CITY OF DINUBA
Together, A Better Community
CALIFORNIA • 1906

Tuesday, April 11, 2023 / 6:30 PM / City Hall / 405 East El Monte Way, Dinuba

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

All attendees are advised that electronic devices should be placed on silent upon entering the Council Chambers.
The City Council will take action on all items listed on the agenda.

1. OPENING CEREMONIES

1.1. Welcome and Call to Order

1.2. Invocation

1.3. Pledge of Allegiance

2. AGENDA CHANGES OR DELETIONS

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

3. PRESENTATIONS/CEREMONIAL MATTERS

3.1. Introduction of the 2023 Cinco de Mayo Pageant Contestants (MA)

4. REQUEST TO ADDRESS COUNCIL

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

5. NEW EMPLOYEES AND PROMOTIONS

5.1. Police Department Promotions: Rosalva Flores, Robin Galvan & Samuel Hara (AI)

5.2. Introduction of Full-Time Public Safety Dispatcher Leelah Espino (AI)

6. CONSENT CALENDAR

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

an item be removed from the Consent Calendar and it will be considered separately.

6.1. SUBJECT

Resolution No. 2023-22 Approving the Abandonment/Vacation of a Public Alley and Dedication of a Public Utility Easement in connection with the Sequoia Apartment Complex Project (JW)

RECOMMENDATION

Council adopts Resolution No. 2023-22 by one motion taking the following actions:

1. Approve the abandonment/vacation of the existing Public Alley that currently exists through the proposed Sequoia Apartment complex property; and

2. Approve the right-of-way dedication for a public utility easement through the proposed Sequoia Apartment complex property.

6.2. SUBJECT

Resolution No. 2023-20 Authorizing Reallocation of Opioid Distributor Settlement Payments to Tulare County (DY)

RECOMMENDATION

Council to adopt Resolution No. 2023-20 authorizing the Financed Director transfer two (2) direct payments in the amount of $7,815.84 and $8,214.07, and any future payments received, from the National Prescription Drug Litigation Settlement Funds to Tulare County for programs and activities aimed at preventing the abuse of prescription drugs throughout Tulare County.

6.3. SUBJECT

Approval of City Council Meeting Minutes (MA)

RECOMMENDATION

Council to review and approve City Council meeting minutes of March 28, 2023 as presented.

6.4. SUBJECT

Alta Historical Society Gold Level Sponsorship for the Spring Celebration Dinner (MA)

RECOMMENDATION

Council approve Gold Level sponsorship in the amount of $750 for the Alta Historical Society Spring Celebration Dinner and Auction event on April 15, 2023.

6.5. SUBJECT

Resolution No. 2023-23 Authorization of City of Dinuba's Participation in New 2022 Opioid Settlements and Reallocation of Settlement Payments to Tulare County for Opioid Abuse Abatement (DY)

RECOMMENDATION

City Council to take the following actions by one motion and one vote:

1. Adopt Resolution 2023-23 authorizing City Manager or his designee to execute new national Opioid settlement participation forms to allow the City of Dinuba to receive—via direct payments or reallocation to Tulare County—settlement payments from proposed settlements with manufacturers Teva and Allergan and chain pharmacies CVS, Walgreens, and Walmart.

2. Authorize the City Manager or his designee to approve the reallocation of any settlement payments from proposed settlements with manufacturers Teva and Allergan and chain pharmacies CVS, Walgreens, and Walmart to Tulare County for the purpose of Opioid abuse abatement.

6.6. SUBJECT

Silver Level Sponsorship for the Dinuba Lions Club Annual Signature Fundraiser to be held on Saturday, Apri 29, 2023.(MA)

RECOMMENDATION

Council approve Silver Level Sponsorship for the Dinuba Lyons Club Annual Dinner Fundraiser in the amount of $500.

6.7. SUBJECT

Cancellation of City Council Meeting on April 25, 2023 (MA)

RECOMMENDATION

Council to consider cancellation of the City Council meeting scheduled for April 25, 2023.

7. WARRANT REGISTER

7.1. SUBJECT

Warrant Register March 31, 2023 (KS)

RECOMMENDATION

Council to review and approve the Warrant Register as presented.

8. PUBLIC HEARING

8.1. SUBJECT

Public Hearing to Consider Resolution No. 2023-21 Approving Annual Review and Adjustment to Fees, Charges and Fines (KS)

RECOMMENDATION

Council to conduct a public hearing to solicit community input, close the public hearing and adopt Resolution No. 2023-21 implementing the recommended charges and user fees effective July 1, 2023.

9. DEPARTMENT REPORTS

9.1. SUBJECT

Award of Contract to JT2, Inc. DBA Todd Companies in the amount of $313.952.90 for the Entertainment Plaza Restroom Improvements Project; State Project No. 18-54-004 (JW)

RECOMMENDATION

Council to award the contract for the Entertainment Plaza Restroom Improvements Project to JT2, Inc. DBA Todd Companies in the amount of $313,952.90 and authorize the City Manager or designee to execute the contract documents.

9.2. SUBJECT

Award of Contract to Avison Construction, Inc. in the amount of $472.348 for the Road 74 Street Improvements Project (JW)

RECOMMENDATION

Council to award the contract for the Road 74 Street Improvements Project to Avison Construction, Inc. in the amount of $472,348.00 and authorize the City Manager or designee to execute the contract documents.

9.3. SUBJECT

Annual Audit Report for Fiscal Year 2021-22 (KS)

RECOMMENDATION

Council to accept the Independent Auditor's Report for the Fiscal Year 2021-22.

10. MAYOR/COUNCIL REPORTS

11. CITY MANAGER COMMUNICATIONS

12. CITY STAFF COMMUNICATIONS

13. ADJOURNMENT

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

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

City Council Staff Report

Department: CITY CLERK | April 11, 2023

To: Mayor and City Council

From: Maria Alaniz, City Clerk/Human Resources Director

Subject: Introduction of the 2023 Cinco de Mayo Pageant Contestants (MA)

RECOMMENDATION

Council to receive introduction of the 2023 Cinco de Mayo Pageant Contestants

EXECUTIVE SUMMARY

OUTSTANDING ISSUES

DISCUSSION

FISCAL IMPACT

PUBLIC HEARING

City Council Staff Report

Department: POLICE SERVICES | April 11, 2023

To: Mayor and City Council

From: Abel Iriarte, Chief of Police

Subject: Police Department Promotions: Rosalva Flores, Robin Galvan & Samuel Hara (AI)

RECOMMENDATION

Council to recognize the following individuals:

1. Rosalva Flores on her recent promotion from Dispatcher to Records Technician effective October 9, 2022.

2. Robin Galvan on her recent promotion from part-time Animal Control Officer to full-time Dispatcher effective February 13, 2023.

3. Recognition to Samuel Hara on his recent promotion from Evidence Technician to full-time Animal Control Officer effective February 13, 2023.

EXECUTIVE SUMMARY

None.

OUTSTANDING ISSUES

None.

DISCUSSION

None.

FISCAL IMPACT

None.

PUBLIC HEARING

None.

City Council Staff Report

Department: POLICE SERVICES | April 11, 2023

To: Mayor and City Council

From: Abel Iriarte, Chief of Police

Subject: Introduction of Full-Time Public Safety Dispatcher Leelah Espino (AI)

RECOMMENDATION

Introduction of new Public Safety Dispatcher Leelah Espino effective March 29, 2023.

EXECUTIVE SUMMARY

None.

OUTSTANDING ISSUES

None.

DISCUSSION

None.

FISCAL IMPACT

None.

PUBLIC HEARING

None.

City Council Staff Report

Department: ENGINEER/PLANNING | April 11, 2023

To: Mayor and City Council

From: Jason Watts, City Engineer

Subject: Resolution No. 2023-22 Approving the Abandonment/Vacation of a Public Alley and Dedication of a Public Utility Easement in connection with the Sequoia Apartment Complex Project (JW)

RECOMMENDATION

Council adopts Resolution No. 2023-22 by one motion taking the following actions:

1. Approve the abandonment/vacation of the existing Public Alley that currently exists through the proposed Sequoia Apartment complex property; and

2. Approve the right-of-way dedication for a public utility easement through the proposed Sequoia Apartment complex property.

EXECUTIVE SUMMARY

The City has been working with the developer for the Sequoia Apartment Complex currently just east of Alta Avenue in between Davis Drive and Sequoia Drive. In order to formally approve the plans the City has to reclassify the existing City owned easement from a public alley to an easement for public utility purposes due to an existing storm drain force main currently running from the davis basin to Sequoia Drive.

OUTSTANDING ISSUES

None

DISCUSSION

City staff has been working closely with Tormon Global, Inc., currently the developer, and the design engineer for the Sequoia Apartment Complex currently located approximately 500 feet east of Alta Avenue in between Davis Drive and Sequoia Drive. The developer plans on constructing 62 market rate apartments and the work

will also include the deepening of the storm drain basin currently located on the southeast corner of Euclid Avenue and Saginaw Avenue.

The property currently has an existing public alley easement going through the property for the existing City owned storm drain force main. In order for the Davis basin, located on the north side of Davis Drive just east of Alta Avenue, to function properly and for the City to continue to maintain the existing storm drain line the City needs to reclassify the existing Public Alley easement to an easement for Public Utility purposes.

Staff recommends City Council adopt Resolution No. 2023-22 enclosed herein as Attachment 'A' abandoning/vacating the existing alley easement and accepting the reclassified easement for public utility purposes. A copy of the legal description and diagram is also enclosed herein as Attachment 'B'.

The developer is tentatively planning on breaking ground early summer 2023.

FISCAL IMPACT

None

PUBLIC HEARING

None

ATTACHMENTS:

A. Resolution 2023-22
B. Easement Reclassification Legal Description/Diagram

RESOLUTION 2023-22

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DINUBA ABANDONING/VACATING AN EXISTING PUBLIC ALLEY EASEMENT AND ACCEPTING THE DEDICATION FOR A PUBLIC UTILITY EASEMENT

WHEREAS, the Developer, Torman Global, Inc., is proposing 62 market rate apartments in between Davis Drive and Sequoia Drive approximately 500 feet east of Alta Avenue; and

WHEREAS, the Sequoia Apartment Complex requires the reclassification of the existing Public Alley easement to a Public Utility Easement in order for the City to still have access to maintain the existing storm drain force main; and

WHEREAS, the City Engineer recommends the reclassification of the existing easement;

NOW, THEREFORE, BE IT RESOLVED that the City Council of Dinuba herby takes the following actions:

1. Approves the abandonment/vacation of the existing Public Alley Easement at the Sequoia Apartment Complex.

2. Approves the dedication of a public Utility Easement at the Sequoia Apartment Complex.

3. The above recitals are true and correct and are adopted as the findings of the City Council.

4. The provisions of this Resolution are severable and if any provision, clause, sentence, word or part thereof is held illegal, invalid, unconstitutional, or inapplicable to any person or circumstances, such illegality, invalidity, unconstitutionality, or inapplicability shall not affect or impair any of the remaining provisions, clauses, sentences, sections, words or parts thereof of the Resolution or their applicability to other persons or circumstances.

5. That the City Clerk shall certify to the adoption of this Resolution and that the same shall be in full force and effect.

IN WITNESS THEREOF, I, Maribel Reynosa, Mayor of the City of Dinuba have hereunto set my hand and caused the great seal of the City of Dinuba to be affixed, on this _____ day of _____ two-thousand-twenty-three.

PASSED AND ADOPTED this ___ day of _____, 20_____ by the following vote:

AYES: COUNCIL MEMBERS:
NOES: COUNCIL MEMBERS:
ABSTAIN: COUNCIL MEMBERS:
ABSENT: COUNCIL MEMBERS:

_____
Mayor

ATTEST:

_____
Maria Alaniz, City Clerk

EXHIBIT A

ALLEY VACATION/ABANDONMENT

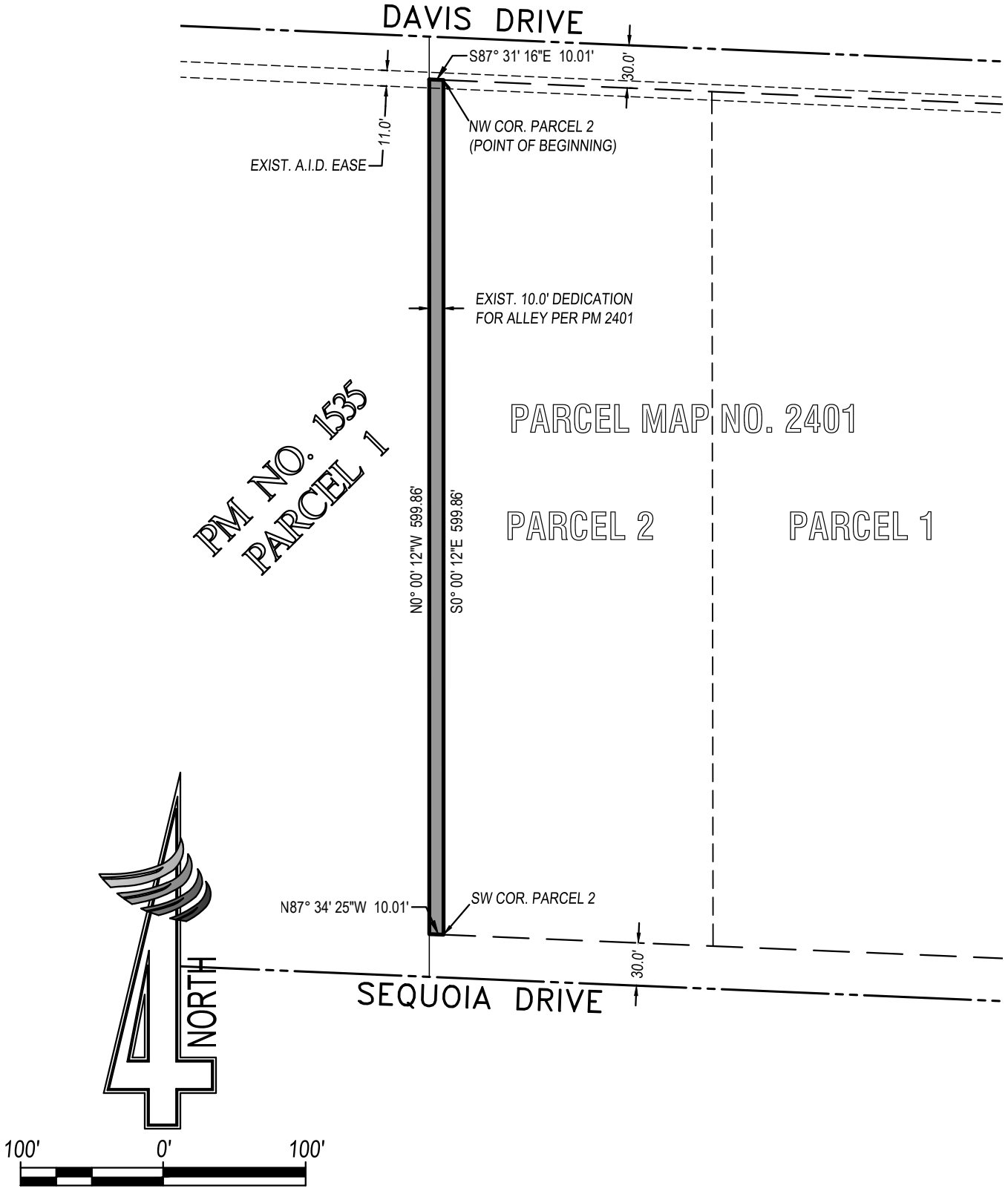
That portion of the "Public Alley" as shown on Parcel Map No. 2401, recorded in Book 25 of Parcel Maps, at Page 2, of Tulare County Records, located in the North half of the Southwest quarter of the Northwest quarter of Section 8, Township 16 South, Range 24 East, Mount Diablo Base and Meridian, in the City of Dinuba, County of Tulare, State of California, described as follows:

Beginning at the Northwest corner of Parcel 2 of said Parcel Map No. 2401;
Thence South 00°00'12" East, along the West line of said Parcel 2, a distance of 599.86 feet, to the Southwest corner of said Parcel 2;
Thence North 87°34'25" West, along the westerly projection of the North Right of Way of Sequoia Drive, 10.01 feet, to the West line of said Parcel Map No. 2401;
Thence North 00°00'12" West, along said West line, 599.86 feet, to the westerly projection of the South Right of Way of Davis Drive;
Thence South 87°31'16" East, along said projection of South Right of Way line, 10.01 feet, to the Point of Beginning.

RESERVING UNTO, an easement for Public Utilities purposes over and across the above described parcel.

(Consisting of 5,999 sf. more or less)





4CREEKS
324 S. SANTA FE, STE. A
VISALIA, CA 93292
(559) 802-3052

EXHIBIT B

ALLEY VACATION/ABANDONMENT
DINUBA, CA

22314
22314-SEQ AB
3/02/23

City Council Staff Report

Department: CITY ATTORNEY | April 11, 2023

To: Mayor and City Council

From: David Yanez, City Attorney

Subject: Resolution No. 2023-20 Authorizing Reallocation of Opioid Distributor Settlement Payments to Tulare County (DY)

RECOMMENDATION

Council to adopt Resolution No. 2023-20 authorizing the Financed Director transfer two (2) direct payments in the amount of $7,815.84 and $8,214.07, and any future payments received, from the National Prescription Drug Litigation Settlement Funds to Tulare County for programs and activities aimed at preventing the abuse of prescription drugs throughout Tulare County.

EXECUTIVE SUMMARY

On December 14, 2021, City Council approved Resolution No. 2021-56 allowing the City of Dinuba to participate in the National Opioid Litigation Settlement. Thereafter, city staff elected to receive direct payments from one of the two settlements and waived any legal claims against the prescription drug manufacturers and distributors. City Staff now recommends that the City of Dinuba's settlement shares be reallocated to Tulare County which has more resources to spend the money according to State legal requirements.

OUTSTANDING ISSUES

City staff will coordinate with Tulare County and with the Settlement Administrator, Brown Greer to have the two direct payments transferred to Tulare County. Also, City staff will need to report the receipt of the two direct payments and their transfer to Tulare County during the reporting period to the State of California Department of Health Care Services (DHCS).

DISCUSSION

On December 14, 2021, the City Council adopted Resolution 2021-56 which authorized the City Manager to sign participation forms to receive payments from a monetary settlement stemming from nationwide litigation against the manufacturers and distributors of prescription drugs. That litigation ensued on the claims that the makers and distributors of prescription drugs contributed significantly to the nation's Opioid abuse crisis. Under the terms of the settlement, the city's share of these funds totals $16,029.91.

Resolution 2021-56 allowed the City of Dinuba to choose whether to receive direct payments of the settlement proceeds or to re-allocate its share of the settlement payments to the County of Tulare. City staff, on advice of the City Attorney, chose to receive direct payments. However, after review of the State's allowable expenditures of the settlement funds and the relative smaller dollar amounts received, city staff has reconsidered and is now recommending that these funds be transferred to Tulare County. The city does not have the staff or expertise to meet the states requirements relative to implementing programs and activities aimed at preventing opioid abuse. Tulare County Health and Human Services Department is better suited to utilize these funds for the stated purposes.

For more information on these national settlements, please visit the California Attorney General's webpage at https://oag.ca.gov/opioids and at https://nationalopioidsettlement.com/.

FISCAL IMPACT

Rather than receive approximately $8,000 annually (for a period of 18 years) through direct payments from the Opioid Distributor's Settlement Agreement, the City of Dinuba will reallocate these amounts to Tulare County which has more resources to utilize these funds for countywide benefit through prescription drug abuse abatement efforts.

PUBLIC HEARING

None required.

ATTACHMENTS:

A. Resolution 2023-20 City Council Action on Reallocation of Opioid Distributor Settlement Payments to Tulare County
B. State of Califlornia - DHCS Allowable Settlement Fund Expenditures

Attachment "A"

RESOLUTION NO. 2023-20

A RESOLUTION OF THE CITY COUNCIL

OF THE CITY OF DINUBA

Authorization to Transfer Direct Payments received
from National Opioid Distributor Settlement to Tulare County

WHEREAS, for many years the Opioid epidemic has been a public health crisis in the United States of America which has exacted a staggering toll on the lives and wellbeing of millions of its people and communities; and

WHEREAS, states and local governments sued the major distributors and manufacturer of prescription Opioid drugs in federal court to seek compensation for the significant costs borne by local governments due to drug abuse in the community and their subsequent abatement and response efforts; and

WHEREAS, on July 21, 2021, two national settlements were reached between the states and local governments and the distributors and manufacturers of opioid prescription drugs under which the State of California is receiving hundreds of millions of dollars, a portion of which the City of Dinuba is eligible to receive; and

WHEREAS, on December 14, 2021, the City Council of the City of Dinuba adopted Resolution 2021-56 authorizing the City's participation in the two settlements and waiving any possible legal claims against the major opioid and prescription drug manufacturers and distributors; and

WHEREAS, up to the current date, the City of Dinuba has received two direct payments from the national Opioid Distributor Settlement Agreement in the amounts of $7,815.84 and $8,214.07 but has not spent any of these funds as it has waited to received guidance from the State of California on what are allowable expenditures; and

WHEREAS, upon review of the State of California, Department of Health Care Services' (DHCS) Guidelines for Allowable Expenditures, City staff believe that it would be impractical and a significant burden for the City of Dinuba to create opioid abuse prevention programs and track and monitor each allowable expenditure and comply with the resulting reporting requirements; and

WHEREAS, the City Attorney for the City of Dinuba has received confirmation from both DHCS and the National Opioid Settlement administrator, Brown Greer, that it is legally permissible, under Section 4(B)(ii)(d) the " California State-Subdivision Agreement Regarding Distribution and Use of Settlement Funds – Distributor Settlement", to transfer the direct payments that it has received to Tulare County for the purpose of Tulare County using the funds for county wide opioid drug abuse abatement.

NOW, THEREFORE, BE IT RESOLVED, that the City Council of the City of Dinuba authorizes:

1. The City Manager, Administrative Service Director, City Attorney or the City Manager's authorized designee to reallocate and transfer the two direct payments received of $7,815.84 and $8,214.07 from the Opioid Distributor's Settlement Agreement to Tulare County and to elect to reallocate all further direct payments received to Tulare County; and

2. City staff to complete any necessary actions related to transferring said Opioid Litigation Settlement payments to Tulare County, including any required reporting to the proper authorities, including but not limited, to the State of California, Department of Healthcare Services.

PASSED and ADOPTED this 11th day of April, 2023 by the following vote:

AYES: COUNCIL MEMBERS:
NOES: COUNCIL MEMBERS:
ABSENT: COUNCIL MEMBERS:
ABSTAIN: COUNCIL MEMBERS:

_____
Mayor, City of Dinuba
Maribel Reynosa

Attest:

_____
City Clerk, City of Dinuba
Maria Alaniz

CALIFORNIA DEPARTMENT OF
HEALTH CARE SERVICES

Janssen & Distributors Settlement Funds
Allowable Expenditures

On July 21, 2021, California Attorney General Rob Bonta announced the final settlement agreements with prescription opioid manufacturer Janssen Pharmaceuticals and pharmaceutical distributors McKesson, Cardinal Health, and AmerisourceBergen (the Janssen and Distributors, or J&D Settlement) that will provide substantial funds for the **abatement of the opioid epidemic in California**. This document is intended to provide guidance for California's cities and counties (Participating Subdivisions, listed in Appendix 1 of the California Janssen and Distributors Agreements) that receive funds from the J&D settlements.

Allowable expenditures must include activities tied to the ending, reduction or lessening the effects of the opioid epidemic in communities and include prevention, intervention, harm reduction, treatment and recovery services. After reviewing the list, if you have questions about the applicability of your strategy to expend these funds, send questions to DHCS at OSF@dhcs.ca.gov.

The following information is intended to provide Participating Subdivisions with a **list of allowable expenditures** for the J&D settlement funds and includes two sections:

- Section 1: High Impact Abatement Areas (HIAA)
- Section 2: List of Opioid Remediation Uses – Core Strategies and Approved Uses

Section 1: High Impact Abatement Areas (HIAA)

No less than fifty percent (50%) of the funds received by a California Participating Subdivision from the Abatement Accounts Fund in each calendar year, will be used for one or more of the High Impact Abatement Activities shown in **Table 1**.

Table 1: High Impact Abatement Activities (HIAA)

No.	Activity
1	Provision of matching funds or operating costs for substance use disorder facilities with an approved project within the Behavioral Health Continuum Infrastructure Program (BHCIP)
2	Creating new or expanded substance use disorder (SUD) treatment infrastructure[1]
3	Addressing the needs of communities of color and vulnerable populations (including sheltered and unsheltered homeless populations) that are disproportionately impacted by SUD
4	Diversion of people with SUD from the justice system into treatment, including by providing training and resources to first and early responders (sworn and non-sworn) and implementing best practices for outreach, diversion and deflection, employability, restorative justice, and harm reduction
5	Interventions to prevent drug addiction in vulnerable youth

Section 2: List of Opioid Remediation Uses – Core Strategies and Approved Uses

Participating Subdivisions shall choose from among the abatement strategies listed in Schedule B of Exhibit E from the J&D Settlement Agreement and listed below in Approved Uses (Schedule B). However, priority should be given to the following core abatement strategies ("Core Strategies" Schedule A).

Core Strategies (Schedule A)

A. Naloxone or Other FDA-Approved Drug to Reverse Opioid Overdoses

- Expand training for first responders, schools, community support groups and families
- Increase distribution to individuals who are uninsured or whose insurance does not cover the needed service

B. Medication-Assisted Treatment (MAT) Distribution and Other Opioid-Related Treatment

- Increase distribution of MAT to individuals who are uninsured or whose insurance does not cover the needed service
- Provide education to school-based and youth-focused programs that discourage or prevent misuse
- Provide MAT education and awareness training to healthcare providers, EMTs, law enforcement, and other first responders
- Provide treatment and recovery support services such as residential and inpatient treatment, intensive outpatient treatment, outpatient therapy or

[1] May include cost overrun for BHCIP programs as needed.

counseling, and recovery housing that allow or integrate medication and with other support services

C. Pregnant and Postpartum Women

- Expand Screening, Brief Intervention, and Referral to Treatment (SBIRT) services to non-Medi-Cal eligible or uninsured pregnant women
- Expand comprehensive evidence-based treatment and recovery services, including MAT, for women with co-occurring Opioid Use Disorder (OUD) and other SUD/Mental Health disorders for uninsured individuals for up to 12 months postpartum
- Provide comprehensive wrap-around services to individuals with OUD, including housing, transportation, job placement/training, and childcare

D. Expanding Treatment for Neonatal Abstinence Syndrome (NAS)

- Expand comprehensive evidence-based and recovery support for NAS babies
- Expand services for better continuum of care with infant-need dyad
- Expand long-term treatment and services for medical monitoring of NAS babies and their families

E. Expansion Of Warm Hand-Off Programs and Recovery Services

- Expand services such as navigators and on-call teams to begin MAT in hospital emergency departments
- Expand warm hand-off services to transition to recovery services
- Broaden scope of recovery services to include co-occurring SUD or mental health conditions
- Provide comprehensive wrap-around services to individuals in recovery, including housing, transportation, job placement/training, and childcare
- Hire additional social workers or other behavioral health workers to facilitate expansions above

F. Treatment for Incarcerated Population

- Provide evidence-based treatment and recovery support, including MAT for persons with OUD and co-occurring SUD/MH disorders within and transitioning out of the criminal justice system
- Increase funding for jails to provide treatment to inmates with OUD

G. Prevention Programs

- Funding for media campaigns to prevent opioid use (similar to the FDA's "Real Cost" campaign to prevent youth from misusing tobacco)
- Funding for evidence-based prevention programs in schools

- Funding for medical provider education and outreach regarding best prescribing practices for opioids consistent with the 2016 CDC guidelines, including providers at hospitals (academic detailing)
- Funding for community drug disposal programs
- Funding and training for first responders to participate in pre-arrest diversion programs, post-overdose response teams, or similar strategies that connect at-risk individuals to behavioral health services and supports

H. Expanding Syringe Service Programs

- Provide comprehensive syringe services programs with more wrap-around services, including linkage to OUD treatment, access to sterile syringes and linkage to care and treatment of infectious diseases

I. Evidence-Based Data Collection and Research Analyzing the Effectiveness of the Abatement Strategies Within the State

Approved Uses (Schedule B)

Participating Subdivisions shall choose from among the abatement strategies listed below which are from the Approved Uses (Schedule B) list in Exhibit E.

Part I: Treatment

A. TREAT OPIOID USE DISORDER (OUD)

Support treatment of OUD and any co-occurring Substance Use Disorder or Mental Health (SUD/MH) conditions through evidence-based or evidence-informed programs or strategies that may include, but are not limited to, those that:

- Expand availability of treatment for OUD and any co-occurring SUD/MH conditions, including all forms of MAT approved by the U.S. Food and Drug Administration.
- Support and reimburse evidence-based services that adhere to the American Society of Addiction Medicine (ASAM) continuum of care for OUD and any co-occurring SUD/MH conditions.
- Expand telehealth to increase access to treatment for OUD and any co-occurring SUD/MH conditions, including MAT, as well as counseling, psychiatric support, and other treatment and recovery support services.
- Improve oversight of Opioid Treatment Programs (OTPs) to assure evidence- based or evidence-informed practices such as adequate methadone dosing and low threshold approaches to treatment.
- Support mobile intervention, treatment, and recovery services, offered by qualified professionals and service providers, such as peer recovery

coaches, for persons with OUD and any co-occurring SUD/MH conditions and for persons who have experienced an opioid overdose.

- Provide treatment of trauma for individuals with OUD (*e.g.*, violence, sexual assault, human trafficking, or adverse childhood experiences) and family members (*e.g.*, surviving family members after an overdose or overdose fatality), and training of health care personnel to identify and address such trauma.
- Support evidence-based withdrawal management services for people with OUD and any co-occurring mental health conditions.
- Provide training on MAT for health care providers, first responders, students, or other supporting professionals, such as peer recovery coaches or recovery outreach specialists, including tele-mentoring to assist community-based providers in rural or underserved areas.
- Support workforce development for addiction professionals who work with persons with OUD and any co-occurring SUD/MH conditions.
- Offer fellowships for addiction medicine specialists for direct patient care, instructors, and clinical research for treatments.
- Offer scholarships and supports for behavioral health practitioners or workers involved in addressing OUD and any co-occurring SUD/MH or mental health conditions, including, but not limited to, training, scholarships, fellowships, loan repayment programs, or other incentives for providers to work in rural or underserved areas.
- Provide funding and training for clinicians to obtain a waiver under the federal Drug Addiction Treatment Act of 2000 (DATA 2000) to prescribe MAT for OUD, and provide technical assistance and professional support to clinicians who have obtained a DATA 2000 waiver.
- Disseminate of web-based training curricula, such as the American Academy of Addiction Psychiatry's Provider Clinical Support Service–Opioids web-based training curriculum and motivational interviewing.
- Develop and disseminate new curricula, such as the American Academy of Addiction Psychiatry's Provider Clinical Support Service for Medication– Assisted Treatment.

B. SUPPORT PEOPLE IN TREATMENT AND RECOVERY

Support people in recovery from OUD and any co-occurring SUD/MH conditions through evidence-based or evidence-informed programs or strategies that may include, but are not limited to, the programs or strategies that:

- Provide comprehensive wrap-around services to individuals with OUD and any co-occurring SUD/MH conditions, including housing, transportation, education, job placement, job training, or childcare.
- Provide the full continuum of care of treatment and recovery services for OUD and any co-occurring SUD/MH conditions, including supportive housing, peer support services and counseling, community navigators,

case management, and connections to community-based services.

- Provide counseling, peer-support, recovery case management and residential treatment with access to medications for those who need it to persons with OUD and any co-occurring SUD/MH conditions.
- Provide access to housing for people with OUD and any co-occurring SUD/MH conditions, including supportive housing, recovery housing, housing assistance programs, training for housing providers, or recovery housing programs that allow or integrate FDA-approved mediation with other support services.
- Provide community support services, including social and legal services, to assist in deinstitutionalizing persons with OUD and any co-occurring SUD/MH conditions.
- Support or expand peer-recovery centers, which may include support groups, social events, computer access, or other services for persons with OUD and any co-occurring SUD/MH conditions.
- Provide or support transportation to treatment or recovery programs or services for persons with OUD and any co-occurring SUD/MH conditions.
- Provide employment training or educational services for persons in treatment for or recovery from OUD and any co-occurring SUD/MH conditions.
- Identify successful recovery programs such as physician, pilot, and college recovery programs, and provide support and technical assistance to increase the number and capacity of high-quality programs to help those in recovery.
- Engage non-profits, faith-based communities, and community coalitions to support people in treatment and recovery and to support family members in their efforts to support the person with OUD in the family.
- Provide training and development of procedures for government staff to appropriately interact and provide social and other services to individuals with or in recovery from OUD, including reducing stigma.
- Support stigma reduction efforts regarding treatment and support for persons with OUD, including reducing the stigma on effective treatment.
- Create or support culturally appropriate services and programs for persons with OUD and any co-occurring SUD/MH conditions, including new Americans.
- Create and/or support recovery high schools.
- Hire or train behavioral health workers to provide or expand any of the services or supports listed above.

C. CONNECT PEOPLE WHO NEED HELP TO THE HELP THEY NEED (CONNECTIONS TO CARE)

Provide connections to care for people who have—or are at risk of developing—OUD and any co-occurring SUD/MH conditions through evidence-based or evidence-informed programs or strategies that may include, but are not limited to, those that:

- Ensure that health care providers are screening for OUD and other risk factors and know how to appropriately counsel and treat (or refer if necessary) a patient for OUD treatment.
- Fund SBIRT programs to reduce the transition from use to disorders, including SBIRT services to pregnant women who are uninsured or not eligible for Medicaid.
- Provide training and long-term implementation of SBIRT in key systems (health, schools, colleges, criminal justice, and probation), with a focus on youth and young adults when transition from misuse to opioid disorder is common.
- Purchase automated versions of SBIRT and support ongoing costs of the technology.
- Expand services such as navigators and on-call teams to begin MAT in hospital emergency departments.
- Provide training for emergency room personnel treating opioid overdose patients on post-discharge planning, including community referrals for MAT, recovery case management or support services.
- Support hospital programs that transition persons with OUD and any co-occurring SUD/MH conditions, or persons who have experienced an opioid overdose, into clinically appropriate follow-up care through a bridge clinic or similar approach.
- Support crisis stabilization centers that serve as an alternative to hospital emergency departments for persons with OUD and any co-occurring SUD/MH conditions or persons that have experienced an opioid overdose.
- Support the work of Emergency Medical Systems, including peer support specialists, to connect individuals to treatment or other appropriate services following an opioid overdose or other opioid-related adverse event.
- Provide funding for peer support specialists or recovery coaches in emergency departments, detox facilities, recovery centers, recovery housing, or similar settings; offer services, supports, or connections to care to persons with OUD and any co-occurring SUD/MH conditions or to persons who have experienced an opioid overdose.
- Expand warm hand-off services to transition to recovery services.
- Create or support school-based contacts that parents can engage with to seek immediate treatment services for their child; and support prevention, intervention, treatment, and recovery programs focused on young people.
- Develop and support best practices on addressing OUD in the workplace
- Support assistance programs for health care providers with OUD.
- Engage non-profits and the faith community as a system to support outreach for treatment.
- Support centralized call centers that provide information and connections to appropriate services and supports for persons with

OUD and any co-occurring SUD/MH conditions.

D. ADDRESS THE NEEDS OF CRIMINAL JUSTICE-INVOLVED PERSONS

Address the needs of persons with OUD and any co-occurring SUD/MH conditions who are involved in, are at risk of becoming involved in, or are transitioning out of the criminal justice system through evidence-based or evidence-informed programs or strategies that may include, but are not limited to, those that:

- Support pre-arrest or pre-arraignment diversion and deflection strategies for persons with OUD and any co-occurring SUD/MH conditions, including established strategies such as:
    i. Self-referral strategies such as the Angel Programs or the Police Assisted Addiction Recovery Initiative (PAARI);
    ii. Active outreach strategies such as the Drug Abuse Response Team (DART) model;
    iii. "Naloxone Plus" strategies, which work to ensure that individuals who have received naloxone to reverse the effects of an overdose are then linked to treatment programs or other appropriate services;
    iv. Officer prevention strategies, such as the Law Enforcement Assisted Diversion (LEAD) model;
    v. Officer intervention strategies such as the Leon County, Florida Adult Civil Citation Network or the Chicago Westside Narcotics Diversion to Treatment Initiative; or
    vi. Co-responder and/or alternative responder models to address OUD-related 911 calls with greater SUD expertise.
- Support pre-trial services that connect individuals with OUD and any co- occurring SUD/MH conditions to evidence-informed treatment, including MAT, and related services.
- Support treatment and recovery courts that provide evidence-based options for persons with OUD and any co-occurring SUD/MH conditions.
- Provide evidence-informed treatment, including MAT, recovery support, harm reduction, or other appropriate services to individuals with OUD and any co- occurring SUD/MH conditions who are incarcerated in jail or prison.
- Provide evidence-informed treatment, including MAT, recovery support, harm reduction, or other appropriate services to individuals with OUD and any co- occurring SUD/MH conditions who are leaving jail or prison or have recently left jail or prison, are on probation or parole, are under community corrections supervision, or are in re-entry programs or facilities.
- Support critical time interventions (CTI), particularly for individuals living with dual-diagnosis OUD/serious mental illness, and services for individuals who face immediate risks and service needs and risks upon

release from correctional settings.

- Provide training on best practices for addressing the needs of criminal justice- involved persons with OUD and any co-occurring SUD/MH conditions to law enforcement, correctional, or judicial personnel or to providers of treatment, recovery, harm reduction, case management, or other services offered in connection with any of the strategies described in this section.

E. ADDRESS THE NEEDS OF PREGNANT OR PARENTING WOMEN AND THEIR FAMILIES, INCLUDING BABIES WITH NEONATAL ABSTINENCE SYNDROME

Address the needs of pregnant or parenting women with OUD and any co-occurring SUD/MH conditions, and the needs of their families, including babies with NAS, through evidence-based or evidence-informed programs or strategies that may include, but are not limited to, those that:

- Support evidence-based or evidence-informed treatment, including MAT, recovery services and supports, and prevention services for pregnant women—or women who could become pregnant—who have OUD and any co-occurring SUD/MH conditions, and other measures to educate and provide support to families affected by Neonatal Abstinence Syndrome.
- Expand comprehensive evidence-based treatment and recovery services, including MAT, for uninsured women with OUD and any co-occurring SUD/MH conditions for up to 12 months postpartum.
- Provide training for obstetricians or other healthcare personnel who work with pregnant women and their families regarding treatment of OUD and any co- occurring SUD/MH conditions.
- Expand comprehensive evidence-based treatment and recovery support for NAS babies; expand services for better continuum of care with infant-need dyad; and expand long-term treatment and services for medical monitoring of NAS babies and their families.
- Provide training to health care providers who work with pregnant or parenting women on best practices for compliance with federal requirements that children born with NAS get referred to appropriate services and receive a plan of safe care.
- Provide child and family supports for parenting women with OUD and any co- occurring SUD/MH conditions.
- Provide enhanced family support and child care services for parents with OUD and any co-occurring SUD/MH conditions.
- Provide enhanced support for children and family members suffering trauma as a result of addiction in the family; and offer trauma-informed behavioral health treatment for adverse childhood events.
- Offer home-based wrap-around services to persons with OUD and any co- occurring SUD/MH conditions, including, but not limited to, parent skills training.

- Provide support for Children's Services—Fund additional positions and services, including supportive housing and other residential services, relating to children being removed from the home and/or placed in foster care due to custodial opioid use.

Part II: Prevention

F. PREVENT OVER-PRESCRIBING AND ENSURE APPROPRIATE PRESCRIBING AND DISPENSING OF OPIOIDS

Support efforts to prevent over-prescribing and ensure appropriate prescribing and dispensing of opioids through evidence-based or evidence-informed programs or strategies that may include, but are not limited to, the following:

- Funding medical provider education and outreach regarding best prescribing practices for opioids consistent with the Guidelines for Prescribing Opioids for Chronic Pain from the U.S. Centers for Disease Control and Prevention, including providers at hospitals (academic detailing).
- Training for health care providers regarding safe and responsible opioid prescribing, dosing, and tapering patients off opioids.
- Continuing Medical Education (CME) on appropriate prescribing of opioids.
- Providing Support for non-opioid pain treatment alternatives, including training providers to offer or refer to multi-modal, evidence-informed treatment of pain.
- Supporting enhancements or improvements to Prescription Drug Monitoring Programs (PDMPs), including, but not limited to, improvements that:

    i. Increase the number of prescribers using PDMPs;
    ii. Improve point-of-care decision-making by increasing the quantity, quality, or format of data available to prescribers using PDMPs, by improving the interface that prescribers use to access PDMP data, or both; or
    iii. Enable states to use PDMP data in support of surveillance or intervention strategies, including MAT referrals and follow-up for individuals identified within PDMP data as likely to experience OUD in a manner that complies with all relevant privacy and security laws and rules.
- Ensuring PDMPs incorporate available overdose/naloxone deployment data, including the United States Department of Transportation's Emergency Medical Technician overdose database in a manner that complies with all relevant privacy and security laws and rules.

- Increasing electronic prescribing to prevent diversion or forgery.
- Educating dispensers on appropriate opioid dispensing.

G. PREVENT MISUSE OF OPIOIDS

Support efforts to discourage or prevent misuse of opioids through evidence-based or evidence-informed programs or strategies that may include, but are not limited to, the following:

- Funding media campaigns to prevent opioid misuse.
- Corrective advertising or affirmative public education campaigns based on evidence.
- Public education relating to drug disposal.
- Drug take-back disposal or destruction programs.
- Funding community anti-drug coalitions that engage in drug prevention efforts.
- Supporting community coalitions in implementing evidence-informed prevention, such as reduced social access and physical access, stigma reduction—including staffing, educational campaigns, support for people in treatment or recovery, or training of coalitions in evidence-informed implementation, including the Strategic Prevention Framework developed by the U.S. Substance Abuse and Mental Health Services Administration (SAMHSA).
- Engaging non-profits and faith-based communities as systems to support prevention.
- Funding evidence-based prevention programs in schools or evidence-informed school and community education programs and campaigns for students, families, school employees, school athletic programs, parent-teacher and student associations, and others.
- School-based or youth-focused programs or strategies that have demonstrated effectiveness in preventing drug misuse and seem likely to be effective in preventing the uptake and use of opioids.
- Create or support community-based education or intervention services for families, youth, and adolescents at risk for OUD and any co-occurring SUD/MH conditions.
- Support evidence-informed programs or curricula to address mental health needs of young people who may be at risk of misusing opioids or other drugs, including emotional modulation and resilience skills.
- Support greater access to mental health services and supports for young people, including services and supports provided by school nurses, behavioral health workers or other school staff, to address mental health needs in young people that (when not properly addressed) increase the risk of opioid or another drug misuse.

H. PREVENT OVERDOSE DEATHS AND OTHER HARMS (HARM REDUCTION)

Support efforts to prevent or reduce overdose deaths or other opioid-related harms through evidence-based or evidence-informed programs or strategies

that may include, but are not limited to, the following:

- Increased availability and distribution of naloxone and other drugs that treat overdoses for first responders, overdose patients, individuals with OUD and their friends and family members, schools, community navigators and outreach workers, persons being released from jail or prison, or other members of the general public.
- Public health entities providing free naloxone to anyone in the community.
- Training and education regarding naloxone and other drugs that treat overdoses for first responders, overdose patients, patients taking opioids, families, schools, community support groups, and other members of the general public.
- Enabling school nurses and other school staff to respond to opioid overdoses, and provide them with naloxone, training, and support.
- Expanding, improving, or developing data tracking software and applications for overdoses/naloxone revivals.
- Public education relating to emergency responses to overdoses.
- Public education relating to immunity and Good Samaritan laws.
- Educating first responders regarding the existence and operation of immunity and Good Samaritan laws.
- Syringe service programs and other evidence-informed programs to reduce harms associated with intravenous drug use, including supplies, staffing, space, peer support services, referrals to treatment, fentanyl checking, connections to care, and the full range of harm reduction and treatment services provided by these programs.
- Expanding access to testing and treatment for infectious diseases such as HIV and Hepatitis C resulting from intravenous opioid use.
- Supporting mobile units that offer or provide referrals to harm reduction services, treatment, recovery supports, health care, or other appropriate services to persons that use opioids or persons with OUD and any co-occurring SUD/MH conditions.
- Providing training in harm reduction strategies to health care providers, students, peer recovery coaches, recovery outreach specialists, or other professionals that provide care to persons who use opioids or persons with OUD and any co- occurring SUD/MH conditions.
- Supporting screening for fentanyl in routine clinical toxicology testing.

Part III: Other Strategies

I. FIRST RESPONDERS

In addition to items in section C, D and H relating to first responders, support the following:

- Education of law enforcement or other first responders regarding appropriate practices and precautions when dealing with fentanyl or

other drugs.
- Provision of wellness and support services for first responders and others who experience secondary trauma associated with opioid-related emergency events.

J. LEADERSHIP, PLANNING AND COORDINATION

Support efforts to provide leadership, planning, coordination, facilitations, training and technical assistance to abate the opioid epidemic through activities, programs, or strategies that may include, but are not limited to, the following:

- Statewide, regional, local or community regional planning to identify root causes of addiction and overdose, goals for reducing harms related to the opioid epidemic, and areas and populations with the greatest needs for treatment intervention services, and to support training and technical assistance and other strategies to abate the opioid epidemic described in this opioid abatement strategy list.
- A dashboard to (a) share reports, recommendations, or plans to spend opioid settlement funds; (b) to show how opioid settlement funds have been spent; (c) to report program or strategy outcomes; or (d) to track, share or visualize key opioid- or health-related indicators and supports as identified through collaborative statewide, regional, local or community processes.
- Invest in infrastructure or staffing at government or not-for-profit agencies to support collaborative, cross-system coordination with the purpose of preventing overprescribing, opioid misuse, or opioid overdoses, treating those with OUD and any co-occurring SUD/MH conditions, supporting them in treatment or recovery, connecting them to care, or implementing other strategies to abate the opioid epidemic described in this opioid abatement strategy list.
- Provide resources to staff government oversight and management of opioid abatement programs.

K. TRAINING

In addition to the training referred to throughout this document, support training to abate the opioid epidemic through activities, programs, or strategies that may include, but are not limited to, those that:

- Provide funding for staff training or networking programs and services to improve the capability of government, community, and not-for-profit entities to abate the opioid crisis.
- Support infrastructure and staffing for collaborative cross-system coordination to prevent opioid misuse, prevent overdoses, and treat those with OUD and any co- occurring SUD/MH conditions, or implement other strategies to abate the opioid epidemic described in this opioid abatement strategy list (*e.g.*, health care, primary care,

pharmacies, PDMPs, etc.).

L. RESEARCH

Support opioid abatement research that may include, but is not limited to, the following:

- Monitoring, surveillance, data collection and evaluation of programs and strategies described in this opioid abatement strategy list.
- Research non-opioid treatment of chronic pain.
- Research on improved service delivery for modalities such as SBIRT that demonstrate promising but mixed results in populations vulnerable to opioid use disorders.
- Research on novel harm reduction and prevention efforts such as the provision of fentanyl test strips.
- Research on innovative supply-side enforcement efforts such as improved detection of mail-based delivery of synthetic opioids.
- Expanded research on swift/certain/fair models to reduce and deter opioid misuse within criminal justice populations that build upon promising approaches used to address other substances (e.g., Hawaii HOPE and Dakota 24/7).
- Epidemiological surveillance of OUD-related behaviors in critical populations, including individuals entering the criminal justice system, including, but not limited to approaches modeled on the Arrestee Drug Abuse Monitoring (ADAM) system.
- Qualitative and quantitative research regarding public health risks and harm reduction opportunities within illicit drug markets, including surveys of market participants who sell or distribute illicit opioids.
- Geospatial analysis of access barriers to MAT and their association with treatment engagement and treatment outcomes.

City Council Staff Report

Department: CITY CLERK | April 11, 2023

To: Mayor and City Council

From: Maria Alaniz, City Clerk/Human Resources Director

Subject: Approval of City Council Meeting Minutes (MA)

RECOMMENDATION

Council to review and approve City Council meeting minutes of March 28, 2023 as presented.

EXECUTIVE SUMMARY

None.

OUTSTANDING ISSUES

None.

DISCUSSION

None.

FISCAL IMPACT

None.

PUBLIC HEARING

None required.

ATTACHMENTS:

City Council Meeting Minutes, March 28, 2023

March 28, 2023
MINUTES

COUNCIL MEMBERS PRESENT:

Nerio-Guerrero, Prado, Reynosa, Thusu

COUNCIL MEMBERS ABSENT:

Launer

STAFF MEMBERS PRESENT:

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

1. OPENING CEREMONIES

1.1. Welcome and Call to Order

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

1.2. Invocation

The invocation was led by Chaplain Garcia.

1.3. Pledge of Allegiance

The pledge of allegiance was led by Public Works Director Hernandez.

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. CONSENT CALENDAR

Matters listed under the Consent Calendar are considered routine and will be enacted by one motion and one vote. There will be no separate discussion of these items. If

discussion is desired, a member of the audience or a Council Member may request an item be removed from the Consent Calendar and it will be considered separately.

4.1. SUBJECT

Notice of Completion - College Ave. Streetlights Project (JW)

RECOMMENDATION

Council accept the College Avenue Streetlights Project as complete and authorize the City Engineer to file a Notice of Completion with the Tulare County Recorder's Office.

4.2. SUBJECT

Dinuba Chamber of Commerce "Earth Day" Golf Tournament Sponsorship (DJ)

RECOMMENDATION

Council approve Gold Level sponsorship in the amount of $1,000 for the Dinuba Chamber of Commerce "Earth Day" Golf Tournament on April 21, 2023.

4.3. SUBJECT

Appointments to the City of Dinuba Planning Commission (MA)

RECOMMENDATION

Council to reappoint Linda Faust (District 3) and Tim Conklin (District 5) to the Dinuba Planning Commission to an additional three-year term from January 1, 2023 to December 31, 2025.

4.4. SUBJECT

Approval of City Council Meeting Minutes (MA)

RECOMMENDATION

Council to review and approve City Council meeting minutes of March 14, 2023 as presented.

4.5. SUBJECT

Resolution No. 2023-18, Authorization to Execute Program Supplement for Construction of the Roadway Segment Safety Improvements Project (IH)

RECOMMENDATION

Council adopt Resolution No. 2023-18 authorizing the City Manager or designee to execute the Program Supplement Agreement and future Program Supplement Agreements with the California Department of Transportation (Caltrans) for the Roadway Segment Safety Improvements Project.

4.6. SUBJECT

Resolution No. 2023-19 Approving a Budget Amendment in the amount of $1,436,020.29 and Authorization to Purchase a New Fire Ladder Truck (JORW)

RECOMMENDATION

Council to taking the following actions by one motion and one vote:

1. Approve Budget Amendment No. 2023-15 budgeting $1,436,020.29 in the FY 2022-23 budget for the acquisition of a new fire ladder truck; and,

2. Authorize staff to order the new fire ladder truck through the Houston-Galveston Area Council (HGACBuy) Purchasing Cooperative; and,

3. Authorize staff to execute any related documents and agreements associated with the purchase of the new fire ladder truck.

4.7. SUBJECT

Parks Use Fee Waiver for Blessing of the Bikes and Cars 2023 Event at Rose Ann Vuich Park (SH)

RECOMMENDATION

Council approve the use of Rose Ann Vuich Park to Unity Crew for the "Blessing of the Bikes and Cars" event and waive the park rental fee in the amount of $440.

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

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

5. WARRANT REGISTER

5.1. SUBJECT

Warrant Register March 17 & 24, 2023 (KS)

RECOMMENDATION

Council to review and approve the Warrant Register as presented.

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

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

6. PUBLIC HEARING

6.1. SUBJECT

Public Hearing to consider a redesign of the previously-approved Montebella Tentative Subdivision Map (Application 2023-01) on 28.8 acres located on the west side of Englehart Avenue, north of the Saginaw Avenue alignment. (KSch)

RECOMMENDATION

City Council conduct a public hearing and adopt the following:

1. Resolution No. 2023-15 (Attachment "A") approving an amendment to the site's General Plan land use designation.
2. Introduce and conduct the first reading, waive reading in full, of the Ordinance No. 2023-03 (Attachment "B") approving a zone change to adjust existing zoning designations on the site.
3. Resolution No. 2023-16 (Attachment "C") approving an amendment for the design of the Tentative Subdivision Map to increase the number of single family lots from 100 to 123 and revise the size and design of a proposed onsite neighborhood park/temporary stormwater ponding basin.
4. Set April 11, 2023 for the second reading of Ordinance No. 23-##.

Karl Schoettler, City Planning Consultant presented an amendment to the previously approved Montebella Subdivision Map. Last September, Council approved a couple of actions regarding this site annexation, the plan amendment, and the tentative subdivision map. The new redesign includes an increase in the number of single-family lots from 100 to 123 and a revised size and design of a proposed onsite neighborhood park that will temporarily serve as a stormwater ponding basin, including additional planned improvements such as the widening of Englehart Avenue and Saginaw Avenue, piping of Horseman ditch, and further improvements to the Englehart and Saginaw intersection.

Schoettler reported that as the project progressed the developer determined that the expense was more than expected. The City and the Developer were unable to come to an agreement regarding compensation for the excessive expenses thus causing a tentative resolution that includes a redesign of the subdivision map.

Schoettler reported the Planning Commission conducted a hearing on March 7, 2023 and approved the redesign and the amended map. Schoettler stated that no one from the neighborhood was presented at the hearing.

Council Member Thusu asked about the three private lots located on the east side of the Montebella subdivision. Schoettler advised that the lots have been annexed. Schoettler advised that both Fire and Police have reviewed the project. Schoettler informed Council that a traffic survey has been conducted, the study does not look at traffic but rather walk mobility. Schoettler reported that eventually, the intersection of Englehart Avenue and Saginaw Avenue will need some improvement.

Assistant City Manager James presented Council Member Launer's concerns. Launer would like to see the street names changed to reflect the residential area and the lettering on the street signs modified. Launer expressed her concern about the lack of green space in the proposed redesign. Schoettler advised that the street names were place holders. Schoettler also advised that the basin is temporary and will be turned into a neighborhood park after a larger basin is built.

Mayor Reynosa expressed concern with the size modification to the ponding basin. Reynosa asked if the current basin located in the first phase of Montebella is being expanded and if the funding for the master ponding basin has been funded. Schoettler advised that he was unaware if funding has been set but believes impact fees will also contribute. James advised that the school district owns the property and has been supportive. Schoettler advised that the City Engineer has confirmed that the basin meets the needs of both subdivisions. Reynosa expressed her safety concern for children playing in the streets if the green space is not available and is unsatisfied with the lack of details and timeline for the park. Reynosa stated that she was concerned that the park was not being built by the developer. James reported that city staff is working closely with the builder to make the project a success. Schoettler advised that staff will solicit feedback from the applicant and perhaps three residential lots can be modified to make room for the park.

Prado asked about negotiations for the purchase of the private lots. Schoettler reported that there have been negotiations but he does not know the result.

Mayor Raynosa opened the public hearing.

Nick Peters, Engineer for San Joaquin Homes approached the podium and advised that San Joaquin Homes is working with city staff to resolve any issues that arise. Peters reported that the basin is in compliance meeting state standards and is efficiently sized to meet Montebella's needs.

Prado asked if the streets are standard size and if there would be RV parking. Peters advised that the street width is set to city standard, accommodating two lanes of traffic and parking on either side. Peters advised that RV parking is not an option.

Peters advised that San Joaquin Valley Homes will work with the city to build the park if the property becomes available in the future.

Dana Rager approached the podium and commended San Joaquin Valley Homes for building homes in Dinuba. Rager expressed his concern with the subdivision's lack of proposed exits and stated safety concerns. Rager provided a brief history of his community service and advised that in the past there have been issues stemming from allowing subdivisions to be completed without green space.

Prado would like to confirm that there will be additional green space and does not feel comfortable voting until additional green space is allocated.

Reynosa agrees with Prado and does not want to approve the revisions without more green space.

Mayor Reynosa closed the public hearing.

Schoettler recommended continuing the discussion with the builder and for Council to vote to continue the hearing.

A motion was made by Council Member Thusu, second by Vice Mayor Nerio-

Guerrero, to continue the hearing to a later date.

Nays: Nerio-Guerrero, Prado , Reynosa, ThusuAbsent: Launer

6.2. SUBJECT

Public Hearing to consider an application for a Planned Unit Development Tentative Subdivision Map for 27 Single Family Residential lots on a 5.5-acre site south of Kamm Avenue. (KSch)

RECOMMENDATION

City Council conduct a public hearing and adopt the following:

1. Resolution No. 2023-17 (Attachment "A") approving a Vesting Tentative Subdivision Map to create 27 single family residential lots and adoption a Categorical Exemption as the environmental finding for the project.

City Attorney Yanez advised that a City Officer/Employee has an ownership interest on the land in this item. The City Officer/Employee will not be participating in this item.

Karl Schoettler, City Planning Consultant presented to the council for consideration a subdivision map for the tentative build of twenty-seven single-family residential homes on a 5.5-acre site located on the south intersection of Marshall Avenue and Johnson Avenue.

Schoettler reported that the average residential lot size would be 6,748 square feet and that the Planning Commission has put upgrades in place for this Planned Unit Development zone project (PUD) that include, tree-lined streets, street lights, pedestrian trails, and stamped concrete. PUD zoning code requires five percent of the site for open space. Due to the small size of the park, .3 acres, the city does not believe it is beneficial and would be difficult to maintain. Schoettler reported that the developer is in talks to purchase 9.7 acres to the west of the proposed development and would take the five percent open space area currently identified and combine both spaces for a larger park which would be more beneficial to the neighborhood.

Schoettler reported that the Planning Commission expressed concern about the proposed number of exits at this site, and that city staff including the City Engineer determined that the number of exits is more than adequate. On March 7, 2023, the Planning Commission approved the item and moved forward with the planned development.

Council Member Prado asked about the Developer and Schoettler advised that the Developer is from the bay area.

Mayor Reynosa asked how many more homes would be included if the additional acres were acquired. Schoettler advised 4-5 homes per acre a total of 40 homes. Reynosa asked where the ponding basin would be located. Schoettler advised it would be to the west side of Johnson Avenue, but if the additional property is not acquired, the basin would need to be built on a home site. Reynosa asked Director Hurtado about the size of city parks, such as Alice Park and Gregory

Park. James advised that both are under one acre. Reynosa expressed concern about the current ponding basin not being enough due to flooding issues in the area now. Reynosa asked to see where the proposal indicated that there would be a basin/green space regardless of the additional acreage purchase. Schoettler identified where it is stated in the proposal.

Mayor Reynosa opened the public hearing.

Eric Evans approached the podium. Evans stated that he lives in the area and is concerned about a second extended road. Evan's property was previously county and is now a city annex. Evans expressed his concern about an additional road that would lead to the loss of his property. Evans advised that his water pump is located where the potential road will go. Evans asked if the city would assist in the connection to city water and sewer if his pump was lost due to city development. James advised if a well was displaced the city would make every effort to assist with the process of tapping into city services, but at this point, it is not being proposed.

Malichi Castro approached the podium. Castro stated that he lives on Marshall Avenue and sees that the roads are very congested in the area now, if additional homes are developed he is concerned it will contribute to further congestion. Castro expressed his concern with the current ponding basin/park area not being sufficient and he would like to see a larger green area. Castro advised that he does not like the idea of more homes being built in his neighborhood due to the existing traffic congestion and does not see a solution if more homes are built.

Mayor Reynosa closed the public hearing.

