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Expenditures:				
Debt service:				
Principal retirement	$ 335,838	$ 335,838	$ 335,838	$ -
Interest and fiscal charges	76,452	86,510	85,470	1,040
Total Expenditures	**412,290**	**422,348**	**421,308**	**1,040**
Excess of Revenues Over (Under) Expenditures	**(412,290)**	**(422,348)**	**(421,308)**	**1,040**
Other Financing Sources:				
Transfers in	412,290	422,348	421,308	(1,040)
Total Other Financing Sources	**412,290**	**422,348**	**421,308**	**(1,040)**
Net Change in Fund Balance	**-**	**-**	**-**	**-**
Fund Balance, Beginning of Fiscal Year	1,253,950	1,253,950	1,253,950	-
Fund Balance, End of Fiscal Year	**$ 1,253,950**	**$ 1,253,950**	**$ 1,253,950**	**$ -**

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CITY OF DINUBA

NONMAJOR ENTERPRISE FUNDS

Enterprise funds are used to account for the financing of goods or services provided to customers.

TRANSIT ENTERPRISE FUND – This fund accounts for the operation of the City's transit system, which is accomplished by a private contractor. The principal source of funding for this activity is SB325 money.

COMPRESSED NATURAL GAS FUND – This fund accounts for the sale of compressed natural gas and related costs to outside entities.

CITY OF DINUBA

COMBINING STATEMENT OF NET POSITION
NON-MAJOR ENTERPRISE FUNDS
JUNE 30, 2021

	Business-Type Activities - Enterprise Funds		
	Transit	Compressed Natural Gas	Totals
Assets:			
Current:			
Cash and investments	$ -	$ 399,875	$ 399,875
Receivables:			
Accounts	2,964	-	2,964
Accrued interest	-	277	277
Prepaid costs	291	-	291
Due from other governments	614,183	-	614,183
Total Current Assets	**617,438**	**400,152**	**1,017,590**
Noncurrent:			
Capital assets - net of accumulated depreciation	1,588,371	1,694,525	3,282,896
Total Noncurrent Assets	**1,588,371**	**1,694,525**	**3,282,896**
Total Assets	**2,205,809**	**2,094,677**	**4,300,486**
Deferred Outflows of Resources:			
Deferred pension related items	724	-	724
Deferred OPEB related items	10,923	-	10,923
Total Deferred Outflows of Resources	**11,647**	**-**	**11,647**
Liabilities:			
Current:			
Accounts payable	62,621	7,954	70,575
Accrued liabilities	147	1,183	1,330
Due to other funds	308,546	-	308,546
Accrued compensated absences	-	1,096	1,096
Total Current Liabilities	**371,314**	**10,233**	**381,547**
Noncurrent:			
Accrued compensated absences	-	3,367	3,367
Net pension liability	3,348	-	3,348
Total OPEB Liability	86,226	-	86,226
Total Noncurrent Liabilities	**89,574**	**3,367**	**92,941**
Total Liabilities	**460,888**	**13,600**	**474,488**
Deferred Inflows of Resources:			
Deferred pension related items	142	-	142
Deferred OPEB related items	12,209	-	12,209
Total Deferred Inflows of Resources	**12,351**	**-**	**12,351**
Net Position:			
Invested in capital assets	1,588,371	1,694,525	3,282,896
Unrestricted	155,846	386,552	542,398
Total Net Position	**$ 1,744,217**	**$ 2,081,077**	**$ 3,825,294**

CITY OF DINUBA

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
NON-MAJOR ENTERPRISE FUNDS
YEAR ENDED JUNE 30, 2021

	Business-Type Activities - Enterprise Funds		
	Transit	Compressed Natural Gas	Totals
Operating Revenues:			
Charges for services	$ 19,241	$ 174,801	$ 194,042
Miscellaneous	-	161,525	161,525
Total Operating Revenues	**19,241**	**336,326**	**355,567**
Operating Expenses:			
Salaries and benefits	94,792	63,672	158,464
Contractual services	528,463	17,909	546,372
Materials and supplies	82,091	7	82,098
Repairs and maintenance	17,545	36,859	54,404
Utilities	15,639	58,182	73,821
Allocated costs	99,392	31,240	130,632
Depreciation expense	204,366	96,713	301,079
Total Operating Expenses	**1,042,288**	**304,582**	**1,346,870**
Operating Loss	(1,023,047)	31,744	(991,303)
Nonoperating Revenues (Expenses):			
Intergovernmental	874,410	-	874,410
Interest revenue	755	2,111	2,866
Gain (loss) on disposal of capital assets	(237,960)	-	(237,960)
Total Nonoperating Revenues (Expenses)	**637,205**	**2,111**	**639,316**
Income (Loss) Before Transfers	(385,842)	33,855	(351,987)
Transfers out	(3,563)	(7,917)	(11,480)
Changes in Net Position	(389,405)	25,938	(363,467)
Net Position:			
Beginning of Year	2,133,622	2,055,139	4,188,761
End of Fiscal Year	**$ 1,744,217**	**$ 2,081,077**	**$ 3,825,294**

CITY OF DINUBA

COMBINING STATEMENT OF CASH FLOWS
NON-MAJOR ENTERPRISE FUNDS
YEAR ENDED JUNE 30, 2021

	Business-Type Activities - Enterprise Funds		
	Transit	Compressed Natural Gas	Totals
Cash Flows from Operating Activities:			
Cash received from customers and users	$ 16,277	$ 174,801	$ 191,078
Cash paid to suppliers for goods and services	(893,641)	(158,400)	(1,052,041)
Cash paid to employees for services	(11,893)	(220,734)	(232,627)
Cash received from (payments to) others	-	161,525	161,525
Net Cash Provided (Used) by Operating Activities	**(889,257)**	**(42,808)**	**(932,065)**
Cash Flows from Non-Capital Financing Activities:			
Cash transfers out	(3,563)	(7,917)	(11,480)
Short-term loans (paid to) received from other funds	308,546	-	308,546
Intergovernmental revenue	491,126	-	491,126
Net Cash Provided (Used) by Non-Capital Financing Activities	**796,109**	**(7,917)**	**788,192**
Cash Flows from Capital and Related Financing Activities:			
Acquisition and construction of capital assets	(150,599)	(61,672)	(212,271)
Net Cash Used by Capital and Related Financing Activities	**(150,599)**	**(61,672)**	**(212,271)**
Cash Flows from Investing Activities:			
Interest earnings	1,108	3,216	4,324
Net Cash Provided (Used) by Investing Activities	**1,108**	**3,216**	**4,324**
Net Increase in Cash and Cash Equivalents	**(242,639)**	**(109,181)**	**(351,820)**
Cash and Cash Equivalents at Beginning of Year	242,639	509,056	751,695
Cash and Cash Equivalents at End of Year	**$ -**	**$ 399,875**	**$ 399,875**
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities:			
Operating loss	$ (1,023,047)	$ 31,744	$ (991,303)
Adjustments to reconcile operating loss net cash provided (used) by operating activities:			
Depreciation	204,366	96,713	301,079
Changes in pension related items	(4,613)	(65,696)	(70,309)
Changes in OPEB related items	87,512	(95,829)	(8,317)
(Increase) decrease in accounts receivable	(2,964)	-	(2,964)
(Increase) decrease in prepaid expense	-	270	270
Increase (decrease) in accounts payable & accrued liabilities	(150,511)	(14,473)	(164,984)
Increase (decrease) in compensated absences	-	4,463	4,463
Total Adjustments	**133,790**	**(74,552)**	**59,238**
Net Cash Provided (Used) by Operating Activities	**$ (889,257)**	**$ (42,808)**	**$ (932,065)**

CITY OF DINUBA

INTERNAL SERVICE FUNDS

Internal service funds are used to account for the financing of goods or services provided to departments or agencies of the government and to other government units, on a cost reimbursement basis.

INSURANCE FUND – This fund was set up to account for the cost of general liability, property damage, and employee related health insurance costs. The City is involved in a self-insurance program through a joint powers authority with other local municipalities. The source of funding for the City's program is a charge to all operating departments through a budgeting of the estimated costs to be allocated.

PROPERTY AND EQUIPMENT SERVICE FUND – This fund was set up to account for the costs of maintenance and repairs for both buildings and equipment throughout the City. The source of this funding is a charge against the departments for services rendered.

TECHNOLOGY REPLACEMENT FUND - This fund was set up as a computer replacement program, implemented to account for the costs associated with computer, server and Information Technology replacements throughout the City. All costs are spread amongst the benefitting funds.

CITY OF DINUBA

COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
JUNE 30, 2021

	Governmental Activities - Internal Service Funds			
	Insurance Fund	Property and Equipment Service Fund	Technology Replacement Fund	Totals
Assets:				
Current:				
Cash and investments	$ 1,999,543	$ 60,569	183	$ 2,060,295
Receivables:				
Accounts	7,854	-	-	7,854
Accrued interest	1,050	82	-	1,132
Prepaid costs	87,006	50	-	87,056
Restricted:				
Cash with fiscal agent	71,561	-	-	71,561
Total Current Assets	**2,167,014**	**60,701**	**183**	**2,227,898**
Noncurrent:				
Capital assets - net of accumulated depreciation	-	47,727	136,858	184,585
Total Noncurrent Assets	**-**	**47,727**	**136,858**	**184,585**
Total Assets	**2,167,014**	**108,428**	**137,041**	**2,412,483**
Deferred Outflows of Resources:				
Deferred pension related items	74,877	45,434	-	120,311
Deferred OPEB related items	49,847	59,010	-	108,857
Total Deferred Outflows of Resources	**124,724**	**104,444**	**-**	**229,168**
Liabilities:				
Current:				
Accounts payable	46,662	14,954	-	61,616
Accrued liabilities	3,227	5,302	-	8,529
Accrued compensated absences	2,491	8,582	-	11,073
Accrued claims and judgments	50,000	-	-	50,000
Capital leases	-	-	31,288	31,288
Total Current Liabilities	**102,380**	**28,838**	**31,288**	**162,506**
Noncurrent:				
Accrued compensated absences	19,994	13,614	-	33,608
Net pension liability	346,270	210,116	-	556,386
Total OPEB liability	393,514	465,852	-	859,366
Capital leases	-	-	76,726	76,726
Total Noncurrent Liabilities	**759,778**	**689,582**	**76,726**	**1,526,086**
Total Liabilities	**862,158**	**718,420**	**108,014**	**1,688,592**
Deferred Inflows of Resources:				
Deferred pension related items	14,669	8,901	-	23,570
Deferred OPEB related items	55,720	65,963	-	121,683
Total Deferred Inflows of Resources	**70,389**	**74,864**	**-**	**145,253**
Net Position:				
Net investment in capital assets	-	47,727	28,844	76,571
Unrestricted	1,359,191	(628,139)	183	731,235
Total Net Position	**$ 1,359,191**	**$ (580,412)**	**$ 29,027**	**$ 807,806**

CITY OF DINUBA

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
INTERNAL SERVICE FUNDS
YEAR ENDED JUNE 30, 2021

	Governmental Activities - Internal Service Funds			
	Insurance Fund	Property and Equipment Service Fund	Technology Replacement Fund	Totals
Operating Revenues:				
Charges for services	$ 5,233,510	$ 700,000	-	$ 5,933,510
Total Operating Revenues	**5,233,510**	**700,000**	**-**	**5,933,510**
Operating Expenses:				
Salaries and benefits	259,478	295,615	-	555,093
Contractual services	28,537	75,336	-	103,873
Materials and supplies	312	70,478	42,121	112,911
Insurance	1,563,982	-	-	1,563,982
Employee health insurance	2,307,754	-	-	2,307,754
Repairs and maintenance	-	186,212	-	186,212
Utilities	-	7,393	-	7,393
Allocated costs	-	27,174	-	27,174
Depreciation expense	-	8,887	25,266	34,153
Total Operating Expenses	**4,160,063**	**671,095**	**67,387**	**4,898,545**
Operating Income (Loss)	1,073,447	28,905	(67,387)	1,034,965
Nonoperating Revenues (Expenses):				
Interest revenue	4,926	365	-	5,291
Interest expense	-	-	(5,626)	(5,626)
Total Nonoperating Revenues (Expenses)	**4,926**	**365**	**(5,626)**	**(335)**
Income (Loss) Before Transfers	1,078,373	29,270	(73,013)	1,034,630
Transfers in	-	-	60,964	60,964
Transfers out	-	(10,808)	-	(10,808)
Changes in Net Position	1,078,373	18,462	(12,049)	1,084,786
Net Position:				
Beginning of Year	280,818	(598,874)	41,076	(276,980)
End of Fiscal Year	**$ 1,359,191**	**$ (580,412)**	**$ 29,027**	**$ 807,806**

