Tuesday, January 13, 2026 / 6:00 PM / City Hall / 405 East El Monte Way, Dinuba

District 1	District 2	District 3	District 4	District 5
Rachel Nerio- Guerrero	Maribel Reynosa	Benjamin Prado	Kuldip Thusu	Linda Launer
Mayor	Council Member	Vice Mayor	Council Member	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. CLOSED SESSION - 6:00 P.M.

1.1. Conference with Labor Negotiators (MA)
Pursuant to GC Subdivision 54957.6: Agency designated representatives: Maria Alaniz, Karina Solis, Daniel James, Luis Patlan
Employee Organization: Police Officers' Association

2. OPENING CEREMONIES - 6:30 P.M.

2.1. Welcome and Call to Order

2.2. Invocation

2.3. Pledge of Allegiance

3. AGENDA CHANGES OR DELETIONS

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

4. REQUEST TO ADDRESS COUNCIL

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

5. CONSENT CALENDAR

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

5.1. SUBJECT

Approval of City Council Meeting Minutes (MA)

RECOMMENDATION
Council to review and approve the City Council meeting of December 9, 2025, as presented.

5.2. SUBJECT
Request for Excused Absence Council Member Kuldip Thusu (MA)

RECOMMENDATION
Council to excuse the absence of Council Member Kuldip Thusu from the City Council meeting of December 9, 2025.

5.3. SUBJECT
Authorization to execute an agreement between the City of Dinuba and Dr. Thomas J. O' Laughlin, M.D. to serve as the Medical/Lab Director for the Dinuba Fire Department (GC)

RECOMMENDATION
Council to authorize the City Manager to execute an agreement between the City of Dinuba and Dr. Thomas J. O' Laughlin, M.D. to serve as the Medical/Lab Director for the Dinuba Fire Department

5.4. SUBJECT
Third Amendment to Health Management Associates Services Agreement and Cooperative Agreement (GC)

RECOMMENDATION
Council approve the third amendment to the agreement between the cities of Dinuba, Kingsburg, Coalinga, Sanger, Selma and Health Management Associates regarding consulting services for the Voluntary Rate Range Program and the Public Provider Ground Emergency Medical Transportation Intergovernmental Transfer programs; and authorize the City Manager or designee to execute the agreement.

5.5. SUBJECT
Resolution No. 2026-01 Amending and Adopting the Purchasing Policy and Procedure Manual (KS)

RECOMMENDATION
Council to adopt the amended Purchasing Policy and Procedure Manual to help comply with the post-consumer recycled content paper product requirements required by SB 1383.

5.6. SUBJECT
Resolution No. 2026-04 Amending the Fiscal Year 2025-26 Salary Schedule to Reflect Minimum Wage Adjustments (MA)

RECOMMENDATION
Council adopt Resolution No. 2026-04 amending the FY 2025-26 Salary Schedule to reflect an increase in the minimum wage as required by law.

5.7. SUBJECT

Final Map and Subdivision Agreement for the Rose View Estates Subdivision (JW)

RECOMMENDATION
Council, by one motion and one vote, take the following actions:

1. Adopt Resolution No. 2026-03 approving the Final Map for the Rose View Phase 1 Subdivision consisting of 27 residential lots, Phase 2 consisting of 44 residential lots, and authorizing City staff to record said map; and,
2. Approve the Subdivision Development Agreement for Rose View Estates Phase 1 & 2 and authorize the City Manager or designee to execute the agreement.

5.8. SUBJECT
Resolution No. 2026-05 approving minor amendments and adoption of the 2023-2031 Dinuba Housing Element (KSch)

RECOMMENDATION
Council to adopt Resolution No. 2026-05 approving a minor technical amendment to the resolution adopting the 2023-2031 Housing Element.

5.9. SUBJECT
Resolution No. 2026-06 Industrial Disability Retirement of Timothy Miller (MA)

RECOMMENDATION
Council to adopt Resolution No. 2026-06 allowing Timothy Miller to be placed on industrial disability retirement.

5.10. SUBJECT
Appointment to Planning Commission (MA)

RECOMMENDATION
Council appoint Scott Harness (District 3) to the Planning Commission.

6. WARRANT REGISTER

6.1. SUBJECT
Warrant Register December 12, 19, 2025, and January 2, 9, 2026 (KS)

RECOMMENDATION
Council to review and approve the Warrant Register as presented.

7. PUBLIC HEARING

7.1. SUBJECT
Public Hearing Accepting Close-out of 2021 CDBG Homebuyer Assistance (21-CDBG-HA-00007) and Owner-Occupied Rehabilitation (21-CDBG-HA-00006) (GA)

RECOMMENDATION
Council to conduct a public hearing and accept the following close-out reports by one motion:

1. Community Development Block Grant Homebuyer Assistance (21-CDBG-HA-00007), and;

2. Community Development Block Grant Owner-Occupied Rehabilitation (21-CDBG-HA-00006).

7.2. SUBJECT
Public hearing for General Plan Amendment and Zone Change for 1023 N. Euclid (Findley) (KSch)

RECOMMENDATION
Council conduct a hearing to receive testimony concerning Application No. 2025-05, close the hearing and take the following action by one motion:

1. Adopt Resolution No. 2026-02 amending the General Plan Land Use Map for the parcel at 1023 N. Euclid Avenue from "Medium-Low Density Residential" to "Medium Density Residential"

2. Introduce and conduct the first reading, waive reading in full, of the Ordinance No. 2026-01 amending the City of Dinuba Zoning Map from "RA" (Residential Acreage) to "R-1-6" (Single Family Residential (6,000 square foot minimum lot size).

8. DEPARTMENT REPORTS

8.1. SUBJECT
Annual Comprehensive Financial Report (ACFR) for Fiscal Year 2024/2025 (KS)

RECOMMENDATION
Council to receive and accept the City of Dinuba's Annual Comprehensive Financial Report ACFR for the year ended June 30, 2025.

8.2. SUBJECT
City of Dinuba & DYBA/Cal Ripken Baseball Collaboration (SH)

RECOMMENDATION

9. MAYOR/COUNCIL REPORTS

10. CITY MANAGER COMMUNICAT IONS

11. CITY STAFF COMMUNICATIONS

12. ADJOURNMENT

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

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

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

City Council Staff Report

Department: CITY MANAGER'S OFFICE January 13, 2026

To: Mayor and City Council

From: Maria Alaniz, City Clerk/HR Director

By: Lupe Montejano, Billing Supervisor/Deputy City Clerk

Subject: Approval of City Council Meeting Minutes (MA)

RECOMMENDATION:

Council to review and approve the City Council meeting of December 9, 2025, as presented.

EXECUTIVE SUMMARY:

None.

OUTSTANDING ISSUES:

None.

DISCUSSION:

None.

FISCAL IMPACT:

None.

PUBLIC HEARING:

None required.

ATTACHMENTS:

1. City Council Meeting Minutes December 9, 2025

December 9, 2025
MINUTES

COUNCIL MEMBERS PRESENT:

Rachel Nerio-Guerrero, Maribel Reynosa, Benjamin Prado, Linda Launer

COUNCIL MEMBERS ABSENT:

Kuldip Thusu

STAFF MEMBERS PRESENT:

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

1. OPENING CEREMONIES

1.1. Welcome and Call to Order

Mayor Nerio-Guerrero called the meeting to order at 6:30 p.m.

1.2. Invocation

The Invocation was led by Chaplain Susee.

1.3. Pledge of Allegiance

The Pledge of Allegiance was led by Vice Mayor Prado.

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. PRESENTATIONS

3.1. City of Dinuba Youth Soccer Championship Teams Recognition (SH)

The Dinuba City Youth Soccer Championship teams were recognized, and the council expressed congratulations and support.

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.

Salvador Cisneros approached the podium about a concern with his HOA.

5. CONSENT CALENDAR

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

5.1. SUBJECT
Approval of City Council Meeting Minutes (MA)

RECOMMENDATION
Council to review and approve the City Council Meeting of October 28, 2025, and November 5, 2025.

5.2. SUBJECT
Request for Excused Absence Vice Mayor Benjamin Prado (MA)

RECOMMENDATION
Council to excuse the absence of Vice Mayor Benjamin Prado from the City Council meeting of October 28, 2025.

5.3. SUBJECT
Resolution No. 2025-60 Authorizing Acceptance of 2024 CalHome Conditional Award (GA)

RECOMMENDATION
Council by one motion take the following action:

1. Adopt Resolution No. 2025-60 approving the acceptance of the conditional award for a First-Time Homebuyer Mortgage Assistance Program in the amount of $500,000 and the Owner-Occupied Rehabilitation Assistance Program in the amount of $500,000 from the State of California's Department of Housing and Community Development's (HCD) CalHome Program; and,

2. Authorize the City Manager or designee to execute all required documents and any amendments thereto.

5.4. SUBJECT
Resolution No. 2025–61 Approving a Professional Services Agreement with Randle Communications for Revenue-Seeking Analysis (KS)

RECOMMENDATION
Council to adopt Resolution No. 2025-61 authorizing the City Manager to execute a Professional Services Agreement with Randle Communications in an amount not to exceed $47,000 for revenue-seeking analysis and strategic consulting services.

5.5. SUBJECT
Approved Amended Agreement for the Campus-Based Peace Officers

Agreement between the City of Dinuba and the Dinuba Unified School District to include the addition of two (2) part-time Community Service Officers for FY 2025-26 (DJ)

RECOMMENDATION
Council to approve an amendment to the Campus-Based Peace Officers Agreement with the Dinuba Unified School District to include the addition of two (2) part-time Community Service Officers for the 2024-25 school year and authorize the City Manager or designee to execute the agreement.

5.6. SUBJECT
Annual Report on Community Facilities District No. 2018-1 (KS)

RECOMMENDATION
Council to accept the annual report for Community Facilities District No. 2018-1 for Fiscal Year Ending June 30, 2025.

5.7. SUBJECT
Fiscal Year 2025/26 First Quarter Financial Report (KS)

RECOMMENDATION
Council to accept the financial report for the first quarter of the 2025/2026 fiscal year.

5.8. SUBJECT
Fiscal Year 2025/26 Cash and Investment Report for the Quarter Ending September 30, 2025 (KS)

RECOMMENDATION
Council to review and accept the City of Dinuba Cash and Investment report for the first quarter of fiscal year 2025/26.

5.9. SUBJECT
Reappointment to Planning Commission (MA)

RECOMMENDATION
Council to reappoint commissioner Tim Conklin to the Planning Commission for an additional three (3) year term, from January 1, 2026, to December 31, 2028.

A motion was made by Council Member Launer, seconded by Vice Mayor Prado, to review and approve as presented.

Ayes: Rachel Nerio-Guerrero, Maribel Reynosa, Benjamin Prado, Linda Launer
Absent: Kuldip Thusu

6. WARRANT REGISTER

6.1. SUBJECT
Warrant Register October 31, November 7, 14, 21, 25 & December 5, 2025 (KS)

RECOMMENDATION
Council to review and approve the Warrant Register as presented.

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

Ayes: Rachel Nerio-Guerrero, Maribel Reynosa, Benjamin Prado, Linda Launer
Absent: Kuldip Thusu

7. PUBLIC HEARING

7.1. SUBJECT
Development Impact Fee Annual Report for FY 2024/25 (GA)

RECOMMENDATION
Council to conduct a public hearing on the Fiscal Year 2024/25 Development Impact Fee Annual Report and file the report with the Office of the City Clerk.

Anna Santillan, Fiscal Analyst I presented the FY 2024/2025 Development Impact Fee Annual Report.

Mayor Nerio-Guerrero opened the Public Hearing.

Robert Cervantes approached the podium to ask for a copy of the report. Fiscal Analyst Santillan provided Cervantes with a hard copy.

Mayor Nerio-Guerrero closed the Public Hearing.

A motion was made by Council Member Launer, seconded by Council Member Reynosa, to file the report with the Office of the City Clerk.

Ayes: Rachel Nerio-Guerrero, Maribel Reynosa, Benjamin Prado, Linda Launer
Absent: Kuldip Thusu

7.2. SUBJECT
Public hearing for approval of a Tentative Subdivision Map to create 167 single-family residential lots on approximately 44 acres located north of Nebraska Avenue and east of Alta Avenue consisting of Assessor Parcel Numbers 013-050-072, 013-050-073, 013-050-074, and 013-050-013 (Ksch)

RECOMMENDATION
Council to conduct a public hearing and take the following action:

1. Adopt Resolution No. 2025-62 approving adoption of an environmental finding for the project; and,

2. Adopt Resolution No. 2025-63 approving a Tentative Subdivision Map to create 167 single-family residential lots.

Karl Schoettler, City Planner presented the tentative subdivision map for 167 single-family residential lots on approximately 44 acres north of Nebraska Avenue and East of Alta Avenue. Schoettler shared that the plans were approved by the Planning Commission on November 4, 2025.

Council Member Launer expressed concerns regarding the small lot sizes, the traffic on Nebraska Avenue, and the associated noise.

Council Member Reynosa inquired about who would be responsible for widening Nebraska Avenue. City Engineer Watts explained that impact fees could potentially cover some of the costs.

Council Member Launer asked if fees would be collected to improve Nebraska Park. City Manager Patlan responded that the builder could be requested to enhance Nebraska Park instead of constructing a new park within the subdivision.

Vice Mayor Prado would like to see larger lot sizes.

Mayor Nerio-Guerrero opened the Public Hearing.

Robert Cervantes approached the podium to comment on investment challenges.

Scott Harness approached the podium and advised that he represents the owners and shared that he supports the project.

Mayor Nerio-Guerrero closed the Public Hearing.

Mayro Nerio-Guerrero Reopened Public Hearing.

Robert Cervantes approached the podium to share his opinion on the lot size.

Mayor Nerio-Guerrero closed the Public Hearing.

A motion was made by Council Member Launer, seconded by Council Member Reynosa, to approve the adoption of Resolution No. 2025-62 approving the adoption of an environmental finding for the project.

Ayes: Rachel Nerio-Guerrero, Maribel Reynosa, Benjamin Prado, Linda Launer
Absent: Kuldip Thusu

A motion was made by Council Member Launer, seconded by Council Member Reynosa, to adopt Resolution 2025-63 approving a Tentative Subdivision Map to create 167 single-family residential lots with a minimum size of 6,500 square feet, with attention to traffic-calming measures and a minimum home size of 1,650 square feet.

Ayes: Rachel Nerio-Guerrero, Maribel Reynosa, Benjamin Prado, Linda Launer
Absent: Kuldip Thusu

8. DEPARTMENT REPORTS

8.1. SUBJECT
Award of Contract - 2025 Corridor Improvements Project (JW)

RECOMMENDATION
Council to award the contract for the 2025 Corridor Improvements Project to Don Berry Construction, Inc. in the amount of $4,296,501.60 and authorize the City Manager or designee to execute the contract documents.

Jason Watts, City Engineer reported that the contract for the 2025 Corridor Improvements Project received eight bid proposals. The lowest responsive base bid of $4,296,501.60 was received from Don Berry Construction Inc. Watts asks that the Council award the contract to Don Berry Construction Inc., for $4,296,501.60 plus the added alternates #1, 3, and 5.

A motion was made by Vice Mayor Prado, seconded by Council Member Launer, to award the contract for the 2025 Corridor Improvements Project to Don Berry

Construction Inc., in the amount of $4,296,501.60, and authorize the City Manager or designee to execute the contract documents.

Ayes: Rachel Nerio-Guerrero, Maribel Reynosa, Benjamin Prado, Linda Launer
Absent: Kuldip Thusu

8.2. SUBJECT
Review of Outside Agency Boards and Committees Appointments (MA)

RECOMMENDATION
Council to review current outside committee assignments and adjust appointments as necessary.

City Clerk/Human Resources Alaniz reviewed the current outside committee assignments.

Council Member Reynosa was appointed to the Alta Health Care District Committee.

Council Member Launer reported that the Kings Tulare Area Agency on Aging is no longer active.

Vice Mayor Prado was selected to be a secondary for the South San Joaquin Air Pollution Board.

9. MAYOR/COUNCIL REPORTS

The Council shared about community events and meetings they have attended.

10. CITY MANAGER COMMUNICAT IONS

City Manager Patlan shared details of the League of Cities Annual Holiday party, the City Employee Christmas Luncheon, and the Chamber's Round Table at the Rose Cafe.

11. CITY STAFF COMMUNICATIONS

Fire Chief Chastain gave an update on the staffing and the Firehouse remodel.

Police Chief Iriarte gave an update on staffing.

City Engineer Watts provided an update on construction on Alta Avenue, the Entertainment Plaza, and Empire Estates. Watts anticipates that Sierra will be open in a few weeks.

Public Works Director Avila gave a staffing update and shared that street lights on Nebraska will be installed next week.

Assistant City Manager James reported that he will be going on vacation.

Administrative Services Director Solis shared a recruitment update for the part-time billing clerk, and that staff is busy with the audit.

City Clerk/Human Resources Alaniz gave an update on Commission vacancies.

12. ADJOURNMENT

The meeting was adjourned at 8:12 p.m.

[MIN_SIGNATURES]

City Council Staff Report

Department: CITY MANAGER'S OFFICE January 13, 2026

To: Mayor and City Council

From: Maria Alaniz, City Clerk/HR Director

By:

Subject: Request for Excused Absence Council Member Kuldip Thusu (MA)

RECOMMENDATION:

Council to excuse the absence of Council Member Kuldip Thusu from the City Council meeting of December 9, 2025.

EXECUTIVE SUMMARY:

None.

OUTSTANDING ISSUES:

None.

DISCUSSION:

Council Member Kuldip Thusu was unable to attend the City Council meeting on December 9, 2025. Council Member Thusu requested that the City Council excuse his absence from the December 9, 2025 meeting.

FISCAL IMPACT:

None.

PUBLIC HEARING:

None required.

ATTACHMENTS:

None

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City Council Staff Report

Department: FIRE SERVICES | January 13, 2026

To: Mayor and City Council

From: Greg Chastain, Fire Chief

By:

Subject: Authorization to execute an agreement between the City of Dinuba and Dr. Thomas J. O' Laughlin, M.D. to serve as the Medical/Lab Director for the Dinuba Fire Department (GC)

RECOMMENDATION:

Council to authorize the City Manager to execute an agreement between the City of Dinuba and Dr. Thomas J. O' Laughlin, M.D. to serve as the Medical/Lab Director for the Dinuba Fire Department

EXECUTIVE SUMMARY:

The fire department is required, as an EMS provider, to have a medical/lab director to oversee medication and narcotics management. This role was previously filled on a voluntary basis by Dr. Greg Williams until he relocated out-of-state. After unsuccessful efforts to secure a local physician, the department identified Dr. O' Laughlin of the Fresno area to provide medical/lab director services. Dr. O' Laughlin will receive a $500 monthly stipend from the City, consistent with industry practice.

OUTSTANDING ISSUES:

None.

DISCUSSION:

As an Emergency Medical Services (EMS) provider, the Dinuba Fire Department is required to have a medical/lab director that oversees the ordering and distribution of narcotics and other medications. This is a position that had been held voluntarily by Dr. Greg Williams. Since Dr. Williams moved out-of-state, the department has been in search of a doctor that would be willing to take on this role. After discussions with local doctors were unsuccessful, the department located Dr. O' Laughlin, who is from the Fresno area and willing to take on the role of medical/lab director. Dr. O' Laughlin will receive a $500 monthly stipend from the City to oversee the fire department's medication program. It has become common practice to give medical/lab directors a stipend for their services, and $500 is less than the amount paid by other agencies.

The agreement has been reviewed and approved by the RMA. The agreement has been included herein as Attachment 'A'.

FISCAL IMPACT:

The annual cost of the agreement is $6000 and will be paid out of the Ambulance Fund.

PUBLIC HEARING:

None.

ATTACHMENTS:

1. Attachment 'A'

Medical/Lab Director Agreement

This agreement is entered into effective 2/1/2026 between the City of Dinuba, a municipal corporation organized and existing under the laws of the State of California, hereinafter referred to as the City, and Dr. THOMAS J. O'LAUGHLIN, M.D., a medical doctor and physician, duly licensed as such by the State of California, hereinafter referred to as DR. O'LAUGHLIN, an independent contractor.

1. RECITALS Whereas, City employs certain ambulance service workers and emergency medical technicians/ paramedics and, in connection with providing emergency medical service, requires the service of a licensed medical doctor and physician, such as DR. O'LAUGHLIN, to prescribe drugs, medications, narcotics, and controlled substances for use by emergency medical technicians/ paramedics employed by the City, in connection with providing emergency medical treatment under the supervision of the Central California Emergency Medical Services Agency or Base Hospital Physicians.
2. Whereas, DR. O'LAUGHLIN is a medical doctor licensed to practice in the State of California.
3. Whereas, City desires to appoint DR. O'LAUGHLIN as an independent contractor medical/lab director, and DR. O'LAUGHLIN desires to accept this appointment, on the terms and conditions set forth herein.

NOW, THEREFORE, City and Contractor, DR. O'LAUGHLIN, agree as follows:

4. DR. O'LAUGHLIN agrees to serve as the medical/lab director for the City. In this capacity, DR. O'LAUGHLIN shall oversee the purchase, storage and disposal of medical and pharmaceutical supplies ("Services") used by the City in connection with patients placed in the City's care. DR. O'LAUGHLIN duties under this agreement shall include, but may not be limited to, the following:

    a. Complete all necessary applications and orders to have medical and pharmaceutical supplies delivered to the City's principal place of business located at 496 E. Tulare Street, Dinuba California;
    b. Supervise the maintenance of all records relating to inventory accounting that may be required by a governmental agency;
    c. Maintain on file with the City, DR. O'LAUGHLIN current physician's license, DEA number, California driver's license number, and social security number, as may be required by law;
    d. Undertake all actions to ensure that the City is able to maintain an adequate inventory of all medical and pharmaceutical supplies to conduct its business affairs;
    e. Review of formal Quality Improvement cases involving the use of prescribed medications; and
    f. Assist and cooperate with the City in completing and executing all required documents for the necessary and proper licensing.

5. All costs incurred in securing medical and pharmaceutical supplies for the City

including regulatory costs, shall be borne entirely by the City.

6. City personnel, under DR. O'LAUGHLIN supervision, shall maintain all records relating to the inventory of controlled substances in accordance with all applicable federal, state and local laws and regulations, issued by the Drug Enforcement Administration, the Food and Drug Administration, Central California EMS Agency, and/ or any other regulatory body having jurisdiction over the matter.
7. DR. O'LAUGHLIN shall have the right, at all reasonable times, to enter upon the premises of the City to review any controlled substance inspections, medication inventory and supplies.
8. DR. O'LAUGHLIN shall be compensated at the rate of $500.00 per month, due no later than the tenth (10th) day of every month and delivered to the address shown in Section 17 of this agreement. This amount is being applied to cover services rendered under the terms of this agreement.
    a. During the term of this agreement, DR. O'LAUGHLIN shall maintain, at DR. O'LAUGHLIN'S own cost and expense, the following insurance placed with insurers admitted in the State of California and with an AM Best rating of A- VII or higher. Commercial General Liability insurance with coverage at least as broad as Insurance Services Office (ISO) form CG 00 01, in an amount not less than $1,000,000 per occurrence, $2,000,000 general aggregate, and $1,000,000 products and completed operations. The policy shall include a per project or per location general aggregate endorsement. If a per project/location endorsement is not available, the limit for the general aggregate shall be doubled. The policy(s) shall provide and be endorsed to include, the City, its officers, officials, employees, agents, and volunteers as additional insureds on ISO form CG 20 10 or CG 20 26 (or equivalent) for ongoing operations. The policy shall allow and be endorsed as primary and not seek contribution from the City's coverage. Coverage shall allow and be endorsed to include a waiver of subrogation in favor of the City and its officers, officials, employees, and agents.
9. DR. O'LAUGHLIN shall indemnify, defend and hold harmless City, its officials, officers, agents, employees and volunteers from any and all claims, damages or losses occurring or resulting from DR. O'LAUGHLIN's performance of services for the City under this Agreement.
10. Independent Contractor. It is understood that contractor DR. O'LAUGHLIN, in the performance of the Services, is acting as an independent contractor and not act as an agent or employee of the City. No benefits (including, but not limited to, CalPERS benefits) are bestowed on DR. O'LAUGHLIN besides the monetary compensation provided pursuant to this Agreement. DR. O'LAUGHLIN agrees that he will be responsible to pay all taxes and/or other contributions and/or payments to governmental agencies and/or any other necessary or required payment or expense, and that the City of Dinuba shall not be responsible for any such payments, contributions or expenses.
11. Confidentiality. All fire and ambulance related matters are considered confidential. DR. O'LAUGHLIN must not disclose to anyone without the express written consent of the City of Dinuba or by Court order any information that DR. O'LAUGHLIN may be privy to as a contractor under this Agreement.
12. DR. O'LAUGHLIN shall provide the City a copy of a current authority and/or license that allows for the practice of medicine in the State of California. Any change of status in that authority and/or license to practice medicine in the state of California must be reported to the City immediately, and in no event more than 24 hours after any change of status. DR. O'LAUGHLIN shall provide notice to the City of any disciplinary action initiated against him by The Medical Board of California, within 72 hours of his knowledge of the initiation of such action by The Medical Board of California.
13. DR. O'LAUGHLIN shall notify the City immediately if he is served with a subpoena in any matter

related to services for the City, and immediately provide a copy of the subpoena to the City. DR. O'LAUGHLIN shall cooperate with the City and attend court when required to testify regarding services he provided to the City under this Agreement.

14. DR. O'LAUGHLIN shall follow all applicable local, state, and federal laws.
15. This agreement shall remain in effect until terminated by either party upon ninety (90) days written notice to the other party.
16. Neither this agreement nor any duties or obligations under this agreement may be assigned by either party without first obtaining the prior written consent of the other.
17. Any and all notices required or permitted by this agreement to be served on either party hereto, shall be in writing and shall be deemed duly served when personally delivered to an authorized representative of the party to whom the notice is directed, or in lieu of such personal service when deposited in the United States mail, registered or certified mail, postage prepaid, addressed as follows:

City:	City of Dinuba Attention: Fire Chief 496 E. Tulare Street Dinuba, California 93618
DR O'LAUGHLIN:	Dr. Thomas J. O'Laughlin, MD 255 W. Bullard Avenue Suite 112 Clovis, CA. 93612

Either party may change its address for the purpose of this paragraph by giving written notice of such change to the other party in a manner provided herein.

18. If any provision of this agreement is held by a court of competent jurisdiction to be invalid, void or unenforceable, the remaining provisions with nevertheless continue in full force and effect.
19. This agreement shall be binding upon and shall inure to the benefits of heirs, executors, administrators, successors, and assigns of the parties hereto.

Luis Patlan, City Manager

_____

Date

Dr. Thomas J. O'Laughlin

Date 12/16/2025

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City Council Staff Report

Department: FIRE SERVICES | January 13, 2026

To: Mayor and City Council

From: Greg Chastain, Fire Chief

By:

Subject: Third Amendment to Health Management Associates Services Agreement and Cooperative Agreement (GC)

RECOMMENDATION:

Council approve the third amendment to the agreement between the cities of Dinuba, Kingsburg, Coalinga, Sanger, Selma and Health Management Associates regarding consulting services for the Voluntary Rate Range Program and the Public Provider Ground Emergency Medical Transportation Intergovernmental Transfer programs; and authorize the City Manager or designee to execute the agreement.

EXECUTIVE SUMMARY:

The City of Dinuba, along with the cities of Kingsburg, Selma, Sanger, and Coalinga have been utilizing the services of Health Management Associates to collect Intergovernmental Transfer funds from the federal government for ambulance transport services. This amendment to the agreement will extend and update the terms for Health Management Associates as consultant for member cities and cost sharing for their consulting services.

OUTSTANDING ISSUES:

None.

DISCUSSION:

The City of Dinuba participates in both the Voluntary Rate Range Program (VRRP) and Public Provider Ground Emergency Medical Transportation (PP-GEMT) Intergovernmental Transfer (IGT) programs to recover costs for ambulance transport services. Under the VRRP IGT program, the City of Dinuba is able to recover un-reimbursable charges for ambulance services from the Medicaid program. Under the PP-GEMT program, the City receives a rate add-on for Medi-Cal patients. Health Management Associates (HMA) provides services to handle the administration process for reimbursements from the state. The firm ensures that the process is diligently followed and deadlines are met in order to qualify for reimbursements.

The City of Dinuba is currently participating in a cooperative agreement with the cities of Kingsburg, Selma, Sanger, and Coalinga to contract consulting services with HMA Services for both VRRP and PP-GEMT IGT programs. The third amendment to the agreement extends the term of the agreement by another two years and increases the compensation rate consistent with the schedule of compensation shown in exhibit A(II) of the amendment. Billing rates will increase no more than five percent (5%) on January 1st of each year. A copy of the amendment with Health Management Associates is enclosed herein as Attachment 'A' and the original agreement is enclosed as Attachment 'B'.

FISCAL IMPACT:

Subject to the maximum Contract Sum set forth in Section 3(a) ($18,000 per city), the Consultant shall provide services to the Cities at the following hourly rates:

Consultant Classification	July 2025 Rate
Managing Principal	$525/hour
Principal	$515/hour
Physician Principal	$605/hour
Senior Consulting Actuary II	$555/hour
Associate Principal	$465/hour
Senior Consultant	$420/hour
Consultant I (Actuarial)	$320/hour
Senior Actuarial Analyst	$300/hour
Consultant	$290/hour
Research Assistants	$230/hour
Actuarial Analyst	$225/hour

PUBLIC HEARING:

ATTACHMENTS:

1. Attachment 'A'
2. Attachment 'B'

THIRD AMENDMENT TO
HEALTH MANAGEMENT ASSOCIATES SERVICES AGREEMENT
AND
COOPERATIVE AGREEMENT

This Third Amendment to Health Management Associates Services Agreement and Cooperative Agreement ("Amendment") is made and entered into effective June 30, 2025, by and between the CITY OF COALINGA, CITY OF DINUBA, CITY OF KINGSBURG, CITY OF SANGER, AND CITY OF SELMA (individually "City" and collectively "Cities"), and HEALTH MANAGEMENT ASSOCIATES, INC., a Michigan corporation ("Consultant"). The Cities and Consultant are sometimes collectively referred to herein as "Parties."

RECITALS

The City and Consultant are parties to a certain Health Management Associates Services Agreement and Cooperative Agreement ("Agreement") effective February 11, 2021. The original Agreement term is from June 30, 2021, to June 30, 2022.

WHEREAS, the City and Consultant have executed a First Amendment to Health Management Associates Services Agreement and Cooperative Agreement effective June 30, 2022 ("Amendment #1") which extended the term of the Agreement to June 30, 2023.

WHEREAS, the City and Consultant have executed a Second Amendment to Health Management Associates Services Agreement and Cooperative Agreement effective June 30, 2023 ("Amendment #2") which extended the term of the Agreement to June 30, 2025.

The parties wish to amend the Agreement as further stated herein.

AGREEMENT

A. The Parties amend Section 2. Commencement of Services; Term of Agreement and Renewal of the Agreement to extend the term of the Agreement from the Effective Date through June 30, 2027.

B. The Parties amend and replace in its entirety Exhibit A, Scope of Services and Schedule of Compensation, attached hereto and incorporated herein.

C. Except as amended herein, all other terms of the Agreement, as amended, remain in full force and effect.

D. This Third Amendment may be executed in counterparts, including by electronically transmitted signature such as by facsimile or email, such that the signatures may appear on separate signature pages. A copy or original, with all signatures appended together, shall be deemed a fully executed Agreement.

///

NOW, THEREFORE, the parties have executed this Third Amendment to Agreement on the date(s) set forth below.

HEALTH MANAGEMENT ASSOCIATES, INC.

By: _____

Title: _____

CITY OF SANGER

By: _____

Nathan Olson, City Manager

Date: _____

ATTEST:

By: _____

Lina Martinez, City Clerk

APPROVED AS TO FORM:

By: _____

Shannon Chaffin, City Attorney

CITY OF DINUBA

By: _____

Luis Patlan, City Manager

Date: _____

ATTEST:

By: _____

Maria Alaniz, City Clerk

APPROVED AS TO FORM:

By: _____

Chad Lew, City Attorney

CITY OF KINGSBURG

By: _____

Alexander Henderson, City Manager

Date: _____

ATTEST:

By: _____

Abigail Palsgaard, City Clerk

APPROVED AS TO FORM:

By:

_____

Michael J. Noland, City Attorney

CITY OF SELMA

By: _____

John Kunkel, Interim City Manager

Date: _____

ATTEST:

By: _____

Sara Carlson, City Clerk

APPROVED AS TO FORM:

By: _____

Neil Constanzo, City Attorney

Attachment: Exhibit A, Scope of Services and Schedule of Compensation

EXHIBIT A

SCOPE OF SERVICES AND SCHEDULE OF COMPENSATION

I. Services

Consultant shall respond to requests from the Cities or any City regarding participation in applicable Voluntary Rate Range Program (VRRP) and the Public Provider Ground Emergency Medical Transportation (PP-GEMT) Intergovernmental Transfers (IGT) programs administered within the Medi-Cal program by the California Department of Health Care Services (DHCS).

Voluntary Rate Range Program (VRRP)

Areas of assistance include but are not limited to:

a) Helping the Cities understand VRRP, the IGT process, and the documents used to transact an IGT in order to make informed decisions on whether to participate and if so, how to participate.

b) Contacting DHCS and the relevant Health Plans to participate in VRRP, calculating the value of the IGT and the dollar amounts involved at each step of the process and submitting Attachment Bs and Letters of Interest (LOIs) once DHCS is ready to receive them.

c) Consultant shall work with the DHCS on behalf of City, and the Cities to resolve any questions and troubleshoot issues that arise.

d) Consultant shall assist the Cities and their respective staff to ensure all documents are correctly prepared for participation in VRRP, and work with the Health Plans to meet DHCS timelines.

e) Consultant shall assist the Cities determining whether VRRP payment amounts are correct and support the District in resolving any payment issues with DHCS and the Health Plans, if required.

f) Consultant will monitor state and federal policies to assess any impacts to VRRP.

Public Provider Ground Emergency Medical Transportation Program (PP-GEMT)

Areas of assistance include but are not limited to:

a) Consultant shall provide subject matter expertise to support the District's understanding of PP-GEMT and the PP-GEMT IGT process.

b) Consultant shall provide the Cities with financial projections to estimate quarterly PP-GEMT IGT contributions, estimated payments from DHCs and the Health Plans, and potential impacts of PP-GEMT on future VRRP payments.

c) Consultant shall provide project management support to ensure timely submission of any DHCS required information for participation in PP-GEMT.

d) Consultant will monitor state and federal policies to assess any impacts to PP-GEMT and attend DHCS PP-GEMT trainings and information sessions.

e) Consultant shall coordinate and engage with DHCS to resolve any questions and troubleshoot issues, if required, which may include educating DHCS on potential cash flow issues and risks associated with PP-GEMT participation.

f) Consultant shall assist the Cities with the PP-GEMT IGT process, including any issues with the wiring of funds to DHCS.

g) Consultant shall provide the Cities with information regarding their quarterly PP-GEMT IGT contribution amounts, estimated payments from DHCS and the Health Plans, and net new funds from PP-GEMT.

h) Consultant shall assist the Cities determining whether PP-GEMT payment amounts are correct and support the District in resolving any payment issues with DHCS and the Health Plans, if required.

II. Schedule of Compensation

Subject to the maximum Contract Sum set forth in Section 3(a), Consultant shall provide services to the Cities at the following hourly rates or task amounts effective July 1, 2025:

Consultant Classification	**July 2025 Rate**
Managing Principal	$525/hour
Principal	$515/hour
Physician Principal	$605/hour
Senior Consulting Actuary II	$555/hour
Associate Principal	$465/hour
Senior Consultant	$420/hour
Consultant I (Actuarial)	$320/hour
Senior Actuarial Analyst	$300/hour
Consultant	$290/hour
Research Assistants	$230/hour
Actuarial Analyst	$225/hour

Thereafter, Consultant's billing rates will increase no more than five percent (5%) on January 1st of each year unless agreed otherwise in writing. Consultant agrees to notify the Cities of the amount of increase in rates no less than 30 days prior to the rate increase.

HEALTH MANAGEMENT ASSOCIATES SERVICES AGREEMENT
AND
COOPERATIVE AGREEMENT

This Health Management Associates Services Agreement and Cooperative Agreement ("Agreement") is entered into between the CITY OF COALINGA, CITY OF DINUBA, CITY OF KINGSBURG, CITY OF SANGER, AND CITY OF SELMA (individually "City" and collectively "Cities"), and HEALTH MANAGEMENT ASSOCIATES, INC., a Michigan corporation ("Consultant"). This Agreement shall be effective as of the date of the last City to sign, which shall occur after execution by Consultant ("Effective Date").

RECITALS

A. In order to ensure efficient use of public resources, the Cities have used an informal arrangement whereby services are provided by a consultant for participation in the Voluntary Rate Range Program (VRRP) and applicable Intergovernmental Transfer programs (IGTs) administered within the Medi-Cal program by the California Department of Health Care Services (DHCS). Under this arrangement the Cities have been reimbursing the City of Sanger for the individual City's portion of services provided by a consultant. With the transition of consultant service providers to a new consultant, the Cities desire to formalize the arrangement in this Agreement.

B. The City of Sanger has sought, by issuance of a Request for Proposals, the performance of the services defined and described in this Agreement and as more fully set forth in Exhibit "A" ("Services").

B. Consultant submitted a proposal for performing the requested Services and is engaged in the business of furnishing such Services as a consultant and hereby warrants and represents that it is qualified, licensed, and professionally capable of performing the Services called for in the Request for Proposals and this Agreement.

C. The City of Sanger has selected Consultant to perform the requested Services on the basis of Consultant's demonstrated competence and professional qualifications.

D. The City of Sanger desires to retain Consultant, which is acceptable to the other Cities, and Consultant desires to provide Cities with Services on the terms and conditions as set forth in this Agreement.

OPERATIVE PROVISIONS

NOW, THEREFORE, in consideration of the promises and mutual agreements herein, Cities and Consultant agree as follows:

AGREEMENT

1. Scope of Services. Consultant shall perform, to the satisfaction of the Cities in accordance with this Agreement, the Services described in the "Scope of Services and Schedule

of Compensation" set forth in Exhibit "A" hereto and incorporated by reference herein, and as may be revised by mutual agreement of the Parties. Consultant warrants that it is qualified to perform the Services under this Agreement. Consultant shall be familiar with and shall comply with all State and Federal laws and regulations applicable to the work to be performed under this Agreement.

2. Commencement of Services; Term of Agreement and Renewal. The term of this agreement shall begin on the Effective Date and shall continue in effect until June 30, 2022. The Agreement may be extended for an addition of one (1) year for up to and additional total of four (4) years with a written amendment to this Agreement signed by all the parties; however, any City may choose not to renew by providing written of nonrenewal to Consultant and the remaining Cities at least 30 calendar days before any renewal, and thereafter the Agreement shall only be renewed as to remaining Cities and Consultant if otherwise agreed to by Consultant and the City of Sanger. Consultant shall commence the Services upon City of Sanger's issuance of a written "Notice to Proceed" and shall continue with the Services until Consultant, as determined by City of Sanger, has satisfactorily performed and completed the Services, or until such time as the Agreement is terminated by either Consultant or the Cities in accordance with this Agreement, whichever is earlier.

(a) Community of Personnel. Consultant shall make every reasonable effort to maintain the stability and continuity of Consultant's staff and subcontractors assigned to perform the Services under this Agreement. Consultant shall notify the City of Sanger of any changes in Consultant's staff and subcontractors assigned to perform the Services under this Agreement.

(b) Additional Services. Consultant shall not be compensated for any services rendered in connection with its performance of this Agreement which are in addition to or outside of those set forth in this Agreement or listed in Exhibit "A," unless such additional services are authorized in advance and in writing by the City Manager of the City of Sanger after first having obtained approval from the other City Manager(s) from a majority of the Cities. Consultant shall be compensated for any such additional services in the amounts and in the manner agreed to by the City and Consultant.

3. Compensation for Services. Each City, through the City of Sanger consistent with the process described below, shall compensate Consultant for rendering the Services as follows:

(a) Subject to any limitations set forth in this Agreement, Consultant shall receive payment in the amounts specified within Exhibit "A" attached hereto and incorporated herein by reference, but not exceeding the maximum contract amount of Ninety-Thousand Dollars ($90,000) ("Contract Sum").

(b) Each month Consultant shall invoice the City of Sanger for all work performed and expenses incurred during the preceding month. The invoice shall detail charges by the following categories: labor (by subcategory), travel, materials, equipment, supplies, and sub-consultant contracts.

(c) The City of Sanger shall independently review each invoice submitted by the Consultant to determine whether the work performed and expenses incurred are in compliance with the provisions of this Agreement, and distribute the invoice to the remaining Cities for similar review. The invoiced amount shall be paid by the City of Sanger to Consultant within 30 calendar days unless

any City disputes any charges or expenses. If any charges or expenses are disputed, the City of Sanger shall pay the undisputed amount, and notify Consultant of the nature and amount of the disputed charge or expense. The Parties shall seek to resolve the disputed items(s) by mutual agreement.

(d) Each City shall be responsible for paying the City of Sanger for its share of the total invoice amount based on the total number of Cities who were participating in this Agreement at the time the work was performed or the expenses incurred. (Example: If there are five Cities participating in this Agreement during the relevant time period, then each City's payment obligation would be 1/5th of the total invoice amount.) Within 14 calendar days from the sending of the invoice by the City of Sanger to the other Cities for review, each City shall provide any comments it may have regarding whether the work performed and expenses incurred are in compliance with the provisions of this Agreement to the City of Sanger. Failure to provide a timely response contesting either the work performed or expenses incurred may be treated by the City of Sanger as those invoice items not being contested or undisputed. The City of Sanger shall then invoice each City for its share of the total invoice amount submitted by the Consultant. Each City shall then pay the City of Sanger within 30 calendar days. Amounts failed to be timely paid by any City shall accrue interest at three percent per annum payable to the City of Sanger.

4. Independent Contractor Status. Consultant and its subcontractors shall perform the Services as independent contractors and not as officers, employees, agents or volunteers of the Cities. Nothing contained in this Agreement shall be deemed to create any contractual relationship between the Cities and Consultant's employees or subcontractors, nor shall anything contained in this Agreement be deemed to give any third party, including but not limited to Consultant's employees or subcontractors, any claim or right of action against the Cities.

5. Standard of Care. Consultant represents and warrants that it has the qualifications, experience and facilities necessary to properly perform the services required under this Agreement in a thorough, competent and professional manner. Consultant shall at all times faithfully, competently and to the best of its ability, experience and talent, perform all services described herein. In meeting its obligations under this Agreement, Consultant shall employ, at a minimum, generally accepted standards and practices utilized by persons engaged in providing services similar to those required of Consultant under this Agreement. Consultant represents that to the extent Consultant utilizes subcontractors, such subcontractors are, and will be, qualified in their fields. Consultant also expressly represents that both Consultant and its subcontractors, if any, are now, and will be throughout their performance of the Services under this Agreement, properly licensed or otherwise qualified and authorized to perform the Services required and contemplated by this Agreement. Consultant and its subcontractors, if any, shall utilize the standard of care and skill customarily exercised by members of their profession, shall use reasonable diligence and best judgment while performing the Services, and shall comply with and keep themselves informed of all applicable laws and regulations.

6. Identity of Subcontractors and Sub-Consultants. Consultant shall, before commencing any work under this Agreement, provide to the City of Sanger in writing: (a) the identity of all subcontractors and sub-consultants (collectively referred to as "subcontractors"), if any, Consultant intends to utilize in Consultant's performance of this Agreement; and (b) a detailed description of the full scope of work to be provided by such subcontractors. Consultant shall only employ subcontractors pre-approved by City of Sanger and in no event shall Consultant replace

an approved subcontractor without the advance written permission of City of Sanger, with the understanding that City of Sanger's permission will not be unreasonably withheld. Notwithstanding any other provisions in this Agreement, Consultant shall be liable to the Cities for the performance of Consultant's subcontractors.

7. Subcontractor Provisions. Consultant shall include in its written agreements with its subcontractors, if any, provisions which: (a) impose upon the subcontractors the obligation to provide to the Cities the same insurance and indemnity obligations that Consultant owes to the Cities; (b) make clear that the Cities intend to rely upon the reports, opinions, conclusions and other work product prepared and performed by subcontractors for Consultant; and (c) entitle the Cities to impose upon subcontractors the assignment rights found elsewhere in this Agreement.

8. Power to Act on Behalf of City. Consultant shall not have any right, power, or authority to create any obligation, express or implied, or make representations on behalf of any City except as may be expressly authorized in advance in writing from time to time by that City and then only to the extent of such authorization.

9. Record Keeping; Reports. Consultant shall keep complete records showing the type of Services performed. Consultant shall be responsible and shall require its subcontractors to keep similar records. Each City shall be given reasonable access to the records of Consultant and its subcontractors relating to that City for inspection and audit purposes. Consultant shall provide each City with a working draft of all reports and five (5) copies of all final reports prepared by Consultant under this Agreement for that City.

10. Ownership and Inspection of Documents. All data, tests, reports, documents, conclusions, opinions, recommendations and other work product generated by or produced for Consultant or its subcontractors in connection with the Services, regardless of the medium, including physical drawings and materials recorded on computer discs ("Work Product"), shall be and remain the property of the City for whom the work was performed. That City shall have the right to use, copy, modify, and reuse the Work Product as it sees fit. Upon any City's request, Consultant shall make available for inspection and copying all such Work Product and all Work Product shall be turned over to the City promptly at City's request or upon termination of this Agreement as to that City, whichever occurs first. Consultant shall not release any Work Product to third parties without prior written approval of the City Manager of the City for which the Services were provided. The City Manager for the City of Sanger may require the release of any Work Product by Consultant, and may use the same, without restriction. This obligation shall survive termination of this Agreement and shall survive for four (4) years from the date of expiration or termination of this Agreement.

11. Confidentiality. All data, reports, conclusions, opinions, recommendations and other work product prepared and performed by and on behalf of Consultant in connection with the Services performed pursuant to this Agreement shall be kept confidential and shall be disclosed only to the Cities or any City, unless otherwise provided by law or expressly authorized by the Cities or any City. Consultant shall not disclose or permit the disclosure of any confidential information acquired during performance of the Services, except to its agents, employees, affiliates, and subcontractors who need such confidential information in order to properly perform

their duties relative to this Agreement. Consultant shall also require its subcontractors to be bound to these confidentiality provisions.

12. City Name and Logo. Consultant shall not use any City's name or insignia, photographs relating to projects for which Consultant's services are rendered, or any publicity pertaining to the Consultant's services under this Agreement in any magazine, trade paper, newspaper, television or radio production or other similar medium without the prior written consent of that City.

13. Conflicts of Interest. Consultant warrants that neither Consultant nor any of its employees have an interest, present or contemplated, in the Services. Consultant further warrants that neither Consultant nor any of its employees have real property, business interests or income that will be affected by the Services. Consultant covenants that no person having any such interest, whether an employee or subcontractor shall perform the Services under this Agreement. During the performance of the Services, Consultant shall not employ or retain the services of any person who is employed by the Cities or a member of any City Board or Commission. The Cities understand and acknowledges that Consultant may, as of the date of execution of this Agreement, be independently involved in the performance of similar for other governmental agencies and private parties. Consultant is unaware of any stated position of the Cities relative to such projects. Any future position of a City on such projects shall not be considered a conflict of interest for purposes of this section. Each City understands and acknowledges that Consultant may, perform similar services for other governmental agencies and private parties under this Agreement, and any such service shall not be considered a conflict of interest for purposes of this section.

14. Non-liability of Officers and Employees. No officer or employee of any City shall be personally liable to Consultant, or any successors in interest, in the event of a default or breach by that City for any amount which may become due Consultant or its successor, or for any breach of any obligation under the terms of this Agreement.

15. Cities' Right to Employ Other Consultants. This Agreement is non-exclusive with Consultant. The Cities reserves their right to employ other consultants in connection with the Services.