Council Member Thusu advised that the resolution specify that green space is required. Schoettler identified where the specific conditions are listed.

Mayor Reynosa asked if the sale of the additional property falls through, there would be only one entrance to the subdivision. Reynosa asked if they could table the hearing until more entries and exits are specified. James advise that the conditions can be set and the hearing can be approved.

Mayor Reynosa would like to table the item until revisions such as multiple access and the basin/green space are officially in the plan. Reynosa would like to confirm that the additional property to the west is acquired by the builder before moving forward.

A motion was made by Council Member Thusu, second by Council Member Prado , to adopt the following Resolution No. 2023-17 approving a Vesting Tentative Subdivision Map to create 27 single family residential lots and adoption a Categorical Exemption as the environmental finding for the project adding a condition for a second road access.

Ayes: Nerio-Guerrero, Prado , Thusu
Nays: ReynosaAbsent: Launer

7. DEPARTMENT REPORTS

7.1. **SUBJECT**

Approval of Education and Training Affiliation Agreement between the City of Dinuba and Valley Regional Occupation Program (VROP) and Adoption of Resolution No. 2023-14 Approving a Budget Amendment to Fund the Fire Training Facility in FY 2022-23 (JORW)

RECOMMENDATION

Council to take the following actions by one motion and one vote:

1. Approve the Education and Training Affiliation Agreement between the City of Dinuba and Valley Regional Occupational Program and authorizing the City Manager or designee to execute the agreement; and,

2. Adopt Resolution No. 2023-14 approving budget amendment No. 2023-14 allocating $400,000 from the Ambulance Fund for the project in the FY 2022-23 budget.

Fire Chief Webster presented a fire project and the agreement between the Valley Regional Occupational Program (VROP) for the construction of a fire education and training facility. Webster reported that VROP has secured $215,000 in funding for the purchase of a three-story mobile training structure to be placed at the city-owned property south of the Public Works Corporate Yard. VROP will use the facility for the education and training of employees and students and Dinuba Fire will use the facility to train fire personnel. The city will own the facility and agrees to allow VROP to use the fire training facility for the next 20 years as stated in the agreement.

VROP Superintendent Fabrizio and Instructor Roberts were present to speak to the council about what a great partnership this project is. Fabrizio expressed his gratitude and excitement to partner with Dinuba Unified School District and Dinuba Fire. Fabrizio stated that the fire training received by students allows them to compete with adults in the fire academy. The program builds confidence and allows the participants to compete for jobs in the fire workforce.

Council Member Prado asked where the funding would come from. Webster advised the funds would come from the Ambulance Service Fund and be allocated to the Building fund.

Director Solis advised Ambulance Fund has a healthy fund.

Council expressed approval of the project.

Council Member Thusu asked if it would be beneficial to have the VROP site close to the fire station. Webster advised this location has the convenience to be close to Sierra Vista School.

Council Member Prado asked James if he knew of any future plans for Sierra Vista and James did not have information.

A motion was made by Council Member Thusu, second by Vice Mayor Nerio-Guerrero, to approve the Education and Training Affiliation Agreement between

the City of Dinuba and Valley Regional Occupational Program and authorizing the City Manager or designee to execute the agreement and to adopt Resolution No. 2023-14 approving budget amendment No. 2023-14 allocating $400,000 from the Ambulance Fund for the project in the FY 2022-23 budget.

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

8. MAYOR/COUNCIL REPORTS

Council Member Prado advised that the TCDC in-person meeting was canceled due to flooding. Prado reported that the Special Olympics was a great event. Prado reported on a mortgage assistance program, that helps with a 20% down payment toward the purchase of a new home for first-time home buyers.

Council Member Thusu thanked Director Hernandez for his work and dedication to the City. Thusu reported attending the Revenue and Taxation Policy meeting. Thusu would like an update on the future of Tulare County Regional Transit Agency.

Vice Mayor Nerio-Guerrero shared that she attended the Kings Basin Water meeting on Wednesday the 15th. Nerio-Guerrero reported attending the ribbon cutting for Art Nails. Nerio-Guerrero thanked Director Hernandez for his work and congratulated him on his move.

Mayor Reynosa shared that she attended the Dinuba Unified Special Board meeting and expressed her gratitude for Hernandez's knowledge and ability to make the School Board understand details about the roundabout. Reynosa thanked Hernandez for his many years of service to the City of Dinuba and wished him continued success. Reynosa reported attending the Grand Opening of Art Nail. Reynosa attended the Downtown Association meeting where murals were discussed.

9. CITY MANAGER COMMUNICATIONS

Assistant City Manager James advised of the upcoming Civic Center Planning Kick-Off meeting with consultants tentatively set for April 12, 2023. James congratulated City Engineer Watts on his new baby and thanked Hernandez for years of service.

10. CITY STAFF COMMUNICATIONS

City Attorney Yanez reported working with staff on questions and reminded staff and the council that April 1, 2023, is the cut-off for the Form 700s. Yanez thanked Hernandez for his impact on the city.

Hernandez shared a brief history of his relationship with Dinuba and city staff, he has had a great experience and will miss staff and friends. Hernandez advised that Public Works staff will continue to do great work for the city. Hernandez looks forward to new opportunities and thanked the staff for their friendships and the Council for their support and dedication to the City.

Director Hurtado reported that staff is excited to be attending the Parks and Recreation Society Conference in San Diego next week. Hurtado reported that the Spring Fling is scheduled for this Saturday, April 1st.

Police Chief Iriarte thanked Hernandez for his work in the community. Iriarte reported participating in the Fresno State and Reedley College Job Fairs and the Special Olympics. Iriarte advised that three Reserve Officers will start this Sunday. Leelah Espino the second Dispatcher starts tomorrow, March 26th. Iriarte reported having received 32 applicants for the Evidence Technician recruitment.

Fire Chief Webster reported that the two staff members assigned to assist with the Tulare County floods have been on 12-hour shifts supporting swift water rescues, levy breaks, and sandbags. A new ambulance is being delivered and will arrive tomorrow or the next day, Webster expressed his excitement. Webster thanked the Council for the support for the Valley ROP program. Webster is sad to see Hernandez go but is excited about his new opportunity, he gave well wishes.

Mayor Reynosa thanked Michelle Pattillo for her support of vandals at the Alta Historical Society. Webster shared a story of Michelle Pattillo holding students accountable.

11. ADJOURNMENT

Meeting adjourned at 8:26 pm.

City Council Staff Report

Department: CITY MANAGER'S OFFICE April 11, 2023

To: Mayor and City Council

From: Maria Alaniz, City Clerk/Human Resources Director

Subject: Alta Historical Society Gold Level Sponsorship for the Spring Celebration Dinner (MA)

RECOMMENDATION

Council approve Gold Level sponsorship in the amount of $750 for the Alta Historical Society Spring Celebration Dinner and Auction event on April 15, 2023.

EXECUTIVE SUMMARY

The Alta District Historical Society holds an annual Spring Celebration Dinner and Auction to raise funds to maintain the facilities, grounds and operations of Dinuba's only historical museum. The city typically supports this annual event and staff recommends Council approve a Gold Level sponsorship in the amount of $750 for the 2023 Spring Celebration scheduled for Saturday, April 15, 2023.

OUTSTANDING ISSUES

None.

DISCUSSION

The Alta District Historical Society primary purpose is to encourage and promote the study of the history and culture of the surrounding areas. They collect, classify, and publish historical information, data facts and folklore with reference to the local area.

The Alta District Historical Society will host its annual Spring Celebration Dinner and Auction on Saturday, April 15, 2023. The event will raise funds to maintain the facilities, grounds and operations of Dinuba's only historical museum.

This year there are four (4) sponsorship levels, details of each sponsorship and formal request for sponsorship are attached herein as "Attachment A". Staff recommends that the Council approve a $750 Gold Level sponsorship for the annual

Spring Celebration.

FISCAL IMPACT

The City's FY 2022-23 Community Grants/Miscellaneous Fund was budgeted at $10,000 for sponsorship requests such as these.

PUBLIC HEARING

None required.

ATTACHMENTS:

A. Alta District Historical Society Sponsorship Request



We appreciate your consideration of support of the Alta District Historical Society with a sponsorship or donation.

Below are the Monetary or In-kind Sponsorship Levels:

Platinum $1500

Full page Ad in Program, Banner on Stage, 8 dinner and 8 drink tickets

Gold -$750

½ page Card Ad in Program, Banner, 4 dinner and 4 drink tickets

Silver-$500

Business Card Ad in Program, Banner, 2 dinner and 2 drink tickets

Bronze -$100

Business Card Ad In Program, Listing on Poster, 2 drink tickets

Business Card Ad in Program - $50

Please provide a digital copy (JPEG format) of your business card or full page ad for our program by April 1st. If you don't have a digital copy, provide a business card.

We also are looking for Silent Auction Items – Gift Baskets, Gift Certificates, and Merchandise. Any questions please call Alta District Historical Society at 559-5[illegible]1-2144 or Email us at altahistorical@yahoo.com or Call Sandy Sills 559-972-3873 for pic[illegible] up or if you plan to drop off items at ADHS. We would like to have items by April 7th. ***Thank you!***

Alta District Historical Society

Post Office Box 254 Dinuba, CA 93618
(559) 591-2144 Fax: (559) 591-2144 altahistorical@yahoo.com

BOARD OF DIRECTORS
Maribel Reynosa Clair, President

Richard Duerksen,
1st Vice-President

Fernando Munoz,
2nd Vice President

Sandy Sills, Treasurer

.
Isabel Anguiano

Danny Delgado

Laurie Little

Maggie Hanson

Chris Launer

Jim Lindsay

Tish Perez

Mary Ellen Woodcock

January 31, 2023

Each year the Alta District Historical Society (ADHS) hosts an dinner and auction to raise funds to maintain the facilities and grounds and operations of Dinuba's only historical museum. This year we will also include the Dinuba High School Jazz Band for your entertainment.

ADHS, a non-profit organization, operates on a limited budget of financial donations from the community and its membership. ADHS is mostly managed and maintained by volunteers and a volunteer Board of Directors. The Society does employ one 10-hour week staff person to oversee the operations.

The primary purpose of ADHS is to encourage and promote the study of the history and culture of the surrounding areas. We collect, classify and publish historical information, data, facts and folklore with reference to our local area.

We are seeking your support of this year's auction and ask that you consider being a part of keeping our local museum a viable and valuable asset for our community. Please consider making a financial donation in general support, or support the auction event through your gift of product(s) or gifts of service (i.e. gift certificate) for the silent and/or live auctions.

Of course, if you are unable to provide a donation at this time, you may support ADHS by attending the Spring Celebration fundraising event and bid on the auction items. You may also make a financial donation any time throughout the year.

The Spring Celebration will be held on Saturday, April 15t, 2023 at the Alta District Historical Society facility located at 289 S. K Street in Dinuba. Gates will open at 6:00 p.m. The event includes hors d'oeuvres and a no host bar, with a silent auction and a country store from 6:00 p.m.-7 p.m. Dinner with dessert will be served at 7:00 p.m. Live auction will follow dinner with live music.

Your donation is tax deductible and you will receive a receipt acknowledging your gift or donation. Our Federal Tax ID number is 94-2694714.

Donations and gifts can be dropped off at ADHS located at 289 S. K Street on Tuesdays and Wednesdays between 9 am-3 pm or by appointment or we will gladly pick up your item. Checks and/or gift certificates should be mailed to our P.O. Box 254, Dinuba, CA 93618. For further information or to purchase tickets to the event, please contact the ADHS office at 591-2144.

Thank you for your consideration.

Sincerely,

Valyn Kandarian,
ADHS Office Manager

City Council Staff Report

Department: CITY ATTORNEY | April 11, 2023

To: Mayor and City Council

From: David Yanez, City Attorney

Subject: Resolution No. 2023-23 Authorization of City of Dinuba's Participation in New 2022 Opioid Settlements and Reallocation of Settlement Payments to Tulare County for Opioid Abuse Abatement (DY)

RECOMMENDATION

City Council to take the following actions by one motion and one vote:

1. Adopt Resolution 2023-23 authorizing City Manager or his designee to execute new national Opioid settlement participation forms to allow the City of Dinuba to receive—via direct payments or reallocation to Tulare County—settlement payments from proposed settlements with manufacturers Teva and Allergan and chain pharmacies CVS, Walgreens, and Walmart.

2. Authorize the City Manager or his designee to approve the reallocation of any settlement payments from proposed settlements with manufacturers Teva and Allergan and chain pharmacies CVS, Walgreens, and Walmart to Tulare County for the purpose of Opioid abuse abatement.

EXECUTIVE SUMMARY

In late 2022, five new proposed national opioid settlements were reached with Teva, Allergan, CVS, Walgreens, and Walmart. These cases are in addition to the opioid settlement reached with Johnson and Johnson on July 21, 2021. The city must choose whether to participate in these new settlements and provide notice by April 18, 2023. Participation in the settlements means that the city would waive any claims against the above companies and be eligible to receive a share of the settlement proceeds. City staff recommends that City Council grant the above stated authorizations by adopting Resolution 2023-23.

OUTSTANDING ISSUES

None.

DISCUSSION

In late 2022, California Attorney General Rob Bonta announced proposed settlements with opioid manufacturers Teva and Allergan for up to $6.6 billion and chain pharmacies CVS, Walgreens, and Walmart for up to $13.8 billion. California stands to receive up to $1.8 billion in abatement funding from these settlements. Like the 2021 Johnson & Johnson and Opioid Distributors settlements, local government support and sign-on is required to maximize the amount coming to our communities. Also, eligible cities may elect to receive direct payment or have their allocated share go to the county in which they are located.

The support and participation in these new settlements is critical to California maximizing the amount received from the defendants. The majority of abatement funds (85%) will go directly to cities and counties, and any funds left on the table go back to the defendants. Assuming maximum participation, these new settlements require:

- Teva to pay up to $3.34 billion over 13 years and to provide either $1.2 billion of its generic version of the drug Narcan over 10 years or $240 million of cash in lieu of product, as each state may elect.
- Allergan to pay up to $2.02 billion over 7 years.
- CVS to pay up to $4.90 billion over 10 years.
- Walgreens to pay up to $5.52 billion over 15 years.
- Walmart to pay up to $2.74 billion in 2023, and all payments to be made within 6 years.

The 2021 and 2022 National Settlements are the culmination of many years of intense negotiations among representatives of the State Attorneys General, the court-appointed Plaintiffs' Executive Committee and Negotiation Committee, which are comprised of lawyers in the National Prescription Opiate MDL who represent subdivisions, and counsel to the Settling Defendants.

Staff is recommending that the City Council adopt Resolution No. 2023-23 enclosed herein as Attachment 'A' authorizing the City of Dinuba to receive direct payments and re-allocate its share of settlement payments from this new settlement agreement to the County of Tulare similar to the settlement payments received from the Johnson and Johnson settlement. Again, the settlement payments are expected to be small, and staff is recommending that these funds be transferred to the County of Tulare. The city does not have the staff or expertise to meet the state requirements relative to implementing programs and activities aimed at preventing opioid abuse. Tulare County through the Health and Human Services Department is better suited to utilize these funds for the stated purpose.

More information on these settlements can be found at the California Attorney General's webpage at

https://oag.ca.gov/opioids and at https://nationalopioidsettlement.com/.

FISCAL IMPACT

At this time, the City of Dinuba's settlement allocation percentage is unknown due to the undetermined number of local governments participating in the settlement.

PUBLIC HEARING

None required.

ATTACHMENTS:

A. Resolution 2023-XX Authorization of City Council for City's Participation in New 2022 Opioid Settlements and Reallocation of Settlement Payments to Tulare County for Opioid Abuse Abatement

Attachment "A"

RESOLUTION NO. 2023-XX

A RESOLUTION OF THE CITY COUNCIL

OF THE CITY OF DINUBA

AUTHORIZATION OF CITY COUNCIL FOR CITY'S PARTICIPATION IN NEW 2022 OPIOID SETTLEMENTS AND REALLOCATION OF SETTLEMENT PAYMENTS TO TULARE COUNTY FOR OPIOID ABUSE ABATEMENT

WHEREAS, for many years the Opioid epidemic has been a public health crisis in the United States of America which has exacted a staggering toll on the lives and wellbeing of millions of its people and communities; and

WHEREAS, states and local governments sued the major distributors, manufacturers, and chain pharmacies of prescription Opioid drugs in federal court to seek compensation for the significant costs borne by local governments due to drug abuse in the community and their subsequent abatement and response efforts; and

WHEREAS, in late 2022, California Attorney General, Rob Bonta, announced proposed settlements with opioid manufacturers Teva and Allergan for up to $6.6 billion and chain pharmacies CVS, Walgreens, and Walmart for up to $13.8 billion and the State of California stands to receive up to $1.8 billion in abatement funding from these settlements; and

WHEREAS, previously, on December 14, 2021, the City Council of the City of Dinuba adopted Resolution 2021-56 authorizing the City's participation in two previous settlements with Opioid manufacturer, Johnson & Johnson, and Opioid distributors; and

WHEREAS, the governing settlement agreements allow cities to reallocate its share settlement payments to the County in which it sits and for the purpose of county wide opioid drug abuse abatement; and

WHEREAS, upon review of the State of California, Department of Health Care Services' (DHCS) Guidelines for Allowable Expenditures, City staff believe that it would be impractical and a significant burden for the City of Dinuba to create opioid abuse prevention programs and track and monitor each allowable expenditure and comply with the resulting reporting requirements.

NOW, THEREFORE, BE IT RESOLVED, that the City Council of the City of Dinuba adopts and authorizes:

1. Resolution 2023- XX authorizing the City Manager or his designee to execute new national Opioid settlement participation forms to allow the City of Dinuba to receive

settlement payments from proposed settlements with manufacturers Teva and Allergan and chain pharmacies CVS, Walgreens, and Walmart.

2. Authorize the City Manager or his designee to approve the reallocation of any settlement payments from proposed settlements with manufacturers Teva and Allergan and chain pharmacies CVS, Walgreens, and Walmart to Tulare County for the purpose of Opioid abuse abatement.

PASSED and **ADOPTED** this 11th day of April, 2023 by the following vote:

AYES: COUNCIL MEMBERS:

NOES: COUNCIL MEMBERS:

ABSENT: COUNCIL MEMBERS:

ABSTAIN: COUNCIL MEMBERS:

_____

Mayor, City of Dinuba
Maribel Reynosa

ATTEST:

_____

City Clerk, City of Dinuba
Maria Alaniz

City Council Staff Report

Department: CITY MANAGER'S OFFICE April 11, 2023

To: Mayor and City Council

From: Maria Alaniz, City Clerk/Human Resources Director

Subject: Silver Level Sponsorship for the Dinuba Lions Club Annual Signature Fundraiser to be held on Saturday, Apri 29, 2023.(MA)

RECOMMENDATION

Council approve Silver Level Sponsorship for the Dinuba Lyons Club Annual Dinner Fundraiser in the amount of $500.

EXECUTIVE SUMMARY

The Dinuba Lions Club will hold their annual fundraiser on Saturday, April 29, 2023. The Dinuba Lions Club submitted a letter requesting a donation of $500 to support their annual signature fundraiser.

OUTSTANDING ISSUES

None.

DISCUSSION

The Dinuba Lions Club has served the community of Dinuba since 1947. The Dinuba Lions Club on the local level supports:

- Scholarships awards for High School Seniors
- School and youth, such as free eyeglasses to students, FFA and other student clubs, numerous Dinuba recreation sports teams
- Community assistance, such as assist local non-profits like Open Gate, Dawning's and Youth for Christ
- Leo Club for development of Leadership and Service in school-age youth

The Dinuba Lions Club will host A Night with Dave Stamey on Saturday, April 29, 2023.

There is four (4) sponsorship levels and details of each sponsorship level and a

formal request for sponsorship are attached herein as 'Attachment A' Staff recommends that the Council approve the $500 Silver level sponsorship to support their annual signature fundraiser.

FISCAL IMPACT

The City's FY 2022-23 Community Grants/Miscellaneous Fund was budgeted at $10,000 for sponsorship request such as these.

PUBLIC HEARING

None required.

ATTACHMENTS:

A. Dinuba Lions Club Sponsorship Request

Attachment 'A'

LIONS CLUB

LIBERTY + INTELLIGENCE + OUR + NATIONS + SAFETY

POST OFFICE BOX 807
DINUBA, CALIFORNIA 93618

City of Dinuba
405 East El Monte Way
Dinuba, California 93618

March 30, 2023

Greetings,

Dinuba Lions Club has served the community of Dinuba since 1947. Our club would like to request a donation of $500 to support our annual signature fundraiser to be held on Saturday, April 29, 2023. The event is held at Pucker Up Ranch, 3540 Cove Avenue, Reedley, California, and will feature a steak dinner under the stars followed by a concert by Dave Stamey. Proceeds of the event will go to the community as listed below.

As part of Lions Club International, we sponsor Sight Programs for the purchase and recycling of eyeglasses and the support of eye surgeries. On the local level, the club supports:

Scholarship Awards:	High School Seniors
School and Youth:	Free Eye Glasses to Students on an "as needed" basis
	FFA and other Student Clubs, Bicycle
	Attendance Awards and Sports Teams
Community Assistance:	Assist local Non-Profits like Open Gate, Dawnings and Youth for Christ
	Numerous Dinuba Recreation Sports Teams
Leo Club	Development of Leadership and Service in School-age Youth

I have attached the sponsor form that you can return with your donation, and we thank you for your partnership with our club as we endeavor to continue our support this great community.

Thank you,

Tim Conklin
Dinuba Lions Club

RECEIVED
MAR 3 1 2023
BY:

Dinuba Lions Club
Dave Stamey Concert Fundraiser
April 29, 2023
EVENT SPONSOR APPLICATION

BRONZE LEVEL: $250
* Business name mentioned at event.

SILVER LEVEL: $500
* Business name mentioned at event.
* Name recognition on concert banner at event

GOLD LEVEL: $1,000
* Business name mentioned at event.
* Name recognition on large personalized banner at event.

PREMIER LEVEL: $1500
*Business name mentioned at event.
*Name recognition on large personalized banner at event.
*Table of 8 including 8 sheets of raffle tickets.

Please make donations Payable to Dinuba Lions Club. Federal Tax ID #94-1124194

COMPANY NAME:_____

ADDRESS: _____ CITY: _____ ZIP:_____

CONTACT NAME:_____ Phone: _____ Email_____

Provide a brief description of the business.

_____

_____

Please attach a business card.

_____ _____

Signature Date

Please return your Sponsor Application with check and business card to:
Dinuba Please Lions Club, P.O. Box 807, Dinuba, CA 93618

If you have any questions, please contact Connie Moore (559 805-6943), Tim Conklin (559-259-9859) or Ed Smither (559 972-5256).

APRIL 29TH 2023

the Dinuba Lions Club presents

A NIGHT WITH
DAVE STAMEY

Pucker Up Ranch | 3510 Cove Ave Reedly, CA

Gates open at 4:30 | Dinner at 6:00 | Concert at 7:30
No Host Bar and Raffle

For only $60 join us as the sun goes down for an evening of great music and a New York Steak dinner w/ all the fixin's



– TICKETS ON SALE NOW –

Contact Tim Conklin 559-259-9859 or Ed Smither 559-972-5256 to purchase.

City Council Staff Report

Department: CITY MANAGER'S OFFICE April 11, 2023

To: Mayor and City Council

From: Maria Alaniz, City Clerk/Human Resources Director

Subject: Cancellation of City Council Meeting on April 25, 2023 (MA)

RECOMMENDATION

Council to consider cancellation of the City Council meeting scheduled for April 25, 2023.

EXECUTIVE SUMMARY

Mayor Reynosa, Vice Mayor Nerio-Guerrero, and Council Member Launer will be attending the San Joaquin Valley Policy Conference in Manteca, CA on April 24 through April 26 and will not be in town for the regularly scheduled City Council meeting scheduled for April 25, 2023. Therefore, the City Council is being asked to cancel the April 25, 2023 Council meeting.

OUTSTANDING ISSUES

None.

DISCUSSION

Mayor Reynosa, Vice Mayor Nerio-Guerrero, and Council Member Launer will be attending the San Joaquin Valley Policy Conference in Manteca, CA from Monday, April 24, 2023, to Wednesday, April 26, 2023. The regular City Council meeting is on April 25, 2023. The City Council may wish to cancel this meeting due to lack of a quorum.

Staff does not anticipate any major agenda items for the April 25, 2024 meeting. However, if a need arises to have a second meeting in April staff will advise the City Council and coordinate a special meeting either before or after the week of April 24, 2023.

FISCAL IMPACT

None.

PUBLIC HEARING

None required.

City Council Staff Report

Department: FINANCE SERVICES | April 11, 2023

To: Mayor and City Council

From: Karina Solis, Administrative Services Director

By: Maria Alaniz, City Clerk/Human Resources Director

Subject: Warrant Register March 31, 2023 (KS)

RECOMMENDATION

Council to review and approve the Warrant Register as presented.

EXECUTIVE SUMMARY

None.

OUTSTANDING ISSUES

None.

DISCUSSION

None.

FISCAL IMPACT

None.

PUBLIC HEARING

None required.

ATTACHMENTS:

WR 03.31.2023

Accounts Payable Invoice Report

Payment Date Range 03/25/23 - 03/31/23
Report By Vendor - Invoice
Summary Listing

Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
Vendor **263 - Advantek Benefit Administrators**									
03/24/2023	03/24/2023 Funding Request	Paid by Check #41031		03/24/2023	03/31/2023	03/31/2023		03/31/2023	62,925.85
		Vendor **263 - Advantek Benefit Administrators** Totals				Invoices	1		$62,925.85
Vendor **21 - Aramark Uniform Services Inc.**									
5031165345	Fy 22/23-Parks-Uniforms for the week of 3/22/23	Paid by Check #41032		03/22/2023	03/31/2023	03/31/2023	03/23/2023	03/31/2023	75.90
		Vendor **21 - Aramark Uniform Services Inc.** Totals				Invoices	1		$75.90
Vendor **17 - AT&T**									
939105447503/23	CS Telephone 02/10/23-03/09/23	Paid by Check #41033		03/10/2023	03/31/2023	03/31/2023		03/31/2023	24.51
939106901203/23	Sportsplex - Telephone 02/10/23-03/09/23	Paid by Check #41035		03/10/2023	03/31/2023	03/31/2023		03/31/2023	68.25
939105474403/23	CS Telephone 02/11/23-03/10/23	Paid by Check #41034		03/11/2023	03/31/2023	03/31/2023		03/31/2023	366.57
		Vendor **17 - AT&T** Totals				Invoices	3		$459.33
Vendor **65 - Banner Pest Control**									
209857	PD - Removal of Pigeons - Downtown	Paid by Check #41036		03/01/2023	03/31/2023	03/31/2023		03/31/2023	75.00
210026	PD - Removal of Pigeons - Downtown	Paid by Check #41036		03/13/2023	03/31/2023	03/31/2023		03/31/2023	75.00
		Vendor **65 - Banner Pest Control** Totals				Invoices	2		$150.00
Vendor **1826 - Bouncing Off the Walls, INC**									
22-026	FY 22/23-SE-Rental of bounce house for S.Fling 4/1/23	Paid by Check #41037		03/23/2023	03/31/2023	03/31/2023	03/24/2023	03/31/2023	250.00
		Vendor **1826 - Bouncing Off the Walls, INC** Totals				Invoices	1		$250.00
Vendor **232 - Courier Printing and Village Printer**									
C26534	BUSINESS CARDS-Reynosa	Paid by Check #41038		03/29/2023	03/31/2023	03/31/2023		03/31/2023	55.07
		Vendor **232 - Courier Printing and Village Printer** Totals				Invoices	1		$55.07
Vendor **1651 - Deere Credit, Inc.**									
2757034	Fy 22/23-Parks-Final lease pymnt on John Deere tractor	Paid by Check #41039		03/10/2023	03/31/2023	03/31/2023	03/15/2023	03/31/2023	8,029.57
		Vendor **1651 - Deere Credit, Inc.** Totals				Invoices	1		$8,029.57
Vendor **1920 - Desmond & Louis, Inc**									
PIO0914152023	PD - PIO Training for First Responders - E. Trevino & T. Ashford	Paid by Check #41040		03/22/2023	03/31/2023	03/31/2023		03/31/2023	850.00
		Vendor **1920 - Desmond & Louis, Inc** Totals				Invoices	1		$850.00
Vendor **30 - Dinuba Chamber of Commerce**									
Earth Day 2023	Sponsorship Earth Day Golf Tournament Event 2023	Paid by Check #41041		03/29/2023	03/31/2023	03/31/2023		03/31/2023	1,000.00

Accounts Payable Invoice Report

Payment Date Range 03/25/23 - 03/31/23
Report By Vendor - Invoice
Summary Listing

Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
		Vendor **30 - Dinuba Chamber of Commerce** Totals				Invoices	1		$1,000.00
Vendor **341 - Dinuba Tires LLC**									
075408	Fy 22/23-Parks-Repair on a flat	Paid by Check #41042		03/23/2023	03/31/2023	03/31/2023	03/24/2023	03/31/2023	20.00
		Vendor **341 - Dinuba Tires LLC** Totals				Invoices	1		$20.00
Vendor **200 - Dinuba Unified School District**									
653	Fy 22/23-Sports Prog-Basketball 22-23-Supplies	Paid by Check #41043		03/13/2023	03/31/2023	03/31/2023	03/21/2023	03/31/2023	203.02
		Vendor **200 - Dinuba Unified School District** Totals				Invoices	1		$203.02
Vendor **35 - Federal Express Corporation**									
8-071-78992	PD - Shipment Service Charges / Sgt. Robison	Paid by Check #41044		03/17/2023	03/31/2023	03/31/2023		03/31/2023	113.22
		Vendor **35 - Federal Express Corporation** Totals				Invoices	1		$113.22
Vendor **1244 - Fire Apparatus Solutions**									
FAS-PP064349	Smeal 105' Aerial	Paid by Check #41045		02/08/2023	03/31/2023	03/31/2023		03/31/2023	1,323,521.00
		Vendor **1244 - Fire Apparatus Solutions** Totals				Invoices	1		$1,323,521.00
Vendor **252 - Geil Enterprises, Inc.**									
428841	PD - April-June 2023 / Entre Access Software Support	Paid by Check #41046		04/01/2023	03/31/2023	03/31/2023		03/31/2023	96.00
		Vendor **252 - Geil Enterprises, Inc.** Totals				Invoices	1		$96.00
Vendor **1588 - Jonathan Gonzalez**									
S-223 Fireline	Educational Reimbursement	Paid by Check #41047		03/01/2023	03/31/2023	03/31/2023		03/31/2023	398.00
ACLS	Reimbursement	Paid by Check #41047		03/27/2023	03/31/2023	03/31/2023		03/31/2023	158.00
		Vendor **1588 - Jonathan Gonzalez** Totals				Invoices	2		$556.00
Vendor **1921 - Imagine Court Reporting**									
72090	Eagle Fire and Water V City of Dinuba	Paid by Check #41048		09/06/2022	03/31/2023	03/31/2023		03/31/2023	2,003.65
74922	Eagle Fire and Water v City of Dinuba	Paid by Check #41048		10/18/2022	03/31/2023	03/31/2023		03/31/2023	759.15
75009	Eagle Fire and Water v City of Dinuba	Paid by Check #41048		10/20/2022	03/31/2023	03/31/2023		03/31/2023	1,560.06
76428	Eagle Fire and Water v City of Dinuba	Paid by Check #41048		11/17/2022	03/31/2023	03/31/2023		03/31/2023	492.30
		Vendor **1921 - Imagine Court Reporting** Totals				Invoices	4		$4,815.16
Vendor **1403 - Kings Industrial Occupational Medical Center, Inc.**									
181497	SERVICE MONTH FEBRUARY 2023	Paid by Check #41049		03/09/2023	03/31/2023	03/31/2023		03/31/2023	1,975.34
		Vendor **1403 - Kings Industrial Occupational Medical Center, Inc.** Totals				Invoices	1		$1,975.34
Vendor **281 - Law and Associates Investigations**									

Accounts Payable Invoice Report

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Summary Listing

Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
23-066	PD - Background / Reserve Police Officer J. Vasquez	Paid by Check #41050		03/24/2023	03/31/2023	03/31/2023		03/31/2023	700.00
		Vendor **281 - Law and Associates Investigations** Totals				Invoices	1		$700.00
Vendor **449 - Les Schwab Tire Centers of Central California**									
55100306877	E-231 Tires	Paid by Check #41051		03/22/2023	03/31/2023	03/31/2023		03/31/2023	1,776.99
		Vendor **449 - Les Schwab Tire Centers of Central California** Totals				Invoices	1		$1,776.99
Vendor **1723 - Matson Alarm Co, Inc.**									
3482139	405 E El Monte Way 04/01/23-04/30/23	Paid by Check #41052		04/01/2023	03/31/2023	03/31/2023		03/31/2023	43.00
		Vendor **1723 - Matson Alarm Co, Inc.** Totals				Invoices	1		$43.00
Vendor **160 - Mid Valley Publishing Inc.**									
0012685 03/21/23	Membership Renewal Dinuba City Hall Cashiers	Paid by Check #41053		03/21/2023	03/31/2023	03/31/2023		03/31/2023	30.00
		Vendor **160 - Mid Valley Publishing Inc.** Totals				Invoices	1		$30.00
Vendor **899 - NBS**									
202303-1408	Professional Services 04/01/2023-06/30/2023 CFD 2018-1	Paid by Check #41054		03/20/2023	03/31/2023	03/31/2023		03/31/2023	1,255.37
202303-1427	Professional Services 04/01/2023-06/30/2023	Paid by Check #41054		03/20/2023	03/31/2023	03/31/2023		03/31/2023	7,469.90
		Vendor **899 - NBS** Totals				Invoices	2		$8,725.27
Vendor **142 - Office Depot BSD**									
301197675001	Fy 22/23-Dept Office supplies	Paid by Check #41055		03/13/2023	03/31/2023	03/31/2023	03/23/2023	03/31/2023	280.70
303423924001	Fy 22/23-CS-Office supplies for front office	Paid by Check #41055		03/14/2023	03/31/2023	03/31/2023	03/23/2023	03/31/2023	106.13
		Vendor **142 - Office Depot BSD** Totals				Invoices	2		$386.83
Vendor **76 - Pacific Gas & Electric**									
3166578419003/23	3007 W KAMM AVE 02/16/23-02/28/23	Paid by Check #41061		03/20/2023	03/31/2023	03/31/2023		03/31/2023	28.34
1557710974503/23	1851 E KAMM AVE 02/09/23-3/12/23	Paid by Check #41056		03/14/2023	03/31/2023	03/31/2023		03/31/2023	1,801.37
4323390246903/23	CITRUS HEIGHTS VENTURA AND O 02/15/23-03/16/23	Paid by Check #41057		03/16/2023	03/31/2023	03/31/2023		03/31/2023	69.94
8543598174203/23	L & L 02/15/23-03/16/23	Paid by Check #41058		03/16/2023	03/31/2023	03/31/2023		03/31/2023	191.40
9018373735303/23	L & L DUNMORE HOMES VISCAYA 1 AT SAGINA 02/15/23-03/16/23	Paid by Check #41059		03/16/2023	03/31/2023	03/31/2023		03/31/2023	1,025.16
9196176758803/23	L & L SIERRA WAY AND BUENA VISTA AVE 02/15/23-03/16/23	Paid by Check #41060		03/16/2023	03/31/2023	03/31/2023		03/31/2023	92.24
0915078178003/23	PW 02/15/23-03/16/23	Paid by Check #41062		03/16/2023	03/31/2023	03/31/2023		03/31/2023	1,457.76
5949665550303/23	6675 AVE 412 02/16/23-03/19/23	Paid by Check #41063		03/21/2023	03/31/2023	03/31/2023		03/31/2023	26.29
6744215678103/23	6675 AVE 412 02/16/23-03/19/23	Paid by Check #41064		03/22/2023	03/31/2023	03/31/2023		03/31/2023	5,095.83

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		Vendor **76 - Pacific Gas & Electric** Totals				Invoices	9		$9,788.33
Vendor **7 - Pena's Disposal Services**									
724843	Fy 22/23-Parks-Disposal service for Vuich park	Paid by Check #41065		03/20/2023	03/31/2023	03/31/2023	03/23/2023	03/31/2023	330.62
		Vendor **7 - Pena's Disposal Services** Totals				Invoices	1		$330.62
Vendor **1922 - Jeremiah Reynoso**									
03/27/2023	Reimb Medical Screening fee	Paid by Check #41066		03/27/2023	03/31/2023	03/31/2023		03/31/2023	27.00
		Vendor **1922 - Jeremiah Reynoso** Totals				Invoices	1		$27.00
Vendor **1161 - Jacqueline L. Ryle Ph.D.**									
03/16/2023	Goal Strategies workshop 03/10/2023	Paid by Check #41067		03/16/2023	03/31/2023	03/31/2023		03/31/2023	450.00
		Vendor **1161 - Jacqueline L. Ryle Ph.D.** Totals				Invoices	1		$450.00
Vendor **1447 - Monte Sylvester**									
April 2023	Anthem Reimb 04/01/2023-04/30/2023	Paid by Check #41068		03/28/2023	03/31/2023	03/31/2023		03/31/2023	331.93
		Vendor **1447 - Monte Sylvester** Totals				Invoices	1		$331.93
Vendor **189 - Terminix International**									
430988131	PD - Pest Control Service	Paid by Check #41069		03/08/2023	03/31/2023	03/31/2023		03/31/2023	69.00
		Vendor **189 - Terminix International** Totals				Invoices	1		$69.00
Vendor **311 - Top Dog Training Center**									
1681	PD - K9 Enzo / Maintenance Training	Paid by Check #41070		03/26/2023	03/31/2023	03/31/2023		03/31/2023	90.00
		Vendor **311 - Top Dog Training Center** Totals				Invoices	1		$90.00
Vendor **273 - US Bank**									
496937731	PD - Copiers Lease	Paid by Check #41071		03/19/2023	03/31/2023	03/31/2023		03/31/2023	907.08
		Vendor **273 - US Bank** Totals				Invoices	1		$907.08
Vendor **354 - Verizon Wireless**									
9930128295	Administration 02/15/23-03/14/23	Paid by Check #41075		03/14/2023	03/31/2023	03/31/2023		03/31/2023	127.00
9930128296	CM & Council 02/15/23-03/14/23	Paid by Check #41074		03/14/2023	03/31/2023	03/31/2023		03/31/2023	309.57
9930025623	March 2023	Paid by Check #41073		03/12/2023	03/31/2023	03/31/2023		03/31/2023	336.19
9930128293	Fy 22/23-Dept. cell phone bill	Paid by Check #41072		03/14/2023	03/31/2023	03/31/2023	03/24/2023	03/31/2023	1,049.68
		Vendor **354 - Verizon Wireless** Totals				Invoices	4		$1,822.44
Vendor **14 - W & E Electric**									
2212061	Court House Parking Lot Lights	Paid by Check #41076		12/15/2022	03/31/2023	03/31/2023		03/31/2023	100.00
		Vendor **14 - W & E Electric** Totals				Invoices	1		$100.00
Vendor **Kaiser Permanente**									

Accounts Payable Invoice Report

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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
22-3247	Overpayment Run #22-3247	Paid by Check #41077		03/27/2023	03/31/2023	03/31/2023		03/31/2023	1,920.10
			Vendor **Kaiser Permanente** Totals			Invoices	1		$1,920.10
Vendor **Kings River Quilters Guild**									
Refund fees	Fy 22/23-Multipurpose room indoor rental refund for 3/11/23	Paid by Check #41078		03/20/2023	03/31/2023	03/31/2023	03/20/2023	03/31/2023	701.00
			Vendor **Kings River Quilters Guild** Totals			Invoices	1		$701.00
			Grand Totals			Invoices	55		$1,433,295.05

City Council Staff Report

Department: FINANCE SERVICES | April 11, 2023

To: Mayor and City Council

From: Karina Solis, Administrative Services Director

By: Jacqueline Lopez, Fiscal Analyst I

Subject: Public Hearing to Consider Resolution No. 2023-21 Approving Annual Review and Adjustment to Fees, Charges and Fines (KS)

RECOMMENDATION

Council to conduct a public hearing to solicit community input, close the public hearing and adopt Resolution No. 2023-21 implementing the recommended charges and user fees effective July 1, 2023.

EXECUTIVE SUMMARY

The City of Dinuba retained Willdan Financial Services to conduct a comprehensive User Fee Study to evaluate all city charges and fees assessed for providing a variety of city services. The firm completed their review and is recommending adjustments to certain charges and user fees. The Council must conduct a public hearing before approving Resolution No. 2023-21 adopting the proposed fees as contained in the User Fee Study.

OUTSTANDING ISSUES

None.

DISCUSSION

Local governments adopt user fees to cover the cost of providing certain public services primarily benefitting specific users. The City of Dinuba adopted Ordinance No. 92-10 on June 23, 1992, establishing user fees for a variety of city services. The fees included an annual increase tied to the Consumer Price Index in order to keep up with inflation. However, many of the fees have not been reviewed and adjusted since 1992 except for certain fees charged by Public Works, Building, Engineering and Planning services. The fees for these services were update in November 2015

following a comprehensive User Fee Study prepared by an outside consultant.

In order to ensure user fees, charges and fines reflect the true cost of providing specific services to the end-user, staff retained Wildan Financial Services to prepare a comprehensive User Fee Study of all city-wide fees. A User Fee Study is used as the basis to calculate and set fees to recover the full cost of providing city services; and to make findings that the fees reflect a reasonable estimate of the cost of providing the applicable services. User fees cannot be set in excess of the cost of service.

Wildan Financial Services completed its analysis of user fees based on the full cost of providing city services, including direct salaries and benefits of City staff, direct departmental costs, and indirect costs from central service support. The scope of the study encompassed a review and calculation of the user fees charged by the following Dinuba departments: Engineering & Planning, Building, Community Services, Public Works, Police, Fire, and Ambulance Services.

The total cost of each service included in the analysis is based on the Fully Burdened Hourly Rates (FBHRs) that were determined for city personnel directly involved in providing services such as, but not limited, to salaries and benefits, operating costs, administrative support, and overhead costs. Again, the user fees included in the study are based on hard costs associated with providing the specific services to the public. A copy of the User Fee Study is enclosed as Exhibit 1 to the Resolution.

Staff is recommending that the City Council adopt Resolution No. 2023-21 enclosed herein as Attachment 'A' approving the User Fee Study prepared by Wildan Financial Services.

FISCAL IMPACT

As presented in this item, the City will be reimbursed for more of its cost in providing municipal services; however, the ultimate fiscal impact will be determined by the cost recovery method that is authorized by council.

PUBLIC HEARING

A notice of the hearing was published in the Mid-Valley Times and on the City’s Website.

ATTACHMENTS:

A. Resolution 2023-21 and Exhibit "1" User Fee Study

RESOLUTION 2023-21

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DINUBA, CALIFORNIA AMENDING VARIOUS RESOLUTIONS WHICH SET FEES, CHARGES, AND FINES FOR CITY SERVICES

WHEREAS, the City of Dinuba has conducted an extensive analysis of its services, the costs reasonably borne of providing those services, the beneficiaries of those services, and the revenues produced by those paying fines, fees and charges for special services; and,

WHEREAS, the City wishes to comply with both the letter and the spirit of Article XIIB of the California Constitution and limit the growth of taxes; and

WHEREAS, the City has adopted Ordinance 92-10 establishing its policy as to the recovery of costs reasonably borne to be recovered from users of City services; and

WHEREAS, pursuant to Government Code Section 54994.1 the specific fees and fines to be charged for services must be adopted by the City Council by Resolution, after providing notice and holding a public hearing; and

WHEREAS, notice of public hearing has been provided per Government Code Section 6062A, oral and written presentations have been made and received, a general explanation of the hereinafter contained schedule of fees, charges and fines has been published as required, and the required public hearing held; and

WHEREAS, it is the intention of the City Council to develop a revised schedule of fees, charges and fines based on the City's budgeted and projected costs reasonably borne; and

WHEREAS, Resolution 98-08, adopted by the City Council on March 24, 1998, did declare the intent of the City Council to be that all fees, charges, and fines included in this schedule be reviewed at least annually and adjusted accordingly; and

WHEREAS, all requirements of California Government Code Sections 66016 and 66018 are hereby found to have been complied with;

WHEREAS, Willdan Financial Services (Willdan) prepared an analysis of the City's fees, as reflected on the attached Exhibit '1';

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF DINUBA, CALIFORNIA, DOES RESOLVE, DETERMINE, AND ORDER AS FOLLOWS:

The changes to the fee schedule enclosed herein as Exhibit'1' shall be in effect commencing July 1, 2023, and shall remain in effect until change or amended by the City Council. All other existing and approved fees, charges and fines will remain at their approved rates.

PASSED, APPROVED, AND ADOPTED this 11th day of April 2023 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

_____
Mayor

ATTEST:

_____
City Clerk

Exhibit '1'

City of Dinuba

User Fee Study



WILLDAN

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Executive Summary

The City of Dinuba engaged Willdan Financial Services (Willdan) to determine the full costs incurred by the City to support the various activities for which the City charges user fees. Due to the complexity and the breadth of performing a comprehensive review of fees, Willdan employed a variety of fee methodologies to identify the full costs of individual fee and program activities. This report and the appendices herein identifies 100% full cost recovery for City services and the recommended level of recovery as determined through discussion with departmental staff.

The reality of the local government fee environment is that significant increases to achieve 100% cost recovery can often not be feasible, desirable, or appropriate depending on policy direction —particularly in a single year. The recommended fees identified herein are either at or less than full cost recovery.

User Fee Background

Background

As part of a general cost recovery strategy, local governments adopt user fees to fund programs and services that provide limited or no direct benefit to the community as a whole. As cities struggle to maintain levels of service and variability of demand, they have become increasingly aware of subsidies provided by the General Fund and have implemented cost-recovery targets. To the extent that governments use general tax monies to provide individuals with private benefits, and not require them to pay the full cost of the service (and, therefore, receive a subsidy), the government is limiting funds that may be available to provide other community-wide benefits. In effect, the government is using community funds to pay for private benefit. Unlike most revenue sources, cities have more control over the level of user fees they charge to recover costs, or the subsidies they can institute.

Fees in California are required to conform to the statutory requirements of the California Constitution, Proposition 218, and the California Code of Regulations. The Code also requires that the City Council adopt fees by either ordinance or resolution, and that any fees in excess of the estimated total cost of rendering the related services must be approved by a popular vote of two-thirds of those electors voting because the charge would be considered a tax and not a fee.

California User Fee History

Before Proposition 13, California cities were less concerned with potential subsidies and recovering the cost of their services from individual fee payers. In times of fiscal shortages, cities simply raised property taxes, which funded everything from police and recreation to development-related services. However, this situation changed with the passage of Proposition 13 in 1978.

Proposition 13 established the era of revenue limitation in California local government. In subsequent years, the state saw a series of additional limitations to local government revenues. Proposition 4 (1979) defined the difference between a tax and a fee: a fee can be no greater than the cost of providing the service; and Proposition 218 (1996) further limited the imposition of taxes for certain classes of fees. As a result, cities were required to secure a supermajority vote in order to enact or increase taxes. Since the public continues to resist efforts to raise local government taxes, cities have little control and very few successful options for new revenues. Compounding this limitation, the State of California took a series of actions in the 1990's and 2000's to improve the State's fiscal situation—at the expense of local governments. As an example, in 2004-05, the Educational Revenue Augmentation Funds ("ERAF") take-away of property taxes and the reduction of Vehicle License Fees have severely reduced local tax revenues.

In addition, on November 2, 2010, California voters approved Proposition 26, the "Stop Hidden Taxes Initiative", which is aimed at defining "regulatory fees" as a special tax rather than a fee, thus requiring approval by two-thirds vote of local voters. These regulatory fees are typically intended to mitigate the societal and environmental impacts of a business or person's activities. Proposition 26 contains seven categories of exceptions. The fees analyzed as part of this study fell under categories one through five consisting of charges for specific benefits, government service, regulatory need, for use of government property, or a fine/penalty.

Additional Policy Considerations

The recent trend for municipalities is to update their fee schedules to reflect the actual costs of certain public services primarily benefitting users. User Fees recover costs associated with the provision of specific services benefiting the user, thereby reducing the use of General Fund monies for such purposes.

In addition to collecting the direct cost of labor and materials associated with processing and administering user services, it is common for local governments to recover support costs. Support costs are those costs relating to a local government's central service departments that are properly allocable to the local government's operating departments. Central services support cost allocations were incorporated using the resulting indirect overhead percentages determined through the Cost Allocation Plan. This plan was developed prior to the User Fee study to determine the burden placed upon central services by the operating departments in order to allocate a proportionate share of central service cost.

As labor effort and costs associated with the provision of services fluctuate over time, a significant element in the development of any fee schedule is that it has the flexibility to remain current. Therefore, it is recommended that the City include an inflationary factor in the resolution adopting the fee schedule to allow the City Council, by resolution, to annually increase or decrease the fees.

The City may employ many different inflationary factors. The most commonly used inflator is some form of the Consumer Price Index (CPI) as it is widely well known and accepted. A similar inflator is the implicit price deflator for GDP, which is much like the CPI except that while the CPI is based on the same "basket" of goods and services every year, the price deflators' "basket" can change year to year. Since the primary factor for the cost of a City's services is usually the costs of the personnel involved, tying an inflationary factor that connects more directly to the personnel costs can be suitable if there is a clear method, or current practice of obtaining said factor.

Each City should use an inflator that they believe works the best for their specific situation and needs. It is also recommended that the City perform this internal review annually with a comprehensive review of services and fees performed every three to five years, which would include adding or removing fees for any new or eliminated programs/services.

Study Objective

As the City of Dinuba seeks to efficiently manage limited resources and adequately respond to increased service demands, it needs a variety of tools. These tools provide assurance that the City has the best information and the best resources available to make sound decisions, fairly and legitimately set fees, maintain compliance with state law and local policies, and meet the needs of the City administration and its constituency. Given the limitations on raising revenue in local government, the City recognizes that a User Fee Study is a very cost-effective way to understand the total cost of services and identify potential fee deficiencies. Essentially, a User Fee is a payment for a requested service provided by a local government that primarily benefits an individual or group.

The total cost of each service included in this analysis is based on the full cost of providing City services, including direct salaries and benefits of City staff, direct departmental costs, and indirect costs from central service support. This study determines the full cost recovery fee for the City to provide each service; however, each fee is set at the City's discretion, up to 100% of the total cost, as specified in this report.

The principal goal of the study was to help the City determine the full cost of the services that the City provides. In addition, Willdan established a series of additional objectives including:

- Developing a rational basis for setting fees
- Identifying subsidy amount, if applicable, of each fee in the model
- Ensuring compliance with State law
- Developing an updatable and comprehensive list of fees
- Maintaining accordance with City policies and goals

The study results will help the City better understand its true costs of providing services and may serve as a basis for making informed policy decisions regarding the most appropriate fees, if any, to collect from individuals and organizations that require individualized services from the City.

Scope of the Study

The scope of this study encompasses a review and calculation of the user fees charged by the following Dinuba departments and fee groups:

- Engineering & Planning
- Building
- Community Services
- Public Works
- Police
- Fire
- Ambulance Services

The study involved the identification of existing and potential new fees, fee schedule restructuring, data collection and analysis, orientation and consultation, quality control, communication and presentations, and calculation of individual service costs (fees) or program cost recovery levels.

Aim of the Report

The User Fee Study focused on the cost of City services, as City staff currently provides them at existing, known, or reasonably anticipated service and staff levels. This report provides a summary of the study results, and a general description of the approach and methods Willdan and City staff used to determine the recommended fee schedule. The report is not intended to document all of the numerous discussions throughout the process, nor is it intended to provide influential dissertation on the qualities of the utilized tools, techniques, or other approaches.

Project Approach and Methodology

Conceptual Approach

The basic concept of a User Fee Study is to determine the "reasonable cost" of each service provided by the City for which it charges a user fee. The full cost of providing a service may not necessarily become the City's fee, but it serves as the objective basis as to the maximum amount that may be collected.

The standard fee limitation established in California law for property-related (non-discretionary) fees is the "estimated, reasonable cost" principle. In order to maintain compliance with the letter and spirit of this standard, every component of the fee study process included a related review. The use of budget figures, time estimates, and improvement valuation clearly indicates reliance upon estimates for some data.

Fully Burdened Hourly Rates

The total cost of each service included in this analysis is primarily based on the Fully Burdened Hourly Rates (FBHRs) that were determined for City personnel directly involved in providing services. The FBHRs include not only personnel salary and benefits, but also any costs that are reasonably ascribable to personnel. The cost elements that are included in the calculation of fully burdened rates are:

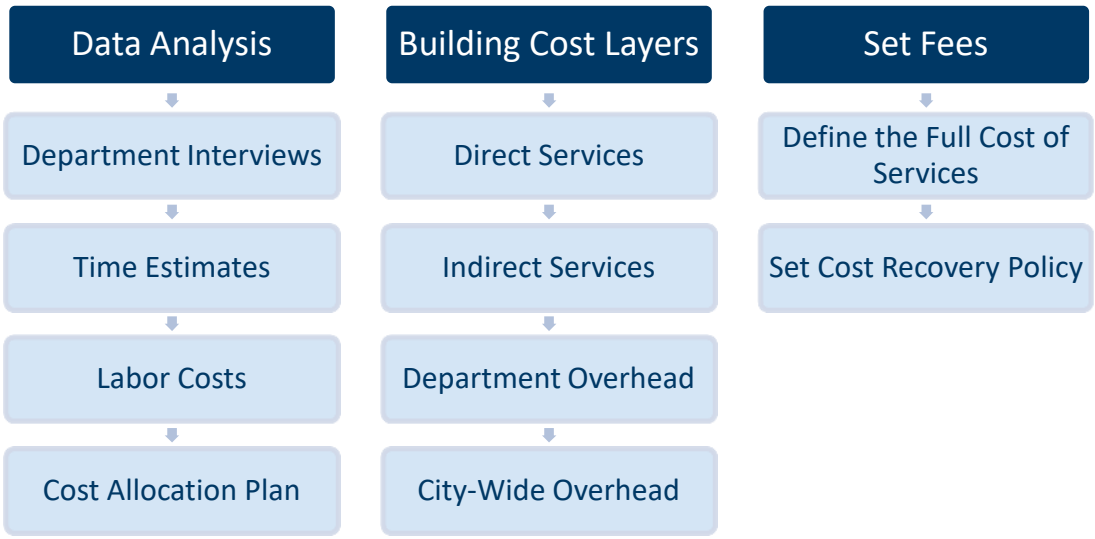
- Salaries & benefits of personnel involved
- Operating costs applicable to fee operations
- Departmental support, supervision, and administration overhead
- Indirect City-wide overhead costs calculated through the Cost Allocation Plan

An important factor in determining the fully burdened rate is in the calculation of productive hours for personnel. This calculation takes the available workable hours in a year of 2,080 and adjusts this figure to account for calculated or anticipated hours' employees are involved in non-billable activities such as paid vacation, sick leave, emergency leave, holidays, and other considerations as necessary. Dividing the full cost by the number of productive hours provides the FBHR.

The FBHRs are then used in conjunction with time estimates, when appropriate, to calculate a fee's cost based on the personnel and the amount of their time that is involved in providing each service.

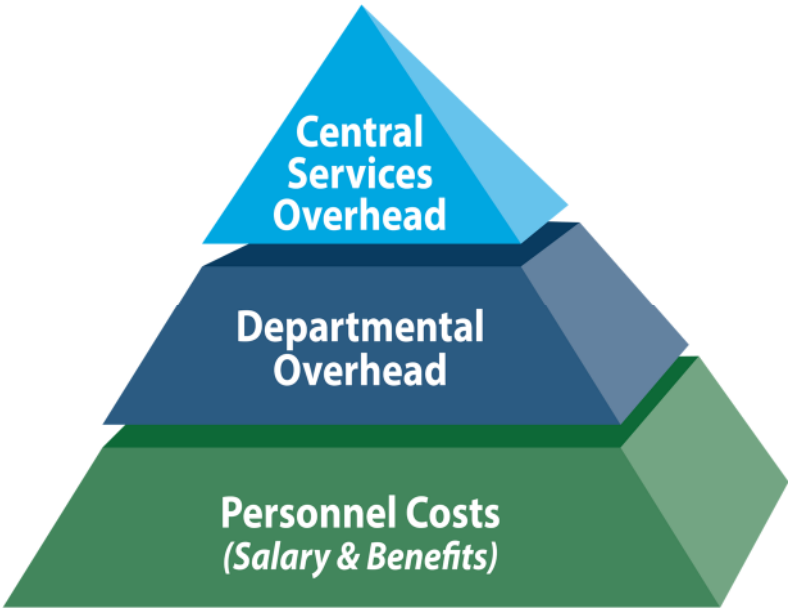
Summary Steps of the Study

The methodology to evaluate most User Fee levels is straightforward and simple in concept. The following list provides a summary of the study process steps:



Allowable Costs

This report identifies three types of costs that, when combined, constitute the fully burdened cost of a service ***(Appendix B)***. Costs are defined as direct labor, including salary and benefits, departmental overhead costs, and the City's central services overhead, where departmental and central service overhead costs constitute support costs. These cost types are defined as follows:



- ***Direct Labor (Personnel Costs):*** The costs related to staff salaries for time spent directly on fee-related services.
- ***Departmental Overhead:*** A proportional allocation of departmental overhead costs, including operation costs such as supplies and materials that are necessary for the department to function.
- ***Central Services Overhead:*** These costs, detailed in the City's Cost Allocation Plan, represent services provided by those Central Services Departments whose primary function is to support other City departments.

Methodology

The two methods of analysis for calculating fees used in this report are the:

Case Study Method (Standard Unit Cost Build-Up Approach): This approach estimates the actual labor and material costs associated with providing a unit of service to a single user. This analysis is suitable when City staff time requirements do not vary dramatically for a service, or for special projects where the time and cost requirements are easy to identify at the project's outset. Further, the method is effective in instances when a staff member from one department assists on an application, service or permit for another department on an as-needed basis. Costs are estimated based upon interviews with City staff regarding the time typically spent on tasks, a review of available records, and a time and materials analysis.

Programmatic Approach: In some instances, the underlying data is not available or varies widely, leaving a standard unit cost build-up approach impractical. In addition, market factors and policy concerns (as opposed to actual costs) tend to influence fee levels more than other types of services. Willdan employed a different methodology where appropriate to fit the programs' needs and goals. Typical programmatic approach cases are facility use fees, penalties, and instances where a program cost is divided over the user base to obtain a per applicant cost for shared cost services.

Quality Control/Quality Assurance

All study components are interrelated, thus flawed data at any step in the process will cause the ultimate results to be inconsistent and unsound. The elements of our Quality Control process for User Fee calculations include:

- Involvement of knowledgeable City staff
- Clear instructions and guidance to City staff
- Reasonableness tests and validation
- Normalcy/expectation ranges
- Internal and external reviews
- Cross-checking

Reasons for cost increases/decreases over current fees

Within the fee tables in ***Appendix C*** the differences are identified between the full costs calculated through the study and the fee levels currently in effect. The reasons for differences between the two can arise from a number of possible factors including:

- Previous fee levels may have been set at levels less than full cost intentionally, based on policy decisions
- Staffing levels and the positions that complete fee and service activity may vary from when the previous costs were calculated

- Personnel and materials costs could have increased at levels that differed from any inflationary factors used to increase fees since the last study
- Costs that this study has identified as part of the full cost of services may not have been accounted for in a previous study
    - Departmental overhead and administration costs
    - Vehicle and Facility Maintenance support costs
    - Indirect overhead from the Cost Allocation Plan
- Changes in processes and procedures within a department, or the City as a whole

City Staff Contributions

As part of the study process, Willdan received tremendous support and cooperation from City staff, which contributed and reviewed a variety of components to the study, including:

- Budget and other cost data
- Staffing structures
- Fee and service structures, organization, and descriptions
- Direct and indirect work hours (billable/non-billable)
- Time estimates to complete work tasks
- Review of draft results and other documentation

A User Fee Study requires significant involvement of the managers and line staff from the departments—on top of their existing workloads and competing priorities. The contributions from City staff were critical to this study. We would like to express our appreciation to the City and its staff for their assistance, professionalism, positive attitudes, helpful suggestions, responsiveness, and overall cooperation.