CITY OF DINUBA

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
YEAR ENDED JUNE 30, 2021

	Governmental Activities - Internal Service Funds			
	Insurance Fund	Property and Equipment Service Fund	Technology Replacement Fund	Totals
Cash Flows from Operating Activities:				
Cash received from interfund service provided	$ 5,260,160	$ 700,000	$ -	$ 5,960,160
Cash paid to suppliers for goods and services	(4,023,409)	(371,287)	(58,577)	(4,453,273)
Cash paid to employees for services	(202,751)	(278,195)	-	(480,946)
Net Cash Provided (Used) by Operating Activities	**1,034,000**	**50,518**	**(58,577)**	**1,025,941**
Cash Flows from Non-Capital Financing Activities:				
Cash transfers in	-	-	60,964	60,964
Cash transfers out	-	(10,808)	-	(10,808)
Net Cash Provided (Used) by Non-Capital Financing Activities	**-**	**(10,808)**	**60,964**	**50,156**
Cash Flows from Capital and Related Financing Activities:				
Acquisition and construction of capital assets	-	(11,405)	-	(11,405)
Principal paid on capital debt	-	-	(32,694)	(32,694)
Interest paid on capital debt	-	-	(5,626)	(5,626)
Net Cash Used by Capital and Related Financing Activities	**-**	**(11,405)**	**(38,320)**	**(49,725)**
Cash Flows from Investing Activities:				
Interest earnings	5,809	435	-	6,244
Net Cash Provided (Used) by Investing Activities	**5,809**	**435**	**-**	**6,244**
Net Increase (Decrease) in Cash and Cash Equivalents	**1,039,809**	**28,740**	**(35,933)**	**1,032,616**
Cash and Cash Equivalents at Beginning of Year	1,031,295	31,829	36,116	1,099,240
Cash and Cash Equivalents at End of Year	**$ 2,071,104**	**$ 60,569**	**$ 183**	**$ 2,131,856**
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities:				
Operating income (loss)	$ 1,073,447	$ 28,905	$ (67,387)	$ 1,034,965
Adjustments to reconcile operating income (loss) net cash provided (used) by operating activities:				
Depreciation	-	8,887	25,266	34,153
Changes in pension related items	41,035	5,801	-	46,836
Changes in OPEB related items	16,074	19,030	-	35,104
(Increase) decrease in accounts receivable	26,650	-	-	26,650
(Increase) decrease in prepaid expense	(76,187)	1,454	2,948	(71,785)
Increase (decrease) in accounts payable & accrued liabilities	(46,637)	(6,148)	(19,404)	(72,189)
Increase (decrease) in compensated absences	(382)	(7,411)	-	(7,793)
Total Adjustments	**(39,447)**	**21,613**	**8,810**	**(9,024)**
Net Cash Provided (Used) by Operating Activities	**$ 1,034,000**	**$ 50,518**	**$ (58,577)**	**$ 1,025,941**

Statistical Section

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CITY OF DINUBA

STATISTICAL SECTION

This part of the City's comprehensive annual financial report presents detailed information in a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City's overall financial health.

Financial Trends

These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.

Revenue Capacity

These schedules contain information to help the reader assess the factors affecting the City's ability to generate its property and sales taxes.

Debt Capacity

These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.

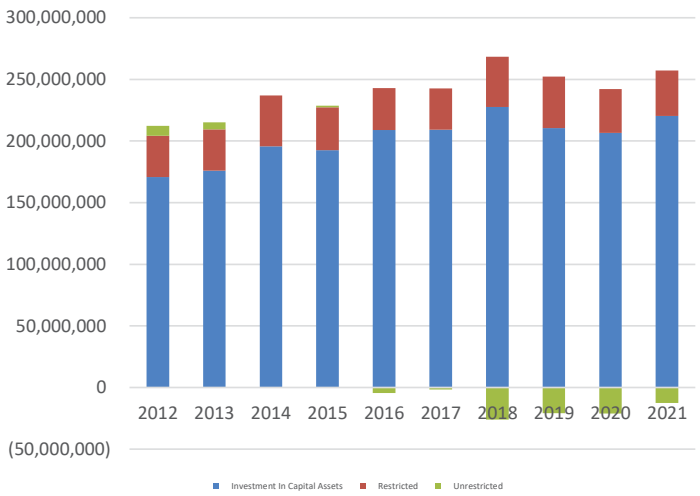
Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place and to help make comparisons over time and with other governments.

Operating Information

These schedules contain information about the City's operations and resources to help the reader understand how the City's financial information relates to the services the City provides and the activities it performs.

CITY OF DINUBA
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(Accrual Basis of Accounting)



	2012	2013	2014	2015	2016
Governmental Activities					
Investment In Capital Assets	$ 125,564,573	$ 125,814,202	$ 148,079,509	$ 145,008,916	$ 162,419,353
Restricted	33,514,558	33,633,364	41,313,341	34,836,273	33,955,040
Unrestricted	2,903,128	468,534	(6,418,737)	(1,260,101)	(9,391,284)
Total Governmental Activities Net Position	161,982,259	159,916,100	182,974,113	178,585,088	186,983,109
Business-Type Activities					
Investment In Capital Assets	45,077,861	49,997,905	47,545,851	47,536,365	46,474,326
Restricted					
Unrestricted	5,348,820	5,179,596	6,046,622	2,514,439	4,986,126
Total Business-Type Activities Net Position	50,426,681	55,177,501	53,592,473	50,050,804	51,460,452
Primary Government					
Investment In Capital Assets	170,642,434	175,812,107	195,625,360	192,545,281	208,893,679
Restricted	33,514,558	33,633,364	41,313,341	34,836,273	33,955,040
Unrestricted	8,251,948	5,648,130	(372,115)	1,254,338	(4,405,158)
Total Primary Government Net Position	$ 212,408,940	$ 215,093,601	$ 236,566,586	$ 228,635,892	$ 238,443,561

	2017	2018	2019	2020	2021
Governmental Activities					
Investment In Capital Assets	$ 162,951,223	$ 175,427,868	$ 157,295,209	$ 156,273,132	$ 169,862,756
Restricted	33,547,768	40,668,235	41,721,018	35,598,022	36,825,231
Unrestricted	(6,391,796)	(27,286,468)	(26,278,675)	(25,246,317)	(21,122,261)
Total Governmental Activities Net Position	190,107,195	188,809,635	172,737,552	166,624,837	185,565,726
Business-Type Activities					
Investment In Capital Assets	46,126,105	52,249,502	53,298,542	50,287,699	50,501,822
Restricted					
Unrestricted	4,641,804	1,298,646	5,352,135	4,161,148	8,674,254
Total Business-Type Activities Net Position	50,767,909	53,548,148	58,650,677	54,448,847	59,176,076
Primary Government					
Investment In Capital Assets	209,077,328	227,677,370	210,593,751	206,560,831	220,364,578
Restricted	33,547,768	40,668,235	41,721,018	35,598,022	36,825,231
Unrestricted	(1,749,992)	(25,987,822)	(20,926,540)	(21,085,169)	(12,448,007)
Total Primary Government Net Position	$ 240,875,104	$ 242,357,783	$ 231,388,229	$ 221,073,684	$ 244,741,802

Source: City of Dinuba Financial Services Division

CITY OF DINUBA
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(Accrual Basis of Accounting)

	Fiscal Year				
	2012	2013	2014	2015	2016
Expenses					
Governmental Activities					
General Government	$ 3,439,679	$ 4,339,158	$ 4,703,501	$ 5,345,434	$ 4,802,762
Public Safety	8,167,990	8,990,013	9,591,236	13,275,052	13,746,235
Public Works	1,826,602	2,197,625	2,761,922	3,334,975	3,943,500
Community Development	1,007,987	636,986	548,112	1,641,605	1,178,906
Parks and Recreation	1,796,570	1,136,847	1,224,454	1,682,401	1,824,431
Interest on Long-Term Debt	1,720,593	1,020,371	1,521,663	1,204,781	1,278,342
Unallocated Depreciation	953,544	823,524	1,018,182	2,635,342	3,029,796
Total Governmental Activities Expenses	18,912,965	19,144,524	21,369,070	29,119,590	29,803,972
Business-Type Activities					
Water	2,159,494	2,963,788	2,970,062	2,931,923	3,204,634
Sewer	2,427,747	2,459,666	2,914,729	3,182,025	3,247,602
Disposal	2,109,008	2,922,065	3,320,744	3,336,842	3,239,137
Ambulance	1,150,496	1,450,622	1,386,124	1,377,304	1,368,670
Transit	639,059	699,102	875,313	1,044,207	1,243,710
Golf Course	3,244,707	3,250,394	3,422,866	3,335,866	3,560,260
Compressed Natural Gas	120,212	137,950	174,521	165,208	159,572
Engineering		506,333	662,791	658,837	738,550
Total Business-Type Activities Expenses	11,850,723	14,389,920	15,727,150	16,032,212	16,762,135
Total Primary Government Net Expenses	$ 30,763,688	$ 33,534,444	$ 37,096,220	$ 45,151,802	$ 46,566,107
Program Revenues					
Governmental Activities					
Charges for Services					
General Government	$ 52,073	$ 4,688	$ 1,509,801	$ 3,055,054	$ 5,470,676
Public Safety	519,454	423,329	276,308	898,323	274,181
Public Works	2,320,459	2,313,306	3,226,541	3,824,832	1,808,508
Community Development	38,410	11,941	70,343	120,322	22,282
Parks and Recreation	184,657	146,557	162,281	183,922	174,473
Operating Contributions and Grants	3,279,460	4,462,789	6,248,747	3,274,094	3,375,630
Capital Contributions and Grants	2,436,154	5,669,203	25,473,768	10,114,120	12,075,630
Total Governmental Activities Program Revenues	8,830,667	13,031,813	36,967,789	21,470,667	23,201,380
Business-Type Activities					
Charges for Services					
Water	2,647,422	2,847,344	2,763,415	2,604,665	2,510,596
Sewer	2,610,812	2,574,505	2,719,638	2,751,349	2,838,956
Disposal	2,980,135	3,324,925	3,080,017	3,081,958	3,175,398
Ambulance	1,078,428	1,281,703	1,288,620	1,271,302	1,332,373
Transit	46,089	44,959	53,507	61,929	85,333
Golf Course	2,239,576	2,255,964	2,343,736	2,346,921	2,441,531
Compressed Natural Gas	188,775	217,120	214,162	262,922	284,800
Engineering		486,415	591,278	493,851	710,226
Operating Contributions and Grants	627,400	868,397	885,831	1,705,461	3,178,252
Capital Contributions and Grants	969,433	1,188,785	715,188	449,819	1,165,634
Total Business-Type Activities Program Revenues	13,388,070	15,090,117	14,655,392	15,030,177	17,723,099
Total Primary Government Program Revenues	$ 22,218,737	$ 28,121,930	$ 51,623,181	$ 36,500,844	$ 40,924,479