16. Termination of Agreement. This Agreement shall terminate upon completion of the Services, or earlier pursuant to the following.

a. Termination: Without Cause. This Agreement may be terminated by the City of Sanger or Consultant at its discretion upon thirty (30) days prior written notice to the other party and the remaining Cities.

b. Termination by City of Sanger or Consultant: For Cause. Either the Consultant or City of Sanger may terminate this Agreement upon twenty (20) days prior written notice to the other party of a material breach, and a failure to cure within that time period.

c. Compensation to Consultant Upon Termination. In the event termination is

not due to fault attributable to Consultant and provided all other conditions for payment have been met, Consultant shall be paid compensation for services performed prior to notice of termination. As to any phase partially performed but for which the applicable portion of Consultant's compensation has not become due, Consultant shall be paid the reasonable value of its services provided. However, in no event shall such payment when added to any other payment due under the applicable part of the work exceed the total compensation of such part as specified in Section 3 herein. In the event of termination due to Consultant's failure to perform in accordance with the terms of this Agreement through no fault of the Cities, the Cities (through the City of Sanger) may withhold an amount that would otherwise be payable as an offset to Cities' damages caused by such failure.

d. Effect of Termination. Upon receipt of a termination notice (or completion of this Agreement), Consultant shall: (i) promptly discontinue all Services affected (unless the notice directs otherwise); and (ii) deliver or otherwise make available to any remaining participating Cities, without additional compensation, all data, documents, procedures, reports, estimates, summaries, and such other information and materials as may have been accumulated by the Consultant in performing this Agreement, whether completed or in process. Following the termination of this Agreement for any reason whatsoever, the Cities shall have the right to utilize such information and other documents, or any other works of authorship fixed in any tangible medium of expression, including but not limited to physical drawings, data magnetically or otherwise recorded on computer disks, or other writings prepared or caused to be prepared under this Agreement by Consultant. Consultant may not refuse to provide such writings or materials for any reason whatsoever.

17. Insurance. Consultant shall obtain and maintain in full force and effect during the term of this Agreement the insurance policies set forth in Exhibit "B" attached hereto and incorporated herein by this reference as to each City. All insurance policies shall be subject to City of Sanger approval as to form and content. These requirements are subject to amendment or waiver if so approved in writing by the City Manager. Consultant shall provide the City of Sanger with copies of required certificates of insurance upon request.

18. Indemnity and Defense. Consultant hereby agrees to indemnify, defend and hold the Cities and each of them, their officials, officers, employees, agents, and volunteers harmless from and against all claims, demands, causes of action, actions, damages, losses, expenses, and other liabilities, (including without limitation reasonable attorney fees and costs of litigation) of every nature arising out of the acts, errors, or omissions constituting negligence, gross negligence, willful misconduct or fraud of Consultant or its subcontractors relating to the performance of Services described herein. Consultant's duty to defend and indemnify the Cities shall not extend to injuries or damages that are the result of the Cities' sole negligence or willful misconduct.

Consultant's duty to defend shall immediately arise when a claim is asserted and/or a lawsuit is initiated against the Cities or any City arising out of or occurring in connection with the acts, errors, or omissions constituting negligence, gross negligence, fraud or willful misconduct of Consultant or its subcontractors relating to the performance of Services described herein and regardless of whether others may owe the Cities or any City a duty of defense and/or indemnity. Consultant and Cities agree that said indemnity and defense obligations shall survive the expiration

or termination of this Agreement for any items specified herein that arose or occurred during the term of this Agreement for a period of two (2) years.

In no event shall any Party's total liability under this Agreement exceed two hundred thousand dollars ($200,000). Furthermore, in no event shall any Party be liable to the other for indirect, consequential, special or liquidated damages.

19. Assignment. Neither this Agreement nor any duties or obligations hereunder shall be assignable by Consultant without the prior written consent of City of Sanger. In the event of an assignment to which the City of Sanger has consented, the assignee shall agree in writing to personally assume and perform the covenants, obligations, and agreements herein contained. In addition, Consultant shall not assign the payment of any monies due Consultant from any City under the terms of this Agreement to any other individual, corporation or entity. The Cities retain the right to pay any and all monies due Consultant directly to Consultant.

20. Form and Service of Notices. All notices required or permitted to be given under this Agreement shall be in writing and shall be personally delivered, or sent by certified mail, postage prepaid and return receipt requested, addressed as follows:

To Cities:

Tim Chapa
City Manager
City of Sanger
1700 Seventh Street
Sanger, CA 93657

To Consultant:

Jeffrey M. DeVries,
Contract Director
Health Management Associates, Inc.
120 N. Washington Square, Suite 705
Lansing, MI 48933

To an individual City:

City of Sanger:
Tim Chapa, City Manager
City of Sanger
1700 Seventh Street
Sanger, CA 93657

City of Coalinga:
Marissa Trejo, City Manager
City of Coalinga
155 West Durian
Coalinga, CA 93210

City of Kingsburg:
Alexander Henderson, City Manager
City of Kingsburg
1401 Draper St
Kingsburg, CA 93631

City of Dinuba:
Luis Patlan, City Manager
City of Dinuba
405 E. El Monte Way
Dinuba, CA 93618

City of Selma:
Teresa Gallavan, City Manager
City of Selma
1710 Tucker St
Selma, CA 93662

Notice shall be deemed effective on the date personally delivered or transmitted by facsimile, or if mailed, three (3) days after deposit of the same in the custody of the United States Postal Service.

21. Entire Agreement. This Agreement, including the attachments, represents the entire Agreement between Cities and Consultant and supersedes all prior negotiations, representations or agreements, either written or oral with respect to the subject matter herein. This Agreement may be amended only by written instrument signed by both Cities and Consultant.

22. Successors and Assigns. This Agreement shall be binding upon and shall inure to the benefit of the parties hereto and their respective successors and assigns.

23. Authority. The signatories to this Agreement warrant and represent that they have the legal right, power, and authority to execute this Agreement and bind their respective entities.

24. Severability. In the event any term or provision of this Agreement is declared to be invalid or illegal for any reason, this Agreement will remain in full force and effect and will be interpreted as though such invalid or illegal provision were not a part of this Agreement. The remaining provisions will be construed to preserve the intent and purpose of this Agreement and the Parties will negotiate in good faith to modify any invalidated provisions to preserve each Party's anticipated benefits.

25. Applicable Law and Interpretation and Venue. This Agreement shall be interpreted in accordance with the laws of the State of California. The language of all parts of this Agreement shall, in all cases, be construed as a whole, according to its fair meaning, and not strictly for or against either party. This Agreement is entered into by City and Consultant in the County of Fresno, California. Consultant shall perform the Services required under this Agreement primarily in the County of Fresno, California, as well Tulare County, California. Thus, in the event of litigation, the Parties agree venue shall only lie with the appropriate state or federal court in Fresno County.

26. Attorney's Fees. If any Party is required to commence any proceeding or legal action to enforce or interpret any term, covenant, or condition of this Agreement, the prevailing party in such proceeding or action shall be entitled to recover from the other party its reasonable attorneys' fees and legal expenses.

27. Amendments and Waiver. This Agreement shall not be modified or amended in any way, and no provision shall be waived, except in writing signed by the Parties hereto. No waiver of any provision of this Agreement shall be deemed, or shall constitute, a waiver of any other provision, whether or not similar, nor shall any such waiver constitute a continuing or subsequent waiver of the same provision. Failure of any Party to enforce any provision of this Agreement shall not constitute a waiver of the right to compel enforcement of the remaining provisions of this Agreement.

28. Third Party Beneficiaries. Nothing in this Agreement shall be construed to confer any rights upon any party not a signatory to this Agreement.

29. Execution in Counterparts. This Agreement may be executed in counterparts, including by electronically transmitted signature such as by facsimile or email, such that the signatures may appear on separate signature pages. A copy or an original, with all signatures appended together, shall be deemed a fully executed Agreement.

30. Non-Discrimination. Consultant shall not discriminate on the basis of any protected class under federal or State law in the provision of the Services or with respect to any Consultant employees or applicants for employment. Consultant shall ensure that any subcontractors are bound to this provision. A protected class, includes, but is not necessarily limited to race, color, national origin, ancestry, religion, age, sex, sexual orientation, marital status, and disability.

31. Compliance with All Laws. In providing the services required under this Agreement, Consultant shall at all times comply with all applicable laws of the United States, the State of California, and with all applicable regulations promulgated by federal, state, regional, or local administrative and regulatory agencies, now in force and as they may be enacted, issued, or amended during the term of this Agreement.

NOW, THEREFORE, the Cities and Consultant have executed this Agreement on the date(s) set forth below.

HEALTH MANAGEMENT ASSOCIATES, INC.

By:_____
Kelly Johnson, Vice President

Date: _____

CITY OF SANGER

By: _____
Tim Chapa, City Manager

Date: _____

APPROVED AS TO FORM

_____
Hilda Cantu Montoy, City Attorney

[Signatures continued on next page]

CITY OF COALINGA

By:_____
Marissa Trejo, City Manager

Date: _____

APPROVED AS TO FORM

_____
, City Attorney

CITY OF KINGSBURG

By: _____
Alexander Henderson, City Manager

Date: _____

APPROVED AS TO FORM

_____
, City Attorney

CITY OF DINUBA

By:_____
Luis Patlan, City Manager

Date: _____

APPROVED AS TO FORM

_____
, City Attorney

CITY OF SELMA

By: _____
Teresa Gallavan, City Manager

Date: _____

APPROVED AS TO FORM

_____
, City Attorney

Attachments:

Exhibit A: Scope of Services and Schedule of Compensation

Exhibit B: Insurance

EXHIBIT A

SCOPE OF SERVICES AND SCHEDULE OF COMPENSATION

I. Services

Consultant shall respond to requests from the Cities or any City regarding participation in the Voluntary Rate Range Program (VRRP) and applicable Intergovernmental Transfer programs (IGTs) administered within the Medi-Cal program by the California Department of Health Care Services (DHCS). Areas of assistance include but are not limited to:

(a) Helping the Cities understand VRRP, the IGT process, and the documents used to transact an IGT in order to make informed decisions on whether to participate in VRRP and if so, how to participate.

(b) Contacting DHCS and the relevant Health Plans to participate in VRRP, calculating the value of the IGT and the dollar amounts involved at each step of the process, and submitting Attachment B's and Letters of Interest once DHCS is ready to receive them.

(c) Consultant shall work with DHCS on behalf of City, and the Cities to resolve any questions and troubleshoot issues that arise.

(d) Consultant shall assist the Cities and their respective staff to ensure all documents are correctly prepared for participation in the IGT program, and work with the relevant Health Plans to meet the DHCS timelines.

II. Schedule of Compensation

Subject to the maximum Contract Sum set forth in Section 3(a), Consultant shall provide services to Cities at the following hourly rates or task amounts:

(a) The Cities will pay Consultant $295.00 an hour for its work under this Agreement.

EXHIBIT B

INSURANCE

A. Insurance Requirements

i. Consultant shall maintain commercial general liability insurance with coverage at least as broad as Insurance Services Office form CG 00 01, in an amount not less than two million dollars ($2,000,000) per occurrence for bodily injury, personal injury, and property damage, including without limitation, blanket contractual liability. If a general aggregate limit applies, either the general aggregate limit shall apply separately to this project/location or the general aggregate limit shall be twice the required occurrence limit. Consultant's general liability policies shall be endorsed using Insurance Services Office form CG 20 10 (or equivalent) to provide that each City and its officers, officials, employees, and agents shall be additional insureds under such policies. For construction projects, an endorsement providing completed operations coverage for the additional insured, ISO form CG 20 37 (or equivalent), is also required.

ii. Any failure to comply with reporting provisions of the policies by Consultant shall not affect coverage provided for each City.

iii. Coverage shall state that Consultant insurance shall apply separately to each insured against whom claim is made or suit is brought, except with respects to the limits of the insurer's liability.

iv. Coverage shall contain a waiver of subrogation in favor of each City.

B. Business Automobile Liability

i. Consultant shall provide auto liability coverage for owned, non-owned, and hired autos using ISP Business Auto Coverage form CA 00 01 (or equivalent) with a limit of no less than two million dollars ($2,000,000) per accident.

C. Workers' Compensation and Employers' Liability

i. Consultant shall maintain Workers' Compensation Insurance (Statutory Limits) and Employers' Liability Insurance with limits of at least one million dollars ($1,000,000). Consultant shall submit to each City, along with the certificate of insurance, a waiver of subrogation endorsement in favor of each City, its officers, agents, employees, and volunteers.

D. All Coverages

i. Each insurance policy required by the agreement shall be endorsed to state that coverage shall not be suspended, voided, cancelled, or reduced in limits except after thirty (30) days' prior written notice has been given to the City, except that ten (10) days' prior written notice shall apply in the event of cancellation for nonpayment of premium.

ii. All self-insurance, self-insured retentions, and deductibles must be declared and approved by each City with regarding to that City's coverage.

iii. Evidence of Insurance – Prior to commencement of work, the Consultant shall furnish each City with certificates, additional insured endorsements, and waivers of subrogation evidencing compliance with the insurance requirements above. The Consultant must agree to provide complete, certified copies of all required insurance policies of requested by each City regarding that City's coverage.

iv. Acceptability of Insurers – Insurance shall be placed with insurers admitted in the State of California with an AM Best rating of A- VII or higher.

City Council Staff Report

Department: ADMINISTRATIVE SERVICES

January 13, 2026

To: Mayor and City Council

From: Karina Solis, Administrative Services Director

By: Karina Solis, Administrative Services Director

Subject: Resolution No. 2026-01 Amending and Adopting the Purchasing Policy and Procedure Manual (KS)

RECOMMENDATION:

Council to adopt the amended Purchasing Policy and Procedure Manual to help comply with the post-consumer recycled content paper product requirements required by SB 1383.

EXECUTIVE SUMMARY:

Senate Bill (SB) 1383 requires jurisdictions to purchase recycled-content paper products that are recyclable. This builds upon existing laws to purchase products that contain minimum recycled content and adds requirements on product recyclability and recordkeeping. The proposed changes to the Purchasing Policy and Procedure Manual address the requirements of SB 1383 for City departments to purchase and keep records that paper products contain post-consumer recycled content and are recyclable.

OUTSTANDING ISSUES:

None.

DISCUSSION:

SB 1383 (Lara, Chapter 395, Statutes of 2016), signed into law in 2016 by Governor Edmund Brown, Jr., was enacted to reduce environmental impacts caused by the release of methane emissions from organic materials decomposing in landfills beginning January 1, 2022. As part of the regulations, SB 1383 requires jurisdictions (cities, counties, cities and counties, and special districts that provide solid waste collection services) to purchase recycled-content paper products that are recyclable. Under existing law (PCC Sections 22150-22154), jurisdictions are required to purchase paper products and printing and writing papers that contain recycled content per Public Contract Code 12209:

Printing and writing paper shall consist of at least 30%, by fiber weight, post-consumer fiber;
Other paper products, specified below, are required to meet the following percentages by fiber weight, post-consumer recycled content fiber:

Toilet paper shall consist of at least 45%;
Paper towels shall consist of at least 40%;
Facial tissue shall consist of at least 10%;
Toilet seat covers shall consist of at least 20%;
General purpose paper wipers shall consist of at least 40%; and Food serviceware, including but not limited to, napkins, plates, bowls, food trays, takeout boxes, placemats, etc. shall consist of at least 40%.

These minimum post-consumer recycled content fiber requirements are required when the product is available at no greater cost than non-recycled products and the fitness and quality are equal to non-recycled products.

The City's purchasing policy establishes guidelines for the purchase of environmentally preferable products and services. The proposed Purchasing Policy and Procedure Manual will require purchases of post-consumer recycled content paper and maintenance of records of those purchases to comply with the requirements of SB 1383. Approval of the proposed policy will codify the requirements for procurement of environmentally friendly paper products. The proposed Manual update also includes language to provide flexibility for the City in meeting its annual procurement target of recovered organic waste products, another requirement of SB 1383, through compost and mulch.

FISCAL IMPACT:

There is no fiscal impact for this recommended action.

PUBLIC HEARING:

None.

ATTACHMENTS:

1. A. Resolution No. 2026-01 Approving Purchasing Policy; Exhibit '1' Purchasing Policy

Attachment ‘A’

RESOLUTION 2026-01

A RESOLUTION OF THE COUNCIL OF THE CITY OF DINUBA AMENDING AND ADOPTING THE PURCHASING POLICY AND PROCEDURE MANUAL

WHEREAS, the City Council recognizes the importance of establishing a comprehensive policy that encourages the use and procurement of environmentally preferable products and services; and

WHEREAS, an addendum to the purchasing policy was executed on October 22, 2024 to give guidance for the procurement of services and assets; and

WHEREAS, the City Council believes it is in the best interest of the City to have a policy in place to ensure compliance with Senate Bill (SB) 1383; and

WHEREAS, SB 1383 and implementing regulations contained in Title 14 of the California Code of Regulations, requires jurisdictions to procure recycled-content paper products and recovered organic waste products and to maintain documentation demonstrating compliance; and

WHEREAS, the City has prepared a revised Purchasing Policy and Procedure Manual that updates purchasing standards, procedures and environmental procurement requirements for environmentally preferable products and services to ensure compliance with SB 1383 and federal regulations; and

WHEREAS, adoption of the revised Purchasing Policy and Procedure Manual will ensure the City’s purchasing practices remain current and compliant with state regulations.

NOW, THEREFORE, BE IT RESOLVED, the Dinuba City Council hereby resolves that the amended Purchasing Policy and Procedure Manual (Exhibit“1”) is hereby adopted.

PASSED, APPROVED AND ADOPTED this 13th day of January 2026, at a regular meeting of the Dinuba City Council by the following vote:

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

_____
Mayor

ATTEST:

_____
City Clerk

CITY OF DINUBA
PURCHASING POLICY AND PROCEDURE MANUAL

A. PURPOSE AND SCOPE

The purpose of this Purchasing Policy for the City of Dinuba, California, is to provide guidelines and procedures for the purchase of supplies and equipment, to secure for the City supplies and equipment at the lowest possible cost commensurate with the quality needed, to exercise positive financial control over purchases, to clearly define authority in purchasing decisions, and prioritizes environmentally preferable products with high recyclability and recycled content, consistent with SB 1383 and other applicable laws. The City Manager is empowered to make all purchases and award all contracts not in excess of $35,000 (as adjusted herein) but may delegate the responsibility. All City Department Directors will be responsible for following the correct applicable purchasing procedures and to comply with State requirements as contained in 14 CCR Division 7, Chapter 12, Article 12 (SB 1383 procurement regulations) to purchase Recycled-Content Paper Products and Recycled-Content Printing and Writing Paper.

B. ETHICS

City employment in a purchasing or material management position is a public trust and requires all such employees to maintain a special awareness of that trust. Each employee must avoid a conflict or appearance of a conflict between their public employment and their private lives. They must avoid any action, whether or not specifically prohibited by this or other instruction or law, which results in or can reasonably be expected to create the appearance of:

1. Using public office for private gain;
2. Giving preferential treatment to any person or entity;
3. Purchasing items at the City's discounted price for personal use;
4. Impeding City efficiency or economy;
5. Making a City decision outside official channels; or
6. Adversely affecting the confidence of the public in the integrity of City government.

C. CONFLICT OF INTEREST

When a city employee or manager is involved in a procurement activity by inviting or evaluating offers from a supplier or contractor with whom he or she has some pecuniary or personal interest or personal bias against, he or she is obliged to declare that interest or bias to the City Manager and distance himself or herself from any further involvement in that negotiation. Pecuniary interests include the form of shareholdings, partnerships, or offering some form of financial support to that supplier. Personal interests include the involvement of immediate family in the supplier's operation either as shareholders or employees.

Purchasing supplies, materials or services by using the City and/or any of the City's credit accounts as a means of obtaining a discounted price for personal gain is strictly prohibited.

D. DEFINITIONS

1. “Compost” (SB 1383 Eligible) means the product resulting from the controlled biological decomposition of organic solid wastes that are source separated from the municipal solid waste stream of which are separated at a centralized facility or as otherwise defined in 14 CCR Section 17896.2(a)(4).
2. “Direct Service Provider” means a person, company, agency, contractor, or other entity that provides a service or services to the City through a contractual or other written agreement or as otherwise defined in 14 CCR Section 18982(a)(17).
3. “Organic Waste” means solid waste containing material originated from living organisms and their metabolic waste products including, but not limited to, food, yard trimmings, organic textiles and carpets, lumber, wood, Paper Products, Printing and Writing Paper, manure, biosolids, digestate, and sludges, or as otherwise defined in 14 CCR Section 18982(a)(46). Biosolids and digestate are as defined in 14 CCR Section 18982(a)(4) and 14 CCR Section

18982(a)(16.5), respectively.

4. “Paper Products” include, but are not limited to, paper janitorial supplies, cartons, wrapping, packaging, file folders, hanging files, corrugated boxes, tissue, and toweling; or as otherwise defined in 14 CCR Section 18982(a)(51).
5. Post-Consumer Recovered Material - A finished material which would normally be disposed of as a solid waste, having reached its intended end-use and completed its life-cycle as a consumer item, and does not include manufacturing or converting wastes.
6. Pre-Consumer Recovered Material - Material or by-products generated after the manufacture of a product is completed but before the product reaches the end-use consumer. Pre-consumer material does not include mill and manufacturing trim, scrap, or broke which is generated at a manufacturing site and commonly reused on-site in the same or another manufacturing process.
7. “Printing and Writing Papers” include, but are not limited to, copy, xerographic, watermark, cotton fiber, offset, forms, computer printout paper, white wove envelopes, manila envelopes, book paper, note pads, writing tablets, newsprint, reports, magazines, and publications; or as otherwise defined in 14 CCR Section 18982(a)(54).
8. “Procurement of Recovered Organic Waste Products” shall mean purchase or acquisition of (e.g., free delivery or free distribution from a hauler or other entity via a written agreement or contract) Organic Waste Products and end use by the City. The City’s Annual Recovered Organic Waste Product Procurement Target can be fulfilled directly by the City or by Direct Service Providers through written contracts or agreements for Procurement of Recovered Organic Waste Products at the City’s behest.
9. “Recordkeeping” means the system established by the City Manager or their designee used to track procurement and maintain records that includes Recovered Organic Waste Product procurement efforts by the City.
10. “Recordkeeping Designee” means the public employee appointed by the City Manager or their designee to track procurement and maintain records of Recovered Organic Waste Product procurement efforts for the City and others, as applicable.
11. “Recovered Organic Waste Products” means products made from California, landfill-diverted recovered Organic Waste, processed at a permitted or otherwise authorized operation or facility, or as otherwise defined in 14 CCR Section 18982(a)(60). Products that can be used to meet the Annual Recovered Organic Waste Product Procurement Target shall include Compost, SB 1383 Eligible Mulch, Renewable Gas from an in-vessel digestion facility, and Electricity Procured from Biomass Conversion as described herein and provided that such products meet requirements of 14 CCR, Division 7, Chapter 12, Article 12.
12. “Recyclable Product” means a product which, after its intended end use, can demonstrably be diverted from the City’s solid waste stream for use as a raw material in the manufacture of another product, and that the paper products and printing and writing paper offered or sold to the City are eligible to be labeled with an unqualified recyclable label as defined in 16 Code of Federal Regulations Section 260.12 (2013).
13. “Recycled Content” means the percentage of Recovered Material, including pre-consumer and post-consumer materials, in a product.
14. “Recycled Content Paper Products and Recycled Content Printing and Writing Paper” means such products that consist of at least thirty percent (30%) recycled materials (or as otherwise defined by product type under the Public Contract Code), by fiber weight, post-consumer fiber, or as much as one hundred percent (100%) post-consumer fiber by fiber weight, consistent with the requirements of Sections 22150 to 22154 and Sections 12200 and 12209 of the Public Contract Code, and as amended
15. RFP - Request for Proposals - An RFP may be used to request proposals from qualified bidders to provide a professional service or product to the City. An RFP may contain an understanding of the scope of work to be performed, background and qualifications of the firm submitting the proposal, listing of licenses and qualifications, biographical sketches of the key employees, and the costs proposed.
16. RFQ - Requests for Qualifications - An RFQ may be used to establish an approved list of specialists. An RFQ will request the specialists to submit details of their qualifications, licensure, staffing of their agencies, and possibly references.

17. “SB 1383” means Senate Bill 1383 approved by the Governor on September 19, 2016, which establishes methane emissions reduction targets in a statewide effort to reduce emissions of short-lived climate pollutants, as amended, supplemented, superseded, and replaced.
18. “SB 1383 Eligible Compost” means the product resulting from the controlled biological decomposition of organic solid wastes that is produced at an approved facility and in such a way that makes it eligible to meet the Annual Recovered Organic Waste Product Procurement Target, as defined by CalRecycle.
19. “SB 1383 Eligible Mulch” means mulch eligible to meet the Annual Recovered Organic Waste Product Procurement Target, pursuant to 14 CCR Chapter 12 of Division 7. This SB 1383 Eligible Mulch shall meet the following conditions for the duration of the applicable procurement compliance year, as specified by 14 CCR Section 18993.1(f)(4), produced at one of the following facilities:
    a. A compostable material handling operation or facility as defined in 14 CCR Section 17852(a)(12), that is permitted or authorized under 14 CCR Division 7, other than a chipping and grinding operation or facility as defined in 14 CCR Section 17852(a)(10).
    b. A transfer/processing facility or transfer/processing operation as defined in 14 CCR Sections 17402(a)(30) and (31), respectively, that is permitted or authorized under 14 CCR Division 7.
    c. A solid waste landfill as defined in Public Resources Code Section 40195.1 that is permitted under 27 CCR Division 2.
20. “SB 1383 Regulations” or “SB 1383 Regulatory” means or refers to the Short Lived Climate Pollutants (SLCP): Organic Waste Reductions regulations developed by CalRecycle and adopted in 2020 that created Chapter 12 of 14 CCR, Division 7 and amended portions of regulations of 14 CCR and 27 CCR.

E. PURCHASING

The Administrative Services Director shall act as the Purchasing Agent for the City. Under the administrative direction of the City Manager, the Purchasing Agent may:

1. Purchase or contract for supplies and equipment required in accordance with purchasing procedures herein described or any other rules and regulations proscribed by the City Manager or the City Council.

2. Assist City Staff in negotiating and recommending executing contracts for the purchase of supplies and equipment.

3. Act to procure for the City the needed quality in supplies and equipment at the least reasonable expense to the City.

4. Obtain as full and open competition as possible on all purchases.

5. Join with other government units in cooperative purchasing plans when the best interests of the City would be served thereby.

6. Assist City Staff with the inspection of supplies and equipment purchased to ensure conformance with specifications.

7. Acquire environmentally preferable products and services that comply with recognized standards including those established by Energy Star and the EPA Eco Purchasing Guidelines.

8. Ensure compliance with all environmental laws and regulations related to purchasing, including state requirements under 14 CCR Division 7, Chapter 12, Article 12 (SB 1383 procurement regulations) for purchasing Recycled-Content Paper Products and Recycled-Content Printing and Writing Paper.

9. All paper and paper products shall contain a minimum of 30% post-consumer recycled content by fiber weight (unless otherwise noted below), provided such products are available at no greater cost than non-recycled alternatives and meet equivalent standards of fitness and quality.

10. Nothing in this policy shall be interpreted to require any department, agency, or contractor to procure products that fail to perform adequately for their intended use or that are not available at a reasonable price or within a reasonable timeframe.

F. COMPREHENSIVE POLICY

All purchases made by all departments within the City of Dinuba are covered under this policy, except as listed in Section H of this policy. No competitive bidding is required for specialized services, or for any products or services the total purchase of which is under the amount of $34,999. For purchases totaling between the amounts of $35,000 and $84,999, informal bid procedures apply, as listed in Section I of this Policy. For purchases totaling $85,000, or greater, see Section J. The amounts in this Policy are exclusive of taxes and/or shipping charges.

Contracts for construction shall follow the procedures as defined in this document for "informal" and "formal" procurements but shall have bidding thresholds that are reflective of the construction market. For purchases under the amount of $60,000, no competitive bidding is required; however, staff is directed to their due diligence to ensure the City is receiving the best price available. Whenever practical, obtaining more than one quote is preferred. For purchases between the amounts of $60,000 and $199,999 informal bidding procedures apply. For amounts $200,000 and above, formal bidding procedures will apply as outlined in section J of this document.

Preferences may be given to local vendors and contractors, even though their bid price for goods or services are higher than the lowest responsible bid, if the local bid is within five percent of the lowest responsible bid received. (Ord. 2008-06)

If any one vendor or contractor is awarded contracts or purchases which cumulatively total $85,000 (purchases) or $200,000 (contracts) or more in any three consecutive fiscal year period, then the competitive process set out in this Policy shall be followed prior to the award of any subsequent contracts to this vendor.

G. RECYCLED PAPER PROCUREMENT

All City Departments shall prioritize the purchase and use of recycled-content and recyclable products whenever fitness and quality are equal to non-recycled alternatives, and such products are available at the same or lower total cost. Special emphasis shall be placed on procuring paper products and printing and writing paper containing at least thirty percent (30%) post-consumer recycled content fiber (unless otherwise noted below), consistent with the requirements of the Public Contract Code Sections 22150–22154, 12200–12209 and 14 CCR Sections 18993.3–18993.4 (SB 1383 Procurement Regulations) and as amended.

1. Departmental Responsibilities
    a. City departments shall, whenever practicable, purchase and use recycled-content paper products and recyclable materials. Departments must ensure that all purchases of paper products and printing and writing paper meet or exceed the minimum recycled-content requirements established under SB 1383.
2. Contractor and Consultant Requirements
    a. The City shall require its contractors and consultants to specify and use recycled-content and recyclable paper products in fulfilling contractual obligations whenever practicable. Contractors must certify the recycled content of all paper and paper products supplied and provide documentation verifying the percentage of post-consumer recycled fiber in accordance with 14 CCR Section 18993.3.

3. Product Preference
    a. When purchasing paper products, preference shall be given, in the following order, to products that contain:
        i. The highest available percentage of post-consumer recycled content in the marketplace;
        ii. The highest available percentage of pre-consumer recovered material; and
        iii. At minimum, 30% post-consumer recycled content fiber (unless noted below), as required by SB 1383.

Office Supplies • Cartons • Corrugated boxes • Envelopes • File folders • Hanging file folders • Index cards • Manila envelopes • Packaging • White wove envelopes • Wrapping • Food serviceware (40%)	**Writing & Printing Papers** • Computer printout paper • Copy • Cotton fiber • Note pads • Offset • Other uncoated writing papers • Watermark • Writing tablets • Xerographic
Printed Materials • Book paper • Brochures • Calendars • Forms • Magazines • Newsprint • Posters • Publications • Reports	**Paper Janitorial Supplies** • Facial tissue (10%) • Toilet paper (45%) • Toilet seat covers (20%) • Toweling (40%)

4. Exceptions
    a. Nothing in this policy shall preclude user departments from specifying “recycled” material content in bid specifications.
    b. Nothing in this policy shall be construed to require departments or contractors to purchase products that:
    c. Do not perform adequately for their intended use;
    d. Are not available within a reasonable timeframe or at a reasonable price; or
    e. Have warranties inferior to non-recycled products, or where recycled content voids or limits existing warranties.
5. Recordkeeping and Reporting
    a. Staff responsible for procuring paper products and printing and writing paper must maintain and submit to the Recordkeeping Designee all documentation related to such purchases.
    b. Acceptable documentation includes invoices, receipts, product labels, or certifications verifying the minimum post-consumer recycled content for each product purchased.
    c. These records must include:
        i. A copy of the invoice or proof of purchase specifying the vendor, date, type, and quantity of paper products purchased;
        ii. The purchaser’s name and department; and
        iii. The percentage of post-consumer recycled content (including documentation for products containing none).
    d. If non-recycled-content paper products are purchased, a written justification explaining why compliant products were not obtained must accompany the purchase record. Acceptable reasons include product unavailability, inadequate performance, or excessive cost.
    e. The Recordkeeping Designee shall retain all paper procurement records for a minimum of five (5) years and make such records available to CalRecycle upon request, in compliance with 14 CCR Section 18993.4.

H. LANDSCAPING

SB 1383 Eligible Compost and Mulch Procurement: The City, including through its Direct Service Providers, will make every effort to meet its annual procurement target for Recovered Organic Waste Products as determined by the State. Divisions and departments responsible for landscaping maintenance shall use SB 1383 eligible compost and mulch produced from recovered organic waste, defined in the Definitions section of this Policy, whenever available, and capable of meeting quality standards and criteria specified below.

Mulch that is land applied by the City or its Contractors shall meet or exceed the physical contamination, maximum metal concentration, and pathogen density standards for land applications specified in 14 CCR Section 17852(a)(24.5)(A)(1) through (3). Any organic materials that demonstrate the presence of contamination, potential pathogens, and/or high metal concentrations shall not be chipped, mulched or land applied by the City and/or any contractors working for the City.

I. EMERGENCY PROCUREMENT

In case of a great public disaster or emergency, the Council may declare an emergency, suspend the normal requirements of this Purchasing Policy, and authorize the City Manager to proceed without advertising for bids or quotations. The City Manager shall retain all requisitions and delivery records and shall, within a reasonable time, present them along with a full written explanation of circumstances necessitating the expenditures to City Council to be filed for public record.

J. INFORMAL BIDDING PROCEDURES - FOR PURCHASES $35,000 TO $84,999

Purchases within this category require written quotes from at least three qualified vendors or professionals. Written quotations shall indicate what items or services will be provided, the name of the company, the name of the person and his/her authority to quote prices, and the applicable prices. In the event that three qualified providers cannot be located, a memorandum to that effect shall be placed in the file to document this fact.

Contracts or purchases will be to the lowest responsible bidder or vendor meeting specifications. A staff report will be prepared for the City Manager detailing the need, the bid procedures performed, and recommending the contractor or vendor. Council will make the ultimate decision as to the award of the contract or purchase.

Documentation of the quotations shall be submitted to the Administrative Services and Public Works Director along with the invoice for payment. All documentation shall be held by the requesting Department Director for a period of one year from the date of purchase.

K. FORMAL BIDDING PROCEDURES - FOR PURCHASES ABOVE $85,000

All single purchases falling within this category shall go through a formal bidding process. Purchases or services shall be by written contract or agreement with the lowest responsible bidder pursuant to the procedure hereinafter proscribed.

The requesting Department Manager shall receive authorization from the City Manager to go out to bid. Upon receiving the authorization, the Department Manager shall develop the necessary specifications to prepare the bid package. Projects that involve public works or require engineering and/or other permits shall be reviewed by the Public Works Director prior to soliciting bids.

1. Notice Inviting Bids: Notices inviting bids shall include a general description of the articles to be purchased or the services to be provided, shall state where bid blanks and specifications may be secured, and the time and place for opening of the bids.

Notices inviting bids shall be published at least ten days before the date of the opening of bids; the opening of the bids shall be published at least twice not less than five days apart in the newspaper of general circulation in the area.

The requesting Department Manager shall also solicit sealed bids from all responsible prospective suppliers whose names are on the Bidder's List, who have made written request that their names be added thereto, or who have been determined to meet the appropriate qualifications.

2. Bidder's Security: When required, bidder's security may be proscribed in the public notices inviting bids. Bidders shall be entitled to return of bid security, provided, however, that a successful bidder shall forfeit his/her bid security upon his/her refusal or failure to execute the contract within ten days after the notice of award of contract has been mailed, unless in the latter event the City is solely responsible for the delay in executing the contract. The City Council may, on refusal or failure of the successful bidder to execute the contract, award it to the next lowest responsible bidder, the amount of the lowest bidder's security shall be applied by the City to the contract price differential between the lowest bid and the second lowest bid, and the surplus, if any, shall be returned to the lowest bidder.
3. Award of Bids: Contracts or purchases will be awarded to the lowest responsible bidder or vendor meeting specifications. A staff report will be prepared for the City Manager detailing the need, the bid procedures performed, and recommending the contractor or vendor. Council will make the ultimate decision as to the award of the contract/purchase.

L. OPEN PURCHASE ORDERS

An Open Purchase Order (Blanket Purchase Order) is a Purchase Order placed with a vendor for a specified length of time, usually one fiscal year, authorizing the sale of materials to an authorized employee of the City, according to listed conditions. Open Purchase Orders may not be placed for items or services totaling over $35,000, except as otherwise provided in this policy or specifically authorized by the City Manager or City Council.

An Open Purchase Order will be placed with numerous vendors the City deals with on a regular basis. A list of Open Purchase Orders will be provided by the Administrative Services Director to each Department at the beginning of each fiscal year. Department Managers may request additional Open Purchase Orders at that time, or at any time during the year when new vendors are authorized. This policy is intended to facilitate efficient operation in situations where personnel frequently find it necessary to purchase materials and supplies.

M. COOPERATIVE PURCHASING

The City has authorized the Purchasing Agent, by resolution, to participate in the purchase of products through the State of California Department of General Services and the County of Tulare. The intent is to provide the best possible prices for the City, while complying with applicable laws and regulations and the policies herein presented. He/she is also authorized to participate in the purchase of products through other Governmental Agencies who go through the competitive bidding process for materials.

N. PAYMENT OF ACCOUNTS

City employees or representatives shall receive an invoice or receipt for any supplies or services received. It shall clearly describe the materials or services purchased, date of purchase, and the total price. The employee or representative shall review the invoice and deliver it to the Department Head or his/her designee for approval. The Department Head shall provide the appropriate accounting expenditure code to be assigned and will approve and forward the invoice to the Administrative Services Department. For purchases exceeding $5,000, a Purchase Order must be prepared and approved by the Department Director and the Administrative Services Director unless an Open Purchase Order is in place.

The Administrative Services Department shall prepare payments to vendors and the Administrative Services Director will determine the schedule for payment due from the City. Payments for all approved

invoices will be made not less than twice per month, but may be made on a weekly basis if work schedules permit. A listing containing, at a minimum, the names of payees and the amounts of the warrants, will be submitted to Council for inclusion in the consent calendar of the agenda.

O. PETTY CASH

Each City Department Director has at least one Petty Cash Fund for the purpose of making purchases from local vendors when the item costs less than $80.00. The Administrative Services Director will verify expenditures from receipts and will replenish each Department's Petty Cash Fund when requested, but in no case more than twice each month. For more information please refer to the City's Petty Cash Procedures.

P. FEDERAL REQUIREMENTS

This section shall apply to the awarding of sub-grants and contracts by the City stemming from federal grants to the City. This section shall have the same application on the awarding of sub-grants and contracts by the City stemming from state, county or other non-federal government entity grants originating as federal grants.

1. The City shall maintain a contract administration system which ensures contractors perform in accordance with the terms, conditions and specifications of their contracts or purchase orders.
2. The City shall maintain written standards of conduct covering conflicts of interest and governing the actions of its employees engaged in the selection, award and administration of contracts. No employee, officer or agent of the City shall participate in selection, or in the award or administration of a contract supported by federal funds if a conflict of interest, real or apparent, would be involved. Such a conflict would arise when any of the below has a financial or other interest in or a tangible personal benefit from a firm considered for award
    a. The employee, officer or agent;
    b. Any member of his or her immediate family;
    c. His or her partner; or
    d. An organization which employs, or is about to employ, any of the above.
3. The City's officers, employees or agents will neither solicit nor accept gratuities, favors or anything of monetary value from contractors, potential contractors, or parties to sub-agreements. Such a conflict will not arise where the financial interest is not substantial or the gift is an unsolicited item of nominal intrinsic value. The City's standards of conduct provide for disciplinary actions to be applied for violations of such standards by officers, employees, or agents of the City.
4. The City shall not enter into a contract with a non-Federal entity that has a parent, affiliate, or subsidiary organization that is not a state, local government or Indian tribe, unless the non-Federal entity maintains written standards of conduct covering organizational conflicts of interest. Organizational conflicts of interest mean due to relationships with a parent company, affiliate, or subsidiary organization, the non-Federal entity is unable or appears to be unable to be impartial in conducting a procurement action involving a related organization.
5. The City shall avoid acquisition of unnecessary or duplicative items. Consideration will be given to consolidating or breaking out procurements to obtain a more economic purchase. Where appropriate, an analysis will be made of lease versus purchase alternatives, and any other appropriate analysis to determine the most economical approach.
6. The City shall consider entering into state and local intergovernmental agreements or inter-entity agreements where appropriate for procurement or use of common or shared goods and services.
7. The City shall consider using Federal excess and surplus property in lieu of purchasing new equipment and property whenever such use is feasible and reduces project costs.
8. The City shall consider using value engineering clauses in contracts for construction projects of sufficient size to offer reasonable opportunities for cost reductions. Value engineering is a systematic and creative analysis of each contract item or task to ensure its essential function is provided at the overall lower cost.

9. The City shall make awards only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Consideration will be given to such matters as contractor integrity, compliance with public policy, record of past performance and financial and technical resources.
10. The City shall maintain records sufficient to detail the history of procurement. These records will include, but are not necessarily limited to the following: rationale for the method of procurement, selection of contract type, contractor selection or rejection and the basis for the contract price.
11. The City shall use time and material type contracts only:
    a. After a determination is made that no other contract is suitable; and
    b. If the contract includes a ceiling price the contractor exceeds at their own risk. Time and materials type contract means a contract whose cost to the City is the sum of:
        i. The actual cost of materials; and
        ii. Direct labor hours charged at fixed hourly rates that reflect wages, general and administrative expenses and profit.
    c. Since this formula generates an open-ended contract price, a time and materials contract provides no positive profit incentive to the contractor for cost control or labor efficiency. Therefore, each contract must set a ceiling price that the contractor exceeds at its own risk. Further, the City must assert a high degree of oversight in order to obtain reasonable assurance that the contractor is using efficient methods and effective cost controls.
12. The City alone shall be responsible, in accordance with good administrative practice and sound business judgment, for the settlement of all contractual and administrative issues arising out of procurements. These issues include, but are not limited to, source evaluation, protests, disputes and claims. These standards do not relieve the City of any contractual responsibilities under its contracts.

A. Competition.

1. The City will conduct procurement transactions in a manner providing full and open competition. To ensure objective contractor performance and eliminate unfair competitive advantage, contractors developing or drafting specifications, requirements, statements of work, or invitations for bids or requests for proposals shall be excluded from competing for such procurements.
2. The City shall conduct procurements in a manner prohibiting the use of statutorily or administratively imposed in-state or local geographical preferences in the evaluation of bids or proposals, except in those cases where applicable Federal statutes expressly mandate or encourage geographic preference. When contracting for architectural and engineering (A/E) services, geographic location may be a selection criteria provided its application leaves an appropriate number of qualified firms, given the nature and size of the project, to compete for the contract.
3. The City shall have written procedures for procurement transactions. These procedures will ensure that all solicitations:
    a. Incorporate a clear and accurate description of the technical requirements for the material, product or service to be procured. Such description must not, in competitive procurements, contain set forth those features which unduly restrict competition. The description may include a statement of the qualitative nature of the material, product or service to be procured, and when necessary, shall minimum essential characteristics and standards to which it must conform if it is to satisfy its intended use. Detailed product specifications should be avoided. When it is impractical or uneconomical to make a clear and accurate description of the technical requirements, a brand name or equal description may be used to define the performance or other salient requirements of procurement. The specific features of the named brand which must be met by offerers shall be clearly stated; and
    b. Identify all requirements which the offerers must fulfill and all other factors to be used in evaluating bids or proposals.
4. The City shall ensure prequalified lists of persons, firms or products that are used in acquiring goods and services are current and include enough qualified sources to ensure maximum open

and free competition. The City shall not preclude potential bidders from qualifying during the solicitation period.

B. Methods of Procurement to be Followed. The City shall use one of the following methods of procurement:

1. Procurement by Micro-Purchases. Procurement by micro-purchase is the acquisition of supplies or services, the aggregate dollar amount of which does not exceed the micro-purchase threshold as set by the Federal Acquisition Regulation at 48 CFR Subpart 2.1 (Definitions) and adjusted periodically for inflation. As of June 2019, the micro-purchase threshold is $10,000.
2. Procurement by Small Purchase Procedures. Small purchase procedures are those relatively simple and informal procurement methods for securing services, supplies or other property that do not cost more than the simplified acquisition threshold as set by the Federal Acquisition Regulation at 48 CFR Subpart 2.1 (Definitions) and in accordance with 41 U.S.C. 1908 and periodically adjusted for inflation. If small purchase procedures are used, price or rate quotations shall be obtained from an adequate number of qualified sources. As of June 2019, the simplified acquisition threshold is $250,000. The City's comprehensive policy, as outlined in section F of this document shall be adhered to.
3. Procurement by Sealed Bids (Formal Advertising). Bids are publicly solicited and a firm-fixed- price contract (lump sum or unit price) is awarded to the responsible bidder whose bid, conforming to all the material terms and conditions of the invitation for bids, is the lowest in price.
    a. For sealed bidding to be feasible, the following conditions should be present:
        i. A complete, adequate, and realistic specification or purchase description is available;
        ii. Two or more responsible bidders are willing and able to compete effectively for the business; and
        iii. The procurement lends itself to a firm-fixed-price contract and the selection of the successful bidder can be made principally based on price.
    b. If sealed bids are used, the following requirements apply:
    c. The invitation for bids will be publicly advertised and bids shall be solicited from an adequate number of known suppliers, providing them sufficient time prior to the date set for opening the bids;
    d. The invitation for bids, which will include any specifications and pertinent attachments, shall define the items or services for the bidder to properly respond;
    e. All bids will be publicly opened at the time and place prescribed in the invitation for bids;
    f. A firm-fixed-price contract award will be made in writing to the lowest responsive and responsible bidder. Where specified in bidding documents, factors such as discounts, transportation cost and life cycle costs shall be considered in determining which bid is lowest. Payment discounts will only be used to determine the low bid when prior experience indicates that such discounts are usually taken advantage of; and
    g. If there is a sound documented reason, any or all bids may be rejected.
4. Procurement by Competitive Proposals. The technique of competitive proposals is normally conducted with more than one source submitting an offer, and either a fixed-price or cost-reimbursement type contract is awarded. It is generally used when conditions are not appropriate for the use of sealed bids. If this method is used, the following requirements apply:
    a. Requests for proposals shall be publicized and identify all evaluation factors including relative importance. Any response to publicized requests for proposals shall be honored to the maximum extent practical;
    b. Proposals will be solicited from an adequate number of qualified sources;
    c. The City shall conduct technical evaluations of the proposal received and for selecting awardees;
    d. Awards will be made to the responsible firm whose proposal is most advantageous to the program, with price and other factors considered; and
    e. The City may use competitive proposal procedures for qualifications-based procurement of architectural/engineering (A/E) professional services whereby competitors' qualifications are evaluated and the most qualified competitor is selected, subject to negotiation of fair and reasonable compensation. The method, where price is not used as a selection factor,

can only be used in procurement of A/E professional services. It cannot be used to purchase other types of services though A/E firms are a potential source to perform the proposed effort.

5. Procurement by noncompetitive proposals is procurement through solicitation of a proposal from only one source and may be used only when one or more of the following circumstances applies:
    a. The item is available only from a single source;
    b. The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation;
    c. The Federal awarding agency or pass-through entity expressly authorizes noncompetitive proposals in a written request from the City; or
    d. After solicitation of multiple sources, competition is determined inadequate.
6. Contracting with Small and Minority Businesses, Women's Business Enterprises and Labor Surplus Area Firms.
    a. The City shall take all necessary affirmative steps to assure that minority businesses, women's business enterprises and labor surplus area firms are used when possible.
    b. Affirmative steps include:
        i. Placing qualified small and minority businesses and women's business enterprises on solicitation lists;
        ii. Assuring that small and minority businesses and women's business enterprises are solicited whenever they are potential sources;
        iii. Dividing total requirements, when economically feasible, into smaller tasks or quantities to permit maximum participation by small and minority businesses and women's business enterprises;
        iv. Establishing delivery schedules, where the requirement permits, which encourage participation by small and minority businesses and women's business enterprises;
        v. Using the services and assistance, as appropriate, of such organizations as the Small Business Administration and the Minority Business Development Agency of the Department of Commerce; and
        vi. Requiring the prime contractor, if subcontracts are to be let, to take the affirmative steps listed in subsections 6.b.(1) through (6) of this section.
7. Contracts Cost and Price.
    a. The City shall perform a cost or price analysis in every procurement action exceeding the simplified acquisition threshold including contract modifications. The method and degree of analysis will be dependent on the facts surrounding each procurement situation. As a starting point, the City shall make independent estimates before receiving bids or proposals.
    b. Costs or prices based on estimated costs for contracts under the Federal award will be allowable only to the extent that costs incurred or cost estimates included in negotiated prices would be allowable for the City under Subpart E - Cost Principles of Title 2, Subtitle A, Part 200 (Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards).
    c. The cost plus a percentage of cost and percentage of construction cost methods of contracting shall not be used.
8. Federal Awarding Agency or Pass-Through Entity Review.
    a. The City shall make available, upon request of the Federal awarding agency or pass-through entity, technical specifications on proposed procurements where the Federal awarding agency or pass-through entity believes such review is needed to ensure that the item or service specified is the one being proposed for purchase.
    b. The City shall make available upon request, for the Federal awarding agency or pass-through entity pre-procurement review, procurement documents, such as requests for proposal or invitations for bids, or independent cost estimates when:
        i. The City's procurement procedures or operation fails to comply with the procurement standards of Title 2, Subtitle A, Part 200, Subsection 200.324;
        ii. The procurement is expected to exceed the simplified acquisition threshold and is to be awarded without competition or only one bid or offer is received in response to a solicitation;

iii. The procurement, which is expected to exceed the simplified acquisition threshold, specifies a "brand name" product;
iv. The proposed contract is more than the simplified acquisition threshold and is to be awarded to other than the apparent low bidder under a sealed bid procurement; or
v. A proposed modification changes the scope of a contract or increases the contract amount by more than the simplified acquisition threshold.

c. The City may be exempted from the pre-procurement review in subsection 8.b. above if the Federal awarding agency or pass-through entity determines that its procurement systems comply with the standards set forth in Title 2, Subtitle A, Part 200, or the City self-certifies compliance with such standards if self-certification is permitted by the Federal awarding agency or pass-through entity.