Dinuba User Fees

Cost Recovery

The cost recovery models, by department/division fee type, are presented in detail in ***Appendix C***. Full cost recovery is determined by summing the estimated amount of time each position (in increments of minutes or hours) spends to render a service. Time estimates for each service rendered were predominately determined by Willdan and City Staff through a time and materials survey conducted for each department/division fee included in the study. The resulting cost recovery amount represents the total cost of providing each service. The City's current fee being charged for each service, if applicable, is provided in this section, as well, for reference.

It is important to note that the time and materials survey used to determine the amount of time each employee spends assisting in the provision of the services listed on the fee schedule is essential in identifying the total cost of providing each service. Specifically, in providing services, a number of employees are often involved in various aspects of the process, spending anywhere from a few minutes to several hours on the service.

A primary goal of this study was to identify the cost of City services, to provide information to help the City make informed decisions regarding the actual fee levels and charges. The responsibility to determine the final fee levels is a complicated task. City staff must consider many issues in formulating recommendations, and the City Council must consider those same issues and more in making the final decisions.

City staff assumes the responsibility to develop specific fee level recommendations to present to the City Council. Unfortunately, there are no hard and fast rules to guide the City, since many of the considerations are based on the unique characteristics of the City of Dinuba, and administrative and political discretion. However, in setting the level of full cost recovery for each fee, one should consider whether the service solely benefits one end user or the general community.

Subsidization

Recalling the definition of a user fee helps guide decisions regarding subsidization. The general standard is that individuals (or groups) who receive a wholly private benefit should pay 100% of the full cost of the services. In contrast, services that are simply public benefit should be funded entirely by the general fund's tax dollars. Unfortunately, for the decision makers, many services fall into the range between these two extremes.

Further complicating the decision, opponents of fees often assert that the activities subject to the fees provide economic, cultural, "quality of life," or other community benefits that exceed the costs to the City.

It is recommended the City consider such factors during its deliberations regarding appropriate fee levels.

Of course, subsidization can be an effective public policy tool, since it can be used to reduce fees to encourage certain activities (such as compliance inspections to ensure public safety) or allow some people to be able to afford to receive services they otherwise could not at the full cost. In addition, subsidies can

be an appropriate and justifiable action, such as to allow citizens to rightfully access services, without burdensome costs.

Despite the intent, it is important for the City and public to understand that subsidies must be covered by another revenue source, such as the General Fund. Therefore, the general taxpayer will potentially help to fund private benefits, and/or other City services will not receive funds that are otherwise directed to cover subsidies.

Impact on Demand (Elasticity)

Economic principles of elasticity suggest that increased costs for services (higher fees) will eventually curtail the demand for the services; whereas lower fees may spark an incentive to utilize the services and encourage certain actions. Either of these conditions may be a desirable effect to the City. However, the level of the fees that would cause demand changes is largely unknown. The Cost of Service Study did not attempt to evaluate the economic or behavioral impacts of higher or lower fees; nevertheless, the City should consider the potential impacts of these issues when deciding on fee levels.

Summary

If the City's principal goal of this study were to maximize revenues from user fees, Willdan would recommend setting user fees at 100% of the full cost identified in this study. However, we understand that revenue enhancement is not the only goal of a cost of service study, and sometimes full-cost recovery is not needed, desired, or appropriate. Other City and departmental goals, City Council priorities, policy initiatives, past experience, implementation issues, and other internal and external factors may influence staff recommendations and City Council decisions. In this case, the proper identification of additional services (new or existing services) and creation of a consistent and comprehensive fee schedule was the primary objective of this study. City staff has reviewed the full costs and identified the "recommended fee levels" for consideration by City Council. The attached appendices exhibit these unit fees individually.

The fee changes suggested in the below sections also require some context based on the City's recent history in fee setting. Engineering, Planning, and Building fees were last changed July 1st, 2016, and to the best of Willdan's knowledge it has been longer for other fee groups. Accounting for consumer price index adjustments to fees alone would be around a 17% increase, but that increase would be larger if the adjustment was based on wage and benefit inflation over the years that are the key drivers for the cost of services.

The preceding sections provide background for each department or division and the results of this study's analysis of their fees. For the full list of each fee's analysis, refer to ***Appendix C*** of this report.

Engineering and Planning

The Engineering division ensure private development meets all city conditions and standards with regard to development. The division also implements the city Community Investment Program, constructing new infrastructure and maintaining and repairing existing infrastructure, to enhance the safety and security of the community (Capital Improvement Program/Design Bid/Construction Management/ROW Acquisition/Public Improvement Plan Review/Traffic Engineering/Master Utility Plans/Final Maps).

The Planning Division is responsible for maintaining the City's General Plan, Zoning Ordinance and Specific Plans. The Planning Division provides environmental and planning support to other departments within the City. The Planning Division also prepares studies and reports such as demographics, land absorption trends, and development entitlement activity on a regular basis. Other responsibilities include current planning related to site plans, conditional use permits, zoning enforcement, environmental review & general plan implementation.

Analysis

Willdan individually reviewed the services and programs associated with the Engineering and Planning Division. The review also consisted of an evaluation of existing services in an effort to update the fee schedule.

The analysis of Engineering and Planning Services relied primarily upon a standard unit cost build-up approach, whereby we determined the reasonable cost of each fee occurrence using staff time to recover the direct cost of staff and the pro-rata share of departmental costs, including indirect costs for City Central Services. Willdan then compared the calculated full cost against the current fee amount to determine, if charged, whether the current fee is recovering the costs associated with the requested service. The analysis found that current fee levels are subsidizing the cost for most services. The suggested fees in ***Appendix C*** were set to limit any fee increase to 50% or the full cost (whichever is less) based on the full cost calculation.The 50% restriction on fee increase applies to the City's cost of providing service through staff efforts, as third party cost involved are paid by the applicant. As a result, there would be:

- an increase to 35 fees;
- 3 fees would decrease, and;
- 6 fees would remain as currently set.

Building

The Building Division. Building inspectors and plans examiners provide for community minimum standards to safeguard health, property, and the public welfare. This is accomplished by regulating and controlling the design, construction, quality of materials, use and occupancy, location, and maintenance of all buildings and structures within the city (Permit Issuance/Inspections/Plan Check/Substandard Housing). The division functions in adherence to state and federal building standards such as the California Building Code, Green Code, and MWELO.

Analysis

Willdan individually reviewed the services and programs associated with the Building Divison. The review also consisted of an evaluation of existing services in an effort to update the fee schedule.

The analysis of Building services relied primarily upon a standard unit cost build-up approach (except for fees related to the Building Permit program), whereby we determined the reasonable cost of each fee occurrence using staff time to recover the direct cost of staff and pro-rata share of departmental costs, including indirect costs for City Central Services. The analysis found that services are currently set below the full cost of providing them. The building permit fees were evaluated through a program cost analysis where the average cost of providing service was evaluated against the revenue received for services from FY 18/19 through FY 23/24 estimates. The resulting average cost recovery was determined to be around 58%. The suggested fees for all Building fees in ***Appendix C*** were set to limit any fee increase to 50% or the full cost (whichever is less) based on the full cost calculation. As a result, there would be:

- an increase to 152 fees;
- 5 fees would decrease;
- The general plan mainteanance fee would change to % based from per square foot, and;
    - This fee recovers a portion of the cost of updating the City's General Plan on each Building Permit fee issued. The full cost was determined by dividing the annualized cost of the update in today's dollars by the average Building Permit revenue to determine a percentage based fee at 50% cost recovery The cost recovery suggested is 50% as development is not the sole driver for the need to update the General Plan, but is the dominant factor for changes between updates.
- 7 fees would remain as currently set.

Community Services

The City of Dinuba Parks & Community Services Department works to provide exceptional service, innovative programs and diverse experiences in vibrant, sustainable spaces. They aim improve the quality of life for the citizens of Dinuba by providing exceptional parks, places, programs and services, while preserving and protecting the City's natural resources.

Analysis

Willdan individually reviewed the services and programs associated with the Community Services Department. The review also consisted of an evaluation of existing services in an effort to update the fee schedule.

The analysis of most Community Services programs encompassed facility rentals and other recreation services. The fee for use of government owned facilities and property can be set discretionally by the City per Proposition 26 because there is market availability for facility use to the public other than those the City provides. The cost of acquisition, maintenance, repair, and upgrade to the City and subsequently the community is offset by rental or use fee revenue. As such these fees should be set using the knowledge of activity use for the facilities, policy desires of the City, and market factors when desirable. It is generally accepted that many Recreation programs provide a measure of public benefit to the residents and City as a whole. In addition, cities generally want to ensure that their programs and services remain affordable to the community at large, and that the programs remain competitive with surrounding jurisdictions and private businesses. Therefore, full cost recovery is typically not the primary goal of fee setting. A cost recovery analysis was performed on the operational cost of the divisions involved with the services and found that current reveneues are resulting in 28% cost recovery. Staff has suggested reasonable fee adjustments to the fee schedule, and they are detailed in ***Appendix C***. As a result, there would be:

- An increase for the 3 team packages for batting cage fees;
- 8 new fees related to soccer, football, Basketball, and volleyball packages would be added, and;
- 85 fees would remain as currently set as detailed in ***Appendix C***.

Public Works

The Dinuba Public Works department maintains streets, storm drains, streetlights, traffic signals, sidewalks, water treatment/distribution, recycling and Capital Improvement projects.

Analysis

Willdan individually reviewed the services and programs associated with the Public Works Department. The review also consisted of an evaluation of existing services in an effort to update the fee schedule.

The analysis of Public Works Services relied primarily upon a standard unit cost build-up approach, whereby we determined the reasonable cost of each fee occurrence using staff time to recover the direct cost of staff and the pro-rata share of departmental costs, including indirect costs for City Central Services. Willdan then compared the calculated full cost against the current fee amount to determine, if charged, whether the current fee is recovering the costs associated with the requested service. The analysis found that current fee levels are subsidizing the cost for services. The suggested fees in ***Appendix C*** were set to limit any fee increase to 50% or the full cost (whichever is less) based on the full cost calculation. As a result, there would be:

- an increase to 24 fees;
- 4 new fees would be added, and;
- 3 fees would remain as currently set.

Police

To provide executive support for the overall leadership of the Police Department. This division is responsible for directing all police personnel and assuring that the Goals for Police Services set by the City Council are achieved and that the performance levels of staff are consistent with the expectations of the organizational mission statement.

Analysis

Willdan individually reviewed the services and programs associated with the Police Department. The review also consisted of an evaluation of existing services in an effort to update the fee schedule.

The services included in Police are a mixture of citations and user fees. The fines are set to deter the listed activities, and the analysis of the user fee relied primarily upon a standard unit cost build-up approach, whereby we determined the reasonable cost of each fee occurrence using staff time to recover the direct cost of staff and the pro-rata share of departmental costs, including indirect costs for City Central Services. Willdan then compared the calculated full cost against the current fee amount to determine, if charged, whether the current fee is recovering the costs associated with the requested service. It is recommended that the City set Police fees at or near 100% cost recovery for most fees as detailed in ***Appendix C***:

- an increase to 4 fees;
- 2 new fees would be added, and;
- 36 fees would remain as currently set as detail in ***Appendix C.***

Fire

The Fire Department provides fire prevention and suppression, rescue, hazardous material incidents, emergency medical treatment and transport services to the community. The department also provides emergency medical treatment and transport to residents in parts of the unincorporated areas in Northern Tulare County.

Analysis

Willdan individually reviewed the services associated with the Fire Department. The review also consisted of an evaluation of existing services in an effort to update the fee schedule.

The analysis of the Fire services relied primarily upon a standard unit cost build-up approach, whereby we determined the reasonable cost of each fee occurrence using staff time to recover the direct cost of staff and the pro-rata share of departmental costs, including indirect costs for City Central Services. Willdan then compared the calculated full cost against the current fee amount to determine, if charged, whether the current fee is recovering the costs associated with the requested service. The analysis found that the majority of services are being subsidized. It is recommended that the City set Fire fees at the suggested fee levels detailed in ***Appendix C.*** As a result:

- an increase to 15 fees;
- 10 fees would decrease;
- 1 new fee would be added;
- 1 fee would go to a flat fee from a no charge fee, and;
- 14 fees would remain as currently set.

In addition to the above referenced fees listed under Fire, the Ambulance Services fees are also provided by this department. A program cost analysis was performed for Ambulance Services to determine what cost recovery is for transport services based on ambulance levels, call utilization, involved expenses, and incorporating collection and non-transport considerations. The analysis found that the current EMS fee result in 49% cost recovery per trasnport. As a result, staff is recommending a 67% fee increase as detailed in ***Appendix C***, which would bring cost recovery for services up to around 81%. As a result:

- an increase for 13 fees;
- 2 fees would decrease;
- 13 new fees will be added, and;
- 5 fees would remain as currently set as detailed in ***Appendix C***.

Appendix A – Total Allowable Cost to be Recovered

Below are the total allowable costs that may be recovered through User Fees; however, only a percentage of the total cost is realized as staff doesn't just work on services related to User Fees, but also work on an array of other City functions during the operational hours of the City. The amounts listed below will not reconcile to City budgets as costs that should not be included in overhead for personnel in the application of determining fully burdened hourly rates were excluded. Examples of these costs are capital, debt, monetary transfers, and any other costs that is charged directly to the service requestor.

City of Dinuba - User Fee Study

Overhead Rate Calculations

Department	Salaries & Benefits	Maintenance & Operations, and Admin Overhead	Direct Overhead %	Indirect Allocation	Indirect Allocation %
Community Development	431,882	131,890	31%	34,074	6%
Finance - Administration	845,983	23,000	3%	25,124	3%
Parks & Community Services	1,602,373	545,940	34%	118,061	5%
Police	5,859,511	464,788	8%	229,459	4%
Fire	2,356,948	117,336	5%	111,549	5%
Water	904,203	461,914	51%	377,960	28%
Sewer	690,184	421,651	61%	365,268	33%
Disposal	376,068	175,912	47%	132,190	24%
Ambulance	2,111,135	311,297	15%	433,795	18%
Facilities	152,882	128,131	84%	10,355	4%

Appendix B – Fully Burdened Hourly Rates

Below are fully burdened hourly rates of staff positions that provide for the services detailed in ***Appendix C.*** The FBHRs were used to determine the full cost of each service. They include the salary and benefit costs for each position as well as all applicable overhead amounts for each position. For positions in central service departments, such as the City Clerk and Finance, what is shown is the salary and benefit rate only, as the overhead of central service departments is recovered through the cost allocation plan. When a central service department position works on a fee or project in the purview of an operating department, the overhead rates of the operating department (shown in ***Appendix A***) will be applied to that central service positions' salary and benefit rate for full cost recovery. For any user fee service request that is outside the scope of the fees detailed in ***Appendix C***, or for services for which there is no fee currently set, the City can charge up to the full cost of the FBHR for personnel involved.

City of Dinuba - Development Services User Fee Study

Fully Burdened Hourly Rate Calculation

Department	Position	Fully Burdened Hourly Rate
	Position Rates	
Community Development	CD - Accounting Tech	$72.86
Community Development	CD - Associate Engineer	$126.78
Community Development	CD - Billing Clerk	$61.53
Community Development	CD - Bldg. Inspector/Code Enforcement Officer	$84.63
Community Development	CD - Bldg. Official/Sr. Bldg. Inspector	$121.85
Community Development	CD - Building Official	$131.95
Community Development	CD - Business Manager	$126.78
Community Development	CD - City Engineer	$237.37
Community Development	CD - Code Enforcement Officer	$84.63
Community Development	CD - Department Director	$170.93
Community Development	CD - Fiscal Analyst II	$103.92
Community Development	CD - Permit Technician	$72.86
Community Development	CD - Planner I	$89.51
Community Development	CD - Planner II	$98.87
Community Development	CD - Planning Technician	$72.86
Community Development	CD - Public Improvement Inspector	$94.40
Finance - Administration	Fin - Accounting Technician I	$47.35
Finance - Administration	Fin - Billing Clerk	$40.55
Fire	Fire - Administrative Assistant II	$72.44
Fire	Fire - Engineer Paramedic	$130.96
Fire	Fire - Fire Battalion Chief	$140.82
Fire	Fire - Fire Captain	$131.95

City of Dinuba - Development Services User Fee Study

Fully Burdened Hourly Rate Calculation

Department	Position	Fully Burdened Hourly Rate
	Position Rates	
Fire	Fire - Firefighter EMTB	$81.67
Fire	Fire - Firefighter Paramedic	$94.52
Fire	Fire - Fire Inspector	$61.27
Parks & Community Services	Parks - Administrative Assistant I	$73.29
Parks & Community Services	Parks - Administrative Technician	$75.71
Parks & Community Services	Parks - Grounds Maintenance Worker I	$56.35
Parks & Community Services	Parks - Grounds Maintenance WorkerII	$82.28
Parks & Community Services	Parks - Parks Supervisor	$102.83
Parks & Community Services	Parks - PT Assistant Recreation Leader	$21.64
Parks & Community Services	Parks - PT Grounds Maintenance WorkerI	$30.27
Parks & Community Services	Parks - PT Recreation Leader	$27.58
Parks & Community Services	Parks - Senior Center Supervisor	$93.39
Parks & Community Services	Parks - Sports Coordinator	$72.60
Parks & Community Services	Parks - Sports Plex Coordinator	$68.85
Parks & Community Services	Parks - Temp Clerial Asst I	$21.64
Parks & Community Services	Parks - Temp Sports Plex Assistant	$21.64
Police	Police - Administrative Assistant I	$71.57
Police	Police - Community Service Officer	$60.01
Police	Police - Evidence Technician	$57.97
Police	Police - Police Officer	$120.84
Police	Police - Police Officer - Events Patrol	$89.66
Police	Police - Police Sergent - Events	$109.32
Police	Police - PT Animal Control Officer	$21.01
Police	Police - RecordsTech. Customer Service Rep.	$64.53
Police	Police - Sergeant	$144.54
Facilities	Fund 216 Facilities - Maintenance Worker 1	$109.18
Facilities	Fund 216 Facilities - PT Custodian II	$40.84
Water	Fund 230 Water - Accounting Technician I	$91.76
Water	Fund 230 Water - Administrative Assistant I	$91.17
Water	Fund 230 Water - Billing Clerk	$76.31
Water	Fund 230 Water - Fiscal Analyst II	$158.43
Water	Fund 230 Water - Planning Technician	$114.03
Water	Fund 230 Water - Public Works Supervisor	$156.84
Water	Fund 230 Water - Utility Worker I	$104.42
Water	Fund 230 Water - Utility Worker II	$116.00
Water	Fund 230 Water - Water Systems Specialist III	$124.49

City of Dinuba - Development Services User Fee Study

Fully Burdened Hourly Rate Calculation

Department	Position	Fully Burdened Hourly Rate
	Position Rates	
Sewer	Fund 231 Sewer - Accounting Technician I	$101.81
Sewer	Fund 231 Sewer - Billing Clerk	$84.67
Sewer	Fund 231 Sewer - Fiscal Analyst II	$175.79
Sewer	Fund 231 Sewer - Planning Technician	$126.52
Sewer	Fund 231 Sewer - Public Works Supervisor	$174.02
Disposal	Fund 232 Disposal - Administrative Assistant I	$85.99
Disposal	Fund 232 Disposal - Billing Clerk	$71.97
Disposal	Fund 232 Disposal - Fiscal Analyst II	$149.43
Public Safety Sales Tax	Fund 301 PS - Dispatcher	$74.79
Public Safety Sales Tax	Fund 301 PS - Firefighter EMTB	$110.45
Public Safety Sales Tax	Fund 301 PS - Firefighter Paramedic	$102.27
Ambulance	Fund 320 Ambulance - Administrative Assistant II	$89.34
Ambulance	Fund 320 Ambulance - Billing Clerk	$74.07
Ambulance	Fund 320 Ambulance - Engineer Paramedic	$157.52
Ambulance	Fund 320 Ambulance - Fire Battalion Chief	$173.66
Ambulance	Fund 320 Ambulance - Fire Captain	$162.72
Ambulance	Fund 320 Ambulance - Firefighter EMTB	$92.70
Ambulance	Fund 320 Ambulance - Firefighter Paramedic	$103.40
Ambulance	Fund 320 Ambulance - Paramedic Trainee	$63.76
Ambulance	Fund 320 Ambulance - Senior Accounting Technican	$84.69
Ambulance	Fund 320 Ambulance - Single Role Paramedic	$84.44

Appendix C – Cost Recovery Analysis

The following tables provide the results of the analysis, resulting full cost recovery amount, and recommended fees. For fees, services, and penalties in which the full cost, existing fee and suggested fee is listed as "NA", the amount or percentage was not calculable based on cost data or variable fee structure. This is most common when either the current or the suggested fee includes a variable component that is not comparable on a one-to-one basis, a full cost was not calculated (for penalties, fines, market-based fees, or items not included in the study), or when there is not a current fee amount to compare against.

All services and fees analyzed as part of this study fall under one or multiple categories one through five of the exemptions defined in Proposition 26. As such a cost analysis was performed to calculate the estimated reasonable full cost of each service, and suggested fees are recommended at or below those amounts. Estimated reasonable full costs were calculated based on City expenditures and time estimates.

To provide a thorough list of all fees and services, the schedules also includes items that were not part of the scope of this study. Examples of such items are utility rates, taxes, in-lieu fees, and developer impact fees.

ENGINEERING & PLANNING

#	Description	Current Fee/Charge	Unit	Notes	Full Cost	Subsidy %	Suggested Fee	Notes	Fee Δ
1	Addendum Plan Check	$156.00		Checking plan addendum to assure compliance to code	$244.07	4%	$234.00		$78
2	Address Change Review	$111.00		Reviewing request for a change of address	$209.46	21%	$166.00		$55
3	Annexation Processing	$5,192.00	And/or Actual Cost	Review requests to annex property and determine its impact	$5,578.82	0%	$5,578.00	Plus Outsourcing fees	$386
4	Building Relocation Permit	$699.00		Review proposed relocation of a building to assure code comp.	$728.57	0%	$728.00		$29
5	Categorical Exemption	$198.00	Plus County	Rev circumstances, declare project exempt from CEQA	$297.62	0%	$297.00	Plus County fees	$99
6	Code Enforcement (Abatement Activities)	actual cost of staff time		Inspect property for code violations (Abatement Activities)	NA	NA	actual cost of staff time		$0
7	Code Enforcement Fines	pursuant to municipal code		Fines imposed as a result of a code violation	NA	NA	pursuant to municipal code		$0
8	Community Facilities District (CFD) Formation Fee	$2,362.00		Review application for formation of Community Facilities District	$3,025.19	0%	$3,025.00	Plus Outsourcing fees	$1
9	Conditional Use Permit	$1,301.00		Review request for a CUP within terms of the Zoning Code	$2,514.74	22%	$1,951.00		$650
10	Conditional Use Permit (CUP) Amendment								
	- Minor Amendment	$658.00		Review request for a CUP within terms of the Zoning Code (Minor Amendment)	$870.91	0%	$870.00		$212
	- Major Amendment	$968.00		Review request for a CUP within terms of the Zoning Code (Major Amendment)	$1,476.53	2%	$1,452.00		$484
11	Dry Utilities Annual Blanket Permit	$500.00			NA	NA	$500.00		$0
12	Elevator Permit	$766.00		Permit for the installation of an elevator	$1,125.64	0%	$1,125.00		$359
13	Encroachment Permit (Single Family Dwelling)	$123.00		Review proposed encroachment of public rights-of-way	$267.38	31%	$184.00		$61
14	Encroachment Permit (All others)	$158.00	+ 4% of cost of improvements	Review proposed encroachment of public rights-of-way	$534.77	56%	$237.00	+ 4% of cost of improvements	$79
15	Environmental Impact Report	Consultant & County Fees + 15.4% Admin. Fee	Plus Outsourcing Fees	Preparation & Processing of EIR	$3,300.64	0%	$3,300.00	Plus County Fees and Outsourcing Fees	NA
16	Excavated Prime Dirt Sales	$1.00	cu yd	Sale of City owned dirt	NA	NA	Market Rate		NA
17	FEMA Flood Zone Certification	$67.00		FEMA Flood Zone Certification	$87.43	0%	$87.00		$20
18	Final Parcel Map Check	$1,455.00	Plus Actual Cost	Final parcel map to determine compliance	$1,665.96	0%	$1,665.00	Plus Outsourcing fees	$210
19	Final Subdivision Map Check	$1,048.00	Plus $36/lot & Actual Cost	Review final subdivision map to determine extent of compliance	$2,358.10	33%	$1,572.00	Plus Outsourcing fees	$524
20	General Plan Amendment (Revision)	$2,712.00		Review developer initiated amendments to the General Plan	$2,722.83	0%	$2,722.00		$10
21	General Plan Maint.	$0.04	per square foot	Updating and maintaining the City's General Plan	12%	50%	6%	Will be applied to all Building Permit types	6%
22	Home Occupation Permit Review	$213.00		Review request for home occupational permit	$208.41	0%	$208.00		-$5
23	Landscape Inspection	$208.00		Inspect new landscaping to assure compliance to plans	$993.14	25%	$740.00		$532
24	Landscape Plan Check	$239.00		Review landscape plan to assure compliance with code req.	$868.55	25%	$650.00		$411
25	Lot Line Adjustment Review	$413.00	Plus Actual Cost	Review proposed change to property boundary & issue certificate	$613.46	0%	$613.00	Plus Outsourcing fees	$200

ENGINEERING & PLANNING

#	Description	Current Fee/Charge	Unit	Notes	Full Cost	Subsidy %	Suggested Fee	Notes	Fee Δ
26	Mitigated Negative Declaration								
	- Simple	$768.00	Plus County Fees and Outsourcing Fees	Review circumstances, filing report declaring no adverse impact (includes establishing a mitigation monitoring program)	$1,248.26	8%	$1,152.00	Plus County Fees and Outsourcing Fees	$384
	- Complex	Actual Cost + 15.4% Admin Fee		Review circumstances, filing report declaring no adverse impact (includes establishing a mitigation monitoring program)	$2,064.99	0%	$2,064.00	Plus County Fees and Outsourcing Fees	NA
27	Mitigation Monitoring	Actual Cost		Review and implement a mitigation monitoring plan	$173.04	0%	$173.00	Plus Outsourcing fees	NA
28	Negative Declaration	$768.00	Plus County Fees	Review circumstances, filing report declaring no adverse impact	$401.30	0%	$401.00	Plus County fees	-$367
29	Plan Revision Checking	$104.00		Checking building construction plan revisions	$560.63	72%	$156.00		$52
30	Plot Plan Copy Request	$5.00			$36.43	4%	$35.00		$30
31	Precise Plan Review	$2,765.00		Review application for the construction. or location of a building on a parcel of land	$3,777.29	0%	$3,777.00		$1,012
32	Processing of Appeal	$1,056.00		Reviewing appeal of a Planning staff decision	$1,248.26	0%	$1,248.00		$192
33	Professional/Technical Outsourcing Fees	Actual Cost		Outsource applicable professional/technical services	NA	NA	Actual Cost		$0
34	Public Improvement Inspection	4 % of estimate		Inspect public improvements to assure compliance with code	NA	NA	4 % of cost of improvements		$0
35	Public Improvement Plan Check	3 % of estimate and/or actual costs		Review public improvement plan to assure compliance with code	NA	NA	3 % of cost of improvements		$0
36	Rezone	$1,536.0		Review requests for re-zoning of a specific parcel of property	$2,168.67	0%	$2,168.00		$632
37	Site Plan Review (Minor)	$658.00		Review site plan to assure compliance with code requirements	$1,608.04	39%	$987.00		$329
38	Site Plan Review (Major)	$1,249.00		Review site plan to assure compliance with code requirements	$2,957.71	37%	$1,873.00		$624
39	Temporary Use Permit	$200.00		Review request for a temporary use permit	$381.45	21%	$300.00		$100
40	Tentative Parcel Map Review	$2,838.00	Plus Actual Cost	Review to identify special conditions and compliance with code	$3,137.66	0%	$3,137.00	Plus Outsourcing fees	$299
41	Tentative Subdivision Map Review	$1,716.00	Plus $37/lot and/or actual costs	Review to identify special conditions and compliance with code	$5,837.01	56%	$2,574.00	Plus Outsourcing fees	$858
42	Time Extension/ Notification	$720.00		Review expiring maps, determine if time ext. should be permitted	$948.09	0%	$948.00		$228
43	Variance Review	$781.00		Review plans for variances from the standards of Zoning Code	$1,780.92	34%	$1,171.00		$390
44	Vintage Car Permit	$47.00		Review application for permit	$36.43	1%	$36.00		-$11
45	Williamson Act Contract Notice of Non-Renewal	actual cost		Administrative action to process a Notice of Non-Renewal	$1,903.39	0%	$1,903.00	Plus Outsourcing fees and/or County fees	NA
46	Williamson Act Contract Cancellation	actual cost		Process a Williamson Act cancellation	$3,114.63	0%	$3,114.00	Plus Outsourcing fees and/or County fees	NA
47	Zoning Letter	$107.00		Research and prepare letter regarding zoning designation	$270.94	41%	$160.00		$53
48	Zoning Text Amendment Review	$1,790.00		Rev and process request for zoning ordinance amendment	$2,429.27	0%	$2,429.00		$639

BUILDING

#	Description	Current Fee/Charge	Unit	Full Cost	Subsidy %	Suggested Fee	Fee Δ
1	**NEW COMMERCIAL ***						
2	**Without Interior Improvements ***						
3	0 to 5,000 sq. ft.	$0.61	per sq. ft	$1.05	13%	$0.92	$0.31
4	5,001 to 10,000 sq. ft.	$0.45	per sq. ft	$0.77	13%	$0.68	$0.23
5	10,001 to 50,000 sq. ft.	$0.31	per sq. ft	$0.53	13%	$0.47	$0.16
6	50,001 to 100,000 sq. ft.	$0.21	per sq. ft	$0.36	13%	$0.32	$0.11
7	Over 100,000 sq. ft.	$0.15	per sq. ft	$0.26	13%	$0.23	$0.08
8	*The fees listed above are cumulative*						
9	**With Interior Improvements ***						
10	0 to 5,000 sq. ft.	$1.00	per sq. ft	$1.72	13%	$1.50	$0.50
11	5,001 to 10,000 sq. ft.	$0.73	per sq. ft	$1.25	13%	$1.10	$0.37
12	10,001 to 50,000 sq. ft.	$0.45	per sq. ft	$0.77	13%	$0.68	$0.23
13	50,001 to 100,000 sq. ft.	$0.33	per sq. ft	$0.57	13%	$0.50	$0.17
14	Over 100,000 sq. ft.	$0.29	per sq. ft	$0.50	13%	$0.44	$0.15
15	*The fees listed above are cumulative*						
16	**TENANT IMPROVEMENTS / RETAIL ***						
17	0 to 5,000 sq. ft.	$0.43	per sq. ft	$0.74	13%	$0.65	$0.22
18	5,001 to 10,000 sq. ft.	$0.25	per sq. ft	$0.43	13%	$0.38	$0.13
19	10,001 to 50,000 sq. ft.	$0.15	per sq. ft	$0.26	13%	$0.23	$0.08
20	50,001 to 100,000 sq. ft.	$0.14	per sq. ft	$0.24	13%	$0.21	$0.07
21	Over 100,000 sq. ft.	$0.10	per sq. ft	$0.17	13%	$0.15	$0.05
22	*The fees listed above are cumulative*						
23	**MISCELLANEOUS COMMERCIAL/INDUSTRIAL STRUCTURES**						
24	Minimum fees required	$216.00		$270.64	0%	$270.00	$54
25	Misc. Commercial / Industrial Structures	$1.28	per sq. ft	$2.20	13%	$1.92	$0.64
26	**NEW RESIDENTIAL ***						
27	Model Home Plan Check 0 to 1,750 sq. ft.	$0.49	per sq. ft	$0.84	13%	$0.74	$0.25
28	Model Home Plan Check 1,751 sq. ft. and over	$0.39	per sq. ft	$0.67	13%	$0.59	$0.20
29	Production Home Inspection Only	$0.95	per sq. ft	$1.63	13%	$1.43	$0.48
30	Plot Plan Check	$78.00		$84.19	0%	$84.00	$6
31	*The fees listed above are cumulative*						
32	* The rates listed above include plumbing, mechanical and electrical fees.						
33	Single Family Dwelling Plan & Inspection 0 to 1,750 sq. ft.	$1.12	per sq. ft	$1.92	13%	$1.68	$0.56

BUILDING

#	Description	Current Fee/Charge	Unit	Full Cost	Subsidy %	Suggested Fee	Fee Δ
34	Single Family Dwelling Plan/Inspection 1,751 sq. ft. and over	$1.03	per sq. ft	$1.77	13%	$1.55	$0.52
35	*The fees listed above are cumulative*						
36	Single Family Dwelling Custom Plan Check & Inspection	$1.29	per sq. ft	$2.22	13%	$1.94	$0.65
37	**APARTMENTS / CONDOS ***						
38	Duplex / Triplex / Fourplex	$0.85	per sq. ft	$1.46	13%	$1.28	$0.43
39	Apartments / Mobile Hm						
40	0 to 5,000 sq. ft.	$1.16	per sq. ft	$1.99	13%	$1.74	$0.58
41	5,001 sq. ft. and over	$0.92	per sq. ft	$1.58	13%	$1.38	$0.46
42	**RESIDENTIAL REMODEL & ADDITIONS ***						
43	Remodel Minor	$243.00		$658.49	45%	$364.00	$121
44	Remodel Major	$351.00		$785.43	33%	$526.00	$175
45	Addition	$1.66	per sq. ft	$752.45	100%	$2.00	$0
46	Garage Conversion	$455.00		$1,462.46	53%	$682.00	$227
47	**ACCESSORY STRUCTURE ***						
48	Detached Garage or Detached Building or Storage (over 120 sqft)	$1.04	per sq. ft	$1.79	13%	$1.56	$0.52
49	**Carport, Patio, Deck - 0 to 200 sq. ft.**						
50	Aluminum / Manufactured / Wood with no foundation	$1.04	per sq. ft	$1.79	13%	$1.56	$0.52
51	Aluminum / Manufactured / Wood w/ existing foundation	$0.82	per sq. ft	$1.41	13%	$1.23	$0.41
52	**Carport, Patio, Deck - 201 sq. ft. and over**						
53	Aluminum / Manufactured / Wood with no foundation	$0.69	per sq. ft	$1.19	13%	$1.04	$0.35
54	Aluminum / Manufactured / Wood w/ existing foundation	$0.55	per sq. ft	$0.94	13%	$0.83	$0.28
55	Awning	$177.00		$287.43	8%	$265.00	$88
56	**SWIMMING POOLS & SPAS**						
57	Swimming Pool	$409.00		$592.08	0%	$592.00	$183
58	Swimming Pool with Heater	$446.00		$634.39	0%	$634.00	$188
59	Spa	$337.00		$465.13	0%	$465.00	$128
60	Pool Abandonment	$104.00		$205.25	24%	$156.00	$52
61	* The rates listed above include plumbing, mechanical and electrical fees.						
62	**RE-ROOFING**						
63	**Residential**						
64	Simple roof overlay	$119.00		$274.66	35%	$178.00	$59

BUILDING

#	Description	Current Fee/Charge	Unit	Full Cost	Subsidy %	Suggested Fee	Fee Δ
65	Re-roof with existing sheathing	$156.00		$316.98	26%	$234.00	$78
66	Re-roof with new sheathing	$191.00		$359.29	20%	$286.00	$95
67	Structural with calculations	$409.00		$476.90	0%	$476.00	$67
68	**Commercial**						
69	Simple roof overlay up to 7,500 sq. ft.	$299.00		$486.23	8%	$448.00	$149
70	Simple roof overlay 7,501 to 15,000 sq. ft.	$445.00		$688.48	3%	$667.00	$222
71	Simple roof overlay 15,001 to 150,000 sq. ft.	$590.00		$857.73	0%	$857.00	$267
72	Re-roof with NEW sheathing up to 15,000 sq. ft.	$445.00		$730.79	9%	$667.00	$222
73	Re-roof with sheathing 15,001 to 150,000 sq. ft.	$590.00		$900.05	2%	$885.00	$295
74	Structural with calculations up to 15,000 sq. ft.	$591.00		$688.48	0%	$688.00	$97
75	Structural with calculations 15,001 to 150,000 sq. ft.	$735.00		$857.73	0%	$857.00	$122
76	**ELECTRICAL**						
77	**Electrical**						
78	Temporary Power Service	$72.00		$154.04	30%	$108.00	$36
79	Temporary Distribution System or Temporary Lighting	$177.00		$172.26	0%	$172.00	-$5
80	Christmas Tree Sales Lots	$177.00		$172.26	0%	$172.00	-$5
81	Circus and Carnivals	$145.00		$289.87	25%	$217.00	$72
82	**Receptacle, Switch, and Light Outlets**						
83	Residential first 20 fixtures	$47.00		$322.86	78%	$70.00	$23
84	Residential over 20 fixtures - ea add'l. fixture	$1.72	ea	$20.37	90%	$2.00	$0
85	Commercial first 20 fixtures	$156.00		$365.17	36%	$234.00	$78
86	Commercial over 20 fixtures –ea add'l. fixture	$6.22	ea	$449.80	98%	$9.00	$3
87	Pole or platform-mounted lighting fixtures	$53.00	ea	$238.23	67%	$79.00	$26
88	Theatrical-type lighting fixtures or assemblies	$54.00	ea	$238.23	66%	$81.00	$27
89	**Electrical Equipment**						
90	Residential Appliances -	$72.00	ea	$172.26	37%	$108.00	$36
91	Not exceeding one horsepower (HP) (746W) in each rating. Fixed appliances or receptacle outlets, including wall-mounted electric ovens; counter-mounted cooking tops; water heaters; clothes dryers, or other motor-operated appliances. For other types; see Power Apparatus. electric ranges; console or through-wall air conditioners; space heaters, dishwashers, washing machines;						
92	**Busways**						
93	100 feet or fraction thereof	$208.00		$205.25	0%	$205.00	-$3
94	**Electrical Panel**						
95	20-200 AMPS Panel	$134.00		$271.22	26%	$201.00	$67

BUILDING

#	Description	Current Fee/Charge	Unit	Full Cost	Subsidy %	Suggested Fee	Fee Δ
96	200+ Amps Panel	$171.00		$313.53	18%	$256.00	$85
97	**Electrical Services**						
98	600 volts or less and not over 200 amperes	$119.00		$238.23	25%	$178.00	$59
99	600 volts or less and over 200 to 1,000 amperes	$156.00		$280.55	17%	$234.00	$78
100	Over 600 volts or over 1,000 amperes	$191.00		$322.86	11%	$286.00	$95
101	**Miscellaneous Electrical**						
102	For electrical apparatus, conduits and conductors for which a permit is required but for which no fee is herein set forth.	$160.00		$256.89	7%	$240.00	$80
103	Electrical Rewire (Residential)	$347.00		$482.79	0%	$482.00	$135
104	**MECHANICAL**						
105	Installation of a forced-air or gravity-type furnace or burner, including ducts and vents attached to such appliance, up to and including 100,000 BTU's	$243.00		$341.07	0%	$341.00	$98
106	Installation of a forced-air or gravity-type furnace or burner, including ducts and vents attached to such appliance over 100,000 BTU's	$243.00		$341.07	0%	$341.00	$98
107	Relocation of Wall Heater (recessed or floor-mounted)	$156.00		$280.55	17%	$234.00	$78
108	Furnace (Closet/Basement)	$275.00		$280.55	0%	$280.00	$5
109	New Wall Heater	$118.00		$238.23	26%	$177.00	$59
110	**Appliance and Vents**						
111	Relocation or Replacement of gas appliance	$47.00		$172.26	59%	$70.00	$23
112	Relocation or Rplcmt of an appliance vent	$47.00		$172.26	59%	$70.00	$23
113	Type I Hood	$311.00		$374.06	0%	$374.00	$63
114	Type II Hood	$239.00		$289.43	0%	$289.00	$50
115	Hoods - Commercial (incld ANSUL System)	$223.00		$331.75	0%	$331.00	$108
116	Metal Chimney Flue	$206.00		$355.85	13%	$309.00	$103
117	Vent Fan (Laundry & Bathroom)	$134.00		$238.23	16%	$201.00	$67
118	Misc. Appliance	$171.00		$280.55	9%	$256.00	$85
119	**Boilers, Compressors and Absorption Systems**						
120	Relocation of each boiler or compressor to and including 1 - 15 horsepower (52.7kW)	$197.00		$238.23	0%	$238.00	$41
121	Relocation of each absorption system to and including 500,000 BTU's	$197.00		$238.23	0%	$238.00	$41

BUILDING

#	Description	Current Fee/Charge	Unit	Full Cost	Subsidy %	Suggested Fee	Fee Δ
122	**Air Handlers**						
123	For each air-handling unit, including ducts attached thereof	$156.00		$280.55	17%	$234.00	$78
124	**Evaporative Coolers**						
125	Commercial Walk-in Freezer/ Refrigeration Unit Inspection	$206.00		$355.85	13%	$309.00	$103
126	Installation of Evaporator Cooler	$119.00		$238.23	25%	$178.00	$59
127	Separate mechanical exhaust systems, including ducts for hoods	$119.00		$238.23	25%	$178.00	$59
128	**Incinerators**						
129	Relocation of domestic type	$119.00		$238.23	25%	$178.00	$59
130	Relocation of a commercial or industrial-type incinerator	$156.00		$280.55	17%	$234.00	$78
131	**HVAC**						
132	New Ducting	$238.00		$238.23	0%	$238.00	$0
133	HVAC Dual-Pak W/ New Duct Work	$311.00		$322.86	0%	$322.00	$11
134	HVAC Dual-Pak Inspection	$119.00		$238.23	25%	$178.00	$59
135	HVAC Ducting Only Inspection	$259.00		$280.55	0%	$280.00	$21
136	**PLUMBING**						
137	**Fixtures and Vents**						
138	For each fixture or trap or set of fixtures on one trap (including water, drainage piping and backflow protection thereof)	$67.00		$205.25	51%	$100.00	$33
139	For repair or alteration of drainage or vent piping; each fixture	$145.00		$162.93	1%	$162.00	$17
140	Bathtub/ Sink Installation	$98.00		$195.92	25%	$147.00	$49
141	Residential Re-Plumbing Inspection	$206.00		$398.16	22%	$309.00	$103
142	**Water Heaters and Special Appliances**						
143	REPL of Water Heater or Special Appliances	$119.00		$238.23	25%	$178.00	$59
144	REPL of Water Heater w/ new gas piping	$156.00		$280.55	17%	$234.00	$78
145	Solar Water Heaters	$238.00		$271.22	0%	$271.00	$33
146	**Gas Piping System**						
147	First Five Outlets	$61.00		$238.23	62%	$91.00	$30
148	Over Five Outlets; each	$47.00	each	$195.92	64%	$70.00	$23
149	**Lawn Sprinklers**						
150	For each lawn sprinkler system on any one meter	$117.00	each	$238.23	27%	$175.00	$58

BUILDING

#	Description	Current Fee/Charge	Unit	Full Cost	Subsidy %	Suggested Fee	Fee Δ
151	Additional meters for new system listed above	$27.00	each	$238.23	83%	$40.00	$13
152	Repair of existing system	$27.00	each	$238.23	83%	$40.00	$13
153	**Protection Devices**						
154	Backflow Preventer or Vacuum Breakers ; one to five devices	$24.00	each	$238.23	85%	$36.00	$12
155	Backflow Preventer or Vacuum Breakers over five devices; each	$23.00	each	$238.23	86%	$34.00	$11
156	Atmospheric type vacuum breakers over 2in	$46.00	each	$238.23	71%	$69.00	$23
157	**Wells**						
158	Installation of a New Well and Demolition of old Well	$368.00		$425.70	0%	$425.00	$57
159	Demolition of a Well	$295.00		$322.86	0%	$322.00	$27
160	**Sewers, Disposal Systems and Interceptors**						
161	New Septic Tank & Disposal System (included in fees is a plan check fee of $92)	$331.00		$383.39	0%	$383.00	$52
162	REPL or Repair of building private sewer system	$368.00		$407.49	0%	$407.00	$39
163	Replacement or Repair of a industrial waste interceptor; such as carwash or service station / restaurants	$368.00		$407.49	0%	$407.00	$39
164	Repair of a kitchen-type interceptor	$171.00		$238.23	0%	$238.00	$67
165	Drainage piping, plumbing lines	$171.00		$313.53	18%	$256.00	$85
166	Lateral (Sewer & Water)	$156.00		$280.55	17%	$234.00	$78
167	Leach Line Installation	$268.00		$313.53	0%	$313.00	$45
168	**OTHER FEES**						
169	Re-Inspection fee	$119.00		$220.02	19%	$178.00	$59
170	Duplicate Inspection Card	$15.00		$69.42	68%	$22.00	$7
171	Special Inspections or Temporary Utilities	$191.00		$238.67	0%	$238.00	$47
172	Building Appeals Board Application	$47.00	Plus Actual Cost	$87.63	20%	$70.00	$23
173	Investigation Fee or Red Tag Fee	100% of Bldg Permit Fee		NA	NA	100% of Bldg Permit Fee	$0
174	**GRADING FEES**						
175	**Grading Plan Review Fees**						
176	0 to 1,000 cubic yards	$119.00		$184.59	4%	$178.00	$59
177	1,001 to 10,000 cubic yards	$171.00		$226.90	0%	$226.00	$55
178	10,001 + cubic yards	Actual Cost		NA	NA	Actual Cost	$0

BUILDING

#	Description	Current Fee/Charge	Unit	Full Cost	Subsidy %	Suggested Fee	Fee Δ
179	Plus actual cost for each additional 10,000 (cu yd) or fraction thereof.	Actual Cost		NA	NA	Actual Cost	$0
180	**Grading Inspection Fees**						
181	0 to 1,000 cubic yards	$104.00		$217.57	28%	$156.00	$52
182	1,001 to 10,000 cubic yards	$140.00		$391.84	46%	$210.00	$70
183	10,001 + cubic yards	Actual Cost		NA	NA	Actual Cost	$0
184	Plus actual cost for each additional 10,000 (cu yd) or fraction thereof.	Actual Cost		NA	NA	Actual Cost	$0
185	**Change / Other Fees**						
186	Additional plan review required by changes, additions or revisions to approved plans	At Cost		NA	NA	At Cost	$0
187	*** Or the total hourly cost to the jurisdiction, whichever is greatest. This cost shall include supervision, overhead, equipment, hourly wages and fringe benefits of the employee involved.**						
188	**PROJECT / OTHER**						
189	Brick & Stone Veneer Inspection	$206.00		$355.85	13%	$309.00	$103
190	Foundation	$347.00		$416.38	0%	$416.00	$69
191	Framing (minor)	$171.00		$331.75	23%	$256.00	$85
192	Mobile Home/ Mftrd. Home	$303.00		$549.76	17%	$454.00	$151
193	Monument Sign	$171.00		$302.20	15%	$256.00	$85
194	Parking Lot (over 20,000 sq ft)	$600.00		$712.57	0%	$712.00	$112
195	Parking Lot (up to 20,000 sq ft)	$455.00		$510.33	0%	$510.00	$55
196	Rafters (Repair/Replace)	$171.00		$313.53	18%	$256.00	$85
197	Sheetrock Replacement (SFD)	$134.00		$271.22	26%	$201.00	$67
198	Siding (SFD)	$134.00		$271.22	26%	$201.00	$67
199	Sign (Small)	$134.00		$241.67	17%	$201.00	$67
200	Solar Panels/ Photovoltaic System	$249.00		$415.94	10%	$373.00	$124
201	Stucco (Major)	$206.00		$359.29	14%	$309.00	$103
202	Stucco (Minor)	$171.00		$316.98	19%	$256.00	$85
203	Trellis	$134.00		$362.29	45%	$201.00	$67
204	Water/Gas Service Lateral Inspct	$171.00		$247.56	0%	$247.00	$76
205	Window (Repair/Replace)	$156.00		$298.76	22%	$234.00	$78
206	Misc Building Permit (Minor)	$171.00		$302.20	15%	$256.00	$85
207	Misc Building Permit (Major)	$206.00		$344.52	10%	$309.00	$103
208	Storage Racks	$238.00		$274.66	0%	$274.00	$36

BUILDING

#	Description	Current Fee/Charge	Unit	Full Cost	Subsidy %	Suggested Fee	Fee Δ
209	Mobile Home/ Engrng Foundation	$238.00		$380.51	6%	$357.00	$119
210	**DEMOLITION**						
211	Demolition (800 sq ft or less)	$119.00		$238.23	25%	$178.00	$59
212	Demolition (801 sq ft or more)	$192.00		$172.26	0%	$172.00	-$20
213	**MASONARY OR RETAINING WALLS**						
214	Retaining Walls 0 to 50 lineal feet	$228.00		$344.52	1%	$342.00	$114
215	Retaining Walls over 5 lineal ft. ea additional 50ft	$140.00		$259.89	19%	$210.00	$70
216	**SIGNS**						
217	Reface or Repaint	$139.00		$208.69	0%	$208.00	$69
218	Non-illuminated monument / Pole / Wall	$238.00		$293.32	0%	$293.00	$55
219	Illuminated	$275.00		$335.63	0%	$335.00	$60
220	Each additional branch circuit	$36.00		$96.96	44%	$54.00	$18
221	Approved Subdivision Kiosk Signs	$130.00		$129.94	1%	$129.00	-$1
222	*The fees listed do not include the encroachment permit fee*						
223	**Strong Motion Table**						
224	**Residential - $0.00013 times the valuation as published in the "Building Standards" latest edition**						
225	**Commercial and all other Building Construction - $0.00028 times the valuation as published in the "Building Standards" latest edition.**						
226	General Plan Maint.	$0.04	per square foot	12%	50%	6% Of All Building Permits Types	6%

COMMUNITY SERVICES

#	Description	Current Fee/Charge	Unit	Notes	Full Cost	Subsidy %	Suggested Fee	Fee Δ
1	Private Building Rentals per hour							
2	Private Use of Multi-purpose	$86.00			NA	NA	$86.00	$0
3	Kitchen Use	$48.00			NA	NA	$48.00	$0
4	Set-up/ Tear Down (Tables & Chairs)	$28.00			NA	NA	$28.00	$0
5	Park Rentals (Picnic Areas/Bandshell) For 5 hours, for full day, double the rate							
6	0-50 Attendance	$50.00			NA	NA	$50.00	$0
7	51-100 Attendance	$69.00			NA	NA	$69.00	$0
8	101-150 Attendance	$92.00			NA	NA	$92.00	$0
9	151 + Attendance	$110.00			NA	NA	$110.00	$0
10	Park Rentals (Athletic Fields) per hour							
11	Private Use of Field	$52.00		2 hr minimum	NA	NA	$52.00	$0
12	Private Use of Field - Baseball/Softball	$52.00		2 hr minimum	NA	NA	$52.00	$0
13	Private Use of Field - Basketball/Soccer	$34.00		2 hr minimum	NA	NA	$34.00	$0
14	Tournament (Baseball/Softball)	$230.00			NA	NA	$230.00	$0
15	Tournament (Basketball/Soccer)	$171.00			NA	NA	$171.00	$0
16	Miscellaneous (Private Rentals)							
17	Supervision	$39.00			$102.83	62%	$39.00	$0
18	Facility Use							
19	Site Prep.-Athletic Fields							
20	Site Prep.- Roosevelt Baseball Field	$52.00			NA	NA	$52.00	$0
21	Site Prep.- Delgado Softball Field	$64.00			NA	NA	$64.00	$0
22	Site Prep.- K/C Vista Baseball Field	$69.00			NA	NA	$69.00	$0
23	Site Prep.- Soccer Field	$64.00			NA	NA	$64.00	$0
24	Site Prep.- Basketball Court	$11.00			NA	NA	$11.00	$0
25	Site Preparation- Bandshell & Picnic Areas	$34.00			NA	NA	$34.00	$0
26	Electricity-Athletic Fields (25% off for non-profit groups)	$27.00			NA	NA	$27.00	$0
27	Electricity-Bandshell/C.C.	$11.00			NA	NA	$11.00	$0
28	Facility Use for Grantee(s)							$0
29	Room Rental	$5.00			NA	NA	$5.00	$0
30	Electricity	$6.00			NA	NA	$6.00	$0
31	Custodial Supplies	$1.00			NA	NA	$1.00	$0

COMMUNITY SERVICES

#	Description	Current Fee/Charge	Unit	Notes	Full Cost	Subsidy %	Suggested Fee	Fee Δ
32	Youth Sports							
33	Youth Sports Registrations	$40-$50			NA	NA	$40-$50	$0
34	Adult Sports							
35	3 on 3 Basketball	$125.00			NA	NA	$125.00	$0
36	5 on 5 Basketball	$500.00			NA	NA	$500.00	$0
37	Volleyball	$150.00			NA	NA	$150.00	$0
38	Softball	$450.00			NA	NA	$450.00	$0
39	Team Sponsorships							
40	Per Team	$250.00			NA	NA	$250.00	$0
41	Refund Processing Fee							
42	Fee for Processing Registration Refunds	$8.00			N A	NA	$8.00	$0
43	Aquatics							
44	Swim Lesson Registrations	$34.00			NA	NA	$34.00	$0
45	Open Swim Fee	$2.00			NA	NA	$2.00	$0
46	Special Events Fees							
47	Parade Entry	$11.00			NA	NA	$11.00	$0
48	Public Address System Use							
49	P.A. Use	$64.00			NA	NA	$64.00	$0
50	Summer Fun in the Park							
51	Summer Youth Program	$1.50	per day		NA	NA	$30/month	$0
52	After School Care							
53	After School Care	$1.50	per day		NA	NA	$30/month	$0
54	Photocopies							
55	legal size	$2.00	first page	plus .05 per addn'l page	NA	NA	$2.00	$0
56	letter size	$2.00	first page	plus .05 per addn'l page	NA	NA	$2.00	$0
57	Returned Check Charge **							
58	Charge for bad checks	$25.00		** State Law Mandates the Charge at $25.00	NA	NA	$25.00	$0
59	Document Search							
60	Per hr. set fee, min. 1/2 hr charge	$24.00			NA	NA	$24.00	$0
61	Subpoena fee							

#	Description	Current Fee/Charge	Unit	Notes	Full Cost	Subsidy %	Suggested Fee	Fee Δ
62	For each day the employee is required to be in attendance at the proceeding pursuant to the subpoena. Required by State Law AB 2727	$275.00			NA	NA	$275.00	$0
63	**Sports Plex**							
64	Admission (Drop-In Sports)							
65	Includes basketball/volleyball courts, arcade area, ping pong, and turf area fields (based on availability)	$2.00			NA	NA	$2.00	$0
66	Batting Cage Pitching Machine Use Fee							
67	5 minutes (up to 50 pictched balls)	$5.00			NA	NA	$5.00	$0
68	15 minutes (up to 150 pictched balls)	$10.00			NA	NA	$10.00	$0
69	30 minutes (up to 300 pictched balls)	$15.00			NA	NA	$15.00	$0
70	45 minutes (up to 450 pictched balls)	$25.00			NA	NA	$25.00	$0
71	60 minutes (up to 600 pictched balls)	$30.00			NA	NA	$30.00	$0
72	Turf Training Area							
73	30 minutes	$15.00			NA	NA	$15.00	$0
74	60 minutes	$25.00			NA	NA	$25.00	$0
75	Batting Cages Rental							
76	30 minutes	$10.00			NA	NA	$10.00	$0
77	60 minutes	$25.00			NA	NA	$25.00	$0
78	Party Area Reservation							
79	2 hours (does not include admittance fee)	$25.00			NA	NA	$25.00	$0
80	Batting Cage Pitching Machine Use Fee							
81	30 minutes (up to 300 pictched balls)	$15.00			NA	NA	$15.00	$0
82	60 minutes (up to 600 pictched balls)	$20.00			NA	NA	$20.00	$0
83	Basketball/Volleyball Court Reservation							
84	30 minutes	$15.00			NA	NA	$15.00	$0
85	60 minutes	$20.00			NA	NA	$20.00	$0
86	Turf Area Reservation							
87	30 minutes	$15.00			NA	NA	$15.00	$0
88	60 minutes	$20.00			NA	NA	$20.00	$0
89	Private Facility Rental							
90	Per hour	$150.00			NA	NA	$150.00	$0
91	Programming/Competition Facility Rental							
92	Per hour	$120.00			NA	NA	$120.00	$0
93	Event Support Staff Service Charge	$35.00	per hour		NA	NA	$35.00	$0
94	Team Packages for Batting Cages (Baseball/Softball Packages)							

COMMUNITY SERVICES

#	Description	Current Fee/Charge	Unit	Notes	Full Cost	Subsidy %	Suggested Fee	Fee Δ
95	Bronze Package- 2 hours, 1 cage	$30.00		Addl cages $10	NA	NA	$70.00	$40
96	Silver Package - 3 hours, 1 cage	$45.00		Addl cages $10	NA	NA	$95.00	$50
97	Gold Package- 4 hours, 2 cages	$120.00		Addl cages $10	NA	NA	$150.00	$30
98	Soccer/Football Packages							
99	Bronze Package - 2 hours	New			NA	NA	$40.00	NA
100	Silver Package - 3 hours	New			NA	NA	$65.00	NA
101	Gold Package - 4 hours	New			NA	NA	$90.00	NA
102	Basketball/Volleyball Packages							
103	Bronze Package - 2 hours	New			NA	NA	$40.00	NA
104	Silver Package - 3 hours	New			NA	NA	$65.00	NA
105	Gold Package - 4 hours	New			NA	NA	$90.00	NA
106	One year banner sponsorship	$400.00			NA	NA	$400.00	$0
107	City Sponsored Activities/Tournaments	$5.00	per person		NA	NA	$5.00	$0
108	Public Facility Rental	$125.00	per hour		NA	NA	$125.00	$0
109	Access Card for Pitching Machine - 30 minutes plus entry fee (includes 5 passes)	New			NA	NA	$50.00	NA
110	Access Card for Pitching Machine - 60 minutes plus entry fee (includes 5 passes)	New			NA	NA	$120.00	NA
111	**Senior Center**							
112	Annex - Maximum Capacity 185							
113	General Public	$82.00	Per Hour		NA	NA	$82.00	$0
114	Non-profit	$72.00	Per Hour		NA	NA	$72.00	$0
115	Dinuba Senior Center Member	$64.00	Per Hour		NA	NA	$64.00	$0
116	Social Hall - Maximum Capacity 185							
117	General Public	$82.00	Per Hour		NA	NA	$82.00	$0
118	Non-profit	$72.00	Per Hour		NA	NA	$72.00	$0
119	Dinuba Senior Center Member	$64.00	Per Hour		NA	NA	$64.00	$0
120	Activity Rooms (A-1 or A-2)							
121	General Public	$45.00	Per Hour		NA	NA	$45.00	$0
122	Non-profit	$40.50	Per Hour		NA	NA	$40.50	$0
123	Dinuba Senior Center Member	$36.00	Per Hour		NA	NA	$36.00	$0
124	Kitchen							
125	General Public	$25.00	Per Hour		NA	NA	$25.00	$0
126	Non-profit	$22.50	Per Hour		NA	NA	$22.50	$0
127	Dinuba Senior Center Member	$20.00	Per Hour		NA	NA	$20.00	$0