Source: City of Dinuba Financial Services Division

	Fiscal Year				
	2017	2018	2019	2020	2021
	$ 7,661,240	$ 3,989,322	$ 3,647,223	$ 4,464,243	$ 7,635,027
	13,897,596	12,920,443	12,503,075	12,801,801	12,899,424
	3,752,225	6,577,677	2,429,367	5,116,719	3,009,339
	637,522	2,350,919	2,277,992	2,427,047	2,576,069
	2,007,951	2,127,602	2,527,531	2,705,703	2,858,033
	1,604,463	978,293	1,008,877	1,001,611	935,126
	3,011,661	-	-	-	-
	32,572,658	28,944,256	24,394,065	28,517,124	29,913,018
	2,977,849	2,965,352	2,985,641	3,563,885	3,460,883
	3,156,499	4,553,169	3,048,253	3,255,224	1,803,845
	3,206,889	3,430,622	3,102,875	3,129,253	3,013,999
	1,523,498	2,760,551	2,798,210	2,647,280	1,562,676
	1,137,529	1,147,311	1,123,030	1,088,585	1,280,248
	3,491,319	3,131,513	2,298,467	4,097,713	2,839,155
	140,572	181,928	306,316	318,069	304,582
	-	-	-	-	-
	15,634,155	18,170,446	15,662,792	18,100,009	14,265,388
	$ 48,206,813	$ 47,114,702	$ 40,056,857	$ 46,617,133	$ 44,178,406
	$ 8,259,877	$ 1,500,372	$ 1,602,391	$ 1,231,142	$ 1,263,713
	30,863	549,566	500,114	837,538	516,452
	1,530,664	1,977,090	2,132,137	2,675,164	1,728,740
	-	115,498	60,995	65,077	-
	38,475	352,536	336,771	560,971	238,428
	5,263,630	2,168,438	2,292,863	1,076,942	7,124,303
	3,011,810	19,289,803	5,687,693	3,613,910	2,237,038
	18,135,319	25,953,303	12,612,964	10,060,744	13,108,674
	2,648,278	2,962,303	3,005,484	3,195,777	3,240,648
	2,947,782	3,368,250	3,566,985	3,591,874	3,816,657
	3,088,068	3,105,381	3,167,180	3,173,221	3,202,112
	1,396,312	1,487,640	1,200,884	1,573,951	2,302,744
	120,565	103,623	89,775	67,142	19,241
	2,223,355	2,072,902	2,104,304	1,812,421	2,397,750
	199,896	210,677	209,972	215,107	174,801
	-	-	-	-	-
	2,496,256	3,889,532	3,295,905	4,947,792	5,088,783
	-	-	-	-	-
	15,120,512	17,200,308	16,640,489	18,577,285	20,242,736
	$ 33,255,831	$ 43,153,611	$ 29,253,453	$ 28,638,029	$ 33,351,410

CITY OF DINUBA
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(Accrual Basis of Accounting)

	2012	2013	2014	2015	2016
Net (Expense)/Revenue					
Governmental Activities	$ (10,082,298)	$ (6,112,711)	$ 15,598,719	$ (7,648,923)	$ (6,602,592)
Business-Type Activities	1,537,347	700,197	(1,071,758)	(1,002,035)	960,964
Total Primary Government Net Expense	$ (8,544,951)	$ (5,412,514)	$ 14,526,961	$ (8,650,958)	$ (5,641,628)
General Revenues and Other Changes in Net Position					
Governmental Activities					
Taxes					
Property Taxes	$ 3,461,506	$ 645,437	$ 742,122	$ 846,306	$ 1,260,845
Transient Occupancy Taxes	133,920	171,817	184,211	226,817	248,579
Sales Taxes	9,843,519	3,677,282	3,700,400	5,461,810	9,729,414
Franchise Taxes	230,613	226,904	243,956	256,883	252,761
Business Licenses Taxes					
Utility Users Tax	1,600,423	1,622,049	1,612,836	1,630,654	1,683,265
Other Taxes	870,086	240,387	249,602	292,650	487,363
Motor Vehicle Tax	1,565,696	1,553,701	1,571,490	1,633,128	1,754,885
Use of Money and Property	288,456	287,977	262,191	113,494	262,770
Other/Contributions	946,090	1,552,988	18,522	109,931	552,748
Gain (Loss) on Sale of Capital Assets	(2,019,092)	400,323	266,189	261,425	-
Transfers	703,133	(4,065,884)	195,877	391,944	(269,724)
Total Governmental Activities	17,624,350	6,312,981	9,047,396	11,225,042	15,962,906
Business-Type Activities					
Use of Money and Property	19,536	-	37,243	18,524	37,175
Other/Contributions	(338,718)	45,845	92,839	-	-
Special Item (Note 18)	-	-	-	-	-
Transfers	(703,133)	4,065,884	(195,877)	(391,944)	269,724
Total Business-Type Activities	(1,022,315)	4,111,729	(65,795)	(373,420)	306,899
Extraordinary Item - Litigation Settlement	-	145,910	104,921	-	-
Extraordinary Item - RDA Dissolution	51,196,332	-	-	-	-
Total Primary Government	$ 67,798,367	$ 10,570,620	$ 9,086,522	$ 10,851,622	$ 16,269,805
Change in Net Position					
Governmental Activities	$ 58,738,384	$ 346,180	$ 24,751,036	$ 3,576,119	$ 9,360,314
Business-Type Activities	515,032	4,811,926	(1,137,553)	(1,375,455)	1,267,863
Total Primary Government	$ 59,253,416	$ 5,158,106	$ 23,613,483	$ 2,200,664	$ 10,628,177

Source: City of Dinuba Financial Services Division

2017	2018	2019	2020	2021
$ (14,437,339)	$ (2,990,953)	$ (11,781,101)	$ (18,456,380)	$ (16,804,344)
(513,643)	(970,138)	977,697	477,276	5,977,348
$ (14,950,982)	$ (3,961,091)	$ (10,803,404)	$ (17,979,104)	$ (10,826,996)
$ 1,149,426	$ 1,166,971	$ 1,301,585	$ 1,377,047	$ 1,517,322
281,005	291,190	289,263	244,052	266,474
9,080,769	9,926,107	10,777,734	14,059,028	19,276,913
216,407	234,815	245,102	258,084	279,774
	233,387	237,357	259,787	254,098
1,482,077	1,491,791	1,475,873	1,534,979	1,668,455
273,161	478,877	504,884	495,334	609,054
1,847,746	1,841,147	1,943,492	2,033,375	2,151,555
201,154	454,092	695,301	724,898	662,583
539,928	698,424	345,361	280,254	8,106,557
-	-	-	-	-
988,600	816,888	354,520	2,865,489	873,612
16,060,273	17,633,689	18,170,472	12,723,029	35,666,397
50,643	59,094	137,539	205,916	572,378
-	6,585,197	4,054,738	58,101	141,246
-	-	-	(1,350,000)	-
(988,600)	(816,888)	(354,520)	(2,865,489)	(873,612)
(937,957)	5,827,403	3,837,757	(3,951,472)	(159,988)
-	-	-	-	-
-	-	-	-	-
$ 15,122,316	$ 23,461,092	$ 22,008,229	$ 8,771,557	$ 35,506,409
$ 1,622,934	$ 14,642,736	$ 6,389,371	$ (5,733,351)	$ 18,862,053
(1,451,600)	4,857,265	4,815,454	(3,474,196)	5,817,360
$ 171,334	$ 19,500,001	$ 11,204,825	$ (9,207,547)	$ 24,679,413

CITY OF DINUBA
FIRE AND
AMBULANCE
SERVING THE COMMUNITY

CITY OF DINUBA
FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(Modified Accrual Basis of Accounting)

	2012	2013	2014	2015	2016
General Fund					
Nonspendable	$ 3,005,321	$ 2,742,077	$ 2,736,489	$ 2,699,439	$ 3,082,112
Unassigned	1,587,709	1,217,109	1,894,697	2,255,325	1,219,528
Total General Fund	$ 4,593,030	$ 3,959,186	$ 4,631,186	$ 4,954,764	$ 4,301,640
All Other Governmental Funds					
Nonspendable Funds	$ 5,792,649	$ 21,170	$ 572,060	$ 8,957,449	$ 10,334,283
Restricted Funds	6,840,553	16,917,455	24,668,685	10,838,675	7,636,453
Assigned Funds	4,478,409	147,627	184,506	103,142	55,075
Unassigned Funds	(484,580)	(312,176)	(1,215,832)	(618,061)	(695,780)
Total All Other Governmental Funds	($ 16,627,031	$ 16,774,076	$ 24,209,419	$ 19,281,205	$ 17,330,031
Total Governmental Funds	$ 21,220,061	$ 20,733,262	$ 28,840,605	$ 24,235,969	$ 21,631,671

	2017	2018	2019	2020	2021
General Fund					
Nonspendable	$ 3,436,060	$ 3,846,794	$ 4,257,720	$ 1,724,529	$ 1,525,245
Unassigned	1,113,239	1,533,739	3,369,500	7,101,966	15,677,417
Total General Fund	$ 4,549,299	$ 5,380,533	$ 7,627,220	$ 8,826,495	$ 17,202,662
All Other Governmental Funds					
Nonspendable Funds	$ 5,045,407	$ 1,298	$ 7,450	$ 2,720	$ 9,835
Restricted Funds	13,091,326	40,668,235	41,721,018	35,598,022	36,825,231
Assigned Funds	64,462	-	-	-	-
Unassigned Funds	(451,012)	(453,629)	(242,862)	(139,889)	(146,255)
Total All Other Governmental Funds	($ 17,750,183	$ 40,215,904	$ 41,485,606	$ 35,460,853	$ 36,688,811
Total Governmental Funds	$ 22,299,482	$ 45,596,437	$ 49,112,826	$ 44,287,348	$ 53,891,473

(a) The change in total fund balance for the General Fund and other governmental funds is explained in Management's Discussion and Analysis.

CITY OF DINUBA
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(Modified Accrual Basis of Accounting)

	2012	2013	2014	2015	2016
Revenues					
Taxes and Assessments	$ 15,763,647	$ 10,054,422	$ 10,127,924	$ 14,673,041	$ 15,417,110
Licenses and Permits	490,803	533,126	388,248	825,421	410,496
Assessments	-	-	-	-	-
Intergovernmental	6,873,909	8,840,363	13,389,637	10,254,854	9,817,361
Charges for Services	2,297,156	1,842,951	2,611,700	2,629,858	1,386,822
Use of Money and Property	615,073	105,029	372,987	116,046	265,203
Fines and Forfeitures	393,113	118,693	83,015	83,345	96,196
Reimbursements	1,983,721	1,993,316	1,866,721	773,948	2,560,957
Miscellaneous	280,827	183,644	193,101	26,586	46,056
Total Revenues	28,698,249	23,671,544	29,033,333	29,383,099	30,000,201
Expenditures					
Current					
General Government	3,198,893	3,567,574	3,062,629	3,221,524	3,504,184
Public Safety	7,622,470	8,512,170	9,155,928	9,573,198	10,454,857
Public Works [2]	2,305,236	2,108,997	2,497,426	2,361,778	2,880,100
Community development	1,254,396	3,077,272	1,813,416	1,205,315	813,013
Parks and Recreation [1]	1,595,747	1,108,050	1,140,903	1,235,269	1,458,541
Capital Outlay	5,230,041	5,070,355	12,419,958	14,428,933	11,512,821
Debt Service					
Principal Retirement	2,209,513	1,814,520	991,156	1,001,685	980,865
Interest and Fiscal Charges	1,967,183	816,403	1,010,139	1,177,009	1,216,247
Debt Issuance Costs		331,022	106,924	-	-
Total Expenditures	25,383,479	26,406,363	32,198,479	34,204,711	32,820,628
Excess of Revenues Over (Under) Expenditures	3,314,770	(2,734,819)	(3,165,146)	(4,821,612)	(2,820,427)
Other Financing Sources (Uses)					
Proceeds from Issuance of debt	-	-	-	-	1,300,000
Transfers In	7,319,087	2,330,637	6,091,537	10,198,943	3,115,598
Transfers Out	(8,270,637)	(6,500,021)	(5,549,298)	(10,506,999)	(3,385,322)
Sales of Property	291,150	500,687	402,248	368,524	148,146
Capital Leases	-	-	-	-	-
Special Item	-	-	-	-	-
Issuance of Long Term Debt	-	12,770,000	8,982,000	-	-
Original issuance discount	-	(314,360)	-	-	-
Payment to Refunded Bond Escrow Agent	-	(6,684,833)	-	-	-
Total Other Financing Sources (Uses)	(660,400)	2,102,110	9,926,487	60,468	1,178,422
Net Change in Fund Balances before Extraordinary Item	2,654,370	(632,709)	6,761,341	(4,761,144)	(1,642,005)
Extraordinary Item - Litigation Settlement	-	145,910	-	-	-
Net Change In Fund Balances	$ 2,654,370	$ (486,799)	$ 6,761,341	$ (4,761,144)	$ (1,642,005)
Debt Service as a percentage of non-capital expenditures	21.5%	13.5%	10.1%	11.0%	11.5%