9. Bonding Requirements. For public projects, the City shall require bid guarantees, performance bonds, and payment bonds consistent with Title 2, Part 200, Section 200.325 of the Code of Federal Regulations.
10. Contract Provisions. The City's contracts shall contain the provisions in Appendix II to Title 2, Subtitle A, Part 200 - Contract Provisions for non-Federal Entity Contracts Under Federal Awards, as applicable.

Q. PENTALTIES, SANCTIONS OR DISCIPLINARY ACTIONS FOR VIOLATIONS

Violations by the grantee, grantee's officers and employees will be subject to the disciplinary actions prescribed in "Chapter 13: Disciplinary Procedures" included in the City of Dinuba's Personnel Policies and Practices Manual.

Revised Purchasing Policy January 6, 2026

City Council Staff Report

Department: CITY MANAGER'S OFFICE January 13, 2026

To: Mayor and City Council

From: Maria Alaniz, City Clerk/HR Director

By:

Subject: Resolution No. 2026-04 Amending the Fiscal Year 2025-26 Salary Schedule to Reflect Minimum Wage Adjustments (MA)

RECOMMENDATION:

Council adopt Resolution No. 2026-04 amending the FY 2025-26 Salary Schedule to reflect an increase in the minimum wage as required by law.

EXECUTIVE SUMMARY:

The city's salary schedule for Fiscal Year 2025/26 has been revised to include the increase to positions to current state minimum wage as required by law.

OUTSTANDING ISSUES:

None.

DISCUSSION:

On April 4, 2016, Governor Edmund G. Brown signed Bill 3 into law, raising the minimum wage for all industries. The bill created ground-breaking legislation increasing the $10 per hour minimum wage each year starting January 1, 2017, until it reached $15 per hour by January 1, 2022.

State law permits the minimum wage to be adjusted annually based on inflation, with increases capped at 3.5% as measured by the National Consumer Price Index. For 2026, Governor Gavin Newsome announced that the statewide minimum wage will increase to $16.90 per hour, effective January 1, 2026.

On October 28, 2025, the City Council, by resolution, adopted the Fiscal Year 2025/26 salary schedule. The salary schedule for Fiscal Year 2025/26 reflects the increase to the positions that were below or at the minimum wage amount of $16.90. These changes reflect the current state minimum wage a required by law.

Resolution No. 2026-04, enclosed as Attachment 'A', includes the revised salary

schedule for all applicable positions as shown in Exhibit 'A'.

FISCAL IMPACT:

None.

PUBLIC HEARING:

None required.

ATTACHMENTS:

1. A. Resolution No. 2026-04

RESOLUTION NO. 2026 - 04

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DINUBA, CALIFORNIA, AMENDING THE FISCAL YEAR 2025-26 SALARY SCHEDULE

WHEREAS, the City Council on October 28, 2025, by resolution, adopted the FY 2025-26 salary schedule;

WHEREAS, it is the intent of this Resolution to include the increase to positions to state minimum wage as required by law;

NOW, THEREFORE, by the City Council of the City of Dinuba, California, does hereby amend the Fiscal Year 2025-26 Salary Schedule, as follows:

A. Exhibit 'A' FY 2025-26 Position and Salary Ranges

THE FOREGOING RESOLUTION is approved and adopted by the City Council of the City of Dinuba this 13th day of January, 2026, by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

_____
Rachel Nerio-Guerrero, Mayor

ATTEST:

_____
Maria Alaniz, City Clerk

Attachment 'A'

City of Dinuba

FY 2025/2026 Positions & Salary Ranges
***Effective 1/1/26 - 6/30/26**

Title	Salary Range	Monthly Range Steps					Group
		A	B	C	D	E	
Accountant I	130	5,611	5,890	6,185	6,495	6,819	Professional
Accountant II	140	6,197	6,503	6,833	7,173	7,533	Professional
Accounting Technician I	97	3,753	3,943	4,139	4,347	4,562	Classified
Accounting Technician II	102	3,945	4,143	4,351	4,566	4,794	Classified
Administrative Assistant I	110	4,273	4,482	4,709	4,943	5,193	Classified
Administrative Assistant II	115	4,488	4,716	4,950	5,200	5,460	Classified
Administrative Services Director	196	10,818	11,360	11,929	12,523	13,151	Administrative
Administrative Technician	100	3,864	4,061	4,266	4,477	4,699	Classified
Animal Control Officer	102	3,945	4,143	4,352	4,566	4,794	Classified
Assistant City Manager	195	10,398	10,918	11,527	12,041	13,021	Administrative
Associate Engineer	160	7,566	7,942	8,337	8,753	9,192	Professional
Billing Clerk	90	3,501	3,676	3,857	4,051	4,257	Classified
Billing Clerk II	95	3,682	3,862	4,056	4,262	4,472	Classified
Billing Supervisor/Deputy City Clerk	150	6,845	7,190	7,545	7,921	8,322	Professional
Building Inspector	115	4,488	4,716	4,950	5,200	5,460	Classified
Building Official	164	7,871	8,263	8,677	9,110	9,566	Professional
Building Official/Senior Building Inspector	156	7,268	7,628	8,011	8,412	8,833	Professional
Business Manager	160	7,566	7,942	8,337	8,753	9,192	Professional
Cashier/Customer Service Rep.	83	3,267	3,429	3,602	3,782	3,969	Classified
City Clerk/Human Resources Director	182	9,670	10,135	10,625	11,140	11,679	Administrative
City Engineer	223	14,154	14,860	15,605	16,385	17,200	Administrative
City Manager	228	15,895	16,640	17,422	18,242	19,091	Administrative
Clerical Assistant I	70	3,004	3,155	3,311	3,477	3,650	Classified
Code Enforcement Officer I	105	4,066	4,269	4,481	4,711	4,940	Classified
Code Enforcement Officer II	115	4,488	4,716	4,950	5,200	5,460	Classified
Code Enforcement Technician	95	3,682	3,862	4,056	4,262	4,472	Classified
Community & Youth Services Supervisor	115	4,488	4,716	4,950	5,200	5,460	Classified
Community Service Officer	86	3,364	3,531	3,708	3,895	4,091	Classified
Deputy City Clerk	120	5,082	5,332	5,581	5,878	6,174	Professional
Dispatcher	102	4,125	4,333	4,550	4,775	5,016	Police
Engineer/Paramedic	159	7,009	7,360	7,726	8,114	8,519	Fire
Events Coordinator	107	4,146	4,385	4,574	4,800	5,044	Classified
Evidence Technician	85	3,331	3,498	3,671	3,855	4,047	Classified
Finance/Budget Services Manager	175	8,781	9,216	9,679	10,163	10,672	Professional
Fire Battalion Chief	185	9,700	10,178	10,691	11,227	11,787	Professional
Fire Captain	172	7,978	8,376	8,795	9,234	9,696	Fire
Fire Chief	196	10,818	11,360	11,929	12,523	13,151	Administrative
Fire Inspector	115	4,488	4,716	4,950	5,200	5,460	Classified
Fire Inspector II	125	4,987	5,209	5,469	5,739	6,030	Classified
Firefighter I/EMT-B	138	5,688	5,971	6,270	6,585	6,914	Fire
Firefighter I/Paramedic	153	6,602	6,933	7,280	7,644	8,025	Fire
Fiscal Analyst I	130	5,611	5,890	6,185	6,495	6,819	Professional
Fiscal Analyst II	140	6,197	6,503	6,833	7,173	7,533	Professional
Grounds Maintenance Worker I	88	3,432	3,604	3,786	3,973	4,170	Classified
Grounds Maintenance Worker II	100	3,864	4,061	4,266	4,486	4,699	Classified
Grounds Maintenance Worker III	113	4,404	4,623	4,853	5,096	5,349	Classified
Human Resources Analyst I	130	5,611	5,890	6,185	6,495	6,819	Professional
Human Resources Manager	174	8,693	9,126	9,582	10,079	10,566	Professional
Human Resources/Payroll Technician	104	4,025	4,226	4,437	4,661	4,893	Confidential
Human Resources Technician I	104	4,025	4,226	4,437	4,661	4,893	Confidential
Human Resources Technician II	114	4,446	4,664	4,902	5,145	5,403	Confidential
Information Technology/Records Manager	160	7,566	7,942	8,337	8,753	9,192	Professional
Lieutenant	185	9,700	10,180	10,691	11,227	11,787	Professional
Maintenance Worker I	98	3,791	3,981	4,177	4,391	4,609	Classified
Management Analyst	150	6,845	7,190	7,545	7,921	8,322	Professional
Mechanic I	110	4,273	4,482	4,709	4,943	5,193	Classified
Mechanic II	120	4,723	4,954	5,203	5,463	5,736	Classified
Mechanic Helper	100	3,864	4,061	4,266	4,477	4,699	Classified
Meter Reader	88	3,432	3,604	3,786	3,973	4,170	Classified
Paramedic Trainee	70	3,004	3,155	3,311	3,477	3,650	Classified
Parks & Community Services Director	190	10,194	10,700	11,235	11,797	12,390	Administrative
Parks Manager	150	6,845	7,190	7,545	7,921	8,322	Professional
Parks Supervisor	125	4,987	5,209	5,469	5,739	6,030	Classified
Payroll Technician II	102	3,945	4,143	4,352	4,566	4,794	Confidential
Permit Technician	100	3,864	4,061	4,266	4,477	4,699	Classified
Planner I	125	5,337	5,604	5,886	6,179	6,488	Professional
Planner II	135	5,897	6,191	6,500	6,828	7,167	Professional
Planning Technician	100	3,864	4,061	4,266	4,477	4,699	Classified
Police Chief	197	11,168	11,710	12,279	12,873	13,501	Administrative

Police Officer	148	6,493	6,814	7,159	7,512	7,888	Police
Public Improvements Officer	126	5,009	5,261	5,524	5,800	6,089	Classified
Public Works Director	190	10,194	10,700	11,235	11,797	12,390	Administrative
Public Works Superintendent	160	7,566	7,942	8,337	8,753	9,192	Professional
Public Works Supervisor	145	6,514	6,840	7,179	7,538	7,916	Professional
Records Technician	100	3,864	4,061	4,266	4,477	4,699	Classified
Recreation Coordinator	107	4,146	4,356	4,574	4,800	5,044	Classified
Recreation Supervisor	125	4,987	5,209	5,469	5,739	6,030	Classified
Senior Accountant	150	6,845	7,190	7,545	7,921	8,322	Professional
Senior Accounting Technician	107	4,146	4,356	4,574	4,800	5,044	Classified
Senior Administrartive Assistant	125	4,987	5,209	5,469	5,739	6,030	Classified
Senior Center Coordinator	107	4,146	4,356	4,574	4,800	5,044	Classified
Senior Center Supervisor	115	4,488	4,716	4,950	5,217	5,460	Classified
Senior Code Enforcement Officer	125	4,987	5,209	5,469	5,739	6,030	Classified
Senior Fiscal Analyst	150	6,845	7,190	7,545	7,921	8,322	Professional
Senior Mechanic	130	5,212	5,472	5,748	6,035	6,335	Classified
Senior Planner	150	6,845	7,190	7,545	7,921	8,322	Professional
Senior Wastewater Treatment Plant Operator	108	4,188	4,399	4,619	4,848	5,091	Classified
Sergeant	168	7,920	8,313	8,727	9,168	9,623	Police
Single Role EMT	88	3,432	3,604	3,786	3,973	4,170	Fire
Single Role Paramedic	105	4,066	4,269	4,481	4,711	4,940	Fire
Sports Coordinator	107	4,146	4,356	4,574	4,800	5,044	Classified
Sportsplex Coordinator	107	4,146	4,356	4,574	4,800	5,044	Classified
Streets Supervisor	125	4,987	5,209	5,469	5,739	6,030	Classified
Utilities Supervisor	125	4,987	5,209	5,469	5,739	6,030	Classified
Utility Worker I	88	3,432	3,604	3,786	3,973	4,170	Classified
Utility Worker II	103	3,983	4,181	4,396	4,612	4,841	Classified
Utility Worker III	113	4,404	4,623	4,853	5,096	5,349	Classified
Wastewater Treatment Plant Operator I	98	3,791	3,981	4,177	4,391	4,609	Classified
Wastewater Treatment Plant Operator II	103	3,983	4,181	4,396	4,612	4,841	Classified
Wastewater Treatment Plant Operator Trainee	88	3,432	3,604	3,786	3,973	4,170	Classified
Wastewater Treatment Plant Superintendent	159	7,485	7,861	8,254	8,668	9,102	Professional
Wastewater Treatment Plant Supervisor	150	6,845	7,190	7,545	7,921	8,322	Professional
Water Quality Technician	105	4,066	4,269	4,481	4,711	4,940	Classified
Water System Specialist III	113	4,404	4,623	4,853	5,096	5,349	Classified
Water System Supervisor	125	4,987	5,209	5,469	5,739	6,030	Classified
Youth Services Coordinator	107	4,146	4,356	4,574	4,800	5,044	Classified

*Revised 1/13/26

City of Dinuba

FY 2025/2026 Regular Part-time Positions & Salary Ranges
*Effective 1/1/26 - 6/30/26

Title	Salary Range	Hourly Range Steps				
		A	B	C	D	E
Accounting Technician I	97	21.65	22.75	23.88	25.08	26.32
Animal Control Officer	102	22.76	23.90	25.11	26.34	27.66
Assistant Recreation Leader (ELOP)	External survey	18.43	19.36	20.33	21.36	22.45
Billing Clerk	90	20.20	21.21	22.25	23.37	24.56
Clerical Assistant I	70	17.33	18.20	19.10	20.06	21.06
Code Enforcement Officer I	105	23.46	24.63	25.85	27.18	28.50
Custodian I	88	19.80	20.79	21.84	22.92	24.06
Events Coordinator	107	23.92	25.13	26.39	27.69	29.10
Fire Inspector	115	25.89	27.21	28.56	30.10	31.50
Grounds Maintenance Worker I	88	19.80	20.79	21.84	22.92	24.06
Maintenance Worker Assistant	88	19.80	20.79	21.84	22.92	24.06
Maintenance Worker I	98	21.87	22.97	24.10	25.33	26.59
Meter Reader	88	19.80	20.79	21.84	22.92	24.06
Recreation Coordinator	107	23.92	25.13	26.39	27.69	29.10
Recreation Leader (ELOP)	External survey	20.00	21.77	22.74	23.79	24.86
Utility Worker I	88	19.80	20.79	21.84	22.92	24.06
Water Conservation Technician	88	19.80	20.79	21.84	22.92	24.06
Youth Services Coordinator	107	23.92	25.13	26.39	27.69	29.10

*Revised 1/13/26

City of Dinuba

FY 2025/2026 Temporary Positions & Salary Ranges

*Effective 1/1/26- 6/30/26

Title	Salary Range	Hourly Range Steps A	B	C	D	E	F
Animal Control Officer		21.69	22.77	23.91	25.09	26.35	
Clerical Assistant I		16.90	17.40	17.90	18.40	18.90	
Code Enforcement Officer I		21.33	23.70	24.90	26.14	27.46	
Community Service Officer		19.41	20.37	21.39	22.47	23.60	
Events Coordinator		19.13	21.26	22.83	23.45	24.61	
Facility Assistant		16.90	17.40	17.90	18.40	18.90	
Fire Inspector		24.66	25.91	27.20	28.51	30.00	
Grounds Maintenance Worker I		16.90	17.40	17.90	18.40	18.90	
Lifeguard/Swim Instructor		16.90	17.40	17.90	18.40	18.90	
Maintenance Worker Asst.		16.90	17.40	17.90	18.40	18.90	
Paid Call Firefighter		16.90	17.40	17.90	18.40	18.90	
Per Diem Paramedic		28.00					
Pool Supervisor		17.50	18.00	18.50	19.00	19.50	
Sports Site Supervisor		18.00	18.50	19.00	19.50	20.00	
Sports Official		16.90	17.40	17.90	18.40	18.90	
Sportsplex Assistant		16.90	17.40	17.90	18.40	18.90	
Reserves - Dispatchers		17.12	17.84	18.59	19.38	20.22	
Reserves - Firefighter		16.90	17.40	17.90	18.40	18.90	
Reserves - Police Officers		25.00	37.46	39.31	41.30	43.34	45.51
Sports Official/Scorekeeper		16.90	17.40	17.90	18.40	18.90	
Utility Worker I		16.90	17.40	17.90	18.40	18.90	
Water Conservation Technician		16.90	17.40	17.90	18.40	18.90	

*Revised 1/13/26

CITY OF DINUBA
Together, A Better Community
CALIFORNIA • 1906

City Council Staff Report

Department: ENGINEERING | January 13, 2026

To: Mayor and City Council

From: Watts Jason, City Engineer

By: Watts Jason, City Engineer

Subject: Final Map and Subdivision Agreement for the Rose View Estates Subdivision (JW)

RECOMMENDATION:

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

1. Adopt Resolution No. 2026-03 approving the Final Map for the Rose View Phase 1 Subdivision consisting of 27 residential lots, Phase 2 consisting of 44 residential lots, and authorizing City staff to record said map; and,
2. Approve the Subdivision Development Agreement for Rose View Estates Phase 1 & 2 and authorize the City Manager or designee to execute the agreement.

EXECUTIVE SUMMARY:

Joe Crown with Crown Homes is moving forward with the development of Rose View Estates Phase 1 and Phase 2, located on the south side of Kamm Avenue, east of Alta Avenue. The project includes 71 single-family residential lots and a dedicated pocket park. The final map and subdivision agreement have been completed and are now ready for City Council consideration and adoption. Upon approval, the final map will be recorded with the Tulare County Recorder.

Approval and recordation of the final map are required before the developer can begin selling lots. As part of this process, the developer must also enter into a Subdivision Development Agreement with the City, which establishes the required improvements and the associated schedule of performance.

OUTSTANDING ISSUES:

None

DISCUSSION:

On March 28, 2023, the Planning Commission considered and approved the development of Rose View Estates Phase 1, located on the south side of Kamm Avenue, east of Alta Avenue. Subsequently, on October 24, 2023, the Planning Commission approved Phase 2 of the subdivision. The combined project consists of 71 single-family residential lots, a dedicated pocket park, and associated public infrastructure improvements.

As part of the overall project, the City Council will sell the existing park/basin property located at the corner of La Vista Avenue and Wright Street at fair market value. The sale of this property will facilitate the construction of seven single-family residential lots and allow for the extension and connection of Wright Street to Kamm Avenue, improving local circulation and access.

The final map and Subdivision Development Agreement for both phases have been completed and are now being presented to the City Council for consideration. Approval and recordation of the final map with the Tulare County Recorder are required prior to the developer, Joe Crown with Crown Homes, being authorized to sell lots within the subdivision. Upon City Council approval, the final map will be submitted for recordation.

Consistent with City requirements, the developer is required to enter into a Subdivision Development Agreement with the City. This agreement outlines the scope of required public improvements, including roadway, sewer, water, storm drain, and private utility infrastructure, as well as the schedule for completion of the improvements. The agreement also requires the developer to provide bonds and other security instruments to ensure completion of all required work. A copy of the Subdivision Development Agreement is included as Attachment “B.”

The City Engineer has reviewed the final map for Rose View Estates Phase 1 and Phase 2 and confirmed that it conforms to the approved tentative maps and all applicable City and State standards. The final map is included as Exhibit “A” of the accompanying resolution and is attached hereto as Attachment “A.”

Staff recommends that the City Council adopt Resolution No. 2026-03, approving the Final Map and the Subdivision Development Agreement for the Rose View Estates Phase 1 and Phase 2 subdivision.

FISCAL IMPACT:

The City will receive approximately $17,565.57 per unit for all impact fees for each residential unit. These fees will be collected with the issuance of each building permit. Final map and plan check and inspection fees will be collected at the time the Final map is recorded with the Tulare County Recorder's Office.

PUBLIC HEARING:

None

ATTACHMENTS:

1. A. Resolution 2026-03
2. B. Subdivision Agreement

RESOLUTION 2026-03

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DINUBA ADOPTING THE ROSE VIEW ESTATES PHASE I AND II, ON BEHALF OF THE CITY OF DINUBA

WHEREAS, at a meeting held on March 28, 2023, the Dinuba City Council considered Rose View Estates Phase 1. The application submitted by Joseph Crown Construction and Development, Inc. (Owner/Applicant): seeks approval of a Final Tract Map, to subdivide an existing 5.5 acre parcel into 27 single-family residential lots, and offers to dedicate public rights-of-way and public utility easements shown on said Final Tract Map; and

WHEREAS, at a meeting held on October 24, 2023, the Dinuba City Council considered Rose View Estates Phase 2. The application submitted by Joseph Crown Construction and Development, Inc. (Owner/Applicant): seeks approval of a Final Tract Map, to subdivide an existing 9.6 acre parcel into 44 single-family residential lots, and offers to dedicate public rights-of-way and public utility easements shown on said Final Tract Map; and

WHEREAS, the Planning Commission conducted a public hearing on March 7, 2023 to consider the Rose View Estates Phase 1 and voted unanimously, and the City Council adopted Resolution No. 2023-17 on March 28, 2023, approving the Tentative Subdivision Map proposal to subdivide approximately 5.5 acres into 27 single family lots ; and

WHEREAS, the Planning Commission conducted a public hearing on October 3, 2023 to consider Rose View Estates Phase 2 and voted unanimously, and the City Council adopted Resolution No. 2023-53 on October 24, 2023, approving the Tentative Subdivision Map proposal to subdivide approximately 9.6 acres into 44 single family lots and convert the existing mini park at the corner of La-Vista and Wright into 7 single family residential lots; and

WHEREAS, the City Council will sell the existing park/basin property at the corner of La Vista and Wright Street at market value for the purpose of constructing seven single-family residential lots and connecting wright street to Kamm Avenue; and

WHEREAS, City Council has concluded that approval of this project will not result in adverse environmental effects as these have been adequately addressed and no further environmental documentation is required; and

WHEREAS, City Council did upon due consideration make all mandatory findings as prescribed in Chapter 16 of the Dinuba Municipal Code and State Subdivision Map Act, as stated in the staff report; and

WHEREAS, the proposal is consistent with the goals of the Dinuba General Plan and is considered by the Dinuba Planning Commission and Staff to be in compliance with the Dinuba Zoning Ordinance; and

WHEREAS, the City Council considered the staff report and all testimony present for the Project and was of the opinion that the Rose View Estates Subdivision Final Map for Phase I and II should be approved as submitted; and

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

1. Adopt Resolution No. 2026-03 approving the Final Subdivision Map for the Rose View Estates Phase I and II.

2. Accepts all dedications and authorizes the recordation of the Final Map with the Tulare County Recorder's Office.

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, Rachel Nerio-Guerrero, 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 six.

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

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

_____
Rachel Nerio-Guerrero, Mayor

ATTEST:

_____
Maria Alaniz, City Clerk

ROSE VIEW ESTATES PHASE 1

TRACT NO._____

ROSE VIEW ESTATES

BEING A PORTION OF PARCEL 2 OF PARCEL MAP NO. 3305, PER MAP RECORDED IN BOOK 34, PAGE 7 OF PARCEL MAPS, TULARE COUNTY RECORDS, IN THE NORTHWEST QUARTER OF SECTION 20, TOWNSHIP 16 SOUTH, RANGE 24 EAST, MOUNT DIABLO BASE AND MERIDIAN.
IN THE CITY OF DINUBA, COUNTY OF TULARE, STATE OF CALIFORNIA.
SURVEYED AND PLATTED IN APRIL 2025 BY YAMABE & HORN ENGINEERING, INC.
CONSISTING OF THREE SHEETS, SHEET 1 OF 3

RECORD TITLE INTEREST STATEMENT:

THE UNDERSIGNED, BEING ALL PARTIES HAVING ANY RECORD TITLE INTEREST IN THE LAND WITHIN THIS SUBDIVISION, HEREBY CONSENT TO THE PREPARATION AND RECORDATION OF THIS MAP AND OFFER FOR DEDICATION FOR PUBLIC USE THE STREETS AND EASEMENTS SPECIFIED ON SAID MAP AS INTENDED FOR PUBLIC USE FOR THE PURPOSES SPECIFIED THEREIN.

1. THOSE PORTIONS OF GRACE LANE, CAILE COURT, LOIS LANE, AND SOUTH JOHNSON AVENUE, IN FEE AS SHOWN WITHIN THE BOUNDARY OF THE SUBDIVISION HEREIN FOR PUBLIC STREET AND UTILITY PURPOSES.
2. PUBLIC UTILITY EASEMENTS FOR PUBLIC UTILITY INSTALLATION AND MAINTENANCE PURPOSES, AND DESIGNATED AS "PUE" HEREIN.

247X GROUP INC., A DELAWARE CORPORATION

BY: _____

BENEFICIARY STATEMENT:

THE UNDERSIGNED, AS BENEFICIARY UNDER DEED OF TRUST RECORDED JULY 25, 2023 AS INSTRUMENT NO. 2023-0033783, OF OFFICIAL RECORDS, DOES HEREBY JOIN IN AND CONSENT TO THE EXECUTION OF THE FOREGOING OWNER'S STATEMENT AND TO THE PREPARATION AND RECORDATION OF THIS MAP AND ALL DEEDING AND DEDICATIONS THEREON.

QUANTUM AESTHETICS, A NEVADA CORPORATION

BY: _____

NOTARY ACKNOWLEDGMENTS:

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 TULARE }

ON _____, 20___BEFORE ME _____, NOTARY PUBLIC, PERSONALLY APPEARED_____, 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 ENTITIES 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.

_____ _____
PRINT NAME SIGNATURE

MY COMMISION EXPIRES _____

COMMISSION NUMBER _____

PRINCIPAL PLACE OF BUSINESS _____COUNTY

NOTARY ACKNOWLEDGMENTS:

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 TULARE }

ON _____, 20___BEFORE ME _____, NOTARY PUBLIC, PERSONALLY APPEARED_____, 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 ENTITIES 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.

_____ _____
PRINT NAME SIGNATURE

MY COMMISION EXPIRES _____

COMMISSION NUMBER _____

PRINCIPAL PLACE OF BUSINESS _____COUNTY

LEGAL DESCRIPTION:

PARCEL ONE:

PARCEL 2 OF PARCEL MAP NO. 3305, IN THE CITY OF DINUBA, COUNTY OF TULARE, STATE OF CALIFORNIA, AS PER MAP RECORDED IN BOOK 34, PAGE 7 OF PARCEL MAPS, IN THE OFFICE OF THE COUNTY RECORDER OF SAID COUNTY.

EXCEPTING THEREFROM THAT PORTION OF SAID PARCEL 2 LYING EAST OF THE NORTHERLY PROLONGATION OF THE WEST LINE OF PARCEL 1 OF SAID PARCEL MAP NO. 3305.

PARCEL TWO:

A NON-EXCLUSIVE INGRESS AND EGRESS EASEMENT ACROSS THE NORTH 18' OF PARCEL 2 OF SAID PARCEL MAP NO. 3305, IN THE CITY OF DINUBA, COUNTY OF TULARE, STATE OF CALIFORNIA, AS PER MAP RECORDED IN BOOK 34, PAGE 7 OF PARCEL MAPS, IN THE OFFICE OF THE COUNTY RECORDER OF SAID COUNTY, LYING EAST OF THE NORTHERLY PROLONGATION OF THE WEST LINE OF PARCEL 1 OF SAID PARCEL MAP NO. 3305.

THIS PROPERTY IS SUBJECT TO THE FOLLOWING:

1. AN EASEMENT FOR INGRESS AND EGRESS PER PARCEL MAP NO. 3305, AS PER MAP RECORDED IN BOOK 34, PAGE 7 OF PARCEL MAPS, TULARE COUNTY RECORDS.
2. MATTERS AS CONTAINED OR REFERRED TO IN AN INSTRUMENT, LOT LINE ADJUSTMENT MAP NO. PLA 86-12A, RECORDED MARCH 13, 1986 IN BOOK 4402 OF OFFICIAL RECORDS, PAGE 393 UNDER INSTRUMENT NO. 13173, TULARE COUNTY RECORDS.
3. AN EASEMENT FOR INGRESS AND EGRESS PER DEED RECORDED MARCH 24, 1986 IN BOOK 4406, PAGE 589 AS INSTRUMENT NO. 15782, OFFICIAL RECORDS TULARE COUNTY.
4. AN EASEMENT FOR INGRESS AND EGRESS PER DEED RECORDED OCTOBER 20, 1987 IN BOOK 4629, PAGE 888 AS INSTRUMENT NO. 61880, OFFICIAL RECORDS TULARE COUNTY.

BASIS OF BEARINGS:

THE NORTH LINE OF THE NORTHEAST QUARTER OF THE NORTHWEST QUARTER OF SECTION 20, TOWNSHIP 16 SOUTH, RANGE 24 EAST, MOUNT DIABLO BASE AND MERIDIAN USING GPS OBSERVATIONS BASED ON THE CALIFORNIA SURVEYING AND DRAFTING SUPPLY VIRTUAL NETWORK BETWEEN THE NORTH QUARTER AND THE NORTHWEST CORNER OF THE NORTHEAST 1/4 OF THE NORTHWEST 1/4 OF SAID SECTION 20.

ASSUMED TO BE NORTH 88°24'06" WEST (SEE SHEET 2 FOR DETAILS)

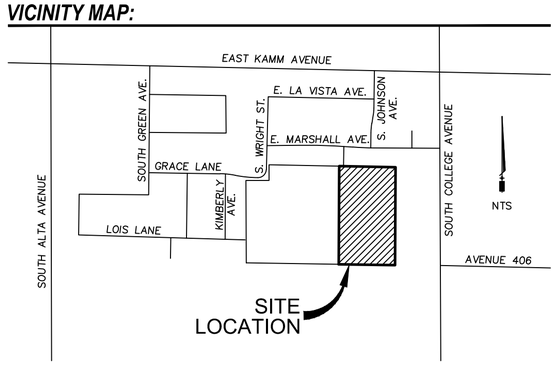
SOILS ENGINEER STATEMENT:

I HEREBY CERTIFY THAT THE SOILS REPORT WAS PREPARED BY ME IN_____, 2025, IN ACCORDANCE WITH THE PROVISIONS OF STATE AND LOCAL STATUTES.

PURSUANT TO SECTION 66434 OF THE GOVERNMENT CODE, THE FOLLOWING EASEMENTS ARE ABANDONED AND NOT SHOWN HEREON:

1. INGRESS & EGRESS EASEMENT PER DEED RECORDED OCTIBER 20, 1987 IN BOOK 4629, PAGE 888 AS INSTRUMENT NO. 61880, OFFICIAL RECORDS TULARE COUNTY.
2. INGRESS AND EGRESS EASEMENT PER PARCEL MAP NO. 3305, RECORDED IN BOOK 34 OF PARCEL MAPS, AT PAGE 7, TULARE COUNTY RECORDS.

VICINITY MAP:



PROFESSIONAL LAND SURVEYOR
DAVID C. HORN
No. 8204
STATE OF CALIFORNIA

SURVEYOR'S STATEMENT:

THIS MAP WAS PREPARED BY ME OR UNDER MY DIRECTION AND IS BASED UPON A FIELD SURVEY IN CONFORMANCE WITH THE REQUIREMENTS OF THE SUBDIVISION MAP ACT AND LOCAL ORDINANCE AT THE REQUEST OF CROWN HOMES ON MARCH 1, 2025 AND SAID FIELD SURVEY IS TRUE AND COMPLETE AS SHOWN. I HEREBY STATE THAT THIS MAP SUBSTANTIALLY CONFORMS TO THE CONDITIONALLY APPROVED TENTATIVE MAP. ALL MONUMENTS ARE OF THE CHARACTER AND OCCUPY, THE POSITIONS INDICATED WITHIN ONE YEAR OF THE RECORDING OF THIS MAP AND ARE, OR WILL BE, SUFFICIENT TO ENABLE THE SURVEY TO BE RETRACED.

_____ _____
DAVID C. HORN, PLS 8204 DATE

CITY ENGINEER'S STATEMENT:

I HEREBY STATE THAT I HAVE EXAMINED THIS MAP, THAT THE SUBDIVISION SHOWN IS SUBSTANTIALLY THE SAME AS IT APPEARED ON THE TENTATIVE MAP AND ANY APPROVED ALTERATIONS THEREOF, THAT ALL PROVISIONS OF THE SUBDIVISION MAP ACT AND LOCAL ORDINANCES APPLICABLE AT THE TIME OF APPROVAL OF THE TENTATIVE MAP HAVE BEEN COMPLIED WITH AND THAT I AM SATISFIED THAT THE MAP IS TECHNICALLY CORRECT.

_____ _____
JASON WATTS, PE DATE

CITY SURVEYOR'S STATEMENT:

I HEREBY STATE THAT I HAVE CAREFULLY EXAMINED THIS MAP AND I AM SATISFIED THAT THIS MAP IS TECHNICALLY CORRECT, PURSUANT TO THE PROVISIONS OF THE SUBDIVISION MAP ACT.

_____ _____
RANDY D. WASNICK, PLS 8163 DATE

BOARD OF SUPERVISOR'S STATEMENT:

I, JASON T. BRITT, COUNTY ADMINISTRATIVE OFFICE/CLERK OF THE BOARD OF SUPERVISORS OF THE COUNTY OF TULARE, STATE OF CALIFORNIA, DO HEREBY CERTIFY THAT SAID BOARD OF SUPERVISORS HAS APPROVED THE PROVISIONS MADE FOR THE PAYMENT OF TAXES AS PROVIDED IN DIVISION 2 OF TITLE 7 OF THE GOVERNMENT CODE OF THE STATE OF CALIFORNIA,

DATED THIS____DAY OF_____20____

JASON T. BRITT, TULARE COUNTY ADMINISTRATIVE OFFICE/CLERK OF THE BOARD OF SUPERVISORS

BY: _____
DEPUTY CLERK

CITY PLANNING COMMISSION STATEMENT:

APPROVED BY THE PLANNING COMMISSION OF THE CITY OF DINUBA IN ACCORDANCE WITH REQUIREMENTS OF LAW IN A DULY AUTHORIZED MEETING HELD _____

_____ _____
ELVA PATINO, SECRETARY DATE

CITY CLERK'S STATEMENT:

THIS IS TO CERTIFY THAT AT A REGULAR MEETING OF THE CITY COUNCIL OF THE CITY OF DINUBA HELD ON THE____DAY OF_____20____AN ORDER WAS DULY AND REGULARLY MADE AND ENTERED APPROVING THIS MAP AND SUBDIVISION AND ACCEPTING ON THE BEHALF OF THE PUBLIC, SUBJECT TO IMPROVEMENTS, ALL PARCELS OF LAND, STREETS AND EASEMENTS OFFERED FOR DEDICATION FOR PUBLIC USE IN CONFORMITY WITH THE TERMS OF THE OFFER OF DEDICATION.

WITNESS MY HAND AND OFFICIAL SEAL OF THE CITY OF DINUBA
THIS____DAY OF_____20____

MARIA ALANIZ

_____
CITY CLERK

RECORDER'S CERTIFICATE:

DOCUMENT NO._____ FEE $ _____

FILED THIS _____DAY OF _____, 20___AT_____ __M.

IN VOLUME _____ OF PLATS, AT PAGES _____, TULARE COUNTY RECORDS

AT THE REQUEST OF CROWN HOMES

TARA FREITAS, C.P.A., TULARE COUNTY ASSESSOR/CLERK-RECORDER

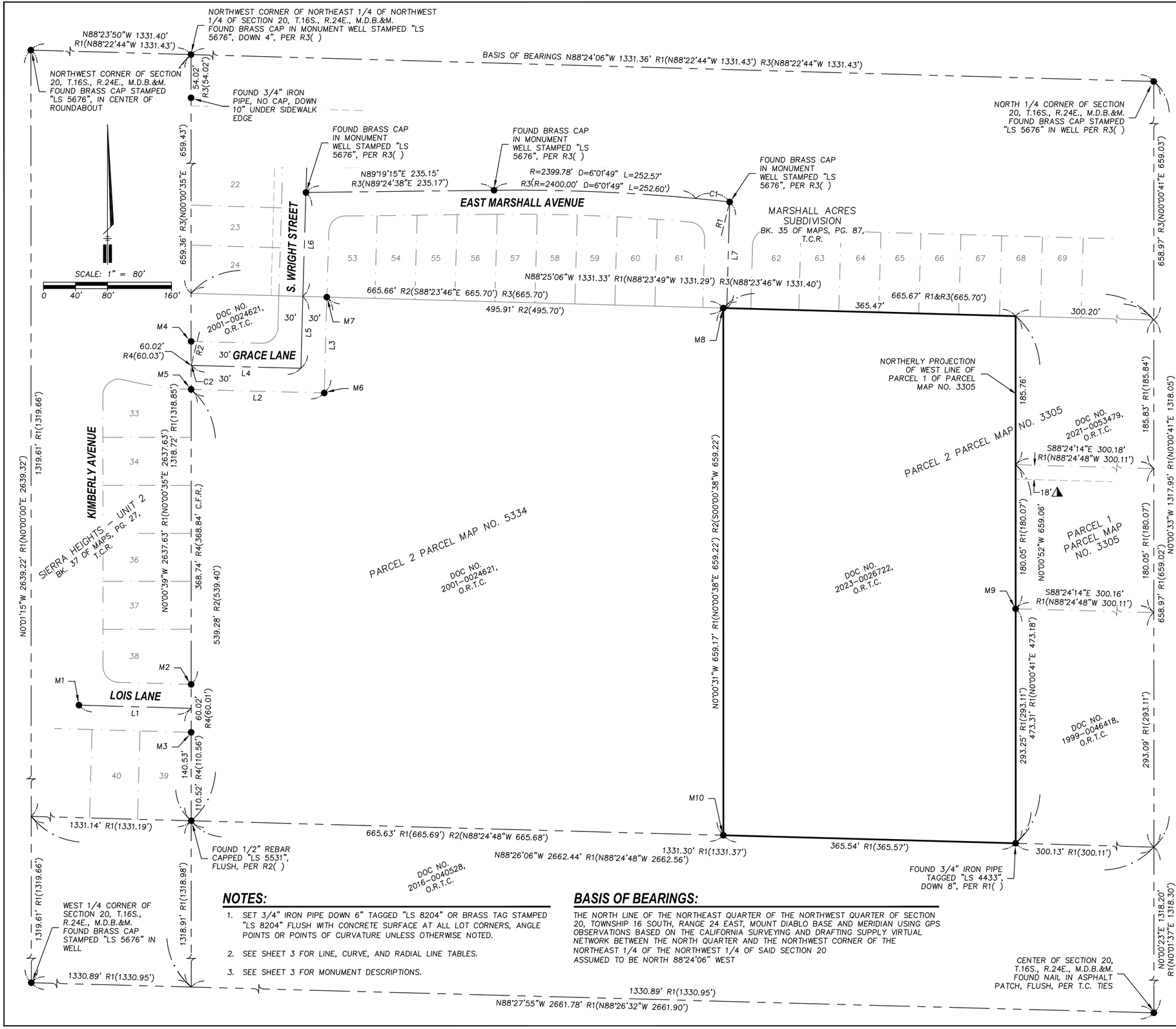
BY: _____
DEPUTY

Yamabe & Horn Engineering, Inc.
CIVIL ENGINEERS • LAND SURVEYORS
2985 N. BURL AVENUE SUITE 101 FRESNO, CA 93727
TEL: (559) 244-3123 WEBSITE: YANDHENGR.COM

TRACT NO._____

ROSE VIEW ESTATES

BEING A PORTION OF PARCEL 2 OF PARCEL MAP NO. 3305, PER MAP RECORDED IN BOOK 34, PAGE 7 OF PARCEL MAPS, TULARE COUNTY RECORDS, IN THE NORTHWEST QUARTER OF SECTION 20, TOWNSHIP 16 SOUTH, RANGE 24 EAST, MOUNT DIABLO BASE AND MERIDIAN.
IN THE CITY OF DINUBA, COUNTY OF TULARE, STATE OF CALIFORNIA.
SURVEYED AND PLATTED IN APRIL 2025 BY YAMABE & HORN ENGINEERING, INC.
CONSISTING OF THREE SHEETS, SHEET 2 OF 3



LEGEND:

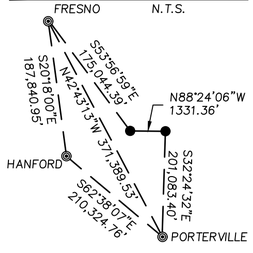
●	MONUMENT FOUND & ACCEPTED AS NOTED, UNLESS OTHERWISE NOTED
◎	SET 2" BRASS DISK STAMPED "PLS 8204" FLUSH IN CONCRETE
— — —	SECTION LINE
—·—	EXISTING PROPERTY/RIGHT-OF-WAY LINE LINE
— — —	EASEMENT LINE
▬	BLUE BORDER INDICATES LIMITS OF SUBDIVISION
T.C.R.	FRESNO COUNTY RECORDS
O.R.T.C.	OFFICIAL RECORDS TULARE COUNTY
C.F.R.	CALCULATED FROM RECORD
R1( )	RECORD DATA PER PARCEL MAP NO 3305, RECORDED IN BOOK 34 OF PARCEL MAPS, AT PAGE 7, T.C.R.
R2( )	RECORD DATA PER PARCEL MAP NO. 5334, RECORDED IN BOOK 54 OF PARCEL MAPS, AT PAGE 42, T.C.R.
R3( )	RECORD DATA PER MARSHALL ACRES SUBDIVISION, RECORDED IN VOLUME 35 OF MAPS, AT PAGE 87, T.C.R.
R4( )	RECORD DATA PER SIERRA HEIGHTS – UNIT 2, RECORDED IN VOLUME 37 OF MAPS, AT PAGE 27, T.C.R.
◭	INGRESS AND EGRESS EASEMENT PER DEED RECORDED MARCH 24, 1986 IN BOOK 4406, PAGE 589 AS INSTRUMENT NO. 15782, O.R.T.C.

COORDINATE LISTING:

CALIFORNIA SURVEYING AND DRAFTING NETWORK BASE STATIONS

STATION	LAT	LONG	NORTHING	EASTING
FRESNO	36°48'42.28"	−119°52'47.48"	2,179,809.21	6,304,105.91
HANFORD	36°19'45.35"	−119°39'11.33"	2,003,635.25	6,369,274.59
PORTERVILLE	36°03'55.78"	−119°01'08.25"	1,906,958.42	6,556,063.50
N. 1/4 SEC. 20			2,076,721.85	6,448,291.00
NW COR. OF NE 1/4 OF NW 1/4 SEC. 20			2,076,758.98	6,446,960.16

CONTROL DIAGRAM:



SURVEY NOTES:

ALL DISTANCES SHOWN HEREON ARE GROUND.

NOTES:

1. SET 3/4" IRON PIPE DOWN 6" TAGGED "LS 8204" OR BRASS TAG STAMPED "LS 8204" FLUSH WITH CONCRETE SURFACE AT ALL LOT CORNERS, ANGLE POINTS OR POINTS OF CURVATURE UNLESS OTHERWISE NOTED.
2. SEE SHEET 3 FOR LINE, CURVE, AND RADIAL LINE TABLES.
3. SEE SHEET 3 FOR MONUMENT DESCRIPTIONS.

BASIS OF BEARINGS:

THE NORTH LINE OF THE NORTHEAST QUARTER OF THE NORTHWEST QUARTER OF SECTION 20, TOWNSHIP 16 SOUTH, RANGE 24 EAST, MOUNT DIABLO BASE AND MERIDIAN USING GPS OBSERVATIONS BASED ON THE CALIFORNIA SURVEYING AND DRAFTING SUPPLY VIRTUAL NETWORK BETWEEN THE NORTH QUARTER AND THE NORTHWEST CORNER OF THE NORTHEAST 1/4 OF THE NORTHWEST 1/4 OF SAID SECTION 20 ASSUMED TO BE NORTH 88°24'06" WEST

Yamabe & Horn Engineering, Inc.
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TRACT NO._____

ROSE VIEW ESTATES

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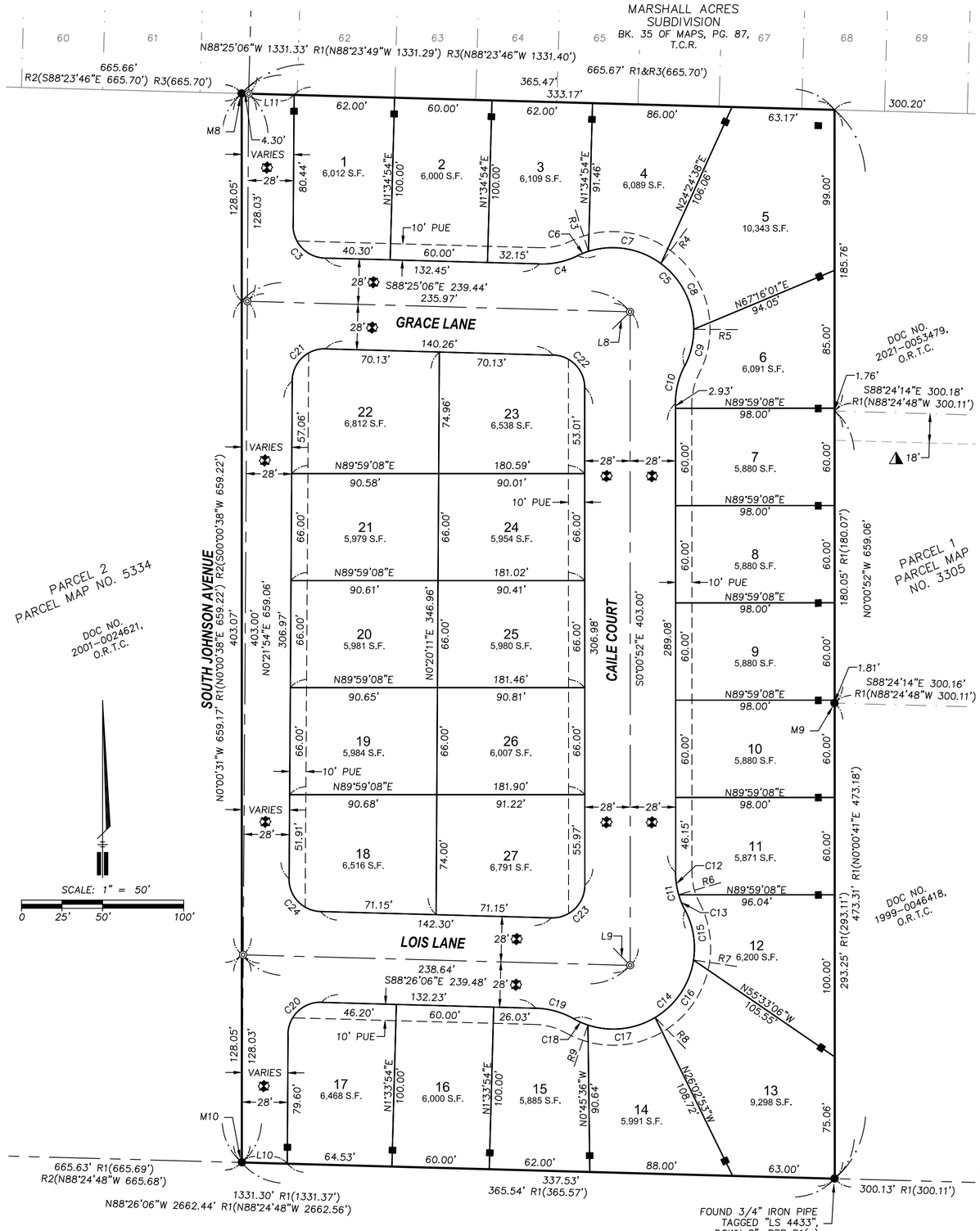
IN THE CITY OF DINUBA, COUNTY OF TULARE, STATE OF CALIFORNIA.
SURVEYED AND PLATTED IN APRIL 2025 BY YAMABE & HORN ENGINEERING, INC.
CONSISTING OF THREE SHEETS, SHEET 3 OF 3



LEGEND:

●	MONUMENT FOUND & ACCEPTED AS NOTED, UNLESS OTHERWISE NOTED
◎	SET 2" BRASS DISK STAMPED "PLS 8204" FLUSH IN CONCRETE
■	SET 3/4" X 30" LONG IRON PIPE DOWN 6" TAGGED "LS 8204" AS WITNESS CORNER ON LOT LINE 4.00' FROM PROPERTY CORNER ON LINE OR 4.00' X 4.00' OFFSET FROM PROPERTY LINES AS INDICATED
— — — —	SECTION LINE
— · — · —	EXISTING PROPERTY/RIGHT-OF-WAY LINE LINE
— — — —	EASEMENT LINE
▬▬▬	BLUE BORDER INDICATES LIMITS OF SUBDIVISION
T.C.R.	FRESNO COUNTY RECORDS
O.R.T.C.	OFFICIAL RECORDS TULARE COUNTY
C.F.R.	CALCULATED FROM RECORD
R1( )	RECORD DATA PER PARCEL MAP NO 3305, RECORDED IN BOOK 34 OF PARCEL MAPS, AT PAGE 7, T.C.R.
R2( )	RECORD DATA PER PARCEL MAP NO. 5334, RECORDED IN BOOK 54 OF PARCEL MAPS, AT PAGE 42, T.C.R.
R3( )	RECORD DATA PER MARSHALL ACRES SUBDIVISION, RECORDED IN VOLUME 35 OF MAPS, AT PAGE 87, T.C.R.
R4( )	RECORD DATA PER SIERRA HEIGHTS – UNIT 2, RECORDED IN VOLUME 37 OF MAPS, AT PAGE 27, T.C.R.
◭	INGRESS AND EGRESS EASEMENT PER DEED RECORDED MARCH 24, 1986 IN BOOK 4406, PAGE 589 AS INSTRUMENT NO. 15782, O.R.T.C.