COMMUNITY SERVICES

#	Description	Current Fee/Charge	Unit	Notes	Full Cost	Subsidy %	Suggested Fee	Fee Δ
128	Kitchen with Social Hall	$50.00			NA	NA	$50.00	$0
129	Courtyard							
130	General Public	$40.00	Per Hour		NA	NA	$40.00	$0
131	Non-profit	$36.00	Per Hour		NA	NA	$36.00	$0
132	Dinuba Senior Center Member	$32.00	Per Hour		NA	NA	$32.00	$0
133	Other Fees							
134	Ceramics Class	$25.00	Per every 10 classes		NA	NA	$25.00	$0
135	Newsletter mailing	$10.00	Annually		NA	NA	$10.00	$0
136	Kiln Firing	$35.00	Per Firing		NA	NA	$35.00	$0
137	Lunch for Senior Citizens	$1.50	Per lunch		NA	NA	$1.00	$0

PUBLIC WORKS SERVICES

#	Description		Current Fee/Charge	Unit	Notes	Full Cost	Subsidy %	Suggested Fee	Fee Δ
1	Account Name Change	Account name change	$15.00			$19.08	0%	$19.00	$4
2	Backflow Prevention Annual Administrative Fee	Annual letter notifying user/owner of ea. Assembly	$34.00			$50.20	0%	$50.00	$16
3	Backflow Prevention New	3/4 inch to 2 inch device	$160.00			$162.65	0%	$162.00	$2
	-Install. Testing & Inspection fee	2-1/2 inch to 4 inch device	$202.00			$224.90	0%	$224.00	$22
		4-1/2 inch to 8 inch device	$252.00			$287.14	0%	$287.00	$35
4	Backflow Prevention Testing Fee	3/4 inch to 2 inch device	$177.00		+ cost of parts	$349.39	24%	$265.00	$88
	Testing for Non-compliance	2-1/2 inch to 4 inch device	$228.00		+ cost of parts	$442.76	23%	$342.00	$114
	Performed by City Staff	4-1/2 inch to 8 inch device	$278.00		+ cost of parts	$536.13	22%	$417.00	$139
5	Commercial/Residential Steam Cleaning Cart		New		+ actual costs	$19.08	0%	$19.00	NA
6	Construction Water Meter Charges (SFD) Deposit	Charge for water usage/New SFD	$100.00		Water Usage	NA	NA	$100.00	$0
7	Construction Water Meter Charges (Other) Deposit	Hydrant Meter	$1,050.00		Water Usage	NA	NA	$1,050.00	$0
8	Contaminated Cart	trash in wrong cart	New		+ actual costs	$19.08	0%	$19.00	NA
9	Cut Lock	Cut lock	$33.00		+ cost of lock	$79.20	37%	$50.00	$17
10	Deposit (Residential Tenant)	Deposit for Tenant - New utility service	$183.00			NA	NA	$200.00	$17
11	Deposit (Commercial)	Deposit for new utility service	$236.00			NA	NA	$300.00	$64
12	New Utilities Account Set-up	Account Set-up Fee for Water, Sewer and Disposal	$32.00			$57.23	4%	$55.00	$23
13	New Water Meter Set	1 inch line	$98.00		+ cost of meter	$363.22	25%	$272.00	$174
		2 inch line	$445.00		+ cost of meter	$473.43	0%	$473.00	$28
14	Sample to Lab	Owner request	$151.00		+ lab cost	$373.48	0%	$373.00	$222
15	Tampered Meter	Staff's time to address Tampered meter	$73.00		+ citation fees and Cost of Meter	$287.14	65%	$100.00	$27
16	Unauthorized Water Turn On	Unauthorized turn on	$32.00		+ citation fees	$158.40	37%	$100.00	$68
17	Utility Bill Past Due Fee	payment for utility bill received after due date	New			NA	NA	10% of current bill	NA
18	Water Delinquent Turn on/off	Reconnection fee	$32.00			$96.16	48%	$50.00	$18
19	Water Delinquent Turn on/off (After Hours - 2hr min. call out)	After hours turn on/off fee	$149.00		(2hr minimum call out)	$270.16	26%	$200.00	$51
20	Water Meter Check /Change out Meter	Water Meter Test	$67.00			$294.82	49%	$150.00	$83
21	Water Service Connection	3/4", 1", 1.5" & 2" line (minor)	$2,580.00		+cost of meter	$3,067.77	0%	$3,067.00	$487
		3/4", 1", 1.5" & 2" line (major)	$2,580.00		+cost of meter	$4,390.33	12%	$3,870.00	$1,290
22	Water Quality Check	2nd inspection per year	$75.00			$124.49	0%	$124.00	$49
23	Yard Sale Permit	permit for 2nd yard sale in calendar year	New			$19.08	-550%	$124.00	NA
24	**DISPOSAL FUND**								
25	Misc. Disposal 2nd Request	Process Misc. Customer Disposal Request	$15.00		+ actual cost	$19.08	0%	$19.00	$4
26	Spill/Roadway Debris Clean-up	Spill / Roadway Debris Clean-up	Actual Cost			$0.00		Actual Cost	$0

POLICE

#	Description		Current Fee/Charge	Unit	Notes	Full Cost	Subsidy %	Suggested Fee	Fee Δ
1	Emergency Response Fee	Emergency resp. for DUI arrest	$515.00		up to $10,000	Variable	NA	Actual Cost	Variable
2	ABC Review	Review for alcohol license	$33.00			$33.00	0%	$33.00	$0
3	Noise Disturbance	Complaint for noise disturbance	$92.00			NA	NA	$92.00	$0
4	False Alarm Response - 1st call	False alarm calls/bus./residential	$48.00			NA	NA	$48.00	$0
5	False Alarm Response - 2nd call	False alarm calls/bus./residential	$93.00			NA	NA	$93.00	$0
6	False Alarm Resp. - 3rd & thereafter	False alarm calls/bus./residential	$135.00			NA	NA	$135.00	$0
7	VIN Verification	Verify VIN number	$49.00			$49.00	0%	$49.00	$0
8	Records Check	Records Search Criminal History	$23.00			$23.00	0%	$23.00	$0
9	Fingerprints (City Fee)	Provide fingerprints	$13.00			$16.08	0%	$16.00	$3
10	Fingerprints (DOJ Fee)***	Provide fingerprints	$32.00			NA	NA	$32.00	$0
11	Accident Reports	Accident & Investigation Report	$23.00			$23.00	0%	$23.00	$0
12	Citation Sign-Offs	Correction of Vehicle Violations	$11.00			$12.86	7%	$12.00	$1
13	Correctable Citations	Admin Fee	$15.00			$17.15	1%	$17.00	$2
14	Stored Vehicle Release	Provide release of stored vehicle	$126.00			$126.00	0%	$126.00	$0
15	Vehicle Repo Release	Form fee	$15.00			$15.00	0%	$15.00	$0
16	Special Police Services	Security Services/Reserves	$30.00	hour		Variable	NA	Actual Cost	NA
17	Special Police Services	Police Officer - Event Patrol	New	hour	Only when available	Variable	NA	Actual Cost	NA
18	Special Police Services	Police Sergent - Events	New	hour	Only when available	Variable	NA	Actual Cost	NA
19	Special Police Services	Funeral Escort	$84.00			$84.00	0%	$84.00	$0
20	Vehicle for Sale Permit	Permit for sale of vehicle	$0.00			NA	NA	$0.00	$0
21	Crime Report Copies	Provide copies of crime reports	$48.00			$48.00	0%	$48.00	$0
22	Duplication of Digital Media	Photo, audio, video recordings	$1.00			Variable	NA	Flash Drive/CD/DVD Actual Costs	NA
23	Duplication of Digital Media	Digital Media Reproduction - PRA	$1.00			Variable	NA	Actual Costs	NA
24	Duplication of Digital Media	Digital Media Reproduction - Commerical	$1.00			Variable	NA	Actual Costs	NA
25	Citation Copies	Provide additional copy of citation	$11.00			$11.00	0%	$11.00	$0
26	Animal Recovery/Return	Animal Pickup/Transport	$91.00			$91.00	0%	$91.00	$0

POLICE

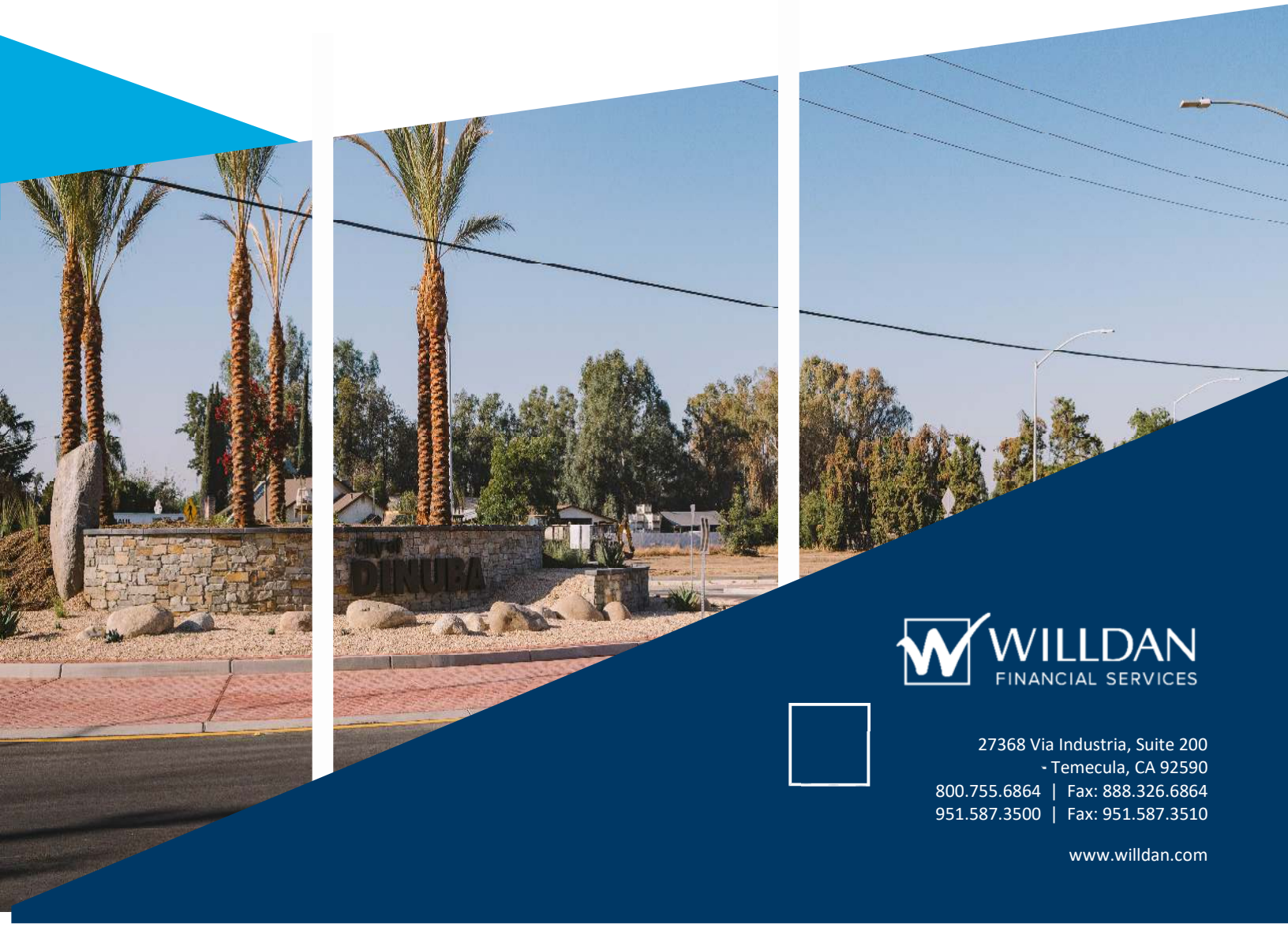
#	Description		Current Fee/Charge	Unit	Notes	Full Cost	Subsidy %	Suggested Fee	Fee Δ
27	Running at Large - 1st offense	Animal running at large	$46.00			NA	NA	$46.00	$0
28	Running at Large - 2nd offense	Animal running at large	$88.00			NA	NA	$88.00	$0
29	Running at Large - 3rd offense	Animal running at large	$170.00			NA	NA	$170.00	$0
30	Nuisance - 1st offense	Respond to complaint	$53.00			NA	NA	$53.00	$0
31	Nuisance - 2nd offense	Respond to complaint	$101.00			NA	NA	$101.00	$0
32	Nuisance - 3rd offense	Respond to complaint	$204.00			NA	NA	$204.00	$0
33	Animal Disposal	Dispose of dead animals	$46.00			$46.00	0%	$46.00	$0
34	Animal License Tags Required	Citations for no license tags	$23.00			$23.00	0%	$23.00	$0
35	Animal License Required	Failure to license dog	$27.00			$27.00	0%	$27.00	$0
36	Animal Cruelty Investigation	Investigate complaint of cruelty	$142.00			$142.00	0%	$142.00	$0
37	Animal Quarantine	Bite Investigation/Dog Quarantine	$120.00			$120.00	0%	$120.00	$0
38	DUI Breath Test ***	DUI arrest breath test fee	$30.00		DOJ	NA	NA	$35.00	$5
39	DUI LAB FEE - BLOOD DRAW	GOV CODE 53150-53159	Actual Cost			Variable	NA	Actual Cost	$0
40	DUI LAB FEE - ALCOHOL ANALYSIS	GOV CODE 53150-53159	Actual Cost			Variable	NA	Actual Cost	$0
41	DUI LAB FEE - DRUG SCREEN	GOV CODE 53150-53159	Actual Cost			Variable	NA	Actual Cost	$0
42	Towing Fee	Towing fee	$200.00		At Tow Yard	Contracted	NA	$200.00	$0
43	Storage Fee	Per day storage fee for towed ve	$65.00		At Tow Yard	Contracted	NA	$65.00	$0
44	Wide/Overweight/ Long Load (one day permit)	Rev request for permit and estab	$24.00	day		$24.00	0%	$24.00	$0
45	Graffitti								
46	1st Citation		$637.00			NA	NA	$637.00	$0
47	2nd Citation		$1,263.00			NA	NA	$1,263.00	$0
48	3rd Citation		$1,263.00			NA	NA	$1,263.00	$0

FIRE

#	Description		Current Fee/Charge	Unit	Notes	Full Cost	Subsidy %	Suggested Fee	Fee Δ
1	Fire Reports	Incident Report	New			$36.22	23%	$28.00	NA
		Investigation Report	48.00			$54.33	12%	$48.00	$0
2	Hydrant Testing	Inspect & Test Hydrant	170.00			$237.66	26%	$175.00	$5
3	State Mandated Fire Inspections - Annual	High Rise, Jails, Hospitals, etc...	151.00			$192.95	9%	$175.00	$24
		Schools	No Charge			NA	NA	No Charge	$0
4	Annual / Bi-Annual Business Inspection	1st Inspection	No Charge			$131.68	24%	$100.00	NA
		1st Re-Inspection	No Charge			$96.48	NA	No Charge	$0
		2nd Re-Inspection	$334.00		Admin Citation in Addition	$131.68	24%	$100.00	-$234
		3rd Re-Inspection	$556.00		Admin Citation in Addition	$131.68	24%	$100.00	-$456
		4th Re-Inspection	$679.00		Admin Citation in Addition	$131.68	24%	$100.00	-$579
5	New Business Inspection	Commerical Inspection	$72.00			$192.95	9%	$175.00	$103
		Industrial Inspection	$151.00			$254.22	2%	$250.00	$99
		1st Re-Inspection	No Charge			NA	NA	No Charge	$0
		2nd Re-Inspection	No Charge			NA	NA	No Charge	$0
		3rd Re-Inspection	$334.00		Admin Citation in Addition	$131.68	24%	$100.00	-$234
		4th Re-Inspection	$556.00		Admin Citation in Addition	$131.68	24%	$100.00	-$456
		5th Re-Inspection	$679.00		Admin Citation in Addition	$131.68	24%	$100.00	-$579
6	Fire Sprinkler Plan Check and Site Testing	Commercial/Multi Family (Less Than 500 Sprinklers)	$427.00			$526.73	10%	$475.00	$48
		Commercial/Multi Family (More Than 500 Sprinklers)	$778.00			$930.91	6%	$875.00	$97
		Residential Plan Check Only	$186.00			$131.68	1%	$131.00	-$55
		Residential Site Inspection and Testing	$186.00			$254.22	27%	$186.00	$0
7	Fire Alarm Plan Check and Site Testing	Less than 50 devices	$427.00			$404.19	0%	$404.00	-$23
		More than 50 devices	$809.00			$808.37	0%	$808.00	-$1
8	Fire Pump Site Testing	Inspect and test fire pump site	$131.00			$263.36	34%	$175.00	$44
9	Temporary Membrane Structures, Tents and Canopies	Inspection and permit for tent or air supported structure used for assemblies (occupant load of 50 or more)	$114.00			$263.36	5%	$250.00	$136
		Inspection and permit of all other tents & canopies	$85.00	hr		$202.09	51%	$100.00	$15
10	Special hazard use permit	Special Use Permit	$95.00			$202.09	53%	$95.00	$0
11	Permit - Tank Installation/ Removal	Flammable combination liquid tanks	$119.00			$202.09	53%	$95.00	-$24
12	Tank Plan Review	Flammable combination liquid tanks	$174.00			$202.09	53%	$95.00	-$79
13	Fire Suppression Hood System	Permits, plan review, and testing	$174.00			$254.22	11%	$225.00	$51
14	Fireworks	Fireworks Stand Inspection	$35.00			$45.95	24%	$35.00	$0
		Public Fireworks Display Permit	$151.00			$404.19	51%	$200.00	$49
		Public Fireworks Display Standby (minimum 4 hours)	$89.00	hr	See Emergency Response Standby	$579.93	57%	$250.00	$161
15	Special Events	Booth Inspection (Carnival, Food Vendor)	$20.00			$30.64	35%	$20.00	$0
		On-site inspection of Carnival/Fair Sites	$114.00	event		$263.36	15%	$225.00	$111
16	Citations	Possession or use of illegal fireworks (1st Citation)	$1,500.00		See Municipal Code	NA	NA	$1,500.00	$0
		Possession or use of illegal fireworks (2nd Citation)	$1,500.00			NA	NA	$1,500.00	$0
		Possession or use of illegal fireworks (3rd Citation)	$1,500.00			NA	NA	$1,500.00	$0
		False alarm calls (3rd and additional Responses)	$110.00			$262.91	58%	$110.00	$0
17	Emergency Response Stand - by Fee	Stand -by for first-out apparatus & personnel	$222.00	hr	See CFAA Agreement	$439.10	32%	$300.00	$78
	each additional apparatus		$50.00		See CFAA Agreement	$225.48	33%	$150.00	$100

AMBULANCE SERVICES

#	Description		Current Fee/Charge	Unit	Full Cost	Subsidy %	Suggested Fee	Fee Δ
	Ambulance Records		$30.00		$50.01	40%	$30.00	$0
	Ambulance Rates	ALS-1 Base Rate	$982.00		$3,354.91	43%	$1,917.00	$935
		ALS-1 Emergency Base Rate - Resident	$982.00		$3,354.91	43%	$1,917.00	$935
		ALS-1 Emergency Base Rate - Non Resident	$982.00		$3,354.91	40%	$2,017.00	$1,035
		ALS-2 Base Rate	$1,194.00		$4,042.06	27%	$2,949.00	$1,755
		BLS Base Rate	$0.00		$2,021.03	49%	$1,032.00	$1,032
		BLS Emergency Base Rate - Resident	$0.00		$2,021.03	25%	$1,506.00	$1,506
		BLS Emergency Base Rate - Non Resident	$0.00		$2,021.03	16%	$1,706.00	$1,706
		Mileage	$27.00	mile	$45.01	1%	$44.70	$18
		Night Fee	$106.00		$176.71	26%	$131.00	$25
		EKG Heart Monitor	$106.00		$176.71	26%	$131.25	$25
		Oxygen	$106.00		$176.71	40%	$106.00	$0
		Disposable Supplies	$0.00		NA	NA	$0.00	$0
		IV Admin.	$0.00		NA	NA	$0.00	$0
		Non-Transport ALS Treatment	New		$1,677.46	50%	$833.50	NA
		Non-Transport Assessment Charge	New		$1,010.52	46%	$544.00	NA
		Stand-By (Waiting with Patient/15 min)	New		$53.19	15%	$45.00	NA
		Non-Transport BLS Treatment	New		$1,010.52	46%	$544.00	NA
	Special Events	Special Event / Stand-by (2 Staff) PER HOUR	$288.00		$338.22	15%	$288.00	$0
	Medical Training Classes	E.M.T. Basic Full Class	$642.00	per person	NA	NA	$600.00	-$42
		First Aid, CPR & AED (Full Class)	$53.00	per person	NA	NA	$98.00	$45
		First Aid (Full Class)	$26.00	per person	NA	NA	$75.00	$49
		CPR & AED (Full Class)	$26.00	per person	NA	NA	$75.00	$49
		Pediatric First Aid, CPR & AED (Full Class)	New	per person	NA	NA	$75.00	NA
		BLS (Full Class)	New	per person	NA	NA	$75.00	NA
		BLS (Skills Testing)	New	per person	NA	NA	$35.00	NA
		ACLS (Full Class)	New	per person	NA	NA	$200.00	NA
		ACLS (Renewal)	New	per person	NA	NA	$110.00	NA
		ACLS (Skills Testing)	New	per person	NA	NA	$60.00	NA
		PALS (Full Class)	New	per person	NA	NA	$60.00	NA
		PALS (Renewal)	New	per person	NA	NA	$110.00	NA
		PALS (Skills Testing)	New	per person	NA	NA	$60.00	NA
	Fire Med	Membership	$69.00		NA	NA	$65.00	-$4



WILLDAN
FINANCIAL SERVICES

27368 Via Industria, Suite 200
- Temecula, CA 92590
800.755.6864 | Fax: 888.326.6864
951.587.3500 | Fax: 951.587.3510

www.willdan.com

City Council Staff Report

Department: ENGINEER/PLANNING | April 11, 2023

To: Mayor and City Council

From: Jason Watts, City Engineer

Subject: Award of Contract to JT2, Inc. DBA Todd Companies in the amount of $313.952.90 for the Entertainment Plaza Restroom Improvements Project; State Project No. 18-54-004 (JW)

RECOMMENDATION

Council to award the contract for the Entertainment Plaza Restroom Improvements Project to JT2, Inc. DBA Todd Companies in the amount of $313,952.90 and authorize the City Manager or designee to execute the contract documents.

EXECUTIVE SUMMARY

The Entertainment Plaza is actively used during the summer months for Farmer's Market and Hot Summer Night Lights as well as the annual Cruise Night and Concert. Due to the amount of activities, the Entertainment Plaza is in need of a restroom to satisfy the current events that are occurring at this location. The project was formally advertised and one (1) bid was received. The lowest responsive bid was received from JT2, Inc. DBA Todd Companies in the amount of $313,952.90. Staff is requesting that the City Council award the bid to JT2, Inc. DBA Todd Companies.

OUTSTANDING ISSUES

None.

DISCUSSION

The city received a $177,952 per capita grant from the state for park improvements. Staff identified the use of these funds to construct new public restrooms at Entertainment Plaza. The existing restrooms were in such poor condition that they were demolished in 2021. Staff has been using portable restrooms at the Plaza.

The new restroom location is identified in the Entertainment Plaza Master Plan

enclosed herein as Attachment 'A'. The restrooms are needed to accommodate the various activities held at the Plaza throughout the year. On October 25, 2022, Council authorized the purchase of a pre-cast concrete 4-door Dakota Restroom as depicted in Attachment 'B'.

Staff prepared design specifications and solicited bids for the construction of the site improvements in preparation for the delivery and installation of the concrete restroom. A total of one (1) proposal was received from JT2, Inc. DBA Todd Companies in the amount of $313,952.90. A copy of the JT2, Inc. DBA Todd Companies bid proposal is enclosed herein as Attachment 'C'.

Staff recommends Council award the contract for the Entertainment Plaza Restroom Improvements Project to JT2, Inc. DBA Todd Companies in the amount of $313,952.90 and authorize the City Manager or designee to execute the contract documents.

FISCAL IMPACT

The City will be using the remaining Parks and Recreation Grant used for the purchase of the Restroom, Park Impact Fees, and ARPA fund savings from the Road 74 Street Improvements Project.

PUBLIC HEARING

None.

ATTACHMENTS:

A. Entertainment Plaza Master Plan Schematic Design
B. 4-Door Dakota Restroom
C. JT2, Inc. DBA Todd Companies Bid Proposal



Entertainment Plaza

Moments of Joy

Schematic Design

February 8, 2022

Sierra Designs
Landscape Architecture

CITY OF DINUBA

Site Plan

Farmers Market Layout



Key Notes

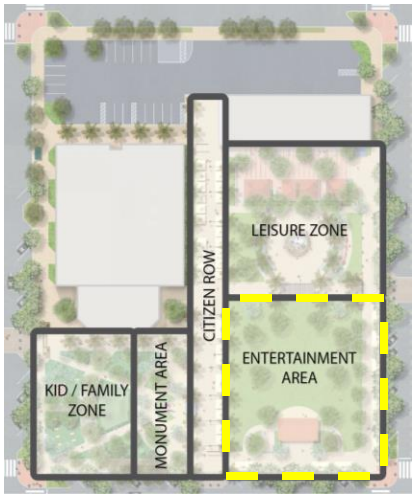
1. Citizen Row
2. Turf
3. Artificial Turf
4. Parking
5. Main entry monument
6. ADA Ramp
7. Raised Planter
8. Restroom
9. String Lights
10. Shelters
11. Picnic Tables area
12. Mist Poles
13. Mist Area (existing logo to remain)
14. Trellis
15. "Dinuba" Monument
16. Clock Relocated
17. Double benches
18. Planting Area
19. Bollards
20. Dance Floor
21. Covered Stage
22. Rotating / Backdrop Panels
23. Lighted Art Columns
24. Hanging Lights
25. Burt Rutan Monument
26. Play Features / Berms
27. Corn Hole Game
28. Concrete Bench, typ
29. Ping Pong concrete tables
30. Giant Chess
31. Shade sails
32. Raised pedestrian crosswalk
33. Bike racks
34. Relocated Bus Stop
35. Enhanced Street Crossing
36. Farmers Market Booth

Existing Trees, typ
New Trees, typ
New Palm Trees

Site Plan


W Kern St
W Ventura St
S M St
S L St
STORE
MOVIE THEATER
BOWLING ALLEY
LEISURE ZONE
CITIZEN ROW
ENTERTAINMENT AREA
KID / FAMILY ZONE
MONUMENT AREA
Zones Plan
North
Key Notes
1 Citizen Row
2 Turf
3 Artificial Turf
4 Parking
5 Main entry monument
6 ADA Ramp
7 Raised Planter
8 Restroom
9 String Lights
10 Shelters
11 Picnic Tables area
12 Mist Poles
13 Mist Area (existing logo to remain)
14 Trellis
15 "Dinuba" Monument
16 Clock Relocated
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25 Burt Rutan Monument
26 Play Features / Berms
27 Corn Hole Game
28 Concrete Bench, typ
29 Ping Pong concrete tables
30 Giant Chess
31 Shade sails
32 Raised pedestrian crosswalk
33 Bike racks
34 Relocated Bus Stop
35 Enhanced Street Crossing
Existing Trees, typ
New Trees, typ
New Palm Trees

Entertainment Area





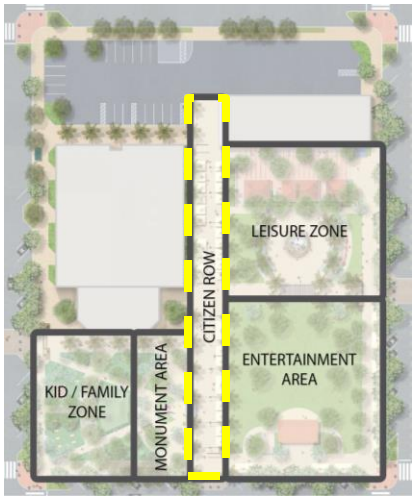
Entertainment Area

Stage



Citizen's Row

Main Entrance





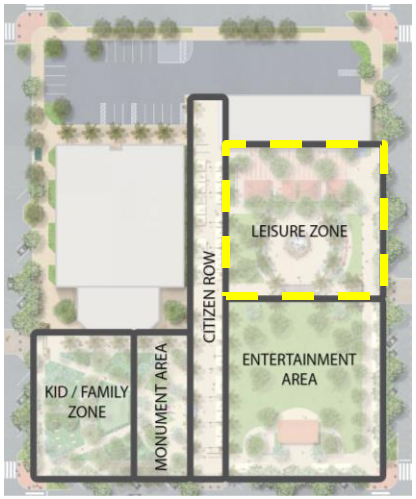
Citizen's Row

Main Entrance



Leisure Zone

Paseo Area





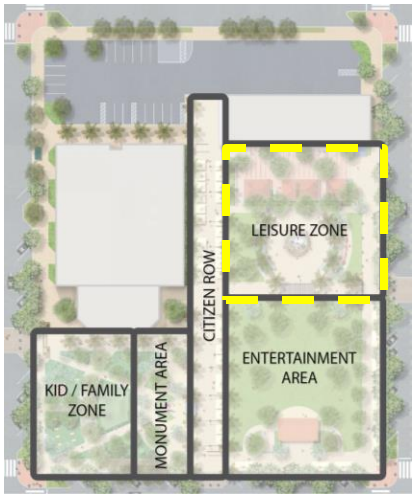
Leisure Zone

Paseo Area



Leisure Zone

Mist Feature on existent Splash Pad





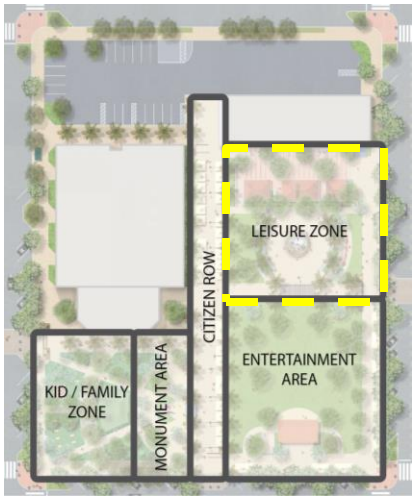
Leisure Zone

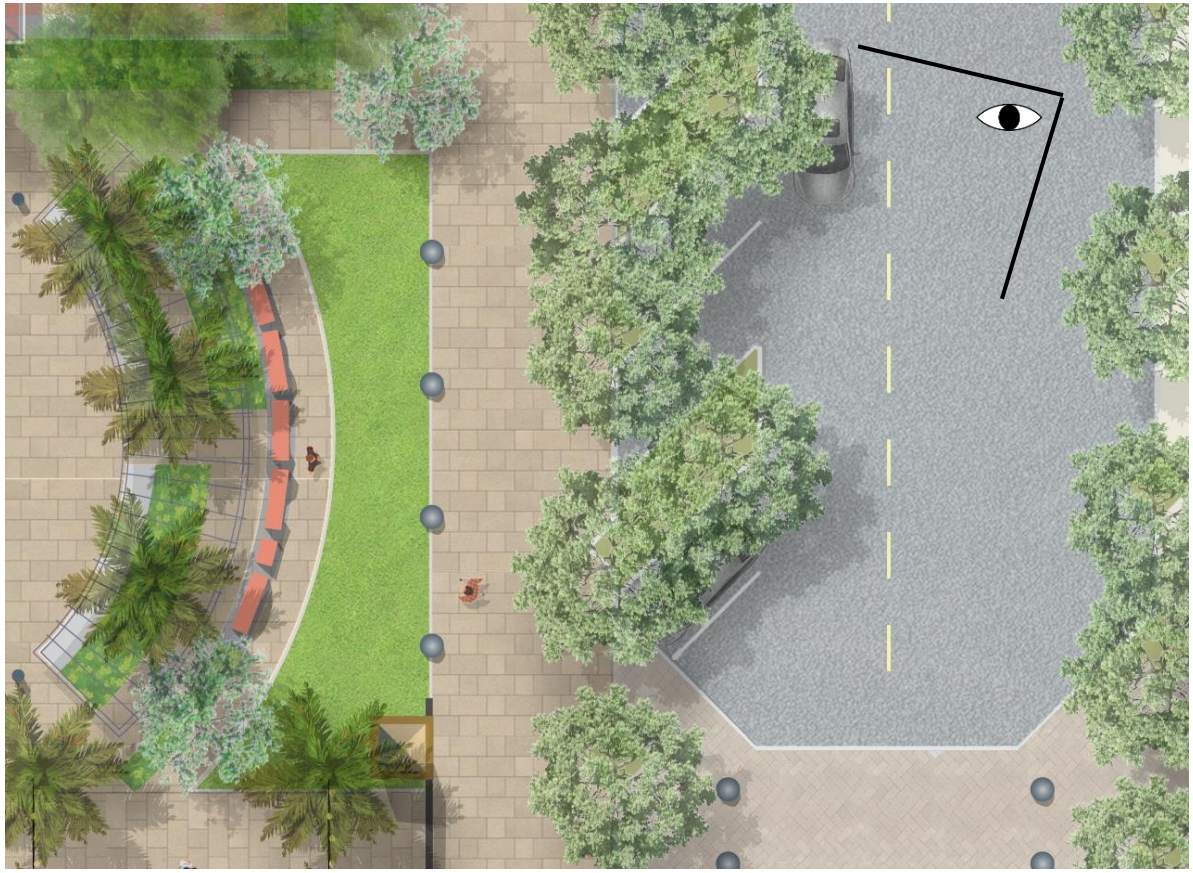
Mist Feature on existent Splash Pad



Leisure Zone

Dinuba Letters



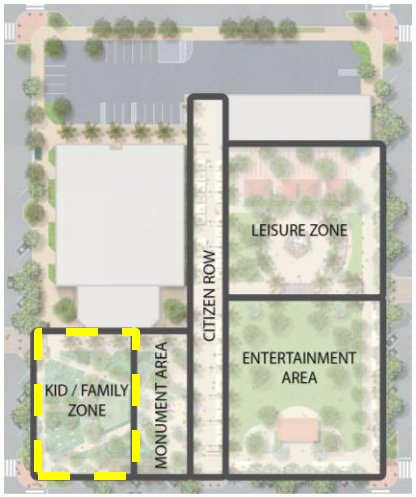


Leisure Zone

Dinuba Letters



Family / Kid Zone

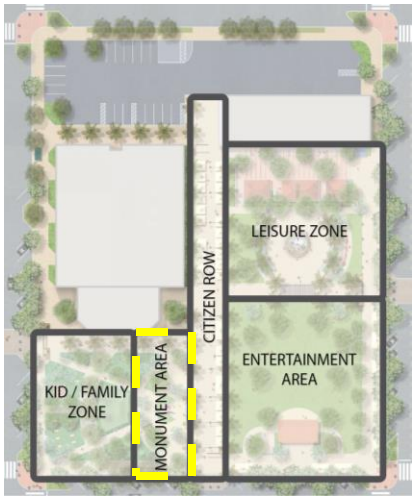




Family / Kid Zone



Monument Area





Monument Area

Burt Rutan's Plane





Entertainment Plaza

Moments of Joy

February 8, 2022

Sierra Designs
Landscape Architecture

CITY OF DINUBA

RESTROOMS
ARE
CLOSED
FOR THE
WINTER

WOMEN

RESTROOM

RESTROOM

MEN

PROPOSAL TO THE CITY OF DINUBA
ENTERTAINMENT PLAZA RESTROOM IMPROVEMENTS
IN THE CITY OF DINUBA

The work to be done and referred to herein is in the City of Dinuba, State of California, and located within existing or street rights of way or City-owned property. All work will be considered on the basis of the total bid for furnishing and placing the materials complete as specified.

TO THE CITY COUNCIL:

The undersigned, as bidder, declares that the only persons or parties interested in this proposal as principals are those named herein; that this proposal is made without collusion with any other person, firm, or corporation; that he has carefully examined the location of the proposed work, the annexed proposal form of contract, and plans herein referred to; and he proposes and agrees if this proposal is accepted, that he will contract with the City of Dinuba to provide all necessary machinery, tools, apparatus, and other means of construction, and to do all of the work and furnish all the materials specified in the contract in the manner and time therein prescribed, and according to the requirements of the Engineer as therein set forth; and that he will take in full payment therefore, the following prices, to wit:

BASE BID:

ITEM NO.	ESTIMATED QUANTITY	UNIT	DESCRIPTION AND UNIT PRICE IN WORDS	UNIT PRICE	TOTAL AMOUNT
1.	LUMP SUM	L.S.	Mobilization and Demobilization (Not to Exceed $35,000) at FIFTEEJ THOUSAND per L.S.	LUMP SUM	15000
2.	LUMP SUM	L.S.	Miscellaneous Facilities & Operations at TWENTY SIX THOUSAND FIVE HUNDRED per L.S.	LUMP SUM	26,500
3.	LUMP SUM	L.S.	Clearing and Grubbing at SEVEN THOUSAND SIX HUNDRED per L.S.	LUMP SUM	7,600
4.	91	L.F.	Remove Concrete Curb & Gutter at TWENTY OUE per L.F.	21	1,911

ITEM NO.	ESTIMATED QUANTITY	UNIT	DESCRIPTION AND UNIT PRICE IN WORDS	UNIT PRICE	TOTAL AMOUNT
5.	547	S.F.	Remove Concrete Sidewalk at FOUR per S.F.	4	2,188
6.	4	EA.	Remove Existing Bollard & Foundation at ONE HUNDRED THIRTY EIGHT per EA.	138	552
7.	1	EA.	Remove Existing Tree & Roots at ONE THOUSAND THREE HUNDRED FIFTY per EA.	1,350	1,350
8.	2,742	S.F.	Construct 6" Thick Concrete Sidewalk at SIXTEEN per S.F.	16	43,872
9.	837	S.F.	Construct 4" Thick Concrete Sidewalk at SEVENTEEN per S.F.	17	14229
10.	91	L.F.	Construct Concrete Curb & Gutter at FIFTY FOUR per L.F.	54	4914
11.	LUMP SUM	L.S.	Relocate Existing Irrigation Components at SIX THOUSAND SIX HUNDRED per L.S.	LUMP SUM	6,600
12.	36	L.F.	Install 1" Water Service at ONE HUNDRED FIFTY per L.F.	150	5,400

ITEM NO.	ESTIMATED QUANTITY	UNIT	DESCRIPTION AND UNIT PRICE IN WORDS	UNIT PRICE	TOTAL AMOUNT
13.	76	L.F.	Install 4" Sewer Service at FORTY FOUR per L.F.	44	3,344
14.	63	L.F.	Install 4" Storm Drain Pipe at FIFTY per L.F.	50	3,150
15.	16	L.F.	Install 2" Vent Pipe at EIGHTY TWO per L.F.	82	1,312
16.	1	EA.	Install Sanitary Sewer Cleanout at FIVE HUNDRED FIFTY per EA.	550	550
17.	265	S.F.	Construct Concrete Commercial Drive Approach at TWENTY FIVE per S.F.	25	6,625
18.	2	EA.	Install Drain Inlet at FOUR THOUSAND SEVEN HUNDRED THIRTY per EA.	4,730	9,460
19.	1	EA.	Install Irrigation Protective Cage at THREE THOUSAND EIGHT HUNDRED FIFTY per EA.	3,850	3,850
20.	4	EA.	Install Removeable Bollard at ONE THOUSAND TWO HUNDRED THIRTY TWO per EA.	1,232	4,928

ITEM NO.	ESTIMATED QUANTITY	UNIT	DESCRIPTION AND UNIT PRICE IN WORDS	UNIT PRICE	TOTAL AMOUNT
21.	LUMP SUM	L.S.	Restroom Placement at FIFTY SEX THOUSAND THREE HUNDRED SEXY FOUR per L.S.	LUMP SUM	56,364 [redacted] OT2
22.	10.7	C.Y.	Aggregate Base, CL II at THREE HUNDRED EIGHTY FIVE per C.Y.	385	4119.50 [redacted] OT2
23.	15.6	TON	Hot Mix Asphalt, Type 'A' at SEVEN HUNDRED FORTY NINE per TON	749	11684.40 [redacted] OT2
24.	LUMP SUM	L.S.	Installation of Electrical Facilities at SEXY FIVE THOUSAND FOUR HUNDRED FIFTY per L.S.	LUMP SUM	65,450
25.	LUMP SUM	L.S.	Acquire City of Dinuba Encroachment Permit **($146 + 4% Contract Amount Per Section SP1.10)** THIRTEEN THOUSAND per L.S.	LUMP SUM	13,000

TOTAL AMOUNT OF BASE BID, ITEMS 1 THRU 25 $ 313,952.90

Total amount of Base Bid, Items 1 thru 25 is (in words)

THREE HUNDRED THIRTEEN THOUSAND NINE HUNDRED FIFTY TWO

Dollars and NINETY cents.

IN CASE OF DISCREPANCY BETWEEN WORDS AND FIGURES, THE WORDS SHALL PREVAIL

The bidder shall set forth for each item of work, in clearly legible figures, an item price and a total for the item in the respective spaces provided for this purpose. In the case of unit basis items, the amount set forth under the "Total" column shall be the extension of the item price bid on the basis of the estimated quantity for the item. In case of discrepancy between the item price and the total set forth for the item, the item price shall prevail, provided, however, if the amount set forth as an item price is ambiguous, unintelligible or uncertain for any cause, or is omitted, the amount set forth in the "Total" column for the item shall prevail in accordance with the following.

1. As to lump sum items, the amount set forth in the "Total" column shall be the item price.

2. As to unit basis items, the amount set forth in the "Total" column shall be divided by the estimated quantity for the item and the price obtained shall be the item price.

If this proposal shall be accepted and the undersigned shall fail to contract, as foresaid, and to give the two bonds in the sums to be determined as foresaid, with surety satisfactory to the Owner, within eight (8) days not including Saturdays, Sundays and legal holidays, after the bidder has received notice of award of the contract, the Owner, at its option, may determine that the bidder has abandoned the contract, and thereupon this proposal and the acceptance thereof shall be null and void, and the forfeiture of such security accompanying this proposal shall operate and the same shall be the property of the Owner.

A certified or cashier's check made payable to the City or a bid bond in favor of said City for
BIDDERS BOND
_____($_____)
, which amount is not less than 10 percent (10%) of the total amount of this proposal, is attached hereto and is given as a guarantee that the undersigned will execute a Contract and furnish the required bonds if awarded the contract and in case of failure to do so within ten days from notice of award the same will be forfeited to the City.

The undersigned certified that he has a valid license as Contractor in the State of California, for Class A/B/C21/C36/D6, the number of which is 788798, and the expiration date of which is 5/31/24. The undersigned also certifies that he is registered with the Department of Industrial Relations with DIR Number 1000002649.The representations made herein are made under penalty of perjury.

Signature of bidder, with business name, address and telephone number.

(1) JT2 INC DBA TODD COMPANIES
Bidding Firm

(2) CORPORATION
(Corp.) (Indiv.)(Partner)

(3) PO BOX 6820
Business Address

VISALIA CA 93290
City State Zip

559 651-5820
Area Code Telephone

JT2 INC DBA TODD COMPANIES BY:

(4) 
Signature of Authorized Person

JIM TODD, PRESIDENT
Type or Print Name of Authorized Person

(PLEASE SEE THE FOLLOWING INSTRUCTION REGARDING SIGNATURE)

(1) If the bidder is an individual, enter name here in current style used in business, if a joint venture, exact names of all persons and / or entities participating in the joint venture; if a partnership, the correct trade style used in the partnership; if a corporation, the exact name of the corporation under which it is currently incorporated and operating.

(2) If bidder is other than and individual, identify here its character, i.e. joint venture, partnership, corporation (including state of corporation), etc. If bidder is an individual operating under a fictitious or trade name, state "Individual DBA (trade name in full)".

(3) State on this line the address to which all communications and notices regarding the Bid Proposal and any contract awarded thereunder, are to be addressed.

(4) If bidder is: (i) a joint venture, signature must be one of the joint ventures, and if any of the joint ventures is a partnership or corporation each participating partnership must sign by a general partner, and each participating corporation by an authorized officer or employee; (ii) a partnership, by a general partner, or (iii) a corporation, by an authorized officer or employee. The title of the person signing must appear his signature. Where a partnership or corporation is a bidder or signer the name of all other general partners and/or the names of the president and secretary of the corporation and their business address must be shown below:

JIM TODD, PRESIDENT	PO BOX 6820 VISALIA CA 93290
THERESE TODD, SECRETARY	PO BOX 6820 VISALIA CA 93290

NOTE:

All signatures must be printed under written signature.

NOTE:

All addresses must be complete with street number, city and state.

NOTE:

Bidders maybe required to provide any and all other names and/or form(s) of organization (s) under which business has been done in the prior five (5) years.

NOTE:

Bidders maybe required to provide any and all other names and / or forms(s) of organization (s) under which business has been done in the prior five (5) years.

DESIGNATION OF SUBCONTRACTORS

Pursuant to the provisions of Sections 4100 to 4113, inclusive, of the Public Contract Code of the State of California, the undersigned hereby designates below, for the project, opposite various portions of the work, the names and locations of the places of business of each subcontractor who will perform work or labor in an amount in excess of one-half of one percent (1/2 of 1%) of the amount of the total bid. All work not listed below shall be performed by the undersigned bidder. It is understood that the bidder, if awarded the contract, shall not substitute and subcontractor in place of the subcontractors herein designated subcontractor, or sublet or subcontract any of the work as to which a subcontractor is not herein designated without the consent of the City approval of the Engineer. The subletting or subcontracting of any work for which there was no subcontractor designated in the original bid may be permitted only in case of public emergency or necessity. (List one firm only for each portion of work.)

NOTE: Contractor shall perform with its own organization work amounting to not less than thirty percent (30%) of the total bid. Section 1.15 provides further information.

Bid Item No.	Subcontractor % of work (1)	Subcontractor	Address & Phone No.	State License No. & DIR No.
24	18.9%	Valley Unique electric Inc.	75 Park circle drive. Clovis Ca 93611 559-237-4795	464539 1000006228

(1) If a Subcontractor is designated for a portion of a bid item(s), Contractor shall provide the estimated percentage of work that will be performed by the Subcontractor.

4/03/23
Date

PO BOX 6820
Address

VISALIA CA 93290

559-651-5820
Telephone Number

JT2 INC DBA TODD COMPANIES
Bidders Name
JT2 INC DBA TODD COMPANIES BY:

Authorized Signature

JIM TODD, PRESIDENT

CORPORATION
Type of Organization
(Individual, Partnership or Corporation)

PROJECT: **ENTERTAINMENT PLAZA RESTROOM IMPROVEMENTS**
STATE PROJECT NO. 18-54-004

To the City Council, City of Dinuba

NONCOLLUSION AFFIDAVIT

TO BE EXECUTED BY BIDDER AND SUBMITTED WITH BID

I, JIM TODD
(Name)

declare that I am

PRESIDENT
(Owner, Partner, Corporate Officer (list title), Co-Venturer

of JT2 INC DBA TODD COMPANIES
(Bidding Entity)

The bid is not made in the interest of, or on behalf of, any undisclosed person, partnership, company, association, organization, or corporation; that the bid is genuine and not collusive or sham; that the bidder has not directly or indirectly induced or solicited any other bidder or indirectly induced or solicited any other bidder to put in a false or sham bid, and has not directly or indirectly colluded, conspired, connived, or agreed with any bidder or anyone else to put in a sham bid, or to refrain from bidding; that the bidder has not in any manner, directly or indirectly, sought by Contract, communication, or conference with anyone to fix any overhead, profit, or cost element of the bid price, or of that of any other bidder. All statements contained in the bid are true. The bidder has not directly or indirectly, submitted his or her bid price or any breakdown thereof, or the contents thereof, or divulged information or data relative thereto to any corporation, partnership, company, organization, bid depository, or to any member or agent thereof to effectuate a collusive or sham bid.

Any person executing this declaration on behalf of a bidder that is a corporation, partnership, joint venture, limited liability company, limited liability partnership, or any other entity, hereby represents that he or she has full power to execute, and does execute, this declaration on behalf of the bidder.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct and this declaration is executed on 4/03/23 (date), at VISALIA (city) CALIFORNIA (state).

(Title 23 United States Code Section 112)

(California Public Contract Code Section 7106; Stats. 1988. c. 1548, Section 1.)

Note: The above Noncollusion Affidavit is part of the Proposal. Signing the Proposal on the signature portion thereof shall constitute signature of this Noncollusion Affidavit. Bidders are cautioned that making false certification may subject the certifier to criminal prosecution.

STATEMENT OF EXPERIENCE OF BIDDER

The bidder has been engaged in the general contracting business, under the present business name, for 20+ years. Experience in work of a nature similar to that bid in this Proposal extends over a period of 20+ years.

The bidder shall state below work of a similar magnitude or character that he has done and to giver references that will enable the City to judge his experience, skill and business standing, and his ability to conduct the work as completely as required under the terms of the Contract.

Year	Owner	Location & Type of Work	Contact Name & Phone Number
2020	CITY OF VISALIA	RIVERWAY SPORTS PARK CONCRETE, REBAR, PLUMBING, GRADING, PAVING	RICHARD MENDENHALL FMC 559-798-1837
2020	SELMA UNIFIED SCHOOL DISTRICT	SELMA HS STADIUM CONCRETE, EARTHWOK, PAVING WET UTILITIES	CHRISTIAN 559-625-5246
2023	CITY OF CORCORAN	GATEWAY PARK CONCRETE, UTILITIES, STORM, WATER	JOSEPH FAULKNER 559-992-2151 EXT 2210

AFFIDAVIT

JIM TODD
(Name of Individual)

doing business as JT2 INC DBA TODD COMPANIES
(Name of firm, if any)

certifies and says: That he/she is the person submitting the Statement of Experience; that he/she has read the same, and that the same is true of his/her own knowledge, and that any depository, vendor, or other agency therein named is hereby authorized to supply the City of Dinuba with any information necessary to verify the statement.

I certify and declare under penalty of perjury that the foregoing is true and correct.

Subscribed at VISALIA, State of CALIFORNIA

JT2 INC DBA TODD COMPANIES BY:

(Applicant must sign here)

(Note: Statement will be returned unless affidavit is complete including the date of signature.)

ADDENDA CERTIFICATION STATEMENT

ADDENDA - This proposal is submitted with respect to the changes to the contract included in addendum number/s 1,2

(Fill in number/s if addenda have been received)

Warning: If an addendum or addenda have been issued by the administering agency and not noted above as being received by the bidder, this proposal may be rejected.

March 24, 2023

ADDENDUM NO. 1
CITY OF DINUBA

ENTERTAINMENT PLAZA RESTROOM IMPROVEMENTS
STATE PROJECT NO. 18-54-004

NOTICE

Notice is hereby given that the plans and specifications for this project have been revised as prescribed by this Addendum. It is mandatory that all bidders comply with the changes detailed herein. This Addendum shall be signed by the Bidder and attached to the inside of the Contract Documents. All changes, omissions, additions and alterations in, on and to the Contract Documents and Specification will apply to proposals made for the execution of the various parts of the work affected thereby. Careful note of this Addendum shall be taken by all parties of interest so that the proper allowance may be made in all computations, estimates and contracts, and all trades affected shall be fully advised in the performance of the work which will be required by them. In cases of conflict between the Plans, Specifications and this Addendum, this Addendum shall govern.

1. **CONSTRUCTION PLANS – FULL PLAN SET**

   All sheets within the plan set have different revisions and are delineated with a revision cloud.

Bidders Acknowledgment
JT2 INC DBA TODD COMPANIES BY:

Bidder's Authorized Representative

Jason Watts, P.E.

City Engineer

March 31, 2023

ADDENDUM NO. 2
CITY OF DINUBA

ENTERTAINMENT PLAZA RESTROOM IMPROVEMENTS
STATE PROJECT NO. 18-54-004

NOTICE

Notice is hereby given that the plans and specifications for this project have been revised as prescribed by this Addendum. It is mandatory that all bidders comply with the changes detailed herein. This Addendum shall be signed by the Bidder and attached to the inside of the Contract Documents. All changes, omissions, additions and alterations in, on and to the Contract Documents and Specification will apply to proposals made for the execution of the various parts of the work affected thereby. Careful note of this Addendum shall be taken by all parties of interest so that the proper allowance may be made in all computations, estimates and contracts, and all trades affected shall be fully advised in the performance of the work which will be required by them. In cases of conflict between the Plans, Specifications and this Addendum, this Addendum shall govern.

1. **RESPONSE TO BIDDER INQUIRES**

Question #1:
Just confirming that the Pre-Fab Restroom is City Furnished, Contractor Installed. I cannot find anywhere that explicitly states that.

Answer #1:
The pre-fab CTX restroom will be furnished by the City and Contractor installed.

Question #2:
The Tulare and Kings Counties Builders Exchange has the project bidding on 4/4/23 at 2pm and the NIB released as part of the bids has the project bidding 4/3/23 at 2pm. Can you confirm the correct date?

Answer #2:
Sealed proposals will be received at the office of the City Clerk, 405 E. El Monte Way, Dinuba, California 93618, until **Monday, April 3rd, 2023, at 2:00pm**, at which time they will be publicly opened and read in said building for construction in accordance with the specifications therefore, to which special reference is made as follows:

ENTERTAINMENT PLAZA RESTROOM IMPROVEMENTS
FEDERAL PROJECT NO. 18-54-004

Plans and specifications applying to this project may be obtained online at CIPLIST.com

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Question #3:
Can you please provide me with more information about the project.

1. Who will I send the proposal to ?
2. Are Hand Dryers existing?
3. Are Fixtures Existing?
4. Are exhaust fans existing?
5. Is Panel in Restroom Existing?

Answer #3:
1. Sealed proposals will be received at the office of the City Clerk, 405 E. El Monte Way, Dinuba, California 93618, until **Monday, April 3rd, 2023, at 2:00pm**
2. Hand dryers are part of the city furnished pre-fab CXT restroom.
3. Fixtures are part of the city furnished pre-fab CXT restroom.
4. Exhaust fans are part of the city furnished pre-fab CST restroom.
5. Electrical panels are part of the city furnished pre-fab CXT restroom.

Bidders Acknowledgment
JT2 INC DBA TODD COMPANIES BY:

Bidder's Authorized Representative

Jason Watts, P.E.

City Engineer

AIA Document 310 - 2010 Bid Bond

CONTRACTOR (Name, legal status and address):

JT2 Inc. DBA Todd Companies
1701 N. Clancy Ct.
Visalia, CA 93290

SURETY (Name, legal status and principal place of business):

Fidelity and Deposit Company of Maryland
1299 ZURICH WAY, 5TH FLOOR
SCHAUMBURG, IL 60196 - 1056

OWNER (Name, legal status and address):

Clty of Dinuba
405 E. El Monte Way
Dinuba, CA 93618

Bond Amount: 10% of Bid

PROJECT : (Name, location or address, and Project number, if any):

ENTERTAINMENT PLAZA RESTROOM IMPROVEMENTS

The Contractor and Surety are bound to the Owner in the amount set forth above, for the payment of which the Contractor and Surety bind themselves, their heirs, executors, administrators, successors and assigns, jointly and severally, as provided herein. The conditions of this Bond are such that if the Owner accepts the bid of the Contractor within the time specified in the bid documents, or within such time period as may be agreed to by the Owner and Contractor, and the Contractor either (1) enters in to a contract with the Owner in accordance with the terms of such bid, and gives such bond or bonds as may be specified in the bidding or Contract Documents, with a surety admitted in the jurisdiction of the Project and otherwise acceptable to the Owner, for the faithful performance of such Contract and for the prompt payment of labor and material furnished in the prosecution thereof; or (2) pays to the Owner the difference, not to exceed the amount of this Bond, between the amount specified in said bid and such larger amount for which the Owner may in good faith contract with another party to perform the work covered by said bid, then this obligation shall be null and void, otherwise to remain in full force and effect. The Surety hereby waives any notice of an agreement between the Owner and Contractor to extend the time in which the Owner may accept the bid. Waiver of notice by the Surety shall not apply to any extension exceeding sixty (60) days in the aggregate beyond the time for acceptance of bids specified in the bid documents, and the Owner and Contractor shall obtain the Surety's consent for an extension beyond sixty (60) days.

If this Bond is issued in connection with a subcontractor's bid to a Contractor, the term Contractor in this Bond shall be deemed to be Subcontractor and the term Owner shall be deemed by the Contractor.

When this Bond has been furnished to comply with a statutory or other legal requirement in the location of the Project, any provision in this Bond conflicting with said statutory or legal requirement shall be deemed deleted herefrom and provisions conforming to such statutory or other legal requirement shall be deemed incorporated herein. When so furnished, the intent is that this Bond shall be construed as a statutory bond and not as a common law bond.

Signed and sealed this 3rd day of April, 2023

(Witness)	(Seal)	(Principal)	(Seal)
		President	
		(Title)	
		Fidelity and Deposit Company of Maryland	
(Witness)	(Seal)	(Surety)	
		(Title) Ronald D. Osborn, Attorney-in-Fact	

Language conforms to AIA Document A310 Bid Bond
BID70001ZZ0311f

ZURICH AMERICAN INSURANCE COMPANY
COLONIAL AMERICAN CASUALTY AND SURETY COMPANY
FIDELITY AND DEPOSIT COMPANY OF MARYLAND
POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS: That the ZURICH AMERICAN INSURANCE COMPANY, a corporation of the State of New York, the COLONIAL AMERICAN CASUALTY AND SURETY COMPANY, a corporation of the State of Illinois, and the FIDELITY AND DEPOSIT COMPANY OF MARYLAND a corporation of the State of Illinois (herein collectively called the "Companies"), by **Robert D. Murray, Vice President**, in pursuance of authority granted by Article V, Section 8, of the By-Laws of said Companies, which are set forth on the reverse side hereof and are hereby certified to be in full force and effect on the date hereof, do hereby nominate, constitute, and appoint **Jennifer WHEELER, Ronald D. OSBORN, Lori L. ENDSLEY and Carmen DE LOS SANTOS, all of Fresno, California**, EACH, its true and lawful agent and Attorney-in-Fact, to make, execute, seal and deliver, for, and on its behalf as surety, and as its act and deed: any and all bonds and undertakings, and the execution of such bonds or undertakings in pursuance of these presents, shall be as binding upon said Companies, as fully and amply, to all intents and purposes, as if they had been duly executed and acknowledged by the regularly elected officers of the ZURICH AMERICAN INSURANCE COMPANY at its office in New York, New York., the regularly elected officers of the COLONIAL AMERICAN CASUALTY AND SURETY COMPANY at its office in Owings Mills, Maryland., and the regularly elected officers of the FIDELITY AND DEPOSIT COMPANY OF MARYLAND at its office in Owings Mills, Maryland., in their own proper persons.

The said Vice President does hereby certify that the extract set forth on the reverse side hereof is a true copy of Article V, Section 8, of the By-Laws of said Companies, and is now in force.

IN WITNESS WHEREOF, the said Vice-President has hereunto subscribed his/her names and affixed the Corporate Seals of the said **ZURICH AMERICAN INSURANCE COMPANY, COLONIAL AMERICAN CASUALTY AND SURETY COMPANY, and FIDELITY AND DEPOSIT COMPANY OF MARYLAND**, this 8th day of January, A.D. 2020.