Source: City of Dinuba Financial Services Division

2017	2018	2019	2020	2021
$ 17,699,777	$ 13,823,138	$ 14,831,798	$ 18,228,311	$ 23,872,090
269,630	-	-	-	-
-	1,553,351	1,567,928	1,168,344	1,200,122
3,885,183	5,099,899	6,329,384	6,724,227	11,512,896
1,275,159	2,818,004	2,909,545	3,610,155	2,277,342
205,154	454,092	695,301	971,096	638,369
113,012	235,466	178,240	517,712	251,220
2,205,415	-	-	-	-
157,286	326,652	345,486	345,331	294,962
25,810,616	24,310,602	26,857,682	31,565,176	40,047,001
6,363,752	3,824,662	2,565,387	2,737,350	2,878,155
10,820,834	10,786,365	10,465,411	10,827,257	11,123,053
2,299,448	6,072,381	1,758,071	2,211,741	2,188,240
270,174	1,911,234	1,614,439	1,665,387	1,404,584
1,640,604	1,780,297	1,840,142	1,838,979	1,814,007
2,811,519	739,058	3,656,178	4,394,413	9,894,559
7,131,417	1,156,606	1,208,551	1,293,760	1,376,732
1,762,202	1,020,930	989,520	957,349	912,442
-	-	-	-	-
33,099,950	27,291,533	24,097,699	25,926,236	31,591,772
(7,289,334)	(2,980,931)	2,759,983	5,638,940	8,455,229
6,764,759	437,479	36,863	373,064	-
5,091,147	2,907,190	2,610,730	4,339,191	4,622,039
(4,094,047)	(2,081,721)	(2,248,067)	(3,473,677)	(3,798,583)
-	-	-	-	49,128
-	-	197,363	85,667	197,476
-	-	-	(11,409,298)	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
7,761,859	1,262,948	596,889	(10,085,053)	1,070,060
472,525	(1,717,983)	3,356,872	(4,446,113)	9,525,289
-	-	-	-	-
$ 472,525	$ (1,717,983)	$ 3,356,872	$ (4,446,113)	$ 9,525,289
29.0%	8.3%	10.8%	9.5%	9.8%

CITY OF DINUBA
GOVERNMENT-WIDE REVENUES
LAST TEN FISCAL YEARS

	PROGRAM REVENUES					
Fiscal Year	Charges For Services	Operating Grants And Contributions	Capital Grants And Contributions	**Total Program Revenues**	**Total General Revenues**	**Total Government-Wide Revenues**
2012	$ 3,115,053	$ 3,279,460	$ 2,436,154	$ 8,830,667	$ 18,940,309	$ 27,770,976
2013	2,899,821	4,462,789	5,669,203	13,031,813	9,978,542	23,010,355
2014	5,245,274	6,248,747	25,473,768	36,967,789	8,585,330	45,553,119
2015	8,082,453	3,274,094	10,114,120	21,470,667	11,225,042	32,695,709
2016	7,750,120	3,375,630	12,075,630	23,201,380	16,232,630	39,434,010
2017	9,859,879	5,263,630	3,011,810	18,135,319	15,071,673	33,206,992
2018	4,495,062	2,168,438	19,289,803	25,953,303	16,816,801	42,770,104
2019	4,632,408	2,292,863	5,687,693	12,612,964	17,815,952	30,428,916
2020	5,369,892	1,076,942	3,613,910	10,060,744	21,266,838	31,327,582
2021	3,747,333	7,124,303	2,237,038	13,108,674	34,792,785	47,901,459

	GENERAL REVENUES					
Fiscal Year	Property Taxes	Sales Taxes	Utility Users Taxes	All Other Taxes	Use Of Money And Property	**Total General Revenues**
2011	$ 5,078,633	$ 5,803,277	$ 1,560,074	$ 2,972,620	$ 360,997	$ 15,775,601
2012	3,461,506	9,843,519	1,600,423	3,746,405	288,456	18,940,309
2013	645,437	3,677,282	1,622,049	3,745,797	287,977	9,978,542
2014	742,122	3,700,400	1,612,836	2,267,781	262,191	8,585,330
2015	846,306	5,461,810	1,630,654	2,519,409	766,863	11,225,042
2016	1,260,845	9,729,414	1,683,265	3,296,336	262,770	16,232,630
2017	1,149,426	9,080,769	1,482,077	3,158,247	201,154	15,071,673
2018	1,166,971	9,926,107	1,491,791	3,777,840	454,092	16,816,801
2019	1,301,585	10,777,734	1,475,873	3,565,459	695,301	17,815,952
2020	1,377,047	14,059,028	1,534,979	3,570,886	724,898	21,266,838
2021	1,517,322	19,276,913	1,668,455	11,667,512	662,583	34,792,785

Source: City of Dinuba Financial Services Division

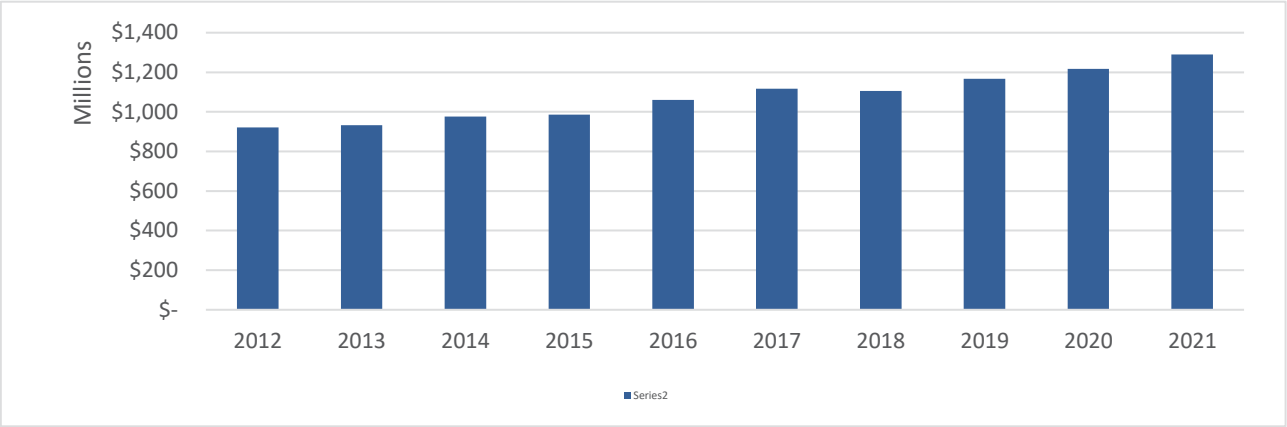
CITY OF DINUBA
GENERAL GOVERNMENT REVENUES BY SOURCE [1]
LAST TEN FISCAL YEARS

Fiscal Year	Taxes And Assessments	Licenses And Permits	Intergovernmental	Charges For Services	Use Of Money And Property	Fines And Forfeitures
2012	$ 15,763,647	$ 490,803	$ 6,873,909	$ 2,297,156	$ 615,073	$ 393,113
2013	10,054,422	533,126	8,840,363	1,842,951	105,029	118,693
2014	10,127,924	388,248	13,389,637	2,611,700	372,987	165,482
2015	14,673,041	825,421	10,254,854	2,629,858	116,046	83,345
2016	15,417,110	410,496	9,817,361	1,386,822	265,203	96,196
2017	17,699,777	269,630	3,885,183	1,275,159	205,154	113,012
2018	13,823,138	-	5,099,899	2,818,004	454,092	235,466
2019	14,831,798	-	6,329,384	2,909,545	695,301	178,240
2020	18,228,311	-	6,724,227	3,610,155	971,096	517,712
2021	23,872,090	-	11,512,896	2,277,342	638,369	251,220

Fiscal Year	Reimbursements	Miscellaneous	Assessments	**Total General Government Revenues**
2012	$ 1,983,721	$ 280,827	$ -	$ 28,698,249
2013	1,993,316	183,644	-	23,671,544
2014	1,866,721	193,101	-	29,115,800
2015	773,948	26,586	-	29,383,099
2016	2,560,957	46,056	-	30,000,201
2017	2,205,415	157,286	-	25,810,616
2018	-	326,652	1,553,351	24,310,602
2019	-	345,486	1,567,928	26,857,682
2020	-	345,331	1,168,344	31,565,176
2021	-	294,962	1,200,122	40,047,001

Source: City of Dinuba Financial Services Division

CITY OF DINUBA
PROPERTY AD VALOREM TAX ASSESSED VALUES [1]
LAST TEN FISCAL YEARS



Year Ended June 30	Assessed Value [2]	County Tax Rate Per $100	City Portion of Assessed Value	City Tax Rate [3]	City Tax Levy
2012	$ 921,046,459	1.1160	$ 376,464,415	0.174%	$ 655,249
2013	933,234,251	1.1110	383,803,558	0.168%	645,437
2014	976,358,668	1.1110	406,708,703	0.182%	742,122
2015	985,816,882	1.2246	424,657,013	0.194%	823,237
2016	1,060,846,254	1.1285	431,998,964	0.287%	1,238,278
2017	1,116,863,014	1.1459	444,394,065	0.259%	1,149,426
2018	1,104,970,655	1.6906	457,636,600	0.255%	1,166,972
2019	1,167,672,497	1.1450	473,212,129	0.275%	1,301,585
2020	1,217,137,041	1.8701	491,911,581	0.280%	1,377,047
2021	1,289,180,103	1.0813	535,203,627	0.284%	1,517,322

[1] Estimated Actual Value of Taxable Property is not available since passage of Proposition 13 in 1978. Property assessed values may rise only to a maximum of 2% per year unless there is new construction or when the property is sold. Consequently, estimated values are not available.

[2] Pursuant to chapter 1207 of the statutes of 1978, "Assessed Value" means 100% of full taxable value.

[3] The City's total direct tax rate varies by tax rate area. The rate shown is the combined rate for the entire city and may not match the rate shown on the "Direct and Overlapping Property Tax Rates" schedule.

Source: Tulare County Auditor's Office
Source: California Municipal Statistics, Inc.

CITY OF DINUBA
PRINCIPAL PROPERTY TAXPAYERS
AS OF JUNE 30, 2021 AND 2012

		Fiscal Year 2021			Fiscal Year 2012		
Taxpayer	Type Of Business	Assessed Valuation	Percent Of Total Assessed Valuation	Rank	Assessed Valuation	Percent Of Total Assessed Valuation	Rank
Ruiz Foods Products Inc.	Frozen Food	$ 67,485,575	5.54%	1	$ 58,571,952	6.31%	2
Best Buy Stores, Inc.	Distribution Center	42,803,700	3.52%	2	64,356,206	6.93%	1
Best Buy Warehouse Logistic	Distribution Center	23,231,720	1.91%	3	16,554,619	1.78%	4
Wal-mart Store Inc	Retail Store	19,393,900	1.59%	4	14,526,860	1.56%	5
Patterson Dental Supply	Wholesaler	15,353,430	1.26%	5			
Dinuba Properties	Apartment Complex	10,848,588	0.89%	6			
Boscacci Group	Real Estate Investment	7,745,373	0.64%	7	6,611,643		9
Aung San LLC	Holiday Inn	6,650,098	0.55%	8			
College Operations LLC	Real Estate Investment	5,377,250	0.44%	9			
Red Rock Plaza Center LLC	Real Estate Investment	5,250,000	0.43%	10	7,040,150	0.76%	7
Odwalla, Inc.	Fruit Juices				43,374,060	4.67%	3
Dinuba - Veto LLC	Real Estate Investment				8,457,067	0.91%	6
PEPSU Inc					6,989,841	0.75%	8
West Star Construction					6,226,175	0.67%	10
		$204,139,634	16.77%		$ 232,708,573	24.34%	

Source: Tulare County Auditor's Office

CITY OF DINUBA
DIRECT AND OVERLAPPING PROPERTY TAX RATES
(Rate per $100 of Assessed Value)
LAST FIVE FISCAL YEARS