BASIS OF BEARINGS:

THE NORTH LINE OF THE NORTHEAST QUARTER OF THE NORTHWEST QUARTER OF SECTION 20, TOWNSHIP 16 SOUTH, RANGE 24 EAST, MOUNT DIABLO BASE AND MERIDIAN USING GPS OBSERVATIONS BASED ON THE CALIFORNIA SURVEYING AND DRAFTING SUPPLY VIRTUAL NETWORK BETWEEN THE NORTH QUARTER AND THE NORTHWEST CORNER OF THE NORTHEAST 1/4 OF THE NORTHWEST 1/4 OF SAID SECTION 20

ASSUMED TO BE NORTH 88°24'06" WEST (SEE SHEET 2 FOR DETAILS)

THE REAL PROPERTY DESCRIBED BELOW IS DEDICATED AS AN EASEMENT FOR PUBLIC PURPOSES:

PUE	NOW OFFERED FOR DEDICATION FOR PUBLIC UTILITY EASEMENT PURPOSES
⊕	NOW OFFERED FOR DEDICATION FOR PUBLIC STREET AND UTILITY PURPOSES.

CURVE TABLE				R3( ) RECORD				R4( ) RECORD			
CURVE	RADIUS	DELTA	LENGTH	CURVE	RADIUS	DELTA	LENGTH	CURVE	RADIUS	DELTA	LENGTH
C1	2399.78'	1°01'00"	42.58'	C1	2400.00'	1°01'00"	42.59'				
C2	335.00'	0°08'34"	0.83'					C2	335.00'	0°08'34"	0.83'

LINE TABLE			R2( ) RECORD			R3( ) RECORD			R4( ) RECORD		
LINE	BEARING	DISTANCE	LINE	BEARING	DISTANCE	LINE	BEARING	DISTANCE	LINE	BEARING	DISTANCE
L1	N88°23'29"W	140.33'	L1	N88°22'44"W	140.36'				L1	N88°22'44"W	140.36'
L2	S88°28'38"E	166.49'	L2	S88°23'46"E	166.63'				L2	S88°23'46"E	166.63'
L3	S1°32'53"W	119.86'	L3	S01°37'16"W	119.98'				L3	S01°37'16"W	119.97'
L4	N88°28'38"W	136.47'	L4	S88°23'46"E	136.64'				L4	S88°23'46"E	136.63'
L5	S1°32'53"W	89.90'	L5	S1°37'16"W	89.97'				L5	S1°37'16"W	89.97'
L6	N1°42'54"E	130.03'	L6	N01°37'16"E	130.00'	L6	N01°37'16"E	130.00'			
L7	N1°33'44"E	132.81'	L7	N01°36'14"E	132.91'	L7	N01°36'14"E	132.91'			
L8	N45°47'01"E	15.00'									
L9	S44°13'29"E	15.00'									
L10	N88°26'06"W	28.01'									
L11	N88°25'06"W	28.01'									

RADIAL TABLE	
RADIAL LINE	DIRECTION
R1	N6°22'04"E
R2	S1°39'55"W
R3	S17°21'23"E
R4	S36°30'06"W
R5	N89°38'25"W
R6	N73°54'24"E
R7	N81°24'14"W
R8	N31°02'02"W
R9	N18°14'26"E

CURVE TABLE			
CURVE	RADIUS	DELTA	LENGTH
C3	20.00'	88°47'01"	30.99'
C4	50.00'	27°26'07"	23.94'
C5	50.00'	143°16'27"	125.03'
C6	50.00'	8°29'50"	7.41'
C7	50.00'	53°51'29"	47.00'
C8	50.00'	53°51'29"	47.00'
C9	50.00'	27°03'40"	23.62'
C10	50.00'	27°26'06"	23.94'
C11	50.00'	27°47'54"	24.26'
C12	50.00'	16°04'44"	14.03'
C13	50.00'	11°43'10"	10.23'
C14	50.00'	147°10'34"	128.44'
C15	50.00'	36°24'32"	31.77'
C16	50.00'	50°22'12"	43.96'
C17	50.00'	49°16'28"	43.00'
C18	50.00'	11°07'22"	9.71'
C19	50.00'	27°47'54"	24.26'
C20	20.00'	91°11'59"	31.83'
C21	20.00'	91°12'59"	31.84'
C22	20.00'	88°24'14"	30.86'
C23	20.00'	91°34'46"	31.97'
C24	20.00'	88°48'01"	31.00'

MONUMENT DESCRIPTIONS:

M1 FOUND BRASS CAP IN MONUMENT WELL, DOWN 4", PER R4( )
M2 FOUND 3/4" IRON PIPE, TAGGED "LS 5985", DOWN 8", PER R4( )
M3 FOUND 3/4" IRON PIPE, TAGGED "LS 5985", DOWN 8", PER R4( )
M4 FOUND 1/2" REBAR, TAGGED "LS 5531", FLUSH, PER R2( )
M5 FOUND 1/2" REBAR, TAGGED "LS 5531", FLUSH, PER R2( )
M6 FOUND 1/2" REBAR, TAGGED "LS 5531", FLUSH, PER R2( )
M7 FOUND 1/2" REBAR, TAGGED "LS 5531", FLUSH, PER R2( )
M8 FOUND 1/2" REBAR, TAGGED "LS 5531", FLUSH, PER R2( )
M9 FOUND 3/4" IRON PIPE, TAGGED "LS 4433", DOWN 8", PER R1( )
M10 FOUND 3/4" IRON PIPE TAGGED "LS 4433", DOWN 8", PER R1( )

NOTES:

1. SET 3/4" IRON PIPE DOWN 6" TAGGED "LS 8204" OR BRASS TAG STAMPED "LS 8204" FLUSH WITH CONCRETE SURFACE AT ALL LOT CORNERS, ANGLE POINTS OR POINTS OF CURVATURE UNLESS OTHERWISE NOTED.
2. SEE SHEET 2 FOR FULL BOUNDARY ANALYSIS, DEED AND MAP REFERENCES, AND ADJOINER INFORMATION.

Yamabe & Horn Engineering, Inc.
CIVIL ENGINEERS • LAND SURVEYORS
2985 N. BURL AVENUE SUITE 101 FRESNO, CA 93727
TEL: (559) 244-3123 WEBSITE: YANDHENGR.COM

ROSE VIEW ESTATES PHASE 2

TRACT NO._____

ROSE VIEW ESTATES PHASE 2

BEING A SUBDIVISION OF PARCEL 2 OF PARCEL MAP NO. 5334, PER MAP RECORDED IN BOOK 54, PAGE 42 OF PARCEL MAPS, TULARE COUNTY RECORDS, IN THE NORTHWEST QUARTER OF SECTION 20, TOWNSHIP 16 SOUTH, RANGE 24 EAST, MOUNT DIABLO BASE AND MERIDIAN.
IN THE CITY OF DINUBA, COUNTY OF TULARE, STATE OF CALIFORNIA.
SURVEYED AND PLATTED IN APRIL 2025 BY YAMABE & HORN ENGINEERING, INC.
CONSISTING OF FOUR SHEETS, SHEET 1 OF 4

RECORD TITLE INTEREST STATEMENT:

THE UNDERSIGNED, BEING ALL PARTIES HAVING ANY RECORD TITLE INTEREST IN THE LAND WITHIN THIS SUBDIVISION, HEREBY CONSENT TO THE PREPARATION AND RECORDATION OF THIS MAP AND OFFER FOR DEDICATION FOR PUBLIC USE THE PARCELS, STREETS, AND EASEMENTS SPECIFIED ON SAID MAP AS INTENDED FOR PUBLIC USE FOR THE PURPOSES SPECIFIED THEREIN.

1. THOSE PORTIONS OF GRACE LANE, O STREET, SOUTH WRIGHT STREET, LOIS LANE, AND SOUTH JOHNSON AVENUE, IN FEE AS SHOWN WITHIN THE BOUNDARY OF THE SUBDIVISION HEREIN FOR PUBLIC STREET AND UTILITY PURPOSES.
2. OUTLOT A, IN FEE AS SHOWN WITHIN THE BOUNDARY OF THE SUBDIVISION HEREIN FOR LANDSCAPING, PUBLIC SIDEWALKS, BLOCK WALLS, AND OTHER PUBLIC PURPOSES.
3. PUBLIC UTILITY EASEMENTS FOR PUBLIC UTILITY INSTALLATION AND MAINTENANCE PURPOSES, AND DESIGNATED AS "PUE" HEREIN.

JOSEPH CROWN CONSTRUCTION AND DEVELOPMENT, INC., A CALIFORNIA CORPORATION

BY: _____
JOSEPH CROWN

NOTARY ACKNOWLEDGMENTS:

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 TULARE }

ON _____, 20___BEFORE ME _____, NOTARY PUBLIC, PERSONALLY APPEARED_____, 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 ENTITIES 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.

_____ _____
PRINT NAME SIGNATURE

MY COMMISION EXPIRES _____

COMMISSION NUMBER _____

PRINCIPAL PLACE OF BUSINESS _____COUNTY

DEDICATION CERTIFICATE:

JOSEPH DONALD CROWN
5320 EAST PINE AVENUE
FRESNO, CA 93727

OUTLOT A OF ROSE VIEW ESTATES PHASE 2

THE CITY OF DINUBA SHALL RECONVEY THE ABOVE DESCRIBED PROPERTY TO THE ABOVE NAMED OWNERS, OR SUCCESSORS IN INTEREST, IF THE CITY DETERMINES PURSUANT TO GOVERNMENT CODE SECTION 66477.5 THAT THE SAME PUBLIC PURPOSE FOR WHICH THE PROPERTY WAS DEDICATED DOES NOT EXIST, OR THE PROPERTY OF ANY PORTION THEREOF IS NOT NEEDED FOR PUBLIC OPEN SPACE, LANDSCAPING/PARK, AND PUBLIC UTILITY PURPOSES.

LEGAL DESCRIPTION:

PARCEL 2 OF PARCEL MAP 5334, IN THE COUNTY OF TULARE, STATE OF CALIFORNIA ACCORDING TO THE MAP THEREOF RECORDED JULY 29, 2021 IN BOOK 54 PAGE 42 OF PARCEL MAPS.

THIS PROPERTY IS SUBJECT TO THE FOLLOWING:

1. STREET AND RIGHT OF WAY PER RECORDED JANUARY 30, 1996 AS INSTRUMENT NO. 96-006281, OFFICIAL RECORDS TULARE COUNTY.

BASIS OF BEARINGS:

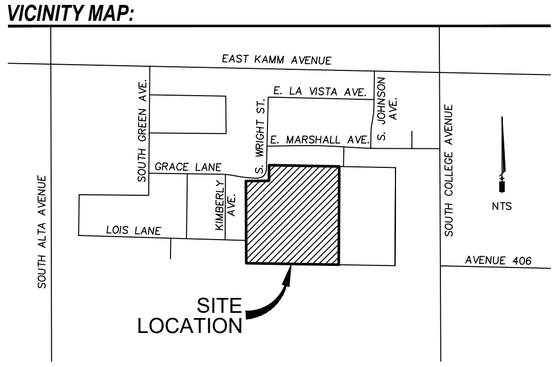
THE NORTH LINE OF THE NORTHEAST QUARTER OF THE NORTHWEST QUARTER OF SECTION 20, TOWNSHIP 16 SOUTH, RANGE 24 EAST, MOUNT DIABLO BASE AND MERIDIAN USING GPS OBSERVATIONS BASED ON THE CALIFORNIA SURVEYING AND DRAFTING SUPPLY VIRTUAL NETWORK BETWEEN THE NORTH QUARTER AND THE NORTHWEST CORNER OF THE NORTHEAST 1/4 OF THE NORTHWEST 1/4 OF SAID SECTION 20

ASSUMED TO BE NORTH 88°24'06" WEST (SEE SHEET 2 FOR DETAILS)

SOILS ENGINEER STATEMENT:

I HEREBY CERTIFY THAT THE SOILS REPORT WAS PREPARED BY ME IN _____, 2025, IN ACCORDANCE WITH THE PROVISIONS OF STATE AND LOCAL STATUTES.

VICINITY MAP:



PROFESSIONAL LAND SURVEYOR
DAVID C. HORN
No. 8204
STATE OF CALIFORNIA

SURVEYOR'S STATEMENT:

THIS MAP WAS PREPARED BY ME OR UNDER MY DIRECTION AND IS BASED UPON A FIELD SURVEY IN CONFORMANCE WITH THE REQUIREMENTS OF THE SUBDIVISION MAP ACT AND LOCAL ORDINANCE AT THE REQUEST OF CROWN HOMES ON MARCH 1, 2025 AND SAID FIELD SURVEY IS TRUE AND COMPLETE AS SHOWN. I HEREBY STATE THAT THIS MAP SUBSTANTIALLY CONFORMS TO THE CONDITIONALLY APPROVED TENTATIVE MAP. ALL MONUMENTS ARE OF THE CHARACTER AND OCCUPY, THE POSITIONS INDICATED WITHIN ONE YEAR OF THE RECORDING OF THIS MAP AND ARE, OR WILL BE, SUFFICIENT TO ENABLE THE SURVEY TO BE RETRACED.

_____ _____
DAVID C. HORN, PLS 8204 DATE

CITY ENGINEER'S STATEMENT:

I HEREBY STATE THAT I HAVE EXAMINED THIS MAP, THAT THE SUBDIVISION SHOWN IS SUBSTANTIALLY THE SAME AS IT APPEARED ON THE TENTATIVE MAP AND ANY APPROVED ALTERATIONS THEREOF, THAT ALL PROVISIONS OF THE SUBDIVISION MAP ACT AND LOCAL ORDINANCES APPLICABLE AT THE TIME OF APPROVAL OF THE TENTATIVE MAP HAVE BEEN COMPLIED WITH AND THAT I AM SATISFIED THAT THE MAP IS TECHNICALLY CORRECT.

_____ _____
JASON WATTS, PE 85594 DATE

CITY SURVEYOR'S STATEMENT:

I HEREBY STATE THAT I HAVE CAREFULLY EXAMINED THIS MAP AND I AM SATISFIED THAT THIS MAP IS TECHNICALLY CORRECT, PURSUANT TO THE PROVISIONS OF THE SUBDIVISION MAP ACT.

_____ _____
RANDY D. WASNICK, PLS 8163 DATE

BOARD OF SUPERVISOR'S STATEMENT:

I, JASON T. BRITT, COUNTY ADMINISTRATIVE OFFICE/CLERK OF THE BOARD OF SUPERVISORS OF THE COUNTY OF TULARE, STATE OF CALIFORNIA, DO HEREBY CERTIFY THAT SAID BOARD OF SUPERVISORS HAS APPROVED THE PROVISIONS MADE FOR THE PAYMENT OF TAXES AS PROVIDED IN DIVISION 2 OF TITLE 7 OF THE GOVERNMENT CODE OF THE STATE OF CALIFORNIA,

DATED THIS____DAY OF_____20_____

JASON T. BRITT, TULARE COUNTY ADMINISTRATIVE OFFICE/CLERK OF THE BOARD OF SUPERVISORS

BY: _____
DEPUTY CLERK

CITY PLANNING COMMISSION STATEMENT:

APPROVED BY THE PLANNING COMMISSION OF THE CITY OF DINUBA IN ACCORDANCE WITH REQUIREMENTS OF LAW IN A DULY AUTHORIZED MEETING HELD _____

_____ _____
ELVA PATINO, SECRETARY DATE

CITY CLERK'S STATEMENT:

THIS IS TO CERTIFY THAT AT A REGULAR MEETING OF THE CITY COUNCIL OF THE CITY OF DINUBA HELD ON THE____DAY OF_____20____AN ORDER WAS DULY AND REGULARLY MADE AND ENTERED APPROVING THIS MAP AND SUBDIVISION AND ACCEPTING ON THE BEHALF OF THE PUBLIC, SUBJECT TO IMPROVEMENTS, ALL PARCELS OF LAND, STREETS AND EASEMENTS OFFERED FOR DEDICATION FOR PUBLIC USE IN CONFORMITY WITH THE TERMS OF THE OFFER OF DEDICATION.

WITNESS MY HAND AND OFFICIAL SEAL OF THE CITY OF DINUBA
THIS____DAY OF_____20____

MARIA ALANIZ

_____
CITY CLERK

RECORDER'S CERTIFICATE:

DOCUMENT NO._____ FEE $ ____

FILED THIS _____DAY OF _____, 20___AT_____ __M.

IN VOLUME _____ OF PLATS, AT PAGES _____, TULARE COUNTY RECORDS

AT THE REQUEST OF CROWN HOMES

TARA FREITAS, C.P.A., TULARE COUNTY ASSESSOR/CLERK-RECORDER

BY: _____
DEPUTY

Yamabe & Horn Engineering, Inc.
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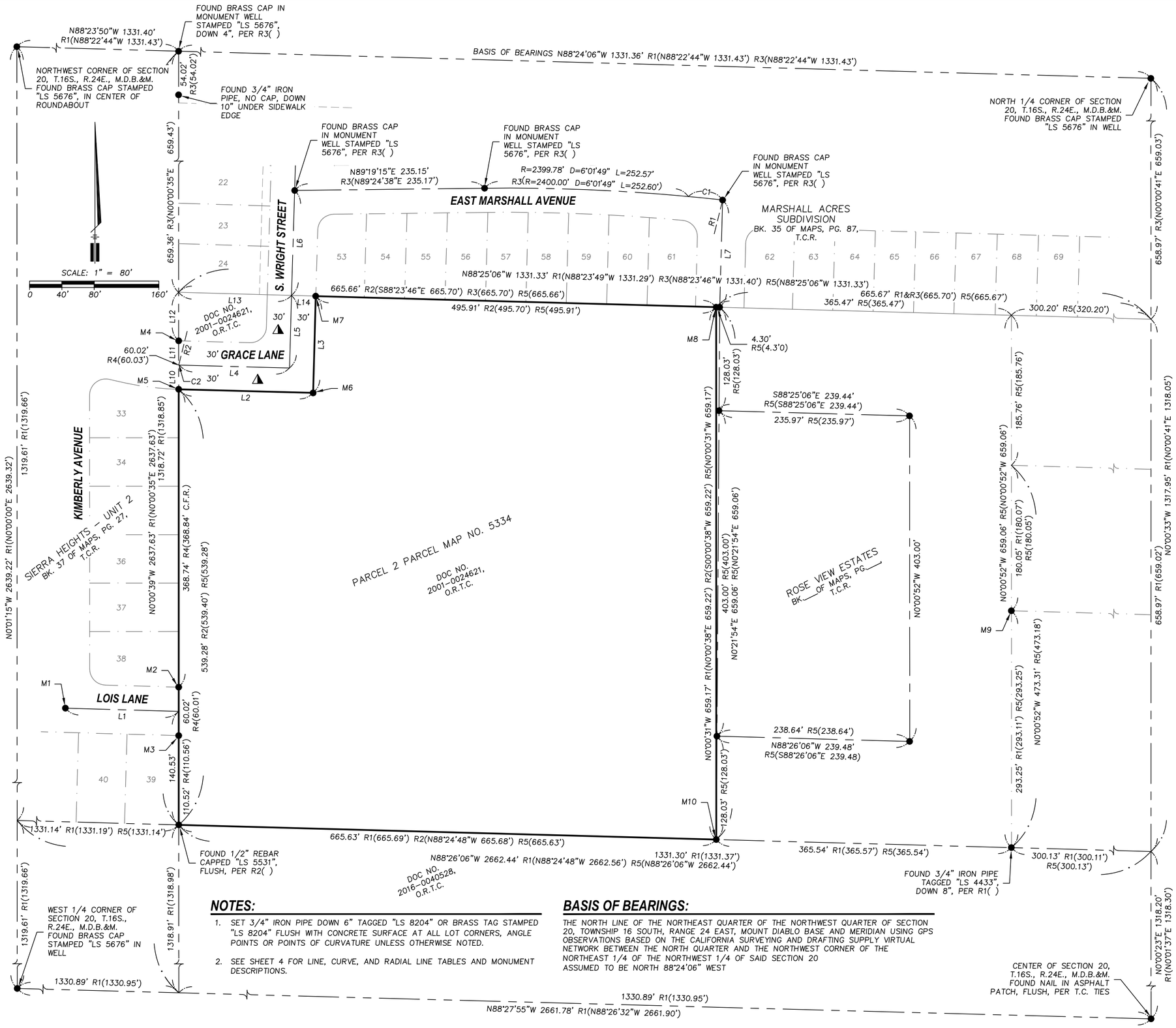
TRACT NO._____
ROSE VIEW ESTATES PHASE 2

BEING A SUBDIVISION OF PARCEL 2 OF PARCEL MAP NO. 5334, PER MAP RECORDED IN BOOK 54, PAGE 42 OF PARCEL MAPS, TULARE COUNTY RECORDS, IN THE NORTHWEST QUARTER OF SECTION 20, TOWNSHIP 16 SOUTH, RANGE 24 EAST, MOUNT DIABLO BASE AND MERIDIAN.
IN THE CITY OF DINUBA, COUNTY OF TULARE, STATE OF CALIFORNIA.
SURVEYED AND PLATTED IN APRIL 2025 BY YAMABE & HORN ENGINEERING, INC.
CONSISTING OF FOUR SHEETS, SHEET 2 OF 4



LEGEND:

●	MONUMENT FOUND & ACCEPTED AS NOTED, UNLESS OTHERWISE NOTED
◎	SET 2" BRASS DISK STAMPED "PLS 8204" FLUSH IN CONCRETE
— — — —	SECTION LINE
— · — · —	EXISTING PROPERTY/RIGHT-OF-WAY LINE LINE
- - - - -	EASEMENT LINE
▬▬▬	BLUE BORDER INDICATES LIMITS OF SUBDIVISION
T.C.R.	FRESNO COUNTY RECORDS
O.R.T.C.	OFFICIAL RECORDS TULARE COUNTY
C.F.R.	CALCULATED FROM RECORD
R1( )	RECORD DATA PER PARCEL MAP NO 3305, RECORDED IN BOOK 34 OF PARCEL MAPS, AT PAGE 7, T.C.R.
R2( )	RECORD DATA PER PARCEL MAP NO. 5334, RECORDED IN BOOK 54 OF PARCEL MAPS, AT PAGE 42, T.C.R.
R3( )	RECORD DATA PER MARSHALL ACRES SUBDIVISION, RECORDED IN VOLUME 35 OF MAPS, AT PAGE 87, T.C.R.
R4( )	RECORD DATA PER SIERRA HEIGHTS – UNIT 2, RECORDED IN VOLUME 37 OF MAPS, AT PAGE 27, T.C.R
R5( )	RECORD DATA PER TRACT NO._____ROSE VIEW ESTATES, RECORDED IN VOLUME_____OF PLATS, AT PAGES_____, T.C.R.
◭	STREET RIGHT OF WAY PER DEED RECORDED JANUARY 30, 1996 AS DOCUMENT NO. 96-006281, O.R.T.C.

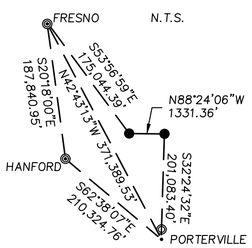
COORDINATE LISTING:

CALIFORNIA SURVEYING AND DRAFTING NETWORK BASE STATIONS

STATION	LAT	LONG	NORTHING	EASTING
FRESNO	36°48'42.28"	-119°52'47.48"	2,179,809.21	6,304,105.91
HANFORD	36°19'45.35"	-119°39'11.33"	2,003,635.25	6,369,274.59
PORTERVILLE	36°03'55.78"	-119°01'08.25"	1,906,958.42	6,556,063.50

N. 1/4 SEC. 20	2,076,721.85	6,448,291.00
NW COR. OF NE 1/4 OF NW 1/4 SEC. 20	2,076,758.98	6,446,960.16

CONTROL DIAGRAM:



SURVEY NOTES:

ALL DISTANCES SHOWN HEREON ARE GROUND.

NOTES:

1. SET 3/4" IRON PIPE DOWN 6" TAGGED "LS 8204" OR BRASS TAG STAMPED "LS 8204" FLUSH WITH CONCRETE SURFACE AT ALL LOT CORNERS, ANGLE POINTS OR POINTS OF CURVATURE UNLESS OTHERWISE NOTED.
2. SEE SHEET 4 FOR LINE, CURVE, AND RADIAL LINE TABLES AND MONUMENT DESCRIPTIONS.

BASIS OF BEARINGS:

THE NORTH LINE OF THE NORTHEAST QUARTER OF THE NORTHWEST QUARTER OF SECTION 20, TOWNSHIP 16 SOUTH, RANGE 24 EAST, MOUNT DIABLO BASE AND MERIDIAN USING GPS OBSERVATIONS BASED ON THE CALIFORNIA SURVEYING AND DRAFTING SUPPLY VIRTUAL NETWORK BETWEEN THE NORTH QUARTER AND THE NORTHWEST CORNER OF THE NORTHEAST 1/4 OF THE NORTHWEST 1/4 OF SAID SECTION 20 ASSUMED TO BE NORTH 88°24'06" WEST

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TRACT NO._____

ROSE VIEW ESTATES PHASE 2

BEING A SUBDIVISION OF PARCEL 2 OF PARCEL MAP NO. 5334, PER MAP RECORDED IN BOOK 54, PAGE 42 OF PARCEL MAPS, TULARE COUNTY RECORDS, IN THE NORTHWEST QUARTER OF SECTION 20, TOWNSHIP 16 SOUTH, RANGE 24 EAST, MOUNT DIABLO BASE AND MERIDIAN.
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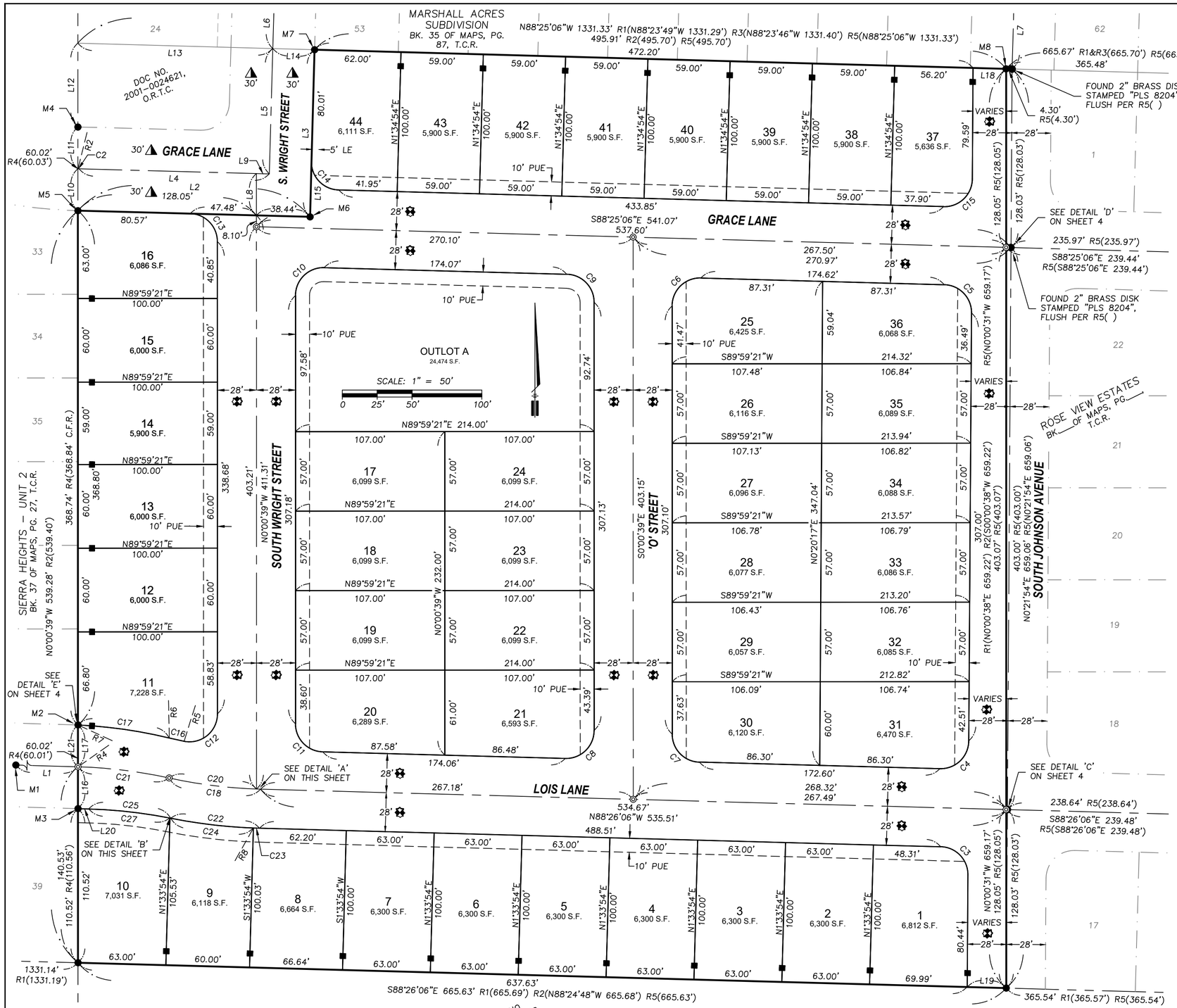
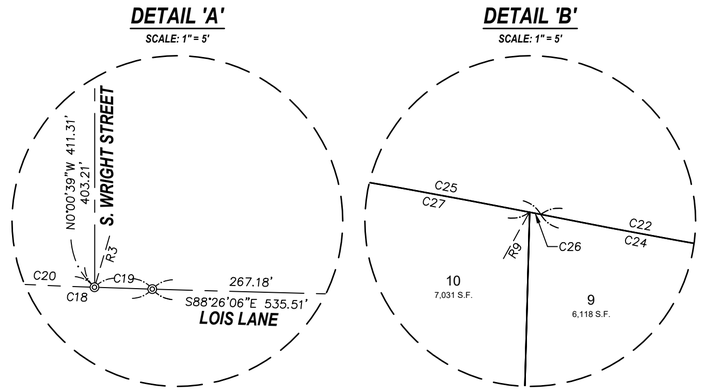
SURVEYED AND PLATTED IN APRIL 2025 BY YAMABE & HORN ENGINEERING, INC.
CONSISTING OF FOUR SHEETS, SHEET 3 OF 4





LEGEND:

●	MONUMENT FOUND & ACCEPTED AS NOTED, UNLESS OTHERWISE NOTED
◎	SET 2" BRASS DISK STAMPED "PLS 8204" FLUSH IN CONCRETE
■	SET 3/4" X 30" LONG IRON PIPE DOWN 6" TAGGED "LS 8204" AS WITNESS CORNER ON LOT LINE 4.00' FROM PROPERTY CORNER ON LINE OR 4.00' X 4.00' OFFSET FROM PROPERTY LINE AS INDICATED
— — —	SECTION LINE
— · — · —	EXISTING PROPERTY/RIGHT-OF-WAY LINE LINE
- - - - -	EASEMENT LINE
▬▬▬	BLUE BORDER INDICATES LIMITS OF SUBDIVISION
T.C.R.	FRESNO COUNTY RECORDS
O.R.T.C.	OFFICIAL RECORDS TULARE COUNTY
C.F.R.	CALCULATED FROM RECORD
R1( )	RECORD DATA PER PARCEL MAP NO 3305, RECORDED IN BOOK 34 OF PARCEL MAPS, AT PAGE 7, T.C.R.
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R5( )	RECORD DATA PER TRACT NO. ROSE VIEW ESTATES, RECORDED IN VOLUME_____OF PLATS, AT PAGES_____, T.C.R.
▲	STREET RIGHT OF WAY EASEMENT PER DEED RECORDED JANUARY 30, 1996 AS DOCUMENT NO. 96-006281, O.R.T.C.

MONUMENT DESCRIPTIONS:

- M1 FOUND BRASS CAP IN MONUMENT WELL, DOWN 4", PER R4( )
- M2 FOUND 3/4" IRON PIPE, TAGGED "LS 5985", DOWN 8", PER R4( )
- M3 FOUND 3/4" IRON PIPE, TAGGED "LS 5985", DOWN 8", PER R4( )
- M4 FOUND 1/2" REBAR, TAGGED "LS 5531", FLUSH, PER R2( )
- M5 FOUND 1/2" REBAR, TAGGED "LS 5531", FLUSH, PER R2( )
- M6 FOUND 1/2" REBAR, TAGGED "LS 5531", FLUSH, PER R2( )
- M7 FOUND 1/2" REBAR, TAGGED "LS 5531", FLUSH, PER R2( )
- M8 FOUND 1/2" REBAR, TAGGED "LS 5531", FLUSH, PER R2( )
- M9 FOUND 3/4" IRON PIPE, TAGGED "LS 4433", DOWN 8", PER R1( )
- M10 FOUND 3/4" IRON PIPE TAGGED "LS 4433", DOWN 8", PER R1( )

THE REAL PROPERTY DESCRIBED BELOW IS DEDICATED AS AN EASEMENT FOR PUBLIC PURPOSES:

PUE	NOW OFFERED FOR DEDICATION FOR PUBLIC UTILITY EASEMENT PURPOSES
28'	NOW OFFERED FOR DEDICATION FOR PUBLIC STREET AND UTILITY PURPOSES.

THE REAL PROPERTY DESCRIBED BELOW IS DEDICATED IN FEE FOR PUBLIC PURPOSES:

OUTLOT A	NOW OFFERED FOR DEDICATION TO THE CITY OF DINUBA IN FEE FOR PUBLIC OPEN SPACE, LANDSCAPE/PARK, AND PUBLIC UTILITY PURPOSES.

DOC NO. 2016-0040528, O.R.T.C.

BASIS OF BEARINGS:

THE NORTH LINE OF THE NORTHEAST QUARTER OF THE NORTHWEST QUARTER OF SECTION 20, TOWNSHIP 16 SOUTH, RANGE 24 EAST, MOUNT DIABLO BASE AND MERIDIAN USING GPS OBSERVATIONS BASED ON THE CALIFORNIA SURVEYING AND DRAFTING SUPPLY VIRTUAL NETWORK BETWEEN THE NORTH QUARTER AND THE NORTHWEST CORNER OF THE NORTHEAST 1/4 OF THE NORTHWEST 1/4 OF SAID SECTION 20
ASSUMED TO BE NORTH 88°24'06" WEST (SEE SHEET 2 FOR DETAILS)

NOTES:

1. SET 3/4" IRON PIPE DOWN 6" TAGGED "LS 8204" OR BRASS TAG STAMPED "LS 8204" FLUSH WITH CONCRETE SURFACE AT ALL LOT CORNERS, ANGLE POINTS OR POINTS OF CURVATURE UNLESS OTHERWISE NOTED.
2. SEE SHEET 2 FOR FULL BOUNDARY ANALYSIS, DEED AND MAP REFERENCES, AND ADJOINER INFORMATION.
3. SEE SHEET 4 FOR LINE, CURVE, AND RADIAL LINE TABLES AND MONUMENT DESCRIPTIONS.

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CIVIL ENGINEERS • LAND SURVEYORS
2985 N. BURL AVENUE SUITE 101 FRESNO, CA 93727
TEL: (559) 244-3123 WEBSITE: YANDHENGR.COM

LINE TABLE			R2( ) RECORD			R3( ) RECORD			R4( ) RECORD			R5( ) RECORD		
LINE	BEARING	DISTANCE	LINE	BEARING	DISTANCE	LINE	BEARING	DISTANCE	LINE	BEARING	DISTANCE	LINE	BEARING	DISTANCE
L1	N88°23'29"W	140.33'	L1	N88°22'44"W	140.36'				L1	N88°22'44"W	140.36'	L1	N88°23'29"W	140.33'
L2	S88°28'38"E	166.49'	L2	S88°23'46"E	166.63'				L2	S88°23'46"E	166.63'	L2	S88°28'38"E	166.49'
L3	S1°32'53"W	119.86'	L3	S01°37'16"W	119.98'				L3	S01°37'16"W	119.97'	L3	S1°32'53"W	119.86'
L4	N88°28'38"W	136.47'	L4	N88°23'46"W	136.64'				L4	N88°23'46"W	136.63'	L4	N88°28'38"W	136.47'
L5	S1°32'53"W	89.90'	L5	S1°37'16"W	89.97'				L5	S1°37'16"W	89.97'	L5	S1°32'53"W	89.90'
L6	N1°42'54"E	130.03'	L6	N01°37'16"E	130.00'	L6	N01°37'16"E	130.00'				L6	N1°42'54"E	130.03'
L7	N1°33'44"E	132.81'	L7	N01°36'14"E	132.91'	L7	N01°36'14"E	132.91'				L7	N1°33'44"E	132.81'
L8	N0°00'39"W	30.01'												
L9	S88°28'38"E	9.26'												
L10	N0°00'39"W	30.01'												
L11	N0°00'39"W	30.01'												
L12	N0°00'39"W	60.06'												
L13	S88°25'06"E	139.75'												
L14	S88°25'06"E	30.00'												
L15	N1°32'53"E	39.85'												
L16	N0°00'39"W	30.01'												
L17	N0°00'39"W	29.95'												
L18	S88°25'06"E	23.70'												
L19	S88°26'06"E	28.01'												
L20	N88°23'29"W	7.72'												
L21	N0°00'39"W	30.01'												

CURVE TABLE				R3( ) RECORD				R4( ) RECORD			
CURVE	RADIUS	DELTA	LENGTH	CURVE	RADIUS	DELTA	LENGTH	CURVE	RADIUS	DELTA	LENGTH
C1	2399.78'	1°01'00"	42.58'	C1	2400.00'	1°01'00"	42.59'				
C2	335.00'	0°08'34"	0.83'					C2	335.00'	0°08'34"	0.83'

CURVE TABLE			
CURVE	RADIUS	DELTA	LENGTH
C3	20.00'	88°48'01"	31.00'
C4	20.00'	91°11'59"	31.83'
C5	20.00'	88°47'01"	30.99'
C6	20.00'	91°35'32"	31.97'
C7	20.00'	88°25'28"	30.87'
C8	20.00'	91°34'32"	31.97'
C9	20.00'	88°24'28"	30.86'
C10	20.00'	91°35'32"	31.97'
C11	20.00'	88°25'28"	30.87'
C12	20.00'	101°33'50"	35.45'
C13	20.00'	88°28'00"	30.88'
C14	20.00'	89°57'59"	31.40'
C15	20.00'	91°12'59"	31.84'
C16	322.00'	1°55'43"	10.84'
C17	350.00'	10°49'53"	66.17'
C18	350.00'	10°50'03"	66.18'
C19	350.00'	0°28'39"	2.92'
C20	350.00'	10°21'24"	63.26'
C21	350.00'	10°47'25"	65.91'
C22	378.00'	9°43'45"	64.19'
C23	378.00'	0°40'25"	4.44'
C24	378.00'	9°03'20"	59.74'
C25	350.00'	9°41'07"	59.16'
C26	350.00'	0°05'38"	0.57'
C27	350.00'	9°35'30"	58.59'

RADIAL TABLE	
RADIAL LINE	DIRECTION
R1	S6°22'04"W
R2	N1°39'55"E
R3	N2°02'32"E
R4	S1°36'31"W
R5	S11°33'11"W
R6	S13°28'54"W
R7	N2°39'01"E
R8	S2°14'18"W
R9	N11°12'01"E

MONUMENT DESCRIPTIONS:

M1 FOUND BRASS CAP IN MONUMENT WELL, DOWN 4", PER R4( )

M2 FOUND 3/4" IRON PIPE, TAGGED "LS 5985", DOWN 8", PER R4( )

M3 FOUND 3/4" IRON PIPE, TAGGED "LS 5985", DOWN 8", PER R4( )

M4 FOUND 1/2" REBAR, TAGGED "LS 5531", FLUSH, PER R2( )

M5 FOUND 1/2" REBAR, TAGGED "LS 5531", FLUSH, PER R2( )

M6 FOUND 1/2" REBAR, TAGGED "LS 5531", FLUSH, PER R2( )

M7 FOUND 1/2" REBAR, TAGGED "LS 5531", FLUSH, PER R2( )

M8 FOUND 1/2" REBAR, TAGGED "LS 5531", FLUSH, PER R2( )

M9 FOUND 3/4" IRON PIPE, TAGGED "LS 4433", DOWN 8", PER R1( )

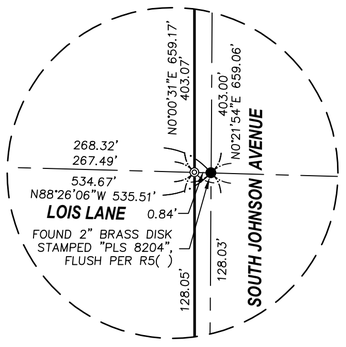
M10 FOUND 3/4" IRON PIPE TAGGED "LS 4433", DOWN 8", PER R1( )

TRACT NO._____

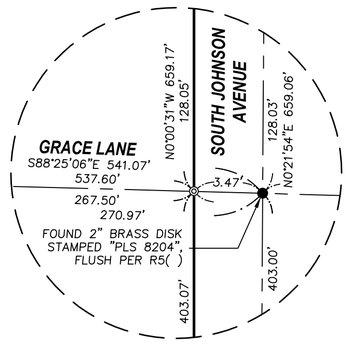
ROSE VIEW ESTATES PHASE 2

BEING A SUBDIVISION OF PARCEL 2 OF PARCEL MAP NO. 5334, PER MAP RECORDED IN BOOK 54, PAGE 42 OF PARCEL MAPS, TULARE COUNTY RECORDS, IN THE NORTHWEST QUARTER OF SECTION 20, TOWNSHIP 16 SOUTH, RANGE 24 EAST, MOUNT DIABLO BASE AND MERIDIAN.
IN THE CITY OF DINUBA, COUNTY OF TULARE, STATE OF CALIFORNIA.
SURVEYED AND PLATTED IN APRIL 2025 BY YAMABE & HORN ENGINEERING, INC.
CONSISTING OF FOUR SHEETS, SHEET 4 OF 4

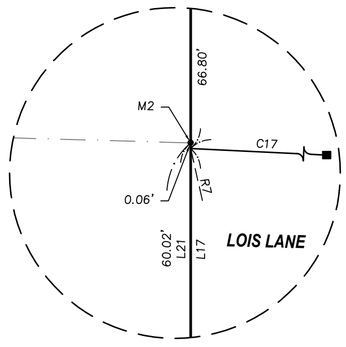
DETAIL 'C'
SCALE: 1" = 5'



DETAIL 'D'
SCALE: 1" = 5'



DETAIL 'E'
SCALE: 1" = 1'



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CITY OF DINUBA

SUBDIVISION AGREEMENT
ROSE VIEW ESTATES DEVELOPMENT
PHASE I & PHASE II

This Agreement is made and entered into this ____ day of _____, 2026 by and between the City of Dinuba, a Municipal Corporation of the State of California, hereinafter referred to as **"City"**, and Joseph Crown Construction and Development Inc., a California Corporation, herein referred to as **"Subdivider".**

WITNESS TO

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

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

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

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

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

1. SCHEDULE OF PERFORMANCE BY SUBDIVIDER

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

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

WORK SCHEDULE	**DATE OF COMPLETION**
Complete rough grading	12-31-2025
Complete construction of storm drain system	12-15-2025
Complete construction of sanitary sewer system	12-15-2025
Complete construction of domestic water system	12-15-2025
Complete construction of sidewalks, curbs and gutters	06-01-2026
Complete construction of all private utilities	11-01-2026
Complete construction of streets, including striping, markings and signs	06-01-2026
Complete all appurtenant work	12-31-2026

B. **NOT WITHSTANDING THE ABOVE,** all street work and public improvements required to be constructed by **Subdivider** shall be fully completed and suitable for acceptance by the **City** not later than December 31, 2026.

C. Failure of **Subdivider** to meet such deadline shall constitute a material breach of the Agreement. In such event, the Subdivision Irrevocable Instruments of Credit, hereinafter described, shall thereupon immediately be paid to the **City** and the **City** shall have permission to go upon the property and complete all work and public improvements, including construction or reinstallation, as the **City** deems necessary, of all utility facilities, streets, curbs, gutters, sidewalks, sanitary sewer, water, storm drainage systems and other public and private improvements, which were not properly or fully completed or installed by **Subdivider**.

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

2. ROAD IMPROVEMENTS TO BE COMPLETED BY SUBDIVIDER

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

B. **Subdivider** shall construct all required improvements in accordance with this Agreement, the approved improvement plans November 7, 2025, the 2023 Edition of the City's Public Improvements Standards and the conditions of approval of the Tentative Map.

3. SEWER AND WATER IMPROVEMENTS TO BE COMPLETED BY SUBDIVIDER

A. **Subdivider** shall construct the sanitary sewer system and appurtenances in accordance with this Agreement, the approved improvement plans November 7, 2025, the 2023 Edition of the City's Public Improvements Standards and the conditions of approval of the Tentative Map.

B. **Subdivider** shall construct a domestic water system and appurtenances in accordance with this Agreement, the approved improvement plans (executed on November 7, 2025, the 2023 Edition of the City's Public Improvements Standards, and the conditions of the Tentative Map.

4. GAS AND ELECTRICAL LINES TO BE COMPLETED BY SUBDIVIDER

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

5. STORM DRAINAGE IMPROVEMENTS TO BE COMPLETED BY SUBDIVIDER

A. **Subdivider** shall construct the storm drainage system and appurtenances within this subdivision in accordance with this Agreement, the approved improvement plans November 7, 2025, the City's 2023 Public Improvement Standards and Specifications and the conditions of approval of the Tentative Map.

6. ADDITIONAL IMPROVEMENTS REQUIREMENTS

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

B. Prior to commencement of any work within the rights-of-way not included in the approved improvement plans November 7, 2025 or any work performed within an existing City maintained street, an encroachment permit shall be obtained from the Public Works Services Department.

C. **Subdivider** shall cause to be placed by a licensed Civil Engineer or Land Surveyor all survey monuments and lot corners as shown on the Final Map. Pursuant to Section 66497 of the State Subdivision Map Act, prior to the City's final acceptance of the subdivision and release of the securities, **Subdivider** shall submit written

certification to the City Engineer that all monuments required in the subdivision have been set.

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

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

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

G. Grading of the lots shall conform to the grades shown on the approved grading plan and the improvement plans. Prior to acceptance of the work by the **City** and release of the subdivision security, **Subdivider** shall provide the **City** with a statement from a registered civil engineer that, based on information provided by the Contractor, work performed within this tract conforms with the approved improvement plans November 7, 2025, the recommendations contained in the soils report and the City Public Improvement Standards.

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

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

7. SECURITIES

A. Prior to approval by the City Council of the Rose View Estates, **Subdivider** shall submit to the **City** a Performance Bond in a form acceptable to the **City** in an amount equal to one hundred percent (100%) of the estimated cost of the required public improvements and private utility improvements in the amount of **$3,062,574** to guarantee the proper construction of the improvements required in this Agreement, the City's Public Improvement Standards, and the conditions of the Tentative Map.