ATTEST:
ZURICH AMERICAN INSURANCE COMPANY
COLONIAL AMERICAN CASUALTY AND SURETY COMPANY
FIDELITY AND DEPOSIT COMPANY OF MARYLAND

By: Robert D. Murray
Vice President

By: Dawn E. Brown
Secretary

State of Maryland
County of Baltimore

On this 8th day of January, A.D. 2020, before the subscriber, a Notary Public of the State of Maryland, duly commissioned and qualified, **Robert D. Murray, Vice President and Dawn E. Brown, Secretary** of the Companies, to me personally known to be the individuals and officers described in and who executed the preceding instrument, and acknowledged the execution of same, and being by me duly sworn, deposeth and saith, that he/she is the said officer of the Company aforesaid, and that the seals affixed to the preceding instrument are the Corporate Seals of said Companies, and that the said Corporate Seals and the signature as such officer were duly affixed and subscribed to the said instrument by the authority and direction of the said Corporations.

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed my Official Seal the day and year first above written.

Constance A. Dunn, Notary Public
My Commission Expires: July 9, 2023

EXTRACT FROM BY-LAWS OF THE COMPANIES

"Article V, Section 8, Attorneys-in-Fact. The Chief Executive Officer, the President, or any Executive Vice President or Vice President may, by written instrument under the attested corporate seal, appoint attorneys-in-fact with authority to execute bonds, policies, recognizances, stipulations, undertakings, or other like instruments on behalf of the Company, and may authorize any officer or any such attorney-in-fact to affix the corporate seal thereto; and may with or without cause modify of revoke any such appointment or authority at any time."

CERTIFICATE

I, the undersigned, Secretary of the ZURICH AMERICAN INSURANCE COMPANY, the COLONIAL AMERICAN CASUALTY AND SURETY COMPANY, and the FIDELITY AND DEPOSIT COMPANY OF MARYLAND, do hereby certify that the foregoing Power of Attorney is still in full force and effect on the date of this certificate; and I do further certify that Article V, Section 8, of the By-Laws of the Companies is still in force.

This Power of Attorney and Certificate may be signed by facsimile under and by authority of the following resolution of the Board of Directors of the ZURICH AMERICAN INSURANCE COMPANY at a meeting duly called and held on the 15th day of December 1998.

RESOLVED: "That the signature of the President or a Vice President and the attesting signature of a Secretary or an Assistant Secretary and the Seal of the Company may be affixed by facsimile on any Power of Attorney...Any such Power or any certificate thereof bearing such facsimile signature and seal shall be valid and binding on the Company."

This Power of Attorney and Certificate may be signed by facsimile under and by authority of the following resolution of the Board of Directors of the COLONIAL AMERICAN CASUALTY AND SURETY COMPANY at a meeting duly called and held on the 5th day of May, 1994, and the following resolution of the Board of Directors of the FIDELITY AND DEPOSIT COMPANY OF MARYLAND at a meeting duly called and held on the 10th day of May, 1990.

RESOLVED: "That the facsimile or mechanically reproduced seal of the company and facsimile or mechanically reproduced signature of any Vice-President, Secretary, or Assistant Secretary of the Company, whether made heretofore or hereafter, wherever appearing upon a certified copy of any power of attorney issued by the Company, shall be valid and binding upon the Company with the same force and effect as though manually affixed.

IN TESTIMONY WHEREOF, I have hereunto subscribed my name and affixed the corporate seals of the said Companies, this 3rd day of April, 2023.

By: Brian M. Hodges
Vice President

TO REPORT A CLAIM WITH REGARD TO A SURETY BOND, PLEASE SUBMIT A COMPLETE DESCRIPTION OF THE CLAIM INCLUDING THE PRINCIPAL ON THE BOND, THE BOND NUMBER, AND YOUR CONTACT INFORMATION TO:

Zurich Surety Claims
1299 Zurich Way
Schaumburg, IL 60196-1056
www.reportsfclaims@zurichna.com
800-626-4577

CALIFORNIA ACKNOWLEDGMENT **CIVIL CODE § 1189**

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California
County of Fresno }

On April 3, 2023 before me, Veronica Perez, Notary Public
Date *Here Insert Name and Title of the Officer*

personally appeared Ronald D. Osborn
Name(s) of Signer(s)

who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

VERONICA PEREZ
Notary Public - California
Fresno County
Commission # 2406257
My Comm. Expires May 29, 2026

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature _____
Signature of Notary Public

Place Notary Seal and/or Stamp Above

OPTIONAL

Completing this information can deter alteration of the document or fraudulent reattachment of this form to an unintended document.

Description of Attached Document
Title or Type of Document: Bid Bond
Document Date: April 3, 2023 Number of Pages: 3
Signer(s) Other Than Named Above: _____

Capacity(ies) Claimed by Signer(s)

Signer's Name: Ronald D. Osborn	Signer's Name: _____
☐ Corporate Officer – Title(s): _____	☐ Corporate Officer – Title(s): _____
☐ Partner – ☐ Limited ☐ General	☐ Partner – ☐ Limited ☐ General
☐ Individual ☑ Attorney in Fact	☐ Individual ☐ Attorney in Fact
☐ Trustee ☐ Guardian or Conservator	☐ Trustee ☐ Guardian or Conservator
☐ Other: _____	☐ Other: _____
Signer is Representing: _____	Signer is Representing: _____

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City Council Staff Report

Department: ENGINEER/PLANNING April 11, 2023

To: Mayor and City Council

From: Jason Watts, City Engineer

Subject: Award of Contract to Avison Construction, Inc. in the amount of $472.348 for the Road 74 Street Improvements Project (JW)

RECOMMENDATION

Council to award the contract for the Road 74 Street Improvements Project to Avison Construction, Inc. in the amount of $472,348.00 and authorize the City Manager or designee to execute the contract documents.

EXECUTIVE SUMMARY

Road 74 is completely deteriorated and has exceeded its pavement life. The project consists of the reconstruction of the pavement structural section and aggregate base shoulders from Sierra Way to Kamm Avenue on Road 74. The project was formally advertised, and twelve (12) bids were received. The lowest responsive bid was received from Avison Construction, Inc. in the amount of $472,348.00. Staff is requesting that the City Council award the bid to Avison Construction, Inc.

OUTSTANDING ISSUES

None.

DISCUSSION

Road 74 between Sierra Way and Kamm Avenue has reached its useful life and needs to be fully reconstructed. Staff solicited bids and received a total of twelve (12) proposals by the April 3, 2023 deadline. The bids are summarized, as follows:

CONTRACTOR	TOTAL
MAC General Engineering, Inc.	$588,300.73
Dawson-Mauldin, LLC	$610,925.49

Emmett Valley Construction	$524,695.60
Avison Construction, Inc.	$472,348.00
Romanazzi General Engineering	$621,456.17
JT2, Inc. DBA Todd Companies	$575,000.75
Terra West Construction	$475,322.00
Braswell Corporation	$555,066.21
Jim Crawford Construction Company, Inc.	$575,165.00
RJ Berry, Inc.	$504,485.90
Dave Christian Construction Company, Inc.	$551,701.30
Agee Construction Corporation	$645,407.60

The lowest bid proposal was submitted by Avison Construction, Inc. in the amount of $472,348.00. 4Creeks Inc. has worked with the contractor on various other projects in town and in other jurisdictions. Avison Construction, Inc. completed the 10-foot meandering Paseo from Viscaya Parkway to Euclid Avenue and has a proven track record with these types of projects. Staff is recommending that the contract be awarded to Avison Construction, Inc. in the amount of $472,348.00. A copy of the Avison Construction, Inc. bid proposal is enclosed herein as Attachment 'A'.

The reconstruction of Road 74 is timely as the new Dinuba High School currently under construction is expected to be open for the 2025 school year, which is expected to receive increase traffic loads. Furthermore, the city has received many complaints from drivers due to the current condition of the existing roadway. This project will result in a new road with aggregate base shoulders.

Staff recommends Council award the contract for the Road 74 Street Improvements Project to Avison Construction, Inc. in the amount of $472,348.00 and authorize the City Manager or designee to execute the contract documents.

FISCAL IMPACT

The City budgeted ARPA and General Funds for this project this fiscal year.

PUBLIC HEARING

None.

ATTACHMENTS:

A. Avison Construction, Inc. Bid Proposal

PROPOSAL TO THE CITY OF DINUBA
ROAD 74 STREET IMPROVEMENTS PROJECT
IN THE CITY OF DINUBA

The work to be done and referred to herein is in the City of Dinuba, State of California, and located within existing or street rights of way or City-owned property. All work will be considered on the basis of the total bid for furnishing and placing the materials complete as specified.

TO THE CITY COUNCIL:

The undersigned, as bidder, declares that the only persons or parties interested in this proposal as principals are those named herein; that this proposal is made without collusion with any other person, firm, or corporation; that he has carefully examined the location of the proposed work, the annexed proposal form of contract, and plans herein referred to; and he proposes and agrees if this proposal is accepted, that he will contract with the City of Dinuba to provide all necessary machinery, tools, apparatus, and other means of construction, and to do all of the work and furnish all the materials specified in the contract in the manner and time therein prescribed, and according to the requirements of the Engineer as therein set forth; and that he will take in full payment therefore, the following prices, to wit:

BASE BID:

ITEM NO.	ESTIMATED QUANTITY	UNIT	DESCRIPTION AND UNIT PRICE IN WORDS	UNIT PRICE	TOTAL AMOUNT
1.	LUMP SUM	L.S.	Mobilization & Demobilization (Not to Exceed $60,000) at Forty thousand dollars per L.S.	LUMP SUM	$40,000
2.	LUMP SUM	L.S.	Traffic Control System & Dust Control at Three thousand five hundred dollars + twenty five cents per L.S.	LUMP SUM	$3,500.25
3.	LUMP SUM	L.S.	Miscellaneous Facilities & Operations at One thousand dollars per L.S.	LUMP SUM	$1,000
4.	52,743	S.F.	Asphalt Concrete Grinding at Twenty five cents per S.F.	$0.25	$13,185.75

ITEM NO.	ESTIMATED QUANTITY	UNIT	DESCRIPTION AND UNIT PRICE IN WORDS	UNIT PRICE	TOTAL AMOUNT
5.	LUMP SUM	L.S.	Clearing & Grubbing at Five thousand dollars per L.S.	LUMP SUM	$5,000
6.	1,385	C.Y.	Roadway Excavation & Subgrade Prep at Thirty five dollars per C.Y.	$35	$48,475
7.	1,837	TON	Hot Mix Asphalt, Type 'A' at One hundred five dollars per TON	$105	$192,885
8.	4,129	TON	Aggregate Base, CL II at Thirty two dollars per TON	$32	$132,128
9.	LUMP SUM	L.S.	Install Pavement Striping, Signage, & Markings at Seventeen thousand two hundred dollars per L.S.	LUMP SUM	$17,200
10.	LUMP SUM	L.S.	Acquire City Encroachment Permit **($146 + 4% Contract Amount Per Section SP1.10)** Eighteen thousand nine hundred seventy four dollars per L.S.	LUMP SUM	$18,974

TOTAL AMOUNT OF BASE BID, ITEMS 1 THRU 10 $ 472,348

Total amount of Base Bid, Items 1 thru 10 is (in words)

Four hundred seventy ~~[illegible]~~ c.s. two thousand, three hundred forty eight Dollars and zero cents.

IN CASE OF DISCREPANCY BETWEEN WORDS AND FIGURES, THE WORDS SHALL PREVAIL

The bidder shall set forth for each item of work, in clearly legible figures, an item price and a total for the item in the respective spaces provided for this purpose. In the case of unit basis items, the amount set forth under the "Total" column shall be the extension of the item price bid on the basis of the estimated quantity for the item. In case of discrepancy between the item price and the total set forth for the item, the item price shall prevail, provided, however, if the amount set forth as an item price is ambiguous, unintelligible or uncertain for any cause, or is omitted, the amount set forth in the "Total" column for the item shall prevail in accordance with the following.

1. As to lump sum items, the amount set forth in the "Total" column shall be the item price.

2. As to unit basis items, the amount set forth in the "Total" column shall be divided by the estimated quantity for the item and the price obtained shall be the item price.

If this proposal shall be accepted and the undersigned shall fail to contract, as foresaid, and to give the two bonds in the sums to be determined as foresaid, with surety satisfactory to the Owner, within eight (8) days not including Saturdays, Sundays and legal holidays, after the bidder has received notice of award of the contract, the Owner, at its option, may determine that the bidder has abandoned the contract, and thereupon this proposal and the acceptance thereof shall be null and void, and the forfeiture of such security accompanying this proposal shall operate and the same shall be the property of the Owner.

A certified or cashier's check made payable to the City or a bid bond in favor of said City for ten percent _____ ($_____) , which amount is not less than 10 percent (10%) of the total amount of this proposal, is attached hereto and is given as a guarantee that the undersigned will execute a Contract and furnish the required bonds if awarded the contract and in case of failure to do so within ten days from notice of award the same will be forfeited to the City.

The undersigned certified that he has a valid license as Contractor in the State of California, for Class A, the number of which is 823535, and the expiration date of which is 5/31/2023. The undersigned also certifies that he is registered with the Department of Industrial Relations with DIR Number 1000003258.The representations made herein are made under penalty of perjury.

Signature of bidder, with business name, address and telephone number.

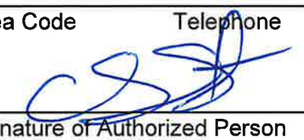
(1) Avison Construction, Inc.
Bidding Firm

(2) Corporation
(Corp.) (Indiv.)(Partner)

(3) 40434 Brickyard Dr.
Business Address

Madera, CA 93636
City State Zip

559.431.0317
Area Code Telephone

(4) 
Signature of Authorized Person

Curtis Short-President
Type or Print Name of Authorized Person

(PLEASE SEE THE FOLLOWING INSTRUCTION REGARDING SIGNATURE)

(1) If the bidder is an individual, enter name here in current style used in business, if a joint venture, exact names of all persons and / or entities participating in the joint venture; if a partnership, the correct trade style used in the partnership; if a corporation, the exact name of the corporation under which it is currently incorporated and operating.

(2) If bidder is other than and individual, identify here its character, i.e. joint venture, partnership, corporation (including state of corporation), etc. If bidder is an individual operating under a fictitious or trade name, state "Individual DBA (trade name in full)".

(3) State on this line the address to which all communications and notices regarding the Bid Proposal and any contract awarded thereunder, are to be addressed.

(4) If bidder is: (i) a joint venture, signature must be one of the joint ventures, and if any of the joint ventures is a partnership or corporation each participating partnership must sign by a general partner, and each participating corporation by an authorized officer or employee; (ii) a partnership, by a general partner, or (iii) a corporation, by an authorized officer or employee. The title of the person signing must appear his signature. Where a partnership or corporation is a bidder or signer the name of all other general partners and/or the names of the president and secretary of the corporation and their business address must be shown below:

Curtis Short-President	40434 Brickyard Dr., Madera, CA 93636
Christopher Avila- Secretary/ Treasurer	40434 Brickyard Dr., Madera, CA 93636
Stephen Avila- Vice President	40434 Brickyard Dr., Madera, CA 93636

NOTE:

All signatures must be printed under written signature.

NOTE:

All addresses must be complete with street number, city and state.

NOTE:

Bidders maybe required to provide any and all other names and/or form(s) of organization (s) under which business has been done in the prior five (5) years.

NOTE:

Bidders maybe required to provide any and all other names and / or forms(s) of organization (s) under which business has been done in the prior five (5) years.

DESIGNATION OF SUBCONTRACTORS

Pursuant to the provisions of Sections 4100 to 4113, inclusive, of the Public Contract Code of the State of California, the undersigned hereby designates below, for the project, opposite various portions of the work, the names and locations of the places of business of each subcontractor who will perform work or labor in an amount in excess of one-half of one percent (1/2 of 1%) of the amount of the total bid. All work not listed below shall be performed by the undersigned bidder. It is understood that the bidder, if awarded the contract, shall not substitute and subcontractor in place of the subcontractors herein designated subcontractor, or sublet or subcontract any of the work as to which a subcontractor is not herein designated without the consent of the City approval of the Engineer. The subletting or subcontracting of any work for which there was no subcontractor designated in the original bid may be permitted only in case of public emergency or necessity. (List one firm only for each portion of work.)

NOTE: Contractor shall perform with its own organization work amounting to not less than thirty percent (30%) of the total bid. Section 1.15 provides further information.

Bid Item No.	Subcontractor % of work (1)	Subcontractor	Address & Phone No.	State License No. & DIR No.
#9	100%	Safety Striping Service	6868 Ave 305 Goshen, CA 93227 559-651-1022	308669 1000001574

(1) If a Subcontractor is designated for a portion of a bid item(s), Contractor shall provide the estimated percentage of work that will be performed by the Subcontractor.

4/3/2023
Date

40434 Brickyard Dr.
Address

Madera, CA 93636

559.431.0317
Telephone Number

Avison Construction, Inc.
Bidders Name

Authorized Signature

Curtis Short-President

Corporation
Type of Organization
(Individual, Partnership or Corporation)

PROJECT: **ROAD 74 STREET IMPROVEMENTS PROJECT**

To the City Council, City of Dinuba

NONCOLLUSION AFFIDAVIT

TO BE EXECUTED BY BIDDER AND SUBMITTED WITH BID

I, Curtis Short
(Name)

declare that I am

President
(Owner, Partner, Corporate Officer (list title), Co-Venturer

of Avison Construction, Inc.
(Bidding Entity)

The bid is not made in the interest of, or on behalf of, any undisclosed person, partnership, company, association, organization, or corporation; that the bid is genuine and not collusive or sham; that the bidder has not directly or indirectly induced or solicited any other bidder or indirectly induced or solicited any other bidder to put in a false or sham bid, and has not directly or indirectly colluded, conspired, connived, or agreed with any bidder or anyone else to put in a sham bid, or to refrain from bidding; that the bidder has not in any manner, directly or indirectly, sought by Contract, communication, or conference with anyone to fix any overhead, profit, or cost element of the bid price, or of that of any other bidder. All statements contained in the bid are true. The bidder has not directly or indirectly, submitted his or her bid price or any breakdown thereof, or the contents thereof, or divulged information or data relative thereto to any corporation, partnership, company, organization, bid depository, or to any member or agent thereof to effectuate a collusive or sham bid.

Any person executing this declaration on behalf of a bidder that is a corporation, partnership, joint venture, limited liability company, limited liability partnership, or any other entity, hereby represents that he or she has full power to execute, and does execute, this declaration on behalf of the bidder.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct and this declaration is executed on 4/3/2023 (date), at Madera (city) California (state).

(Title 23 United States Code Section 112)

(California Public Contract Code Section 7106; Stats. 1988. c. 1548, Section 1.)

Note: The above Noncollusion Affidavit is part of the Proposal. Signing the Proposal on the signature portion thereof shall constitute signature of this Noncollusion Affidavit. Bidders are cautioned that making false certification may subject the certifier to criminal prosecution.

STATEMENT OF EXPERIENCE OF BIDDER

The bidder has been engaged in the general contracting business, under the present business name, for 10 years. Experience in work of a nature similar to that bid in this Proposal extends over a period of 30 years.

The bidder shall state below work of a similar magnitude or character that he has done and to giver references that will enable the City to judge his experience, skill and business standing, and his ability to conduct the work as completely as required under the terms of the Contract.

Year	Owner	Location & Type of Work	Contact Name & Phone Number
see attached			

Job Name	Contract Value	Owner	Contact Name	Contact Phone	Contact Email
Veterans Blvd South Extension	$ 6,963,366	City of Fresno	Bill Herr	559-621-5600	bill.herr@fresno.gov
Goshen & Demaree Intersection	$ 4,066,696	City of Visalia	Chris Crawford	559-802-3052	chrisc@4-creeks.com
Lobo Ave Street Upgrades	$ 1,441,902	Merced County	John Seymour	209-385-7601	john.seymour@countyofmerced.com
Blackstone Ave Overlay	$ 1,731,159	City of Fresno	Scott Raney	559-621-5620	Scott.Raney@fresno.gov
Ashlan Ave Overlay	$ 368,613	City of Fresno	Scott Raney	559-621-5620	Scott.Raney@fresno.gov
Fire Station 6- Offsite Improvements	$ 1,343,504	City of Clovis	David Gonzales	559-324-2376	davidg@cityofclovis.com
Nees Ave Overlay	$ 1,369,576	City of Fresno	Scott Raney	559-621-5620	Scott.Raney@fresno.gov
Lake Success Paving Project	$ 736,229	US Army Corps	Edward Haack	916-373-1617	edward.j.haack@usace.army.mil
Dos Palos USD Paving Projects	$ 2,658,930	Dos Palos Unfied	David Starck	209-523-8323	david@skwassociates.com
Derrick & 7th Intersection Improvements	$ 1,004,413	City of Mendota	Michael Osborn	559-449-2700	mosborn@ppeng.com
NB41 Shaw Offramp Improvements	$ 673,310	City of Fresno	Devin Wiley	559-621-5639	devin.wiley@fresno.gov
Herndon Ave Auxiliary Lane	$ 742,326	City of Fresno	Devin Wiley	559-621-5639	devin.wiley@fresno.gov

AFFIDAVIT

Curtis Short
(Name of Individual)

doing business as Avison Construction, Inc.
(Name of firm, if any)

certifies and says: That he/she is the person submitting the Statement of Experience; that he/she has read the same, and that the same is true of his/her own knowledge, and that any depository, vendor, or other agency therein named is hereby authorized to supply the City of Dinuba with any information necessary to verify the statement.

I certify and declare under penalty of perjury that the foregoing is true and correct.

Subscribed at Madera, State of California

(Applicant must sign here)

(Note: Statement will be returned unless affidavit is complete including the date of signature.)

ADDENDA CERTIFICATION STATEMENT

ADDENDA - This proposal is submitted with respect to the changes to the contract included in addendum number/s 1-2

(Fill in number/s if addenda have been received)

Warning: If an addendum or addenda have been issued by the administering agency and not noted above as being received by the bidder, this proposal may be rejected.

March 24, 2023

ADDENDUM NO. 1
CITY OF DINUBA

ROAD 74 STREET IMPROVEMENTS PROJECT

NOTICE

Notice is hereby given that the plans and specifications for this project have been revised as prescribed by this Addendum. It is mandatory that all bidders comply with the changes detailed herein. This Addendum shall be signed by the Bidder and attached to the inside of the Contract Documents. All changes, omissions, additions and alterations in, on and to the Contract Documents and Specification will apply to proposals made for the execution of the various parts of the work affected thereby. Careful note of this Addendum shall be taken by all parties of interest so that the proper allowance may be made in all computations, estimates and contracts, and all trades affected shall be fully advised in the performance of the work which will be required by them. In cases of conflict between the Plans, Specifications and this Addendum, this Addendum shall govern.

1. **CONSTRUCTION PLANS – SHEET G2: GENERAL NOTES**

   Sheet G2 of the construction plans has been revised to remove the grading and utility adjustments notes. Additionally, the estimated cut/fill quantities have been revised to reflect the grade adjustments shown on the layout sheets. Please see the revised plan set.

2. **CONSTRUCTION PLANS – SHEET L1 THROUGH L6: LAYOUT SHEETS**

   Sheets L1 though L6 of the construction plans has been revised to reflect a 0.30 vertical grade adjustment along the roadway. Additionally, the sheets have been modified to show a special note that pertains to the utility poles along Road 74. Please see the revised plan set.

   Sheet L5 of the construction plans has been revised to callout an existing sanitary sewer manhole. Please see the revised plan set.

3. **CONSTRUCTION PLANS – PLAN SET**

   Various sheets have been updated to reflect an existing Alta Irrigation District (AID) pipeline that currently runs through the project limits. Contractor shall pothole at the beginning of the job to ensure the pipe is below the subgrade and notify the City Engineer of any discrepancies. This work will be paid for through Miscellaneous Facilities & Operations.

4. RESPONSE TO BIDDER INQUIRES

Question #1:
Items 4&6 descriptions are a little confusing can both the grindings and road excavation be put In City owned property shown on plans?

Answer #1:
Yes. The contractor can place the grindings from Bid Item No. 4 – "Asphalt Concrete Grindings" and excess dirt from Bid Item No. 6 – "Roadway Excavation % Subgrade Prep" in the City owned property shown on sheet G-1 of the plans.

Contractor shall put the grindings in a different pile from the excess dirt pile.

Question #2:
Do we have to weigh all loads of grindings, or can a few loads be weighed and averaged then use load counts?

Answer #2:
Due to the small amount of grindings that will be generated by this project, the Contractor will not be required to weigh all loads of grindings. Contractor shall weigh the first 2 loads per day and then average the remaining loads for the rest of the day. Contractor is still required to confirm visually , with the Public Works Inspector, that the load is similar to previous loads.

Question #3:
Can the road be closed when construction is being done?

Answer #3:
Yes. The Contractor will be allowed to close the road for the duration of the project.

5. SPECIFICATIONS – BID PROPOSAL

The Bid Proposal form has been revised as follows:

a. Bid Item No. 6 – "Roadway Excavation & Subgrade Prep" estimated quantity changed from 2,440 C.Y. to 1,385 C.Y.

Contractor shall replace all bid proposal pages (BP Pages) with the bid proposal pages attached.

Bidders Acknowledgment

Bidder's Authorized Representative
Curtis Short

Jason Watts, P.E.

City Engineer

March 31, 2023

ADDENDUM NO. 2
CITY OF DINUBA

ROAD 74 STREET IMPROVEMENTS PROJECT

NOTICE

Notice is hereby given that the plans and specifications for this project have been revised as prescribed by this Addendum. It is mandatory that all bidders comply with the changes detailed herein. This Addendum shall be signed by the Bidder and attached to the inside of the Contract Documents. All changes, omissions, additions and alterations in, on and to the Contract Documents and Specification will apply to proposals made for the execution of the various parts of the work affected thereby. Careful note of this Addendum shall be taken by all parties of interest so that the proper allowance may be made in all computations, estimates and contracts, and all trades affected shall be fully advised in the performance of the work which will be required by them. In cases of conflict between the Plans, Specifications and this Addendum, this Addendum shall govern.

1. **RESPONSE TO BIDDER INQUIRES**

Question #1:
In section 14.06 Fog Seal is required but it says it's paid by the SY. There is not a Fog Seal Item. How will the fog seal be paid for?

Answer #1:
Fog Seal is not required for this project as it is not specified in the construction plans or specifications.

Question #2:
We are planning to bid on this project and have looked through the specs and ITB for any info regarding a mandatory job walk but didn't see anything. We also wanted to make sure we could print the bid forms from the exchange and use them or do they have to be obtained from the City or Engineer.

Answer #2:
There is no mandatory job walk prior to the bid opening. Bid forms can be downloaded from ciplist.com or any builders exchange that is located on the plan holders list currently shown on ciplist.com.

Question #3:
Will the existing poles need permanent protection since they appear really close to edge of travel way?

Answer #3:
The existing poles will need to be protected in place per utility company requirements. The contractor shall ensure any existing utility infrastructure overhead or underground is not damaged during construction. If any damage occurs, it shall be the contractor's responsibility to repair and replace in kind.

Bidders Acknowledgment

Bidder's Authorized Representative

Curtis Short

Jason Watts, P.E.

City Engineer

THE AMERICAN INSTITUTE OF ARCHITECTS

AIA Document A310

Bid Bond

KNOW ALL MEN BY THESE PRESENTS, that we Avison Construction, Inc.

as Principal, hereinafter called the Principal, and Travelers Casualty and Surety Company of America

a corporation duly organized under the laws of the State of Connecticut as Surety, hereinafter called the Surety, are held and firmly bound unto City of Dinuba, Obligee, hereinafter called the Obligee, in the sum of Not to Exceed Ten Percent of Amount Bid ***Dollars ($10% of amount bid**)

for the payment of which sum well and truly to be made, the said Principal and the said Surety, bind ourselves, our heirs, executors, administrators, successors and assigns, jointly and severally, firmly by these presents.

WHEREAS, the Principal has submitted a bid for Road 74 Street Improvement Project

NOW, THEREFORE, if the Obligee shall accept the bid of the Principal and the Principal shall enter into a Contract with the Obligee in accordance with the terms of such bid, and give such bond or bonds as may be specified in the bidding or Contract Documents with good and sufficient surety for the faithful performance of such Contract and for the prompt payment of labor and material furnished in the prosecution thereof, or in the event of the failure of the Principal to enter such Contract and give such bond or bonds, if the Principal shall pay to the Obligee the difference not to exceed the penalty hereof between the amount specified in said bid and such larger amount for which the Obligee may in good faith contract with another party to perform the Work covered by said bid, then this obligation shall be null and void, otherwise to remain in full force and effect.

Signed and sealed this 31st day of March, 2023

(Witness)

Avison Construction, Inc.

BY: _____ (Principal) (Seal)

President - Curtis Short (Title)

(Witness)

Travelers Casualty and Surety Company of America

BY: _____ (Surety) (Seal)

Attorney-In-Fact: Justin Smit (Title)

ACKNOWLEDGMENT

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California
County of Fresno)

On March 31, 2023 beforeme, Roberta Voss Notary Public
(insert name and title of the officer)

personallyappeared Justin Smit,
who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

ROBERTA VOSS
NOTARY PUBLIC - CALIFORNIA
COMMISSION # 2387978
FRESNO COUNTY
My Comm. Exp. January 19, 2026

Signature Roberta Voss (Seal)

TRAVELERS

Travelers Casualty and Surety Company of America
Travelers Casualty and Surety Company
St. Paul Fire and Marine Insurance Company

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS: That Travelers Casualty and Surety Company of America, Travelers Casualty and Surety Company, and St. Paul Fire and Marine Insurance Company are corporations duly organized under the laws of the State of Connecticut (herein collectively called the "Companies"), and that the Companies do hereby make, constitute and appoint **JUSTIN SMIT** of **FRESNO**, **California**, their true and lawful Attorney(s)-in-Fact to sign, execute, seal and acknowledge any and all bonds, recognizances, conditional undertakings and other writings obligatory in the nature thereof on behalf of the Companies in their business of guaranteeing the fidelity of persons, guaranteeing the performance of contracts and executing or guaranteeing bonds and undertakings required or permitted in any actions or proceedings allowed by law.

IN WITNESS WHEREOF, the Companies have caused this instrument to be signed, and their corporate seals to be hereto affixed, this **21st** day of **April, 2021**.

State of Connecticut

City of Hartford ss.

By: _____
Robert L. Raney, Senior Vice President

On this the **21st** day of **April, 2021**, before me personally appeared **Robert L. Raney**, who acknowledged himself to be the Senior Vice President of each of the Companies, and that he, as such, being authorized so to do, executed the foregoing instrument for the purposes therein contained by signing on behalf of said Companies by himself as a duly authorized officer.

IN WITNESS WHEREOF, I hereunto set my hand and official seal.

My Commission expires the **30th** day of **June, 2026**

_____
Anna P. Nowik, Notary Public

This Power of Attorney is granted under and by the authority of the following resolutions adopted by the Boards of Directors of each of the Companies, which resolutions are now in full force and effect, reading as follows:

RESOLVED, that the Chairman, the President, any Vice Chairman, any Executive Vice President, any Senior Vice President, any Vice President, any Second Vice President, the Treasurer, any Assistant Treasurer, the Corporate Secretary or any Assistant Secretary may appoint Attorneys-in-Fact and Agents to act for and on behalf of the Company and may give such appointee such authority as his or her certificate of authority may prescribe to sign with the Company's name and seal with the Company's seal bonds, recognizances, contracts of indemnity, and other writings obligatory in the nature of a bond, recognizance, or conditional undertaking, and any of said officers or the Board of Directors at any time may remove any such appointee and revoke the power given him or her; and it is

FURTHER RESOLVED, that the Chairman, the President, any Vice Chairman, any Executive Vice President, any Senior Vice President or any Vice President may delegate all or any part of the foregoing authority to one or more officers or employees of this Company, provided that each such delegation is in writing and a copy thereof is filed in the office of the Secretary; and it is

FURTHER RESOLVED, that any bond, recognizance, contract of indemnity, or writing obligatory in the nature of a bond, recognizance, or conditional undertaking shall be valid and binding upon the Company when (a) signed by the President, any Vice Chairman, any Executive Vice President, any Senior Vice President or any Vice President, any Second Vice President, the Treasurer, any Assistant Treasurer, the Corporate Secretary or any Assistant Secretary and duly attested and sealed with the Company's seal by a Secretary or Assistant Secretary; or (b) duly executed (under seal, if required) by one or more Attorneys-in-Fact and Agents pursuant to the power prescribed in his or her certificate or their certificates of authority or by one or more Company officers pursuant to a written delegation of authority; and it is

FURTHER RESOLVED, that the signature of each of the following officers: President, any Executive Vice President, any Senior Vice President, any Vice President, any Assistant Vice President, any Secretary, any Assistant Secretary, and the seal of the Company may be affixed by facsimile to any Power of Attorney or to any certificate relating thereto appointing Resident Vice Presidents, Resident Assistant Secretaries or Attorneys-in-Fact for purposes only of executing and attesting bonds and undertakings and other writings obligatory in the nature thereof, and any such Power of Attorney or certificate bearing such facsimile signature or facsimile seal shall be valid and binding upon the Company and any such power so executed and certified by such facsimile signature and facsimile seal shall be valid and binding on the Company in the future with respect to any bond or understanding to which it is attached.

I, **Kevin E. Hughes**, the undersigned, Assistant Secretary of each of the Companies, do hereby certify that the above and foregoing is a true and correct copy of the Power of Attorney executed by said Companies, which remains in full force and effect.

Dated this **31st** day of **March**, **2023**.

_____
Kevin E. Hughes, Assistant Secretary

To verify the authenticity of this Power of Attorney, please call us at 1-800-421-3880.
Please refer to the above-named Attorney(s)-in-Fact and the details of the bond to which this Power of Attorney is attached.

City Council Staff Report

Department: FINANCE SERVICES | April 11, 2023

To: Mayor and City Council

From: Karina Solis, Administrative Services Director

Subject: Annual Audit Report for Fiscal Year 2021-22 (KS)

RECOMMENDATION

Council to accept the Independent Auditor's Report for the Fiscal Year 2021-22.

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 2021-22. Brandon Young, a partner with 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 2021-2022. 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 was audited by Lance, Soll & Lunghard, 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 2021-2022 is enclosed as

Attachment ‘A’.
In addition, the auditors submitted a report on Internal Controls and Significant Audit Findings enclosed herein as Attachments 'B' and 'C'. 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) note that staff is addressing per the auditor's recommendation for the 2021-22 fiscal year. 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, in fiscal year 2018-19 the audit identified 9 deficiencies, in 2019-20, 2 deficiencies were identified and lastly in 2020-21, 1 deficiency and 1 material weakness were identified. 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 2021-2022.

FISCAL IMPACT

None.

PUBLIC HEARING

None.

ATTACHMENTS:

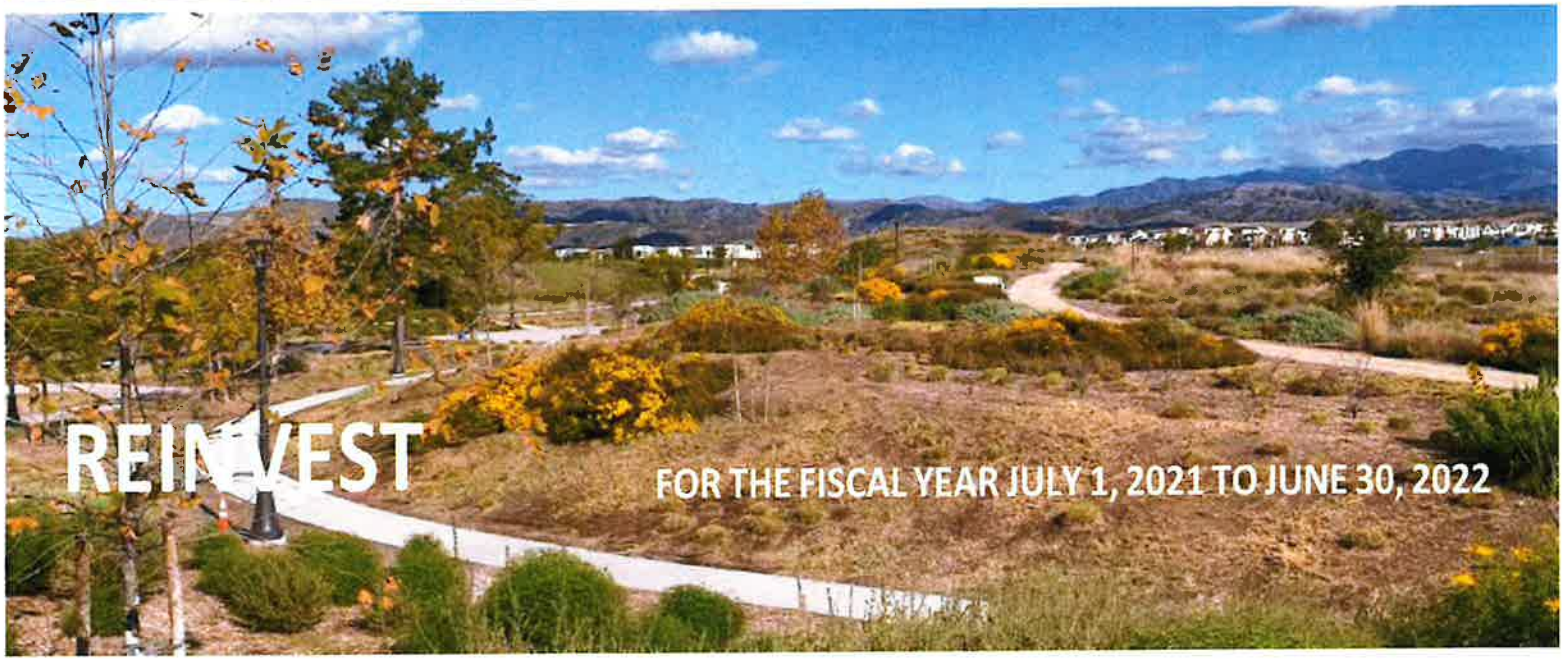
A. Annual Comprehensive Financial Report
B. Audit Report on Internal Controls over Financial Reporting
C. Audit Report on Significant Findings



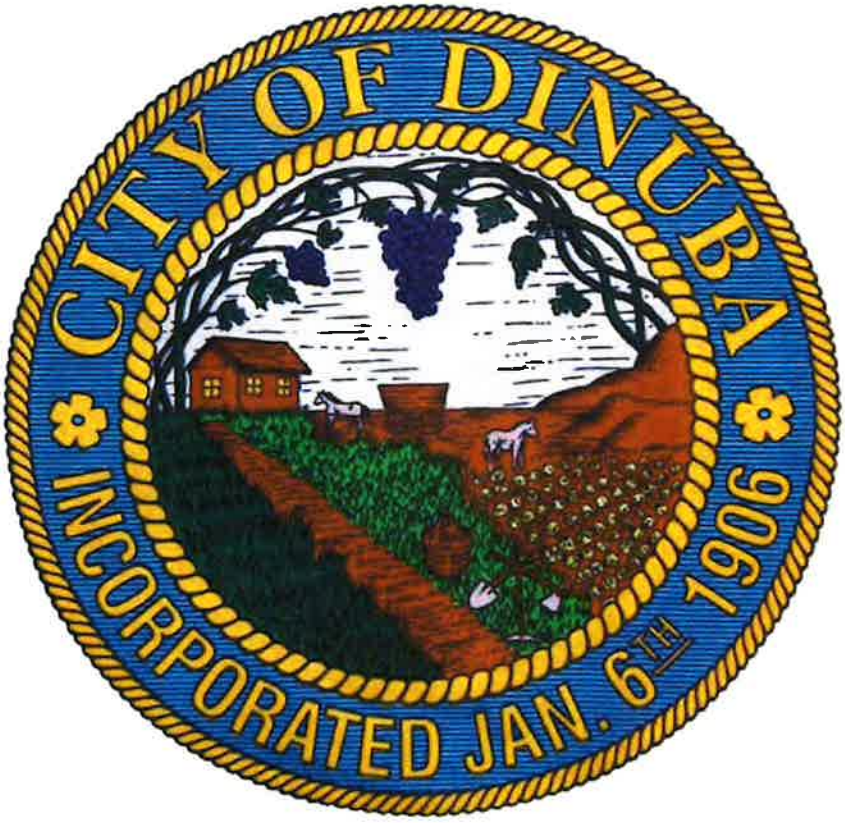
2021-2022

Annual Comprehensive Financial Report





ANNUAL COMPREHENSIVE FINANCIAL REPORT



FOR THE FISCAL YEAR ENDED JUNE 30, 2022
City of Dinuba, California

Prepared by the Finance Department

Introductory Section

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CITY OF DINUBA

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2022

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ANNUAL COMPREHENSIVE FINANCIAL REPORT

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CITY OF DINUBA

ANNUAL COMPREHENSIVE FINANCIAL REPORT

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CITY OF DINUBA
Together, A Better Community
CALIFORNIA • 1906

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

March 23, 2023

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, 2022, 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, 2022. The audit was designed to meet the requirements of the federal Single Audit Act of 1984, as amended and related OMB Circular A-133. The auditors report on the fair presentation of the financial statements, the internal controls, and compliance with legal requirements and have issued an unmodfied ("clean") 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 2022 population of 25,127. 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.

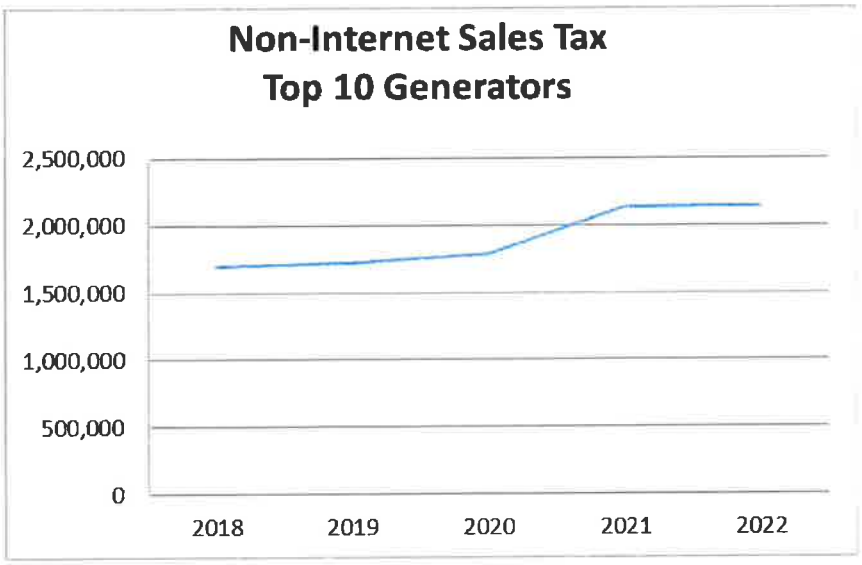
The Dinuba area is one of the San Joaquin Valley's most productive agricultural spots. The variety of crops includes cotton, nuts, vegetables, and fruits, such as grapes, raisins, plums, peaches, nectarines, and citrus. Raisins are a major product in the Dinuba area, where 40 percent of the world's raisins 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.

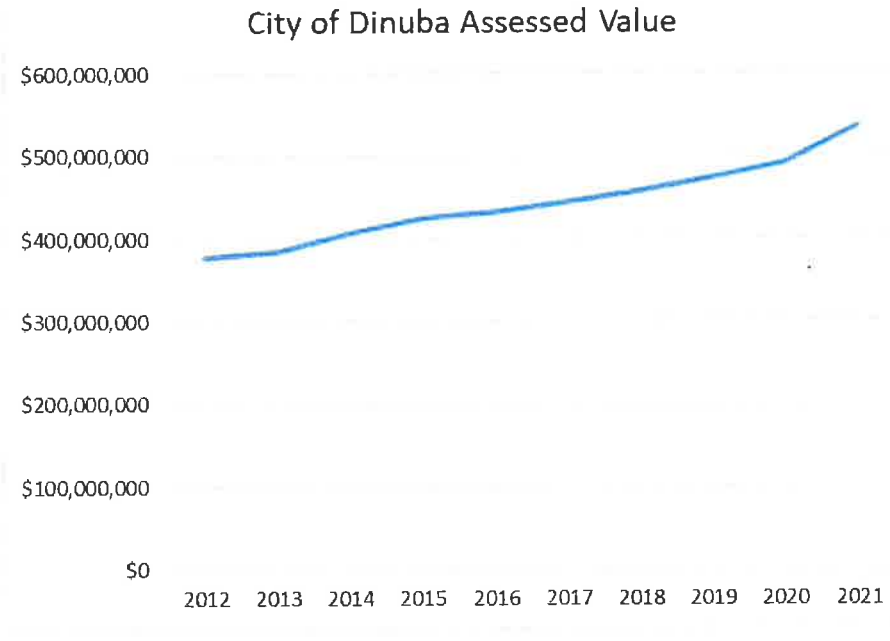
Local Economy

The economic climate in Dinuba is stabilizing. Over the past 5 years, sales tax from the top 10 non-Internet businesses grew from approximately $1.7 million to approximately $2.1 million. During the past year non-Internet sales tax from the top 10 sources grew by $2,151.



In the 2021-2022 Fiscal Year the City of Dinuba's Public Works Department issued a total of 845 building permits. A total of 693 of those permits were residential and 152 were for commercial projects. The total valuation for all permits issued was $35,992,825. There are currently four 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 2021-22. 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 2021-2022 the City's Public Works Department completed several capital improvements projects. They include:

- **Kern Street Storm Drain Improvements Project**. This project was completed on July 9, 2021. The project consisted of the installation of storm drain facilities along Kern Street from Q Street to College Ave., K, J and I Street from Kern Street to Tulare Street, M Street from Kern Street to Merced Street and Tulare Street from M Street to L Street.

- **North Dinuba Infrastructure Improvements Project**. This project was completed on December 22, 2021. The project consisted of the installation of sanitary sewer and storm drain facilities on Alta Ave. (Rd. 80) from Nebraska Ave. (Avenue 424) to Western Sky Mobile Home Park. Griggs Ave. included the construction of asphalt concrete pavement, installation of streetlights, landscape and irrigation, concrete curb and gutter, sidewalk, curb ramps and drive approaches. This project also included the construction of a neighborhood park with underground storm water chambers and other various site improvements.

- **Autumn Gate Phase 3 Subdivision.** This project was completed on January 4, 2022. The project consisted of the installation/construction of domestic water, sanitary sewer, storm drain, curb and gutter, sidewalks, street construction (including signage and markings), landscape and irrigation and street lighting.

- **Ridge Creek Ranch Subdivision Phases 3 and 4.** This project was completed on January 5, 2022. The project consisted of the installation/construction of domestic water, sanitary sewer, storm drain, curb and gutter, sidewalks, street construction (including signage and markings), landscape and irrigation and street lighting.

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, 2021. This was the twenty-ninth 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

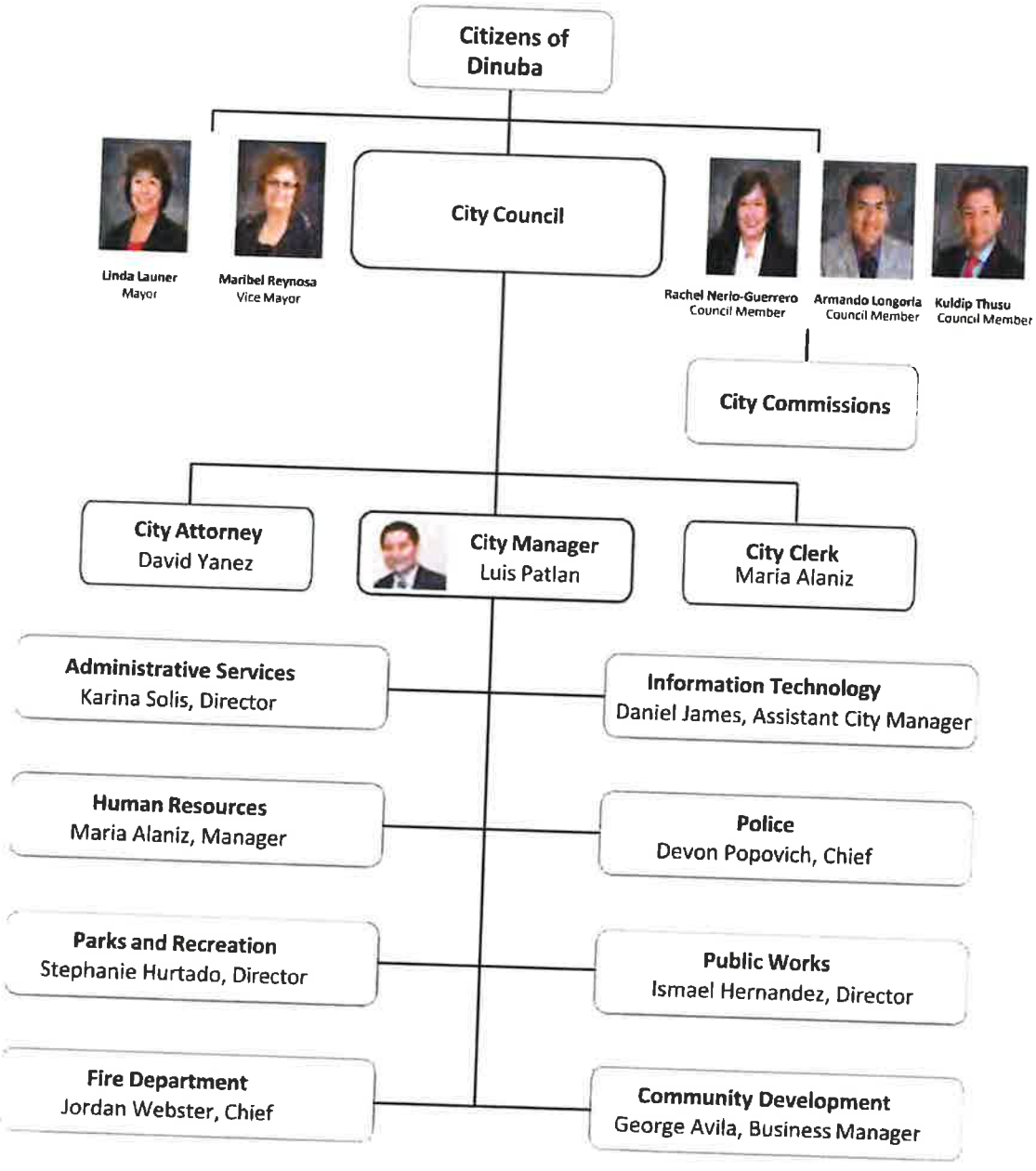
For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2021

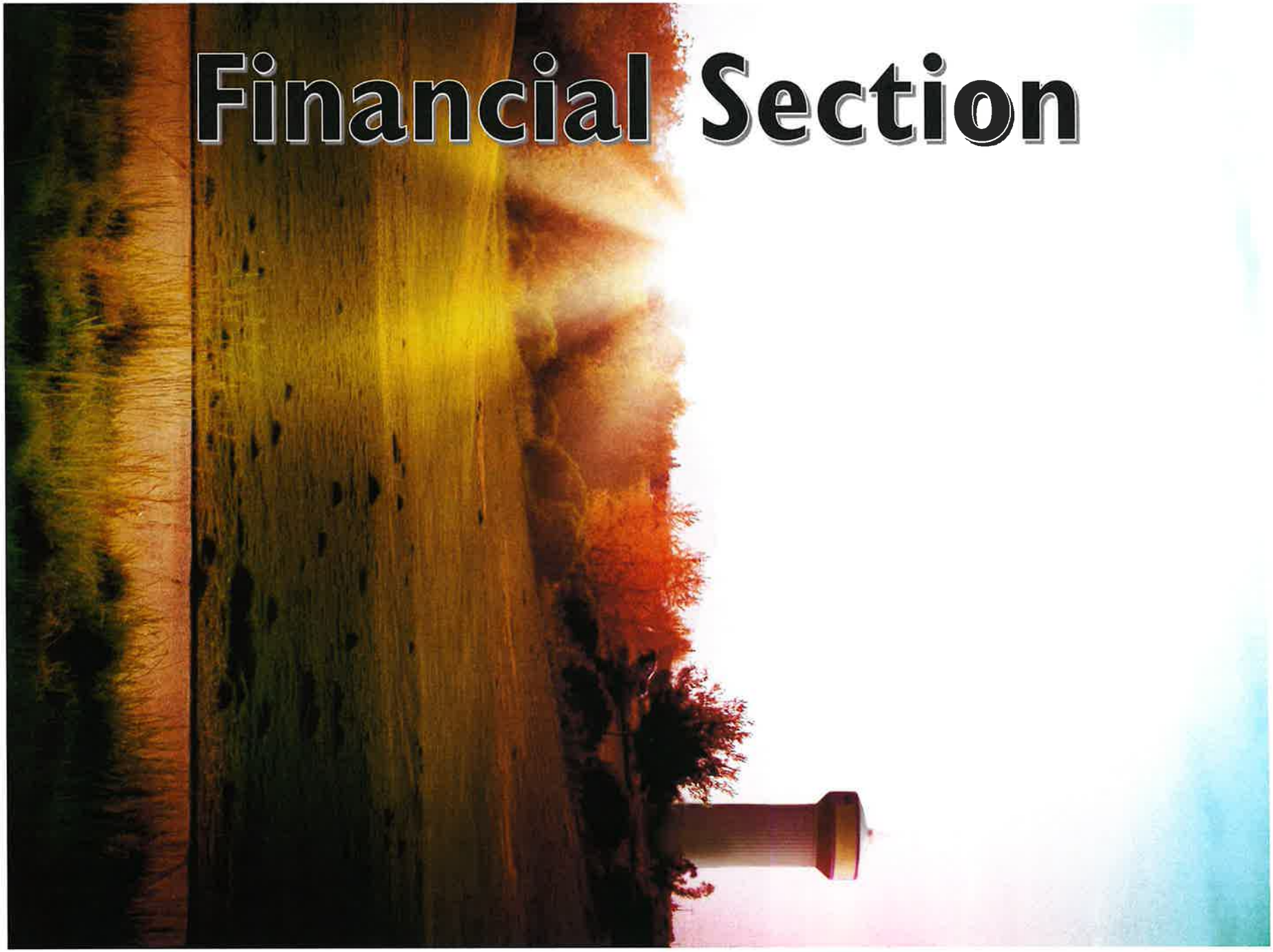
Christopher P. Morrill

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, 2022, 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, 2022, 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 opinions.

Emphasis of Matter

Change in Accounting Principle

As described in Note 1 to the financial statements, in the fiscal year ended June 30, 2022, the City adopted new accounting guidance, GASB Statement No. 87, *Leases*. Our opinion is not modified with respect to this matter.

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 financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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 the management's discussion and analysis, budgetary comparison schedules for the General Fund and major special revenue funds, and required pension and other post-employment benefits schedules, as listed on 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.

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To the Honorable Mayor and Members of the City Council
City of Dinuba, California

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.

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 (supplementary information) are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 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 supplementary information is 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 March 23, 2023 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
March 23, 2023



Management's Discussion and Analysis Fiscal Year Ended June 30, 2022

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, 2022. 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 $29.1 million to $367.8 million, of which $287.7 million represented governmental assets and $80.1 million represented business-type assets.
- City total liabilities decreased by $10.6 million to $89.3 million, of which $71.6 million were governmental liabilities and $17.7 million were business-type liabilities.
- The City's total net position increased by $25.9 million to $270.7 million.
- City-wide revenues were $68.5 million, of which $50.7 million were generated by governmental activities and $17.5 were generated by business-type activities.
- City-wide expenses were $42.4 million, of which $27.2 million were incurred by governmental activities and $15.2 were incurred by business-type activities.

Fund Level

- Governmental Fund balances increased $10.5 million to $64.4 million. Of this amount $27.6 million was unassigned fund balance and available for spending at the City's discretion.
- Governmental Fund revenues were $41.8 million, an increase of $1.8 million from the previous year.
- Governmental Fund expenditures increased by $0.2 million to $31.8 million in fiscal year 2022.
- Enterprise net position increased by $1.8 million to $61.0 million. Of this amount, $10.1 million was unrestricted net position and available for spending at the City's discretion.
- Enterprise Fund operating revenues remained virtua0lly unchanged at $15.3 million compared to the previous fiscal year.
- Enterprise Fund operating expenses were $14.7 million in fiscal year 2022, an increase of $0.7 million compared to the previous fiscal year.

OVERVIEW OF THE BASIC FINANCIAL STATEMENTS

The Comprehensive Annual 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, 2021 and 2022
(in Thousands)

	FY 2022	FY 2021	Change
Current and other assets	81,163	66,006	15,157
Capital Assets	206,530	192,401	14,129
Total Assets	287,693	258,407	29,286
Deferred outflows	8,293	8,298	(5)
Total deferred outflow	8,293	8,298	(5)
Current and other liabilities	13,228	9,631	3,596
Long-term obligations outstanding	58,326	67,600	(9,274)
Total liabilities	71,554	77,231	(5,678)
Deferred inflows	14,800	3,931	10,869
Total deferred inflow	14,800	3,931	10,869
Net Position			
Net investment in capital assets	185,147	169,863	15,284
Restricted	36,726	36,825	(99)
Unrestricted	(12,240)	(21,122)	8,882
Total net position	209,632	185,566	24,066

Net Position
As shown in Table 1, the City's governmental Total Net Position is $209.6 million. During fiscal year 2022, the overall net position increased by $24.1 million, or 13%. 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 $185.1 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 17.5 % 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 ($12.2) 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 $24.0 million in fiscal year 2022. Revenues increased $2.8 million and expenses decreased by $2.7 million. The increase in revenues is primarily due to contributions and grants. The largest source of revenue continues to be Sales tax, however, there was a decrease in comparison to prior year as consumers returned to purchase in person instead of online. Online purchasing had been a large source of sales tax revenue for the City during the pandemic. As consumers returned to "normal," purchasing patterns also began to normalize. The largest source of decreases in expenses are attributed to the Kern Street Storm Drain improvement project for which the largest portion of the expense for had been incurred in fiscal year 2021.