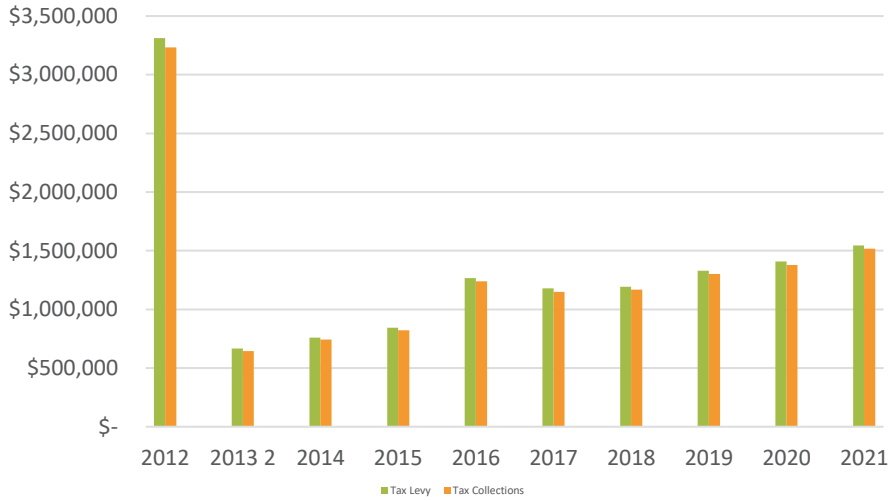
	2017	2018	2019	2020	2021
City Direct Rates:					
City basic rate	$ 0.191	$ 0.191	$ 0.189	$ 0.189	$ 0.188
Total City Direct Rate	0.191	0.191	0.189	0.189	0.188
Overlapping Rates:					
Tulare County	0.177	0.177	0.176	0.176	0.176
Library	0.015	0.153	0.015	0.015	0.015
Dinuba School District	0.273	0.273	0.272	0.273	0.273
Community College District	0.046	0.456	0.046	0.456	0.046
Tuluare County Schools	0.024	0.024	0.024	0.240	0.024
Alta Cemetery	0.008	0.008	0.008	0.008	0.008
Alta Hospital District	0.018	0.018	0.018	0.018	0.018
Delta Vector Control	0.014	0.014	0.014	0.136	0.014
Dinuba Memorial District	0.005	0.005	0.005	0.005	0.005
Tulare County Air Pollution District	0.000	0.000	0.000	0.000	0.003
Tulare County Flood District	0.002	0.002	0.002	0.002	0.002
Education Revenue Augmentation	0.227	0.226	0.230	0.230	0.231
Dinuba School District Bonds	0.120	0.120	0.120	0.095	0.060
Community College Bonds	0.026	0.023	0.026	0.026	0.018
Total Direct Rate[1]	$ 1.146	$ 1.691	$ 1.145	$ 1.870	$ 1.081

NOTE: In 1978, California voters passed Proposition 13, which sets the property tax rate at a 1.000% fixed amount. This 1.000% is shared by all taxing agencies for which the subject property resides within. In addition to the fixed amount, property owners are charged taxes as a percentage of assessed property values for the payment of bonded debt service on the voter-approved School District and Community College bonds.

1 The City's total direct tax rate varies by tax rate area. The rate provided comes from tax rate area 001-005 and is representative of other tax rate areas within the City.

Source: Tulare County Assessor's Office

CITY OF DINUBA
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS



Year Ended June 30	Total Tax Levy	Current Tax Collections	Percent of Levy Collected [1]
2012	$ 3,311,306	$ 3,231,844	97.60
2013 [2]	665,948	645,437	96.92
2014	759,282	742,122	97.74
2015	844,692	823,237	97.46
2016	1,267,299	1,238,278	97.71
2017	1,178,415	1,149,426	97.54
2018	1,192,370	1,166,972	97.87
2019	1,329,640	1,301,585	97.89
2020	1,408,743	1,377,047	97.75
2021	1,545,764	1,517,322	98.16

[2] Previously, redevelopment tax increment was shown in this table. With the dissolution of of redevelopment, only the City's property is being shown.

Source: Tulare County Auditor's Office

CITY OF DINUBA
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS

	Governmental Activities					
Fiscal Year	General Bonded Debt Outstanding	Capital Leases	Contracts Payable	Notes Payable	Premiums Discounts	Total Governmental Activities
2012[2]	$ 11,291,970	$ 932,596	$ 190,471	$ 1,247,879	$ -	$ 13,662,916
2013	19,595,000	701,861	146,016	23,549	(306,247)	20,160,179
2014	18,895,000	9,442,497	99,516	20,257	(318,416)	28,138,854
2015	18,265,000	9,012,913	50,877	16,734	(281,909)	27,063,615
2016	17,590,000	10,085,195	-	12,965	(269,740)	27,418,420
2017	17,230,000	9,897,810	-	8,932	(78,724)	27,058,018
2018	16,425,000	10,000,236	-	4,616	(75,032)	26,354,820
2019	15,640,000	9,778,664	-	-	(71,340)	25,347,324
2020	14,810,000	9,518,983	-	-	(67,648)	24,261,335
2021	13,960,000	9,155,785	-	-	(63,956)	23,051,829

	Business-Type Activities					
Fiscal Year	Certificates Of Participation	Notes Payable	Capital Leases	Contracts Payable	Premiums Discounts	Total Business-Type Activities
2012	$ 3,005,000	$ 7,580,353	$ -	$ 611,334	$ -	$ 11,196,687
2013	11,030,000	7,108,030	292,146	534,813	-	18,964,989
2014	18,895,000	6,736,215	222,586	454,773	-	26,308,574
2015	10,540,000	7,194,326	150,758	373,930	-	18,259,014
2016	10,315,000	6,602,194	76,588	292,286	-	17,286,068
2017	10,085,000	5,994,444	-	209,814	45,809	16,335,067
2018	9,845,000	5,365,859	185,699	126,516	43,659	15,566,733
2019	9,605,000	4,721,122	344,996	42,382	41,509	14,755,009
2020	9,045,000	4,284,949	415,111	-	39,359	13,784,419
2021	8,518,000	3,836,983	716,805	-	37,209	13,108,997

Fiscal Year	Primary Government	Per Capita [1]
2012	$ 24,859,603	$ 1,099
2013	39,125,168	1,695
2014	54,447,428	2,302
2015	45,322,629	1,891
2016	44,704,488	1,813
2017	43,393,085	1,745
2018	41,921,553	1,685
2019	40,102,333	1,583
2020	38,045,754	1,464
2021	36,160,826	1,364

Note: Details regarding the City's outstanding debt can be found in the Notes to the Financial Statements.

[1] See the table of Population and Unemployment Rate later in this section for personal income and population data. Personal income data is not available.

[2] As of February 1, 2012, obligations of the former Redevelopment Agency were transferred to the Successor Agency resulting in a decrease in Government Bonds outstanding Tax Allocation Bonds, notes and loans, and other revenue bonds of the former Agency will be paid as enforceable obligations of the Successor Agency.

Source: City of Dinuba Financial Services Division

CITY OF DINUBA
RATIOS OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS

Fiscal Year	Lease Revenue Bonds	Less: Amounts Available in Debt Service Funds	Total General Bonded Debt Outstanding	Percentage of Assessed Value of Property [1]	Per Capita
2012 [2]	$ 13,455,000	$ 2,163,030	$ 11,291,970	1.2%	$ 499
2013	13,160,000	1,907,038	11,252,962	1.2%	488
2014	18,895,000	739	18,894,261	1.9%	799
2015	18,265,000	2,952	18,262,048	1.9%	762
2016	17,590,000	1,260,186	16,329,814	1.5%	662
2017	17,230,000	1,256,567	15,973,433	1.4%	643
2018	16,425,000	1,257,257	15,167,743	1.4%	610
2019	15,640,000	1,256,850	14,383,150	1.2%	568
2020	14,810,000	1,389,617	13,420,383	1.1%	516
2021	13,960,000	1,253,950	12,706,050	1.0%	479

[1] Estimated Actual Value of Taxable Property is not available since passage of Proposition 13 in 1978. Property assessed values may rise only to a maximum of 2% per year unless there is new construction or when the property is sold. Consequently, estimated values are not available.

[2] As of February 1, 2012, obligations of the former Redevelopment Agency were transferred to the Successor Agency resulting in a decrease in Government Bonds outstanding Tax Allocation Bonds, notes and loans, and other revenue bonds of the former Agency will be paid as enforceable obligations of the Successor Agency.

Source: City of Dinuba Financial Services Division

CITY OF DINUBA
STATEMENT OF DIRECT AND OVERLAPPING DEBT
AS OF JUNE 30, 2021

2020 - 2021 Assessed Valuation:	$	1,289,180,103
City Adjusted Assessed Valuation	$	1,289,180,103

	OUTSTANDING DEBT 6/30/2021	% APPLICABLE [1]	ESTIMATED SHARE OF OUTSTANDING DEBT
OVERLAPPING TAX AND ASSESSMENT DEBT			
State Center Community College District	$ 343,015,000	1.351%	$ 4,634,133
Dinuba Joint Unified School District	17,326,634	68.431%	11,856,789
Kings Canyon Joint Unified School District	76,974,916	0.882%	678,919
TOTAL OVERLAPPING TAX AND ASSESSMENT DEBT	437,316,550		17,169,840
DIRECT AND OVERLAPPING GENERAL FUND DEBT:			
Tulare County General Fund Obligations	29,800,000	3.343%	996,214
Tulare County Pension Obligation Bonds	222,800,000	3.343%	7,448,204
Tulare County Board of Education Certificates of Participation	36,800,000	3.343%	1,230,224
Dinuba Joint Unified School District Certificates of Participation	9,395,000	68.431%	6,429,092
City of Dinuba General Fund Obligations	**23,051,829**	100.000%	**23,051,829**
TOTAL OVERLAPPING GENERAL FUND OBLIGATION DEBT	$ 321,846,829		39,155,563
OVERLAPPING TAX INCREMENT DEBT (Successor Agency):	$ 42,510,000	100.0000%	42,510,000
TOTAL DIRECT DEBT			**23,051,829**
TOTAL OVERLAPPING DEBT			75,783,575
COMBINED TOTAL DEBT			$ 98,835,404 [2]

Debt Ratios:

Ratios to 2020-21 Adjusted Valuation:	
Total Overlapping Tax and Assessment Debt	1.33%
Total Direct Debt ($22,884,902)	**1.78%**
Combined Total Debt	7.65%
Ratios to Redevelopment Increment Valuation ($797,268,522):	
Total Overlapping Tax Increment Debt	5.33%

[1] The percentage of overlapping debt applicable to the city is estimated using taxable assessed property value. Applicable percentages were estimated by determining the portion of the overlapping district's assessed value that is within the boundaries of the city divided by the district's total taxable assessed value.

[2] Excludes tax and revenue anticipation notes, enterprise revenue, mortgage revenue and non-bonded capital lease obligations. Qualified Zone Academy bonds are included based on principal due at maturity.

Source: California Municipal Statistics, Inc.