B. Prior to approval of the Final Map by the **City, Subdivider** shall submit to the **City** a Materials and Labor Bond in a form acceptable to the **City** in an amount equal to fifty percent (50%) of the estimated cost of the required public improvements and private utilities improvements, in the amount of **$1,531,287** to secure payment of

all contractors and subcontractors performing the work on said improvements and all persons furnishing labor, materials and equipment used for installation of said improvements.

C. Prior to issuance of Notice of Completion of Rose View Estates by the **City, Subdivider** shall submit to the **City** an Irrevocable Instrument of Credit in a form acceptable to the **City** to guarantee and warranty maintenance of all required public improvements herein, for a period of one (1) year following acceptance, in an amount equal to ten percent (10%) of the estimated cost of the improvements, for Rose View Estates, in the amount of **$306,257.40**. Said Irrevocable Instrument of Credit shall be released to **Subdivider,** less any amount required to be used for fulfillment of the warranty, one (1) year after final acceptance of the subdivision improvements by the **City**.

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

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

F. Upon failure of **Subdivider** to properly complete the required improvements in a form acceptable to the City Engineer by 12-31-2026, the **City** shall be entitled to immediately draw upon the subdivision Improvement Securities (Performance and Payment Bonds) and cause the required improvements to be installed and/or repaired without further notice to **Subdivider.**

8. INDEMNITY AND INSURANCE

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

specified shall be at the sole and exclusive risk of Subdivider at all times prior to final acceptance by the **City** of all completed street and other improvements thereon and therein.

B. Insurance Requirements for Subdivider:

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

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

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

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

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

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

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

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

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

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

3. Deductibles and self-insured retention – any deductibles or self-insured retention must be declared to and approved by the Entity. At the option of the Entity, either the insurer shall reduce or eliminate such deductibles or self-insured retention as requested by the Entity, its officers, officials,

employees and volunteers, or **Subdivider** shall procure a bond guaranteeing payment of losses and related investigations claim administration and defense expenses.

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

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

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

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

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

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

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

   a. Entity shall be named as loss payee.

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

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

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

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

9. MISCELLANEOUS PROVISIONS

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

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

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

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

E. Whenever **Subdivider** varies the period during which work is carried on each day, he shall give due notice to the City Engineer so that proper inspection may be

provided. If **Subdivider** fails to duly notify the **City** as herein required, any work done in the absence of the City Engineer will be subject to rejection. The inspection of the work shall not relieve **Subdivider** of any of his obligations to fulfill the Agreement as prescribed. Defective work shall be made good, and suitable materials may be rejected notwithstanding the fact that such defective work and unsuitable materials were not previously identified by the City Engineer or Inspector and accepted.

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

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

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

I. **Subdivider** shall pay development impact fees as adjusted by the City Council on September 25, 2018, for each of the 78 single family dwelling units to be constructed in the Rose View Estates Subdivision as follows:

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

From this amount, **Subdivider** will receive fee credits as identified in section 9.N, below. Credits due **Subdivider** will be applied to appropriate facility category. Fee credits will be applied on a per lot basis until total fee credits due to **Subdivider** are depleted. **City** will not issue payment of fee credits to Subdivider in one lump sum. Once fee credits due are exhausted, any remaining impact fees due the **City** shall be paid along with the issuance of each residential building permit. In the event that fee credits exceed the total due for the corresponding facility category, credit balance will be carried over to subsequent phases of development unless

development is constructed in a single phase or if this agreement is for the final phase.

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

K. A public improvements inspection fee (4% of the value of the public improvements) and public improvements plan check fee (3% of the value of the public improvements) shall be paid to the **City** before the beginning of any construction. These fees have been calculated based on an estimate provided by Yamabe and Horn dated October 9, 2025. Said fees are estimates and may be increased by the **City,** if necessary.

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

Community Facilities District (CFD) Formation/Annex	$ 8,219.00
Parks Master Plan	$ 924.00
Landscape Plan Check Fee	$ 691.00
Landscape Inspection Fee	$ 787.00
Public Improvements Plan Check Fee	$ 91,877.22
Public Improvements Inspection Fee	$122,502.96
Final Map Fee	$ 18,672.00
Less Previoulsy Paid by Developer	($79,278.36)
TOTAL	**$164,394.82**

M. All lot areas are shown on the Rose View Estates Final Map with the expectation of the following:

Number of Lots: 78 **Acreage: 16.64 Acres**

N. The **Subdivider** shall receive fee credits as identified in Engineer's Estimate dated October 9, 2025 prepared by Yamabe & Horn Engineering, Inc., as follows:

Credit Description	**Amount**
Transportation	$136,187.16
Water	$ 15,675.00
Sewer	$ 15,850.00
Storm Drain	$ 44,400.00
TOTAL CREDITS	**$212,112.16**

Upon completion of the required Public Improvements, **Subdivider** shall submit evidence of actual construction costs and the City Engineer will perform a review and reconciliation. If the fee credits identified above were overestimated, **Subdivider** will immediately issue payment of the difference to the **City**. If the fee credits due under this section were underestimated, the **City** and **Subdivider** will, by mutual agreement, determine how to settle outstanding fee credits.

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

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

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

10. SPECIAL DISTRICT FORMATION

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

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

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

11. DUST CONTROL

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

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

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

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

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

For the **Subdivider:** _____
Joseph Crown
Joseph Crown, a California Corporation

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

YAMABE & HORN ENGINEERING, INC.
2985 N. Burl Ave, Suite 101
Fresno, CA 93727
(559) 244-3123, Fax (559) 244-3120

Area 16.64 Acres
Lots 78

ROSE VIEW ESTATES - CROWN DINUBA
CITY OF DINUBA

October 9, 2025

Description	Estimated Quantity	Unit	Unit Price	Extension
On-Site: (Pavement = 116,300 s.f.)				
1) Traffic Control	1	LS	$ 10,000.00	$ 10,000.00
2) Clearing & Grubbing	1	LS	$ 10,000.00	$ 10,000.00
3) Mobilization	1	LS	$ 10,000.00	$ 10,000.00
4) Asphaltic Concrete - 3" Thk.	2,181	TON	$ 90.00	$ 196,256.25
5) Aggregate Base - 8" Thk.	5,621	TON	$ 35.00	$ 196,740.83
6) Subgrade Preparation	116,300	SF	$ 0.50	$ 58,150.00
7) Street Excavation	3,948	CY	$ 5.00	$ 19,742.28
8) Concrete Curb (Non-Mountable)	3,014	LF	$ 20.00	$ 60,280.00
9) Concrete Curb (Mountable)	4,128	LF	$ 15.00	$ 61,920.00
10) Concrete Apron - Traffic Circle	693	SF	$ 4.00	$ 2,772.00
11) Sidewalk	36,330	SF	$ 4.00	$ 145,320.00
12) Lot Grading	71	EA	$ 600.00	$ 42,600.00
13) Park/Outlot 'A'	1	EA	$ 50,000.00	$ 50,000.00
14) Retaining Wall with Wood Fence	1,410	LF	$ 60.00	$ 84,600.00
15) Perimeter Wood Fence (Boundary and Side Yards)	2,400	LF	$ 50.00	$ 120,000.00
16) Timber Barricade	1	EA	$ 1,250.00	$ 1,250.00
17) Street Lights	25	EA	$ 9,500.00	$ 237,500.00
18) Pavement Markings, Striping, Signage	1	LS	$ 10,000.00	$ 10,000.00
19) Curb Return w/ City Std. Ramp	8	EA	$ 2,750.00	$ 22,000.00
20) Caltrans Case 'C' Ramp	18	EA	$ 5,000.00	$ 90,000.00
21) Drive Approaches	71	EA	$ 500.00	$ 35,500.00
22) Valley Gutter	2	EA	$ 3,500.00	$ 7,000.00
On-Site: Utilities				
23) 8" Sewer Main	3,540	LF	$ 55.00	$ 194,700.00
24) 48" Sewer Manhole	19	EA	$ 4,750.00	$ 90,250.00
25) Sewer Service	72	EA	$ 600.00	$ 43,200.00
26) Sewer Plug	1	EA	$ 1,300.00	$ 1,300.00
27) Connect to Existing Sewer	2	EA	$ 4,500.00	$ 9,000.00
28) 18" Storm Drain Main	1,099	LF	$ 80.00	$ 87,920.00
29) 24" Storm Drain Main	123	LF	$ 100.00	$ 12,300.00
30) 48" Storm Drain Manhole	7	EA	$ 4,750.00	$ 33,250.00
31) Storm Drain Inlet	5	EA	$ 4,500.00	$ 22,500.00
32) Connect to Existing Storm Drain	1	EA	$ 4,500.00	$ 4,500.00
33) 8" Water Main	3,736	LF	$ 55.00	$ 205,480.00
34) Water Blow-off	1	EA	$ 5,000.00	$ 5,000.00
35) Water Gate Valve	26	EA	$ 1,800.00	$ 46,800.00
36) Water Service	72	EA	$ 1,250.00	$ 90,000.00
37) Connect to Existing Water	3	EA	$ 4,500.00	$ 13,500.00
38) Fire Hydrant	8	EA	$ 3,500.00	$ 28,000.00
			On-Site Subtotal	**$ 2,359,331**

NOTE: All items in red are reimbursable items

	Description	Estimated Quantity	Unit		Unit Price		Extension
	Off-Site: (Pavement = 7,200 s.f.)						
39)	Asphaltic Concrete - 3" Thk.	135	TON	$	90.00	$	12,150.00
40)	Aggregate Base - 8" Thk.	348	TON	$	35.00	$	12,180.00
41)	Subgrade Preparation	7,200	SF	$	0.40	$	2,880.00
42)	Street Excavation	244	CY	$	4.00	$	977.78
43)	Concrete Curb (Non-Mountable)	289	LF	$	20.00	$	5,780.00
44)	Remove Existing Curb, Gutter, and Sidewalk	960	SF	$	10.00	$	9,600.00
45)	Remove Pavement	4,537	SF	$	2.00	$	9,074.00
46)	Remove Storm Drain Utilities	1	LS	$	7,500.00	$	7,500.00
47)	Remove and Relocate Street Light	1	EA	$	9,500.00	$	9,500.00
48)	Sidewalk	1,412	SF	$	4.00	$	5,648.00
49)	Lot Grading/Basin Infill	7	EA	$	1,200.00	$	8,400.00
50)	Drive Approaches	7	EA	$	500.00	$	3,500.00
51)	Valley Gutter	1	EA	$	3,500.00	$	3,500.00

Transportation Sewer
Storm Drain Water

	Off-Site: Utilities						
52)	Connect to Existing Sewer	1	EA	$	4,500.00	$	4,500.00
53)	8" Sewer Main	120	LF	$	55.00	$	6,600.00
54)	48" Sewer Manhole	1	EA	$	4,750.00	$	4,750.00
55)	Sewer Service	2	EA	$	600.00	$	1,200.00
56)	Connect to Existing Water	1	EA	$	4,500.00	$	4,500.00
57)	8" Water Main	105	LF	$	55.00	$	5,775.00
58)	Water Service	2	EA	$	1,250.00	$	2,500.00
59)	Water Gate Valve	3	EA	$	1,800.00	$	5,400.00
60)	Connect to Existing Storm Drain	1	EA	$	4,500.00	$	4,500.00
61)	24" Storm Drain Main	583	LF	$	100.00	$	58,300.00
62)	48" Storm Drain Manhole	4	EA	$	4,750.00	$	19,000.00
63)	Replace Storm Drain Inlet	1	EA	$	5,000.00	$	5,000.00

Off-Site Subtotal	**$ 212,715**

Summary

10% Contingency	**$ 257,205**
Total Street & Utility Improvements Cost	**$ 2,829,251**

	Additional Reimbursables (Grace Ln & S. Wright St.) (Pavement = 10,576 s.f.)						
1)	Asphaltic Concrete - 3" Thk.	198	TON	$	90.00	$	17,847.00
2)	Aggregate Base - 8" Thk.	511	TON	$	35.00	$	17,891.07
3)	Subgrade Preparation	10,576	SF	$	0.50	$	5,288.00
4)	Street Excavation	359	CY	$	5.00	$	1,795.31
5)	Concrete Curb (Non-Mountable)	179	LF	$	20.00	$	3,580.00
6)	Remove Existing AC Dike	152	SF	$	10.00	$	1,520.00
7)	Sidewalk	869	SF	$	4.00	$	3,476.00
8)	Caltrans Case 'C' Ramp	2	EA	$	5,000.00	$	10,000.00

Reimbursable Items Subtotal	**$ 212,112**

Summary

10% Contingency	**$ 21,211**
Reimbursable Items Total	**$ 233,323**

CITY OF DINUBA
Together, A Better Community
CALIFORNIA • 1906

City Council Staff Report

Department: PLANNING | January 13, 2026

To: Mayor and City Council

From: Schoettler Karl, City Planner

By:

Subject: Resolution No. 2026-05 approving minor amendments and adoption of the 2023-2031 Dinuba Housing Element (KSch)

RECOMMENDATION:

Council to adopt Resolution No. 2026-05 approving a minor technical amendment to the resolution adopting the 2023-2031 Housing Element.

EXECUTIVE SUMMARY:

Re-adoption of the Dinuba Housing Element to incorporate language within the adopted resolution requested by the State Department of Housing and Community development pertaining to the suitability of land currently in agricultural use that is designated for housing in the Housing Element.

OUTSTANDING ISSUES:

None.

DISCUSSION:

On October 14, 2025 the City Council adopted an update to the Dinuba Housing Element. The Housing Element is the part of Dinuba's General Plan that establishes policies and programs to ensure the City will facilitate housing that will be needed to accommodate city growth through the year 2031.

Following adoption, the Housing Element and the City Council's resolution were submitted to the State of California, Department of Housing and Community Development (HCD) for review and certification. Unfortunately, HCD noted an inadvertent omission of language in the resolution having to do with Dinuba designating non-vacant land to accommodate its fair share of lower income households. In this case, "non-vacant" land pertains to agricultural land, and the State is asking the City to ensure that agricultural land designated is reasonable to designate for development of residential uses (including housing for lower income households). As most development occurs on agricultural land around Dinuba, this assumption is reasonable

and staff has added this language to the resolution, as follows:

> *WHEREAS, based on substantial evidence in the record, including development trends, market conditions, and the nature of existing uses, the existing uses on the non-vacant sites identified in the site inventory to accommodate the RHNA are likely to be discontinued during the planning period and therefore do not constitute an impediment to planned residential development on the site during the planning period.*

It is therefore recommended that the City Council adopt the Resolution No. 2026-05 enclosed herein at Attachment 'A', containing the foregoing language. Upon adoption the resolution will be transmitted to HCD for review.

FISCAL IMPACT:

None.

PUBLIC HEARING:

This item does not require a public hearing.

ATTACHMENTS:

1. A. CC Res HE 1-13-26 NB

ATTACHMENT "A"

RESOLUTION NO. 2026-05

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

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DINUBA AMENDING THE ADOPTION OF THE 2023-2031 DINUBA HOUSING ELEMENT CONCERNING THE DESIGNATION OF AVAILABLE LANDS FOR LOW INCOME HOUSEHOLDS

WHEREAS, the City of Dinuba (the "City") has prepared an Update to the Dinuba Housing Element, consistent with Government Code Sections 65583 and 65588; and

WHEREAS, the Housing Element is a part of Dinuba's General Plan and is the City's policy document to ensure that safe and decent housing is available for all income groups in the community, and

WHEREAS, the City previously adopted the Housing Element on March 11, 2025 and subsequently adopted amendments on October 14, 2025, and submitted the adopted Housing Element to the State Department of Housing and Community Development for review. The State responded that the City's adopting resolution inadvertently omitted language pertaining to the designation of non-vacant lands to accommodate the City's share of the Regional Housing Need Allocation for lower-income households, and

WHEREAS, based on substantial evidence in the record, including development trends, market conditions, and the nature of existing uses, the existing uses on the non-vacant sites identified in the site inventory to accommodate the City's share of the lower-income Regional Housing Needs Allocation are likely to be discontinued during the planning period and therefore do not constitute an impediment to planned residential development on the site during the planning period.

NOW, THEREFORE, BE IT RESOLVED by the City Council that the following findings are hereby considered and adopted regarding the Housing Element Update and Environmental Addendum.

1. The Housing Element will not have any significant impacts on the environment beyond those identified and acknowledged in the Final Environmental Impact Report prepared for the 2023 Focused Dinuba General

Plan update (State Clearinghouse Number 2006091107).

2. The Housing Element Update will ensure that Dinuba meets its housing obligations as detailed in Government Code Section 65583.

BE IT FURTHER RESOLVED that the City Council hereby adopts this resolution concerning the suitability of non-vacant land to accommodate the City's RHNA for lower income households.

The foregoing resolution was adopted upon a motion of City Council member _____ , second by City Council member _____ at a regular meeting of the Dinuba City Council on the 13th day of January, 2026, by the following role call vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

_____
Rachel Nerio-Guerrero, Mayor
City of Dinuba

_____
Maria Alaniz, City Clerk
City of Dinuba

CITY OF DINUBA
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City Council Staff Report

Department: CITY MANAGER'S OFFICE — January 13, 2026

To: Mayor and City Council

From: Maria Alaniz, City Clerk/HR Director

By:

Subject: Resolution No. 2026-06 Industrial Disability Retirement of Timothy Miller (MA)

RECOMMENDATION:

Council to adopt Resolution No. 2026-06 allowing Timothy Miller to be placed on industrial disability retirement.

EXECUTIVE SUMMARY:

Resolution No. 2026-06 is being submitted to the City Council declaring Timothy Miller, a City of Dinuba Engineer/Paramedic, to be disabled as required by the California Public Employees' Retirement System (CalPERS) in order for him to qualify for industrial disability retirement by the California Public Employees' Retirement Law.

OUTSTANDING ISSUES:

None.

DISCUSSION:

Timothy Miller retired from his position as an Engineer/Paramedic with the City of Dinuba effective January 2025. Mr. Miller has filed an application with CalPERS for industrial disability retirement. Medical information was received and reviewed by the city indicates that Mr. Miller is disabled to the capacity that he is unable to perform the duties of an Engineer/Paramedic. The City Council must adopt a resolution finding and determining that Mr. Miller is eligible for industrial disability retirement.

Staff recommends Council adopt Resolution No. 2026-06 allowing Timothy Miller to be placed on industrial disability retirement.

FISCAL IMPACT:

None.

PUBLIC HEARING:

None required.

ATTACHMENTS:

1. A. Resolution No. 2026-06

RESOLUTION NO. 2026-06

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DINUBA

(Section 21156, Government Code)

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

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

WHEREAS, an application for industrial disability retirement of bilateral knees from Timothy Miller, employed by the Agency in the position of Engineer/Paramedic, has been filed with CalPERS; and

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

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

- Disciplinary process was underway prior to the member's separation from employment.
- Terminated for cause.
- Resigned or service retired in lieu of termination.
- The member signed an agreement to waive their reinstatement rights as part of a legal settlement (i.e., Employment Reinstatement Waiver).
- Convicted of or is being investigated for a work-related felony.

Timothy Miller had filed a Worker's Compensation claim for his disabling condition. The Worker's Compensation claim was accepted.

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

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

BE IT FURTHER RESOLVED that the member service retired from his employment in the position of Engineer/Paramedic after expiration of her rights under Government Code Section 21164, effective January 7, 2025 and that no dispute as to the expiration of such leave rights is pending. His last day on pay status is January 6, 2025.

There is not a possibility of third-party liability.

Advanced Disability Pension payments will not be made.

The primary disabling condition is internal.

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

PASSED AND ADOPTED this 13th day of January 2026 by the following vote:

AYES:
NOES:
ABSENT
ABSTAIN:

_____
Mayor

ATTEST:

_____
City Clerk

City Council Staff Report

Department: CITY MANAGER'S OFFICE January 13, 2026

To: Mayor and City Council

From: Maria Alaniz, City Clerk/HR Director

By:

Subject: Appointment to Planning Commission (MA)

RECOMMENDATION:

Council appoint Scott Harness (District 3) to the Planning Commission.

EXECUTIVE SUMMARY:

The City has received an application for appointment to the Planning Commission. Scott Harness is interested in representing District 3. Mr. Harness resides in District 3 and is eligible for appointment. If the Council appoint Mr. Harness, he will serve a three (3) year term from January 1, 2026 to December 31, 2028.

OUTSTANDING ISSUES:

None.

DISCUSSION:

The City received an application from Mr. Scott Harness for appointment to the Planning Commission representing District 3. Mr. Harness is a former Council Member and Mayor for District 3, has served on the Tulare County Economic Development Committee and resides in District 3.

In accordance with the City Charter, Planning Commission members are appointed by the recommendation of the Council Member representing the voting district in which the vacancy occurred, with the approval of the City Council by majority vote. The requirements for appointment to the Planning Commission are that the candidate must be a resident of the district and a registered voter.

The appointment of Mr. Harness will effectively fill the vacancy on the Planning Commission. Mr. Harness' application is enclosed as Attachment 'A'.

FISCAL IMPACT:

None.

PUBLIC HEARING:

None required.

ATTACHMENTS:

1. A. Scott Harness - Planning Commission Application

CITY OF DINUBA
COMMISSION/STANDING COMMITTEE APPLICATION

New ☑
Re-appointment ☐

Planning Commission — 3
Name of Commission — District

Name Scott Harness

Mailing/ [redacted]
Residence
Address [redacted]

Residence Phone [redacted] Work Phone _____

Email [redacted] Facsimile _____

Resident of Dinuba for 30 years Dinuba Registered Voter: Yes X No ____

Do you possess a valid California Driver's License? Yes X No ____

Have you been convicted of a felony within the past five years? Yes ____ No X
If yes, please explain:

Are you related to a City of Dinuba Employee? No If yes, how? _____

Training, Experience and/or Education:

SCHOOL	MAJOR	GRADUATION DATE & DEGREE
Dinuba High	General ED	1995

Additional Pertinent Skills, Experience or Interests:
Local Real Estate Broker

Community activities in which you are involved:
Dinuba Pro Youth

Current or prior service on a City Board, Committee or Commission:
Former District 3 Council Member and Mayor

Describe any qualifications, experience, and education, as well as any technical or professional background you may have relative to the duties of this position:

My experience as a local Realtor, former Council Member, and former Tulare County EDC member and Chair provides me with the knowledge and background needed to serve this commission effectively.

What are your goals in serving on this Commission?

To serve my community

Employment Information:

Present Occupation: Realtor

Name of Firm: [redacted]

Address: [redacted]

Phone: [redacted]

Rules of law and ethics prohibit members from participating in and voting on matters in which they have a direct or indirect conflict of interest including a financial interest. Are you aware of any potential conflicts of interest which may develop from your occupation or financial holdings in relation to your responsibilities as a member of the Commission to which you seek appointment? (If yes, please explain in detail any potential conflicts.) YES____ NO __X__

I hereby certify that the information contained on this application and any accompanying documents is true and correct to the best of my knowledge.

Signature of Applicant

12-9-25
Date

You are invited to attach additional pages, enclose a copy of your resume or submit supplemental information which you feel may assist in the evaluation of your application.

City Council Staff Report

Department: CITY MANAGER'S OFFICE — January 13, 2026

To: Mayor and City Council

From: Karina Solis, Administrative Services Director

By: Lupe Montejano, Billing Supervisor/Deputy City Clerk

Subject: Warrant Register December 12, 19, 2025, and January 2, 9, 2026 (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:

1. WR 12.12.2025
2. WR 12.19.2025
3. WR 01.02.2026
4. WR 01.09.2026

Accounts Payable Invoice Report

G/L Date Range 12/07/25 - 12/12/25
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 **1060 - A & E Industrial Cleaning Equipment Corp.**									
48035	A & E industrial shop equipment	Paid by Check #55274		11/22/2025	12/12/2025	12/12/2025		12/12/2025	208.11
48131	a & e shop equipment	Paid by Check #55274		11/22/2025	12/12/2025	12/12/2025		12/12/2025	222.45
		Vendor **1060 - A & E Industrial Cleaning Equipment Corp.** Totals				Invoices	2		$430.56
Vendor **1284 - Adams Ashby Group, Inc.**									
7341	General Admin Sewer Main Improvement 24-CDBG-10005 Sept 2025	Paid by Check #55275		10/17/2025	12/12/2025	12/12/2025		12/12/2025	6,000.00
7395	General Admin Sewer Main Improvement 24-CDBG-10005 Oct 2025	Paid by Check #55275		11/14/2025	12/12/2025	12/12/2025		12/12/2025	6,000.00
		Vendor **1284 - Adams Ashby Group, Inc.** Totals				Invoices	2		$12,000.00
Vendor **263 - Advantek Benefit Administrators**									
Funding 12/05/25	Miscellaneous	Paid by Check #55276		12/05/2025	12/12/2025	12/12/2025		12/12/2025	127,570.65
		Vendor **263 - Advantek Benefit Administrators** Totals				Invoices	1		$127,570.65
Vendor **522 - Allstar Towing**									
42059	ALLSTAR PD-13	Paid by Check #55277		11/30/2025	12/12/2025	12/12/2025		12/12/2025	95.00
		Vendor **522 - Allstar Towing** Totals				Invoices	1		$95.00
Vendor **1180 - Altec Industries, Inc**									
51846507	altec t-11 fy 25/26	Paid by Check #55278		10/27/2025	12/12/2025	12/12/2025		12/12/2025	1,341.01
		Vendor **1180 - Altec Industries, Inc** Totals				Invoices	1		$1,341.01
Vendor **1875 - Arroyo, Alexis**									
25/26 Tuition Re	Tuition Reimbursement 08/4/25 - 08/30/25	Paid by Check #55279		07/30/2025	12/12/2025	12/12/2025		12/12/2025	1,000.00
		Vendor **1875 - Arroyo, Alexis** Totals				Invoices	1		$1,000.00
Vendor **17 - AT&T**									
9391054736 11/25	PD - 10/20/2025 - 11/19/2025 Billing Charges	Paid by Check #55280		11/20/2025	12/12/2025	12/12/2025		12/12/2025	131.24
		Vendor **17 - AT&T** Totals				Invoices	1		$131.24
Vendor **65 - Banner Pest Control**									
224208	PD - Removal of Pigeons Downtown	Paid by Check #55281		11/04/2025	12/12/2025	12/12/2025		12/12/2025	75.00
224599	PD - Removal of Pigeons Downtown	Paid by Check #55281		11/17/2025	12/12/2025	12/12/2025		12/12/2025	75.00
		Vendor **65 - Banner Pest Control** Totals				Invoices	2		$150.00
Vendor **2201 - BlueTriton Brands, Inc.**									
05L8730276486	FY25/26-Mult. Div.-Water bottle service/rental	Paid by Check #55282		12/06/2025	12/12/2025	12/12/2025	12/08/2025	12/12/2025	252.43
		Vendor **2201 - BlueTriton Brands, Inc.** Totals				Invoices	1		$252.43
Vendor **563 - John Carrillo**									
December 2025	Anthem Reimb 12/01/25-12/31/25	Paid by Check #55283		12/04/2025	12/12/2025	12/12/2025		12/12/2025	351.37
		Vendor **563 - John Carrillo** Totals				Invoices	1		$351.37
Vendor **305 - Cartozian Air Conditioning and Heating Inc.**									

Accounts Payable Invoice Report

G/L Date Range 12/07/25 - 12/12/25
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
21171	FY25/26-Senior Center-2025 heating maint. contract	Paid by Check #55284		11/20/2025	12/12/2025	12/12/2025	12/04/2025	12/12/2025	900.00
		Vendor **305 - Cartozian Air Conditioning and Heating Inc.** Totals				Invoices	1		$900.00
Vendor **333 - Cintas Corporation No. 2**									
4248894938	Contractual	Paid by Check #55285		11/05/2025	12/12/2025	12/12/2025		12/12/2025	72.80
4248894997	Contractual	Paid by Check #55285		11/05/2025	12/12/2025	12/12/2025		12/12/2025	383.45
4248895023	Contractual	Paid by Check #55285		11/05/2025	12/12/2025	12/12/2025		12/12/2025	95.12
4248895289	Contractual	Paid by Check #55285		11/05/2025	12/12/2025	12/12/2025		12/12/2025	251.39
4249029350	Contractual	Paid by Check #55285		11/06/2025	12/12/2025	12/12/2025		12/12/2025	158.17
4249029465	Contractual	Paid by Check #55285		11/06/2025	12/12/2025	12/12/2025		12/12/2025	294.22
4249029695	Contractual	Paid by Check #55285		11/06/2025	12/12/2025	12/12/2025		12/12/2025	676.85
4249664331	Contractual	Paid by Check #55285		11/12/2025	12/12/2025	12/12/2025		12/12/2025	275.41
4249664380	Contractual	Paid by Check #55285		11/12/2025	12/12/2025	12/12/2025		12/12/2025	345.83
4249664406	Contractual	Paid by Check #55285		11/12/2025	12/12/2025	12/12/2025		12/12/2025	43.60
4249664409	Contractual	Paid by Check #55285		11/12/2025	12/12/2025	12/12/2025		12/12/2025	390.94
4249664463	Contractual	Paid by Check #55285		11/12/2025	12/12/2025	12/12/2025		12/12/2025	185.77
4249665448	Contractual	Paid by Check #55285		11/12/2025	12/12/2025	12/12/2025		12/12/2025	345.81
4249806230	Contractual	Paid by Check #55285		11/13/2025	12/12/2025	12/12/2025		12/12/2025	294.70
4249806271	Contractual	Paid by Check #55285		11/13/2025	12/12/2025	12/12/2025		12/12/2025	163.17
4249806485	Contractual	Paid by Check #55285		11/13/2025	12/12/2025	12/12/2025		12/12/2025	929.83
4250432942	Contractual	Paid by Check #55285		11/19/2025	12/12/2025	12/12/2025		12/12/2025	72.80
4250432945	Contractual	Paid by Check #55285		11/19/2025	12/12/2025	12/12/2025		12/12/2025	383.45
4250433035	Contractual	Paid by Check #55285		11/19/2025	12/12/2025	12/12/2025		12/12/2025	198.14
4250433244	Contractual	Paid by Check #55285		11/19/2025	12/12/2025	12/12/2025		12/12/2025	277.12
4250585313	Contractual	Paid by Check #55285		11/20/2025	12/12/2025	12/12/2025		12/12/2025	158.17
4250585323	Contractual	Paid by Check #55285		11/20/2025	12/12/2025	12/12/2025		12/12/2025	294.22
4250585489	Contractual	Paid by Check #55285		11/20/2025	12/12/2025	12/12/2025		12/12/2025	671.47
4251117958	Contractual	Paid by Check #55285		11/25/2025	12/12/2025	12/12/2025		12/12/2025	43.60
4251117995	Contractual	Paid by Check #55285		11/25/2025	12/12/2025	12/12/2025		12/12/2025	222.97
4251117997	Contractual	Paid by Check #55285		11/25/2025	12/12/2025	12/12/2025		12/12/2025	283.20
4251118012	Contractual	Paid by Check #55285		11/25/2025	12/12/2025	12/12/2025		12/12/2025	529.94
4251118066	Contractual	Paid by Check #55285		11/25/2025	12/12/2025	12/12/2025		12/12/2025	229.66
4251118330	Contractual	Paid by Check #55285		11/25/2025	12/12/2025	12/12/2025		12/12/2025	251.39
4251312381	Contractual	Paid by Check #55285		11/26/2025	12/12/2025	12/12/2025		12/12/2025	294.22
4251312450	Contractual	Paid by Check #55285		11/26/2025	12/12/2025	12/12/2025		12/12/2025	163.17
4251312750	Contractual	Paid by Check #55285		11/26/2025	12/12/2025	12/12/2025		12/12/2025	929.83
		Vendor **333 - Cintas Corporation No. 2** Totals				Invoices	32		$9,910.41
Vendor **127 - City of Visalia**									
AR108053	PD - Animal Shelter Services / December 2025	Paid by Check #55286		12/01/2025	12/12/2025	12/12/2025		12/12/2025	17,356.25
		Vendor **127 - City of Visalia** Totals				Invoices	1		$17,356.25
Vendor **240 - Clean Cut Landscape Management Inc.**									

Accounts Payable Invoice Report

G/L Date Range 12/07/25 - 12/12/25
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
5959	Monthly Landscaping Service November 2025	Paid by Check #55287		11/30/2025	12/12/2025	12/12/2025		12/12/2025	21,583.00
		Vendor **240 - Clean Cut Landscape Management Inc.** Totals				Invoices	1		$21,583.00
Vendor **170 - Comcast**									
0136611 11/26/25	PD - 12/01/2025 - 12/31/2025 Billing Charges	Paid by Check #55290		11/26/2025	12/12/2025	12/12/2025		12/12/2025	120.51
0002177 11/27/25	1390 E Elizabeth Way 12/01/25-12/31/2025	Paid by Check #55288		11/27/2025	12/12/2025	12/12/2025		12/12/2025	88.91
0181138 11/27/25	180 W Merced St 12/02/25-01/01/26	Paid by Check #55289		11/27/2025	12/12/2025	12/12/2025		12/12/2025	921.25
		Vendor **170 - Comcast** Totals				Invoices	3		$1,130.67
Vendor **4 - Dinuba Lumber Company**									
981605	Maintenance	Paid by Check #55291		11/03/2025	12/12/2025	12/12/2025		12/12/2025	49.47
981664	Maintenance	Paid by Check #55291		11/03/2025	12/12/2025	12/12/2025		12/12/2025	98.37
981781	Maintenance	Paid by Check #55291		11/03/2025	12/12/2025	12/12/2025		12/12/2025	18.77
981828	Maintenance	Paid by Check #55291		11/03/2025	12/12/2025	12/12/2025		12/12/2025	2.86
981862	Maintenance	Paid by Check #55291		11/03/2025	12/12/2025	12/12/2025		12/12/2025	41.66
982026	Maintenance	Paid by Check #55291		11/04/2025	12/12/2025	12/12/2025		12/12/2025	41.00
982104	Maintenance	Paid by Check #55291		11/04/2025	12/12/2025	12/12/2025		12/12/2025	13.66
982384	Maintenance	Paid by Check #55291		11/05/2025	12/12/2025	12/12/2025		12/12/2025	17.47
982403	Maintenance	Paid by Check #55291		11/05/2025	12/12/2025	12/12/2025		12/12/2025	52.45
982475	Maintenance	Paid by Check #55291		11/05/2025	12/12/2025	12/12/2025		12/12/2025	54.24
982476	Maintenance	Paid by Check #55291		11/05/2025	12/12/2025	12/12/2025		12/12/2025	29.65
982483	Maintenance	Paid by Check #55291		11/05/2025	12/12/2025	12/12/2025		12/12/2025	69.31
982491	Maintenance	Paid by Check #55291		11/05/2025	12/12/2025	12/12/2025		12/12/2025	9.74
982534	Maintenance	Paid by Check #55291		11/05/2025	12/12/2025	12/12/2025		12/12/2025	111.03
982630	Maintenance	Paid by Check #55291		11/05/2025	12/12/2025	12/12/2025		12/12/2025	34.17
982633	Maintenance	Paid by Check #55291		11/05/2025	12/12/2025	12/12/2025		12/12/2025	17.36
982697	Maintenance	Paid by Check #55291		11/05/2025	12/12/2025	12/12/2025		12/12/2025	24.40
982708	Maintenance	Paid by Check #55291		11/05/2025	12/12/2025	12/12/2025		12/12/2025	240.28
982892	Maintenance	Paid by Check #55291		11/06/2025	12/12/2025	12/12/2025		12/12/2025	36.12
982901	Maintenance	Paid by Check #55291		11/06/2025	12/12/2025	12/12/2025		12/12/2025	25.38
983058	Maintenance	Paid by Check #55291		11/06/2025	12/12/2025	12/12/2025		12/12/2025	18.62
983069	Maintenance	Paid by Check #55291		11/06/2025	12/12/2025	12/12/2025		12/12/2025	22.65
983075	Maintenance	Paid by Check #55291		11/06/2025	12/12/2025	12/12/2025		12/12/2025	(93.17)
983079	Maintenance	Paid by Check #55291		11/06/2025	12/12/2025	12/12/2025		12/12/2025	49.90
983085	Maintenance	Paid by Check #55291		11/06/2025	12/12/2025	12/12/2025		12/12/2025	12.39
983292	Maintenance	Paid by Check #55291		11/07/2025	12/12/2025	12/12/2025		12/12/2025	45.29
983318	Maintenance	Paid by Check #55291		11/07/2025	12/12/2025	12/12/2025		12/12/2025	31.67
983409	Maintenance	Paid by Check #55291		11/07/2025	12/12/2025	12/12/2025		12/12/2025	9.17
984198	Maintenance	Paid by Check #55291		11/09/2025	12/12/2025	12/12/2025		12/12/2025	61.86
984462	Maintenance	Paid by Check #55291		11/10/2025	12/12/2025	12/12/2025		12/12/2025	164.20

Accounts Payable Invoice Report

G/L Date Range 12/07/25 - 12/12/25
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
984509	Maintenance	Paid by Check #55291		11/10/2025	12/12/2025	12/12/2025		12/12/2025	17.47
984533	Maintenance	Paid by Check #55291		11/10/2025	12/12/2025	12/12/2025		12/12/2025	14.63
985335	Maintenance	Paid by Check #55291		11/12/2025	12/12/2025	12/12/2025		12/12/2025	229.95
985336	Maintenance	Paid by Check #55291		11/12/2025	12/12/2025	12/12/2025		12/12/2025	118.06
985492	Maintenance	Paid by Check #55291		11/12/2025	12/12/2025	12/12/2025		12/12/2025	3.49
985495	Maintenance	Paid by Check #55291		11/12/2025	12/12/2025	12/12/2025		12/12/2025	3.90
985565	Maintenance	Paid by Check #55291		11/12/2025	12/12/2025	12/12/2025		12/12/2025	13.65
985717	Maintenance	Paid by Check #55291		11/13/2025	12/12/2025	12/12/2025		12/12/2025	2.52
985772	Maintenance	Paid by Check #55291		11/13/2025	12/12/2025	12/12/2025		12/12/2025	37.09
985855	Maintenance	Paid by Check #55291		11/13/2025	12/12/2025	12/12/2025		12/12/2025	54.92
985866	Maintenance	Paid by Check #55291		11/13/2025	12/12/2025	12/12/2025		12/12/2025	10.14
985897	Maintenance	Paid by Check #55291		11/13/2025	12/12/2025	12/12/2025		12/12/2025	7.80
985968	Maintenance	Paid by Check #55291		11/13/2025	12/12/2025	12/12/2025		12/12/2025	32.79
986027	Maintenance	Paid by Check #55291		11/13/2025	12/12/2025	12/12/2025		12/12/2025	82.63
986249	Maintenance	Paid by Check #55291		11/14/2025	12/12/2025	12/12/2025		12/12/2025	5.85
986266	Maintenance	Paid by Check #55291		11/14/2025	12/12/2025	12/12/2025		12/12/2025	66.84
986268	Maintenance	Paid by Check #55291		11/14/2025	12/12/2025	12/12/2025		12/12/2025	43.52
986275	Maintenance	Paid by Check #55291		11/14/2025	12/12/2025	12/12/2025		12/12/2025	21.94
987188	Maintenance	Paid by Check #55291		11/17/2025	12/12/2025	12/12/2025		12/12/2025	73.23
987444	Maintenance	Paid by Check #55291		11/18/2025	12/12/2025	12/12/2025		12/12/2025	16.10
987477	Maintenance	Paid by Check #55291		11/18/2025	12/12/2025	12/12/2025		12/12/2025	24.78
987530	Maintenance	Paid by Check #55291		11/18/2025	12/12/2025	12/12/2025		12/12/2025	78.11
987550	Maintenance	Paid by Check #55291		11/18/2025	12/12/2025	12/12/2025		12/12/2025	16.49
987569	Maintenance	Paid by Check #55291		11/18/2025	12/12/2025	12/12/2025		12/12/2025	67.36
987846	Maintenance	Paid by Check #55291		11/19/2025	12/12/2025	12/12/2025		12/12/2025	34.73
987886	Maintenance	Paid by Check #55291		11/19/2025	12/12/2025	12/12/2025		12/12/2025	209.20
987935	Maintenance	Paid by Check #55291		11/19/2025	12/12/2025	12/12/2025		12/12/2025	37.10
987936	Maintenance	Paid by Check #55291		11/19/2025	12/12/2025	12/12/2025		12/12/2025	60.52
987949	Maintenance	Paid by Check #55291		11/19/2025	12/12/2025	12/12/2025		12/12/2025	21.86
988070	Maintenance	Paid by Check #55291		11/19/2025	12/12/2025	12/12/2025		12/12/2025	10.82
988125	Maintenance	Paid by Check #55291		11/19/2025	12/12/2025	12/12/2025		12/12/2025	90.49
988234	Maintenance	Paid by Check #55291		11/20/2025	12/12/2025	12/12/2025		12/12/2025	216.98
988243	Maintenance	Paid by Check #55291		11/20/2025	12/12/2025	12/12/2025		12/12/2025	20.50
988456	Maintenance	Paid by Check #55291		11/20/2025	12/12/2025	12/12/2025		12/12/2025	34.72
988813	Maintenance	Paid by Check #55291		11/21/2025	12/12/2025	12/12/2025		12/12/2025	61.19
988967	Maintenance	Paid by Check #55291		11/21/2025	12/12/2025	12/12/2025		12/12/2025	98.98
989003	Maintenance	Paid by Check #55291		11/21/2025	12/12/2025	12/12/2025		12/12/2025	3.31
989763	Maintenance	Paid by Check #55291		11/23/2025	12/12/2025	12/12/2025		12/12/2025	29.28
989836	Maintenance	Paid by Check #55291		11/24/2025	12/12/2025	12/12/2025		12/12/2025	93.16
989855	Maintenance	Paid by Check #55291		11/24/2025	12/12/2025	12/12/2025		12/12/2025	15.52
989947	Maintenance	Paid by Check #55291		11/24/2025	12/12/2025	12/12/2025		12/12/2025	26.35
989961	Maintenance	Paid by Check #55291		11/24/2025	12/12/2025	12/12/2025		12/12/2025	19.41

Accounts Payable Invoice Report

G/L Date Range 12/07/25 - 12/12/25
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
990265	Maintenance	Paid by Check #55291		11/25/2025	12/12/2025	12/12/2025		12/12/2025	7.80
990308	Maintenance	Paid by Check #55291		11/25/2025	12/12/2025	12/12/2025		12/12/2025	99.39
990312	Maintenance	Paid by Check #55291		11/25/2025	12/12/2025	12/12/2025		12/12/2025	33.22
990399	Maintenance	Paid by Check #55291		11/25/2025	12/12/2025	12/12/2025		12/12/2025	41.98
990487	Maintenance	Paid by Check #55291		11/25/2025	12/12/2025	12/12/2025		12/12/2025	10.04
990489	Maintenance	Paid by Check #55291		11/25/2025	12/12/2025	12/12/2025		12/12/2025	69.90
990772	Maintenance	Paid by Check #55291		11/26/2025	12/12/2025	12/12/2025		12/12/2025	11.53
990811	Maintenance	Paid by Check #55291		11/26/2025	12/12/2025	12/12/2025		12/12/2025	38.03
990813	Maintenance	Paid by Check #55291		11/26/2025	12/12/2025	12/12/2025		12/12/2025	30.08
		Vendor **4 - Dinuba Lumber Company** Totals				Invoices	81		$3,779.32
Vendor **200 - Dinuba Unified School District**									
2056	FY2025-2026-Senior Center-Senior Meals-October 2025-Tues/Thurs	Paid by Check #55292		11/20/2025	12/12/2025	12/12/2025	12/04/2025	12/12/2025	8,437.50
2057	FY2025/26-CDBG-Senior Center-Senior Meals-October 2025-M/W/F	Paid by Check #55292		11/20/2025	12/12/2025	12/12/2025	12/04/2025	12/12/2025	11,550.00
		Vendor **200 - Dinuba Unified School District** Totals				Invoices	2		$19,987.50
Vendor **1506 - Enterprise FM Trust**									
FBN5483215	FY25/26-Parks/L&L-Vehicle rental/maint. agreement fees	Paid by Check #55293		11/05/2025	12/12/2025	12/12/2025	12/08/2025	12/12/2025	143.94
FBN5509375	PD - 3 Malibus, 7 Durangos, 4 Chargers	Paid by Check #55293		12/03/2025	12/12/2025	12/12/2025		12/12/2025	10,666.10
FBN5509443	FY25/26-Parks/L&L-Vehicle rental/maint. agreement fees	Paid by Check #55293		12/03/2025	12/12/2025	12/12/2025	12/05/2025	12/12/2025	146.10
FBN5509459	ENTERPRISE - FLEET LEASE PAYMENT FY 25/26	Paid by Check #55293		12/03/2025	12/12/2025	12/12/2025		12/12/2025	379.80
		Vendor **1506 - Enterprise FM Trust** Totals				Invoices	4		$11,335.94
Vendor **36 - Ewing Irrigation Products**									
28536388	FY25/26-Parks-Irrigation parts/supplies-Vuich Park	Paid by Check #55294		12/02/2025	12/12/2025	12/12/2025	12/05/2025	12/12/2025	325.50
28536466	FY25/26-Parks-L&L-Irrigation parts/supplies-Viscaya	Paid by Check #55294		12/02/2025	12/12/2025	12/12/2025	12/05/2025	12/12/2025	183.99
		Vendor **36 - Ewing Irrigation Products** Totals				Invoices	2		$509.49
Vendor **2064 - Ferguson Enterprises, LLC**									
0043924-1	ferguson meter sales	Paid by Check #55295		11/21/2025	12/12/2025	12/12/2025		12/12/2025	49,842.73
		Vendor **2064 - Ferguson Enterprises, LLC** Totals				Invoices	1		$49,842.73
Vendor **1351 - Grant's AC & Heating Inc.**									
105629	PD - HVAC Service/Repairs - U#4	Paid by Check #55296		12/03/2025	12/12/2025	12/12/2025		12/12/2025	180.00
		Vendor **1351 - Grant's AC & Heating Inc.** Totals				Invoices	1		$180.00
Vendor **605 - Frank Guerra**									
December 2025	Anthem Reimb 12/1/25-12/31/25	Paid by Check #55297		12/02/2025	12/12/2025	12/12/2025		12/12/2025	358.85
		Vendor **605 - Frank Guerra** Totals				Invoices	1		$358.85
Vendor **1616 - Healthwise Services, LLC**									

Accounts Payable Invoice Report

G/L Date Range 12/07/25 - 12/12/25
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
214663	PD - Sharps Container Disposal Service	Paid by Check #55298		11/30/2025	12/12/2025	12/12/2025		12/12/2025	297.63
		Vendor **1616 - Healthwise Services, LLC** Totals				Invoices	1		$297.63
Vendor **2013 - Hernandez, Julian**									
MOTORSDEC2025 J2	PD - Motors Training 12/08/2025 - 12/12/2025	Paid by Check #55358		11/12/2025	12/12/2025	12/12/2025		12/12/2025	374.00
		Vendor **2013 - Hernandez, Julian** Totals				Invoices	1		$374.00
Vendor **1150 - Hoffman Security**									
746296	FY25/26-Senior Center-Alarm monitoring srvc.-12/1/25-12/31/25	Paid by Check #55299		11/20/2025	12/12/2025	12/12/2025	12/04/2025	12/12/2025	117.00
		Vendor **1150 - Hoffman Security** Totals				Invoices	1		$117.00
Vendor **174 - Howard's Pest Control**									
134914	FY25/26-Sportsplex-Pest control services-December 2025	Paid by Check #55300		12/04/2025	12/12/2025	12/12/2025	12/04/2025	12/12/2025	147.00
134927	FY25/26-Parks-Pest control services-KC Park Concess.-Dec. 2025	Paid by Check #55300		12/04/2025	12/12/2025	12/12/2025	12/04/2025	12/12/2025	46.00
134949	FY25/26-Parks-Pest control services-Vuich Park-December 2025	Paid by Check #55300		12/05/2025	12/12/2025	12/12/2025	12/05/2025	12/12/2025	85.00
		Vendor **174 - Howard's Pest Control** Totals				Invoices	3		$278.00
Vendor **1721 - Image 2000 Fresno**									
817875	PD - Copier Supplies Freight Charges	Paid by Check #55301		12/09/2025	12/12/2025	12/12/2025		12/12/2025	21.00
		Vendor **1721 - Image 2000 Fresno** Totals				Invoices	1		$21.00
Vendor **1414 - Jameson Hydro Crane Service LLC**									
7641	Install aerator #2 motor A basin	Paid by Check #55302		11/19/2025	12/12/2025	12/12/2025		12/12/2025	1,650.00
		Vendor **1414 - Jameson Hydro Crane Service LLC** Totals				Invoices	1		$1,650.00
Vendor **6 - Jim Manning Dodge Inc.**									
168894DOR	JIM MANNING PD-32	Paid by Check #55303		12/02/2025	12/12/2025	12/12/2025		12/12/2025	161.36
168951DOR	JIM MANNING PD-13	Paid by Check #55303		12/02/2025	12/12/2025	12/12/2025		12/12/2025	262.57
168963DOR	JIM MANNING PD-14	Paid by Check #55303		12/02/2025	12/12/2025	12/12/2025		12/12/2025	630.17
		Vendor **6 - Jim Manning Dodge Inc.** Totals				Invoices	3		$1,054.10
Vendor **5 - Jorgensen & Co.**									
6222441	Jorgensen- 180 W Merced	Paid by Check #55304		11/14/2025	12/12/2025	12/12/2025		12/12/2025	190.56
		Vendor **5 - Jorgensen & Co.** Totals				Invoices	1		$190.56
Vendor **218 - Key Evidence Lock and Safe**									
137424	Key Evidence- Wed Hosting Services	Paid by Check #55305		12/01/2025	12/12/2025	12/12/2025		12/12/2025	700.00
		Vendor **218 - Key Evidence Lock and Safe** Totals				Invoices	1		$700.00
Vendor **1536 - Kings River Casting, Inc.**									