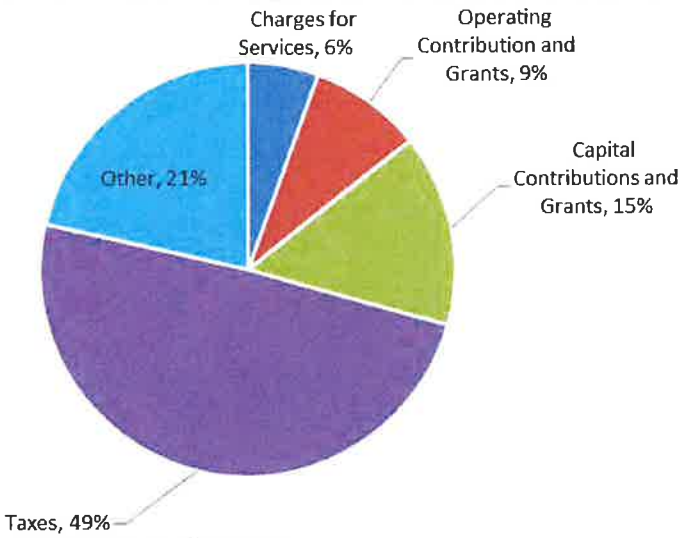
Table 2

Changes in Governmental Net Position
(in Thousands)

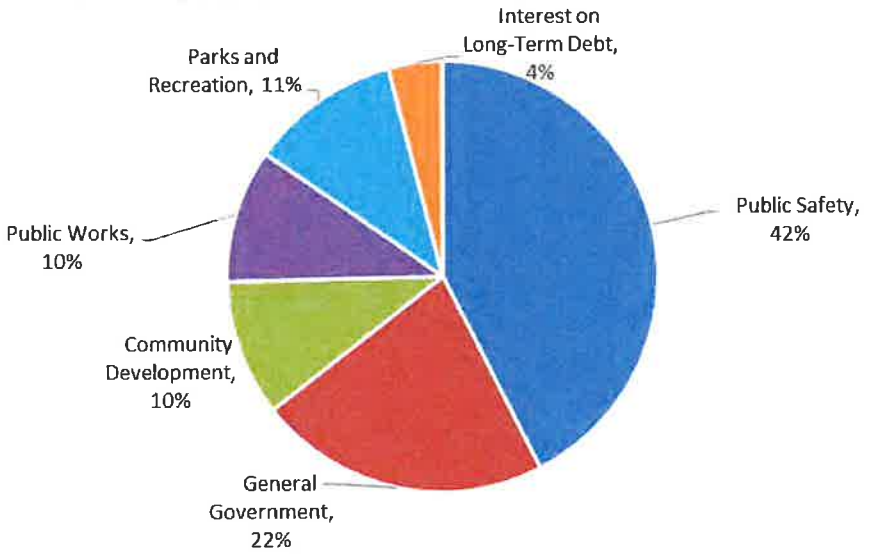
	FY 2022	FY 2021	Change
Revenues			
Program Revenues			
Charges for services	2,858	3,747	(890)
Operating contribution and grants	4,438	7,124	(2,686)
Capital contributions and grants	7,603	2,237	5,366
General Revenues			
Taxes			
Sales Tax	17,634	19,277	(1,643)
Motor Vehicle in Lieu	2,333	2,152	181
Utility Users Tax	1,804	1,668	136
Property Tax	1,667	1,517	150
Other Tax	1,535	1,409	126
Investment Earnings	273	663	(390)
Miscellaneous	10,581	8,107	2,475
Total Revenues	50,726	47,901	2,825
Expenses			
Public Safety	11,548	12,899	(1,352)
General Government	5,981	7,635	(1,655)
Community Development	2,789	2,576	213
Public Works	2,725	3,009	(284)
Parks and Recreation	3,048	2,858	190
Interest on Long-Term Debt	1,111	935	176
Total Expenses	27,202	29,913	(2,711)
Excess (deficiency) before transfers and special items	23,525	17,988	5,536
Transfers & Special Items (Note 18)	542	874	(332)
Total Transfers & Special Items	542	874	(332)
Change in Net Position	24,066	18,862	5,205
Net Position- Beginning, Restated	185,566	166,704	18,862
Net Position- Ending	209,632	185,566	24,066

The following charts display the City's governmental activities for fiscal year 2022, 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 decrease of $0.2 million in total assets. Of the total business type net position, 83.4% was net investment in capital assets and 16.6% was unrestricted, which is available for future operations.

Table 3

Business-Type Net Position at June 30, 2021 and 2022
(in Thousands)

	FY 2022	FY 2021	Change
Current and other assets	18,179	17,527	652
Capital Assets	61,920	62,761	(841)
Total Assets	80,099	80,288	(189)
Deferred outflows	1,871	2,249	(379)
Total deferred outflow	1,871	2,249	(379)
Current and other liabilities	1,980	1,659	321
Long-term obligations outstanding	15,759	21,069	(5,310)
Total liabilities	17,739	22,728	(4,989)
Deferred inflows	3,179	633	2,546
Total deferred inflow	3,179	633	2,546
Net Position			
Net investment in capital assets	50,904	50,502	402
Unrestricted	10,147	8,674	1,473
Total net position	61,052	59,176	1,876

Changes in Net Position
As shown in Table 4, net revenues for business-type activities were $17.5 million in fiscal year 2022, a decrease of $3.0 million over the prior year. The decrease was primarily attributable to a decrease in operating contributions and grants in fiscal year 2022.

Expenses for business-type activities increased by $1.3 million compared to the previous fiscal year. The increase in expenses are attributed to the Water, Sewer, Disposal and CNG funds, with the largest increase being in Sewer and Golf. In fiscal year 2021 in Sewer there was a significant cost savings due to refinancing of a bond. In Golf, increases in expenses are directly related to increased service revenue.

Table 4 Business-Type Activities (in Thousands)			
	FY 2022	FY 2021	Change
Revenues			
Program Revenues			
Charges for services	15,254	15,154	100
Operating contribution and grants	2,174	5,089	(2,915)
General Revenues			
Investment Earnings	64	572	(508)
Miscellaneous	52	(222)	274
Total Revenues	17,544	20,593	(3,049)
Expenses			
Disposal	3,027	2,716	312
Golf Course	3,515	1,042	2,472
Sewer	2,954	1,804	1,150
Water	3,539	3,461	78
Ambulance	1,453	3,012	(1,559)
Transit	402	1,563	(1,161)
Compressed Natural Gas	286	305	(18)
Total Expenses	15,175	13,902	1,292
Excess (deficiency) before transfers and special items	2,369	6,691	(4,340)
Transfers & Special Items (Note 18)	(542)	(874)	332
Total Transfers & Special Items	(542)	(874)	332
Change in Net Position	1,827	5,817	(3,990)
Net Position- Beginning, Restated	59,224	53,359	5,866
Net Position- Ending	61,052	59,176	1,876

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, 2021 and 2022 (in Thousands)

	FY 2022	FY 2021	Change
Total Assets	79,680	67,348	12,332
Total Liabilities	14,381	12,931	1,451
Total Deferred Inflows of Resources	899	526	373
Total Fund Balances	64,400	53,891	10,509
Total Revenues	41,850	40,047	1,803
Total Expenditures	31,835	31,592	243
Total Other Financing Sources (Uses)	494	1,070	(576)

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 33.6% to end the fiscal year at a balance of $22.9 million. The increase was due to additional assets.

The final budget amount for General Fund expenditures totaled $18.1 million excluding transfers out. In comparison, actual expenditures excluding transfers out totaled $17.3 million. The variance in expenditures was $0.8 million. Total revenues were budgeted at $23.6 million; actual revenues in the General Fund were $24.0 million. With the variance of $0.4 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 $24.3 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 $1.4 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 $8.6 million in revenue and have a combined Fund Balance at year-end of $11.0 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 by $0.1 million to $14.8 million. The unrestricted portion of the net position totaled $0.6 million. Increases in liabilities and deferred OPEB related items attributed to the decrease.

Sewer
The sewer fund ended the year with a net position of $15.0 million of which $0.2 million was unrestricted. Operating revenues exceeded operating expenses by just a little under $1.2 million. The fund's net position increased by $0.6 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 $1.4 million of which $1.3 million was unrestricted.

Ambulance
In 2022, the City continued to participate in the Inter-governmental Transfer funding provided by the State. Revenue from the IGT transfer was $1.5 million in 2022. As of June 30, 2022 the fund had net position of $9.6 million.

Golf Course
Operating revenues increased by $0.8 million from the prior fiscal year. Operating expenses increased by the same amount, $0.8 million, from the prior year. The net position of the Golf Course at the end of the fiscal year was $17.0 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 2022	FY 2021	Change
Governmental Activities			
Land	118,683	113,425	5,258
Artwork	69	69	-
Construction in Progress	6,393	7,097	(704)
Buildings	14,333	14,801	(468)
Improvements	412	615	(203)
Equipment and Machinery	(657)	(560)	(97)
Infrastructure	67,297	56,976	10,321
Total	206,530	192,424	14,107
Business-Type Activities			
Land	7,752	7,752	-
Construction in Progress	-	-	-
Buildings and Improvements	17,967	19,115	(1,148)
Equipment and Machinery	1,636	1,914	(278)
Infrastructure	34,565	33,980	585
Total	61,920	62,761	(841)

The net increase of $14.1 million for governmental activity assets is comprised of the Buildings, Improvements, Equipment and Machinery and Infrastructure that depreciated throughout the year.

The net decrease of $841 thousand for business-type activity assets is due to deletions, or equipment retired across several business-type funds, with the large majority in the Ambulance fund for the disposal of an ambulance that reached the end of its useful life.

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 $2.6 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, 2022:

Table 7
Outstanding Debt
(in Thousands)

	FY 2022	FY 2021	Change
Governmental Activity Debt			
Revenue Bonds Payable	13,065	13,960	(895)
Notes and Capital Leases Payable	8,820	9,156	(336)
Original Issue Discount	(197)	(209)	12
Original Issue Premium	137	145	(8)
Total	21,825	23,052	(1,231)
Business-Type Debt			
Revenue Bonds Payable	7,982	8,518	(536)
Notes and Capital Leases Payable	3,735	4,554	(819)
Original Issue Premium	35	37	(2)
Total	11,752	13,109	(1,357)
Total Long-Term Obligations	33,577	36,161	(2,584)

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 ACFR. 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 10% from fiscal year 2021 to 2022. This increase is attributed to increases in retail, auto sales and fuel stations.

As the economy stabilized from the impacts from the pandemic in early 2020, the unemployment rates have been decreasing steadily. In June of 2020, the unemployment rate was 10.9%, in 2021 it dropped to 8.4% and in June of 2022 the rate dropped lower to 7.5%.

There was a significant decrease in the construction of new homes. There were 111 permits issued in 2021 for single-family residential homes while in 2022, there were 54 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

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CITY OF DINUBA

STATEMENT OF NET POSITION
JUNE 30, 2022

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Assets:			
Cash and investments	$ 40,638,421	$ 15,454,135	$ 56,092,556
Receivables:			
Accounts	466,414	2,535,987	3,002,401
Notes and loans	30,390,193	2,469	30,392,662
Accrued interest	66,138	24,935	91,073
Lease receivable	478,367	37,187	515,554
Grants	-	-	-
Internal balances	1,161,764	(1,161,764)	-
Prepaid costs	53,880	74,387	128,267
Due from other governments	7,090,264	73,693	7,163,957
Inventories	-	101,316	101,316
Restricted assets:			
Cash with fiscal agent	817,336	1,037,022	1,854,358
Capital assets not being depreciated	125,144,928	7,751,714	132,896,642
Capital assets, net of depreciation	81,385,267	54,167,806	135,553,073
Total Assets	**287,692,972**	**80,098,887**	**367,791,859**
Deferred Outflows of Resources:			
Deferred charge on refunding	441,318	736,956	1,178,274
Deferred pension related items	4,623,321	950,601	5,573,922
Deferred OPEB related items	3,227,905	183,256	3,411,161
Total Deferred Outflows of Resources	**8,292,544**	**1,870,813**	**10,163,357**
Liabilities:			
Accounts payable	4,711,338	1,027,720	5,739,058
Accrued liabilities	4,531,257	157,704	4,688,961
Accrued interest	208,039	140,949	348,988
Unearned revenue	2,566,395	309,254	2,875,649
Deposits payable	1,210,721	344,647	1,555,368
Accrued compensated absences due within one year	206,618	50,537	257,155
Accrued claims and judgments due within one year	50,000	-	50,000
Bonds, notes, and financed purchases due within one year	1,431,823	1,211,214	2,643,037
Noncurrent liabilities:			
Accrued compensated absences due in more than one year	823,519	129,349	952,868
Bonds, notes, and financed purchases due in more than one year	20,393,120	10,541,105	30,934,225
Net pension Liability due in more than one year	10,464,433	2,757,384	13,221,817
Total OPEB Liability due in more than one year	24,956,317	1,069,117	26,025,434
Total Liabilities	**71,553,580**	**17,738,980**	**89,292,560**
Deferred Inflows of Resources:			
Deferred pension related items	7,411,938	2,657,585	10,069,523
Deferred OPEB related items	6,914,742	485,351	7,400,093
Deferred inflows related to leases	473,040	36,197	509,237
Total Deferred Inflows of Resources	**14,799,720**	**3,179,133**	**17,978,853**
Net Position:			
Net investment in capital assets	185,146,570	50,904,157	236,050,727
Restricted for:			
Community development projects	25,217,956	-	25,217,956
Public safety	3,263,766	-	3,263,766
Parks and recreation	226,648	-	226,648
Public works	5,099,430	-	5,099,430
Capital projects	1,245,901	-	1,245,901
Debt service	1,671,838	-	1,671,838
Unrestricted	(12,239,893)	10,147,430	(2,092,463)
Total Net Position	**$ 209,632,216**	**$ 61,051,587**	**$ 270,683,803**

See Notes to Financial Statement.

CITY OF DINUBA

STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2022

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	$ 5,980,513	$ 1,152,165	$ 202,290	$ -
Public safety	11,547,688	516,460	536,769	-
Community development	2,788,622	-	2,320,093	-
Parks & Rec	3,048,341	304,344	-	-
Public works	2,725,438	884,816	1,379,187	7,602,539
Interest on long-term debt	1,111,140	-	-	-
Total Governmental Activities	**27,201,742**	**2,857,785**	**4,438,339**	**7,602,539**
Business-Type Activities:				
Water	3,538,809	3,186,976	327,268	-
Sewer	2,953,695	3,770,310	65,192	-
Golf Course	3,514,710	3,158,714	-	-
Disposal	3,027,382	3,368,605	38,792	-
Ambulance	1,452,769	1,621,264	1,511,283	-
Transit	401,914	17,060	231,519	-
Compressed Natural Gas	286,187	130,884	-	-
Total Business-Type Activities	**15,175,466**	**15,253,813**	**2,174,054**	**-**
Total Primary Government	**$ 42,377,208**	**$ 18,111,598**	**$ 6,612,393**	**$ 7,602,539**
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
$ (4,626,058)	$ -	$ (4,626,058)
(10,494,459)	-	(10,494,459)
(468,529)	-	(468,529)
(2,743,997)	-	(2,743,997)
7,141,104	-	7,141,104
(1,111,140)	-	(1,111,140)
(12,303,079)	**-**	**(12,303,079)**
-	(24,565)	(24,565)
-	881,807	881,807
-	(355,996)	(355,996)
-	380,015	380,015
-	1,679,778	1,679,778
-	(153,335)	(153,335)
-	(155,303)	(155,303)
-	**2,252,401**	**2,252,401**
(12,303,079)	**2,252,401**	**(10,050,678)**
1,667,353	-	1,667,353
372,343	-	372,343
17,633,910	-	17,633,910
303,727	-	303,727
256,319	-	256,319
1,804,455	-	1,804,455
602,686	-	602,686
2,332,959	-	2,332,959
272,633	64,439	337,072
1,617,043	-	1,617,043
8,964,329	52,103	9,016,432
541,812	(541,812)	-
36,369,569	**(425,270)**	**35,944,299**
24,066,490	1,827,131	25,893,621
185,565,726	59,176,076	244,741,802
-	48,380	48,380
$ 209,632,216	**$ 61,051,587**	**$ 270,683,803**

See Notes to Financial Statement.

CITY OF DINUBA

BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2022

		Special Revenue Funds		
	General	HUD Grants	Housing Authority	ARPA
Assets:				
Pooled cash and investments	$ 26,534,051	$ 606,967	$ 1,025	$ 2,567,486
Receivables:				
Accounts	394,211	-	-	-
Notes and loans	-	24,317,677	-	-
Accrued interest	41,979	1,106	-	4,348
Prepaid costs	47,949	-	-	-
Due from other governments	3,270,756	243,788	-	-
Due from other funds	61,649	-	-	-
Advances to other funds	1,269,094	-	116,904	-
Restricted assets:				
Cash and investments with fiscal agents	-	-	-	-
Lease receivable	196,556	-	-	-
Total Assets	**31,816,245**	**25,169,538**	**117,929**	**2,571,834**
Liabilities, Deferred Inflows of Resources, and Fund Balances:				
Liabilities:				
Accounts payable	2,555,068	69,511	-	-
Accrued liabilities	4,420,468	-	-	-
Unearned revenues	2,582	-	-	2,563,813
Deposits payable	610,721	-	-	-
Due to other funds	-	-	-	-
Advances from other funds	1,031,663	-	-	-
Total Liabilities	**8,620,502**	**69,511**	**-**	**2,563,813**
Deferred Inflows of resources:				
Unavailable revenues	26,612	-	-	-
Deferred inflows related to leases	194,706	-	-	-
Total Deferred Inflows of Resources	**221,318**	**-**	**-**	**-**
Fund Balances:				
Nonspendable:				
Prepaid costs	47,949	-	-	-
Restricted for:				
Community development projects	-	25,100,027	117,929	-
Public safety	-	-	-	8,021
Parks and recreation	-	-	-	-
Public works	-	-	-	-
Capital Projects	-	-	-	-
Debt service	-	-	-	-
Unassigned	22,926,476	-	-	-
Total Fund Balances	**22,974,425**	**25,100,027**	**117,929**	**8,021**
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	**$ 31,816,245**	**$ 25,169,538**	**$ 117,929**	**$ 2,571,834**

See Notes to Financial Statement.

CITY OF DINUBA

BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2022

	Special Revenue Funds	Capital Projects Funds		
	2020 PLHA	Transportation Construction	Other Governmental Funds	Total Governmental Funds
Assets:				
Pooled cash and investments	$ -	$ 466,927	$ 7,753,469	$ 37,929,925
Receivables:				
Accounts	-	-	-	394,211
Notes and loans	4,776,578	-	1,295,938	30,390,193
Accrued interest	-	25	14,616	62,074
Prepaid costs	-	-	685	48,634
Due from other governments	-	1,067,432	2,508,288	7,090,264
Due from other funds	-	-	-	61,649
Advances to other funds	-	-	1,124,333	2,510,331
Restricted assets:				
Cash and investments with fiscal agents	-	-	714,825	714,825
Lease receivable	-	-	281,811	478,367
Total Assets	**4,776,578**	**1,534,384**	**13,693,965**	**79,680,473**
Liabilities, Deferred Inflows of Resources, and Fund Balances:				
Liabilities:				
Accounts payable	-	1,113,480	934,635	4,672,694
Accrued liabilities	-	-	100,833	4,521,301
Unearned revenues	-	-	-	2,566,395
Deposits payable	-	-	600,000	1,210,721
Due to other funds	-	-	61,649	61,649
Advances from other funds	-	-	316,904	1,348,567
Total Liabilities	**-**	**1,113,480**	**2,014,021**	**14,381,327**
Deferred Inflows of resources:				
Unavailable revenues	-	-	399,374	425,986
Deferred inflows related to leases	-	-	278,334	473,040
Total Deferred Inflows of Resources	**-**	**-**	**677,708**	**899,026**
Fund Balances:				
Nonspendable:				
Prepaid costs	-	-	685	48,634
Restricted for:				
Community development projects	-	-	-	25,217,956
Public safety	-	-	3,255,745	3,263,766
Parks and recreation	-	-	226,648	226,648
Public works	-	-	5,099,430	5,099,430
Capital Projects	-	420,904	824,997	1,245,901
Debt service	-	-	1,671,838	1,671,838
Unassigned	4,776,578	-	(77,107)	27,625,947
Total Fund Balances	**4,776,578**	**420,904**	**11,002,236**	**64,400,120**
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	**$ 4,776,578**	**$ 1,534,384**	**$ 13,693,965**	**$ 79,680,473**

See Notes to Financial Statement.



CITY OF DINUBA

RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION
JUNE 30, 2022

Fund balances of governmental funds		$ 64,400,120
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.		206,411,632
Long-term debt, pension liabilites, OPEB liabilities and compensated absences that have not been included in the governmental fund activity:		
Bonds payable	$ (13,065,000)	
Unamortized bond (premiums)discounts	60,264	
Unamortized deferred charges	441,318	
Capital leases payable	(8,743,697)	
Net pension liability	(10,135,977)	
Total OPEB Liability	(24,183,361)	
Compensated Absences	(981,029)	(56,607,482)
Accrued interest payable for the current portion of interest due on bonds has not been reported in the governmental funds.		(208,039)
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.		425,986
Deferred outflows related to pension items that are not included in governmental fund activity		4,510,051
Deferred inflows related to pension items that are not included in governmental fund activity		(7,103,921)
Deferred outflows related to OPEB items that are not included in governmental fund activity		3,126,593
Deferred inflows related to OPEB items that are not included in governmental fund activity		(6,694,959)
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.		1,372,235
Net Position of Governmental Activities		**$ 209,632,216**

See Notes to Financial Statement.

CITY OF DINUBA

STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2022

		Special Revenue Funds		
	General	HUD Grants	Housing Authority	ARPA
Revenues:				
Taxes	$ 18,321,448	$ -	$ -	$ -
Assessments	1,191,159	-	-	-
Intergovernmental	2,530,026	2,320,093	-	361,983
Charges for services	1,277,322	-	-	-
Use of money and property	(544,811)	424,127	-	8,021
Fines and forfeitures	96,055	-	-	-
Miscellaneous	1,082,484	-	-	-
Total Revenues	**23,953,683**	**2,744,220**	**-**	**370,004**
Expenditures:				
Current:				
General government	2,977,318	-	-	297,500
Public safety	9,392,391	-	-	-
Community development	1,615,556	431,981	-	-
Parks and recreation	2,315,600	-	-	-
Public works	-	50,883	-	-
Capital outlay	992,382	2,206,737	-	-
Debt service:				
Principal retirement	50,988	-	-	-
Interest and fiscal charges	3,287	-	-	-
Total Expenditures	**17,347,522**	**2,689,601**	**-**	**297,500**
Excess (Deficiency) of Revenues Over (Under) Expenditures	6,606,161	54,619	-	72,504
Other Financing Sources (Uses):				
Transfers in	143,928	124,958	-	-
Transfers out	(978,326)	(19,445)	-	(64,483)
Total Other Financing Sources (Uses)	**(834,398)**	**105,513**	**-**	**(64,483)**
Net Change in Fund Balances	5,771,763	160,132	-	8,021
Fund Balances, Beginning of Year	17,202,662	24,939,895	117,929	-
Fund Balances, End of Year	**$ 22,974,425**	**$ 25,100,027**	**$ 117,929**	**$ 8,021**

See Notes to Financial Statement.

CITY OF DINUBA

STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2022

	Special Revenue Funds	Capital Projects Funds		
	2020 PLHA	Transportation Construction	Other Governmental Funds	Total Governmental Funds
Revenues:				
Taxes	$ -	$ -	$ 4,319,345	$ 22,640,793
Assessments	-	-	-	1,191,159
Intergovernmental	4,776,578	1,380,973	2,998,961	14,368,614
Charges for services	-	-	346,117	1,623,439
Use of money and property	-	1,120	377,002	265,459
Fines and forfeitures	-	-	47,175	143,230
Miscellaneous	-	11	534,559	1,617,054
Total Revenues	**4,776,578**	**1,382,104**	**8,623,159**	**41,849,748**
Expenditures:				
Current:				
General government	-	-	20,937	3,295,755
Public safety	-	-	2,149,408	11,541,799
Community development	-	-	-	2,047,537
Parks and recreation	-	-	-	2,315,600
Public works	-	-	2,052,139	2,103,022
Capital outlay	-	3,776,001	1,310,956	8,286,076
Debt service:				
Principal retirement	-	-	1,300,716	1,351,704
Interest and fiscal charges	-	-	890,332	893,619
Total Expenditures	**-**	**3,776,001**	**7,724,488**	**31,835,112**
Excess (Deficiency) of Revenues Over (Under) Expenditures	4,776,578	(2,393,897)	898,671	10,014,636
Other Financing Sources (Uses):				
Transfers in	-	1,821,233	2,072,905	4,163,024
Transfers out	-	-	(2,606,759)	(3,669,013)
Total Other Financing Sources (Uses)	**-**	**1,821,233**	**(533,854)**	**494,011**
Net Change in Fund Balances	4,776,578	(572,664)	364,817	10,508,647
Fund Balances, Beginning of Year	-	993,568	10,637,419	53,891,473
Fund Balances, End of Year	**$ 4,776,578**	**$ 420,904**	**$ 11,002,236**	**$ 64,400,120**

See Notes to Financial Statement.


City of
DINUBA

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, 2022

Net change in fund balances - total governmental funds		$ 10,508,647
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	$ 8,286,076	
Depreciation	(3,596,368)	
Contributed capital assets	8,964,329	
Gain/(loss) on sale of capital assets	518,649	14,172,686
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	1,342,058	
Amortization of bond premiums(discounts)	(3,692)	
Amortization of deferred charges	(49,931)	
Financed purchases issued	(142,789)	1,145,646
Accrued interest for long-term liabilities. This is the net change in accrued interest for the current period.		(7,594)
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.		18,731
OPEB obligation expenses are expenditures in the governmental funds, but reduce the total OPEB liability in the statement of net position.		(2,376,962)
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.		(100,054)
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.		564,429
Pension obligation expenses are expenditures in the governmental funds, but reduce to the net pension liability in the statement of net position.		140,961
Change in Net Position of Governmental Activities		**$ 24,066,490**

See Notes to Financial Statement.

CITY OF DINUBA

STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2022

	Business-Type Activities - Enterprise Funds			
	Water	Sewer	Golf Course	Disposal
Assets:				
Current:				
Cash and investments	$ 2,577,854	$ 352,944	$ 404,638	$ 1,398,902
Receivables:				
Accounts	765,716	790,090	53,259	465,942
Accrued interest	4,337	372	-	2,231
Deferred loans	-	-	-	-
Prepaid costs	7,567	4,989	-	61,363
Due from other governments	-	-	-	-
Inventories	-	-	101,316	-
Restricted:				
Cash with fiscal agent	448,501	588,521	-	-
Total Current Assets	**3,803,975**	**1,736,916**	**559,213**	**1,928,438**
Noncurrent:				
Notes and loans	2,469	-	-	-
Advances to other funds	-	-	-	200,000
Capital assets - net of accumulated depreciation	17,491,044	22,081,698	18,742,343	165,573
Total Noncurrent Assets	**17,493,513**	**22,081,698**	**18,742,343**	**365,573**
Total Assets	**21,297,488**	**23,818,614**	**19,301,556**	**2,294,011**
Deferred Outflows of Resources:				
Deferred charge on refunding	-	736,956	-	-
Deferred pension related items	195,292	100,471	-	83,810
Deferred OPEB related items	195,517	75,290	-	38,103
Total Deferred Outflows of Resources	**390,809**	**912,717**	**-**	**121,913**
Liabilities:				
Current:				
Accounts payable	111,264	273,845	267,037	130,462
Accrued liabilities	15,668	19,723	68,351	7,081
Accrued interest	47,800	93,149	-	-
Unearned revenues	-	-	309,254	-
Deposits payable	344,647	-	-	-
Accrued compensated absences	6,460	7,127	-	5,120
Accrued claims and judgments	-	-	-	-
Bonds, notes, and financed purchases	538,686	563,790	95,514	11,505
Total Current Liabilities	**1,064,525**	**957,634**	**740,156**	**154,168**
Noncurrent:				
Advances from other funds	-	-	1,361,764	-
Accrued compensated absences	34,200	23,030	-	12,976
Net pension Liability	566,466	291,555	-	243,096
Total OPEB Liability	1,491,692	574,426	-	290,711
Bonds, notes, and financed purchases	2,819,595	7,482,010	205,507	29,715
Total Noncurrent Liabilities	**4,911,953**	**8,371,021**	**1,567,271**	**576,498**
Total Liabilities	**5,976,478**	**9,328,655**	**2,307,427**	**730,666**
Deferred Inflows of Resources:				
Deferred pension related items	531,001	346,045	-	227,883
Deferred OPEB related items	424,149	90,429	-	82,661
Deferred inflows related to leases	-	-	-	-
Total Deferred Inflows of Resources	**955,150**	**436,474**	**-**	**310,544**
Net Position:				
Net investment in capital assets	14,132,763	14,772,854	18,441,322	124,353
Unrestricted	623,906	193,348	(1,447,193)	1,250,361
Total Net Position	**$ 14,756,669**	**$ 14,966,202**	**$ 16,994,129**	**$ 1,374,714**

See Notes to Financial Statement.

CITY OF DINUBA

STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2022

	Business-Type Activities - Enterprise Funds			Governmental Activities- Internal Service Funds
	Ambulance	Other Enterprise Funds	Totals	
Assets:				
Current:				
Cash and investments	$ 10,129,750	$ 590,047	$ 15,454,135	$ 2,708,496
Receivables:				
Accounts	460,720	260	2,535,987	72,203
Accrued interest	16,983	1,012	24,935	4,064
Deferred loans	-	37,187	37,187	-
Prepaid costs	143	325	74,387	5,246
Due from other governments	47,043	26,650	73,693	-
Inventories	-	-	101,316	-
Restricted:				
Cash with fiscal agent	-	-	1,037,022	102,511
Total Current Assets	**10,654,639**	**655,481**	**19,338,662**	**2,892,520**
Noncurrent:				
Notes and loans	-	-	2,469	-
Advances to other funds	-	-	200,000	-
Capital assets - net of accumulated depreciation	537,445	2,901,417	61,919,520	118,563
Total Noncurrent Assets	**537,445**	**2,901,417**	**62,121,989**	**118,563**
Total Assets	**11,192,084**	**3,556,898**	**81,460,651**	**3,011,083**
Deferred Outflows of Resources:				
Deferred charge on refunding	-	-	736,956	-
Deferred pension related items	570,385	643	950,601	113,270
Deferred OPEB related items	(145,417)	19,763	183,256	101,312
Total Deferred Outflows of Resources	**424,968**	**20,406**	**1,870,813**	**214,582**
Liabilities:				
Current:				
Accounts payable	222,366	22,746	1,027,720	38,644
Accrued liabilities	45,393	1,488	157,704	9,956
Accrued interest	-	-	140,949	-
Unearned revenues	-	-	309,254	-
Deposits payable	-	-	344,647	-
Accrued compensated absences	30,410	1,420	50,537	13,645
Accrued claims and judgments	-	-	-	50,000
Bonds, notes, and financed purchases	1,719	-	1,211,214	32,717
Total Current Liabilities	**299,888**	**25,654**	**3,242,025**	**144,962**
Noncurrent:				
Advances from other funds	-	-	1,361,764	-
Accrued compensated absences	55,405	3,738	129,349	35,463
Net pension Liability	1,654,129	2,138	2,757,384	328,456
Total OPEB Liability	(1,365,268)	77,556	1,069,117	772,956
Bonds, notes, and financed purchases	4,278	-	10,541,105	43,793
Total Noncurrent Liabilities	**348,544**	**83,432**	**15,858,719**	**1,180,668**
Total Liabilities	**648,432**	**109,086**	**19,100,744**	**1,325,630**
Deferred Inflows of Resources:				
Deferred pension related items	1,551,004	1,652	2,657,585	308,017
Deferred OPEB related items	(146,149)	34,261	485,351	219,783
Deferred inflows related to leases	-	36,197	36,197	-
Total Deferred Inflows of Resources	**1,404,855**	**72,110**	**3,179,133**	**527,800**
Net Position:				
Net investment in capital assets	531,448	2,901,417	50,904,157	43,854
Unrestricted	9,032,317	494,691	10,147,430	1,328,381
Total Net Position	**$ 9,563,765**	**$ 3,396,108**	**$ 61,051,587**	**$ 1,372,235**

See Notes to Financial Statement.

CITY OF DINUBA

STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
YEAR ENDED JUNE 30, 2022

	Business-Type Activities - Enterprise Funds			
	Water	Sewer	Golf Course	Disposal
Operating Revenues:				
Sales and service charges	$ 3,186,976	$ 3,770,310	$ 3,158,714	$ 3,368,605
Miscellaneous	82,649	-	-	134
Total Operating Revenues	**3,269,625**	**3,770,310**	**3,158,714**	**3,368,739**
Operating Expenses:				
Salaries and benefits	998,266	751,685	1,814,849	419,714
Contractual services	383,532	(525,867)	131,101	2,327,845
Materials and supplies	453,698	187,717	417,570	51,165
Insurance	-	-	-	-
Employee health insurance	-	-	-	-
Repairs and maintenance	34,265	306,040	129,959	938
Utilities	573,718	958,753	194,826	26,671
Allocated costs	343,968	351,201	-	161,798
Depreciation expense	648,025	540,718	820,883	37,383
Total Operating Expenses	**3,435,472**	**2,570,247**	**3,509,188**	**3,025,514**
Operating Income (Loss)	(165,847)	1,200,063	(350,474)	343,225
Nonoperating Revenues (Expenses):				
Intergovernmental	327,268	65,192	-	38,792
Interest revenue	8,860	17,569	6,153	4,121
Interest expense	(103,337)	(383,448)	(5,522)	(1,868)
Loss on disposal of capital assets	-	-	-	-
Total Nonoperating Revenues (Expenses)	**232,791**	**(300,687)**	**631**	**41,045**
Income (Loss) Before Transfers	66,944	899,376	(349,843)	384,270
Transfers in	1,090,307	984,885	-	-
Transfers out	(1,246,438)	(1,288,401)	-	(16,483)
Changes in Net Position	(89,187)	595,860	(349,843)	367,787
Net Position:				
Beginning of Year, as previously reported	14,674,486	14,370,342	17,343,972	1,006,927
Restatements	171,370	-	-	-
Beginning of Fiscal Year, as restated	14,845,856	14,370,342	17,343,972	1,006,927
End of Fiscal Year	**$ 14,756,669**	**$ 14,966,202**	**$ 16,994,129**	**$ 1,374,714**

See Notes to Financial Statement.

CITY OF DINUBA

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION PROPRIETARY FUNDS YEAR ENDED JUNE 30, 2022

	Business-Type Activities - Enterprise Funds			Governmental Activities- Internal Service Funds
	Ambulance	Other Enterprise Funds	Totals	
Operating Revenues:				
Sales and service charges	$ 1,621,264	$ 147,944	$ 15,253,813	$ 6,013,570
Miscellaneous	-	-	82,783	-
Total Operating Revenues	**1,621,264**	**147,944**	**15,336,596**	**6,013,570**
Operating Expenses:				
Salaries and benefits	207,995	80,571	4,273,080	607,928
Contractual services	189,886	35,523	2,542,020	163,728
Materials and supplies	392,762	77,889	1,580,801	134,251
Insurance	-	-	-	1,526,835
Employee health insurance	-	-	-	2,843,643
Repairs and maintenance	48,636	38,657	558,495	141,719
Utilities	4,168	69,942	1,828,078	6,679
Allocated costs	465,219	127,028	1,449,214	27,266
Depreciation expense	144,103	258,491	2,449,603	53,421
Total Operating Expenses	**1,452,769**	**688,101**	**14,681,291**	**5,505,470**
Operating Income (Loss)	168,495	(540,157)	655,305	508,100
Nonoperating Revenues (Expenses):				
Intergovernmental	1,511,283	231,519	2,174,054	5,223
Interest revenue	24,469	3,267	64,439	7,174
Interest expense	-	-	(494,175)	(3,869)
Loss on disposal of capital assets	(30,680)	-	(30,680)	-
Total Nonoperating Revenues (Expenses)	**1,505,072**	**234,786**	**1,713,638**	**8,528**
Income (Loss) Before Transfers	1,673,567	(305,371)	2,368,943	516,628
Transfers in	-	-	2,075,192	64,355
Transfers out	(64,857)	(825)	(2,617,004)	(16,554)
Changes in Net Position	1,608,710	(306,196)	1,827,131	564,429
Net Position:				
Beginning of Year, as previously reported	7,955,055	3,825,294	59,176,076	807,806
Restatements	-	(122,990)	48,380	-
Beginning of Fiscal Year, as restated	7,955,055	3,702,304	59,224,456	807,806
End of Fiscal Year	**$ 9,563,765**	**$ 3,396,108**	**$ 61,051,587**	**$ 1,372,235**

See Notes to Financial Statement.

CITY OF DINUBA

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
YEAR ENDED JUNE 30, 2022

	Business-Type Activities - Enterprise Funds			
	Water	**Sewer**	**Golf Course**	**Disposal**
Cash Flows from Operating Activities:				
Cash received from customers and users	$ 3,793,213	$ 3,761,372	$ 3,103,527	$ 3,298,111
Cash received from interfund service provided	-	-	-	-
Cash paid to suppliers for goods and services	(1,848,064)	(1,129,835)	(736,521)	(2,562,506)
Cash paid to employees for services	(854,140)	(676,131)	(1,814,849)	(371,122)
Cash received from (payments to) others	82,649	-	-	134
Net Cash Provided (Used) by Operating Activities	**1,173,658**	**1,955,406**	**552,157**	**364,617**
Cash Flows from Non-Capital Financing Activities:				
Cash transfers in	1,090,307	984,885	-	-
Cash transfers out	(1,246,438)	(1,288,401)	-	(16,483)
Short-term loans repaid to other funds	-	-	-	-
Intergovernmental revenue	327,268	65,192	-	38,792
Repayments (made)/received on notes/loans	701	-	-	-
Advance from other funds	-	-	(227,311)	-
Net Cash Provided (Used) by Non-Capital Financing Activities	**171,838**	**(238,324)**	**(227,311)**	**22,309**
Cash Flows from Capital and Related Financing Activities:				
Capital contributions	-	-	-	7,570
Acquisition and construction of capital assets	(459,675)	(910,229)	(194,709)	-
Principal paid on capital debt	(538,263)	(549,868)	(93,367)	(11,124)
Interest paid on capital debt	(102,322)	(289,212)	(1,168)	(1,868)
Net Cash Provided (Used) by Capital and Related Financing Activities	**(1,100,260)**	**(1,749,309)**	**(289,244)**	**(5,422)**
Cash Flows from Investing Activities:				
Interest earnings	6,318	17,375	6,153	2,527
Net Cash Provided (Used) by Investing Activities	**6,318**	**17,375**	**6,153**	**2,527**
Net Increase (Decrease) in Cash and Cash Equivalents	**251,554**	**(14,852)**	**41,755**	**384,031**
Cash and Cash Equivalents at Beginning of Year	2,774,801	956,317	362,883	1,014,871
Cash and Cash Equivalents at End of Year	**$ 3,026,355**	**$ 941,465**	**$ 404,638**	**$ 1,398,902**
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities:				
Operating income (loss)	$ (165,847)	$ 1,200,063	$ (350,474)	$ 343,225
Adjustments to reconcile operating income (loss) net cash provided (used) by operating activities:				
Depreciation	648,025	540,718	820,883	37,383
Changes in pension related items	109,597	129,299	-	47,034
Changes in OPEB related items	37,120	(58,609)	-	7,235
(Increase) decrease in accounts receivable	606,237	(8,938)	(44,884)	(70,494)
(Increase) decrease in due from other governments	-	-	-	-
(Increase) decrease in prepaid expense	(2,465)	674	554	(387)
(Increase) decrease in inventory	-	-	2,021	-
Increase (decrease) in accounts payable & accrued liabilities	(68,291)	147,335	134,360	6,298
Increase (decrease) in deposits payable	11,873	-	-	-
Increase (decrease) in unearned revenue	-	-	(10,303)	-
Increase (decrease) in compensated absences	(2,591)	4,864	-	(5,677)
Total Adjustments	**1,339,505**	**755,343**	**902,631**	**21,392**
Net Cash Provided (Used) by Operating Activities	**$ 1,173,658**	**$ 1,955,406**	**$ 552,157**	**$ 364,617**
Non-Cash Investing, Capital, and Financing Activities:				
Capital leased assets	$ -	$ -	$ 10,921	$ -

See Notes to Financial Statement.

CITY OF DINUBA

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
YEAR ENDED JUNE 30, 2022

	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	$ 3,205,981	$ 150,648	$ 17,312,852	$ -
Cash received from interfund service provided	-	-	-	5,949,221
Cash paid to suppliers for goods and services	(926,022)	(396,744)	(7,599,692)	(4,783,856)
Cash paid to employees for services	(1,660,324)	(75,035)	(5,451,601)	(520,708)
Cash received from (payments to) others	-	-	82,783	-
Net Cash Provided (Used) by Operating Activities	**619,635**	**(321,131)**	**4,344,342**	**644,657**
Cash Flows from Non-Capital Financing Activities:				
Cash transfers in	-	-	2,075,192	64,355
Cash transfers out	(64,857)	(825)	(2,617,004)	(16,554)
Short-term loans repaid to other funds	-	(308,546)	(308,546)	-
Intergovernmental revenue	1,511,283	819,051	2,761,586	
Repayments (made)/received on notes/loans	-	-	701	-
Advance from other funds	-	-	(227,311)	-
Net Cash Provided (Used) by Non-Capital Financing Activities	**1,446,426**	**509,680**	**1,684,618**	**47,801**
Cash Flows from Capital and Related Financing Activities:				
Capital contributions	-	-	7,570	-
Acquisition and construction of capital assets	(212,292)	-	(1,776,905)	17,824
Principal paid on capital debt	(1,457)	-	(1,194,079)	(31,504)
Interest paid on capital debt	-	-	(394,570)	(3,869)
Net Cash Provided (Used) by Capital and Related Financing Activities	**(213,749)**	**-**	**(3,357,984)**	**(17,549)**
Cash Flows from Investing Activities:				
Interest earnings	19,772	1,623	53,768	4,242
Net Cash Provided (Used) by Investing Activities	**19,772**	**1,623**	**53,768**	**4,242**
Net Increase (Decrease) in Cash and Cash Equivalents	**1,872,084**	**190,172**	**2,724,744**	**679,151**
Cash and Cash Equivalents at Beginning of Year	8,257,666	399,875	13,766,413	2,131,856
Cash and Cash Equivalents at End of Year	**$ 10,129,750**	**$ 590,047**	**$ 16,491,157**	**$ 2,811,007**
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities:				
Operating income (loss)	$ 168,495	$ (540,157)	$ 655,305	$ 508,100
Adjustments to reconcile operating income (loss) net cash provided (used) by operating activities:				
Depreciation	144,103	258,491	2,449,603	53,421
Changes in pension related items	320,073	381	606,384	63,558
Changes in OPEB related items	(1,738,846)	4,542	(1,748,558)	19,235
(Increase) decrease in accounts receivable	351,431	2,704	836,056	(64,349)
(Increase) decrease in due from other governments	1,233,286	-	1,233,286	-
(Increase) decrease in prepaid expense	4,841	(34)	3,183	81,810
(Increase) decrease in inventory	-	-	2,021	-
Increase (decrease) in accounts payable & accrued liabilities	169,808	(47,671)	341,839	(21,545)
Increase (decrease) in deposits payable	-	-	11,873	-
Increase (decrease) in unearned revenue	-	-	(10,303)	-
Increase (decrease) in compensated absences	(33,556)	613	(36,347)	4,427
Total Adjustments	**451,140**	**219,026**	**3,689,037**	**136,557**
Net Cash Provided (Used) by Operating Activities	**$ 619,635**	**$ (321,131)**	**$ 4,344,342**	**$ 644,657**
Non-Cash Investing, Capital, and Financing Activities:				
Capital leased assets	$ -	$ -	$ 10,921	$ -

See Notes to Financial Statement.

CITY OF DINUBA

STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2022

	Redevelopment Successor Agency Private-Purpose Trust Fund
Assets:	
Pooled cash and investments	$ 2,134,426
Receivables:	
Accrued interest	2,918
Prepaid costs	186
Land held for resale	1,888,463
Restricted assets:	
Cash and investments with fiscal agents	106,909
Capital assets:	
Capital assets, not being depreciated	2,730,606
Capital assets, net of accumulated depreciation	39,426
Total Assets	**6,902,934**
Deferred Outflows of Resources:	
Deferred charge on refunding	2,285,850
Total Deferred Outflows of Resources	**2,285,850**
Liabilities:	
Accounts payable	1,500
Accrued liabilities	4,551
Accrued interest	566,967
Due to other governments	186
Long-term liabilities:	
Due in one year	1,570,000
Due in more than one year	40,485,438
Total Liabilities	**42,628,642**
Net Position:	
Restricted for dissolution of former RDA	(33,439,858)
Total Net Position	**$ (33,439,858)**

See Notes to Financial Statements.

CITY OF DINUBA

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
YEAR ENDED JUNE 30, 2022

	Redevelopment Successor Agency Private-Purpose Trust Fund
Additions:	
Contributions:	
Taxes	$ 3,527,205
Interest and change in fair value of investments	8,998
Total Additions	**3,536,203**
Deductions:	
Administrative expenses	250,002
Contractual services	17,837
Interest expense	1,995,901
Depreciation expense	5,560
Total Deductions	**2,269,300**
Changes in Net Position	**1,266,903**
Net Position - Beginning of the Year	(34,706,761)
Net Position - End of the Year	**$ (33,439,858)**

See Notes to Financial Statements.


RIDGE CREEK
DINGRA GOLF CLUB

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.

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 $5,000 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, 2022.

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, 2020
Measurement Date	June 30, 2021
Measurement Period	June 30, 2020 to June 30, 2021

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 assets 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 assets 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 $35,877 which should be alleviated as additional revenues or transfers are received.

The MTBE Fund has a deficit fund balance of $41,230 which should be alleviated as additional revenues or transfers are received.

The Property and Equipment Internal Service Fund has a deficit net position of $603,103.

The Technology Replacement Internal Service Fund has a deficit net position of $1,619.

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, 2022, are classified in the accompanying financial statements as follows:

Statement of net position:	
Cash and investments	$ 56,092,556
Restricted cash and investments with fiscal agents	1,854,358
Fiduciary funds:	
Cash and investments	2,134,426
Restricted cash and investments with fiscal agents	106,909
	$ 60,188,249

Cash and investments as of June 30, 2022, consist of the following:

Cash on hand	$ 8,312
Deposits with financial institutions	8,639,740
Investments	51,540,197
Total cash and investments	$ 60,188,249

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	$ 49,556,794	$ 49,556,794
Money Market Funds	22,136	22,136
Held by Bond Trustees:		
Money Market Funds	1,961,267	1,961,267
Total	$ 51,540,197	$ 51,540,197

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	$ 49,556,794	N/A	$ 49,556,794
Money Market Funds	22,136	N/A	22,136
Held by Bond Trustees:			
Money Market Funds	1,961,267	N/A	1,961,267
Total	$ 51,540,197		$ 51,540,197

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, 2022, 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, 2022, 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
Money Market Funds	1,961,267

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, 2022 and are valued using quoted market prices (level 1 inputs).

Note 4: Notes and Loans Receivable

Notes receivable as of June 30, 2022, totaled $30,392,662 and were recorded as follows:

Special Revenue Funds	$ 30,390,193
Enterprise Funds	2,469
Total Notes and Loans Receivables	$ 30,392,662

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.	$ 12,643,515
HOME program funds were used to loan to a developer for the construction of an affordable Senior housing complex.	3,000,000
California Department of Housing and Community Development - City of Dinuba and Self-Help Enterprises Permanent Local Housing Allocation (PLHA)	4,776,578
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.	9,972,569
Totals	$ 30,392,662

Note 5: Accounts Receivable

The following is a list of accounts receivable at June 30, 2022:

	Receivable	Allowance	Net
Governmental Activities -			
Due from other governments	$ 7,090,264	$ -	$ 7,090,264
Accounts	466,414	-	466,414
	$ 7,556,678	$ -	$ 7,556,678
Business-type Activities -			
Due from other governments	$ 73,693	$ -	$ 73,693
Accounts	3,468,287	932,300	2,535,987
	$ 3,541,980	$ 932,300	$ 2,609,680

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, 2022:

Due to Fund	Amount	Due From Fund	Amount
General Fund	$ 61,649	Non-Major Governmental Funds	$ 61,649

b. Long-term Interfund Advances

At June 30, 2022, 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	$ 1,269,094
Major Proprietary Fund:		Housing Authority	116,904
Golf Course	1,361,764	Major Proprietary Fund:	
Non-Major Governmental Funds	316,904	Disposal	200,000
		Non-Major Governmental Funds	1,124,333
Total	$ 2,710,331	Total	$ 2,710,331

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.

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	$ 143,928	General	$ 978,326
HUD Grants	124,958	HUD Grants	19,445
Transportation Construction	1,821,233	ARPA	64,483
Major Enterprise:		Major Enterprise:	
Water	1,090,307	Water	1,246,438
Sewer	984,885	Sewer	1,288,401
Internal Service Funds	64,355	Disposal	16,483
Non-major Governmental Funds	2,072,905	Ambulance	64,857
		Other Enterprise Funds	825
		Internal Service Funds	16,554
		Non-major Governmental Funds	2,606,759
	$ 6,302,571		$ 6,302,571

Note 7: Compensated Absences

The following is a summary of changes in the City's compensated absences for the fiscal year ended June 30, 2022:

	Balance June 30, 2021	Additions	Reductions	Balance June 30, 2022	Current Portion
Governmental activities	$ 1,044,441	$ 768,084	$ 782,388	$ 1,030,137	$ 206,618
Business-type activities	216,151	237,858	274,123	179,886	50,537
Total	$ 1,260,592	$ 1,005,942	$ 1,056,511	$ 1,210,023	$ 257,155

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, 2022 was as follows:

	Balance at July 1, 2021	Additions	Deletions	Balance at June 30, 2022
Capital Assets not being depreciated:				
Land	$ 105,978,954	$ -	$ -	$ 105,978,954
Artwork	68,641	-	-	68,641
Right of way s/easements	7,446,446	5,257,935	-	12,704,381
Construction in progress	7,097,362	5,634,711	6,339,121	6,392,952
Total	120,591,403	10,892,646	6,339,121	125,144,928
Capital Assets being depreciated:				
Buildings	21,010,879	-	-	21,010,879
Improvements other than buildings	3,892,124	163,483	-	4,055,607
Equipment and machinery	8,411,896	530,144	229,821	8,712,219
Infrastructure	88,536,677	12,813,292	178,769	101,171,200
Total	121,851,576	13,506,919	408,590	134,949,905
Less accumulated depreciation for:				
Buildings	(6,209,935)	(468,426)	-	(6,678,361)
Improvements other than buildings	(3,277,094)	(366,145)	-	(3,643,239)
Equipment and machinery	(8,972,110)	(456,825)	59,705	(9,369,230)
Infrastructure	(31,560,309)	(2,350,349)	36,850	(33,873,808)
Total	(50,019,448)	(3,641,745)	96,555	(53,564,638)
Total, net of accumulated depreciation	71,832,128	9,865,174	312,035	81,385,267
Total Capital Assets, Net	$ 192,423,531	$ 20,757,820	$ 6,651,156	$ 206,530,195

Note 8: Capital Assets (Continued)

Depreciation expense was charged to functions/programs of the City's governmental activities as follows:

General Government	$ 717,665
Public Safety	717,665
Community Development	717,665
Parks & Rec	717,665
Public Works	717,664
Internal Service Funds	53,421
Total	$ 3,641,745

Note 8: Capital Assets (Continued)

b. Business-type Activities

Capital asset business-type activity for the fiscal year ended June 30, 2022, was as follows:

	Balance at July 1, 2021	Additions	Deletions	Balance at June 30, 2022
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	22,009,535	453,429	-	22,462,964
Buildings and improvements	4,852,279	-	-	4,852,279
Equipment and machinery	1,137,908	-	-	1,137,908
Total capital assets being depreciated	27,999,722	453,429	-	28,453,151
Less accumulated depreciation for:				
Infrastructure	(7,208,192)	(363,971)	-	(7,572,163)
Buildings and improvements	(2,717,603)	(161,589)	-	(2,879,192)
Equipment and machinery	(650,093)	(122,465)	-	(772,558)
Total accumulated depreciation	(10,575,888)	(648,025)	-	(11,223,913)
Total capital assets being depreciated, net	17,423,834	(194,596)	-	17,229,238
Water Fund Capital Assets, net	**$ 17,685,640**	**$ (194,596)**	**$ -**	**$ 17,491,044**
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	20,438,350	864,603	-	21,302,953
Buildings and improvements	4,403,718	-	-	4,403,718
Equipment and machinery	757,637	45,626	-	803,263
Total capital assets being depreciated	25,599,705	910,229	-	26,509,934
Less accumulated depreciation for:				
Infrastructure	(5,150,559)	(368,926)	-	(5,519,485)
Buildings and improvements	(2,515,892)	(124,747)	-	(2,640,639)
Equipment and machinery	(609,209)	(47,045)	-	(656,254)
Total accumulated depreciation	(8,275,660)	(540,718)	-	(8,816,378)
Total capital assets being depreciated, net	17,324,045	369,511	-	17,693,556
Sewer Fund Capital Assets, net	**$ 21,712,187**	**$ 369,511**	**$ -**	**$ 22,081,698**
Disposal Fund:				
Capital Assets being depreciated:				
Equipment and machinery	$ 700,734	$ -	$ 7,570	$ 693,164
Less accumulated depreciation for:				
Equipment and machinery	(490,208)	(37,383)	-	(527,591)
Disposal Fund Capital Assets, net	**$ 210,526**	**$ (37,383)**	**$ 7,570**	**$ 165,573**

Note 8: Capital Assets (Continued)

	Balance at July 1, 2021	Additions	Deletions	Balance at June 30, 2022
Ambulance Fund:				
Capital Assets being depreciated:				
Equipment and machinery	$ 1,395,144	$ 212,292	$ 161,959	$ 1,445,477
Less accumulated depreciation for:				
Equipment and machinery	(887,713)	(144,103)	(123,784)	(908,032)
Ambulance Fund Capital Assets, net	**$ 507,431**	**$ 68,189**	**$ 38,175**	**$ 537,445**
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	495,892	194,709	-	690,601
Total capital assets being depreciated	27,905,350	194,709	-	28,100,059
Less accumulated depreciation for:				
Infrastructure	(2,639,585)	-	-	(2,639,585)
Buildings and improvements	(8,933,748)	(693,608)	-	(9,627,356)
Equipment and machinery	(71,833)	(127,275)	(6,567)	(192,541)
Total accumulated depreciation	(11,645,166)	(820,883)	(6,567)	(12,459,482)
Total capital assets being depreciated, net	16,260,184	(626,174)	(6,567)	15,640,577
Golf Course Fund Capital Assets, net	**$ 19,361,950**	**$ (626,174)**	**$ (6,567)**	**$ 18,742,343**
Other Enterprise Funds:				
Capital Assets being depreciated:				
Buildings and improvements	$ 4,700,519	$ -	$ -	$ 4,700,519
Equipment and machinery	1,590,999	-	150,599	1,440,400
Total capital assets being depreciated	6,291,518	-	150,599	6,140,919
Less accumulated depreciation for:				
Buildings and improvements	(1,553,626)	(168,061)	-	(1,721,687)
Equipment and machinery	(1,454,996)	(90,430)	(27,611)	(1,517,815)
Total accumulated depreciation	(3,008,622)	(258,491)	(27,611)	(3,239,502)
Total capital assets being depreciated, net	3,282,896	(258,491)	122,988	2,901,417
Other Enterprise Funds Capital Assets, net	**$ 3,282,896**	**$ (258,491)**	**$ 122,988**	**$ 2,901,417**
Total Business-type Capital Assets, net	**$ 62,760,630**	**$ -**	**$ -**	**$ 61,919,520**

Depreciation expense was charged to functions/programs of the City's business-type activities as follows:

Business-Type Activities	
Water	$ 648,025
Sewer	540,718
Disposal	820,883
Ambulance	37,383
Golf	144,103
Other Enterprise Funds	258,491
Total	$ 2,449,603

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, 2022:

	Balance at July 1, 2021	Additions	Reductions	Balance at June 30, 2022	Due Within One Year
Governmental Activities:					
Direct Borrowings:					
Financed purchases	$ 9,155,980	$ 142,789	$ (478,562)	$ 8,820,207	$ 521,823
Public Offerings:					
Lease revenue bonds payable	13,960,000	-	(895,000)	13,065,000	910,000
Original issue discount	(209,211)	12,090	-	(197,121)	-
Original issue premium	145,255	-	(8,398)	136,857	-
Total Governmental Activities	$ 23,052,024	$ 154,879	$ (1,381,960)	$ 21,824,943	$ 1,431,823
Business-type Activities:					
Direct Borrowings:					
Financed purchases	$ 716,805	$ 10,921	$ (187,138)	$ 540,588	$ 179,237
Water notes payable	3,836,983	-	(642,311)	3,194,672	481,977
Public Offerings:					
Revenue bonds	6,265,000	-	(430,000)	5,835,000	440,000
Original issue premium	37,209	-	(2,150)	35,059	-
Private Placement:					
Revenue bonds	2,253,000	-	(106,000)	2,147,000	110,000
Total Business-type Activities	$ 13,108,997	$ 10,921	$ (1,367,599)	$ 11,752,319	$ 1,211,214

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, 2022 was $7,425,000. 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, 2022 was $200,000.

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, 2022 was $5,440,000.

b. Governmental Activities – Financed Purchases

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, 2022 is $855,601.

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, 2022 is $7,519,876.

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, 2022 related to the governmental funds was $98,287.

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, 2022 was $19,228.

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, 2022 related to the governmental funds was $30,315.

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, 2022 was $45,047.

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, 2022 was $2,254.

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, 2022 was $76,510.

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, 2022 was $199,984.

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, 2022 was $10,530.

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, 2022 (other than compensated absences) are as follows:

	2012 DFA Lease Revenue Refunding Bonds		
Fiscal Year Ended June 30,	Principal	Interest	Total
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	525,000	198,806	723,806
2028-2032	2,955,000	676,219	3,631,219
2033-2037	1,515,000	212,675	1,727,675
2038	480,000	19,400	499,400
	$ 7,425,000	$ 2,074,187	$ 9,499,187

	2012 Lease Revenue Bonds		
Fiscal Year Ended June 30,	Principal	Interest	Total
2023	$ 200,000	$ 6,000	$ 206,000
	$ 200,000	$ 6,000	$ 206,000

	2016 DFA Lease Revenue Refunding Bonds		
Fiscal Year Ended June 30,	Principal	Interest	Total
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	280,000	132,850	412,850
2028-2032	1,545,000	510,025	2,055,025
2033-2037	1,805,000	258,075	2,063,075
2038-2042	795,000	24,075	819,075
	$ 5,440,000	$ 1,556,775	$ 6,996,775

Note 9: Long-Term Liabilities (Continued)

	Site and Facility Financed Purchase		
Fiscal Year Ended June 30,	Principal	Interest	Total
2023	$ 82,452	$ 43,266	$ 125,718
2024	86,777	38,940	125,717
2025	91,331	34,386	125,717
2026	96,123	29,594	125,717
2027	101,167	24,551	125,718
2028-2032	397,751	42,260	440,011
	$ 855,601	$ 212,997	$ 1,068,598

	Solar Energy Financed Purchase		
Fiscal Year Ended June 30,	Principal	Interest	Total
2023	$ 304,955	$ 312,108	$ 617,063
2024	356,286	298,790	655,076
2025	411,724	283,278	695,002
2026	471,541	265,396	736,937
2027	536,023	244,958	780,981
2028-2032	3,833,001	814,087	4,647,088
2031-2034	1,606,346	68,453	1,674,799
	$ 7,519,876	$ 2,287,070	$ 9,806,946

	RMC City Hall Copier Financed Purchase		
Fiscal Year Ended June 30,	Principal	Interest	Total
2023	$ 19,653	$ -	$ 19,653
2024	19,653	-	19,653
2025	19,653		19,653
2026	18,015		18,015
2031-2034	$ 76,974	$ -	$ 76,974

	DeLage Fire Department		
Fiscal Year Ended June 30,	Principal	Interest	Total
2023	$ 3,240	$ -	$ 3,240
2024	3,240	-	3,240
2025	3,240	-	3,240
2026	810	-	810
	$ 10,530	$ -	$ 10,530

Note 9: Long-Term Liabilities (Continued)

US Bank Police Department Copier Financed Purchase

Fiscal Year Ended June 30,	Principal	Interest	Total
2023	$ 10,032	$ -	$ 10,032
2024	9,196	-	9,196
	$ 19,228	$ -	$ 19,228

RMC Public Works Copier Financed Purchase

Fiscal Year Ended June 30,	Principal	Interest	Total
2023	$ 1,625	$ -	$ 1,625
2024	1,625	-	1,625
2025	1,625	-	1,625
2026	1,627	-	1,627
	$ 6,502	$ -	$ 6,502

Enterprise Car Financed Purchase

Fiscal Year Ended June 30,	Principal	Interest	Total
2023	$ 58,272	$ 13,608	$ 71,880
2024	43,273	9,948	53,221
2025	26,906	4,812	31,718
2026	116,580	21,317	137,897
	$ 245,031	$ 49,685	$ 294,716

John Deere Tractor Scraper

Fiscal Year Ended June 30,	Principal	Interest	Total
2023	$ 7,701	$ 330	$ 8,031
	$ 7,701	$ 330	$ 8,031

Note 9: Long-Term Liabilities (Continued)

	RMC Fire Department Copier Financed Purchase		
Fiscal Year Ended June 30,	Principal	Interest	Total
2023	$ 1,176	$ -	$ 1,176
2024	1,078	-	1,078
	$ 2,254	$ -	$ 2,254

	Dell Financial Services		
Fiscal Year Ended June 30,	Principal	Interest	Total
2023	$ 32,717	$ 5,656	$ 38,373
2024	36,999	1,321	38,320
2025	6,794	68	6,862
	$ 76,510	$ 7,045	$ 83,555

	Total Governmental Activities		
Fiscal Year Ended June 30,	Principal	Interest	Total
2023	$ 1,431,823	$ 815,443	$ 2,247,266
2024	1,283,127	761,949	2,045,076
2025	1,316,273	711,994	2,028,267
2026	1,479,696	678,269	2,157,965
2027	1,442,190	601,165	2,043,355
2028-2032	8,730,752	2,042,591	10,773,343
2033-2037	4,926,346	539,203	5,465,549
2038-2042	1,275,000	43,475	1,318,475
Subtotal	21,885,207	$ 6,194,089	$ 28,079,296
Net Premium (Discount)	(60,264)		
Grand Total Governmental Activities	$ 21,824,943		

Note 9: Long-Term Liabilities (Continued)

d. Business-Type Activities

Financed Purchases

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, 2022 was $59,382.