CITY OF DINUBA
COMPUTATION OF LEGAL DEBT MARGIN
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

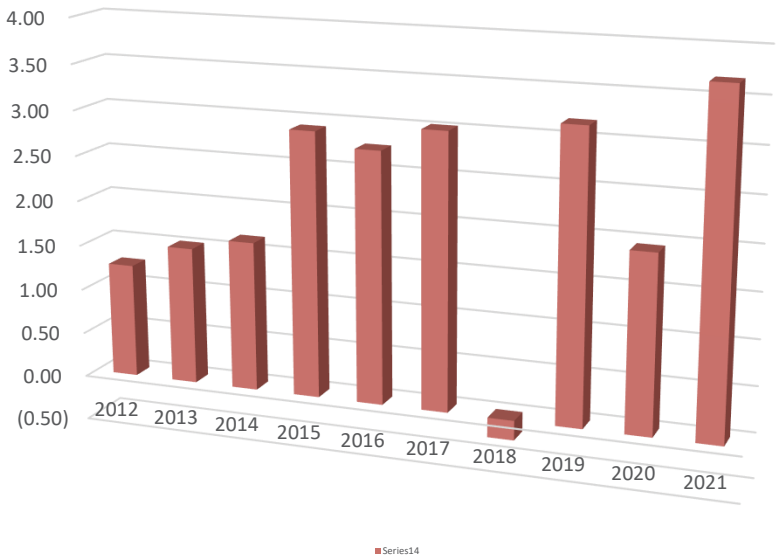
Total Assessed Valuation	$ 1,289,180,103
Debt Limit - 15% of Total Assessed Valuation	$ 193,377,015
Amount of Debt Applicable to the Limit	43,393,085
Legal Debt Margin	$ 149,983,930

LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS

Fiscal Year	Debt Limit	Total Debt Applicable	Legal Debt Margin	Total Debt Applicable As A Percentage Of Debt Limit
2012	$ 138,156,969	$ 24,859,603	$ 113,297,366	18.0%
2013	139,985,138	39,125,168	100,859,970	27.9%
2014	146,453,800	54,447,428	92,006,372	37.2%
2015	147,872,532	45,322,629	102,549,903	30.6%
2016	159,126,938	44,704,488	114,422,450	28.1%
2017	167,529,452	43,393,085	124,136,367	25.9%
2018	165,745,598	41,921,553	123,824,045	25.3%
2019	175,150,875	40,102,333	135,048,542	22.9%
2020	182,570,556	38,045,754	144,524,802	20.8%
2021	193,377,015	36,160,826	157,216,189	18.7%

Source: City of Dinuba Financial Services Division

CITY OF DINUBA
PLEDGED-REVENUE COVERAGE
LAST TEN FISCAL YEARS



	Certificates of Participation (Sewer Fund)						
Year Ended June 30	Sewer Charges And Other Contributions [1]	Less: Operating Expenses [2]	Net Available Revenue	Principal	Interest	Total Debt Service	Debt Service Coverage
2012	$ 3,293,667	$ 1,744,908	$ 1,548,759	$ 290,000	$ 938,250	$ 1,228,250	1.26
2013	2,945,488	1,641,917	1,303,571	240,000	618,372	858,372	1.52
2014	3,062,058	1,920,430	1,141,628	270,000	421,644	691,644	1.65
2015	3,915,684	2,063,218	1,852,466	220,000	415,412	635,412	2.92
2016	4,027,942	2,275,360	1,752,582	225,000	409,500	634,500	2.76
2017	4,067,626	2,155,155	1,912,471	230,000	403,355	633,355	3.02
2018	3,443,625	3,581,543	(137,918)	240,000	396,891	636,891	(0.22)
2019	3,845,532	2,053,342	1,792,190	240,000	324,271	564,271	3.18
2020	3,712,741	2,234,678	1,478,063	490,000	268,986	758,986	1.95
2021	4,650,641	1,595,020	3,055,621	527,000	302,490	829,490	3.68

[1] Includes transfers from the Water Fund. Bond proceeds from the 2002 Refunding Bond were also used to fund certain Water projects. Therefore, the water fund pays a proportionate share of the debt service.

[2] Depreciation is eliminated for this calculation.

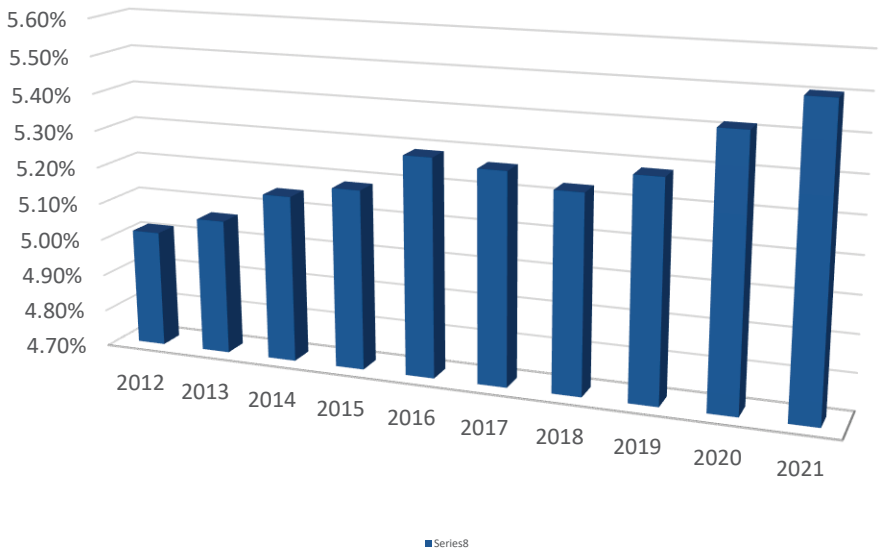
Source: City of Dinuba Financial Services Division

CITY OF DINUBA
GENERAL BONDED INDEBTEDNESS
MATURITIES BY FISCAL YEAR

	Lease Revenue Bonds		
Fiscal Year	Principal	Interest	Total
2022	$ 895,000	$ 474,450	$ 1,369,450
2023	910,000	440,475	1,350,475
2024	725,000	412,950	1,137,950
2025	755,000	389,450	1,144,450
2026	775,000	361,963	1,136,963
2027	805,000	331,656	1,136,656
2028	835,000	300,194	1,135,194
2029	870,000	268,988	1,138,988
2030	900,000	238,088	1,138,088
2031	935,000	206,044	1,141,044
2032	960,000	172,931	1,132,931
2033	1,000,000	138,675	1,138,675
2034	550,000	111,950	661,950
2035	565,000	93,175	658,175
2036	595,000	73,625	668,625
2037	610,000	53,325	663,325
2038	625,000	32,500	657,500
2039	650,000	10,975	660,975
	$ 13,960,000	$ 4,111,413	$ 18,071,413

Source: City of Dinuba Financial Services Division

CITY OF DINUBA
POPULATION AND UNEMPLOYMENT RATE
LAST TEN FISCAL YEARS



Fiscal Year	City Population [1]	% Change	Tulare County Population	City Population as % of County Population	Unemployment Rate [3]
2012	22,614	2.94%	450,840	5.02%	21.2%
2013	23,082	2.03%	455,599	5.07%	18.9%
2014	23,666	2.47%	459,446	5.15%	17.3%
2015	23,966	1.25%	462,189	5.19%	10.9%
2016	24,657	2.80%	466,339	5.29%	10.7%
2017	24,861	0.82%	471,842	5.27%	9.5%
2018	24,873	0.05%	475,479	5.23%	8.3%
2019	25,328	1.80%	479,112	5.29%	8.5%
2020	25,994	2.56%	479,977	5.42%	10.9%
2021	26,517	1.97%	481,733	5.50%	8.4%

Source: California Department of Finance
California Employment Development Department

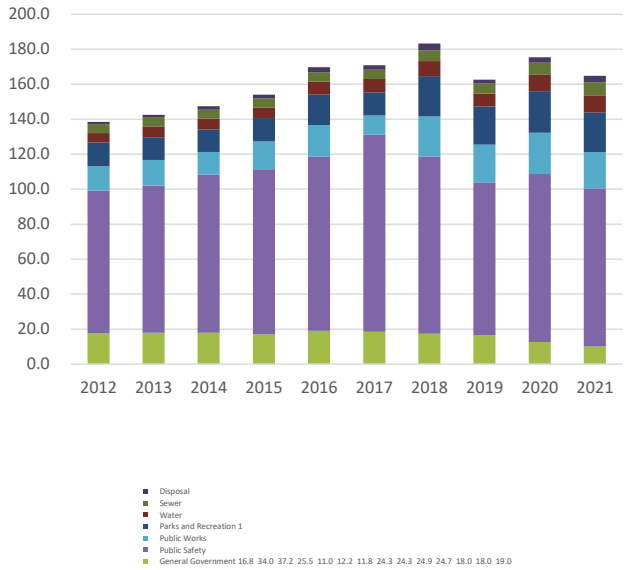
Note: Per capita income and total personal income information not available.

CITY OF DINUBA
PRINCIPAL EMPLOYERS
AS OF JUNE 30, 2021 AND 2012

		Fiscal Year 2021			Fiscal Year 2012		
Employer	Type of Business	Employees	Percent of Total City Employment	Rank	Employees	Percent of Total City Employment	Rank
Ruiz Foods Products Inc.	Frozen Food	1,644	44%	1	1,540	38%	1
Dinuba Public Schools	Education	697	19%	2	639	16%	2
Best Buy Stores, Inc.	Distribution Center	500	13%	3	330	8%	5
Wal-Mart	Retail Store	455	12%	4	400	10%	4
Patterson Dental	Wholesaler	179	5%	5	151	4%	7
City of Dinuba	Local Government	165	4%	6			
United Market	Retail Store	44	1%	7			
Tractor Supply	Retail Store	25	1%	8			
Grocery Outlet	Retail Store	23	1%	9			
MV Transportation	Transportation	10	0%	10			
Family Tree Farms	Produce Packing				500	12%	3
Surabian and Sons	Produce/Packing				125	3%	8
Odwalla [1]	Fruit Juices				210	5%	6
Patterson Dental	Wholesaler				92	2%	10
Kmart	Retail Store				98	2%	9
		3,742	100.00%		4,085	100.00%	

Source: City of Dinuba and the U. S. Bureau of the Census

CITY OF DINUBA
EMPLOYEES BY FUNCTION (FULL TIME EQUIVALENTS)
LAST TEN FISCAL YEARS



	Fiscal Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Governmental Activities										
General Government	17.6	18.0	18.0	17.0	19.1	18.5	17.4	16.5	12.7	10.0
Public Safety	81.5	84.0	90.4	94.4	99.5	112.7	101.5	87.5	95.9	90.5
Public Works	14.0	14.7	13.0	16.0	18.1	10.9	22.8	21.5	23.5	20.6
Parks and Recreation [1]	13.7	13.1	12.7	13.2	17.3	13.3	23.0	21.9	23.8	22.7
Water	5.2	6.2	6.2	6.2	7.7	7.7	8.7	7.3	9.4	9.9
Sewer	5.3	5.3	5.3	5.3	5.3	5.3	6.3	5.7	7.0	7.5
Disposal	1.2	1.2	1.9	1.9	2.8	2.6	3.7	2.3	3.1	3.6
Total Government-Wide Employees	138.5	142.5	147.4	154.0	169.8	170.9	183.2	162.7	175.5	164.8

CITY OF DINUBA
CONSTRUCTION ACTIVITY
LAST TEN CALENDAR YEARS

Calendar Year	Total Permits	Total Valuation	Commercial and Office		Residential Single	
			Number Permits	Valuation	Number Permits	Valuation
2012	543	$ 43,487,055	13	$ 9,295,706	161	$ 20,246,430
2013	430	20,466,026	4	1,488,000	99	11,149,388
2014	437	16,722,112	5	8,448,970	41	4,244,435
2015	552	14,559,111	2	490,000	78	8,286,981
2016	689	7,134,510	2	1,110,000	57	5,565,450
2017	712	15,863,961	5	1,517,700	62	5,777,900
2018	754	31,539,649	1	60,000	70	9,485,662
2019	734	24,624,270	2	2,500,000	88	13,024,036
2020	945	46,726,003	3	1,525,400	242	33,023,369
2021	880	37,467,036	2	698,982	111	18,212,861

Calendar Year	Residential Multi-Units		All Other	
	Number Permits	Valuation	Number Permits	Valuation
2012	0	$ -	382	$ 13,944,919
2013	1	2,450,000	326	5,378,638
2014	0	-	391	4,028,707
2015	0	-	472	5,782,130
2016	0	-	630	459,060
2017	0	-	645	8,568,361
2018	3	8,522,081	680	13,471,903
2019	0	-	644	9,100,234
2020	0	-	709	12,177,264
2021	0	-	767	18,555,193