Accounts Payable Invoice Report

G/L Date Range 12/07/25 - 12/12/25
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
38595	Entertainment Plaza Beautification-Picnic Tables, Benches, Racks	Paid by Check #55306		12/03/2025	12/12/2025	12/12/2025		12/12/2025	63,936.56
		Vendor **1536 - Kings River Casting, Inc.** Totals				Invoices	1		$63,936.56
Vendor **1747 - KRC Safety Co Inc**									
71719	KRC BARRICADE	Paid by Check #55307		12/04/2025	12/12/2025	12/12/2025		12/12/2025	1,187.53
		Vendor **1747 - KRC Safety Co Inc** Totals				Invoices	1		$1,187.53
Vendor **1181 - McCormick, Kabot & Lew**									
15980	General Matters	Paid by Check #55308		09/26/2025	12/12/2025	12/12/2025		12/12/2025	6,420.00
15981	Retainer September 2025	Paid by Check #55308		09/26/2025	12/12/2025	12/12/2025		12/12/2025	3,300.00
		Vendor **1181 - McCormick, Kabot & Lew** Totals				Invoices	2		$9,720.00
Vendor **2267 - McGee Refrigeration Inc.**									
60815	New Split Unit	Paid by Check #55309		08/12/2025	12/12/2025	12/12/2025		12/12/2025	8,465.77
		Vendor **2267 - McGee Refrigeration Inc.** Totals				Invoices	1		$8,465.77
Vendor **1873 - Medallion Supply, Inc**									
9130-1127400	medallion aerator #2 @a-basin	Paid by Check #55310		12/02/2025	12/12/2025	12/12/2025		12/12/2025	4,556.19
		Vendor **1873 - Medallion Supply, Inc** Totals				Invoices	1		$4,556.19
Vendor **1943 - Mineral King Publishing, Inc**									
720377	MidValley- Public Notice- MTV belknap	Paid by Check #55311		11/21/2025	12/12/2025	12/12/2025		12/12/2025	432.00
720469	MINERAL KING fy25/26 system dev fees	Paid by Check #55311		11/28/2025	12/12/2025	12/12/2025		12/12/2025	270.00
		Vendor **1943 - Mineral King Publishing, Inc** Totals				Invoices	2		$702.00
Vendor **590 - Guadalupe Montejano**									
Reimb 12/04/25	Safety Reimb gym dues	Paid by Check #55312		12/04/2025	12/12/2025	12/12/2025		12/12/2025	160.00
		Vendor **590 - Guadalupe Montejano** Totals				Invoices	1		$160.00
Vendor **22 - Moore Twining Associates Inc.**									
2512131	MOORE INSUSTRIAL	Paid by Check #55313		11/26/2025	12/12/2025	12/12/2025		12/12/2025	106.00
2512132	moore in-house	Paid by Check #55313		11/26/2025	12/12/2025	12/12/2025		12/12/2025	94.00
2512190	MOORE INDUSTRIAL	Paid by Check #55313		12/02/2025	12/12/2025	12/12/2025		12/12/2025	106.00
2512352	moore in-house	Paid by Check #55313		12/04/2025	12/12/2025	12/12/2025		12/12/2025	179.00
2512353	MOORE INDUSTRIAL	Paid by Check #55313		12/04/2025	12/12/2025	12/12/2025		12/12/2025	106.00
2512432	MOORE INDUSTRIAL	Paid by Check #55313		12/08/2025	12/12/2025	12/12/2025		12/12/2025	106.00
		Vendor **22 - Moore Twining Associates Inc.** Totals				Invoices	6		$697.00
Vendor **88 - Municipal Maintenance Equipment Inc.**									
043678	mme U-04	Paid by Check #55314		11/19/2025	12/12/2025	12/12/2025		12/12/2025	71,567.78
043826	mme U12	Paid by Check #55314		11/30/2025	12/12/2025	12/12/2025		12/12/2025	1,542.77
		Vendor **88 - Municipal Maintenance Equipment Inc.** Totals				Invoices	2		$73,110.55
Vendor **2148 - Jaquelin Muro**									
Reimb 12/4/25	Safety Reimb athletic shoes	Paid by Check #55315		12/04/2025	12/12/2025	12/12/2025		12/12/2025	230.28
		Vendor **2148 - Jaquelin Muro** Totals				Invoices	1		$230.28
Vendor **884 - Napa Auto Parts**									

Accounts Payable Invoice Report

G/L Date Range 12/07/25 - 12/12/25
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
124158	Vehicles	Paid by Check #55316		11/03/2025	12/12/2025	12/12/2025		12/12/2025	14.76
124204	Vehicles	Paid by Check #55316		11/03/2025	12/12/2025	12/12/2025		12/12/2025	87.51
124205	Vehicles	Paid by Check #55316		11/03/2025	12/12/2025	12/12/2025		12/12/2025	50.98
124235	Vehicles	Paid by Check #55316		11/04/2025	12/12/2025	12/12/2025		12/12/2025	81.34
124263	Vehicles	Paid by Check #55316		11/04/2025	12/12/2025	12/12/2025		12/12/2025	173.16
124298	Vehicles	Paid by Check #55316		11/05/2025	12/12/2025	12/12/2025		12/12/2025	(47.74)
124348	Vehicles	Paid by Check #55316		11/05/2025	12/12/2025	12/12/2025		12/12/2025	39.05
124371	Vehicles	Paid by Check #55316		11/06/2025	12/12/2025	12/12/2025		12/12/2025	471.92
124378	Vehicles	Paid by Check #55316		11/06/2025	12/12/2025	12/12/2025		12/12/2025	50.98
124680	Vehicles	Paid by Check #55316		11/12/2025	12/12/2025	12/12/2025		12/12/2025	169.84
124773	Vehicles	Paid by Check #55316		11/13/2025	12/12/2025	12/12/2025		12/12/2025	142.34
124799	Vehicles	Paid by Check #55316		11/13/2025	12/12/2025	12/12/2025		12/12/2025	32.30
124809	Vehicles	Paid by Check #55316		11/13/2025	12/12/2025	12/12/2025		12/12/2025	82.44
124813	Vehicles	Paid by Check #55316		11/13/2025	12/12/2025	12/12/2025		12/12/2025	449.01
124820	Vehicles	Paid by Check #55316		11/14/2025	12/12/2025	12/12/2025		12/12/2025	225.61
124847	Vehicles	Paid by Check #55316		11/14/2025	12/12/2025	12/12/2025		12/12/2025	10.57
124849	Vehicles	Paid by Check #55316		11/14/2025	12/12/2025	12/12/2025		12/12/2025	73.98
124854	Vehicles	Paid by Check #55316		11/14/2025	12/12/2025	12/12/2025		12/12/2025	11.71
124941	Vehicles	Paid by Check #55316		11/14/2025	12/12/2025	12/12/2025		12/12/2025	37.95
124939	Vehicles	Paid by Check #55316		11/17/2025	12/12/2025	12/12/2025		12/12/2025	27.63
124990	Vehicles	Paid by Check #55316		11/18/2025	12/12/2025	12/12/2025		12/12/2025	13.61
125035	Vehicles	Paid by Check #55316		11/19/2025	12/12/2025	12/12/2025		12/12/2025	158.10
125090	Vehicles	Paid by Check #55316		11/20/2025	12/12/2025	12/12/2025		12/12/2025	24.94
125139	Vehicles	Paid by Check #55316		11/21/2025	12/12/2025	12/12/2025		12/12/2025	566.30
		Vendor **884 - Napa Auto Parts** Totals				Invoices	24		$2,948.29
Vendor **392 - O'Reilly Auto Parts**									
3041-301380	Vehicles	Paid by Check #55317		10/29/2025	12/12/2025	12/12/2025		12/12/2025	(34.23)
3641-301339	Vehicles	Paid by Check #55317		10/29/2025	12/12/2025	12/12/2025		12/12/2025	222.09
3641-301356	Vehicles	Paid by Check #55317		10/29/2025	12/12/2025	12/12/2025		12/12/2025	53.17
3641-301374	Vehicles	Paid by Check #55317		10/29/2025	12/12/2025	12/12/2025		12/12/2025	(10.00)
3641-301376	Vehicles	Paid by Check #55317		10/29/2025	12/12/2025	12/12/2025		12/12/2025	(22.00)
3641-301381	Vehicles	Paid by Check #55317		10/29/2025	12/12/2025	12/12/2025		12/12/2025	(243.93)
3641-301451	Vehicles	Paid by Check #55317		10/29/2025	12/12/2025	12/12/2025		12/12/2025	51.66
3641-301452	Vehicles	Paid by Check #55317		10/29/2025	12/12/2025	12/12/2025		12/12/2025	45.94
3641-301565	Vehicles	Paid by Check #55317		10/30/2025	12/12/2025	12/12/2025		12/12/2025	64.96
3641-302327	Vehicles	Paid by Check #55317		11/03/2025	12/12/2025	12/12/2025		12/12/2025	199.41
3641-302351	Vehicles	Paid by Check #55317		11/03/2025	12/12/2025	12/12/2025		12/12/2025	37.80
3641-302396	Vehicles	Paid by Check #55317		11/03/2025	12/12/2025	12/12/2025		12/12/2025	11.57
3641-302867	Vehicles	Paid by Check #55317		11/06/2025	12/12/2025	12/12/2025		12/12/2025	145.35
6341-302906	Vehicles	Paid by Check #55317		11/06/2025	12/12/2025	12/12/2025		12/12/2025	230.55
3641-304163	Vehicles	Paid by Check #55317		11/13/2025	12/12/2025	12/12/2025		12/12/2025	29.33
3641-304856	Vehicles	Paid by Check #55317		11/17/2025	12/12/2025	12/12/2025		12/12/2025	368.57

Accounts Payable Invoice Report

G/L Date Range 12/07/25 - 12/12/25
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
3641-304857	Vehicles	Paid by Check #55317		11/17/2025	12/12/2025	12/12/2025		12/12/2025	66.09
3641-304963	Vehicles	Paid by Check #55317		11/17/2025	12/12/2025	12/12/2025		12/12/2025	36.84
6341-304920	Vehicles	Paid by Check #55317		11/17/2025	12/12/2025	12/12/2025		12/12/2025	36.84
3641-305053	Vehicles	Paid by Check #55317		11/18/2025	12/12/2025	12/12/2025		12/12/2025	484.79
3641-305256	Vehicles	Paid by Check #55317		11/19/2025	12/12/2025	12/12/2025		12/12/2025	37.65
3641-305296	Vehicles	Paid by Check #55317		11/19/2025	12/12/2025	12/12/2025		12/12/2025	157.00
3641-305358	Vehicles	Paid by Check #55317		11/19/2025	12/12/2025	12/12/2025		12/12/2025	11.13
6341-305506	Vehicles	Paid by Check #55317		11/20/2025	12/12/2025	12/12/2025		12/12/2025	259.81
3641-305677	Vehicles	Paid by Check #55317		11/21/2025	12/12/2025	12/12/2025		12/12/2025	16.42
3641-306259	Vehicles	Paid by Check #55317		11/24/2025	12/12/2025	12/12/2025		12/12/2025	307.63
3641-306541	Vehicles	Paid by Check #55317		11/25/2025	12/12/2025	12/12/2025		12/12/2025	183.98
		Vendor **392 - O'Reilly Auto Parts** Totals				Invoices	27		$2,748.42
Vendor **142 - ODP Business Solutions, LLC**									
444424213001	Supplies	Paid by Check #55318		11/20/2025	12/12/2025	12/12/2025		12/12/2025	141.90
449779950001	PD - Supplies	Paid by Check #55318		11/20/2025	12/12/2025	12/12/2025		12/12/2025	7.27
444681426001	Office Supplies Karina	Paid by Check #55318		11/21/2025	12/12/2025	12/12/2025		12/12/2025	15.57
444681429001	Office Supplies Karina	Paid by Check #55318		11/21/2025	12/12/2025	12/12/2025		12/12/2025	32.54
448382465001	Office Supplies-Jho	Paid by Check #55318		11/21/2025	12/12/2025	12/12/2025		12/12/2025	59.21
448385002001	Office Supplies-Jho	Paid by Check #55318		11/21/2025	12/12/2025	12/12/2025		12/12/2025	17.89
449779423001	PD - Supplies	Paid by Check #55318		11/21/2025	12/12/2025	12/12/2025		12/12/2025	211.73
450020840001	Office Supplies Karina	Paid by Check #55318		11/21/2025	12/12/2025	12/12/2025		12/12/2025	120.92
447723510001	OFFICE SUPPLIES	Paid by Check #55318		11/26/2025	12/12/2025	12/12/2025		12/12/2025	35.83
448534981001	OFFICE SUPPLIES	Paid by Check #55318		12/02/2025	12/12/2025	12/12/2025		12/12/2025	26.03
448538974001	OFFICE SUPPLIES	Paid by Check #55318		12/02/2025	12/12/2025	12/12/2025		12/12/2025	68.13
		Vendor **142 - ODP Business Solutions, LLC** Totals				Invoices	11		$737.02
Vendor **2217 - Orbit Lanes**									
11192025	FY25/26-CDBG Senior Meals/Senior Center-Specialty lunch 11/19/25	Paid by Check #55319		11/12/2025	12/12/2025	12/12/2025	12/04/2025	12/12/2025	302.44
		Vendor **2217 - Orbit Lanes** Totals				Invoices	1		$302.44
Vendor **1773 - Pace Supply Corp.**									
1910949465-2	pace supplies fy 25/26	Paid by Check #55320		12/05/2025	12/12/2025	12/12/2025		12/12/2025	1,685.44
		Vendor **1773 - Pace Supply Corp.** Totals				Invoices	1		$1,685.44
Vendor **76 - Pacific Gas & Electric**									
4979039280410/25	DSC 09/24/25-10/23/25	Paid by Check #55322		10/24/2025	12/12/2025	12/12/2025		12/12/2025	1,466.96
1594680195611/25	Parks-855 E El Monte Way 10/24/25-11/23/25	Paid by Check #55321		11/24/2025	12/12/2025	12/12/2025		12/12/2025	940.69
9480504109511/25	Parks 990 E El Monte Way 10/24/25-11/23/2025	Paid by Check #55323		11/24/2025	12/12/2025	12/12/2025		12/12/2025	71.30
2337501511411/25	250 W Saginaw Ave 10/28/25-11/25/25	Paid by Check #55324		11/26/2025	12/12/2025	12/12/2025		12/12/2025	2.61
7022723403911/25	1480 W El Monte Way 10/28/25-11/25/25	Paid by Check #55325		11/26/2025	12/12/2025	12/12/2025		12/12/2025	582.42

Accounts Payable Invoice Report

G/L Date Range 12/07/25 - 12/12/25
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
9825087728311/25	595 W Nebraska Ave 10/28/25-11/25/25	Paid by Check #55326		11/26/2025	12/12/2025	12/12/2025		12/12/2025	76.20
		Vendor **76 - Pacific Gas & Electric** Totals				Invoices	6		$3,140.18
Vendor **207 - Polydene Inc.**									
1978716	Polydyne Dinuba WWRP	Paid by Check #55327		11/17/2025	12/12/2025	12/12/2025		12/12/2025	5,165.69
		Vendor **207 - Polydene Inc.** Totals				Invoices	1		$5,165.69
Vendor **2043 - R3 Consulting Group, Inc**									
124943	R3- SB1383 Gap Analysis+ Program Implementation	Paid by Check #55328		12/02/2025	12/12/2025	12/12/2025		12/12/2025	132.50
		Vendor **2043 - R3 Consulting Group, Inc** Totals				Invoices	1		$132.50
Vendor **1099 - Ramirez Mobile Car Wash Inc.**									
0551	Jolly Trolley Detail Service	Paid by Check #55329		12/01/2025	12/12/2025	12/12/2025		12/12/2025	220.00
		Vendor **1099 - Ramirez Mobile Car Wash Inc.** Totals				Invoices	1		$220.00
Vendor **124 - Reedley Veterinary Hospital**									
189	PD - Vet & Disposal Service / November 2025	Paid by Check #55330		11/30/2025	12/12/2025	12/12/2025		12/12/2025	964.00
		Vendor **124 - Reedley Veterinary Hospital** Totals				Invoices	1		$964.00
Vendor **689 - Denis Richardson**									
DenisR1st25/26	Denis 1st pair of fy 25/26	Paid by Check #55331		12/08/2025	12/12/2025	12/12/2025		12/12/2025	200.00
		Vendor **689 - Denis Richardson** Totals				Invoices	1		$200.00
Vendor **1677 - Rodeo Wild West**									
038551	rodeo raul fy 25/26 1st pair	Paid by Check #55332		12/03/2025	12/12/2025	12/12/2025		12/12/2025	200.00
		Vendor **1677 - Rodeo Wild West** Totals				Invoices	1		$200.00
Vendor **42 - Scout Specialties**									
190935	scout specialties supplies	Paid by Check #55333		11/26/2025	12/12/2025	12/12/2025		12/12/2025	87.89
		Vendor **42 - Scout Specialties** Totals				Invoices	1		$87.89
Vendor **247 - State Center Community College District**									
19694847-48	PD - Unmanned Aircraft Training/Irwin Davalos & Gabriel Loredo	Paid by Check #55334		12/08/2025	12/12/2025	12/12/2025		12/12/2025	168.00
		Vendor **247 - State Center Community College District** Totals				Invoices	1		$168.00
Vendor **163 - TAG/AMS Inc.**									
5828	J. Gonzalez Random Test	Paid by Check #55335		11/10/2025	12/12/2025	12/12/2025		12/12/2025	95.00
		Vendor **163 - TAG/AMS Inc.** Totals				Invoices	1		$95.00
Vendor **717 - TMI Research Services**									
CITYOD 25-11-30	Contractual	Paid by Check #55336		11/30/2025	12/12/2025	12/12/2025		12/12/2025	90.00
		Vendor **717 - TMI Research Services** Totals				Invoices	1		$90.00
Vendor **311 - Top Dog Training Center**									
2022	PD - K9 Maintenance Training / Enzo & Zeus	Paid by Check #55337		12/06/2025	12/12/2025	12/12/2025		12/12/2025	180.00
		Vendor **311 - Top Dog Training Center** Totals				Invoices	1		$180.00
Vendor **329 - Townsend Public Affairs**									
24457	Consulting December 2025	Paid by Check #55338		12/01/2025	12/12/2025	12/12/2025		12/12/2025	6,500.00

Accounts Payable Invoice Report

G/L Date Range 12/07/25 - 12/12/25
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 **329 - Townsend Public Affairs** Totals				Invoices 1			$6,500.00
Vendor **2117 - TRANSUNION RISK & ALTERNATIVE DATA SOLUTIONS, INC.**									
210720-202511-1	PD - Monthly Service / Account ID 210720	Paid by Check #55339		12/01/2025	12/12/2025	12/12/2025		12/12/2025	117.00
	Vendor **2117 - TRANSUNION RISK & ALTERNATIVE DATA SOLUTIONS, INC.** Totals					Invoices 1			$117.00
Vendor **49 - Tulare County**									
267840006	Membership Dues for the 2025/2026 OWP- Second half	Paid by Check #55340		08/05/2025	12/12/2025	12/12/2025		12/12/2025	5,389.99
1 HSIPSL-5143	NOE HSIPSL-5143 (042) Cycle 11 Phase 1	Paid by Check #55341		12/01/2025	12/12/2025	12/12/2025		12/12/2025	58.00
2 HSIPSL-5143	NOE HSIPSL-5143 (043) Cycle 11 Phase 2	Paid by Check #55342		12/01/2025	12/12/2025	12/12/2025		12/12/2025	58.00
3 HSIPSL-5143	NOE HSIPSL-5143 (041) Cycle 11 Phase 3	Paid by Check #55343		12/01/2025	12/12/2025	12/12/2025		12/12/2025	58.00
		Vendor **49 - Tulare County** Totals				Invoices 4			$5,563.99
Vendor **296 - Tulare Kings Veterinary Emergency**									
252537	PD - Vet Service	Paid by Check #55344		12/05/2025	12/12/2025	12/12/2025		12/12/2025	154.24
		Vendor **296 - Tulare Kings Veterinary Emergency** Totals				Invoices 1			$154.24
Vendor **827 - Uline, Inc**									
200490461	PD - Supplies	Paid by Check #55345		11/12/2025	12/12/2025	12/12/2025		12/12/2025	270.41
		Vendor **827 - Uline, Inc** Totals				Invoices 1			$270.41
Vendor **273 - US Bank**									
569651144	CH Copier Charges 11/20/25-12/20/25	Paid by Check #55346		11/26/2025	12/12/2025	12/12/2025		12/12/2025	2,578.21
569651300	us bank PW copier charges fy 25/26	Paid by Check #55347		11/26/2025	12/12/2025	12/12/2025		12/12/2025	934.18
		Vendor **273 - US Bank** Totals				Invoices 2			$3,512.39
Vendor **2246 - US Bank Voyager Fleet Systems**									
8693601312548	FY 25/26 Parks-PW CNG Fuel November 2025	Paid by Check #55348		11/24/2025	12/12/2025	12/12/2025		12/12/2025	839.65
		Vendor **2246 - US Bank Voyager Fleet Systems** Totals				Invoices 1			$839.65
Vendor **359 - Valero Marketing & Supply Company**									
109260290	PD - 11/07/2025 - 12/06/2025 Fuel Charges	Paid by EFT #3785		12/06/2025	12/12/2025	12/12/2025		12/12/2025	10,274.38
		Vendor **359 - Valero Marketing & Supply Company** Totals				Invoices 1			$10,274.38
Vendor **1434 - Vast Networks**									
70450	12/01/25-12/31/25 Internet/ Credit from 2022	Paid by Check #55349		12/01/2025	12/12/2025	12/12/2025		12/12/2025	3,129.83
		Vendor **1434 - Vast Networks** Totals				Invoices 1			$3,129.83
Vendor **21 - Vestis Services LLC**									
5031655900	FY25/26-Parks-Uniform Allowance - Parks staff	Paid by Check #55350		12/03/2025	12/12/2025	12/12/2025	12/04/2025	12/12/2025	60.25
		Vendor **21 - Vestis Services LLC** Totals				Invoices 1			$60.25
Vendor **2062 - W & E Electric**									

Accounts Payable Invoice Report

G/L Date Range 12/07/25 - 12/12/25
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
2510082	W&E Electric- WWTP Airator	Paid by Check #55351		10/31/2025	12/12/2025	12/12/2025		12/12/2025	2,450.00
2511005	Waste water reconnect head work screw conveyor	Paid by Check #55351		11/07/2025	12/12/2025	12/12/2025		12/12/2025	150.00
2511006	Replaced two bad street lights	Paid by Check #55351		11/07/2025	12/12/2025	12/12/2025		12/12/2025	2,304.96
2511007	W&E- City Hall Parking Lot Timeclock	Paid by Check #55351		11/07/2025	12/12/2025	12/12/2025		12/12/2025	1,216.84
2511008	W & E Electric- Newton & David Lift station	Paid by Check #55351		11/07/2025	12/12/2025	12/12/2025		12/12/2025	466.14
2511009	FY25/26-Parks-Delgado Park-Field lighting clock/timer replace	Paid by Check #55351		11/07/2025	12/12/2025	12/12/2025	12/05/2025	12/12/2025	786.62
2511024	Nebraska Street Light	Paid by Check #55351		11/07/2025	12/12/2025	12/12/2025		12/12/2025	225.00
2511025	Nebraska Street Light	Paid by Check #55351		11/07/2025	12/12/2025	12/12/2025		12/12/2025	450.00
2511041	W&E- W.WTP Generator	Paid by Check #55351		11/14/2025	12/12/2025	12/12/2025		12/12/2025	6,024.00
2511074	W&E- Lift station motor	Paid by Check #55351		11/21/2025	12/12/2025	12/12/2025		12/12/2025	150.00
2511088	Nebraska Street Light replaced stolen wire	Paid by Check #55351		11/30/2025	12/12/2025	12/12/2025		12/12/2025	1,777.60
2511089	FY25/26-Parks-Maint.-Light receptacles for Christmas Tree Light	Paid by Check #55351		11/30/2025	12/12/2025	12/12/2025	12/05/2025	12/12/2025	150.00
			Vendor **2062 - W & E Electric** Totals			Invoices	12		$16,151.16
Vendor **451 - W.M. Lyles Co.**									
52.8710.01	W.M lyles headworks conveyor	Paid by Check #55352		12/02/2025	12/12/2025	12/12/2025		12/12/2025	4,064.54
			Vendor **451 - W.M. Lyles Co.** Totals			Invoices	1		$4,064.54
Vendor **2072 - Wells Fargo Vendor Financial Services LLC**									
5036880976	PD - Copiers Lease	Paid by Check #55353		12/06/2025	12/12/2025	12/12/2025		12/12/2025	563.12
			Vendor **2072 - Wells Fargo Vendor Financial Services LLC** Totals			Invoices	1		$563.12
Vendor **2249 - West Valley Construction Co., Inc.**									
251637-2	West Valley Construction Whitney Water Main Project Payment #2	Paid by Check #55354		11/20/2025	12/12/2025	12/12/2025		12/12/2025	66,824.90
			Vendor **2249 - West Valley Construction Co., Inc.** Totals			Invoices	1		$66,824.90
Vendor **807 - Western Alliance Bank**									
42041 11/10/2025	Loan #04150142041-42041	Paid by Check #55357		11/10/2025	11/10/2025	12/12/2025		12/12/2025	368,468.25
			Vendor **807 - Western Alliance Bank** Totals			Invoices	1		$368,468.25
Vendor **1313 - Yepez Plumbing**									
10891	Yepez-Sink at PW	Paid by Check #55355		11/14/2025	12/12/2025	12/12/2025		12/12/2025	120.00
			Vendor **1313 - Yepez Plumbing** Totals			Invoices	1		$120.00
Vendor **Nick Garza**									
Rfnd-SPX-Garza	FY25/26-Sportsplex-Rfnd bday reservation-12/6/25-facility closed	Paid by Check #55356		12/05/2025	12/12/2025	12/12/2025	12/05/2025	12/12/2025	29.00
			Vendor **Nick Garza** Totals			Invoices	1		$29.00
			Grand Totals			Invoices	287		$953,352.57

Accounts Payable Invoice Report

G/L Date Range 12/14/25 - 12/19/25
Report By Vendor - Invoice
Summary Listing

Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
Vendor **385 - 4 Creeks, Inc.**									
4C107686	4 Creeks 2024 CDBG Sewer Infrastructure- P Street	Paid by Check #55359		10/20/2025	12/19/2025	12/19/2025		12/19/2025	7,036.50
4C107687	4 Creeks FY 25/26 Encroachments	Paid by Check #55359		10/20/2025	12/19/2025	12/19/2025		12/19/2025	6,422.50
4C107688	4 Creeks FY 25/26 General Engineering	Paid by Check #55359		10/20/2025	12/19/2025	12/19/2025		12/19/2025	16,111.90
4C107690	4 Creeks Euclid Water Main Improvements	Paid by Check #55359		10/20/2025	12/19/2025	12/19/2025		12/19/2025	2,596.00
4C107691	4 Creeks Northway Water Main Improvements	Paid by Check #55359		10/20/2025	12/19/2025	12/19/2025		12/19/2025	8,446.00
4C107694	4 Creeks Los Prados Phase 2	Paid by Check #55359		10/20/2025	12/19/2025	12/19/2025		12/19/2025	6,497.40
4C107701	4 Creeks El Monte & Perry Roundabout	Paid by Check #55359		10/20/2025	12/19/2025	12/19/2025		12/19/2025	516.00
4C107702	4 Creeks Castro Subdivision Phase 3-Montebella	Paid by Check #55359		10/20/2025	12/19/2025	12/19/2025		12/19/2025	12,871.50
4C107704	4 Creeks HSIP Cycle 11 (043) Safety Improvements Phase 2	Paid by Check #55359		10/20/2025	12/19/2025	12/19/2025		12/19/2025	594.30
4C107705	4 Creeks 412/72 Subdivision Empire Estates	Paid by Check #55359		10/20/2025	12/19/2025	12/19/2025		12/19/2025	436.00
4C107706	4 Creeks Rose Ann Vuich Park	Paid by Check #55359		10/20/2025	12/19/2025	12/19/2025		12/19/2025	2,108.00
4C107709	4 Creeks El Monte/Road 56 Roundabout	Paid by Check #55359		10/20/2025	12/19/2025	12/19/2025		12/19/2025	4,372.93
4C107789	4 Creeks Entertainment Plaza Clean California	Paid by Check #55359		10/20/2025	12/19/2025	12/19/2025		12/19/2025	13,461.79
4C107793	4 Creeks 2024 Corridor	Paid by Check #55359		10/20/2025	12/19/2025	12/19/2025		12/19/2025	1,864.00
4C107795	4 Creeks Flood Mitigation Project Cal OES	Paid by Check #55359		10/20/2025	12/19/2025	12/19/2025		12/19/2025	8,680.04
4C107841	4 Creeks Whitney Water Main	Paid by Check #55359		10/20/2025	12/19/2025	12/19/2025		12/19/2025	22,748.00
4C108085	4 Creeks Water Master Plan	Paid by Check #55359		10/20/2025	12/19/2025	12/19/2025		12/19/2025	16,439.83
4C108102	4 Creeks Water Operations Plan	Paid by Check #55359		10/23/2025	12/19/2025	12/19/2025		12/19/2025	7,399.90
4C108103	4 Creeks ATP Pedestrian Walkway Impv	Paid by Check #55359		10/23/2025	12/19/2025	12/19/2025		12/19/2025	67,304.89
4C108206	4 Creeks ATP Pedestrian Walkway Impv	Paid by Check #55359		11/24/2025	12/19/2025	12/19/2025		12/19/2025	62,748.81
			Vendor **385 - 4 Creeks, Inc.** Totals			Invoices	20		$268,656.29
Vendor **479 - Able Industries, Inc.**									
1125008	ABLE INDUSTRIES DOWNTOWN ALLEYS	Paid by Check #55360		11/30/2025	12/19/2025	12/19/2025		12/19/2025	975.00
			Vendor **479 - Able Industries, Inc.** Totals			Invoices	1		$975.00
Vendor **326 - Advanced Flow Measurement**									
0005505	ADVANCED FLOW WATER LOSS AUDIT ON WELL FLOWMETERS 2025	Paid by Check #55361		12/09/2025	12/19/2025	12/19/2025		12/19/2025	2,000.00
			Vendor **326 - Advanced Flow Measurement** Totals			Invoices	1		$2,000.00
Vendor **263 - Advantek Benefit Administrators**									

Accounts Payable Invoice Report

G/L Date Range 12/14/25 - 12/19/25
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
Funding 12/12/25	Miscellaneous	Paid by Check #55362		12/12/2025	12/19/2025	12/19/2025		12/19/2025	24,675.24
		Vendor **263 - Advantek Benefit Administrators** Totals				Invoices	1		$24,675.24
Vendor **1036 - Allstar Fire Equipment**									
268894	Hose	Paid by Check #55363		11/28/2025	12/19/2025	12/19/2025		12/19/2025	8,414.62
		Vendor **1036 - Allstar Fire Equipment** Totals				Invoices	1		$8,414.62
Vendor **17 - AT&T**									
250127196112/25	405 E El Monte Way 12/1/25-12/31/25	Paid by Check #55368		12/01/2025	12/19/2025	12/19/2025		12/19/2025	70.77
939105474312/25	Telephone 11/02/25-12/01/25	Paid by Check #55369		12/02/2025	12/19/2025	12/19/2025		12/19/2025	65.62
939105447512/25	Parks-Rec Dept 11/10/25-12/09/25	Paid by Check #55365		12/10/2025	12/19/2025	12/19/2025		12/19/2025	31.88
939106901212/25	Sportsplex- Telephone 11/10/25-12/09/25	Paid by Check #55367		12/10/2025	12/19/2025	12/19/2025		12/19/2025	83.46
939105446212/25	DSC 11/11/25-12/10/25	Paid by Check #55364		12/11/2025	12/19/2025	12/19/2025		12/19/2025	31.88
9391054470 12/25	12/10/2025	Paid by Check #55372		12/11/2025	12/19/2025	12/19/2025		12/19/2025	31.88
9391054471 12/25	12/10/2025	Paid by Check #55373		12/11/2025	12/19/2025	12/19/2025		12/19/2025	31.88
9391054479 12/25	12/10/2025	Paid by Check #55371		12/11/2025	12/19/2025	12/19/2025		12/19/2025	31.88
9391054742 12/25	12/10/2025	Paid by Check #55370		12/11/2025	12/19/2025	12/19/2025		12/19/2025	128.25
939105474412/25	PARKS & COMM SRVCE 11/11/25-12/10/25	Paid by Check #55366		12/11/2025	12/19/2025	12/19/2025		12/19/2025	253.83
		Vendor **17 - AT&T** Totals				Invoices	10		$761.33
Vendor **1044 - AutoZone, Inc.**									
02833885463	AUTOZONE WWRP T-01	Paid by Check #55374		12/04/2025	12/19/2025	12/19/2025		12/19/2025	97.22
02833885465	AUTOZONE WWRP T-01	Paid by Check #55374		12/04/2025	12/19/2025	12/19/2025		12/19/2025	96.65
		Vendor **1044 - AutoZone, Inc.** Totals				Invoices	2		$193.87
Vendor **1103 - Bauer Compressors, Inc.**									
0000344118	2025 Flow Test	Paid by Check #55375		12/08/2025	12/19/2025	12/19/2025		12/19/2025	2,980.00
		Vendor **1103 - Bauer Compressors, Inc.** Totals				Invoices	1		$2,980.00
Vendor **2095 - BCS Consulting, Inc.**									
1080	Monthly IT Support and Maintenance November 2025	Paid by Check #55376		11/30/2025	12/19/2025	12/19/2025		12/19/2025	6,200.00
		Vendor **2095 - BCS Consulting, Inc.** Totals				Invoices	1		$6,200.00
Vendor **1259 - BestBuy.com, LLC**									
2025 Deferral	2025 Cumulative Deferral Last Payment	Paid by EFT #3793		11/05/2025	12/19/2025	12/19/2025		12/19/2025	973,633.00
		Vendor **1259 - BestBuy.com, LLC** Totals				Invoices	1		$973,633.00
Vendor **822 - Boundtree Medical LLC**									
86018979	Supplies	Paid by Check #55377		12/08/2025	12/19/2025	12/19/2025		12/19/2025	1,454.59
86018980	Supplies	Paid by Check #55377		12/08/2025	12/19/2025	12/19/2025		12/19/2025	919.84
86020915	Supplies	Paid by Check #55377		12/09/2025	12/19/2025	12/19/2025		12/19/2025	989.61
86025620	Supplies	Paid by Check #55377		12/12/2025	12/19/2025	12/19/2025		12/19/2025	872.89
		Vendor **822 - Boundtree Medical LLC** Totals				Invoices	4		$4,236.93
Vendor **116 - BSK Associates**									

Accounts Payable Invoice Report

G/L Date Range 12/14/25 - 12/19/25
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
AI30715	BSK coliform AND E. COIL	Paid by Check #55378		12/02/2025	12/19/2025	12/19/2025		12/19/2025	440.00
AI30941	BSK coliform presence/absence	Paid by Check #55378		12/03/2025	12/19/2025	12/19/2025		12/19/2025	176.00
AI31140	BSK coliform presence/absence	Paid by Check #55378		12/05/2025	12/19/2025	12/19/2025		12/19/2025	88.00
			Vendor **116 - BSK Associates** Totals			Invoices	3		$704.00
Vendor **305 - Cartozian Air Conditioning and Heating Inc.**									
20897	Troubleshoot	Paid by Check #55379		07/15/2025	12/19/2025	12/19/2025		12/19/2025	115.00
21161	cartozian public works heat maintenance 2025	Paid by Check #55379		11/18/2025	12/19/2025	12/19/2025		12/19/2025	1,050.00
			Vendor **305 - Cartozian Air Conditioning and Heating Inc.** Totals			Invoices	2		$1,165.00
Vendor **381 - Cen Cal Distributing Inc.**									
364279	Delivery Charge	Paid by Check #55380		11/01/2025	12/19/2025	12/19/2025		12/19/2025	6.50
364280	11/17/25 Water Delivery 11 Bottles	Paid by Check #55380		11/17/2025	12/19/2025	12/19/2025		12/19/2025	88.00
			Vendor **381 - Cen Cal Distributing Inc.** Totals			Invoices	2		$94.50
Vendor **2160 - Central Valley Fire Chiefs Association**									
2026 Membership	Dues - Chastain	Paid by Check #55381		10/22/2025	12/19/2025	12/19/2025		12/19/2025	50.00
			Vendor **2160 - Central Valley Fire Chiefs Association** Totals			Invoices	1		$50.00
Vendor **170 - Comcast**									
0135597 12/02/25	405 E El Monte Way 12/04/25-01/03/26	Paid by Check #55382		12/02/2025	12/19/2025	12/19/2025		12/19/2025	69.62
0160181 12/07/25	1088 E KAMM AVE 12/11/25-01/10/26	Paid by Check #55383		12/07/2025	12/19/2025	12/19/2025		12/19/2025	48.51
			Vendor **170 - Comcast** Totals			Invoices	2		$118.13
Vendor **3 - Culligan Water**									
219776	CULLIGAN PORTABLE EXCHANGE TANK	Paid by Check #55384		11/30/2025	12/19/2025	12/19/2025		12/19/2025	83.00
220342	culligan exchange tank	Paid by Check #55384		11/30/2025	12/19/2025	12/19/2025		12/19/2025	80.00
			Vendor **3 - Culligan Water** Totals			Invoices	2		$163.00
Vendor **334 - Cummins Pacific LLC**									
Y4-251134976	CUMMINS WELL 20 `	Paid by Check #55385		11/17/2025	12/19/2025	12/19/2025		12/19/2025	3,684.20
			Vendor **334 - Cummins Pacific LLC** Totals			Invoices	1		$3,684.20
Vendor **1362 - Irwin Davalos**									
120112052025	PD - Unmanned Aircraft Systems Training - Lunch Reimbursement	Paid by Check #55386		12/15/2025	12/19/2025	12/19/2025		12/19/2025	68.42
			Vendor **1362 - Irwin Davalos** Totals			Invoices	1		$68.42
Vendor **1035 - De Lage Landen Public Finance**									
593544073	December 2025	Paid by EFT #3791		12/07/2025	12/19/2025	12/19/2025		12/19/2025	315.90
			Vendor **1035 - De Lage Landen Public Finance** Totals			Invoices	1		$315.90
Vendor **77 - Department of Justice**									
010022	PD - Fingerprints Service / November 2025	Paid by Check #55387		12/04/2025	12/19/2025	12/19/2025		12/19/2025	955.00
			Vendor **77 - Department of Justice** Totals			Invoices	1		$955.00
Vendor **341 - Dinuba Tires LLC**									

Accounts Payable Invoice Report

G/L Date Range 12/14/25 - 12/19/25
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
072854	FY25/26-Parks-Golf cart tire repair	Paid by Check #55388		12/05/2025	12/19/2025	12/19/2025	12/15/2025	12/19/2025	20.00
			Vendor **341 - Dinuba Tires LLC** Totals			Invoices	1		$20.00
Vendor **2099 - EagleShield Pest Control, Inc**									
221747	December 2025	Paid by Check #55389		12/11/2025	12/19/2025	12/19/2025		12/19/2025	85.00
			Vendor **2099 - EagleShield Pest Control, Inc** Totals			Invoices	1		$85.00
Vendor **1558 - EMD Networking Services, Inc.**									
170253	Repairs	Paid by Check #55390		12/12/2025	12/19/2025	12/19/2025		12/19/2025	1,035.00
			Vendor **1558 - EMD Networking Services, Inc.** Totals			Invoices	1		$1,035.00
Vendor **1396 - Employ America**									
40K2504-IN	FY25/26-Parks-Park/Grounds Maintenance Srvcs.- November 2025	Paid by Check #55391		11/30/2025	12/19/2025	12/19/2025	12/11/2025	12/19/2025	3,405.60
			Vendor **1396 - Employ America** Totals			Invoices	1		$3,405.60
Vendor **377 - Fresno Truck Center**									
FB001083530:01	FRESNO TRUCK U-04	Paid by Check #55392		12/08/2025	12/19/2025	12/19/2025		12/19/2025	172.61
FB001083530:02	FRESNO TRUCK U-04	Paid by Check #55392		12/09/2025	12/19/2025	12/19/2025		12/19/2025	788.41
			Vendor **377 - Fresno Truck Center** Totals			Invoices	2		$961.02
Vendor **1801 - Garda CL West, INC**									
10835299	Service Month December 2025	Paid by Check #55393		12/01/2025	12/19/2025	12/19/2025		12/19/2025	1,651.61
			Vendor **1801 - Garda CL West, INC** Totals			Invoices	1		$1,651.61
Vendor **18 - The Gas Company**									
0486158404512/25	Sportsplex 201 N URUAPAN WAY 11/03/25-12/04/25	Paid by Check #55394		12/08/2025	12/19/2025	12/19/2025		12/19/2025	26.19
1557158042012/25	November 2025	Paid by Check #55397		12/08/2025	12/19/2025	12/19/2025		12/19/2025	318.84
1620155874512/25	990 E El Monte Way 11/03/25-12/04/25	Paid by Check #55395		12/08/2025	12/19/2025	12/19/2025		12/19/2025	16.94
1620156700112/25	PARKS & REC 1390 E ELIZABETH WAY 11/03/25-12/04/25	Paid by Check #55396		12/08/2025	12/19/2025	12/19/2025		12/19/2025	406.97
1830985449712/25	PD - 11/03/2025 - 12/04/2025 Billing Charges	Paid by Check #55398		12/08/2025	12/19/2025	12/19/2025		12/19/2025	247.06
			Vendor **18 - The Gas Company** Totals			Invoices	5		$1,016.00
Vendor **496 - The Hanover Insurance Company**									
12/08/2025	RHF A044134 07/01/2025-07/01/2026	Paid by Check #55399		12/08/2025	12/19/2025	12/19/2025		12/19/2025	18,070.10
			Vendor **496 - The Hanover Insurance Company** Totals			Invoices	1		$18,070.10
Vendor **139 - Henry Schein Inc.**									
50115418	Supplies	Paid by Check #55400		12/01/2025	12/19/2025	12/19/2025		12/19/2025	369.06
50242171	Supplies	Paid by Check #55400		12/01/2025	12/19/2025	12/19/2025		12/19/2025	161.98
50242222	Supplies	Paid by Check #55400		12/01/2025	12/19/2025	12/19/2025		12/19/2025	113.33
50262155	Supplies	Paid by Check #55400		12/01/2025	12/19/2025	12/19/2025		12/19/2025	146.75
50262157	Supplies	Paid by Check #55400		12/04/2025	12/19/2025	12/19/2025		12/19/2025	88.08
50557809	Supplies	Paid by Check #55400		12/08/2025	12/19/2025	12/19/2025		12/19/2025	126.30
50601239	Supplies	Paid by Check #55400		12/08/2025	12/19/2025	12/19/2025		12/19/2025	161.98

Accounts Payable Invoice Report

G/L Date Range 12/14/25 - 12/19/25
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
50828857	Supplies	Paid by Check #55400		12/12/2025	12/19/2025	12/19/2025		12/19/2025	338.53
			Vendor **139 - Henry Schein Inc.** Totals			Invoices	8		$1,506.01
Vendor **2268 - Eduardo Hernandez**									
Physical	Reimbursement	Paid by Check #55401		11/25/2025	12/19/2025	12/19/2025		12/19/2025	145.00
			Vendor **2268 - Eduardo Hernandez** Totals			Invoices	1		$145.00
Vendor **174 - Howard's Pest Control**									
134334	HOWARD DINUBA PW	Paid by Check #55402		11/06/2025	12/19/2025	12/19/2025		12/19/2025	165.00
134909	howards dinuba WWTP	Paid by Check #55402		12/04/2025	12/19/2025	12/19/2025		12/19/2025	65.00
134917	Howards Dinuba transit center	Paid by Check #55402		12/04/2025	12/19/2025	12/19/2025		12/19/2025	85.00
134921	Howard's old public works	Paid by Check #55402		12/04/2025	12/19/2025	12/19/2025		12/19/2025	77.00
134926	HOWARD DIUNBA PW	Paid by Check #55402		12/04/2025	12/19/2025	12/19/2025		12/19/2025	165.00
			Vendor **174 - Howard's Pest Control** Totals			Invoices	5		$557.00
Vendor **1721 - Image 2000 Fresno**									
818299	PD - Scheduling/Community Info. Monitors	Paid by Check #55403		12/09/2025	12/19/2025	12/19/2025		12/19/2025	2,648.49
818959	PD - Supplies Freight Charges	Paid by Check #55403		12/12/2025	12/19/2025	12/19/2025		12/19/2025	21.00
819327	PD - Copiers Maintenance	Paid by Check #55403		12/15/2025	12/19/2025	12/19/2025		12/19/2025	469.03
			Vendor **1721 - Image 2000 Fresno** Totals			Invoices	3		$3,138.52
Vendor **133 - J & D Lighting & Alarm**									
411441	FY25/26-Parks-Alarm Monitoring 1/1/26-3/31/25-KC Park	Paid by Check #55404		12/08/2025	12/19/2025	12/19/2025	12/08/2025	12/19/2025	104.85
			Vendor **133 - J & D Lighting & Alarm** Totals			Invoices	1		$104.85
Vendor **5 - Jorgensen & Co.**									
6224038	PD - Annual Fire Extinguishers Service	Paid by Check #55405		11/24/2025	12/19/2025	12/19/2025		12/19/2025	1,195.54
			Vendor **5 - Jorgensen & Co.** Totals			Invoices	1		$1,195.54
Vendor **1747 - KRC Safety Co Inc**									
71814	KRC THERMO DROP	Paid by Check #55406		12/09/2025	12/19/2025	12/19/2025		12/19/2025	2,673.01
71852	KRC THERMO DROP	Paid by Check #55406		12/11/2025	12/19/2025	12/19/2025		12/19/2025	2,823.93
71864	KRC SIGNS	Paid by Check #55406		12/11/2025	12/19/2025	12/19/2025		12/19/2025	338.65
			Vendor **1747 - KRC Safety Co Inc** Totals			Invoices	3		$5,835.59
Vendor **796 - L.N. Curtis & Sons**									
INV1018216	New Engine Equipment	Paid by Check #55407		12/10/2025	12/19/2025	12/19/2025		12/19/2025	518.52
			Vendor **796 - L.N. Curtis & Sons** Totals			Invoices	1		$518.52
Vendor **449 - Les Schwab Tire Centers of Central California**									
55100372909	LES SCHWAB E-31	Paid by Check #55408		10/02/2025	12/19/2025	12/19/2025		12/19/2025	1,309.56
55100376196	LES SCHWAB DS2	Paid by Check #55408		11/21/2025	12/19/2025	12/19/2025		12/19/2025	722.41
			Vendor **449 - Les Schwab Tire Centers of Central California** Totals			Invoices	2		$2,031.97
Vendor **1931 - MissionSquare Plan Services**									
2026-00000170	30 - 457 - Employee MissionSquare $*	Paid by EFT #3790		12/17/2025	12/18/2025	12/18/2025		12/18/2025	3,571.79
			Vendor **1931 - MissionSquare Plan Services** Totals			Invoices	1		$3,571.79