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, 2022 related to the business-type funds was $20,929.

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, 2022 related to the business-type funds was $24,460.

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, 2022 was $103,526.

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, 2022 was $31,270.

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, 2022 was $175,320.

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, 2022 was $116,145.

Note 9: Long-Term Liabilities (Continued)

On July 21, 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 $10,921. The monthly payments begin January 1, 2022 with a final maturity date of December 1, 2026. The agreement has no stated interest rate and the monthly payments are $228. The outstanding balance of the lease obligation as of June 30, 2022 was $9,556.

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, 2022 was $5,835,000 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 $311,941and $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, 2022 was $2,147,000.

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, 2022 is $158,111.

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, 2022 is $3,036,561.

e. Long-Term Debt Amortization – Business-type Activities

The annual requirements to amortize enterprise long-term debt outstanding at June 30, 2022 are as follows:

	Golf Cart Lease		
Fiscal Year Ended June 30,	Principal	Interest	Total
2023	$ 70,128	$ -	$ 70,128
2024	70,128	-	70,128
2025	35,064	-	35,064
	$ 175,320	$ -	$ 175,320

	Utility Vehicle Leases		
Fiscal Year Ended June 30,	Principal	Interest	Total
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
	$ 116,145	$ 14,391	$ 130,536

Note 9: Long-Term Liabilities (Continued)

	RMC City Hall Copier Lease		
Fiscal Year Ended June 30,	Principal	Interest	Total
2023	$ 5,247	$ -	$ 5,247
2024	5,247	-	5,247
2025	5,247	-	5,247
2026	5,188	-	5,188
	$ 20,929	$ -	$ 20,929

	RMC Public Works Copier Lease		
Fiscal Year Ended June 30,	Principal	Interest	Total
2023	$ 6,115	$ -	$ 6,115
2024	6,115	-	6,115
2025	6,115	-	6,115
2026	6,115	-	6,115
	$ 24,460	$ -	$ 24,460

	2012 Lease Revenue Bonds		
Fiscal Year Ended June 30,	Principal	Interest	Total
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	500,000	160,250	660,250
2028-2032	1,685,000	561,344	2,246,344
2033-2037	1,235,000	302,219	1,537,219
2038-2042	575,000	29,125	604,125
	$ 5,835,000	$ 1,855,008	$ 7,690,008

	1998 Water Note Payable		
Fiscal Year Ended June 30,	Principal	Interest	Total
2023	$ 105,445	$ 3,976	$ 109,421
2024	52,666	810	53,476
	$ 158,111	$ 4,786	$ 162,897

Note 9: Long-Term Liabilities (Continued)

2005 Water Note Payable

Fiscal Year Ended June 30,	Principal	Interest	Total
2023	$ 376,532	$ 81,320	$ 457,852
2024	1,983,807	257,443	2,241,250
2025	676,222	28,396	704,618
	$ 3,036,561	$ 367,159	$ 3,403,720

Enterpise Car Leases

Fiscal Year Ended June 30,	Principal	Interest	Total
2023	$ 38,792	$ 12,476	$ 51,268
2024	20,590	7,719	28,309
	$ 59,382	$ 20,195	$ 79,577

Pipehunter Excavator

Fiscal Year Ended June 30,	Principal	Interest	Total
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
	$ 103,526	$ 9,945	$ 113,471

Madvac Litter Vacuum

Fiscal Year Ended June 30,	Principal	Interest	Total
2023	$ 9,107	$ 1,405	$ 10,512
2024	9,591	924	10,515
2025	12,572	382	12,954
	$ 31,270	$ 2,711	$ 33,981

Golf Cart EZ

Fiscal Year Ended June 30,	Principal	Interest	Total
2023	$ 2,730	$ -	$ 2,730
2024	2,730	-	2,730
2025	2,730	-	2,730
2026	1,366	-	1,366
	$ 9,556	$ -	$ 9,556

Note 9: Long-Term Liabilities (Continued)

Fiscal Year Ended June 30,	2019 Wastewater Refunding Bond Principal	Interest	Total
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	122,000	43,305	165,305
2028-2032	658,000	165,532	823,532
2033-2037	749,000	72,046	821,046
2038	160,000	2,125	162,125
	$ 2,147,000	$ 487,482	$ 2,634,482

Fiscal Year Ended June 30,	Total Business-type Activities Principal	Interest	Total
2023	$ 1,211,214	$ 384,734	$ 1,595,948
2024	2,768,079	535,075	3,303,154
2025	1,375,335	277,857	1,653,192
2026	660,333	227,716	888,049
2027	640,299	203,904	844,203
2028-2032	2,343,000	726,876	3,069,876
2033-2037	1,984,000	374,265	2,358,265
2038-2034	735,000	31,250	766,250
Subtotal	11,717,260	$ 2,761,677	$ 14,478,937
Net Premium (Discount)	35,059		
Grand Total Business-type Activities	$ 11,752,319		

Note 10: Leases

The City implemented GASB Statement No. 87 in the fiscal year ended June 30, 2022. The primary objective of this statement is to enhance the relevance and consistency of information about governments' leasing activities. This statement establishes a single model for lease accounting based on the principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. For additional information, refer to the disclosures below.

Leases Receivable and Deferred Inflows of Resources

The City entered into a 60 month-lease as Lessor for the use of a building at 920 College Ave. An initial lease receivable was recorded in the amount of $96,558. As of June 30, 2022, the value of the lease receivable is $77,246. The lessee is required to make monthly fixed payments of $1,609. The lease has no interest rate. The value of the deferred inflow of resources as of June 30, 2022 was $77,246, and the City recognized lease revenue of $19,312 during the fiscal year.

Note 10: Leases (Continued)

The City entered into a 21 month-lease as Lessor for the use of a building at 1390 E Elizabeth. An initial lease receivable was recorded in the amount of $37,497. As of June 30, 2022, the value of the lease receivable is $19,355. The lessee is required to make quarterly payments ranging from $4,695 to $4,930. The lease has an interest rate of 3.0%. The value of the deferred inflow of resources as of June 30, 2022 was $18,748, and the City recognized lease revenue of $19,312 during the fiscal year.

The City entered into a 22 month-lease as Lessor for the use of a building at 199 N L St. An initial lease receivable was recorded in the amount of $612,336. As of June 30, 2022, the value of the lease receivable is $281,811. The lessee is required to make monthly payments of $28,571. The lease has an interest rate of 3.0%. The value of the deferred inflow of resources as of June 30, 2022 was $278,334, and the City recognized lease revenue of $334,001 during the fiscal year.

The City entered into a 95 month-lease as Lessor for the use of a building at 920 College Ave A. An initial lease receivable was recorded in the amount of $36,987. As of June 30, 2022, the value of the lease receivable is $33,152. The lessee is required to make monthly fixed payments of $400. The lease has an interest rate of 3.0%. The value of the deferred inflow of resources as of June 30, 2022 was $32,720, and the City recognized lease revenue of $4,266 during the fiscal year.

The City entered into a 51 month-lease as Lessor for the use of land. An initial lease receivable was recorded in the amount of $86,296. As of June 30, 2022, the value of the lease receivable is $66,803. The lessee is required to make monthly fixed payments of $1,800. The lease has an interest rate of 3.0%. The value of the deferred inflow of resources as of June 30, 2022 was $65,991, and the City recognized lease revenue of $20,305 during the fiscal year.

The principal and interest payments that are expected to maturity are as follows:

	Governmental Activities		
Fiscal Year	Principal Payments	Interest Payments	Total Payments
2023	$ 344,202	$ 6,068	350,270
2024	43,754	1,900	45,654
2025	44,500	1,150	45,650
2026	28,908	583	29,491
2027	4,349	440	4,789
2028 - 2032	12,654	516	13,170
Total	$ 478,367	$ 10,657	$ 489,024

The City entered into a 38 month-lease as Lessor for the use of a building at 180 W Merced. An initial lease receivable was recorded in the amount of $52,903. As of June 30, 2022, the value of the lease receivable is $37,187. The lessee is required to make monthly fixed payments of ranging from #1,379 to $1,506. The lease has an interest rate of 3.0%. The value of the deferred inflow of resources as of June 30, 2022 was $36,197, and the City recognized lease revenue of $16,706 during the fiscal year.

Note 10: Leases (Continued)

The principal and interest payments that are expected to maturity are as follows:

	Business-Type Activities		
Fiscal Year	Principal Payments	Interest Payments	Total Payments
2023	$ 16,580	$ 851	17,431
2024	17,606	338	17,944
2025	3,001	4	3,005
Total	$ 37,187	$ 1,193	$ 38,380

Note 11: 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.

Note 11: Pension Plan (Continued)

The rate plan provisions and benefits in effect at June 30, 2022, 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

	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

Note 11: Pension Plan (Continued)

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, 2022, the employer contributions recognized as a reduction to the net pension liability for the Plan were $1,096,427 for Miscellaneous and $1,842,579 for Safety.

Pension Liabilities, Pension Expense and Deferred Outflows and Deferred Inflows of Resources Related to Pensions

As of June 30, 2022, 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	$	5,812,853
Safety Plan		7,408,964
Total Plan Net Pension Liability	$	13,221,817

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, 2021, 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, 2020 rolled forward to June 30, 2021, using standard 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, 2020 and 2021 measurement dates were as follows:

	Miscellaneous Plan
Proportion - June 30, 2020	0.20461%
Proportion - June 30, 2021	0.10748%
Change - Increase(Decrease)	-0.09713%

The City's proportionate share of the net pension liability for the City's Safety Rate Plan as of June 30, 2020 and 2021 measurement dates were as follows:

	Safety Plan
Proportion - June 30, 2020	0.09050%
Proportion - June 30, 2021	0.23776%
Change - Increase(Decrease)	0.14726%

Note 11: Pension Plan (Continued)

For the year ended June 30, 2022, the City recognized a total aggregate pension expense of $3,705,577.

At June 30, 2022, 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	$ 1,226,073	$ -
Difference between Expected and Actual Experiences	651,848	-
Net Difference between Projected and Actual Earnings on Pension Plan Investments	-	(5,074,313)
Adjustment due to differences in proportions	126,808	(36,568)
Difference in proportionate share of contributions	-	(340,747)
Total	**$ 2,004,729**	**$ (5,451,628)**

At June 30, 2022, 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	$ 1,950,523	$ -
Difference between Expected and Actual Experiences	1,265,816	-
Net Difference between Projected and Actual Earnings on Pension Plan Investments	-	(4,409,757)
Adjustment due to differences in proportions	300,841	(3,587)
Difference in proportionate share of contributions	52,013	(204,551)
Total	**$ 3,569,193**	**$ (4,617,895)**

Note 11: Pension Plan (Continued)

The $1,226,073 for the Miscellaneous Plan and the $1,950,523 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, 2023. 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
2023	$ (1,030,765)	$ (345,632)	$ (1,376,397)
2024	(1,066,535)	(559,075)	(1,625,610)
2025	(1,173,392)	(881,015)	(2,054,407)
2026	(1,402,278)	(1,213,504)	(2,615,782)
	$ (4,672,970)	$ (2,999,226)	$ (7,672,196)

Actuarial Methods and Assumptions Used to Determine Total Pension Liability

For the measurement period ended June 30, 2021, the total pension liability was determined by rolling forward the June 30, 2020 total pension liability. The June 30, 2020 and the June 30, 2021 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.

Note 11: Pension Plan (Continued)

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.

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	$ 11,033,338	$ 5,812,853	$ 1,497,151
Safety Plan	13,755,028	7,408,964	2,196,456
Total	$ 24,788,366	$ 13,221,817	$ 3,693,607

Note 11: Pension Plan (Continued)

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 12: 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.

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, 2020 actuarial valuation, the following current and former employees were covered by the benefit terms under the Plan:

Active	69
Inactive employees or beneficiaries currently receiving benefits	28
	97

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 $548,529, which include the City's cash contributions of $451,185 and implied subsidy of $97,344.

Note 12: Other Post-Employment Benefits (OPEB) (Continued)

Total OPEB Liability

The City's Total OPEB liability was measured as of June 30, 2021 and the total OPEB liability used to calculate the total OPEB liability was determined by an actuarial valuation dated June 30, 2020, based on the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions	
Discount Rate	1.92% at June 30, 2021 Bond Buyer Index 2.45% at June 30, 2020 Bond Buyer Index
Inflation	2.50%
Salary Increase	3.00% per year
Mortality*	CalPERS 2017 Experience Study; Projected with MacLeod Scale 2020
Medical Trend	5.8% in 2023, fluctuating down 3.9% 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 2.45% as of June 30, 2020 to 1.92% as of June 30, 2021, based on the published change in return for the applicable municipal bond index.

Discount Rate

The discount rate used to measure the total OPEB liability was 1.92 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, 2021 (measurement date 06/30/2020)	$ 28,934,882
Changes recognized over the measurement period:	
Service Cost	1,286,106
Interest	734,965
Change of assumptions	(794,248)
Difference between expected and actual experience	(3,691,435)
Benefit payments	(444,836)
Net Changes	(2,909,448)
Balance at June 30, 2022 (measurement date 06/30/2021)	$ 26,025,434

Note 12: Other Post-Employment Benefits (OPEB) (Continued)

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, 2021:

	1% Decrease (0.92%)	Current Discount Rate (1.92%)	1% Increase (2.92%)
Total Net OPEB Liability	$ 31,207,832	$ 26,025,434	$ 21,980,364

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, 2021:

	1% Decrease	Current Healthcare Cost Trend Rates	1% Increase
Total Net OPEB Liability	$ 21,271,971	$ 26,025,434	$ 32,326,597

OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB

For the fiscal year ended June 30, 2022, the City recognized OPEB expense of $1,196,168. As of fiscal year ended June 30, 2022, 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	$ 548,529	$ -
Changes of assumptions	2,862,632	1,492,187
Differences between expected and actual experiences	-	5,907,906
	$ 3,411,161	$ 7,400,093

The $548,529 reported as deferred outflows of resources related to contributions subsequent to the June 30, 2021 measurement date will be recognized as a reduction of the Total OPEB Liability during the fiscal year ending June 30, 2023. 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
2023	$ (824,903)
2024	(824,903)
2025	(824,903)
2026	(824,903)
2027	(824,903)
Thereafter	(412,946)
	$ (4,537,461)

Note 13: 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 14: 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.

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, 2022 are presented below:

Total Assets	$ 150,837,823
Total Liabilities	$ 118,663,929
Total Net Position	32,173,894
Total Liabilities and Net Position	$ 150,837,823
Revenues for Fiscal Year	$ 66,885,024
Expenses for Fiscal Year	47,584,363
Change in Position	$ 19,300,661

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.

Note 14: Risk Management/Joint Venture (Continued)

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, 2022 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.

Changes in health claim liabilities at June 30, 2022 and 2021, were as follows:

	2022	2021
Liability - beginning of fiscal year	$ 50,000	$ 50,000
Current year claims and changes in estimates	2,843,643	2,307,754
Claim payments	(2,843,643)	(2,307,754)
Liability - end of fiscal year	$ 50,000	$ 50,000

Note 15: 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 30,2022 this amount is approximately $97,390. The budgeted amount for fiscal year June 30, 2023 is $98,000.

Note 16: 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 17: 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).

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.

Note 17: Successor Agency Trust for Assets of the Former Redevelopment Agency (SADRA) (Continued)

a. Capital Assets Held by SADRA

	Balance July 1, 2021	Additions	Deletions	Balance June 30, 2022
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	(122,862)	(5,560)	-	(128,422)
Total accumulated depreciation	(122,862)	(5,560)	-	(128,422)
Total capital assets, depreciated, net	44,986	(5,560)	-	39,426
Total capital assets, net	$ 2,775,592	$ (5,560)	$ -	$ 2,770,032

Depreciation expense for the fiscal year ended June 30, 2022 was $5,560.

b. Summary of SADRA's Long-Term Debt

	Balance July 1, 2021	Deletions	Balance June 30, 2022	Current Portion
Public Offerings:				
Tax allocation bonds	$ 42,510,000	$ 1,505,000	$ 41,005,000	$ 1,570,000
Original issue premium	1,165,633	84,878	1,080,755	N/A
Original issue discount	(32,061)	(1,744)	(30,317)	N/A
Total long-term liabilities, net	$ 43,643,572	$ 1,588,134	$ 42,055,438	$ 1,570,000

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, 2022 were $1,285,000.

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.

Note 17: Successor Agency Trust for Assets of the Former Redevelopment Agency (SADRA) (Continued)

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, 2022 were $11,025,000.

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, 2022 were $11,695,000.

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.

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, 2022 were $17,000,000.

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.

Note 17: Successor Agency Trust for Assets of the Former Redevelopment Agency (SADRA) (Continued)

The annual requirements to amortize long-term debt outstanding at June 30, 2022 are as follows:

Fiscal Year Ended June 30,	Principal	Interest	Total
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	1,885,000	1,380,594	3,265,594
2028-2032	10,485,000	5,654,522	16,139,522
2033-2037	12,985,000	3,068,457	16,053,457
2038-2042	8,950,000	748,319	9,698,319
Subtotal	41,005,000	$ 17,162,412	$ 58,167,412
Net Premium (Discount)	1,050,438		
Grand Total Business-type Activities	$ 42,055,438		

Note 18: Restatement

At June 30, 2022, the City reported a prior period adjustment in the amount of $171,370 in the Water Fund. The prior period adjustment was due to the financials for the prior year missing an adjusted for principal payments for the fiscal year ending June 30, 2021.

A restatement of $(122,990) in the Other Enterprise Funds was recorded to adjust and removed a duplicate capital asset that was recorded in error.

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Required Supplementary Information

CITY OF DINUBA

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED JUNE 30, 2022

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes	$ 16,763,300	$ 17,308,904	$ 18,321,448	$ 1,012,544
Assessments	1,195,144	1,195,144	1,191,159	(3,985)
Intergovernmental	2,304,328	2,547,287	2,530,026	(17,261)
Charges for services	1,172,575	1,343,731	1,277,322	(66,409)
Use of money and property	59,214	59,214	(544,811)	(604,025)
Fines and forfeitures	75,325	75,325	96,055	20,730
Miscellaneous	6,400	1,057,717	1,082,484	24,767
Total Revenues	**21,576,286**	**23,587,322**	**23,953,683**	**366,361**
Expenditures:				
General government				
City Council	141,314	141,314	144,753	(3,439)
City Manager	117,300	176,300	261,408	(85,108)
City Attorney	375,699	375,699	285,781	89,918
Human Resources	173,866	173,866	168,980	4,886
Genral Services	1,355,763	1,452,857	1,342,462	110,395
Finance Administration	894,107	894,107	773,934	120,173
Public safety				
Police Services	6,642,730	6,752,730	6,569,607	183,123
Fire Control	2,580,931	2,706,581	2,822,784	(116,203)
Community development				
Engineering	407,112	537,112	429,955	107,157
Planning	287,971	908,596	653,973	254,623
Code Enforcement	145,083	145,083	127,753	17,330
Building	304,570	379,570	376,341	3,229
Housing	48,387	48,387	27,534	20,853
Parks and recreation				
Community Services	652,592	652,592	646,511	6,081
Parks	703,019	709,419	701,008	8,411
Special Events	61,970	61,970	41,119	20,851
Youth Events	305,959	305,959	255,487	50,472
Game Day	19,435	435	-	435
Sportplex	162,035	162,035	183,564	(21,529)
Sports	191,914	201,231	211,878	(10,647)
Senior Citizens	274,319	277,592	276,033	1,559
Capital outlay	824,032	978,282	992,382	(14,100)
Debt service:				
Principal retirement	58,424	58,424	50,988	7,436
Interest and fiscal charges	3,287	3,287	3,287	-
Total Expenditures	**16,731,819**	**18,103,428**	**17,347,522**	**755,906**
Excess of Revenues Over Expenditures	**4,844,467**	**5,483,894**	**6,606,161**	**1,122,267**
Other Financing Sources (Uses):				
Transfers in	64,986	129,470	143,928	14,458
Transfers out	(1,691,637)	(1,691,637)	(978,326)	713,311
Total Other Financing Sources (Uses)	**(1,626,651)**	**(1,562,167)**	**(834,398)**	**727,769**
Net Change in Fund Balance	**3,217,816**	**3,921,727**	**5,771,763**	**1,850,036**
Fund Balance, Beginning of Fiscal Year	17,202,662	17,202,662	17,202,662	-
Fund Balance, End of Fiscal Year	**$ 20,420,478**	**$ 21,124,389**	**$ 22,974,425**	**$ 1,850,036**

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, 2022

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	$ 4,850,829	$ 4,904,334	$ 2,320,093	$ (2,584,241)
Use of money and property	11,232	226,085	424,127	198,042
Total Revenues	**4,862,061**	**5,130,419**	**2,744,220**	**(2,386,199)**
Expenditures:				
Community development	965,515	1,258,662	431,981	826,681
Public works	250,000	250,000	50,883	199,117
Capital outlay	4,174,487	4,385,248	2,206,737	2,178,511
Total Expenditures	**5,390,002**	**5,893,910**	**2,689,601**	**3,204,309**
Excess of Revenues Over Expenditures	**(527,941)**	**(763,491)**	**54,619**	**818,110**
Other Financing Sources (Uses):				
Transfers in	478,714	478,714	124,958	(353,756)
Transfers out	(4,986)	(4,986)	(19,445)	(14,459)
Total Other Financing Sources (Uses)	**473,728**	**473,728**	**105,513**	**(368,215)**
Net Change in Fund Balance	**(54,213)**	**(289,763)**	**160,132**	**449,895**
Fund Balance, Beginning of Fiscal Year	24,939,895	24,939,895	24,939,895	-
Fund Balance, End of Fiscal Year	**$ 24,885,682**	**$ 24,650,132**	**$ 25,100,027**	**$ 449,895**

See Notes to Required Supplementary Information.



CITY OF DINUBA

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ARPA
YEAR ENDED JUNE 30, 2022

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Intergovernmenta	$ -	$ 2,925,796	$ 361,983	$ (2,563,813)
Use of money and property	-	-	8,021	8,021
Total Revenues	-	2,925,796	370,004	(2,555,792)
Expenditures:				
General government	-	297,500	297,500	-
Total Expenditures	-	297,500	297,500	-
Excess of Revenues Over (Under) Expenditures	-	2,628,296	72,504	(2,555,792)
Other Financing Sources (Uses)				
Transfers out	-	64,484	64,483	1
Total Other Financing Sources (Uses	-	64,484	64,483	1
Net Change in Fund Balance	-	2,692,780	136,987	(2,555,791)
Fund Balance, Beginning of Fiscal Yea	-	-	-	-
Fund Balance, End of Fiscal Year	$ -	$ 2,692,780	$ 136,987	$ (2,555,791)

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, 2020 valuation. However, offers of Two Years Additional Service Credit (a.k.a. Golden Handshakes) that occurred after the June 30, 2020 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, 2020 or 2021. 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 eight years are shown.

2019	2020	2021	2022
6/30/2018	*6/30/2019*	*6/30/2020*	*6/30/2021*
0.08682%	0.08889%	0.09050%	0.10748%
$ 8,366,578	$ 9,108,392	$ 9,846,994	$ 5,812,852
$ 4,623,761	$ 4,190,146	$ 4,115,214	$ 2,742,630
180.95%	217.38%	239.28%	211.94%
0.02695%	0.11147%	0.11411%	0.13699%
$ 10,683,936	$ 11,422,641	$ 12,415,460	$ 7,408,964
$ 5,340,189	$ 5,275,144	$ 5,276,932	$ 4,272,963
200.07%	216.54%	235.28%	173.39%
0.11378%	0.20036%	0.20461%	0.24447%
$ 19,050,514	$ 20,531,033	$ 22,262,454	$ 13,221,816
$ 9,963,950	$ 9,465,290	$ 9,392,146	$ 7,015,593
191.19%	216.91%	237.03%	188.46%
75.26%	75.18%	75.06%	75.06%

CITY OF DINUBA

COST SHARING MULTIPLE-EMPLOYER PLAN
SCHEDULE OF PLAN CONTRIBUTIONS
AS OF JUNE 30, 2022

	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 eight years are shown.

Note to Schedule:

Valuation Date: June 30, 2019

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	2022
$ 882,029	$ 1,023,527	$ 1,096,427	$ 1,226,073
(882,029)	(1,023,527)	(1,096,427)	(1,226,073)
$ -	$ -	$ -	$ -
$ 4,190,146	$ 4,115,214	$ 2,742,630	$ 2,879,705
21.05%	24.87%	39.98%	42.58%
$ 1,553,598	$ 1,702,909	$ 1,842,579	$ 1,950,523
(1,553,598)	(1,702,909)	(1,842,579)	(1,950,523)
$ -	$ -	$ -	$ -
$ 5,275,144	$ 5,276,932	$ 4,272,963	$ 3,654,856
29.45%	32.27%	43.12%	53.37%
$ 2,435,627	$ 2,726,436	$ 2,939,006	$ 3,176,596
(2,435,627)	(2,726,436)	(2,939,006)	(3,176,596)
$ -	$ -	$ -	$ -
$ 9,465,290	$ 9,392,146	$ 7,015,593	$ 6,534,561
25.73%	29.03%	41.89%	48.61%

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	2022
Total OPEB Liability					
Service cost	$ 1,508,388	$ 1,308,469	$ 1,330,644	$ 1,040,926	$ 1,286,106
Interest on the total OPEB liability	759,508	879,229	942,696	787,756	734,965
Differences between expected and actual experiences	(3,331,140)	-	(1,369,150)	-	(3,691,435)
Changes in assumptions	475,464	(255,242)	(914,613)	3,237,466	(444,836)
Benefit payments	(459,273)	(591,507)	(630,017)	(516,507)	(794,248)
Net Change in Total OPEB Liability	**(1,047,053)**	**1,340,949**	**(640,440)**	**4,549,641**	**(2,909,448)**
Total OPEB liability - beginning	**24,731,785**	**23,684,732**	**25,025,681**	**24,385,241**	**28,934,882**
Total OPEB liability - ending (a)	**$ 23,684,732**	**$ 25,025,681**	**$ 24,385,241**	**$ 28,934,882**	**$ 26,025,434**
Covered-employee payroll	$ 7,746,382	$ 7,359,008	$ 6,955,744	$ 7,015,595	$ 6,883,894
Net OPEB liability as a percentage of covered-employee payroll	305.75%	340.07%	350.58%	412.44%	378.06%

(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.

(3) As of June 30, 2022 there are no assets accumulated in a trust that meets the criteria of GASB codification P22.101 or P52.101 to pay related benefits for the OPEB plan.

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 and 2020 PLHA Fund do not have legally adopted budgets for the fiscal year ended June 30, 2022.

   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, 2022, 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.

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Other Supplemental Information

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 estate developments.

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 (CONTINUED)

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.

CITY OF DINUBA

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2022

	Special Revenue Funds			
	Public Safety Sales Tax	Gas Tax	Parks Reserve	Transportation
Assets:				
Pooled cash and investments	$ 1,961,650	$ 90,172	$ 256,133	$ 191,165
Receivables:				
Notes and loans	-	-	117,813	-
Accrued interest	2,992	190	598	951
Prepaid costs	-	-	-	-
Due from other governments	541,929	413,107	-	1,503,292
Advances to other funds	-	-	-	-
Restricted assets:				
Cash and investments with fiscal agents	-	-	-	-
Lease receivable	-	-	-	-
Total Assets	**$ 2,506,571**	**$ 503,469**	**$ 374,544**	**$ 1,695,408**
Liabilitites, Deferred Inflows of Resources, and Fund Balances:				
Liabilities:				
Accounts payable	$ 72,743	$ 26,215	$ 2,836	$ 24,941
Accrued liabilities	75,272	8,166	-	12,109
Deposits payable	-	-	-	-
Due to other funds	-	-	-	-
Advances from other funds	-	-	116,904	-
Total Liabilities	**148,015**	**34,381**	**119,740**	**37,050**
Deferred Inflows of Resources:				
Unavailable revenues	-	-	28,156	-
Deferred inflows related to leases	-	-	-	-
Total Deferred Inflows of Resources	**-**	**-**	**28,156**	**-**
Fund Balances:				
Nonspendable:				
Prepaid costs	-	-	-	-
Restricted for:				
Public safety	2,358,556	-	-	-
Parks and recreation	-	-	226,648	-
Public works	-	469,088	-	1,658,358
Capital Projects	-	-	-	-
Debt service	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	**2,358,556**	**469,088**	**226,648**	**1,658,358**
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	**$ 2,506,571**	**$ 503,469**	**$ 374,544**	**$ 1,695,408**

CITY OF DINUBA

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2022 (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	$ 2,498,864	$ 114,400	$ -	$ 884,391
Receivables:				
Notes and loans	1,178,125	-	-	-
Accrued interest	5,676	264	122	1,321
Prepaid costs	-	-	-	-
Due from other governments	-	1,708	3,275	44,977
Advances to other funds	-	-	-	-
Restricted assets:				
Cash and investments with fiscal agents	-	-	-	-
Lease receivable	-	-	-	-
Total Assets	**$ 3,682,665**	**$ 116,372**	**$ 3,397**	**$ 930,689**
Liabilitites, Deferred Inflows of Resources, and Fund Balances:				
Liabilities:				
Accounts payable	$ 88,682	$ -	$ 16,705	$ 397,517
Accrued liabilities	-	3,136	2,150	-
Deposits payable	-	-	-	-
Due to other funds	-	-	20,419	-
Advances from other funds	-	-	-	-
Total Liabilities	**88,682**	**3,136**	**39,274**	**397,517**
Deferred Inflows of Resources:				
Unavailable revenues	371,218	-	-	-
Deferred inflows related to leases	-	-	-	-
Total Deferred Inflows of Resources	**371,218**	**-**	**-**	**-**
Fund Balances:				
Nonspendable:				
Prepaid costs	-	-	-	-
Restricted for:				
Public safety	783,953	113,236	-	-
Parks and recreation	-	-	-	-
Public works	2,438,812	-	-	533,172
Capital Projects	-	-	-	-
Debt service	-	-	-	-
Unassigned	-	-	(35,877)	-
Total Fund Balances	**3,222,765**	**113,236**	**(35,877)**	**533,172**
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	**$ 3,682,665**	**$ 116,372**	**$ 3,397**	**$ 930,689**

CITY OF DINUBA

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2022

	Capital Projects Funds			Debt Service Funds
	General Construction	Vocational Center	MTBE	Financing Authority
Assets:				
Pooled cash and investments	$ 104,387	$ 1,314,941	$ -	$ 211,051
Receivables:				
Notes and loans	-	-	-	-
Accrued interest	128	2,103	-	271
Prepaid costs	-	685	-	-
Due from other governments	-	-	-	-
Advances to other funds	-	-	-	-
Restricted assets:				
Cash and investments with fiscal agents	-	-	-	714,825
Lease receivable	-	281,811	-	-
Total Assets	**$ 104,515**	**$ 1,599,540**	**$ -**	**$ 926,147**
Liabilitites, Deferred Inflows of Resources, and Fund Balances:				
Liabilities:				
Accounts payable	$ -	$ 39	$ -	$ 304,957
Accrued liabilities	-	-	-	-
Deposits payable	-	600,000	-	-
Due to other funds	-	-	41,230	-
Advances from other funds	-	-	-	200,000
Total Liabilities	**-**	**600,039**	**41,230**	**504,957**
Deferred Inflows of Resources:				
Unavailable revenues	-	-	-	-
Deferred inflows related to leases	-	278,334	-	-
Total Deferred Inflows of Resources	**-**	**278,334**	**-**	**-**
Fund Balances:				
Nonspendable:				
Prepaid costs	-	685	-	-
Restricted for:				
Public safety	-	-	-	-
Parks and recreation	-	-	-	-
Public works	-	-	-	-
Capital Projects	104,515	720,482	-	-
Debt service	-	-	-	421,190
Unassigned	-	-	(41,230)	-
Total Fund Balances	**104,515**	**721,167**	**(41,230)**	**421,190**
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	**$ 104,515**	**$ 1,599,540**	**$ -**	**$ 926,147**

CITY OF DINUBA

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2022

	Debt Service Funds	
	General Debt Service	Total Governmental Funds
Assets:		
Pooled cash and investments	$ 126,315	$ 7,753,469
Receivables:		
Notes and loans	-	1,295,938
Accrued interest	-	14,616
Prepaid costs	-	685
Due from other governments	-	2,508,288
Advances to other funds	1,124,333	1,124,333
Restricted assets:		
Cash and investments with fiscal agents	-	714,825
Lease receivable	-	281,811
Total Assets	**$ 1,250,648**	**$ 13,693,965**
Liabilitites, Deferred Inflows of Resources, and Fund Balances:		
Liabilities:		
Accounts payable	$ -	$ 934,635
Accrued liabilities	-	100,833
Deposits payable	-	600,000
Due to other funds	-	61,649
Advances from other funds	-	316,904
Total Liabilities	**-**	**2,014,021**
Deferred Inflows of Resources:		
Unavailable revenues	-	399,374
Deferred inflows related to leases	-	278,334
Total Deferred Inflows of Resources	**-**	**677,708**
Fund Balances:		
Nonspendable:		
Prepaid costs	-	685
Restricted for:		
Public safety	-	3,255,745
Parks and recreation	-	226,648
Public works	-	5,099,430
Capital Projects	-	824,997
Debt service	1,250,648	1,671,838
Unassigned	-	(77,107)
Total Fund Balances	**1,250,648**	**11,002,236**
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	**$ 1,250,648**	**$ 13,693,965**

CITY OF DINUBA

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2022

	Special Revenue Funds			
	Public Safety Sales Tax	Gas Tax	Parks Reserve	Transportation
Revenues:				
Taxes	$ 3,107,747	$ -	$ -	$ 684,127
Intergovernmental	-	920,216	-	1,379,187
Charges for services	-	-	-	-
Use of money and property	5,204	600	1,423	2,146
Fines and forfeitures	-	-	47,175	-
Miscellaneous	-	-	-	440,509
Total Revenues	**3,112,951**	**920,816**	**48,598**	**2,505,969**
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	1,994,386	-	-	-
Public works	-	864,296	-	631,997
Capital outlay	122,777	-	241,151	-
Debt service:				
Principal retirement	39,060	-	-	25,301
Interest and fiscal charges	8,193	-	-	4,353
Total Expenditures	**2,164,416**	**864,296**	**241,151**	**661,651**
Excess (Deficiency) of Revenues Over (Under) Expenditures	948,535	56,520	(192,553)	1,844,318
Other Financing Sources (Uses):				
Transfers in	-	-	-	7,304
Transfers out	(5,170)	(10,932)	(44,000)	(1,072,202)
Total Other Financing Sources (Uses)	**(5,170)**	**(10,932)**	**(44,000)**	**(1,064,898)**
Net Change in Fund Balances	943,365	45,588	(236,553)	779,420
Fund Balances, Beginning of Year	1,415,191	423,500	463,201	878,938
Fund Balances, End of Year	**$ 2,358,556**	**$ 469,088**	**$ 226,648**	**$ 1,658,358**

CITY OF DINUBA

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2022 (CONTINUED)

	Special Revenue Funds			
	System Development Charges	Community Enhancement Grants	Assessment Districts	Road Repair and Accountability Act of 2017 FUND (SB 1)
Revenues:				
Taxes	$ -	$ -	$ 527,471	$ -
Intergovernmental	-	174,786	-	524,772
Charges for services	346,117	-	-	-
Use of money and property	11,796	467	180	2,334
Fines and forfeitures	-	-	-	-
Miscellaneous	2,500	-	-	-
Total Revenues	**360,413**	**175,253**	**527,651**	**527,106**
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	-	155,022	-	-
Public works	69,785	-	486,061	-
Capital outlay	244,867	13,096	-	524,233
Debt service:				
Principal retirement	-	-	5,539	-
Interest and fiscal charges	-	-	1,784	-
Total Expenditures	**314,652**	**168,118**	**493,384**	**524,233**
Excess (Deficiency) of Revenues Over (Under) Expenditures	45,761	7,135	34,267	2,873
Other Financing Sources (Uses):				
Transfers in	-	-	-	82,333
Transfers out	(1,474,455)	-	-	-
Total Other Financing Sources (Uses)	**(1,474,455)**	**-**	**-**	**82,333**
Net Change in Fund Balances	(1,428,694)	7,135	34,267	85,206
Fund Balances, Beginning of Year	4,651,459	106,101	(70,144)	447,966
Fund Balances, End of Year	**$ 3,222,765**	**$ 113,236**	**$ (35,877)**	**$ 533,172**

CITY OF DINUBA

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2022

	Capital Projects Funds			Debt Service Funds
	General Construction	Vocational Center	MTBE	Financing Authority
Revenues:				
Taxes	$ -	$ -	$ -	$ -
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Use of money and property	255	350,275	-	1,764
Fines and forfeitures	-	-	-	-
Miscellaneous	-	-	91,550	-
Total Revenues	**255**	**350,275**	**91,550**	**1,764**
Expenditures:				
Current:				
General government	-	20,937	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Capital outlay	100,141	-	64,691	-
Debt service:				
Principal retirement	-	-	-	952,476
Interest and fiscal charges	-	-	-	806,765
Total Expenditures	**100,141**	**20,937**	**64,691**	**1,759,241**
Excess (Deficiency) of Revenues Over (Under) Expenditures	(99,886)	329,338	26,859	(1,757,477)
Other Financing Sources (Uses):				
Transfers in	100,300	-	-	1,539,251
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	**100,300**	**-**	**-**	**1,539,251**
Net Change in Fund Balances	414	329,338	26,859	(218,226)
Fund Balances, Beginning of Year	104,101	391,829	(68,089)	639,416
Fund Balances, End of Year	**$ 104,515**	**$ 721,167**	**$ (41,230)**	**$ 421,190**

CITY OF DINUBA

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2022

	Debt Service Funds	
	General Debt Service	Total Governmental Funds
Revenues:		
Taxes	$ -	$ 4,319,345
Intergovernmental	-	2,998,961
Charges for services	-	346,117
Use of money and property	558	377,002
Fines and forfeitures	-	47,175
Miscellaneous	-	534,559
Total Revenues	**558**	**8,623,159**
Expenditures:		
Current:		
General government	-	20,937
Public safety	-	2,149,408
Public works	-	2,052,139
Capital outlay	-	1,310,956
Debt service:		
Principal retirement	278,340	1,300,716
Interest and fiscal charges	69,237	890,332
Total Expenditures	**347,577**	**7,724,488**
Excess (Deficiency) of Revenues Over (Under) Expenditures	(347,019)	898,671
Other Financing Sources (Uses):		
Transfers in	343,717	2,072,905
Transfers out	-	(2,606,759)
Total Other Financing Sources (Uses)	**343,717**	**(533,854)**
Net Change in Fund Balances	(3,302)	364,817
Fund Balances, Beginning of Year	1,253,950	10,637,419
Fund Balances, End of Year	**$ 1,250,648**	**$ 11,002,236**

CITY OF DINUBA

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
PUBLIC SAFETY SALES TAX
YEAR ENDED JUNE 30, 2022

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Taxes	$ 2,569,000	$ 2,569,000	$ 3,107,747	$ 538,747
Use of money and property	-	-	5,204	5,204
Total Revenues	**2,569,000**	**2,569,000**	**3,112,951**	**543,951**
Expenditures:				
Public safety	2,072,534	2,085,019	1,994,386	90,633
Capital outlay	142,000	158,433	122,777	35,656
Debt service:				
Principal retirement	26,500	39,567	39,060	507
Interest and fiscal charges	5,500	8,292	8,193	99
Total Expenditures	**2,246,534**	**2,291,311**	**2,164,416**	**126,895**
Excess of Revenues Over Expenditures	**322,466**	**277,689**	**948,535**	**670,846**
Other Financing Sources (Uses):				
Transfers out	(5,170)	(130,170)	(5,170)	(125,000)
Total Other Financing Sources (Uses)	**(5,170)**	**(130,170)**	**(5,170)**	**(125,000)**
Net Change in Fund Balance	**317,296**	**147,519**	**943,365**	**545,846**
Fund Balance, Beginning of Fiscal Year	1,415,191	1,415,191	1,415,191	-
Fund Balance, End of Fiscal Year	**$ 1,732,487**	**$ 1,562,710**	**$ 2,358,556**	**$ 545,846**

CITY OF DINUBA

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GAS TAX
YEAR ENDED JUNE 30, 2022

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Intergovernmental	$ 855,512	$ 855,512	$ 920,216	$ 64,704
Use of money and property	2,000	2,000	600	(1,400)
Total Revenues	**857,512**	**857,512**	**920,816**	**63,304**
Expenditures:				
Public works	809,969	939,640	864,296	75,344
Total Expenditures	**809,969**	**939,640**	**864,296**	**75,344**
Excess of Revenues Over Expenditures	**47,543**	**(82,128)**	**56,520**	**138,648**
Other Financing Uses:				
Transfers out	(238,162)	(10,932)	(10,932)	-
Total Other Financing Uses	**(238,162)**	**(10,932)**	**(10,932)**	**-**
Net Change in Fund Balance	**(190,619)**	**(93,060)**	**45,588**	**138,648**
Fund Balance, Beginning of Fiscal Year	423,500	423,500	423,500	-
Fund Balance, End of Fiscal Year	**$ 232,881**	**$ 330,440**	**$ 469,088**	**$ 138,648**

CITY OF DINUBA

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
PARKS RESERVE
YEAR ENDED JUNE 30, 2022

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Use of money and property	$ 1,000	$ 1,000	$ 1,423	$ 423
Fines and forfeitures	66,045	66,045	47,175	(18,870)
Total Revenues	**67,045**	**67,045**	**48,598**	**(18,447)**
Expenditures:				
Capital outlay	241,164	241,164	241,151	13
Total Expenditures	**241,164**	**241,164**	**241,151**	**13**
Excess of Revenues Over (Under) Expenditures	**(174,119)**	**(174,119)**	**(192,553)**	**(18,434)**
Other Financing Sources (Uses):				
Transfers out	(108,000)	-	(44,000)	(44,000)
Total Other Financing Sources (Uses)	**(108,000)**	**-**	**(44,000)**	**(44,000)**
Net Change in Fund Balance	**(282,119)**	**(174,119)**	**(236,553)**	**(62,434)**
Fund Balance, Beginning of Fiscal Year	463,201	463,201	463,201	-
Fund Balance, End of Fiscal Year	**$ 181,082**	**$ 289,082**	**$ 226,648**	**$ (62,434)**

CITY OF DINUBA

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
TRANSPORTATION
YEAR ENDED JUNE 30, 2022

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Taxes	$ 454,500	$ 560,021	$ 684,127	$ 124,106
Intergovernmental	584,816	584,816	1,379,187	794,371
Use of money and property	1,000	1,000	2,146	1,146
Miscellaneous	7,200	447,709	440,509	(7,200)
Total Revenues	**1,047,516**	**1,593,546**	**2,505,969**	**912,423**
Expenditures:				
Public works	632,095	657,095	631,997	25,098
Capital outlay	4,000	-	-	-
Debt service:				
Principal retirement	14,328	26,328	25,301	1,027
Interest and fiscal charges	4,370	4,370	4,353	17
Total Expenditures	**654,793**	**687,793**	**661,651**	**26,142**
Excess of Revenues Over Expenditures	**392,723**	**905,753**	**1,844,318**	**938,565**
Other Financing Uses:				
Transfers in	-	8,000	7,304	(696)
Transfers out	(560,197)	(1,122,197)	(1,072,202)	49,995
Total Other Financing Uses	**(560,197)**	**(1,114,197)**	**(1,064,898)**	**49,299**
Net Change in Fund Balance	**(167,474)**	**(208,444)**	**779,420**	**987,864**
Fund Balances, Beginning of Fiscal Year	878,938	878,938	878,938	-
Fund Balance, End of Fiscal Year	**$ 711,464**	**$ 670,494**	**$ 1,658,358**	**$ 987,864**

CITY OF DINUBA

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SYSTEM DEVELOPMENT CHARGES
YEAR ENDED JUNE 30, 2022

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services	$ 656,982	$ 656,982	$ 346,117	$ (310,865)
Use of money and property	7,000	7,000	11,796	4,796
Miscellaneous	1,000	1,000	2,500	1,500
Total Revenues	**664,982**	**664,982**	**360,413**	**(304,569)**
Expenditures:				
Public works	60,000	70,000	69,785	215
Capital outlay	1,135,907	227,204	244,867	(17,663)
Total Expenditures	**1,195,907**	**297,204**	**314,652**	**(17,448)**
Excess of Revenues Over Expenditures	**(530,925)**	**367,778**	**45,761**	**(322,017)**
Other Financing Sources (Uses):				
Transfers out	(1,085,685)	(2,101,592)	(1,474,455)	627,137
Total Other Financing Sources (Uses)	**(1,085,685)**	**(2,101,592)**	**(1,474,455)**	**627,137**
Net Change in Fund Balance	**(1,616,610)**	**(1,733,814)**	**(1,428,694)**	**305,120**
Fund Balance, Beginning of Fiscal Year	4,651,459	4,651,459	4,651,459	-
Fund Balance, End of Fiscal Year	**$ 3,034,849**	**$ 2,917,645**	**$ 3,222,765**	**$ 305,120**

CITY OF DINUBA

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COMMUNITY ENHANCEMENT GRANTS
YEAR ENDED JUNE 30, 2022

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	$ 100,000	$ 173,501	$ 174,786	$ 1,285
Use of money and property	-	-	467	467
Total Revenues	**100,000**	**173,501**	**175,253**	**1,752**
Expenditures:				
Public safety	100,180	100,180	155,022	(54,842)
Capital outlay	-	13,096	13,096	-
Total Expenditures	**100,180**	**113,276**	**168,118**	**(54,842)**
Excess of Revenues Over (Under) Expenditures	**(180)**	**60,225**	**7,135**	**(53,090)**
Net Change in Fund Balance	**(180)**	**60,225**	**7,135**	**(53,090)**
Fund Balance, Beginning of Fiscal Year	106,101	106,101	106,101	-
Fund Balance, End of Fiscal Year	**$ 105,921**	**$ 166,326**	**$ 113,236**	**$ (53,090)**

CITY OF DINUBA

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ASSESSMENT DISTRICTS
YEAR ENDED JUNE 30, 2022

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes	$ 562,187	$ 585,491	$ 527,471	$ (58,020)
Use of money and property	-	-	180	180
Total Revenues	**562,187**	**585,491**	**527,651**	**(57,840)**
Expenditures:				
Public works	478,125	485,325	486,061	(736)
Debt service:				
Principal retirement	5,541	5,541	5,539	2
Interest and fiscal charges	1,787	1,787	1,784	3
Total Expenditures	**485,453**	**492,653**	**493,384**	**(731)**
Excess of Revenues Under Expenditures	**76,734**	**92,838**	**34,267**	**(58,571)**
Net Change in Fund Balance	**76,734**	**92,838**	**34,267**	**(58,571)**
Fund Balance, Beginning of Fiscal Year	(70,144)	(70,144)	(70,144)	-
Fund Balance, End of Fiscal Year	**$ 6,590**	**$ 22,694**	**$ (35,877)**	**$ (58,571)**

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, 2022

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Intergovernmental	$ 495,028	$ 495,028	$ 524,772	$ 29,744
Use of money and property	2,500	2,500	2,334	(166)
Total Revenues	**497,528**	**497,528**	**527,106**	**29,578**
Expenditures:				
Capital outlay	428,009	1,008,541	524,233	484,308
Total Expenditures	**428,009**	**1,008,541**	**524,233**	**484,308**
Excess of Revenues Under Expenditures	**69,519**	**(511,013)**	**2,873**	**513,886**
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	**151,852**	**(428,680)**	**85,206**	**513,886**
Fund Balance, Beginning of Fiscal Year	447,966	447,966	447,966	-
Fund Balance, End of Fiscal Year	**$ 599,818**	**$ 19,286**	**$ 533,172**	**$ 513,886**

CITY OF DINUBA

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
TRANSPORTATION CONSTRUCTION
YEAR ENDED JUNE 30, 2022

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Intergovernmental	$ 3,188,000	$ 2,116,801	$ 1,380,973	$ (735,828)
Use of money and property	1,000	1,000	1,120	120
Miscellaneous	-	-	11	11
Total Revenues	**3,189,000**	**2,117,801**	**1,382,104**	**(735,697)**
Expenditures:				
Capital outlay	5,183,079	5,446,668	3,776,001	1,670,667
Total Expenditures	**5,183,079**	**5,446,668**	**3,776,001**	**1,670,667**
Excess of Revenues Under Expenditures	**(1,994,079)**	**(3,328,867)**	**(2,393,897)**	**934,970**
Other Financing Sources (Uses):				
Transfers in	1,456,061	1,228,831	1,821,233	592,402
Total Other Financing Sources (Uses)	**1,456,061**	**1,228,831**	**1,821,233**	**592,402**
Net Change in Fund Balance	**(538,018)**	**(2,100,036)**	**(572,664)**	**1,527,372**
Fund Balance, Beginning of Fiscal Year	993,568	993,568	993,568	-
Fund Balance, End of Fiscal Year	**$ 455,550**	**$ (1,106,468)**	**$ 420,904**	**$ 1,527,372**

CITY OF DINUBA

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL CONSTRUCTION
YEAR ENDED JUNE 30, 2022

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	$ -	$ 1,403,322	$ -	$ (1,403,322)
Use of money and property	-	-	255	255
Total Revenues	**-**	**1,403,322**	**255**	**(1,403,067)**
Expenditures:				
Capital outlay	303,000	363,841	100,141	263,700
Total Expenditures	**303,000**	**363,841**	**100,141**	**263,700**
Excess of Revenues Under Expenditures	**(303,000)**	**1,039,481**	**(99,886)**	**(1,139,367)**
Other Financing Sources:				
Transfers in	283,000	300,000	100,300	(199,700)
Total Other Financing Sources	**283,000**	**300,000**	**100,300**	**(199,700)**
Net Change in Fund Balance	**(20,000)**	**1,339,481**	**414**	**(1,339,067)**
Fund Balance, Beginning of Fiscal Year	104,101	104,101	104,101	-
Fund Balance, End of Fiscal Year	**$ 84,101**	**$ 1,443,582**	**$ 104,515**	**$ (1,339,067)**

CITY OF DINUBA

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
VOCATIONAL CENTER
YEAR ENDED JUNE 30, 2022

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Use of money and property	$ 342,852	$ 342,852	$ 350,275	$ 7,423
Total Revenues	**342,852**	**342,852**	**350,275**	**7,423**
Expenditures:				
General government	10,000	23,956	20,937	3,019
Total Expenditures	**10,000**	**23,956**	**20,937**	**3,019**
Excess of Revenues Over Expenditures	**332,852**	**318,896**	**329,338**	**10,442**
Net Change in Fund Balance	**332,852**	**318,896**	**329,338**	**10,442**
Fund Balance, Beginning of Fiscal Year	391,829	391,829	391,829	-
Fund Balance, End of Fiscal Year	**$ 724,681**	**$ 710,725**	**$ 721,167**	**$ 10,442**

CITY OF DINUBA

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
MTBE
YEAR ENDED JUNE 30, 2022

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Miscellaneous	$ 150,000	$ 150,000	$ 91,550	$ (58,450)
Total Revenues	**150,000**	**150,000**	**91,550**	**(58,450)**
Expenditures:				
Capital outlay	150,000	150,000	64,691	85,309
Total Expenditures	**150,000**	**150,000**	**64,691**	**85,309**
Excess of Revenues Under Expenditures	-	-	**26,859**	**26,859**
Net Change in Fund Balance	-	-	**26,859**	**26,859**
Fund Balance, Beginning of Fiscal Year	(68,089)	(68,089)	(68,089)	-
Fund Balance, End of Fiscal Year	**$ (68,089)**	**$ (68,089)**	**$ (41,230)**	**$ 26,859**

CITY OF DINUBA

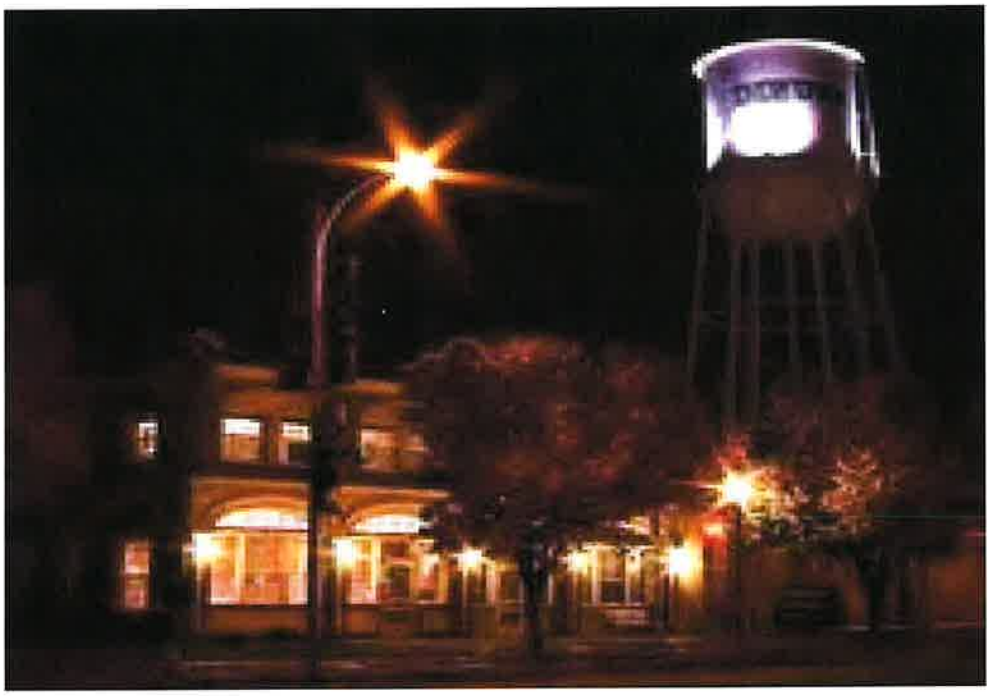
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FINANCING AUTHORITY
YEAR ENDED JUNE 30, 2022

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Use of money and property	$ -	$ -	$ 1,764	$ 1,764
Total Revenues	-	-	1,764	1,764
Expenditures:				
Debt service:				
Principal retirement	952,476	952,476	952,476	-
Interest and fiscal charges	786,945	786,945	806,765	(19,820)
Total Expenditures	1,739,421	1,739,421	1,759,241	(19,820)
Excess of Revenues Under Expenditures	(1,739,421)	(1,739,421)	(1,757,477)	(18,056)
Other Financing Sources (Uses):				
Transfers in	1,739,421	1,739,421	1,539,251	(200,170)
Total Other Financing Sources (Uses)	1,739,421	1,739,421	1,539,251	(200,170)
Net Change in Fund Balance	-	-	(218,226)	(218,226)
Fund Balance, Beginning of Fiscal Year	639,416	639,416	639,416	-
Fund Balance, End of Fiscal Year	$ 639,416	$ 639,416	$ 421,190	$ (218,226)

CITY OF DINUBA

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL DEBT SERVICE
YEAR ENDED JUNE 30, 2022

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Use of money and property	$ -	$ -	$ 558	$ 558
Total Revenues	-	-	**558**	**558**
Expenditures:				
Debt service:				
Principal retirement	278,340	278,340	278,340	-
Interest and fiscal charges	68,377	68,377	69,237	(860)
Total Expenditures	**346,717**	**346,717**	**347,577**	**(860)**
Excess of Revenues Over (Under) Expenditures	**(346,717)**	**(346,717)**	**(347,019)**	**(302)**
Other Financing Sources:				
Transfers in	346,717	346,717	343,717	(3,000)
Total Other Financing Sources	**346,717**	**346,717**	**343,717**	**(3,000)**
Net Change in Fund Balance	-	-	**(3,302)**	**(3,302)**
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**	**$ 1,250,648**	**$ (3,302)**



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, 2022

	Business-Type Activities - Enterprise Funds		
	Transit	Compressed Natural Gas	Totals
Assets:			
Current:			
Cash and investments	$ 228,586	$ 361,461	$ 590,047
Receivables:			
Accounts	260	-	260
Accrued interest	407	605	1,012
Lease receivable	37,187	-	37,187
Prepaid costs	325	-	325
Due from other governments	26,650	-	26,650
Total Current Assets	**293,415**	**362,066**	**655,481**
Noncurrent:			
Capital assets - net of accumulated depreciation	1,312,415	1,589,002	2,901,417
Total Noncurrent Assets	**1,312,415**	**1,589,002**	**2,901,417**
Total Assets	**1,605,830**	**1,951,068**	**3,556,898**
Deferred Outflows of Resources:			
Deferred pension related items	643	-	643
Deferred OPEB related items	19,763	-	19,763
Total Deferred Outflows of Resources	**20,406**	**-**	**20,406**
Liabilities:			
Current:			
Accounts payable	4,228	18,518	22,746
Accrued liabilities	157	1,331	1,488
Accrued compensated absences	96	1,324	1,420
Total Current Liabilities	**4,481**	**21,173**	**25,654**
Noncurrent:			
Accrued compensated absences	41	3,697	3,738
Net pension liability	2,138	-	2,138
Total OPEB Liability	77,556	-	77,556
Total Noncurrent Liabilities	**79,735**	**3,697**	**83,432**
Total Liabilities	**84,216**	**24,870**	**109,086**
Deferred Inflows of Resources:			
Deferred pension related items	1,652	-	1,652
Deferred OPEB related items	34,261	-	34,261
Deferred inflows related to leases	36,197	-	36,197
Total Deferred Inflows of Resources	**72,110**	**-**	**72,110**
Net Position:			
Invested in capital assets	1,312,415	1,589,002	2,901,417
Unrestricted	157,495	337,196	494,691
Total Net Position	**$ 1,469,910**	**$ 1,926,198**	**$ 3,396,108**