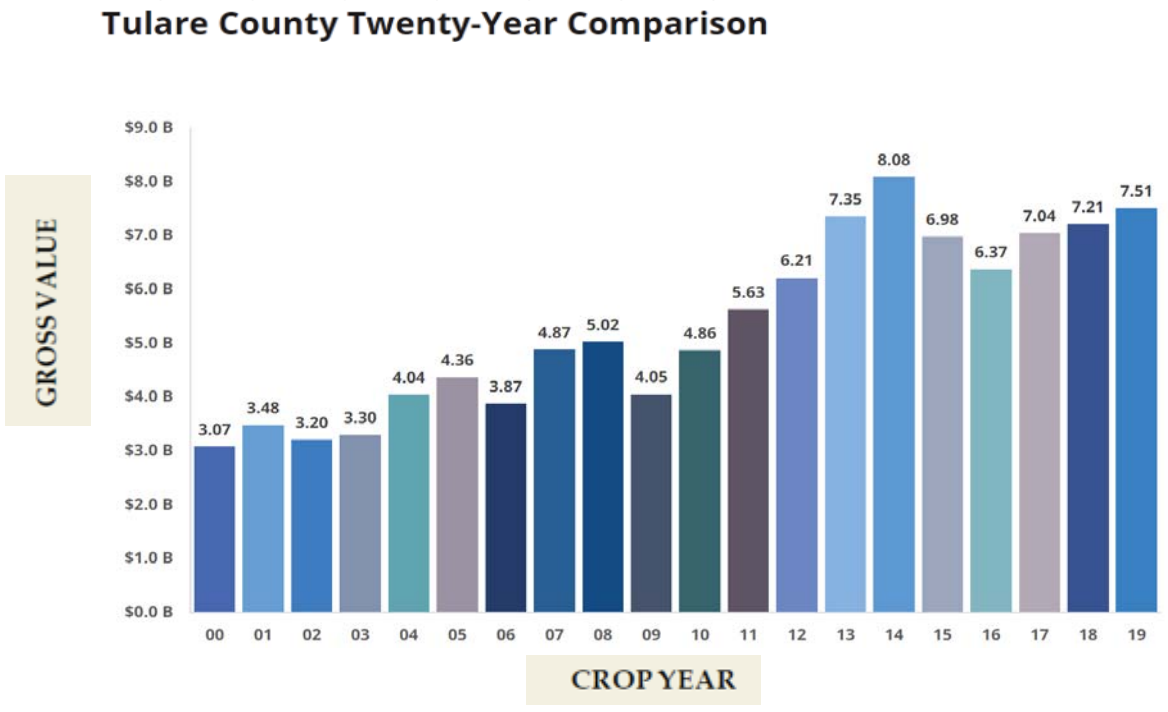
Source: City of Dinuba Annual Building Report

CITY OF DINUBA
TULARE COUNTY CROP STATISTICS
FOR THE CALENDAR YEAR 2020

Dinuba lies in the heart of the farming area of Tulare County, California, which currently ranks second in the nation in agricultural productivity.

The following list comprises the major cash crops in the county from farming and ranching for 2020.

PRODUCT	GROSS VALUE
1. Milk	$ 1,866,696,000
2. Oranges - Navels & Valencias	1,062,257,000
3. Cattle & Calves	602,035,000
4. Grapes	569,813,000
5. Pistachio Nuts	444,235,000
6. Tangerines - Fresh	402,116,000
7. Almonds Meats & Hulls	352,338,000
8. Lemon	268,650,000
9. Corn - Grain & Silage	185,758,000
10. Peach Cling & Freestone	171,961,000
Total Value of the Top Ten Tulare County Crops	$ 5,925,859,000
Total Value of All Tulare County Crops	$ 7,140,076,500



Source: Tulare County Agricultural Commissioner news release

CITY OF DINUBA
CAPITAL ASSETS USED
LAST TEN FISCAL YEARS

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Water:										
Number Water Wells	8	8	8	8	8	8	8	8	8	8
Annual Production (Million Gal)	1,996	1,570	1,790	1,578	1,218	1,274	1,399	1,463	1,468	1,635
Service Connections	5,581	5,633	5,937	5,742	5,862	5,964	6,031	6,131	6,327	6,448
Police:										
Stations	2	2	2	2	2	1	1	1	1	1
Sworn Officers	35	34	33	36	28	27	24	32	32	34
Support Personnel	10	10	9	11	11	13	11	11	11	11
Part-Time Support Personnel	8	3	3	2	2	2	2	2	2	2
Police Vehicles	35	37	36	40	38	43	46	49	37	36
Motorcycles	2	2	4	4	4	4	4	4	5	5
Fire:										
Stations	1	1	1	1	1	1	1	1	1	1
Firefighters	24	23	26	26	26	26	26	26	26	26
Fire and Rescue Vehicles	5	5	5	5	5	6	6	6	6	6
Ambulances	4	4	5	5	5	6	6	6	6	6
Staff Vehicles	5	6	6	4	5	5	5	5	5	6
Parks and Recreation:										
Parks	13	13	13	13	13	13	13	13	13	13
Acres of Park land	66	66	66	66	66	66	66	66	66	66
Acres of Open Space	56	56	56	56	56	56	56	56	56	56
Recreation Centers	2	2	2	2	2	2	2	2	2	2
Other:										
City Land Area (Square Miles)	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90
Miles of Water Main	74.0	74.0	74.0	74.0	74.0	74.0	74.0	74.0	74.0	74.0
Miles of Storm Drain	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0
Miles of Sewer Main	74.0	74.0	74.0	74.0	74.0	74.0	74.0	74.0	74.0	74.0
Miles of City Streets	65.7	65.7	65.7	65.7	65.7	65.7	65.7	65.7	65.7	65.7

Source: City of Dinuba Financial Services Division

CITY OF DINUBA
DEMANDS FOR CITY SERVICES
LAST TEN FISCAL YEARS

Fiscal Year	Population	Number of Utility Customers	Number of Police Calls - Total	Number of 911 Emergency Calls	Number of Sworn Officers
2012	22,614	5,581	39,161	4,535	35
2013	23,082	5,633	38,550	5,967	34
2014	23,666	5,927	34,611	5,844	35
2015	23,966	5,742	38,637	13,397	34
2016	24,657	5,862	41,314	1,845	28
2017	24,861	5,964	42,319	1,487	37
2018	24,873	6,031	40,019	2,271	32
2019	25,328	6,131	38,525	8,811	32
2020	25,994	6,327	37,870	3,065	32
2021	26,517	6,448	36,655	1,774	34

Fiscal Year	Number of Fire Calls [1]	Number of Ambulance Runs	Number of Fire Fighters
2012	460	3,304	24
2013	572	3,594	23
2014	666	3,646	26
2015	887	3,647	24
2016	773	4,154	26
2017	861	3,968	26
2018	984	4,093	26
2019	613	4,466	26
2020	529	4,522	26
2021	458	5,471	26

[1] Includes calls for fires, explosions, and hazardous conditions.

Source: City of Dinuba Financial Services Division, Fire Department, and Police Department

CITY OF DINUBA
GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION
LAST TEN FISCAL YEARS [1]

	2012	2013	2014	2015	2016
Governmental Activities					
General Government	$ 3,439,679	$ 4,339,158	$ 4,703,501	$ 5,345,434	$ 4,802,762
Public Safety	8,167,990	8,990,013	9,591,236	13,275,052	13,746,235
Public Works	1,826,602	2,197,625	2,761,922	3,334,975	3,943,500
Community Development	1,007,987	636,986	548,112	1,641,605	1,178,906
Parks and Recreation	1,796,570	1,136,847	1,224,454	1,682,401	1,824,431
Debt Service	1,720,593	1,020,371	1,521,663	1,204,781	1,278,342
Unallocated Depreciation	953,544	823,524	1,018,182	2,635,342	3,029,796
Total Governmental Activities Expenses	$ 18,912,965	$ 19,144,524	$ 21,369,070	$ 29,119,590	$ 29,803,972

	2017	2018	2019	2020	2021
Governmental Activities					
General Government	$ 7,661,240	$ 3,989,322	$ 3,647,223	$ 4,464,243	$ 7,635,027
Public Safety	13,897,596	12,920,443	12,503,075	12,801,801	12,899,424
Public Works	3,752,225	6,577,677	2,429,367	5,116,719	3,009,339
Community Development	637,522	2,350,919	2,277,992	2,427,047	2,576,069
Parks and Recreation	2,007,951	2,127,602	2,527,531	2,705,703	2,858,033
Debt Service	1,604,463	978,293	1,008,877	1,001,611	935,126
Unallocated Depreciation	3,011,661	-	-	-	-
Total Governmental Activities Expenses	$ 32,572,658	$ 28,944,256	$ 24,394,065	$ 28,517,124	$ 29,913,018

[1] Includes General, Special Revenue, Debt Service, and Capital Projects Funds.

Source: City of Dinuba Financial Services Division

CITY OF DINUBA
SALES TAX RATES
LAST TEN FISCAL YEARS

YEAR	EFFECTIVE DATE	STATE RATE	LOCAL RATE
2012	7/1/2011	7.25%	8.50%
2013	1/1/2013	7.50%	8.75%
2014	1/1/2013	7.50%	8.75%
2015	1/1/2013	7.50%	8.75%
2016	1/1/2013	7.50%	8.75%
2017	1/1/2017	7.25%	8.50%
2018	1/1/2017	7.25%	8.50%
2019	1/1/2017	7.25%	8.50%
2020	1/1/2017	7.25%	8.50%
2021	1/1/2017	7.25%	8.50%

Source: California State Board of Equalization

CITY OF DINUBA
TOP 25 SALES TAX GENERATORS
AS OF JUNE 30, 2021 AND 2012
(in alphabetical order)

Principal Sales Tax Producers

2020-21		2011-12	
Taxpayer	**Business Type**	**Taxpayer**	**Business Type**
Ace Hardware	Bldg.Matls-Retail	Autozone	Auto Parts/Repair
Arco AM/PM Mini Marts	Service Stations	Bestbuy.com	Furniture/Appliance
Autozone	Auto Parts/Repair	Big 5 Sporting Goods	Recreation Products
Best Buy Warehouse Logistics	Business Services	Burger King Restaurants	Restaurants
Bestbuy.com	Furniture/Appliance	Candy's Diesel Repair	Auto Parts/Repair
Big 5 Sporting Goods	Recreation Products	Dinuba Lumber Company	Bldg.Matls-Whsle
Dinuba Auto Plaza	Auto Sales - Used	E B M Auto Sales	Auto Sales - Used
Ed Dena's Auto Center	Auto Sales - New	Ed Dena's Auto Center	Auto Sales - New
Elite Auto Wholesale	Auto Salers - Used	El Monte Gas Food & Car Wash	Service Stations
Jack In The Box Restaurants	Restaurants	Gamestop	Miscellaneous Retail
Jim Manning Dodge Chryslr Jeep	Auto Sales - New	Jack In The Box Restaurants	Restaurants
Kwik Serve Station	Service Stations	Jim Manning Dodge Chryslr Jeep	Auto Sales - New
Liquor Locker	Liquor Stores	K Mart Stores	Department Stores
McDonald's Restaurants	Restaurants	McDonald's Restaurants	Restaurants
O'reilly Auto Parts	Auto Parts/Repair	Patterson Veterinary Supply	Light Industry
Panda Express	Restaurants	Quick Shop Markets	Food Markets
Patterson Veterinary Supply	Light Industry	Quick-N-Handy Mart & Deli	Food Markets
Quick N Handy Mart & Deli	Food Markets	R J Food & Gas	Service Stations
Quick Shop Markets	Food Markets	Rhodes Service Stations	Service Stations
Rite Aid Drug Stores	Drug Stores	Rite Aid Drug Stores	Drug Stores
Scout Specialties	Miscellaneous Other	Ruiz Food Products	Food Processing Eqp
Taco Bell	Restaurants	Smith Auto Parts	Auto Parts/Repair
Tractor Supply Company	Miscellaneous Retail	United Market	Food Markets
Valero Service Stations	Service Stations	Valero Service Stations	Service Stations
Wal Mart Stores	Department Stores	Walgreen's Drug Stores	Drug Stores