Accounts Payable Invoice Report

G/L Date Range 12/14/25 - 12/19/25
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 **88 - Municipal Maintenance Equipment Inc.**									
044254	MME U-45	Paid by Check #55409		12/08/2025	12/19/2025	12/19/2025		12/19/2025	1,245.40
		Vendor **88 - Municipal Maintenance Equipment Inc.** Totals				Invoices	1		$1,245.40
Vendor **142 - ODP Business Solutions, LLC**									
444495265001	odp office supplies	Paid by Check #55410		11/20/2025	12/19/2025	12/19/2025		12/19/2025	188.68
447719222001	OFFICE SUPPLIES	Paid by Check #55410		11/26/2025	12/19/2025	12/19/2025		12/19/2025	428.63
449474636001	FY25/26-Sportsplex-Office/operating supplies	Paid by Check #55410		12/01/2025	12/19/2025	12/19/2025	12/09/2025	12/19/2025	101.97
448463985001	OFFICE SUPPLIES	Paid by Check #55410		12/05/2025	12/19/2025	12/19/2025		12/19/2025	(29.65)
		Vendor **142 - ODP Business Solutions, LLC** Totals				Invoices	4		$689.63
Vendor **76 - Pacific Gas & Electric**									
0375636985011-25	PW N/E Rd 76 & Ave 416 10/23/25-11/20/25	Paid by Check #55411		11/21/2025	12/19/2025	12/19/2025		12/19/2025	113.32
5438816975411-25	L & L NEWTON & NORTHRIDGE 10/23/25-11/21/25	Paid by Check #55436		11/22/2025	12/19/2025	12/19/2025		12/19/2025	113.24
0418167531711/25	RD 72 7 W Sierra Way 10/24/25-11/23/25	Paid by Check #55412		11/24/2025	12/19/2025	12/19/2025		12/19/2025	796.21
0584832101311/25	NE CRAWFORD & GERALD 10/24/25-11/23/25	Paid by Check #55414		11/24/2025	12/19/2025	12/19/2025		12/19/2025	434.30
0766265341411/25	L & L 1300 ROSEMARY AVE 10/24/25-11/23/25	Paid by Check #55434		11/24/2025	12/19/2025	12/19/2025		12/19/2025	19.74
2076925656911/25	S/E Cor Newton & Davis 11/04/25-11/23/25	Paid by Check #55418		11/24/2025	12/19/2025	12/19/2025		12/19/2025	6.57
4592247189611/25	111 N HAYES AVE 10/24/25-11/23/25	Paid by Check #55422		11/24/2025	12/19/2025	12/19/2025		12/19/2025	33.53
4772157652911/25	ALTA & EL MONTE 10/25/25-11/23/25	Paid by Check #55424		11/24/2025	12/19/2025	12/19/2025		12/19/2025	194.42
4979039280411/25	DSC 10/24/25-11/23/25	Paid by Check #55435		11/24/2025	12/19/2025	12/19/2025		12/19/2025	1,372.70
5355488862711/25	912 N ALTA AVE @ SAGINAW & ALTA 10/25/25-11/23/25	Paid by Check #55426		11/24/2025	12/19/2025	12/19/2025		12/19/2025	89.55
5564264294011/25	L & L 10/24/25-11/23/25	Paid by Check #55437		11/24/2025	12/19/2025	12/19/2025		12/19/2025	120.95
5657667089911/25	NW COR ALICE & W EL MONTE WAY 10/25/25-11/23/25	Paid by Check #55427		11/24/2025	12/19/2025	12/19/2025		12/19/2025	115.61
6657667025211/25	NW COR ALTA & RD 80 10/25/25-11/23/25	Paid by Check #55428		11/24/2025	12/19/2025	12/19/2025		12/19/2025	80.72
6782667017511/25	L & L ALICE & W NORTH WAY 10/24/25-11/23/25	Paid by Check #55439		11/24/2025	12/19/2025	12/19/2025		12/19/2025	24.55
8116588543511/25	L & L 1920 E LAUREN AVE 10/24/25-11/23/25	Paid by Check #55440		11/24/2025	12/19/2025	12/19/2025		12/19/2025	69.37
8647150103011/25	ON E EL MONTE WAY & PERRY 10/25/25-11/23/25	Paid by Check #55430		11/24/2025	12/19/2025	12/19/2025		12/19/2025	82.60
8968787345811/25	651 W SAGINAW AVE 10/24/25-11/23/25	Paid by Check #55431		11/24/2025	12/19/2025	12/19/2025		12/19/2025	287.47
1686600158511/25	2255 W EL MONTE WAY 10/28/25-11/24/25	Paid by Check #55417		11/25/2025	12/19/2025	12/19/2025		12/19/2025	78.46

Accounts Payable Invoice Report

G/L Date Range 12/14/25 - 12/19/25
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
4751971656811/25	HAYES & EDWARDS 10/27/25-11/24/25	Paid by Check #55423		11/25/2025	12/19/2025	12/19/2025		12/19/2025	29.75
5064695483911/25	CRAWFORD & EL MONTE SW 10/28/25-11/24/25	Paid by Check #55425		11/25/2025	12/19/2025	12/19/2025		12/19/2025	129.03
8981923387811/25	150 W SAGINAW AVE 10/28/25-11/24/25	Paid by Check #55432		11/25/2025	12/19/2025	12/19/2025		12/19/2025	67.08
0571296382511/25	PW-2999 W EL MONTE WAY 10/29/25-11/25/25	Paid by Check #55413		11/26/2025	12/19/2025	12/19/2025		12/19/2025	143.85
1416294094511/25	PW 389 W EL MONTE WAY 10/29/25-11/25/25	Paid by Check #55415		11/26/2025	12/19/2025	12/19/2025		12/19/2025	79.32
1561888272211/25	PW 5586 AVE 416 10/11/25-11/25/25	Paid by Check #55416		11/26/2025	12/19/2025	12/19/2025		12/19/2025	209.89
2125236871311/25	1215 W EL MONTE WAY 10/28/25-11/25/25	Paid by Check #55419		11/26/2025	12/19/2025	12/19/2025		12/19/2025	293.18
2725120519411/25	Alta & Nebraska Ave 10/28/25-11/25/25	Paid by Check #55420		11/26/2025	12/19/2025	12/19/2025		12/19/2025	100.84
3354641796611/25	KAMM & O ST 10/28/25-11/25/25	Paid by Check #55421		11/26/2025	12/19/2025	12/19/2025		12/19/2025	126.21
8397932225811/25	3481 W EL MONTE WAY 10/28/25-11/25/25	Paid by Check #55429		11/26/2025	12/19/2025	12/19/2025		12/19/2025	13.56
9237058126311/25	2813 W EL MONTE WAY 10/28/25-11/25/25	Paid by Check #55433		11/26/2025	12/19/2025	12/19/2025		12/19/2025	206.82
6220088828711/25	PARKS-EL MONTE & MCKINLEY 10/24/25-11/23/25	Paid by Check #55438		11/30/2025	12/19/2025	12/19/2025		12/19/2025	25.46
2509717364212/25	L & M ALLEY @ FRESNO ST 11/05/25-12/07/25	Paid by Check #55441		12/08/2025	12/19/2025	12/19/2025		12/19/2025	99.27
6870376077412/25	/PD - 11/05/2025 - 12/07/2025 Billing Charges	Paid by Check #55443		12/08/2025	12/19/2025	12/19/2025		12/19/2025	36.05
9624769219512/25	225 S L ST 11/05/25-12/07/25	Paid by Check #55442		12/08/2025	12/19/2025	12/19/2025		12/19/2025	250.40
		Vendor **76 - Pacific Gas & Electric** Totals				Invoices	33		$5,844.02
Vendor **650 - Mark Pearce**									
Nov-Dec 2025	Anthem Reimb 11/01/25-12/31/25	Paid by Check #55444		12/15/2025	12/19/2025	12/19/2025		12/19/2025	665.80
			Vendor **650 - Mark Pearce** Totals			Invoices	1		$665.80
Vendor **7 - Pena's Disposal Services**									
12/25 FOR 11/25	December 2025 for November Monthly Disposal Charges	Paid by Check #55445		12/15/2025	12/19/2025	12/19/2025		12/19/2025	194,421.77
JANUARY 2026	JANUARY 2026 CONTRACT DISPOSAL PAYMENT	Paid by Check #55445		01/01/2026	12/19/2025	12/19/2025		12/19/2025	60,000.00
		Vendor **7 - Pena's Disposal Services** Totals				Invoices	2		$254,421.77
Vendor **466 - Precision Automotive**									
14421	Chevy Smog	Paid by Check #55446		12/04/2025	12/19/2025	12/19/2025		12/19/2025	80.00
		Vendor **466 - Precision Automotive** Totals				Invoices	1		$80.00
Vendor **1677 - Rodeo Wild West**									
038553	RODEO BOOTS ADA, 1ST PAIR FY 25/26	Paid by Check #55447		12/10/2025	12/19/2025	12/19/2025		12/19/2025	200.00

Accounts Payable Invoice Report

G/L Date Range 12/14/25 - 12/19/25
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
038554	RODEO GONZALO 1ST PAIR FY 25/26	Paid by Check #55447		12/10/2025	12/19/2025	12/19/2025		12/19/2025	200.00
			Vendor **1677 - Rodeo Wild West** Totals			Invoices	2		$400.00
Vendor **42 - Scout Specialties**									
191000	SCOUT SPECIALTIES CAP SCREW	Paid by Check #55448		12/02/2025	12/19/2025	12/19/2025		12/19/2025	20.07
			Vendor **42 - Scout Specialties** Totals			Invoices	1		$20.07
Vendor **2189 - Selman & Company LLC**									
20251101	November 2025	Paid by Check #55449		12/15/2025	12/19/2025	12/19/2025		12/19/2025	27.00
20251201	December 2025	Paid by Check #55449		12/15/2025	12/19/2025	12/19/2025		12/19/2025	27.00
			Vendor **2189 - Selman & Company LLC** Totals			Invoices	2		$54.00
Vendor **2214 - Standard Insurance Company**									
10872340	01/01/2026-02/01/2026	Paid by Check #55450		12/08/2025	12/19/2025	12/19/2025		12/19/2025	697.50
			Vendor **2214 - Standard Insurance Company** Totals			Invoices	1		$697.50
Vendor **86 - SWRCB**									
MICHAEL220	SWRCB EXAM FOR MICHAEL	Paid by Check #55451		12/12/2025	12/19/2025	12/19/2025		12/19/2025	220.00
			Vendor **86 - SWRCB** Totals			Invoices	1		$220.00
Vendor **2066 - Terminix Commercial**									
466483722	FY25/26-Comm. Srvcs-Pest Control Services-Rec Center	Paid by Check #55452		11/12/2025	12/19/2025	12/19/2025	12/10/2025	12/19/2025	98.74
466316313	PD - Pest Control Service	Paid by Check #55452		11/25/2025	12/19/2025	12/19/2025		12/19/2025	78.14
466478055	405 E El Monte Way 11/25/25	Paid by Check #55452		11/25/2025	12/19/2025	12/19/2025		12/19/2025	78.14
			Vendor **2066 - Terminix Commercial** Totals			Invoices	3		$255.02
Vendor **1953 - Ed Todd**									
November 2025	Anthem Reimb 11/01/25-11/30/25	Paid by Check #55453		12/15/2025	12/19/2025	12/19/2025		12/19/2025	1,156.00
			Vendor **1953 - Ed Todd** Totals			Invoices	1		$1,156.00
Vendor **1633 - Toyota Industries Commercial Finance, Inc.**									
2708011	TOYOTA LEASE	Paid by Check #55454		12/04/2025	12/19/2025	12/19/2025		12/19/2025	296.74
			Vendor **1633 - Toyota Industries Commercial Finance, Inc.** Totals			Invoices	1		$296.74
Vendor **561 - America Trevino**									
December 2025	Anthem Reimb 12/1/25-12/31/25	Paid by Check #55455		12/15/2025	12/19/2025	12/19/2025		12/19/2025	349.37
			Vendor **561 - America Trevino** Totals			Invoices	1		$349.37
Vendor **307 - Tulare County Consolidated Ambulance Dispatch, Inc**									
25-12-07	November 2025	Paid by Check #55456		12/15/2025	12/19/2025	12/19/2025		12/19/2025	7,970.05
			Vendor **307 - Tulare County Consolidated Ambulance Dispatch, Inc** Totals			Invoices	1		$7,970.05
Vendor **1098 - Tyler Technologies**									
CI100-00236068	Payments PCI Service Fee 01/01/26-12/31/26	Paid by Check #55457		11/30/2025	12/19/2025	12/19/2025		12/19/2025	390.60
			Vendor **1098 - Tyler Technologies** Totals			Invoices	1		$390.60
Vendor **192 - UNUM Life Insurance Company of America**									
01/1/26-01/31/26	0537123-001	Paid by Check #55458		12/15/2025	12/19/2025	12/19/2025		12/19/2025	18,110.54
			Vendor **192 - UNUM Life Insurance Company of America** Totals			Invoices	1		$18,110.54

Accounts Payable Invoice Report

G/L Date Range 12/14/25 - 12/19/25
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 **51 - Urban Futures Inc.**									
0922-015	FY 22-23 Prior Period Adjustment & FY 25-26 ROPS Submission	Paid by Check #55459		12/12/2025	12/19/2025	12/19/2025		12/19/2025	2,000.00
			Vendor **51 - Urban Futures Inc.** Totals			Invoices	1		$2,000.00
Vendor **273 - US Bank**									
12/11/2025	Safe Drinking Water State Revolving Fund	Paid by EFT #3795		12/11/2025	12/19/2025	12/19/2025		12/19/2025	224,124.99
			Vendor **273 - US Bank** Totals			Invoices	1		$224,124.99
Vendor **359 - Valero Marketing & Supply Company**									
109258880	Nov/Dec 2025	Paid by EFT #3792		12/06/2025	12/19/2025	12/19/2025		12/19/2025	8,265.65
109263054	PW Fuel for November 2025	Paid by EFT #3794		12/06/2025	12/19/2025	12/19/2025		12/19/2025	7,823.02
			Vendor **359 - Valero Marketing & Supply Company** Totals			Invoices	2		$16,088.67
Vendor **21 - Vestis Services LLC**									
5031632114	FY25/26-Parks-Uniform Allowance - Parks staff-Wk. of 10/8/25	Paid by Check #55460		10/08/2025	12/19/2025	12/19/2025	12/11/2025	12/19/2025	64.82
5031635072	FY25/26-Parks-Uniform Allowance - Parks staff-Wk. of 12/15/25	Paid by Check #55460		10/15/2025	12/19/2025	12/19/2025	12/11/2025	12/19/2025	103.25
5031658871	FY25/26-Parks-Uniform Allowance - Parks staff-Wk. 12/10/25	Paid by Check #55460		12/10/2025	12/19/2025	12/19/2025	12/12/2025	12/19/2025	60.25
			Vendor **21 - Vestis Services LLC** Totals			Invoices	3		$228.32
Vendor **2072 - Wells Fargo Vendor Financial Services LLC**									
5036737458	Dec 25/Jan 26	Paid by Check #55461		11/27/2025	12/19/2025	12/19/2025		12/19/2025	126.51
			Vendor **2072 - Wells Fargo Vendor Financial Services LLC** Totals			Invoices	1		$126.51
Vendor **Luis Amezcua**									
REF Amezcua Luis	Refund Request Building Permits 2025-616 & 2025-194	Paid by Check #55462		12/11/2025	12/19/2025	12/19/2025		12/19/2025	5,843.00
			Vendor **Luis Amezcua** Totals			Invoices	1		$5,843.00
Vendor **Blue Cross of California**									
REF 21-4768	Refund 21-4768	Paid by Check #55463		12/12/2025	12/19/2025	12/19/2025		12/19/2025	195.86
			Vendor **Blue Cross of California** Totals			Invoices	1		$195.86
Vendor **Blue Cross of California**									
REF 22-2263	Refund 22-2263	Paid by Check #55464		12/12/2025	12/19/2025	12/19/2025		12/19/2025	239.00
			Vendor **Blue Cross of California** Totals			Invoices	1		$239.00
Vendor **Blue Cross of California**									
REF 24-2001	Refund 24-2001	Paid by Check #55465		12/12/2025	12/19/2025	12/19/2025		12/19/2025	675.00
			Vendor **Blue Cross of California** Totals			Invoices	1		$675.00
			Grand Totals			Invoices	168		$1,887,281.41

Accounts Payable Invoice Report

G/L Date Range 12/28/25 - 01/02/26
Report By Vendor - Invoice
Summary Listing

Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
Vendor **385 - 4 Creeks, Inc.**									
4C008410	FY 24/25 Well 21 Phase 2	Paid by Check #55466		03/28/2025	01/02/2026	01/02/2026		01/02/2026	3,840.50
4C009336	FY 24/25 Well 21 Phase 2	Paid by Check #55466		05/26/2025	01/02/2026	01/02/2026		01/02/2026	175.00
4C009775	FY 24/25 Well 21 Phase 2	Paid by Check #55466		06/16/2025	01/02/2026	01/02/2026		01/02/2026	8,367.50
4C108147	4 Creeks El Monte/Road 56 Roundabout	Paid by Check #55466		11/24/2025	01/02/2026	01/02/2026		01/02/2026	4,718.44
4C108151	4 Creeks Kamm/Alta Gas Station and Convenience Store	Paid by Check #55466		11/24/2025	01/02/2026	01/02/2026		01/02/2026	196.00
4C108153	4 Creeks Rose Ann Vuich Park	Paid by Check #55466		11/24/2025	01/02/2026	01/02/2026		01/02/2026	3,378.00
4C108156	4 Creeks Water Master Plan	Paid by Check #55466		11/24/2025	01/02/2026	01/02/2026		01/02/2026	13,164.81
4C108163	4 Creeks Castro Subdivision Phase 3	Paid by Check #55466		11/24/2025	01/02/2026	01/02/2026		01/02/2026	9,503.50
4C108164	4 Creeks El Monte & Perry Roundabout	Paid by Check #55466		11/24/2025	01/02/2026	01/02/2026		01/02/2026	129.00
4C108172	4 Creeks Los Prados Phase 2	Paid by Check #55466		11/24/2025	01/02/2026	01/02/2026		01/02/2026	10,112.00
4C108176	4 Creeks Northway Water Main Improvements	Paid by Check #55466		11/24/2025	01/02/2026	01/02/2026		01/02/2026	617.40
4C108178	4 Creeks Water Operations Plan	Paid by Check #55466		11/24/2025	01/02/2026	01/02/2026		01/02/2026	3,711.10
4C108182	4 Creeks FY 25/26 General Engineering	Paid by Check #55466		11/24/2025	01/02/2026	01/02/2026		01/02/2026	18,064.50
4C108191	4 Creeks FY 25/26 Encroachments	Paid by Check #55466		11/24/2025	01/02/2026	01/02/2026		01/02/2026	1,656.00
4C108284	4 Creeks Flood Mitigation Project Cal OES	Paid by Check #55466		11/24/2025	01/02/2026	01/02/2026		01/02/2026	18,074.07
4C108294	4 creeks Entertainment Plaza Clean California	Paid by Check #55466		11/24/2025	01/02/2026	01/02/2026		01/02/2026	2,709.41
4C108317	4 Creeks Whitney Water Main	Paid by Check #55466		11/24/2025	01/02/2026	01/02/2026		01/02/2026	27,140.00
4C108424	4 Creeks 2024 CDBG Sewer Infrastructure- P Street	Paid by Check #55466		11/24/2025	01/02/2026	01/02/2026		01/02/2026	10,721.99
4C108532	4 Creeks 2024 Corridor	Paid by Check #55466		11/24/2025	01/02/2026	01/02/2026		01/02/2026	44,861.50
			Vendor **385 - 4 Creeks, Inc.** Totals			Invoices	19		$181,140.72
Vendor **1143 - AAA Quality Services, Inc.**									
00362119	FY25/26-Parks-Portable restroom services (2)-Nebraska Park	Paid by Check #55467		12/13/2025	01/02/2026	01/02/2026	12/17/2025	01/02/2026	497.70
00362120	FY25/26-Parks-Portable restroom services (2)-Centennial	Paid by Check #55467		12/13/2025	01/02/2026	01/02/2026	12/17/2025	01/02/2026	497.70
00362121	FY25/26-Parks-Portable restroom services (1) Vuich Park	Paid by Check #55467		12/13/2025	01/02/2026	01/02/2026	12/17/2025	01/02/2026	130.20
			Vendor **1143 - AAA Quality Services, Inc.** Totals			Invoices	3		$1,125.60
Vendor **548 - Adamson Police Products**									
INV427128	PD - Range/Armory Supplies	Paid by Check #55468		01/02/2025	01/02/2026	01/02/2026		01/02/2026	49.48
INV444699	PD - Range/Armory Supplies	Paid by Check #55468		12/16/2025	01/02/2026	01/02/2026		01/02/2026	3,887.01
			Vendor **548 - Adamson Police Products** Totals			Invoices	2		$3,936.49
Vendor **263 - Advantek Benefit Administrators**									
2512 011	December 2025	Paid by Check #55469		12/17/2025	01/02/2026	01/02/2026		01/02/2026	98,348.00

Accounts Payable Invoice Report

G/L Date Range 12/28/25 - 01/02/26
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
Funding 12/19/25	Miscellaneous	Paid by Check #55469		12/19/2025	01/02/2026	01/02/2026		01/02/2026	81,313.47
Funding 12/24/25	Miscellaneous	Paid by Check #55469		12/24/2025	01/02/2026	01/02/2026		01/02/2026	99,363.24
		Vendor **263 - Advantek Benefit Administrators** Totals				Invoices	3		$279,024.71
Vendor **1599 - Adventist Health Toxicology**									
2666	PD - Toxicology Service / November 2025	Paid by Check #55470		12/02/2025	01/02/2026	01/02/2026		01/02/2026	905.00
		Vendor **1599 - Adventist Health Toxicology** Totals				Invoices	1		$905.00
Vendor **20 - Ameritas Life Insurance**									
11/1/25-11/30/25	010-007745-00000	Paid by Check #55471		12/15/2025	01/02/2026	01/02/2026		01/02/2026	25,200.96
12/1/25-12/31/25	010-007745-00000	Paid by Check #55471		12/15/2025	01/02/2026	01/02/2026		01/02/2026	24,936.56
		Vendor **20 - Ameritas Life Insurance** Totals				Invoices	2		$50,137.52
Vendor **351 - Anthem Blue Cross**									
000422921141	Tyler 141A75193 01/01/26-01/31/26	Paid by Check #55472		12/07/2025	01/02/2026	01/02/2026		01/02/2026	310.12
000422977526	Hartley 925M97595 1/01/26-1/31/26	Paid by Check #55473		12/07/2025	01/02/2026	01/02/2026		01/02/2026	336.03
		Vendor **351 - Anthem Blue Cross** Totals				Invoices	2		$646.15
Vendor **665 - Christy Arias**									
December 2025	Anthem Reimb 12/1/25-12/31/25	Paid by Check #55474		12/26/2025	01/02/2026	01/02/2026		01/02/2026	342.12
		Vendor **665 - Christy Arias** Totals				Invoices	1		$342.12
Vendor **17 - AT&T**									
238451821412/25	405 E El Monte Way 12/7/25-01/6/26	Paid by Check #55475		12/07/2025	01/02/2026	01/02/2026		01/02/2026	64.04
939103727712/25	PW Telephone 11/10/25-12/09/25	Paid by Check #55481		12/10/2025	01/02/2026	01/02/2026		01/02/2026	35.34
939105447212/25	PW Telephone 11/10/25-12/09/25	Paid by Check #55482		12/10/2025	01/02/2026	01/02/2026		01/02/2026	62.21
939105447412/25	PW Telephone 11/10/25-12/09/25	Paid by Check #55483		12/10/2025	01/02/2026	01/02/2026		01/02/2026	62.21
939105447612/25	Telephone 11/10/25-12/09/25	Paid by Check #55479		12/10/2025	01/02/2026	01/02/2026		01/02/2026	31.88
939105447712/25	PW Telephone 11/10/25-12/09/25	Paid by Check #55484		12/10/2025	01/02/2026	01/02/2026		01/02/2026	31.88
939105447812/25	PW Telephone 11/10/25-12/09/25	Paid by Check #55485		12/10/2025	01/02/2026	01/02/2026		01/02/2026	31.88
939105446112/25	Telephone 11/11/25-12/10/25	Paid by Check #55476		12/11/2025	01/02/2026	01/02/2026		01/02/2026	31.88
939105446612/25	Telephone 11/11/25-12/10/25	Paid by Check #55477		12/11/2025	01/02/2026	01/02/2026		01/02/2026	31.88
939105446712/25	Telephone 11/11/25-12/10/25	Paid by Check #55478		12/11/2025	01/02/2026	01/02/2026		01/02/2026	62.21
939105474012/25	PD - 11/11/2025 - 12/10/2025 Billing Charges	Paid by Check #55487		12/11/2025	01/02/2026	01/02/2026		01/02/2026	303.27
939105474112/25	PW Telephone 11/11/25-12/10/25	Paid by Check #55486		12/11/2025	01/02/2026	01/02/2026		01/02/2026	164.82
939105475612/25	Telephone 11/11/25-12/10/25	Paid by Check #55480		12/11/2025	01/02/2026	01/02/2026		01/02/2026	358.54
		Vendor **17 - AT&T** Totals				Invoices	13		$1,272.04
Vendor **1513 - Barnes Welding Supply**									
0091719881	barnes supplies	Paid by Check #55488		09/30/2025	01/02/2026	01/02/2026		01/02/2026	52.63
0063653504	barnes supplies	Paid by Check #55488		10/07/2025	01/02/2026	01/02/2026		01/02/2026	165.69
0091723843	barnes supplies	Paid by Check #55488		10/31/2025	01/02/2026	01/02/2026		01/02/2026	52.63
0091728272	barnes supplies	Paid by Check #55488		11/30/2025	01/02/2026	01/02/2026		01/02/2026	52.63
		Vendor **1513 - Barnes Welding Supply** Totals				Invoices	4		$323.58

Accounts Payable Invoice Report

G/L Date Range 12/28/25 - 01/02/26
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 **2095 - BCS Consulting, Inc.**									
1081	PD - PTZ Camera Replacement & Installation Service	Paid by Check #55489		12/18/2025	01/02/2026	01/02/2026		01/02/2026	2,412.73
1082	PD - Patrol Scheduler Mount, Electrical & Installation	Paid by Check #55489		12/18/2025	01/02/2026	01/02/2026		01/02/2026	4,551.31
1083	BCS CONSULTING WWTP SCADA REPAIRS	Paid by Check #55489		12/18/2025	01/02/2026	01/02/2026		01/02/2026	7,827.06
1084	PD - Cisco Duo 2FA (NetMotion/MDT) / 36 Licenses	Paid by Check #55489		12/18/2025	01/02/2026	01/02/2026		01/02/2026	1,637.28
		Vendor **2095 - BCS Consulting, Inc.** Totals				Invoices	4		$16,428.38
Vendor **1901 - Big State Industrial Supply, Inc.**									
1619322	BSI SUPPLIES	Paid by Check #55490		12/11/2025	01/02/2026	01/02/2026		01/02/2026	2,173.05
		Vendor **1901 - Big State Industrial Supply, Inc.** Totals				Invoices	1		$2,173.05
Vendor **1679 - Bill Nelson General Engineering Construction, Inc.**									
251741-1	Bill Nelson 2024 CDBG Sewer Infrastructure Improvements	Paid by Check #55491		12/16/2025	01/02/2026	01/02/2026		01/02/2026	484,257.15
		Vendor **1679 - Bill Nelson General Engineering Construction, Inc.** Totals				Invoices	1		$484,257.15
Vendor **2201 - BlueTriton Brands, Inc.**									
05L8730269225	PD - Water Cooler Service	Paid by Check #55492		12/24/2025	01/02/2026	01/02/2026		01/02/2026	322.68
		Vendor **2201 - BlueTriton Brands, Inc.** Totals				Invoices	1		$322.68
Vendor **822 - Boundtree Medical LLC**									
86032071	Supplies	Paid by Check #55493		12/18/2025	01/02/2026	01/02/2026		01/02/2026	149.03
86035039	Supplies	Paid by Check #55493		12/22/2025	01/02/2026	01/02/2026		01/02/2026	199.39
		Vendor **822 - Boundtree Medical LLC** Totals				Invoices	2		$348.42
Vendor **116 - BSK Associates**									
AI31135	BSK NITRATE-N	Paid by Check #55494		12/16/2025	01/02/2026	01/02/2026		01/02/2026	49.50
AI31138	bsk reports	Paid by Check #55494		12/16/2025	01/02/2026	01/02/2026		01/02/2026	336.00
		Vendor **116 - BSK Associates** Totals				Invoices	2		$385.50
Vendor **94 - California Public Employees Retirement**									
11/2-11/15/25	11/02/25-11/25/25	Paid by EFT #3797		12/15/2025	12/30/2025	12/30/2025		12/30/2025	112,421.36
		Vendor **94 - California Public Employees Retirement** Totals				Invoices	1		$112,421.36
Vendor **305 - Cartozian Air Conditioning and Heating Inc.**									
21175	Cartozian- Maintenance 1088 E Kamm Nov 2025	Paid by Check #55495		11/25/2025	01/02/2026	01/02/2026		01/02/2026	1,000.00
		Vendor **305 - Cartozian Air Conditioning and Heating Inc.** Totals				Invoices	1		$1,000.00
Vendor **246 - Central San Joaquin Valley Risk Management Auth.**									
INV0417	3rd Qtr WC Program 3rd Qtr Liability Program	Paid by Check #55496		12/19/2025	01/02/2026	01/02/2026		01/02/2026	488,913.00
		Vendor **246 - Central San Joaquin Valley Risk Management Auth.** Totals				Invoices	1		$488,913.00
Vendor **215 - Chad's Auto Glass**									
108359	FY25/26-Parks-Repair & Maint.-vehicle windshield repair	Paid by Check #55497		12/17/2025	01/02/2026	01/02/2026	12/22/2025	01/02/2026	389.87
		Vendor **215 - Chad's Auto Glass** Totals				Invoices	1		$389.87

Accounts Payable Invoice Report

G/L Date Range 12/28/25 - 01/02/26
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 **170 - Comcast**									
0148160 12/11/25	1390 E Elizabeth Way 12/16/25-01/15/26	Paid by Check #55499		12/11/2025	01/02/2026	01/02/2026		01/02/2026	311.09
0148178 12/12/25	PD 680 S ALTA AVE OFC 12/17/25-01/16/26	Paid by Check #55498		12/12/2025	01/02/2026	01/02/2026		01/02/2026	260.89
0191269 12/22/25	201 N Uruapan Way 12/27/25-01/26/26	Paid by Check #55500		12/22/2025	01/02/2026	01/02/2026		01/02/2026	390.60
			Vendor **170 - Comcast** Totals			Invoices	3		$962.58
Vendor **1992 - Melvin R Cox**									
175904	Mel Cox shopping carts	Paid by Check #55501		12/29/2025	01/02/2026	01/02/2026		01/02/2026	465.00
			Vendor **1992 - Melvin R Cox** Totals			Invoices	1		$465.00
Vendor **1782 - Marleen Cruz**									
Tuit.Reim25/26-2	FY 25/26 Tuition Reimbursement 08/11/25-12/12/25	Paid by Check #55502		12/18/2025	01/02/2026	01/02/2026		01/02/2026	189.93
			Vendor **1782 - Marleen Cruz** Totals			Invoices	1		$189.93
Vendor **334 - Cummins Pacific LLC**									
Y4-251235904	T-31 Inspection	Paid by Check #55503		12/08/2025	01/02/2026	01/02/2026		01/02/2026	220.00
			Vendor **334 - Cummins Pacific LLC** Totals			Invoices	1		$220.00
Vendor **77 - Department of Justice**									
008017	PD - Blood Alcohol Analysis / Oct 2025	Paid by Check #55504		11/25/2025	01/02/2026	01/02/2026		01/02/2026	385.00
			Vendor **77 - Department of Justice** Totals			Invoices	1		$385.00
Vendor **30 - Dinuba Chamber of Commerce**									
06011584	PD - LNTC Class Tuition / Ubaldo DeHaro	Paid by Check #55505		12/01/2025	01/02/2026	01/02/2026		01/02/2026	1,200.00
			Vendor **30 - Dinuba Chamber of Commerce** Totals			Invoices	1		$1,200.00
Vendor **341 - Dinuba Tires LLC**									
072857	dinuba tires T-41	Paid by Check #55506		12/08/2025	01/02/2026	01/02/2026		01/02/2026	20.00
			Vendor **341 - Dinuba Tires LLC** Totals			Invoices	1		$20.00
Vendor **1989 - DJ Pablo**									
079	PD - Employees Luncheon 2025	Paid by Check #55507		12/17/2025	01/02/2026	01/02/2026		01/02/2026	150.00
			Vendor **1989 - DJ Pablo** Totals			Invoices	1		$150.00
Vendor **62 - Ed Dena's Auto Center**									
327298	ed denas m-731	Paid by Check #55508		12/15/2025	01/02/2026	01/02/2026		01/02/2026	324.92
			Vendor **62 - Ed Dena's Auto Center** Totals			Invoices	1		$324.92
Vendor **1591 - Environment Control Central Cal, Inc.**									
30251-299	environment control city of Dinuba	Paid by Check #55509		12/01/2025	01/02/2026	01/02/2026		01/02/2026	11,715.00
			Vendor **1591 - Environment Control Central Cal, Inc.** Totals			Invoices	1		$11,715.00
Vendor **16 - Ernest Packaging Solutions**									
91222750	FY25/26-Parks-Cleaning/Maintenance Supplies	Paid by Check #55510		09/11/2025	01/02/2026	01/02/2026	12/15/2025	01/02/2026	199.64
91222751	FY25/26-Parks-Cleaning/Maintenance Supplies	Paid by Check #55510		09/11/2025	01/02/2026	01/02/2026	12/15/2025	01/02/2026	230.45

Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
		Vendor **16 - Ernest Packaging Solutions** Totals				Invoices	2		$430.09
Vendor **36 - Ewing Irrigation Products**									
28706221	FY25/26-Parks-Irrigation parts/supplies-Vuich Park	Paid by Check #55511		12/19/2025	01/02/2026	01/02/2026	12/26/2025	01/02/2026	538.70
28706269	FY25/26-L&L/Parks-Irrigation parts/supplies-Parkside	Paid by Check #55511		12/19/2025	01/02/2026	01/02/2026	12/22/2025	01/02/2026	206.12
28712886	FY25/26-Parks-Irrigation parts/supplies-RETURN/REFUND	Paid by Check #55511		12/19/2025	01/02/2026	01/02/2026	12/22/2025	01/02/2026	(538.70)
		Vendor **36 - Ewing Irrigation Products** Totals				Invoices	3		$206.12
Vendor **1793 - FailSafe Testing LLC**									
14622	Annual Inspection - Apparatus	Paid by Check #55512		12/17/2025	01/02/2026	01/02/2026		01/02/2026	2,200.00
		Vendor **1793 - FailSafe Testing LLC** Totals				Invoices	1		$2,200.00
Vendor **18 - The Gas Company**									
0865742471212/25	Natural Gas Vehicle Fuel 11/01/25 -12/01/25	Paid by Check #55514		12/05/2025	01/02/2026	01/02/2026		01/02/2026	2,056.92
0990155800812/25	405 E El Monte Way 11/03/25-12/04/25	Paid by Check #55513		12/08/2025	01/02/2026	01/02/2026		01/02/2026	569.21
1263155600312/25	DSC 437 N Eaton 11/03/25-12/04/25	Paid by Check #55518		12/08/2025	01/02/2026	01/02/2026		01/02/2026	363.54
1620158000412/25	November 2025	Paid by Check #55517		12/08/2025	01/02/2026	01/02/2026		01/02/2026	126.54
1641156700712/25	110 S College Ave 11/03/25-12/04/25	Paid by Check #55516		12/08/2025	01/02/2026	01/02/2026		01/02/2026	52.37
1683513818712/25	SOCALGAS- 180 W Merced St	Paid by Check #55519		12/08/2025	01/02/2026	01/02/2026		01/02/2026	144.52
1285520359712/25	1088 E KAMM AVE 11/04/25-12/05/25	Paid by Check #55515		12/09/2025	01/02/2026	01/02/2026		01/02/2026	376.16
		Vendor **18 - The Gas Company** Totals				Invoices	7		$3,689.26
Vendor **252 - Geil Enterprises, Inc.**									
468668	geil wwtp	Paid by Check #55520		10/01/2025	01/02/2026	01/02/2026		01/02/2026	255.00
468669	geil pw facility	Paid by Check #55520		10/01/2025	01/02/2026	01/02/2026		01/02/2026	357.00
468670	geil cng fueling facility	Paid by Check #55520		10/01/2025	01/02/2026	01/02/2026		01/02/2026	336.00
468671	geil water tower	Paid by Check #55520		10/01/2025	01/02/2026	01/02/2026		01/02/2026	231.00
471323	Valley Security Alarm- 180 W Merced	Paid by Check #55520		11/30/2025	01/02/2026	01/02/2026		01/02/2026	137.00
472378	geil transit center	Paid by Check #55520		01/01/2026	01/02/2026	01/02/2026		01/02/2026	885.00
472496	geil cng fueling facility	Paid by Check #55520		01/01/2026	01/02/2026	01/02/2026		01/02/2026	348.00
472497	geil water tower	Paid by Check #55520		01/01/2026	01/02/2026	01/02/2026		01/02/2026	240.00
472498	geil pw facility	Paid by Check #55520		01/01/2026	01/02/2026	01/02/2026		01/02/2026	369.00
472499	geil wwtp	Paid by Check #55520		01/01/2026	01/02/2026	01/02/2026		01/02/2026	264.00
472514	PD - Access System VP Jan - Mar 2026	Paid by Check #55520		01/01/2026	01/02/2026	01/02/2026		01/02/2026	201.00
473051	geil pw facility	Paid by Check #55520		01/01/2026	01/02/2026	01/02/2026		01/02/2026	558.00
		Vendor **252 - Geil Enterprises, Inc.** Totals				Invoices	12		$4,181.00
Vendor **1717 - Golden Valley Ace Hardware**									
43097	golden valley supplies	Paid by Check #55521		12/02/2025	01/02/2026	01/02/2026		01/02/2026	40.00

Accounts Payable Invoice Report

G/L Date Range 12/28/25 - 01/02/26
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 **1717 - Golden Valley Ace Hardware** Totals				Invoices 1			$40.00
Vendor **2011 - Guerrero, Anali**									
Tuit.Reim25/26-1	FY 25/26 Tuition Reimbursement 08/11/25-12/12/25	Paid by Check #55522		12/18/2025	01/02/2026	01/02/2026		01/02/2026	233.18
		Vendor **2011 - Guerrero, Anali** Totals				Invoices 1			$233.18
Vendor **2012 - Guzman, Juan**									
PD120112122025	PD - ICI Training Lunch Reimbursement	Paid by Check #55523		12/26/2025	01/02/2026	01/02/2026		01/02/2026	136.23
		Vendor **2012 - Guzman, Juan** Totals				Invoices 1			$136.23
Vendor **1431 - Patricia Hartman**									
January 2026	Anthem Reimb 1/01/26-1/31/26	Paid by Check #55524		12/26/2025	01/02/2026	01/02/2026		01/02/2026	164.90
		Vendor **1431 - Patricia Hartman** Totals				Invoices 1			$164.90
Vendor **2250 - Herwit Engineering**									
DN-EAR-2	Energy Analysis	Paid by Check #55525		12/17/2025	01/02/2026	01/02/2026		01/02/2026	9,333.19
		Vendor **2250 - Herwit Engineering** Totals				Invoices 1			$9,333.19
Vendor **1150 - Hoffman Security**									
750232	FY25/26-Senior Center-Alarm monitoring srvc.-1/1/26-1/31/26	Paid by Check #55526		12/22/2025	01/02/2026	01/02/2026	12/22/2025	01/02/2026	117.00
		Vendor **1150 - Hoffman Security** Totals				Invoices 1			$117.00
Vendor **2240 - Image 2000**									
821197	8/15 - 11/14/2025	Paid by Check #55527		12/23/2025	01/02/2026	01/02/2026		01/02/2026	151.95
		Vendor **2240 - Image 2000** Totals				Invoices 1			$151.95
Vendor **1721 - Image 2000 Fresno**									
819951	PD - Copier Supplies Freight	Paid by Check #55528		12/17/2025	01/02/2026	01/02/2026		01/02/2026	16.75
820229	PD - Copier Supplies Freight	Paid by Check #55528		12/18/2025	01/02/2026	01/02/2026		01/02/2026	16.75
		Vendor **1721 - Image 2000 Fresno** Totals				Invoices 2			$33.50
Vendor **974 - InfoSend, Inc.**									
293378	AUGUST 2025 UTILITY INSERTS	Paid by Check #55529		08/22/2025	01/02/2026	01/02/2026		01/02/2026	975.05
293933	SEPT. 2025 UTILITY PRINT AND POSTAGE	Paid by Check #55529		08/31/2025	01/02/2026	01/02/2026		01/02/2026	5,580.67
299538	DECEMBER 2025 UTILITY BILLING PRINT AND POSTAGE	Paid by Check #55529		11/30/2025	01/02/2026	01/02/2026		01/02/2026	5,587.04
		Vendor **974 - InfoSend, Inc.** Totals				Invoices 3			$12,142.76
Vendor **6 - Jim Manning Dodge Inc.**									
DOCS153027	JIM MANNING PD-32	Paid by Check #55530		12/12/2025	01/02/2026	01/02/2026		01/02/2026	85.00
		Vendor **6 - Jim Manning Dodge Inc.** Totals				Invoices 1			$85.00
Vendor **5 - Jorgensen & Co.**									
6225735	Jorgensen 1088 E Kamm	Paid by Check #55531		12/08/2025	01/02/2026	01/02/2026		01/02/2026	2,616.86
6225887	Jorgensen 1088 E Kamm	Paid by Check #55531		12/09/2025	01/02/2026	01/02/2026		01/02/2026	165.00
		Vendor **5 - Jorgensen & Co.** Totals				Invoices 2			$2,781.86
Vendor **796 - L.N. Curtis & Sons**									
INV1018898	New Engine Equipment	Paid by Check #55532		12/12/2025	01/02/2026	01/02/2026		01/02/2026	10,188.32
		Vendor **796 - L.N. Curtis & Sons** Totals				Invoices 1			$10,188.32

Accounts Payable Invoice Report

G/L Date Range 12/28/25 - 01/02/26
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 **449 - Les Schwab Tire Centers of Central California**									
55100377602	les schwab pd-08	Paid by Check #55533		12/17/2025	01/02/2026	01/02/2026		01/02/2026	352.25
55100377670	T-32 Tires	Paid by Check #55533		12/18/2025	01/02/2026	01/02/2026		01/02/2026	7,150.01
		Vendor **449 - Les Schwab Tire Centers of Central California** Totals				Invoices	2		$7,502.26
Vendor **89 - Liebert Cassidy Whitmore**									
311752	DI030-00001	Paid by Check #55534		11/30/2025	01/02/2026	01/02/2026		01/02/2026	1,805.00
311753	DI030-00033	Paid by Check #55534		11/30/2025	01/02/2026	01/02/2026		01/02/2026	142.50
311754	DI030-00030	Paid by Check #55534		11/30/2025	01/02/2026	01/02/2026		01/02/2026	23,188.60
		Vendor **89 - Liebert Cassidy Whitmore** Totals				Invoices	3		$25,136.10
Vendor **2140 - David Little**									
DavidLReimb12/25	FY 25/26 Tuition Reimbursement 11/1/25-12/12/25	Paid by Check #55535		12/17/2025	01/02/2026	01/02/2026		01/02/2026	240.30
		Vendor **2140 - David Little** Totals				Invoices	1		$240.30
Vendor **1723 - Matson Alarm Co, Inc.**									
7544163	FY25/26-Sportsplex-Alarm monitoring 1/1/26-1/31/26	Paid by Check #55536		01/01/2026	01/02/2026	01/02/2026	12/26/2025	01/02/2026	114.81
7553257	City Hall Monitoring 01/01/26-01/31/26	Paid by Check #55536		01/01/2026	01/02/2026	01/02/2026		01/02/2026	137.62
		Vendor **1723 - Matson Alarm Co, Inc.** Totals				Invoices	2		$252.43
Vendor **1797 - David Mendoza**									
December 2025	Anthem Reimb 12/1/25-12/31/25	Paid by Check #55537		12/29/2025	01/02/2026	01/02/2026		01/02/2026	356.85
		Vendor **1797 - David Mendoza** Totals				Invoices	1		$356.85
Vendor **589 - Rosa Montanez**									
December 2025	Anthem Reimb 12/1/25-12/31/25	Paid by Check #55538		12/19/2025	01/02/2026	01/02/2026		01/02/2026	372.71
		Vendor **589 - Rosa Montanez** Totals				Invoices	1		$372.71
Vendor **22 - Moore Twining Associates Inc.**									
2512873	moore in-house	Paid by Check #55539		12/16/2025	01/02/2026	01/02/2026		01/02/2026	249.00
2512973	MOORE INDUSTRIAL	Paid by Check #55539		12/19/2025	01/02/2026	01/02/2026		01/02/2026	106.00
2513005	moore industrial	Paid by Check #55539		12/19/2025	01/02/2026	01/02/2026		01/02/2026	106.00
		Vendor **22 - Moore Twining Associates Inc.** Totals				Invoices	3		$461.00
Vendor **2182 - Motor Squad Training Institute**									
25-360-025	PD - Motors Training (J. Hernandez) / 2014 BMW Motorcycle Rental	Paid by Check #55540		12/25/2025	01/02/2026	01/02/2026		01/02/2026	400.00
		Vendor **2182 - Motor Squad Training Institute** Totals				Invoices	1		$400.00
Vendor **142 - ODP Business Solutions, LLC**									
441221497001	odp office supplies	Paid by Check #55541		10/27/2025	01/02/2026	01/02/2026		01/02/2026	19.52
441187835001	odp office supplies	Paid by Check #55541		10/28/2025	01/02/2026	01/02/2026		01/02/2026	104.70
441221467001	odp office supplies	Paid by Check #55541		10/29/2025	01/02/2026	01/02/2026		01/02/2026	14.09
446297127001	odp office supplies	Paid by Check #55541		10/29/2025	01/02/2026	01/02/2026		01/02/2026	99.65
443734968001	PD - Supplies	Paid by Check #55541		10/30/2025	01/02/2026	01/02/2026		01/02/2026	517.01
442806063001	PD - Inv #443734968001 Credit	Paid by Check #55541		11/13/2025	01/02/2026	01/02/2026		01/02/2026	(211.48)
442806052001	PD - Inv #443734968001 Credit	Paid by Check #55541		11/14/2025	01/02/2026	01/02/2026		01/02/2026	(55.79)