CITY OF DINUBA

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
NON-MAJOR ENTERPRISE FUNDS
YEAR ENDED JUNE 30, 2022

	Business-Type Activities - Enterprise Funds		
	Transit	Compressed Natural Gas	Totals
Operating Revenues:			
Charges for services	$ 17,060	$ 130,884	$ 147,944
Total Operating Revenues	**17,060**	**130,884**	**147,944**
Operating Expenses:			
Salaries and benefits	13,681	66,890	80,571
Contractual services	15,722	19,801	35,523
Materials and supplies	77,688	201	77,889
Repairs and maintenance	25,803	12,854	38,657
Utilities	15,735	54,207	69,942
Allocated costs	100,317	26,711	127,028
Depreciation expense	152,968	105,523	258,491
Total Operating Expenses	**401,914**	**286,187**	**688,101**
Operating Loss	(384,854)	(155,303)	(540,157)
Nonoperating Revenues (Expenses):			
Intergovernmental	231,519	-	231,519
Interest revenue	2,018	1,249	3,267
Total Nonoperating Revenues (Expenses)	**233,537**	**1,249**	**234,786**
Income (Loss) Before Transfers	(151,317)	(154,054)	(305,371)
Transfers out	-	(825)	(825)
Changes in Net Position	(151,317)	(154,879)	(306,196)
Net Position:			
Beginning of Year, as originally reported	1,744,217	2,081,077	3,825,294
Restatements	(122,990)	-	(122,990)
Beginning of Fiscal Year, as restated	1,621,227	2,081,077	3,702,304
End of Fiscal Year	**$ 1,469,910**	**$ 1,926,198**	**$ 3,396,108**

CITY OF DINUBA

COMBINING STATEMENT OF CASH FLOWS
NON-MAJOR ENTERPRISE FUNDS
YEAR ENDED JUNE 30, 2022

	Business-Type Activities - Enterprise Funds		
	Transit	Compressed Natural Gas	Totals
Cash Flows from Operating Activities:			
Cash received from customers and users	$ 19,764	$ 130,884	$ 150,648
Cash paid to suppliers for goods and services	(293,682)	(103,062)	(396,744)
Cash paid to employees for services	(8,703)	(66,332)	(75,035)
Net Cash Provided (Used) by Operating Activities	**(282,621)**	**(38,510)**	**(321,131)**
Cash Flows from Non-Capital Financing Activities:			
Cash transfers out	-	(825)	(825)
Short-term loans (paid to) received from other funds	(308,546)	-	(308,546)
Intergovernmental revenue	819,051	-	819,051
Net Cash Provided (Used) by Non-Capital Financing Activities	**510,505**	**(825)**	**509,680**
Cash Flows from Investing Activities:			
Interest earnings	702	921	1,623
Net Cash Provided (Used) by Investing Activities	**702**	**921**	**1,623**
Net Increase in Cash and Cash Equivalents	**228,586**	**(38,414)**	**190,172**
Cash and Cash Equivalents at Beginning of Year	-	399,875	399,875
Cash and Cash Equivalents at End of Year	**$ 228,586**	**$ 361,461**	**$ 590,047**
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities:			
Operating loss	$ (384,854)	$ (155,303)	$ (540,157)
Adjustments to reconcile operating loss net cash provided (used) by operating activities:			
Depreciation	152,968	105,523	258,491
Changes in pension related items	381	-	381
Changes in OPEB related items	4,542	-	4,542
(Increase) decrease in accounts receivable	2,704	-	2,704
(Increase) decrease in prepaid expense	(34)	-	(34)
Increase (decrease) in accounts payable & accrued liabilities	(58,383)	10,712	(47,671)
Increase (decrease) in compensated absences	55	558	613
Total Adjustments	**102,233**	**116,793**	**219,026**
Net Cash Provided (Used) by Operating Activities	**$ (282,621)**	**$ (38,510)**	**$ (321,131)**

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, 2022

	Governmental Activities - Internal Service Funds			
	Insurance Fund	Property and Equipment Service Fund	Technology Replacement Fund	Totals
Assets:				
Current:				
Cash and investments	$ 2,622,906	$ 85,408	182	$ 2,708,496
Receivables:				
Accounts	70,755	1,448	-	72,203
Accrued interest	3,925	139	-	4,064
Prepaid costs	4,958	288	-	5,246
Restricted:				
Cash with fiscal agent	102,511	-	-	102,511
Total Current Assets	**2,805,055**	**87,283**	**182**	**2,892,520**
Noncurrent:				
Capital assets - net of accumulated depreciation	-	43,854	74,709	118,563
Total Noncurrent Assets	**-**	**43,854**	**74,709**	**118,563**
Total Assets	**2,805,055**	**131,137**	**74,891**	**3,011,083**
Deferred Outflows of Resources:				
Deferred pension related items	70,531	42,739	-	113,270
Deferred OPEB related items	46,392	54,920	-	101,312
Total Deferred Outflows of Resources	**116,923**	**97,659**	**-**	**214,582**
Liabilities:				
Current:				
Accounts payable	16,319	22,325	-	38,644
Accrued liabilities	4,038	5,918	-	9,956
Accrued compensated absences	2,784	10,861	-	13,645
Accrued claims and judgments	50,000	-	-	50,000
Lease liability	-	-	32,717	32,717
Total Current Liabilities	**73,141**	**39,104**	**32,717**	**144,962**
Noncurrent:				
Accrued compensated absences	21,143	14,320	-	35,463
Net pension liability	204,268	124,188	-	328,456
Total OPEB liability	353,946	419,010	-	772,956
Lease liability	-	-	43,793	43,793
Total Noncurrent Liabilities	**579,357**	**557,518**	**43,793**	**1,180,668**
Total Liabilities	**652,498**	**596,622**	**76,510**	**1,325,630**
Deferred Inflows of Resources:				
Deferred pension related items	191,882	116,135	-	308,017
Deferred OPEB related items	100,641	119,142	-	219,783
Total Deferred Inflows of Resources	**292,523**	**235,277**	**-**	**527,800**
Net Position:				
Net investment in capital assets	-	43,854	-	43,854
Unrestricted	1,976,957	(646,957)	(1,619)	1,328,381
Total Net Position	**$ 1,976,957**	**$ (603,103)**	**$ (1,619)**	**$ 1,372,235**

CITY OF DINUBA

COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN FUND NET POSITION
INTERNAL SERVICE FUNDS
YEAR ENDED JUNE 30, 2022

	Governmental Activities - Internal Service Funds			
	Insurance Fund	Property and Equipment Service Fund	Technology Replacement Fund	Totals
Operating Revenues:				
Charges for services	$ 5,284,409	$ 729,161	-	$ 6,013,570
Total Operating Revenues	**5,284,409**	**729,161**	**-**	**6,013,570**
Operating Expenses:				
Salaries and benefits	274,147	333,781	-	607,928
Contractual services	27,611	136,117	-	163,728
Materials and supplies	-	88,496	45,755	134,251
Insurance	1,526,835	-	-	1,526,835
Employee health insurance	2,843,643	-	-	2,843,643
Repairs and maintenance	-	141,719	-	141,719
Utilities	-	6,679	-	6,679
Allocated costs	-	27,266	-	27,266
Depreciation expense	-	8,044	45,377	53,421
Total Operating Expenses	**4,672,236**	**742,102**	**91,132**	**5,505,470**
Operating Income (Loss)	612,173	(12,941)	(91,132)	508,100
Nonoperating Revenues (Expenses):				
Intergovernmental	-	5,223	-	5,223
Interest revenue	6,922	252	-	7,174
Interest expense	-	-	(3,869)	(3,869)
Total Nonoperating Revenues (Expenses)	**6,922**	**5,475**	**(3,869)**	**8,528**
Income (Loss) Before Transfers	619,095	(7,466)	(95,001)	516,628
Transfers in	-	-	64,355	64,355
Transfers out	(1,329)	(15,225)	-	(16,554)
Changes in Net Position	617,766	(22,691)	(30,646)	564,429
Net Position:				
Beginning of Year	1,359,191	(580,412)	29,027	807,806
End of Fiscal Year	**$ 1,976,957**	**$ (603,103)**	**$ (1,619)**	**$ 1,372,235**

CITY OF DINUBA

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
YEAR ENDED JUNE 30, 2022

	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	$ 5,221,508	$ 727,713	$ -	$ 5,949,221
Cash paid to suppliers for goods and services	(4,345,573)	(392,528)	(45,755)	(4,783,856)
Cash paid to employees for services	(224,340)	(296,368)	-	(520,708)
Net Cash Provided (Used) by Operating Activities	**651,595**	**38,817**	**(45,755)**	**644,657**
Cash Flows from Non-Capital Financing Activities:				
Cash transfers in	-	-	64,355	64,355
Cash transfers out	(1,329)	(15,225)	-	(16,554)
Net Cash Provided (Used) by Non-Capital Financing Activities	**(1,329)**	**(15,225)**	**64,355**	**47,801**
Cash Flows from Capital and Related Financing Activities:				
Acquisition and construction of capital assets	-	1,052	16,772	17,824
Principal paid on capital debt	-	-	(31,504)	(31,504)
Interest paid on capital debt	-	-	(3,869)	(3,869)
Net Cash Used by Capital and Related Financing Activities	**-**	**1,052**	**(18,601)**	**(17,549)**
Cash Flows from Investing Activities:				
Interest earnings	4,047	195	-	4,242
Net Cash Provided (Used) by Investing Activities	**4,047**	**195**	**-**	**4,242**
Net Increase (Decrease) in Cash and Cash Equivalents	**654,313**	**24,839**	**(1)**	**679,151**
Cash and Cash Equivalents at Beginning of Year	2,071,104	60,569	183	2,131,856
Cash and Cash Equivalents at End of Year	**$ 2,725,417**	**$ 85,408**	**$ 182**	**$ 2,811,007**
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities:				
Operating income (loss)	$ 612,173	$ (12,941)	$ (91,132)	$ 508,100
Adjustments to reconcile operating income (loss) net cash provided (used) by operating activities:				
Depreciation	-	8,044	45,377	53,421
Changes in pension related items	39,557	24,001	-	63,558
Changes in OPEB related items	8,808	10,427	-	19,235
(Increase) decrease in accounts receivable	(62,901)	(1,448)	-	(64,349)
(Increase) decrease in prepaid expense	82,048	(238)	-	81,810
Increase (decrease) in accounts payable & accrued liabilities	(29,532)	7,987	-	(21,545)
Increase (decrease) in compensated absences	1,442	2,985	-	4,427
Total Adjustments	**39,422**	**51,758**	**45,377**	**136,557**
Net Cash Provided (Used) by Operating Activities	**$ 651,595**	**$ 38,817**	**$ (45,755)**	**$ 644,657**

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

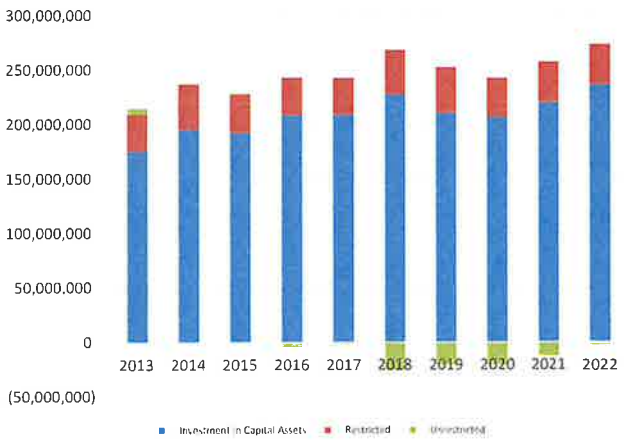
These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place and to help make comparisons over time and with other governments.

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.


POLICE
CITY OF DINUBA
POLICE

CITY OF DINUBA
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(Accrual Basis of Accounting)



	2013	2014	2015	2016	2017
Governmental Activities					
Investment In Capital Assets	$125,814,202	$148,079,509	$145,008,916	$162,419,353	$162,951,223
Restricted	33,633,364	41,313,341	34,836,273	33,955,040	33,547,768
Unrestricted	468,534	(6,418,737)	(1,260,101)	(9,391,284)	(6,391,796)
Total Governmental Activities Net Position	159,916,100	182,974,113	178,585,088	186,983,109	190,107,195
Business-Type Activities					
Investment In Capital Assets	49,997,905	47,545,851	47,536,365	46,474,326	46,126,105
Restricted					
Unrestricted	5,179,596	6,046,622	2,514,439	4,986,126	4,641,804
Total Business-Type Activities Net Position	55,177,501	53,592,473	50,050,804	51,460,452	50,767,909
Primary Government					
Investment In Capital Assets	175,812,107	195,625,360	192,545,281	208,893,679	209,077,328
Restricted	33,633,364	41,313,341	34,836,273	33,955,040	33,547,768
Unrestricted	5,648,130	(372,115)	1,254,338	(4,405,158)	(1,749,992)
Total Primary Government Net Position	$215,093,601	$236,566,586	$228,635,892	$238,443,561	$240,875,104

	2018	2019	2020	2021	2022
Governmental Activities					
Investment In Capital Assets	$175,427,868	$157,295,209	$156,300,701	$169,862,756	$185,146,570
Restricted	40,668,235	41,721,018	35,733,689	36,825,231	36,725,539
Unrestricted	(27,286,468)	(26,278,675)	(25,273,886)	(21,122,261)	(12,239,893)
Total Governmental Activities Net Position	188,809,635	172,737,552	166,760,504	185,565,726	209,632,216
Business-Type Activities					
Investment In Capital Assets	52,249,502	53,298,542	50,287,699	50,501,822	50,904,157
Restricted					
Unrestricted	1,298,646	5,352,135	4,253,818	8,674,254	10,147,430
Total Business-Type Activities Net Position	53,548,148	58,650,677	54,541,517	59,176,076	61,051,587
Primary Government					
Investment In Capital Assets	227,677,370	210,593,751	206,588,400	220,364,578	236,050,727
Restricted	40,668,235	41,721,018	35,733,689	36,825,231	36,725,539
Unrestricted	(25,987,822)	(20,926,540)	(21,020,068)	(12,448,007)	(2,092,463)
Total Primary Government Net Position	$242,357,783	$231,388,229	$221,302,021	$244,741,802	$270,683,803

Source: City of Dinuba Financial Services Division

CITY OF DINUBA
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(Accrual Basis of Accounting)

	2013	2014	2015	2016
Expenses				
Governmental Activities				
General Government	$ 4,339,158	$ 4,703,501	$ 5,345,434	$ 4,802,762
Public Safety	8,990,013	9,591,236	13,275,052	13,746,235
Public Works	2,197,625	2,761,922	3,334,975	3,943,500
Community Development	636,986	548,112	1,641,605	1,178,906
Parks and Recreation	1,136,847	1,224,454	1,682,401	1,824,431
Interest on Long-Term Debt	1,020,371	1,521,663	1,204,781	1,278,342
Unallocated Depreciation	823,524	1,018,182	2,635,342	3,029,796
Total Governmental Activities Expenses	19,144,524	21,369,070	29,119,590	29,803,972
Business-Type Activities				
Water	2,963,788	2,970,062	2,931,923	3,204,634
Sewer	2,459,666	2,914,729	3,182,025	3,247,602
Disposal	2,922,065	3,320,744	3,336,842	3,239,137
Ambulance	1,450,622	1,386,124	1,377,304	1,368,670
Transit	699,102	875,313	1,044,207	1,243,710
Golf Course	3,250,394	3,422,866	3,335,866	3,560,260
Compressed Natural Gas	137,950	174,521	165,208	159,572
Engineering	506,333	662,791	658,837	738,550
Total Business-Type Activities Expenses	14,389,920	15,727,150	16,032,212	16,762,135
Total Primary Government Net Expenses	$ 33,534,444	$ 37,096,220	$ 45,151,802	$ 46,566,107
Program Revenues				
Governmental Activities				
Charges for Services				
General Government	$ 4,688	$ 1,509,801	$ 3,055,054	$ 5,470,676
Public Safety	423,329	276,308	898,323	274,181
Public Works	2,313,306	3,226,541	3,824,832	1,808,508
Community Development	11,941	70,343	120,322	22,282
Parks and Recreation	146,557	162,281	183,922	174,473
Operating Contributions and Grants	4,462,789	6,248,747	3,274,094	3,375,630
Capital Contributions and Grants	5,669,203	25,473,768	10,114,120	12,075,630
Total Governmental Activities Program Revenues	13,031,813	36,967,789	21,470,667	23,201,380
Business-Type Activities				
Charges for Services				
Water	2,847,344	2,763,415	2,604,665	2,510,596
Sewer	2,574,505	2,719,638	2,751,349	2,838,956
Disposal	3,324,925	3,080,017	3,081,958	3,175,398
Ambulance	1,281,703	1,288,620	1,271,302	1,332,373
Transit	44,959	53,507	61,929	85,333
Golf Course	2,255,964	2,343,736	2,346,921	2,441,531
Compressed Natural Gas	217,120	214,162	262,922	284,800
Engineering	486,415	591,278	493,851	710,226
Operating Contributions and Grants	868,397	885,831	1,705,461	3,178,252
Capital Contributions and Grants	1,188,785	715,188	449,819	1,165,634
Total Business-Type Activities Program Revenues	15,090,117	14,655,392	15,030,177	17,723,099
Total Primary Government Program Revenues	$ 28,121,930	$ 51,623,181	$ 36,500,844	$ 40,924,479

Source: City of Dinuba Financial Services Division

2017	2018	2019	2020	2021	2022
$7,661,240	$3,989,322	$3,647,223	$4,464,243	$7,635,027	$5,980,513
13,897,596	12,920,443	12,503,075	12,801,801	12,899,424	11,547,688
3,752,225	6,577,677	2,429,367	5,116,719	3,009,339	2,725,438
637,522	2,350,919	2,277,992	2,427,047	2,576,069	2,788,622
2,007,951	2,127,602	2,527,531	2,705,703	2,858,033	3,048,341
1,604,463	978,293	1,008,877	1,001,611	935,126	1,111,140
3,011,661					
32,572,658	28,944,256	24,394,065	28,517,124	29,913,018	27,201,742
2,977,849	2,965,352	2,985,641	3,563,885	3,460,883	3,538,809
3,156,499	4,553,169	3,048,253	3,255,224	1,803,845	2,953,695
3,206,889	3,430,622	3,102,875	3,129,253	3,013,999	3,027,382
1,523,498	2,760,551	2,798,210	2,647,280	1,562,676	1,452,769
1,137,529	1,147,311	1,123,030	1,088,585	1,280,248	401,914
3,491,319	3,131,513	2,298,467	4,097,713	2,839,155	3,514,710
140,572	181,928	306,316	318,069	304,582	286,187
15,634,155	18,170,446	15,662,792	18,100,009	14,265,388	15,175,466
$48,206,813	$47,114,702	$40,056,857	$46,617,133	$44,178,406	$42,377,208
$8,259,877	$1,500,372	$1,602,391	$1,234,142	$1,263,713	$1,152,165
30,863	549,566	500,114	837,538	516,452	516,460
1,530,664	1,977,090	2,132,137	2,675,164	1,728,740	884,816
0	115,498	60,995	65,077	0	0
38,475	352,536	336,771	560,971	238,428	304,344
5,263,630	2,168,438	2,292,863	1,076,942	7,124,303	4,438,339
3,011,810	19,289,803	5,687,693	3,613,910	2,237,038	7,602,539
18,135,319	25,953,303	12,612,964	10,063,744	13,108,674	14,898,663
2,648,278	2,962,303	3,005,484	3,195,777	3,240,648	3,186,976
2,947,782	3,368,250	3,566,985	3,591,874	3,816,657	3,770,310
3,088,068	3,105,381	3,167,180	3,173,221	3,202,112	3,368,605
1,396,312	1,487,640	1,200,884	1,573,951	2,302,744	1,621,264
120,565	103,623	89,775	67,142	19,241	17,060
2,223,355	2,072,902	2,104,304	1,812,421	2,397,750	3,158,714
199,896	210,677	209,972	215,107	174,801	130,884
2,496,256	3,889,532	3,295,905	4,947,792	5,088,783	2,174,054
15,120,512	17,200,308	16,640,489	18,577,285	20,242,736	17,427,867
$33,255,831	$43,153,611	$29,253,453	$28,641,029	$33,351,410	$32,326,530

CITY OF DINUBA
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(Accrual Basis of Accounting)

	2013	2014	2015	2016
Net (Expense)/Revenue				
Governmental Activities	$ (6,112,711)	$ 15,598,719	$ (7,648,923)	$ (6,602,592)
Business-Type Activities	700,197	(1,071,758)	(1,002,035)	960,964
Total Primary Government Net Expense	$ (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	$ 645,437	$ 742,122	$ 846,306	$ 1,260,845
Transient Occupancy Taxes	171,817	184,211	226,817	248,579
Sales Taxes	3,677,282	3,700,400	5,461,810	9,729,414
Franchise Taxes	226,904	243,956	256,883	252,761
Business Licenses Taxes	-	-	-	-
Utility Users Tax	1,622,049	1,612,836	1,630,654	1,683,265
Other Taxes	240,387	249,602	292,650	487,363
Motor Vehicle Tax	1,553,701	1,571,490	1,633,128	1,754,885
Use of Money and Property	287,977	262,191	113,494	262,770
Other/Contributions	1,552,988	18,522	109,931	552,748
Gain (Loss) on Sale of Capital Assets	400,323	266,189	261,425	-
Special Item (Note 18)	-	-	-	-
Transfers	(4,065,884)	195,877	391,944	(269,724)
Total Governmental Activities	6,312,981	9,047,396	11,225,042	15,962,906
Business-Type Activities				
Use of Money and Property	-	37,243	18,524	37,175
Other/Contributions	45,845	92,839	-	-
Special Item (Note 18)	-	-	-	-
Transfers	4,065,884	(195,877)	(391,944)	269,724
Total Business-Type Activities	4,111,729	(65,795)	(373,420)	306,899
Extraordinary Item - Litigation Settlement	145,910	104,921	-	-
Total Primary Government	$ 10,570,620	$ 9,086,522	$ 10,851,622	$ 16,269,805
Change in Net Position				
Governmental Activities	$ 346,180	$ 24,751,036	$ 3,576,119	$ 9,360,314
Business-Type Activities	4,811,926	(1,137,553)	(1,375,455)	1,267,863
Total Primary Government	$ 5,158,106	$ 23,613,483	$ 2,200,664	$ 10,628,177

Source: City of Dinuba Financial Services Division

2017	2018	2019	2020	2021	2022
$ (14,437,339)	$ (2,990,953)	$ (11,781,101)	$ (18,453,380)	$ (16,804,344)	$ (12,303,079)
(513,643)	(970,138)	977,697	477,276	5,977,348	2,241,831
$ (14,950,982)	$ (3,961,091)	$ (10,803,404)	$ (17,976,104)	$ (10,826,996)	$ (10,061,248)
$ 1,149,426	$ 1,166,971	$ 1,301,585	$ 1,377,047	$ 1,517,322	$ 1,667,353
281,005	291,190	289,263	244,052	266,474	372,343
9,080,769	9,926,107	10,777,734	14,059,028	19,276,913	17,633,910
216,407	234,815	245,102	258,084	279,774	303,727
-	233,387	237,357	259,787	254,098	256,319
1,482,077	1,491,791	1,475,873	1,534,979	1,668,455	1,804,455
273,161	478,877	504,884	495,334	609,054	602,686
1,847,746	1,841,147	1,943,492	2,033,375	2,151,555	2,332,959
201,154	454,092	695,301	724,898	662,583	272,633
539,928	698,424	345,361	280,254	8,106,557	10,581,372
-	-	-	-	-	-
-	-	-	(11,409,298)	-	-
988,600	816,888	354,520	3,001,156	873,612	541,812
16,060,273	17,633,689	18,170,472	12,858,696	35,666,397	36,369,569
50,643	59,094	137,539	205,916	572,378	64,439
-	6,585,197	4,054,738	417,505	141,246	52,103
-	-	-	(1,350,000)	-	-
(988,600)	(816,888)	(354,520)	(3,001,156)	(873,612)	(541,812)
(937,957)	5,827,403	3,837,757	(3,727,735)	(159,988)	(425,270)
-	-	-	-	-	-
$ 15,122,316	$ 23,461,092	$ 22,008,229	$ 9,130,961	$ 35,506,409	$ 35,944,299
$ 1,622,934	$ 14,642,736	$ 6,389,371	$ (5,594,684)	$ 18,862,053	$ 24,066,490
(1,451,600)	4,857,265	4,815,454	(3,250,459)	5,817,360	1,816,561
$ 171,334	$ 19,500,001	$ 11,204,825	$ (8,845,143)	$ 24,679,413	$ 25,883,051



CITY OF DINUBA
FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(Modified Accrual Basis of Accounting)

	2013	2014	2015	2016	2017
General Fund					
Reserved					
Unreserved					
Nonspendable	$ 2,742,077	$ 2,736,489	$ 2,699,439	$ 3,082,112	$ 3,436,060
Unassigned	1,217,109	1,894,697	2,255,325	1,219,528	1,113,239
Total General Fund	$ 3,959,186	$ 4,631,186	$ 4,954,764	$ 4,301,640	$ 4,549,299
All Other Governmental Funds					
Reserved					
Unreserved, Reported In:					
Nonspendable Funds	$ 21,170	$ 572,060	$ 8,957,449	$ 10,334,283	$ 5,045,407
Restricted Funds	16,917,455	24,668,685	10,838,675	7,636,453	13,091,326
Assigned Funds	147,627	184,506	103,142	55,075	64,462
Unassigned Funds	(312,176)	(1,215,832)	(618,061)	(695,780)	(451,012)
Total All Other Governmental Funds	$ 16,774,076	$ 24,209,419	$ 19,281,205	$ 17,330,031	$ 17,750,183
Total Governmental Funds	$ 20,733,262	$ 28,840,605	$ 24,235,969	$ 21,631,671	$ 22,299,482

	2018	2019	2020	2021	2022
General Fund					
Reserved					
Unreserved					
Nonspendable	$ 3,846,794	$ 4,257,720	$ 1,724,529	$ 1,525,245	$ 47,949
Unassigned	1,533,739	3,369,500	7,101,966	15,677,417	22,926,476
Total General Fund	$ 5,380,533	$ 7,627,220	$ 8,826,495	$ 17,202,662	$ 22,974,425
All Other Governmental Funds					
Reserved					
Unreserved, Reported In:					
Nonspendable Funds	$ 1,298	$ 7,450	$ 2,720	$ 9,835	$ 685
Restricted Funds	40,668,235	41,721,018	35,733,689	36,825,231	36,725,539
Unassigned Funds	(453,629)	(242,862)	(139,889)	(146,255)	(77,107)
Total All Other Governmental Funds	$ 40,215,904	$ 41,485,606	$ 35,596,520	$ 36,688,811	$ 36,649,117
Total Governmental Funds	$ 45,596,437	$ 49,112,826	$ 44,423,015	$ 53,891,473	$ 59,623,542

(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)

	2013	2014	2015	2016	2017
Revenues					
Taxes and Assessments	$ 10,054,422	$ 10,127,924	$ 14,673,041	$ 15,417,110	$ 17,699,777
Licenses and Permits	533,126	388,248	825,421	410,496	269,630
Assessments	-	-	-	-	-
Intergovernmental	8,840,363	13,389,637	10,254,854	9,817,361	3,885,183
Charges for Services	1,842,951	2,611,700	2,629,858	1,386,822	1,275,159
Use of Money and Property	105,029	372,987	116,046	265,203	205,154
Fines and Forfeitures	118,693	83,015	83,345	96,196	113,012
Reimbursements	1,993,316	1,866,721	773,948	2,560,957	2,205,415
Miscellaneous	183,644	193,101	26,586	46,056	157,286
Total Revenues	23,671,544	29,033,333	29,383,099	30,000,201	25,810,616
Expenditures					
Current					
General Government	3,567,574	3,062,629	3,221,524	3,504,184	6,363,752
Public Safety	8,512,170	9,155,928	9,573,198	10,454,857	10,820,834
Public Works [2]	2,108,997	2,497,426	2,361,778	2,880,100	2,299,448
Community development	3,077,272	1,813,416	1,205,315	813,013	270,174
Parks and Recreation [1]	1,108,050	1,140,903	1,235,269	1,458,541	1,640,604
Capital Outlay	5,070,355	12,419,958	14,428,933	11,512,821	2,811,519
Debt Service					
Principal Retirement	1,814,520	991,156	1,001,685	980,865	7,131,417
Interest and Fiscal Charges	816,403	1,010,139	1,177,009	1,216,247	1,762,202
Debt Issuance Costs	331,022	106,924	-	-	-
Total Expenditures	26,406,363	32,198,479	34,204,711	32,820,628	33,099,950
Excess of Revenues Over (Under) Expenditures	(2,734,819)	(3,165,146)	(4,821,612)	(2,820,427)	(7,289,334)
Other Financing Sources (Uses)					
Proceeds from Issuance of debt	-	-	-	1,300,000	6,764,759
Transfers In	2,330,637	6,091,537	10,198,943	3,115,598	5,091,147
Transfers Out	(6,500,021)	(5,549,298)	(10,506,999)	(3,385,322)	(4,094,047)
Sales of Property	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)	2,102,110	9,926,487	60,468	1,178,422	7,761,859
Net Change in Fund Balances before Extraordinary Item	(632,709)	6,761,341	(4,761,144)	(1,642,005)	472,525
Extraordinary Item - Litigation Settlement	145,910	-	-	-	-
Net Change In Fund Balances	$ (486,799)	$ 6,761,341	$ (4,761,144)	$ (1,642,005)	$ 472,525
Debt Service as a percentage of non-capital expenditures	13.5%	10.1%	11.0%	11.5%	29.0%

Source: City of Dinuba Financial Services Division

2018	2019	2020	2021	2022
$ 13,823,138	$ 14,831,798	$ 18,228,311	$ 23,872,090	$ 22,640,793
-	-	-	-	-
1,553,351	1,567,928	1,168,344	1,200,122	1,191,159
5,099,899	6,329,384	6,724,227	11,512,896	14,006,631
2,818,004	2,909,545	3,610,155	2,277,342	1,623,439
454,092	695,301	971,096	638,369	257,438
235,466	178,240	517,712	251,220	143,230
-	-	-	-	-
326,652	345,486	345,331	294,962	1,617,054
24,310,602	26,857,682	31,565,176	40,047,001	41,479,744
3,824,662	2,565,387	2,737,350	2,878,155	2,998,255
10,786,365	10,465,411	10,827,257	11,123,053	11,541,799
6,072,381	1,758,071	2,211,741	2,188,240	2,103,022
1,911,234	1,614,439	1,665,387	1,404,584	2,047,537
1,780,297	1,840,142	1,838,979	1,814,007	2,315,600
739,058	3,656,178	4,394,413	9,894,559	8,286,076
1,156,606	1,208,551	1,293,760	1,376,732	1,351,704
1,020,930	989,520	957,349	912,442	893,619
-	-	-	-	-
27,291,533	24,097,699	25,926,236	31,591,772	31,537,612
(2,980,931)	2,759,983	5,638,940	8,455,229	9,942,132
437,479	36,863	373,064		
2,907,190	2,610,730	4,474,858	4,622,039	4,163,024
(2,081,721)	(2,248,067)	(3,473,677)	(3,798,583)	(3,604,530)
-	-	-	49,128	-
-	197,363	85,667	197,476	-
-	-	(11,409,298)	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
1,262,948	596,889	(9,949,386)	1,070,060	558,494
(1,717,983)	3,356,872	(4,310,446)	9,525,289	10,500,626
-	-	-	-	-
$ (1,717,983)	$ 3,356,872	$ (4,310,446)	$ 9,525,289	$ 10,500,626
8.3%	10.8%	9.5%	9.8%	9.7%

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**
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	5,372,892	1,076,942	3,613,910	10,063,744	21,266,838	31,330,582
2021	3,747,333	7,124,303	2,237,038	13,108,674	34,792,785	47,901,459
2022	2,857,785	4,438,339	7,602,539	14,898,663	35,827,757	50,726,420

	GENERAL REVENUES					
Fiscal Year	Property Taxes	Sales Taxes	Utility Users Taxes	All Other Taxes	Use Of Money And Property	**Total General Revenues**
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
2022	1,667,353	17,633,910	1,804,455	14,449,406	272,633	35,827,757

Source: City of Dinuba Financial Services Division

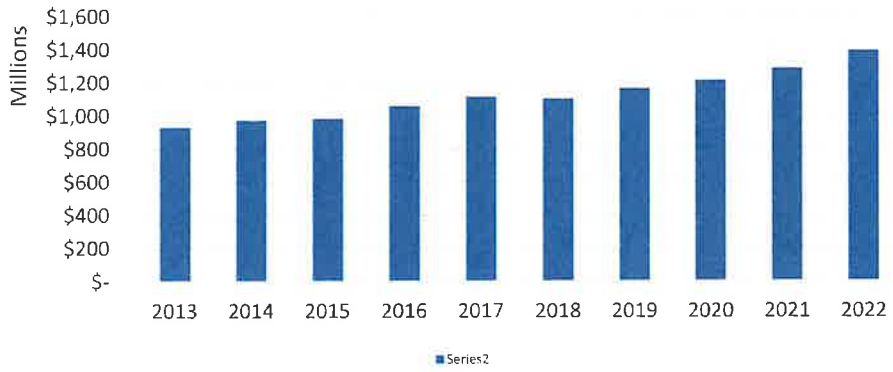
CITY OF DINUBA
GENERAL GOVERNMENT REVENUES BY SOURCE [1]
LAST TEN FISCAL YEARS

Fiscal Year	Taxes And Assessments	Licenses And Permits	Intergovernmental	Charges For Services	Use Of Money And Property	Fines And Forfeitures
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
2022	22,640,793	-	14,006,631	1,623,439	257,438	143,230

Fiscal Year	Reimbursements	Miscellaneous	Assessments	**Total General Government Revenues**
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
2022	-	1,617,054	1,191,159	41,479,744

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
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
2022	1,391,903,645	1.0930	1,503,021,767	0.111%	1,667,353

[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, 2022 AND 2013

		Fiscal Year 2022			Fiscal Year 2013		
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	$ 67,084,467.00	4.82%	1	$ 59,252,736	6.35%	2
Best Buy Stores, Inc.	Distribution Center	42,000,000	3.02%	2	62,941,100	6.74%	1
Auto Zone Parts	Auto Parts	27,490,510	1.98%	3			
Wal-mart Store Inc	Retail Store	19,594,821	1.41%	4	16,885,711	1.81%	4
Patterson Dental Supply	Wholesaler	14,861,740	1.07%	5	14,160,480	1.52%	5
Dinuba Properties	Apartment Complex	11,504,041	0.83%	6	-		
Webo LLC - Northgate Plaza	Real Estate Investment	9,345,830	0.67%	7	-		
Boscacci Group	Real Estate Investment	7,825,617	0.56%	8	6,743,876	0.72%	7
Aung San/Sai Shiva LLC	Holiday Inn	6,780,901	0.49%	9	-		
College Operations LLC	Real Estate Investment	5,434,585	0.39%	10	-		
Odwalla, Inc.	Fruit Juices	-			56,295,098	6.03%	3
Dinuba - Veto LLC	Real Estate Investment	-			7,854,941	0.84%	6
Bloom Energy		-			6,156,392	0.66%	8
Kmart Corp	Retail Store	-			5,242,859	0.56%	9
Red Rock Plaza Center LLC	Real Estate Investment	-			5,044,165	0.54%	10
		$ 211,922,512	15.24%		$ 240,577,358	25.77%	

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

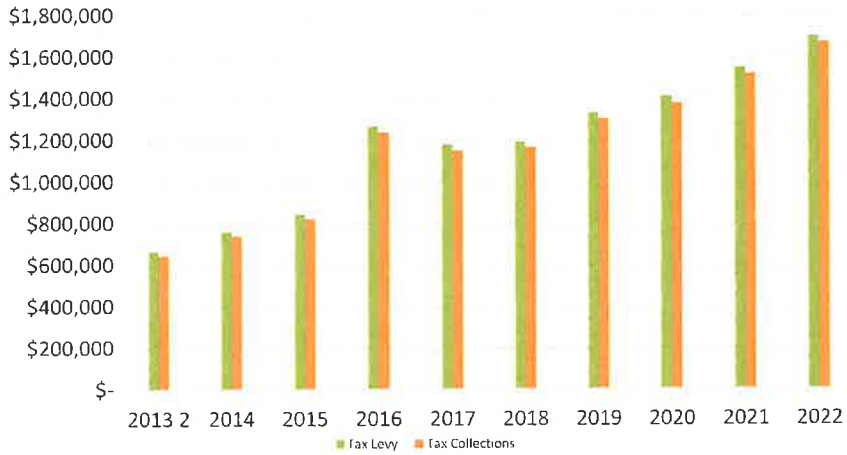
	2018	2019	2020	2021	2022
City Direct Rates:					
City basic rate	$0.191	$0.189	$0.189	$0.188	$0.188
Total City Direct Rate	0.191	0.189	0.189	0.188	0.188
Overlapping Rates:					
Tulare County	0.177	0.176	0.176	0.176	0.176
Library	0.153	0.015	0.015	0.015	0.015
Dinuba School District	0.273	0.272	0.273	0.273	0.273
Community College District	0.456	0.046	0.456	0.046	0.046
Tuluare County Schools	0.024	0.024	0.240	0.024	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	0.136	0.014	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	0.003	0.003
Tulare County Flood District	0.002	0.002	0.002	0.002	0.002
Education Revenue Augmentation	0.226	0.230	0.230	0.231	0.231
Dinuba School District Bonds	0.120	0.120	0.095	0.060	0.061
Community College Bonds	0.023	0.026	0.026	0.018	0.028
Total Direct Rate[1]	1.691	1.145	1.870	1.081	1.093

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]
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
2022	1,696,016	1,667,353	98.31

[1] Beginning in fiscal year 2010 the County began remitting to the City only the portion of property tax it collected

[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
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	$0	$12,965	($269,740)	$27,418,420
2017	$17,230,000	$9,897,810	$0	$8,932	($78,724)	$27,058,018
2018	$16,425,000	$10,000,236	$0	$4,616	($75,032)	$26,354,820
2019	$15,640,000	$9,778,664	$0	$0	($71,340)	$25,347,324
2020	$14,810,000	$9,518,983	$0	$0	($67,648)	$24,261,335
2021	$13,960,000	$9,155,980	$0	$0	($63,956)	$23,052,024
2022	$13,065,000	$8,820,207	$0	$0	($60,264)	$21,824,943

	Business-Type Activities					
Fiscal Year	Certificates Of Participation	Notes Payable	Capital Leases	Contracts Payable	Premiums Discounts	Total Business-Type Activities
2013	$11,030,000	$7,108,030	$292,146	$534,813	$0	$18,964,989
2014	$18,895,000	$6,736,215	$222,586	$454,773	$0	$26,308,574
2015	$10,540,000	$7,194,326	$150,758	$373,930	$0	$18,259,014
2016	$10,315,000	$6,602,194	$76,588	$292,286	$0	$17,286,068
2017	$10,085,000	$5,994,444	$0	$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	$0	$39,359	$13,784,419
2021	$8,518,000	$3,836,983	$716,805	$0	$37,209	$13,108,997
2022	$7,982,000	$3,194,672	$540,588	$0	$35,059	$11,752,319

Fiscal Year	Primary Government	Per Capita [1]
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	$36,161,021	$1,364
2022	$33,577,262	$1,336

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
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
2022	13,065,000	1,250,648	11,814,352	0.8%	470

[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, 2022

2021 - 2022 Assessed Valuation:	$1,391,903,645
Redevelopment Incremental Valuation:	
City Adjusted Assessed Valuation	$1,391,903,645

	OUTSTANDING DEBT 6/30/2022	% APPLICABLE [1]	ESTIMATED SHARE OF OUTSTANDING DEBT
OVERLAPPING TAX AND ASSESSMENT DEBT			
State Center Community College District	$318,565,000	1.394%	$4,440,796
Dinuba Joint Unified School District	15,993,032	68.793%	11,002,087
Kings Canyon Joint Unified School District	75,256,796	1.404%	1,056,605
TOTAL OVERLAPPING TAX AND ASSESSMENT DEBT	409,814,828		16,499,488
DIRECT AND OVERLAPPING GENERAL FUND DEBT:			
Tulare County General Fund Obligations	44,495,640	3.428%	1,525,311
Tulare County Pension Obligation Bonds	212,080,000	3.428%	7,270,102
Tulare County Board of Education Certificates of Participation	35,600,000	3.428%	1,220,368
Dinuba Joint Unified School District Certificates of Participation	7,640,000	68.793%	5,255,785
City of Dinuba General Fund Obligations	**21,824,943**	100.000%	**21,824,943**
TOTAL OVERLAPPING GENERAL FUND OBLIGATION DEBT	321,640,583		37,096,509
OVERLAPPING TAX INCREMENT DEBT (Successor Agency):	41,005,000	100.0000%	41,005,000
TOTAL DIRECT DEBT			**21,824,943**
TOTAL OVERLAPPING DEBT			72,776,054
COMBINED TOTAL DEBT			$ 94,600,997 [2]

Debt Ratios:

Ratios to 2021-22 Adjusted Valuation:	
Total Overlapping Tax and Assessment Debt	1.19%
Total Direct Debt ($21,440,478)	**1.54%**
Combined Total Debt	6.77%
Ratios to Redevelopment Increment Valuation ($856,700,018):	
Total Overlapping Tax Increment Debt	4.79%

[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, 2022

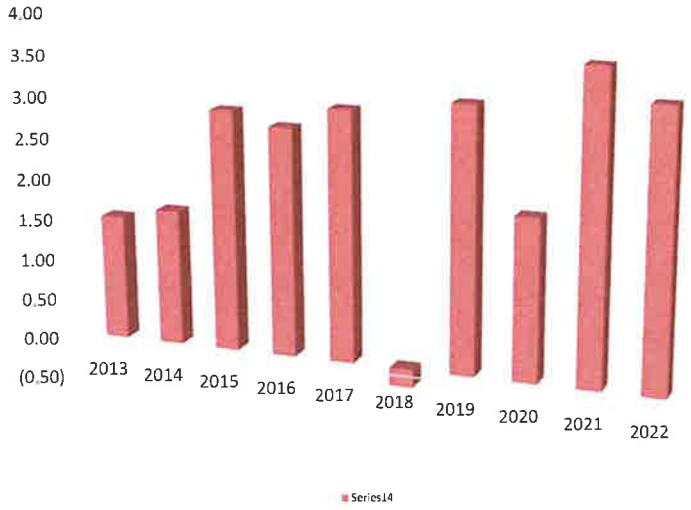
Total Assessed Valuation	$ 1,391,903,645
Debt Limit - 15% of Total Assessed Valuation	$ 208,785,547
Amount of Debt Applicable to the Limit	33,614,687
Legal Debt Margin	$ 175,170,860

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
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	36,161,021	157,215,994	18.7%
2022	208,785,547	33,614,687	175,170,860	16.1%

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
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
2022	$4,755,195	$2,029,529	$2,725,666	$536,000	$290,083	$826,083	3.30

[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.

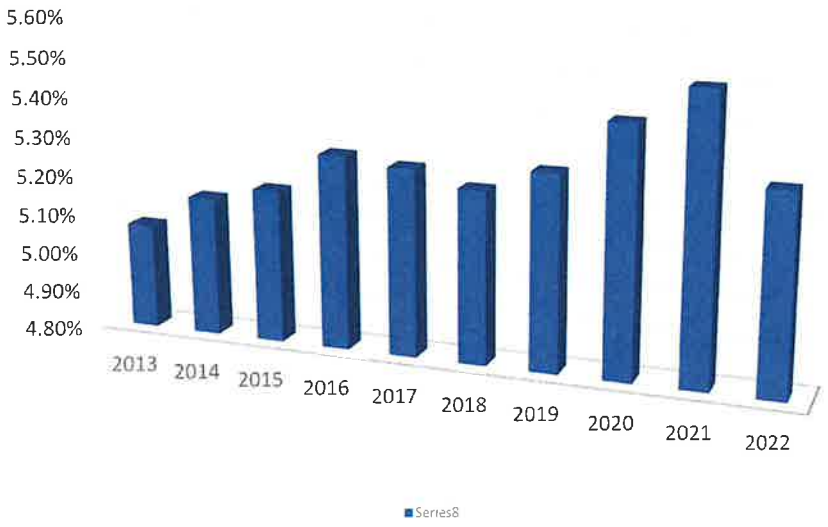
Source: City of Dinuba Financial Services Division

CITY OF DINUBA
GENERAL BONDED INDEBTEDNESS
MATURITIES BY FISCAL YEAR

	Lease Revenue Bonds		
Fiscal Year	Principal	Interest	Total
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
	$ 13,065,000	$ 3,636,963	$ 16,701,963

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]
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%
2022	25,127	-5.53%	475,014	5.29%	7.5%

Source: California Department of Finance
California Employment Development Department

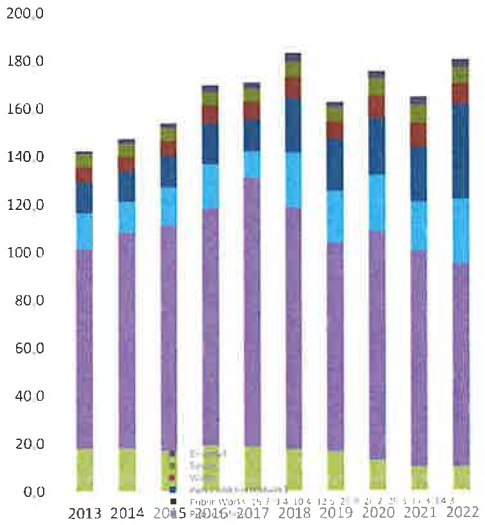
Note: Per capita income and total personal income information not available.

CITY OF DINUBA
PRINCIPAL EMPLOYERS
AS OF JUNE 30, 2022 AND 2013

		Fiscal Year 2022			Fiscal Year 2013		
Employer	Type of Business	Employees	Percent of Total City Employment	Rank	Employees	Percent of Total City Employment	Rank
Ruiz Foods Products Inc.	Frozen Food	1,579	43%	1	1,458	35%	1
Dinuba Public Schools	Education	751	21%	2	744	18%	2
Wal-mart	Retail Store	455	12%	3	386	9%	4
Best Buy Stores, Inc.	Distribution Center	400	11%	4	350	8%	5
City of Dinuba	Local Government	180	5%	5	164	4%	7
Patterson Dental	Wholesaler	172	5%	6	-		
United Market	Retail Store	44	1%	7	-		
MV Transportation	Transportation	25	1%	8	-		
Tractor Supply	Retail Store	24	1%	9	-		
Grocery Outlet	Retail Store	19	1%	10	-		
Family Tree Farms	Produce Packing	-			600	14%	3
Surabian and Sons	Produce/Packing	-			100	2%	9
Odwalla [1]	Fruit Juices	-			192	5%	6
Patterson Dental	Wholesaler	-			95	2%	10
Kmart	Retail Store	-			120	3%	8
		3,649	100.00%		4,209	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



	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Governmental Activities										
General Government	18.0	18.0	17.0	19.1	18.5	17.4	16.5	12.7	10.0	10.0
Public Safety	84.0	90.4	94.4	99.5	112.7	101.5	87.5	95.9	90.5	85.0
Public Works	14.7	13.0	16.0	18.1	10.9	22.8	21.5	23.5	20.6	27.0
Parks and Recreation [1]	13.1	12.7	13.2	17.3	13.3	23.0	21.9	23.8	22.7	39.5
Water	6.2	6.2	6.2	7.7	7.7	8.7	7.3	9.4	9.9	8.8
Sewer	5.3	5.3	5.3	5.3	5.3	6.3	5.7	7.0	7.5	6.6
Disposal	1.2	1.9	1.9	2.8	2.6	3.7	2.3	3.1	3.6	3.4
Total Government-Wide Employees	142.5	147.4	154.0	169.8	170.9	183.2	162.7	175.5	164.8	180.3

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
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
2022	845	35,992,825	4	1,551,600	54	18,006,180

Calendar Year	Residential Multi-Units		All Other	
	Number Permits	Valuation	Number Permits	Valuation
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
2022	1	9,300,000	844	26,692,825

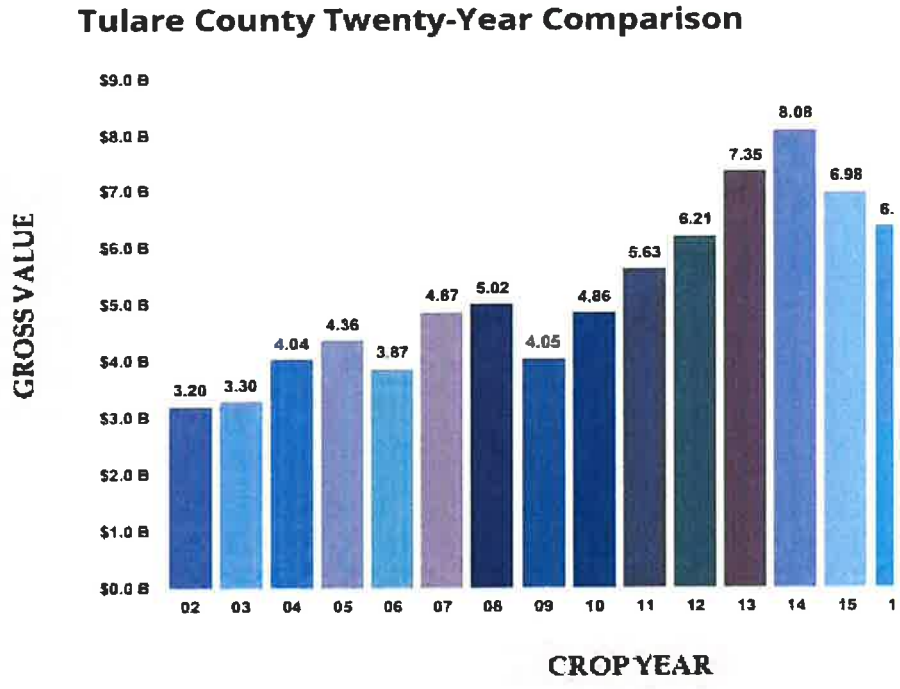
Source: City of Dinuba Annual Building Report



TULARE COUNTY CROP STATISTICS
FOR THE CALENDAR YEAR 2021

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 2021

PRODUCT	GROSS VALUE
1. Milk	$ 1,943,043,000
2. Oranges - Navels & Valencias	1,224,885,000
3. Grapes	683,601,000
4. Cattle & Calves	633,600,000
5. Pistachio Nuts	560,120,000
6. Tangerines - Fresh	431,520,000
7. Almonds Meats & Hulls	355,710,000
8. Lemon	347,130,000
9. Peach Cling & Freestone	196,863,000
10. Corn - Grain & Silage	181,792,000
Total Value of the Top Ten Tulare County Crops	$ 6,558,264,000
Total Value of All Tulare County Crops	$ 8,089,621,300



Source: Tulare County Agricultural Commissioner news release

CITY OF DINUBA
CAPITAL ASSETS USED
LAST TEN FISCAL YEARS

	2013	2014	2015	2016	2017	2018	2019
Water:							
Number Water Wells	8	8	8	8	8	8	8
Annual Production (Million Gal)	1,570	1,790	1,578	1,218	1,274	1,399	1,463
Service Connections	5,633	5,937	5,742	5,862	5,964	6,031	6,131
Police:							
Stations	2	2	2	2	1	1	1
Sworn Officers	34	33	36	28	27	24	32
Support Personnel	10	9	11	11	13	11	11
Part-Time Support Personnel	3	3	2	2	2	2	2
Police Vehicles	37	36	40	38	43	46	49
Motorcycles	2	4	4	4	4	4	4
Fire:							
Stations	1	1	1	1	1	1	1
Firefighters	23	26	26	26	26	26	26
Fire and Rescue Vehicles	5	5	5	5	6	6	6
Ambulances	4	5	5	5	6	6	6
Staff Vehicles	6	6	4	5	5	5	5
Parks and Recreation:							
Parks	13	13	13	13	13	13	13
Acres of Park land	66	66	66	66	66	66	66
Acres of Open Space	56	56	56	56	56	56	56
Recreation Centers	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
Miles of Water Main	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
Miles of Sewer Main	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

Source: City of Dinuba Financial Services Division

2020	2021	2022
8	8	8
1,468	1,635	1,549
6,327	6,448	6,581
1	1	1
32	34	35
11	11	9
2	2	1
37	36	40
5	5	5
1	1	1
26	26	24
6	6	6
6	6	6
5	6	7
13	13	13
66	66	66
56	56	56
2	2	2
4.90	4.90	4.90
74.0	74.0	74.0
19.0	19.0	19.0
74.0	74.0	74.0
65.7	65.7	65.7

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
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
2022	25,127	6,581	36,600	1,799	35

Fiscal Year	Number of Fire Calls [1]	Number of Ambulance Runs	Number of Fire Fighters
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
2022	467	5,214	24

[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]

	2013	2014	2015	2016	2017
Governmental Activities					
General Government	$ 4,339,158	$ 4,703,501	$ 5,345,434	$ 4,802,762	$ 7,661,240
Public Safety	8,990,013	9,591,236	13,275,052	13,746,235	13,897,596
Public Works	2,197,625	2,761,922	3,334,975	3,943,500	3,752,225
Community Development	636,986	548,112	1,641,605	1,178,906	637,522
Parks and Recreation	1,136,847	1,224,454	1,682,401	1,824,431	2,007,951
Debt Service	1,020,371	1,521,663	1,204,781	1,278,342	1,604,463
Unallocated Depreciation	823,524	1,018,182	2,635,342	3,029,796	3,011,661
Total Governmental Activities Expenses	$ 19,144,524	$ 21,369,070	$ 29,119,590	$ 29,803,972	$ 32,572,658

	2018	2019	2020	2021	2022
Governmental Activities					
General Government	$ 3,989,322	$ 3,647,223	$ 4,464,243	$ 7,635,027	$ 5,980,513
Public Safety	12,920,443	12,503,075	12,801,801	12,899,424	11,547,688
Public Works	6,577,677	2,429,367	5,116,719	3,009,339	2,725,438
Community Development	2,350,919	2,277,992	2,427,047	2,576,069	2,788,622
Parks and Recreation	2,127,602	2,527,531	2,705,703	2,858,033	3,048,341
Debt Service	978,293	1,008,877	1,001,611	935,126	1,111,140
Unallocated Depreciation	-	-	-	-	-
Total Governmental Activities Expenses	$ 28,944,256	$ 24,394,065	$ 28,517,124	$ 29,913,018	$ 27,201,742

[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
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%
2022	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, 2022 AND 2013
(in alphabetical order)

Principal Sales Tax Producers

2021-22	
Taxpayer	**Business Type**
ACE HARDWARE	Bldg.Matls-Retail
ALTA PUMP COMPANY	Business Services
ARCO AM/PM MINI MARTS	Service Stations
AUTOZONE	Auto Parts/Repair
AVURE TECHNOLOGIES	Food Processing Eqp
BESTBUY.COM - EC	Furniture/Appliance
BIG 5 SPORTING GOODS	Recreation Products
ED DENAS AUTO CENTER	Auto Sales - New
ELITE AUTO WHOLESALE	Auto Salers - Used
JACK IN THE BOX RESTAURANTS	Restaurants
JIM MANNING DODGE	Auto Sales - New
KWIK KORNER SERVICE STATIONS	Service Stations
KWIK SERVE STATION	Service Stations
LIQUOR LOCKER	Liquor Stores
MCDONALD'S RESTAURANTS	Restaurants
PANDA EXPRESS	Restaurants
PATTERSON DENTAL SUPPLY	Light Industry
PATTERSON VETERINARY SUPPLY	Light Industry
QUICK N HANDY MART & DELI	Food Markets
QUICK SHOP MARKETS	Food Markets
RUIZ FOOD PRODUCTS	Food Processing Eqp
SCOUT SPECIALTIES	Miscellaneous Other
TRACTOR SUPPLY COMPANY	Miscellaneous Retail
VALERO SERVICE STATIONS	Service Stations
WAL MART STORES	Department Stores

2012-13	
Taxpayer	**Business Type**
Autozone	Auto Parts/Repair
Bestbuy.com	Furniture/Appliance
Big 5 Sporting Goods	Recreation Products
Burger King Restaurants	Restaurants
Candy's Diesel Repair	Auto Parts/Repair
Dinuba Lumber Company	Bldg.Matls-Whsle
E B M Auto Sales	Auto Sales - Used
Ed Dena's Auto Center	Auto Sales - New
El Monte Gas Food & Car Wash	Service Stations
Gamestop	Miscellaneous Retail
Jack In The Box Restaurants	Restaurants
Jim Manning Dodge Chryslr Jeep	Auto Sales - New
K Mart Stores	Department Stores
McDonald's Restaurants	Restaurants
Patterson Veterinary Supply	Light Industry
Quick Shop Markets	Food Markets
Quick-N-Handy Mart & Deli	Food Markets
R J Food & Gas	Service Stations
Rhodes Service Stations	Service Stations
Rite Aid Drug Stores	Drug Stores
Ruiz Food Products	Food Processing Eqp
Smith Auto Parts	Auto Parts/Repair
United Market	Food Markets
Valero Service Stations	Service Stations
Walgreen's Drug Stores	Drug Stores

Source: MuniServices

CITY OF DINUBA
SALES TAX AMOUNTS IN BENCHMARK YEAR
2018-2022 CALENDAR YEARS

CDTFA NAICS SECTOR	2018	2019	2020	2021	2022
Accommodation and Food Services	308,219	326,376	344,827	395,708	422,736
Agriculture, Forestry, Fishing and Hunting	174,428	80,847	50,448	16,093	42,023
Arts, Entertainment, and Recreation	84	-	-	-	-
Construction	691	580	3,914	2,072	388
Educational Services	12,658	13,338	11,904	13,528	22,993
Information	2,439	3,636	9,234	10,991	12,681
Manufacturing	507,521	564,204	570,701	693,227	751,296
Mining, Quarrying, and Oil and Gas Extraction	3,155	12,379	2,744	-	167
Other Services (except Public Administration)	24,570	23,536	23,189	29,998	26,197
Professional, Scientific, and Technical Services	3,014	2,603	1,434	1,209	1,646
Real Estate and Rental and Leasing	961	545	133	66	87
Retail Trade	9,734,117	10,249,520	18,525,816	26,313,725	21,410,654
Utilities	12,631	16,749	15,621	11,575	56,873
All Other NAICS Sectors	48,395	44,707	43,064	46,624	51,077
TOTAL	**10,832,882**	**11,339,020**	**19,603,029**	**27,534,816**	**22,798,817**

Source: MuniServices

CITY OF DINUBA
SCHEDULE OF INSURANCE IN FORCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

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



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, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated March 23, 2023.

Report on 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.

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 entity's financial statements will not be prevented, or detected and corrected, on a timely basis. 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.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section 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. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and responses as items 2022-001 that we consider to be material weaknesses.

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.*

To the Honorable Mayor and Members of the City Council
City of Dinuba, California

City of Dinuba, California's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the City's response to the findings identified in our audit and described in the accompanying schedule of findings and responses. The City's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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
March 23, 2023

To the Honorable Mayor and Members of the City Council
City of Dinuba, California

SCHEDULE OF FINDINGS AND RESPONSES

Reference No.: 2022-001

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.

Client Response: 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.

Evaluation of Finding:

Significant Deficiency	
Material Weakness	X
Material Noncompliance	
Other Matters	

March 23, 2023

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, 2022. 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 July 18,2022. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

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, in the fiscal year ended June 30, 2022, the City adopted new accounting guidance, GASB Statement No. 87, Leases. Accordingly, the cumulative effect of the accounting change as of the beginning of the year is reported in the Governmental and Enterprise statements. 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 or Unusual Transactions

Management is responsible for the policies and practices used to account for significant or unusual transactions. No significant unusual transactions have occurred during fiscal year 2021-2022.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

To the Honorable Mayor and Members of the City Council
City of Dinuba, California

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 March 23, 2023.

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.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated March 23, 2023.

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

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

To the Honorable Mayor and Members of the City Council
City of Dinuba, California

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 2021-2022 audit:

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.*

The following GASB pronouncements are effective in the following fiscal years' audits and should be reviewed for proper implementation by management:

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.*

Fiscal year 2024

GASB Statement No. 99, *Omnibus 2022.*

GASB Statement No. 100, *Accounting Changes and Error Corrections.*

Fiscal year 2025

GASB Statement No. 101, *Compensated Absences.*

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