Source: MuniServices

CITY OF DINUBA
ANNUAL SALES TAX BY CATEGORY
2016-2020 CALENDAR YEARS

NAICS Category	2016	2017	2018	2019	2020
Accommodation and Food Services	$ 328,812	$ 340,345	$ 357,492	$ 378,630	$ 367,252
Administrative and Support and Waste Management and Remediation Services	9,973	11,937	12,650	13,862	10,900
Agriculture, Forestry, Fishing and Hunting	25,747	40,868	110,241	48,492	9,213
Arts, Entertainment, and Recreation	3,093	2,812	2,244	5,302	-
Construction	106,464	62,693	49,760	6,712	3,217
Information	-	-	1	-	-
Manufacturing	569,830	485,256	542,565	579,767	617,453
Mining, Quarrying, and Oil and Gas Extraction	8,963	9,865	10,615	7,727	12,188
Other Services (except Public Administration)	24,848	24,817	22,682	21,113	61,847
Professional, Scientific, and Technical Services	2,022	2,812	2,166	1,988	649
Real Estate and Rental and Leasing	808	1,006	908	263	78
Retail Trade	6,517,225	9,414,016	9,872,079	11,095,144	27,195,653
Undefined	405	(3,623)	(726)	(461)	-
Utilities	11,064	10,593	10,720	11,398	6,534
Grand Total	$ 7,609,253	$ 10,403,397	$ 10,993,396	$ 12,169,937	$ 28,284,984

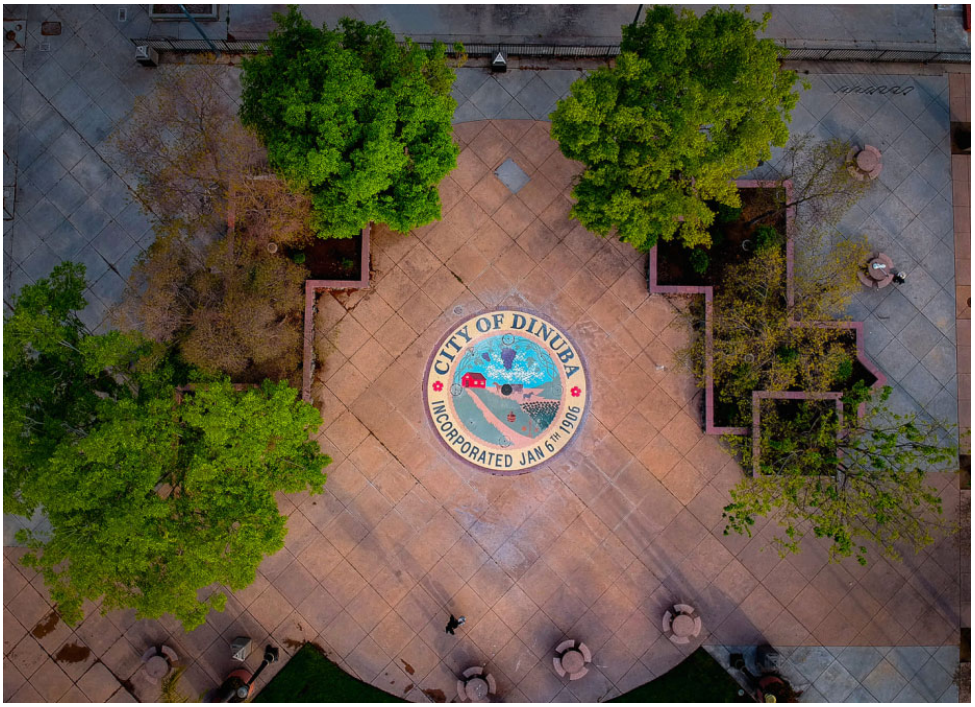
Source: MuniServices

Note: 2020 is latest available year.

CITY OF DINUBA
SCHEDULE OF INSURANCE IN FORCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

TYPES AND DETAILS OF COVERAGE	AMOUNT
1. GENERAL LIABILITY	
a. Self-insured retention, $1,000,000 limit	$ 50,000
b. Liability excess coverage	19,000,000
2. AUTO PHYSICAL DAMAGE	
a. Comprehensive coverage, fire trucks, dump trucks, and ambulances, 5% of values at time of loss subject to $10,000 minumum and $25,000 maximum.	11,319,361
b. Comprehensive coverage, low value vehicles under $25,000, $2,000 deductible	892,982
3. PROPERTY COVERAGE	
a. Covers all owned buildings and contents at replacement cost, including data processing equipment and valuable papers, $5,000 deductible.	72,623,787
b. Miscellaneous Property Floater	6,301,331
c. Special Equipment.	3,814,462
d. Extra Expense Associated with Physical Damage or Loss	562,000
e. Extra Expense Associated with Floater Equipment	10,000
4. WORKERS' COMPENSATION	
a. Self-insured retention $500,000 limit	50,000
b. Workers' compensation excess coverage	4,500,000
5. OTHER	
a. Employee's fidelity dishonesty bond (Blanket)	250,000
b. Money & Securities	15,000
c. Wrongful Discharge, Discrimination, and Sexual Harrassment	1,000,000
d. Boiler & Machinery Property Coverage	100,000
e. Loss of Earnings/Extra Expense $5,000 deductible	2,828,400

Source: City of Dinuba Risk Manager


CITY OF DINUBA
INCORPORATED JAN 6TH 1906

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS*

To the Honorable Mayor and Members of the City Council
City of Dinuba, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Dinuba California, (the City) as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated May 17, 2022.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the following deficiency reported on the schedule of findings and questioned costs to be a material weakness: 2021-01.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiency, described on the accompanying schedule of findings and questioned costs, to be a significant deficiency: 2021-02.

To the Honorable Mayor and Members of the City Council
City of Dinuba, California

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

City's Response to Findings

The City's response to the findings identified in our audit was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Lance, Soll & Lunghard, LLP

Sacramento, California
May 17, 2022

To the Honorable Mayor and Members of the City Council
City of Dinuba, California

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Capitalization of CIP (Material Weakness)

Reference Number: 2021-001

Condition: The City did not properly capitalize costs related to projects as construction in progress in excess of $6M.

Criteria: The City should ensure that all project costs are properly capitalized as part of their year-end close process.

Cause of Condition: Lack of oversight over capital asset related activity.

Effect or Potential Effect of Condition: The misstatement resulted in understated capital asset costs at year-end.

Recommendation: LSL recommends that the City perform a thorough review over all project costs to ensure no items that need to be capitalized are missed during the year.

Management's Response and Corrective Action:

The City was in a transitional period during the 2020/21 year end process and the project was missed. The City has since hired a new Accountant who is in the process of implementing procedures that will ensure that all construction in progress is accounted for in future years.

Capital Asset Management (Significant Deficiency)

Reference Number: 2020-002

Condition: Through our audit procedures of the City's capital assets records, it was identified that various asset activity was not properly reconciled in the subledgers, asset listing, and Trial Balance.

Criteria: As part of the year end closing procedures, the City should be accounting for all capital asset activity and communicate with all departments to ensure that the subledgers and asset listings are complete and accurate.

Cause of Condition: Due to the decentralized nature of the City's operations various asset additions were not properly reconciled in the subledger and asset listing resulting in adjustments to the Trial Balance.

Effect or Potential Effect of Condition: Capital assets balances were misstated and required adjustment.

Recommendation: We recommend the City establish procedures to ensure that all capital assets are properly recorded and reviewed for capitalization.

Management's Response and Corrective Action:

The City will ensure that all departments submit accurate information for all assets. The City will establish procedures to ensure that all additions and deletions to assets are properly recorded and reviewed for capitalization.

May 17, 2022

To the Honorable Mayor and Members of the City Council
City of Dinuba, California

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Dinuba, California (the City) for the year ended June 30, 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards* and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 7, 2021. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings and Other Issues

Qualitative Aspects of Significant Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in the notes to the financial statements. As described in Note 1 to the financial statements, the City changed accounting policies related to fiduciary fund reporting by adopting Statement of Governmental Accounting Standards (GASB Statement) No. 84, Fiduciary Activities, in fiscal year 2020-2021. Accordingly, there was no cumulative effect of the accounting change. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the City's financial statements were:

> Management's estimates of its net pension liability and total other post-employment benefits liability are based on actuarial valuation specialist assumptions. We evaluated the key factors and assumptions used to develop the net pension liability and total other post-employment benefits liability in determining that they are reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Significant Unusual Transactions

Management is responsible for the policies and practices used to account for significant unusual transactions. No significant unusual transactions have occurred during fiscal year 2020-21.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, we detected misstatements as a result of audit procedures which were material, and were subsequently corrected by management. The details of these misstatements are described in a separate letter dated May 17, 2022.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Circumstances that Affect the Form and Content of the Auditor's Report

New auditing standards were implemented in fiscal year 2020-2021 related to Statement of Auditing Standards 134, *Auditor Reporting and Amendments, Including Amendments Addressing Disclosures in the Audit of Financial Statements*, through Statement of Auditing Standards 140, *Supplementary Information in Relation to the Financial Statements as a Whole*. These standards updated the form and content of the financial statement auditor's report. The purpose of the change was to present an easier format for users to understand the results of the audit and management's responsibilities.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated May 17, 2022.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues Discussed with Management

We generally discuss a variety of matters, including the significant events or transactions that occurred during the year, business conditions affecting the City and business plans and strategies that may affect the risks of material misstatements, the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the management's discussion and analysis, the budgetary comparison schedules for the general fund and HUD grants fund, the schedule of proportionate share of the net pension liability, the schedule of plan contributions, and the schedule of changes in the total OPEB liability and related ratios which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of

preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on combining and individual fund financial statements and schedules, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on introductory section and statistical section, which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

The following new Governmental Accounting Standards Board (GASB) pronouncements were effective for fiscal year 2020-2021 audit:

GASB Statement No. 84, *Fiduciary Activities.*

GASB Statement No. 90, *Majority Equity Interests - an Amendment of GASB Statement Nos. 14 and 61.*

GASB Statement No. 98, *The Annual Comprehensive Financial Report.*

The following GASB pronouncements are effective in the following fiscal years' audits and should be reviewed for proper implementation by management:

Fiscal year 2022

GASB Statement No. 87, *Leases.*

GASB Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period.*

GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans.*

Fiscal year 2023

GASB Statement No. 91, *Conduit Debt Obligations.*

GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangement.*

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements.*

To the Honorable Mayor and Members of the City Council
City of Dinuba, California

Restriction on Use

This information is intended solely for the use of the City Council and management of City of Dinuba and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Lance, Soll & Lunghard, LLP

Sacramento, California

City Council Staff Report

Department: FINANCE SERVICES

May 24, 2022

To: Mayor and City Council

From: Karina Solis, Administrative Services Director

By: Maria Alaniz, Interim City Clerk/Human Resources Manager

Subject: Liability Claim (KS)

RECOMMENDATION

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

EXECUTIVE SUMMARY

None.

OUTSTANDING ISSUES

None.

DISCUSSION

None.

FISCAL IMPACT

None.

PUBLIC HEARING

None required.

City Council Staff Report

Department: FINANCE SERVICES | May 24, 2022

To: Mayor and City Council

From: Karina Solis, Administrative Services Director

By: Maria Alaniz, Interim City Clerk/Human Resources Manager

Subject: Liability Claim (KS)

RECOMMENDATION

Pursuant to GC 54956.95; Claimant(s): Susan Rodriguez
Agency Claimed Against: City of Dinuba

EXECUTIVE SUMMARY

None.

OUTSTANDING ISSUES

None.

DISCUSSION

None.

FISCAL IMPACT

None.

PUBLIC HEARING

None required.

City Council Staff Report

Department: FINANCE SERVICES | May 24, 2022

To: Mayor and City Council

From: Karina Solis, Administrative Services Director

By: Maria Alaniz, Interim City Clerk/Human Resources Manager

Subject: Liability Claim (KS)

RECOMMENDATION

Pursuant to GC 54956.95; Claimant(s): Veronica Madrid
Agency Claimed Against: City of Dinuba

EXECUTIVE SUMMARY

None.

OUTSTANDING ISSUES

None.

DISCUSSION

None.

FISCAL IMPACT

None.

PUBLIC HEARING

None required.

City Council Staff Report

Department: FINANCE SERVICES

May 24, 2022

To: Mayor and City Council

From: Karina Solis, Administrative Services Director

By: Maria Alaniz, Interim City Clerk/Human Resources Manager

Subject: Liability Claim (KS)

RECOMMENDATION

Pursuant to GC 54956.95; Claimant(s): Tyler Toews
Agency Claimed Against: City of Dinuba

EXECUTIVE SUMMARY

None.

OUTSTANDING ISSUES

None.

DISCUSSION

None.

FISCAL IMPACT

None.

PUBLIC HEARING

None required.