Accounts Payable Invoice Report

G/L Date Range 12/28/25 - 01/02/26
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
450732978001	PD - Supplies	Paid by Check #55541		12/18/2025	01/02/2026	01/02/2026		01/02/2026	80.89
450733117001	PD - Supplies	Paid by Check #55541		12/18/2025	01/02/2026	01/02/2026		01/02/2026	24.80
		Vendor **142 - ODP Business Solutions, LLC** Totals				Invoices	9		$593.39
Vendor **1708 - James Olvera**									
January 2026	Anthem Reimb 1/1/26-1/31/26	Paid by Check #55542		12/26/2025	01/02/2026	01/02/2026		01/02/2026	201.75
January 2026 RX	Anthem Reimb 1/01/26-1/31/26 RX	Paid by Check #55542		12/26/2025	01/02/2026	01/02/2026		01/02/2026	109.40
		Vendor **1708 - James Olvera** Totals				Invoices	2		$311.15
Vendor **1773 - Pace Supply Corp.**									
1911016900	pace supplies	Paid by Check #55543		12/12/2025	01/02/2026	01/02/2026		01/02/2026	302.32
1911048885	pace supplies	Paid by Check #55543		12/23/2025	01/02/2026	01/02/2026		01/02/2026	126.14
		Vendor **1773 - Pace Supply Corp.** Totals				Invoices	2		$428.46
Vendor **76 - Pacific Gas & Electric**									
1344455159512/25	PW NW COR M & VENTURA AVE 11/05/25-12/07/25	Paid by Check #55545		12/08/2025	01/02/2026	01/02/2026		01/02/2026	106.21
2104753778812/25	155 W Merced Ave 11/05/25-12/07/25	Paid by Check #55548		12/08/2025	01/02/2026	01/02/2026		01/02/2026	144.40
4475716051812/25	PGE 180 W MERCED STE A 11/5/25-12/7/25	Paid by Check #55567		12/08/2025	01/02/2026	01/02/2026		01/02/2026	764.54
6058049267012/25	148 S M ST 11/05/25-12/07/25	Paid by Check #55551		12/08/2025	01/02/2026	01/02/2026		01/02/2026	61.38
6724721106212/25	TULARE & L ST 11/06/25-12/07/25	Paid by Check #55552		12/08/2025	01/02/2026	01/02/2026		01/02/2026	181.34
6766387770112/25	TULARE & L ST 11/06/25-12/07/25	Paid by Check #55553		12/08/2025	01/02/2026	01/02/2026		01/02/2026	159.43
7681012419812/25	PGE 180 W MERCED STE C 11/5/25-12/7/25	Paid by Check #55565		12/08/2025	01/02/2026	01/02/2026		01/02/2026	142.08
7748430711912/25	PARKS-1133 S COLLEGE INYO & M ST 11/06/25-12/07/25	Paid by Check #55560		12/08/2025	01/02/2026	01/02/2026		01/02/2026	31.76
8607273249712/25	L & L 1001 E El Paso Ave 11/05/25-12/07/25	Paid by Check #55562		12/08/2025	01/02/2026	01/02/2026		01/02/2026	37.70
9750865237312/25	PGE 180 W MERCED STE B 11/5/25-12/07/25	Paid by Check #55566		12/08/2025	01/02/2026	01/02/2026		01/02/2026	111.32
1693144969412/25	Parks- N/KAMM E/Green 11/06/25-12/08/25	Paid by Check #55556		12/09/2025	01/02/2026	01/02/2026		01/02/2026	17.33
5167308560412/25	S/E Kamm & Alta 11/06/25-12/08/25	Paid by Check #55550		12/09/2025	01/02/2026	01/02/2026		01/02/2026	180.59
1834091213012/25	PW-100 N Marshall Ave 11/06/25-12/08/25	Paid by Check #55546		12/10/2025	01/02/2026	01/02/2026		01/02/2026	14.67
2073277197512/25	1088 E KAMM AVE 11/07/25-12/09/25	Paid by Check #55547		12/10/2025	01/02/2026	01/02/2026		01/02/2026	876.72
2946520700812/25	L & L 11/07/25-12/09/25	Paid by Check #55557		12/10/2025	01/02/2026	01/02/2026		01/02/2026	55.49
5027356573412/25	RANDLE AVE 11/07/25-12/09/25	Paid by Check #55549		12/10/2025	01/02/2026	01/02/2026		01/02/2026	81.69
8744095279112/25	301 E KAMM AVE 11/06/25-12/08/25	Paid by Check #55554		12/10/2025	01/02/2026	01/02/2026		01/02/2026	37.66

Accounts Payable Invoice Report

G/L Date Range 12/28/25 - 01/02/26
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
4323390246912/25	L & L CITRUS HEIGHTS VENTURA AND O 11/14/25-12/15/25	Paid by Check #55558		12/15/2025	01/02/2026	01/02/2026		01/02/2026	80.42
8543598174212/25	L & L 11/14/25-12/15/25	Paid by Check #55561		12/15/2025	01/02/2026	01/02/2026		01/02/2026	264.82
9018373735312/25	L & L DUNMORE HOMES VISCAYA 1 AT SAGINA 11/14/25-12/15/25	Paid by Check #55563		12/15/2025	01/02/2026	01/02/2026		01/02/2026	1,185.63
9196176758812/25	L & L SIERRA WAY AND BUENA VISTA AVE 11/14/25-12/15/25	Paid by Check #55564		12/15/2025	01/02/2026	01/02/2026		01/02/2026	122.76
3166578419012/25	3007 W Kamm Ave 11/17/25-12/16/25	Paid by Check #55544		12/17/2025	01/02/2026	01/02/2026		01/02/2026	72.24
5683054506912/25	PD - 12/01/2025 - 12/31/2025 Billing Charges	Paid by Check #55555		12/19/2025	01/02/2026	01/02/2026		01/02/2026	2,159.22
7314274871112/25	Parks & CS 11/07/25-12/09/25	Paid by Check #55559		12/19/2025	01/02/2026	01/02/2026		01/02/2026	1,740.18
			Vendor **76 - Pacific Gas & Electric** Totals			Invoices	24		$8,629.58
Vendor **366 - PBM Supply & Mfg., Inc**									
INV/2025/37792	pbm supplies	Paid by Check #55568		12/18/2025	01/02/2026	01/02/2026		01/02/2026	741.91
			Vendor **366 - PBM Supply & Mfg., Inc** Totals			Invoices	1		$741.91
Vendor **39 - Pioneer Equipment Company**									
3C104976	pioneer kubotit tractor	Paid by Check #55569		12/17/2025	01/02/2026	01/02/2026		01/02/2026	352.25
			Vendor **39 - Pioneer Equipment Company** Totals			Invoices	1		$352.25
Vendor **687 - Cosme Pizano**									
1STPAIRFY25/26	COSMES FIRST PAIR OF BOOTS FY 25/26	Paid by Check #55570		12/23/2025	01/02/2026	01/02/2026		01/02/2026	150.50
			Vendor **687 - Cosme Pizano** Totals			Invoices	1		$150.50
Vendor **207 - Polydene Inc.**									
1982362	Polydyne Dinuba WWRP	Paid by Check #55571		12/02/2025	01/02/2026	01/02/2026		01/02/2026	5,165.69
			Vendor **207 - Polydene Inc.** Totals			Invoices	1		$5,165.69
Vendor **688 - Rogelio Ramirez**									
December 2025	Anthem Reimb 12/1/25-12/31/25	Paid by Check #55572		12/26/2025	01/02/2026	01/02/2026		01/02/2026	424.13
			Vendor **688 - Rogelio Ramirez** Totals			Invoices	1		$424.13
Vendor **1102 - RDO Equipment Co.**									
W1921375	FY25/26-Parks-Equipment repair/maintenance-wood chipper	Paid by Check #55573		12/16/2025	01/02/2026	01/02/2026	12/17/2025	01/02/2026	1,010.48
			Vendor **1102 - RDO Equipment Co.** Totals			Invoices	1		$1,010.48
Vendor **349 - Rescom Pest Control**									
283189381	PD - Dog Kennels Pest Control Service	Paid by Check #55574		12/22/2025	01/02/2026	01/02/2026		01/02/2026	48.00
			Vendor **349 - Rescom Pest Control** Totals			Invoices	1		$48.00
Vendor **1677 - Rodeo Wild West**									
038557	rodeo alex aldaz first pair fy 25/26	Paid by Check #55575		12/18/2025	01/02/2026	01/02/2026		01/02/2026	200.00
			Vendor **1677 - Rodeo Wild West** Totals			Invoices	1		$200.00
Vendor **42 - Scout Specialties**									
190975	scout specialties shop supplies	Paid by Check #55576		12/01/2025	01/02/2026	01/02/2026		01/02/2026	49.86
191062	scout specialties shop supplies	Paid by Check #55576		12/03/2025	01/02/2026	01/02/2026		01/02/2026	69.42

Accounts Payable Invoice Report

G/L Date Range 12/28/25 - 01/02/26
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 **42 - Scout Specialties** Totals			Invoices 2			$119.28
Vendor **1691 - Serviam by Wright LLP**									
33336	740 Harvard-Services for November 2025	Paid by Check #55577		12/01/2025	01/02/2026	01/02/2026		01/02/2026	993.60
			Vendor **1691 - Serviam by Wright LLP** Totals			Invoices 1			$993.60
Vendor **2058 - SESAC LLC**									
10875087	FY25/26-Comm. Srvcs.-Music licensing subscription renewal	Paid by Check #55578		01/01/2026	01/02/2026	01/02/2026	12/26/2025	01/02/2026	1,278.00
			Vendor **2058 - SESAC LLC** Totals			Invoices 1			$1,278.00
Vendor **1442 - Superior Pool Products, LLC**									
Q2033203	Superior Pool- Soda Ash	Paid by Check #55579		11/05/2025	01/02/2026	01/02/2026		01/02/2026	1,443.90
Q2033464	Superior Pool- Soda Ash	Paid by Check #55579		12/10/2025	01/02/2026	01/02/2026		01/02/2026	1,821.65
Q2033475	Superior Pool- Chlorine	Paid by Check #55579		12/11/2025	01/02/2026	01/02/2026		01/02/2026	(75.00)
			Vendor **1442 - Superior Pool Products, LLC** Totals			Invoices 3			$3,190.55
Vendor **86 - SWRCB**									
ws-1056389	swrcb annual permit fee 7/1/2025-6/30/2026	Paid by Check #55580		12/03/2025	01/02/2026	01/02/2026		01/02/2026	24,857.96
			Vendor **86 - SWRCB** Totals			Invoices 1			$24,857.96
Vendor **1196 - Tap Master, Inc.**									
0825-137A	Tap Master Whitney Water Main Project	Paid by Check #55581		09/03/2025	01/02/2026	01/02/2026		01/02/2026	850.00
			Vendor **1196 - Tap Master, Inc.** Totals			Invoices 1			$850.00
Vendor **846 - Thomson Reuters - West**									
852983289	PD - CA Evidence Code 2026	Paid by Check #55582		12/24/2025	01/02/2026	01/02/2026		01/02/2026	87.89
852984374	PD - CA Penal Code 2026 - Vol 1 & Vol 2	Paid by Check #55582		12/27/2025	01/02/2026	01/02/2026		01/02/2026	451.36
			Vendor **846 - Thomson Reuters - West** Totals			Invoices 2			$539.25
Vendor **426 - Tioga Solar Dinuba LLC**									
1060469797	tioga solar 10/1/25 - 10/31/25	Paid by Check #55583		10/31/2025	01/02/2026	01/02/2026		01/02/2026	41,778.97
			Vendor **426 - Tioga Solar Dinuba LLC** Totals			Invoices 1			$41,778.97
Vendor **49 - Tulare County**									
249282	FY25/26-Senior Center-Food Kitchen/Handlers Certification	Paid by Check #55584		12/02/2025	01/02/2026	01/02/2026	12/16/2025	01/02/2026	434.00
			Vendor **49 - Tulare County** Totals			Invoices 1			$434.00
Vendor **1098 - Tyler Technologies**									
CI100-00236052	Maintenance	Paid by Check #55585		11/30/2025	01/02/2026	01/02/2026		01/02/2026	103,725.31
			Vendor **1098 - Tyler Technologies** Totals			Invoices 1			$103,725.31
Vendor **354 - Verizon Wireless**									
6130455208	Verizon pw	Paid by Check #55586		12/07/2025	01/02/2026	01/02/2026		01/02/2026	1,577.08
6130639724	PD - 11/11/2025 - 12/10/2025 Billing Charges	Paid by Check #55589		12/10/2025	01/02/2026	01/02/2026		01/02/2026	2,185.16
6130903753	Nov/Dec 2025	Paid by Check #55590		12/12/2025	01/02/2026	01/02/2026		01/02/2026	394.18
6131018913	verizon admin	Paid by Check #55587		12/14/2025	01/02/2026	01/02/2026		01/02/2026	267.95

Accounts Payable Invoice Report

G/L Date Range 12/28/25 - 01/02/26
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
6131018914	FY25/26-Mult. Div-Staff Cell phones Services-11/15-12/14	Paid by Check #55588		12/14/2025	01/02/2026	01/02/2026	12/26/2025	01/02/2026	1,174.99
6131018915	Nov/Dec 2025	Paid by Check #55591		12/14/2025	01/02/2026	01/02/2026		01/02/2026	515.61
6131018916	HR/Finance 11/15/25-12/14/25	Paid by Check #55592		12/14/2025	01/02/2026	01/02/2026		01/02/2026	166.66
6131018917	CMO/Council 11/15/25-12/14/25	Paid by Check #55593		12/14/2025	01/02/2026	01/02/2026		01/02/2026	267.55
			Vendor **354 - Verizon Wireless** Totals			Invoices	8		$6,549.18
Vendor **21 - Vestis Services LLC**									
5031661833	FY25/26-Parks-Uniform Allowance - Parks staff-Wk. of 12/17/25	Paid by Check #55594		12/17/2025	01/02/2026	01/02/2026	12/17/2025	01/02/2026	60.25
5031665061	FY25/26-Parks-Uniform Allowance - Parks staff-Wk. of 12/24/25	Paid by Check #55594		12/24/2025	01/02/2026	01/02/2026	12/26/2025	01/02/2026	60.25
			Vendor **21 - Vestis Services LLC** Totals			Invoices	2		$120.50
Vendor **1313 - Yepez Plumbing**									
10736	Yepez- Delgado Park Mens Restroom	Paid by Check #55595		12/08/2025	01/02/2026	01/02/2026		01/02/2026	120.00
			Vendor **1313 - Yepez Plumbing** Totals			Invoices	1		$120.00
Vendor **Sharon Guss**									
Refund	Firemed Membership Refund	Paid by Check #55596		12/30/2025	01/02/2026	01/02/2026		01/02/2026	75.00
			Vendor **Sharon Guss** Totals			Invoices	1		$75.00
Vendor **Selma Fire Department**									
Refund	Firemed Membership Refund	Paid by Check #55597		12/30/2025	01/02/2026	01/02/2026		01/02/2026	75.00
			Vendor **Selma Fire Department** Totals			Invoices	1		$75.00
			Grand Totals			Invoices	204		$1,924,723.92

Accounts Payable Invoice Report

G/L Date Range 01/04/26 - 01/09/26
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 **479 - Able Industries, Inc.**									
1225010	Able Industries- Downtown Alleys December 2025	Paid by Check #55598		12/31/2025	01/09/2026	01/09/2026		01/09/2026	1,012.50
			Vendor **479 - Able Industries, Inc.** Totals			Invoices	1		$1,012.50
Vendor **2047 - Action Equipment Rentals, Inc.**									
712711	FY25/26-SNL/Spec. Evnt-2026 BBQ Fest-canopy rental-50% down pmt.	Paid by Check #55599		03/21/2026	01/09/2026	01/09/2026	12/30/2025	01/09/2026	1,476.63
			Vendor **2047 - Action Equipment Rentals, Inc.** Totals			Invoices	1		$1,476.63
Vendor **263 - Advantek Benefit Administrators**									
Funding 1/02/26	Contractual	Paid by Check #55600		01/02/2026	01/09/2026	01/09/2026		01/09/2026	2,545.22
			Vendor **263 - Advantek Benefit Administrators** Totals			Invoices	1		$2,545.22
Vendor **393 - Airgas NCN**									
9167549623	Supplies	Paid by Check #55601		12/12/2025	01/09/2026	01/09/2026		01/09/2026	156.73
			Vendor **393 - Airgas NCN** Totals			Invoices	1		$156.73
Vendor **185 - Alldata LLC.**									
INVC06450345	alldata yearly subscription	Paid by Check #55602		12/27/2025	01/09/2026	01/09/2026		01/09/2026	1,500.00
			Vendor **185 - Alldata LLC.** Totals			Invoices	1		$1,500.00
Vendor **17 - AT&T**									
9391054736 12/25	PD - 11/20/2025 - 12/19/2025 Billing Charges	Paid by Check #55603		12/20/2025	01/09/2026	01/09/2026		01/09/2026	131.24
			Vendor **17 - AT&T** Totals			Invoices	1		$131.24
Vendor **1513 - Barnes Welding Supply**									
0091732657	barnes supplies	Paid by Check #55604		12/31/2025	01/09/2026	01/09/2026		01/09/2026	52.63
			Vendor **1513 - Barnes Welding Supply** Totals			Invoices	1		$52.63
Vendor **2254 - Konner Beardsley**									
Fall 2025	Educational Reimbursement	Paid by Check #55605		08/10/2025	01/09/2026	01/09/2026		01/09/2026	410.28
			Vendor **2254 - Konner Beardsley** Totals			Invoices	1		$410.28
Vendor **822 - Boundtree Medical LLC**									
86046252	Supplies	Paid by Check #55606		01/02/2026	01/09/2026	01/09/2026		01/09/2026	888.09
86046253	Supplies	Paid by Check #55606		01/02/2026	01/09/2026	01/09/2026		01/09/2026	433.79
			Vendor **822 - Boundtree Medical LLC** Totals			Invoices	2		$1,321.88
Vendor **116 - BSK Associates**									
AI31596	BSK- Bacti Report	Paid by Check #55607		12/10/2025	01/09/2026	01/09/2026		01/09/2026	210.75
			Vendor **116 - BSK Associates** Totals			Invoices	1		$210.75
Vendor **151 - California Rural Water Association**									
Dinuba2026	California rural water annual membership	Paid by Check #55608		12/01/2025	01/09/2026	01/09/2026		01/09/2026	1,662.00
			Vendor **151 - California Rural Water Association** Totals			Invoices	1		$1,662.00
Vendor **305 - Cartozian Air Conditioning and Heating Inc.**									
21251	PD - Admin. HVAC Repairs / U#4	Paid by Check #55609		12/29/2025	01/09/2026	01/09/2026		01/09/2026	750.00
			Vendor **305 - Cartozian Air Conditioning and Heating Inc.** Totals			Invoices	1		$750.00
Vendor **127 - City of Visalia**									

Accounts Payable Invoice Report

G/L Date Range 01/04/26 - 01/09/26
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
AR108207	PD - Boarding Fees / DM2502632	Paid by Check #55610		11/30/2025	01/09/2026	01/09/2026		01/09/2026	5,400.00
AR108208	PD - Vet Fees	Paid by Check #55610		11/30/2025	01/09/2026	01/09/2026		01/09/2026	134.00
AR108272	PD - Animal Shelter Services / January 2026	Paid by Check #55610		01/01/2026	01/09/2026	01/09/2026		01/09/2026	17,356.25
		Vendor **127 - City of Visalia** Totals				Invoices	3		$22,890.25
Vendor **170 - Comcast**									
0136611 12/26/25	PD - 01/01/2026 - 01/31/2026 Billing Charges	Paid by Check #55611		12/26/2025	01/09/2026	01/09/2026		01/09/2026	139.18
0002177 12/27/25	1390 E Elizabeth Way 01/01/26-01/31/26	Paid by Check #55612		12/27/2025	01/09/2026	01/09/2026		01/09/2026	91.45
0181138 12/27/25	180 W Merced St 01/02/26-02/01/26	Paid by Check #55613		12/27/2025	01/09/2026	01/09/2026		01/09/2026	921.25
		Vendor **170 - Comcast** Totals				Invoices	3		$1,151.88
Vendor **341 - Dinuba Tires LLC**									
072874	FY25/26-Parks-Vehicle Maintenance-Flat tire repair-Truck P-21	Paid by Check #55614		12/26/2025	01/09/2026	01/09/2026	12/30/2025	01/09/2026	20.00
		Vendor **341 - Dinuba Tires LLC** Totals				Invoices	1		$20.00
Vendor **200 - Dinuba Unified School District**									
2071	FY25/26-Senior Center-Senior Meals-Tues/Thurs-December 2025	Paid by Check #55615		12/17/2025	01/09/2026	01/09/2026	12/22/2025	01/09/2026	5,550.00
2072	FY25/26-CDBG-Senior Center Meals-Mon/Wed/Fri-December 2025	Paid by Check #55615		12/17/2025	01/09/2026	01/09/2026	12/22/2025	01/09/2026	5,850.00
		Vendor **200 - Dinuba Unified School District** Totals				Invoices	2		$11,400.00
Vendor **1801 - Garda CL West, INC**									
10838023	Service Month January 2026	Paid by Check #55616		01/01/2026	01/09/2026	01/09/2026		01/09/2026	1,640.30
		Vendor **1801 - Garda CL West, INC** Totals				Invoices	1		$1,640.30
Vendor **18 - The Gas Company**									
1263155600311/25	DSC 10/02/25-11/03/25	Paid by Check #55617		11/05/2025	01/09/2026	01/09/2026		01/09/2026	135.26
		Vendor **18 - The Gas Company** Totals				Invoices	1		$135.26
Vendor **139 - Henry Schein Inc.**									
51440136	Supplies	Paid by Check #55618		12/30/2025	01/09/2026	01/09/2026		01/09/2026	1,866.49
51440137	Supplies	Paid by Check #55618		12/31/2025	01/09/2026	01/09/2026		01/09/2026	369.06
50504095	Supplies	Paid by Check #55618		01/01/2026	01/09/2026	01/09/2026		01/09/2026	264.24
51539069	Supplies	Paid by Check #55618		01/02/2026	01/09/2026	01/09/2026		01/09/2026	86.91
		Vendor **139 - Henry Schein Inc.** Totals				Invoices	4		$2,586.70
Vendor **2111 - Kriselda Jones**									
Fire Insp 2A	Per Diem	Paid by Check #55619		12/18/2025	01/09/2026	01/09/2026		01/09/2026	301.00
		Vendor **2111 - Kriselda Jones** Totals				Invoices	1		$301.00
Vendor **5 - Jorgensen & Co.**									
6227510	FY25/26-Senior Center-Semi-annual service-Ansul Kit System	Paid by Check #55620		12/17/2025	01/09/2026	01/09/2026	12/30/2025	01/09/2026	323.10

Accounts Payable Invoice Report

G/L Date Range 01/04/26 - 01/09/26
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 **5 - Jorgensen & Co.** Totals			Invoices	1		$323.10
Vendor **1917 - Kimball Midwest**									
104036032	kimball supplies wwtp	Paid by Check #55621		12/19/2025	01/09/2026	01/09/2026		01/09/2026	21.03
			Vendor **1917 - Kimball Midwest** Totals			Invoices	1		$21.03
Vendor **2270 - Koala Tree Service**									
881	FY25/26-Parks-Tree trimming service-2 CA Palms-Vuich Park	Paid by Check #55622		12/18/2025	01/09/2026	01/09/2026	12/18/2025	01/09/2026	1,600.00
			Vendor **2270 - Koala Tree Service** Totals			Invoices	1		$1,600.00
Vendor **1747 - KRC Safety Co Inc**									
71975	krc street name sign	Paid by Check #55623		12/19/2025	01/09/2026	01/09/2026		01/09/2026	646.01
			Vendor **1747 - KRC Safety Co Inc** Totals			Invoices	1		$646.01
Vendor **449 - Les Schwab Tire Centers of Central California**									
55100378072	les schwab DVC-2	Paid by Check #55624		12/26/2025	01/09/2026	01/09/2026		01/09/2026	832.23
			Vendor **449 - Les Schwab Tire Centers of Central California** Totals			Invoices	1		$832.23
Vendor **332 - Lexipol, LLC**									
INVLEX11264068	2/26-1/27	Paid by Check #55625		01/01/2026	01/09/2026	01/09/2026		01/09/2026	8,728.71
			Vendor **332 - Lexipol, LLC** Totals			Invoices	1		$8,728.71
Vendor **899 - NBS**									
202601-4206	Professional Services from through 12/31/25 Delinquency Manageme	Paid by Check #55626		01/05/2026	01/09/2026	01/09/2026		01/09/2026	15.78
			Vendor **899 - NBS** Totals			Invoices	1		$15.78
Vendor **392 - O'Reilly Auto Parts**									
3641-307396	Vehicles	Paid by Check #55627		12/01/2025	01/09/2026	01/09/2026		01/09/2026	46.80
3641-307535	Vehicles	Paid by Check #55627		12/02/2025	01/09/2026	01/09/2026		01/09/2026	36.84
3641-307714	Vehicles	Paid by Check #55627		12/03/2025	01/09/2026	01/09/2026		01/09/2026	20.31
3641-307752	Vehicles	Paid by Check #55627		12/03/2025	01/09/2026	01/09/2026		01/09/2026	63.11
3641-307813	Vehicles	Paid by Check #55627		12/03/2025	01/09/2026	01/09/2026		01/09/2026	46.33
3641-307851	Vehicles	Paid by Check #55627		12/03/2025	01/09/2026	01/09/2026		01/09/2026	412.10
3641-307906	Vehicles	Paid by Check #55627		12/04/2025	01/09/2026	01/09/2026		01/09/2026	64.98
3641-307951	Vehicles	Paid by Check #55627		12/04/2025	01/09/2026	01/09/2026		01/09/2026	17.28
3641-308024	Vehicles	Paid by Check #55627		12/04/2025	01/09/2026	01/09/2026		01/09/2026	46.12
3641-308097	Vehicles	Paid by Check #55627		12/05/2025	01/09/2026	01/09/2026		01/09/2026	35.12
3641-308141	Vehicles	Paid by Check #55627		12/05/2025	01/09/2026	01/09/2026		01/09/2026	7.58
3641-308196	Vehicles	Paid by Check #55627		12/05/2025	01/09/2026	01/09/2026		01/09/2026	160.33
3641-308200	Vehicles	Paid by Check #55627		12/05/2025	01/09/2026	01/09/2026		01/09/2026	90.65
3641-308713	Vehicles	Paid by Check #55627		12/08/2025	01/09/2026	01/09/2026		01/09/2026	43.56
3641-308747	Vehicles	Paid by Check #55627		12/08/2025	01/09/2026	01/09/2026		01/09/2026	(461.47)
3641-308748	Vehicles	Paid by Check #55627		12/08/2025	01/09/2026	01/09/2026		01/09/2026	4.88
3641-309114	Vehicles	Paid by Check #55627		12/10/2025	01/09/2026	01/09/2026		01/09/2026	39.01
3641-309206	Vehicles	Paid by Check #55627		12/11/2025	01/09/2026	01/09/2026		01/09/2026	63.08
3641-309213	Vehicles	Paid by Check #55627		12/11/2025	01/09/2026	01/09/2026		01/09/2026	585.96

Accounts Payable Invoice Report

G/L Date Range 01/04/26 - 01/09/26
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
3641-309454B	Vehicles	Paid by Check #55627		12/12/2025	01/09/2026	01/09/2026		01/09/2026	(58.94)
3641-309455	Vehicles	Paid by Check #55627		12/12/2025	01/09/2026	01/09/2026		01/09/2026	(13.46)
3641-310108	Vehicles	Paid by Check #55627		12/16/2025	01/09/2026	01/09/2026		01/09/2026	51.68
3641-310110	Vehicles	Paid by Check #55627		12/16/2025	01/09/2026	01/09/2026		01/09/2026	51.68
3641-310442	Vehicles	Paid by Check #55627		12/18/2025	01/09/2026	01/09/2026		01/09/2026	19.52
3641-310597	Vehicles	Paid by Check #55627		12/19/2025	01/09/2026	01/09/2026		01/09/2026	127.72
3641-311232	Vehicles	Paid by Check #55627		12/22/2025	01/09/2026	01/09/2026		01/09/2026	71.56
3641-311318	Vehicles	Paid by Check #55627		12/23/2025	01/09/2026	01/09/2026		01/09/2026	36.88
3641-311659	Vehicles	Paid by Check #55627		12/26/2025	01/09/2026	01/09/2026		01/09/2026	55.78
3641-311672	Vehicles	Paid by Check #55627		12/26/2025	01/09/2026	01/09/2026		01/09/2026	109.79
3641-311733	Vehicles	Paid by Check #55627		12/26/2025	01/09/2026	01/09/2026		01/09/2026	707.20
3641-311985	Vehicles	Paid by Check #55627		12/27/2025	01/09/2026	01/09/2026		01/09/2026	5.77
		Vendor **392 - O'Reilly Auto Parts** Totals				Invoices	31		$2,487.75
Vendor **142 - ODP Business Solutions, LLC**									
450985060001	Office Supplies Karina	Paid by Check #55628		12/15/2025	01/09/2026	01/09/2026		01/09/2026	55.37
		Vendor **142 - ODP Business Solutions, LLC** Totals				Invoices	1		$55.37
Vendor **76 - Pacific Gas & Electric**									
0008383453-1	2099 W SIERRA WAY B February 2025	Paid by Check #55634		03/17/2025	01/09/2026	01/09/2026		01/09/2026	9.85
0008402111-2	2099 W SIERRA WAY B April 2025	Paid by Check #55635		05/15/2025	01/09/2026	01/09/2026		01/09/2026	72.00
8474719951512/25	Alta & Kamm Aves 11/07/25-12/08/25	Paid by Check #55639		12/11/2025	01/09/2026	01/09/2026		01/09/2026	111.65
9548749847912/25	Alta & Nebraska Ave 11/11/25-12/11/25	Paid by Check #55642		12/12/2025	01/09/2026	01/09/2026		01/09/2026	519.87
0915078178012/25	PW-Various 11/14/25-12/15/25	Paid by Check #55636		12/15/2025	01/09/2026	01/09/2026		01/09/2026	1,888.88
2567113494512/25	Autumn Gate Phase II & III 11/14/25-12/15/25	Paid by Check #55637		12/15/2025	01/09/2026	01/09/2026		01/09/2026	60.07
7232679737912/25	PW-Various11/14/25-12/15/25	Paid by Check #55638		12/15/2025	01/09/2026	01/09/2026		01/09/2026	18,072.65
9179222553312/25	PW- Various 11/14/25-12/15/25	Paid by Check #55641		12/15/2025	01/09/2026	01/09/2026		01/09/2026	1,068.15
8866956432512/25	NW SE SW 18 16 24 11/17/25-12/16/25	Paid by Check #55640		12/17/2025	01/09/2026	01/09/2026		01/09/2026	31.71
1557710974512/25	Parks 1851 E Kamm Ave 11/16/25 -12/15/25	Paid by Check #55629		12/19/2025	01/09/2026	01/09/2026		01/09/2026	1,197.95
5022214690912/25	L & L PARKSIDE VILLAGE PHASE I 11/20/25-12/19/25	Paid by Check #55631		12/19/2025	01/09/2026	01/09/2026		01/09/2026	268.06
6021181187612/25	Sportsplex 201 N URUAPAN WAY 12/01/25-12/30/25	Paid by Check #55633		12/19/2025	01/09/2026	01/09/2026		01/09/2026	383.45
5438816975412/25	L & L NEWTON & NORTHRIDGE 11/22/25-12/23/25	Paid by Check #55632		12/24/2025	01/09/2026	01/09/2026		01/09/2026	369.91
1594680195612/25	Parks-855 E El Monte Way 11/24/25-12/25/25	Paid by Check #55630		12/26/2025	01/09/2026	01/09/2026		01/09/2026	650.62
4772157652912/25	ALTA & EL MONTE 11/24/25-12/25/25	Paid by Check #55644		12/26/2025	01/09/2026	01/09/2026		01/09/2026	211.32

Accounts Payable Invoice Report

G/L Date Range 01/04/26 - 01/09/26
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
6657667025212/25	NW COR ALTA & RD 80 11/24/25-12/25/25	Paid by Check #55645		12/26/2025	01/09/2026	01/09/2026		01/09/2026	63.16
2337501511412/25	250 W Saginaw Ave 11/26/25-12/28/25	Paid by Check #55643		12/29/2025	01/09/2026	01/09/2026		01/09/2026	33.02
7022723403912/25	1480 W El Monte Way 11/26/25-12/28/25	Paid by Check #55646		12/29/2025	01/09/2026	01/09/2026		01/09/2026	376.43
9825087728312/25	595 W Nebraska Ave 11/26/25-12/28/25	Paid by Check #55647		12/29/2025	01/09/2026	01/09/2026		01/09/2026	93.63
		Vendor **76 - Pacific Gas & Electric** Totals				Invoices	19		$25,482.38
Vendor **1802 - PNC Bank, National Association**									
12/01/2025	FY 2026-010 610289607 36603618	Paid by EFT #3829		12/01/2025	01/09/2026	01/09/2026		01/09/2026	62,831.37
		Vendor **1802 - PNC Bank, National Association** Totals				Invoices	1		$62,831.37
Vendor **33 - R & S Erection of Fresno County**									
145579	Repairs	Paid by Check #55648		12/31/2025	01/09/2026	01/09/2026		01/09/2026	399.00
		Vendor **33 - R & S Erection of Fresno County** Totals				Invoices	1		$399.00
Vendor **1099 - Ramirez Mobile Car Wash Inc.**									
0098	ramirez white chevy plate #1485779	Paid by Check #55649		12/25/2025	01/09/2026	01/09/2026		01/09/2026	480.00
		Vendor **1099 - Ramirez Mobile Car Wash Inc.** Totals				Invoices	1		$480.00
Vendor **350 - Ridge Creek DInuba Golf Club**									
121725	PD - Holiday Luncheon - 12/17/2025	Paid by Check #55650		12/20/2025	01/09/2026	01/09/2026		01/09/2026	4,101.30
		Vendor **350 - Ridge Creek DInuba Golf Club** Totals				Invoices	1		$4,101.30
Vendor **1677 - Rodeo Wild West**									
038560	rodeo Ricardo fy 25/26 2nd pair	Paid by Check #55651		01/02/2026	01/09/2026	01/09/2026		01/09/2026	200.00
038561	rodeo Alejandro Brito FY 25/26 2nd pair	Paid by Check #55651		01/02/2026	01/09/2026	01/09/2026		01/09/2026	200.00
038562	rodeo Raul fy 25/26 2nd pair	Paid by Check #55651		01/02/2026	01/09/2026	01/09/2026		01/09/2026	198.55
038563	Rodeo Tim's 2nd pair fy 25/26	Paid by Check #55651		01/02/2026	01/09/2026	01/09/2026		01/09/2026	200.00
		Vendor **1677 - Rodeo Wild West** Totals				Invoices	4		$798.55
Vendor **42 - Scout Specialties**									
187772	scout specialties supplies	Paid by Check #55652		08/01/2025	01/09/2026	01/09/2026		01/09/2026	41.60
191642	scout specialties supplies`	Paid by Check #55652		12/30/2025	01/09/2026	01/09/2026		01/09/2026	474.74
		Vendor **42 - Scout Specialties** Totals				Invoices	2		$516.34
Vendor **46 - Self Help Enterprises**									
DIN21HB Nov2025	Self Help- 21CDBGHA07 Home Buyer GenAdmin November 2025	Paid by Check #55653		12/16/2025	01/09/2026	01/09/2026		01/09/2026	9,054.37
DIN21RE Nov2025	21CDBG06 November 2025 General Admin	Paid by Check #55653		12/17/2025	01/09/2026	01/09/2026		01/09/2026	349.31
DIN21SL Nov2025	21CDBGPI- Sewer Lateral General Admin November 2025	Paid by Check #55653		12/17/2025	01/09/2026	01/09/2026		01/09/2026	43.72
DIN23CH Nov2025	23CalHome- Homebuyer Brisa Baltazar Loan#16510	Paid by Check #55653		12/17/2025	01/09/2026	01/09/2026		01/09/2026	143,709.81

Accounts Payable Invoice Report

G/L Date Range 01/04/26 - 01/09/26
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 **46 - Self Help Enterprises** Totals				Invoices	4		$153,157.21
Vendor **1813 - St. Francis Electric, LLC**									
24189707	st francis electric on call maintenance	Paid by Check #55654		12/22/2025	01/09/2026	01/09/2026		01/09/2026	4,453.00
		Vendor **1813 - St. Francis Electric, LLC** Totals				Invoices	1		$4,453.00
Vendor **214 - Stericycle, Inc.**									
8012892509	December 2025	Paid by Check #55655		12/18/2025	01/09/2026	01/09/2026		01/09/2026	172.50
		Vendor **214 - Stericycle, Inc.** Totals				Invoices	1		$172.50
Vendor **1073 - Stryker Sales Coporation**									
9205967490	Credit Memo	Paid by Check #55656		08/06/2025	01/09/2026	01/09/2026		01/09/2026	(2,834.50)
9210848660	Supplies	Paid by Check #55656		11/18/2025	01/09/2026	01/09/2026		01/09/2026	171.54
9210910387	LP35	Paid by Check #55656		11/25/2025	01/09/2026	01/09/2026		01/09/2026	62,942.15
9210988734	Procare Services	Paid by Check #55656		12/04/2025	01/09/2026	01/09/2026		01/09/2026	10,903.50
		Vendor **1073 - Stryker Sales Coporation** Totals				Invoices	4		$71,182.69
Vendor **1442 - Superior Pool Products, LLC**									
Q2033586	Superior Pool- Sodium	Paid by Check #55657		01/02/2026	01/09/2026	01/09/2026		01/09/2026	1,393.90
		Vendor **1442 - Superior Pool Products, LLC** Totals				Invoices	1		$1,393.90
Vendor **1447 - Monte Sylvester**									
January 2026	Anthem Reimb RX 1/1/26-1/31/26	Paid by Check #55658		01/02/2026	01/09/2026	01/09/2026		01/09/2026	170.00
		Vendor **1447 - Monte Sylvester** Totals				Invoices	1		$170.00
Vendor **163 - TAG/AMS Inc.**									
6150	2026 Renewal Fee	Paid by Check #55659		01/05/2026	01/09/2026	01/09/2026		01/09/2026	300.00
		Vendor **163 - TAG/AMS Inc.** Totals				Invoices	1		$300.00
Vendor **1626 - The Water Connection, Inc.**									
122925-2s	Cross Connection Control Survey	Paid by Check #55660		12/29/2025	01/09/2026	01/09/2026		01/09/2026	23,500.00
		Vendor **1626 - The Water Connection, Inc.** Totals				Invoices	1		$23,500.00
Vendor **329 - Townsend Public Affairs**									
24614	CONSULTING JANUARY 2026	Paid by Check #55661		01/01/2026	01/09/2026	01/09/2026		01/09/2026	6,500.00
		Vendor **329 - Townsend Public Affairs** Totals				Invoices	1		$6,500.00
Vendor **2117 - TRANSUNION RISK & ALTERNATIVE DATA SOLUTIONS, INC.**									
210720-202512-1	PD - Monthly Service / Account ID 210720	Paid by Check #55662		01/01/2026	01/09/2026	01/09/2026		01/09/2026	120.00
		Vendor **2117 - TRANSUNION RISK & ALTERNATIVE DATA SOLUTIONS, INC.** Totals				Invoices	1		$120.00
Vendor **307 - Tulare County Consolidated Ambulance Dispatch, Inc**									
26-01-07	December 2025	Paid by Check #55663		01/07/2026	01/09/2026	01/09/2026		01/09/2026	9,081.60
		Vendor **307 - Tulare County Consolidated Ambulance Dispatch, Inc** Totals				Invoices	1		$9,081.60
Vendor **296 - Tulare Kings Veterinary Emergency**									
253303	PD - Vet Fees	Paid by Check #55664		12/19/2025	01/09/2026	01/09/2026		01/09/2026	153.18
		Vendor **296 - Tulare Kings Veterinary Emergency** Totals				Invoices	1		$153.18
Vendor **273 - US Bank**									
8011015	2012 Wastewater	Paid by Check #55665		12/24/2025	01/09/2026	01/09/2026		01/09/2026	1,875.00
8011016	2012 Public Works	Paid by Check #55666		12/24/2025	01/09/2026	01/09/2026		01/09/2026	1,750.00

Accounts Payable Invoice Report

G/L Date Range 01/04/26 - 01/09/26
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
8011049	2012 Successor	Paid by Check #55667		12/24/2025	01/09/2026	01/09/2026		01/09/2026	1,750.00
571905199	CH Copier Charges 12/20/25-01/20/26	Paid by Check #55668		12/27/2025	01/09/2026	01/09/2026		01/09/2026	3,207.18
			Vendor **273 - US Bank** Totals			Invoices	4		$8,582.18
Vendor **1434 - Vast Networks**									
71248	01/01/26-01/31/26 Internet SIP Trunks 30	Paid by Check #55669		01/01/2026	01/09/2026	01/09/2026		01/09/2026	5,128.78
			Vendor **1434 - Vast Networks** Totals			Invoices	1		$5,128.78
Vendor **2062 - W & E Electric**									
2512087	FY25/26-Parks-Repair/Maint.-Vuich Park-Underground to restroom	Paid by Check #55670		12/24/2025	01/09/2026	01/09/2026	12/30/2025	01/09/2026	150.00
2512088	Repairs	Paid by Check #55670		12/24/2025	01/09/2026	01/09/2026		01/09/2026	187.30
2512089	Repairs	Paid by Check #55670		12/24/2025	01/09/2026	01/09/2026		01/09/2026	186.69
			Vendor **2062 - W & E Electric** Totals			Invoices	3		$523.99
Vendor **2072 - Wells Fargo Vendor Financial Services LLC**									
5037107223	Jan/Feb 2026	Paid by Check #55671		12/27/2025	01/09/2026	01/09/2026		01/09/2026	126.51
			Vendor **2072 - Wells Fargo Vendor Financial Services LLC** Totals			Invoices	1		$126.51
				Grand Totals		Invoices	124		$445,219.71

CITY OF DINUBA
Together, A Better Community
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City Council Staff Report

Department: PUBLIC WORKS | January 13, 2026

To: Mayor and City Council

From: George Avila, Public Works Director

By: Elva Patino, Business Manager

Subject: Public Hearing Accepting Close-out of 2021 CDBG Homebuyer Assistance (21-CDBG-HA-00007) and Owner-Occupied Rehabilitation (21-CDBG-HA-00006) (GA)

RECOMMENDATION:

Council to conduct a public hearing and accept the following close-out reports by one motion:

1. Community Development Block Grant Homebuyer Assistance (21-CDBG-HA-00007), and;
2. Community Development Block Grant Owner-Occupied Rehabilitation (21-CDBG-HA-00006).

EXECUTIVE SUMMARY:

The City of Dinuba received grant funds through the State's Community Development Block Grant Program for the 2021 CDBG Homebuyer Assistance (21-CDBG-HA-00007) and Owner-Occupied Rehabilitation (21-CDBG-HA-00006). Staff has prepared a close-out report for each program for City Council acceptance and submittal to the state.

OUTSTANDING ISSUES:

None

DISCUSSION:

The State of California Housing and Community Development (HCD) awarded the City of Dinuba $1,000,000 in Community Development Block Grant (CDBG) funding in October 2022 in response to the City’s 2021 CDBG NOFA application. This funding was used to provide additional resources to the City's First-Time Homebuyer & Housing Rehabilitation Programs.

The Homebuyer Assistance Program provides secondary “gap” financing, in the form of zero-interest deferred loans, for income-qualified (<80% area-median-income)

households towards the purchase price and closing costs in the acquisition of a single-family home. Homebuyers may make payments on their loans at any time to reduce the balance, but full loan repayment is not due until the maturity date of the note (30 years).

The Owner-Occupied Rehabilitation Program provides emergency, minor and substantial housing rehabilitation to remedy property maintenance, age, health and safety, and/or housing code issues of existing single-family residential units for low-income owner-occupied households. Rehabilitation work addressed deficiencies in key building features such as roofing, windows, and flooring, and property systems such as basic plumbing, electrical, and HVAC. The owner-occupied rehabilitation services were available to income-eligible (<80% area-median-income) homeowners of single-family residences located in the City of Dinuba. Assistance is provided in the form of deferred, zero-interest loans.

A total of eight (8) families received assistance through the subject round of funding. Three (3) families were approved for a First-Time Homebuyer loan totaling $463,098 (including administrative costs), see Attachment 'A'. Five (5) families received a Housing Rehabilitation loan totaling $431,652 (including administrative costs), see Attachment 'B'. All 8 loans encumbered a total of $894,750. This leaves a total unspent balance of $105,250. Unfortunately, the unspent balance will be disencumbered. The City requested an extension of the expense deadline, but the request was denied by the State.

Self-Help Enterprises conducted extensive community outreach and reviewed multiple applications; however, several approved projects were unable to proceed due to unforeseen circumstances. Specifically, one rehabilitation project was terminated due to relocation issues, another could not be completed within the required timeframe and was transitioned to a different funding program, and a first-time homebuyer project was withdrawn due to a family tragedy.

The City remains committed to maximizing the effective use of grant funds and is working with Self-help Enterprises to implement process improvements, including more frequent balance reviews and earlier identification of projects at risk of delay. Additionally, increased flexibility under the new CDBG grants will allow funds to be shifted between eligible activities, helping to reduce future disencumbrance and ensure continued community benefit.

FISCAL IMPACT:

No fiscal impact created by the requested action.

PUBLIC HEARING:

A public hearing announcement was published in the January 1, 2026, issue of the Mid-

Valley Times.

ATTACHMENTS:

1. A. 2021 Homebuyer Final Report
2. B. 2021 Rehab Final Report

CDBG Combined Closeout Package

CDBG Award Number (fill in):	21-CDBG-HA-00007

Checklist

I/we have completed the following forms. Check all that apply.

- [x] Closeout Certification
- [ ] Acquired Property Inventory (if applicable)
  - Proof of ownership (e.g., vehicle registration, recorded grant deed, etc.)
- [x] Disencumbrance of Funds Acknowledgment
- [x] Completion Report Acknowledgement
  - Completion Report
- [x] Section 3 Compliance Acknowledgement
- [ ] Section 3 Closeout Report (if applicable)
- [ ] Section 3 Qualitative Efforts (if applicable)
- [x] Affidavit of Posting Notice
  - Proof of postings (e.g., picture of the website posting with date stamp, photo of the document posted in a public place, etc.)
  - Meeting minutes or notes with comments any comments
- [ ] If this award included a planning activity, **ALL** of the following are uploaded/attached:
  - Final Product(s)
  - Board Resolution accepting each/all final product(s)
- [ ] If this award included construction activity, **ALL** of the following are uploaded/attached:
  - Recorded Notice of Completion
  - Photo(s) of completed project
- [x] CDBG Combined Closeout Package Signature

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Closeout Certification

I (name of authorized representative), _____, hereby certify that all activities undertaken by the Grantee with funds provided under CDBG Award Number 21-CDBG-HA-00007 have, to the best of my knowledge, been carried out in accordance with the contract agreement; that proper provision has been made by the Grantee for the payment of all costs and claims; that the State of California is under no obligation to make further payment to the Grantee under the contract agreement; and that every statement and amounts set forth in **all Financial Reports** are to the best of my knowledge, true and correct.

The Grantee shall continue to comply with the State CDBG program income reporting requirements.

All costs incurred subsequent to the most recent annual audit period will be audited at the time the Grantee's next annual audit is conducted in accordance with 2 CFR 200, Subpart F. The Grantee will resolve any audit findings relating to both the program and financial aspects of the award. In the event there are any costs which are disallowed by this audit or any subsequent audits which cover CDBG expenditures, and which are sustained by the Department of Housing and Community Development, the amount of such costs shall be returned to HCD.

DRAFT

Disencumbrance of Funds Acknowledgement

This award has unused CDBG Grant Funds.

☑ Yes

☐ No (If "No", skip to the Completion Report Acknowledgement form)

Separate out Grant Funds from Program Income funds and report it on separate lines in the table below and mark whether the funds are Grant Funds or Program Income Funds.

Award Number	Matrix Code	Amount to be Disencumbered	Grant Funds	Program Income Funds
21-CDBG-HA-00007	13B	36,902	☑	☐
			☐	☐
			☐	☐
			☐	☐
			☐	☐
			☐	☐
			☐	☐
TOTAL		$36,902		

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*__Note__: Unused Program Income (PI) dollars will be returned to the grantee's PI balance

Completion Report Acknowledgement

I/We will **upload** a copy of the completed Completion Report concurrently with the submittal of this package.

- [x] Yes
- [ ] No (Grantee will be unable to close out the project/program until report is provided.)

Grantee should not initiate closeout until they can provide a Completion Report.

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Section 3 Compliance Acknowledgement

The purpose of Section 3 of the Housing and Urban Development Act of 1968 is to ensure that employment and other economic opportunities generated by certain HUD financial assistance shall, to the greatest extent feasible, be directed to low- and very low-income persons, particularly those who are recipients of government assistance for housing, and to business concerns which provide economic opportunities to low- and very low-income persons.

Section 3 requirements apply to housing rehabilitation, housing construction, or other public construction projects when the total amount of housing and community development assistance for the covered project activity (not including general administration) meets or exceeds a funding threshold, generally $200,000.

Section 3 compliance requirements should have been established at project set up. Grantees who are uncertain whether Section 3 requirements apply to their project(s) should contact their HCD Representative or Grant Administrator.

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1. This project/program was funded prior to November 30, 2020 and is required to comply with the prior HUD Section 3 Rule, found at 24 CFR 135.

☐ Yes (Complete the Section 3 Closeout Report for Contracts Funded **Prior to** November 30, 2020 on the next page.)

☑ No (If "No", answer Question 2 on this form.)

2. This project/program is required to comply with the HUD Section 3 Final Rule, effective on November 30, 2020, and codified at 24 CFR part 75.

☑ Yes (Complete the Section 3 Closeout Report for Contracts Funded **on or After** November 30,2020.)

☐ No

If you answer "No" to both questions above, skip to the Affidavit of Posting Notice form.

Affidavit of Posting Notice

I, (Name of Poster)_____, hereby certify that on the 8 day of _____(month), _____ (year), the notice of public meeting to discuss closure and remittal of remaining funds, if any, under the California Department of Housing and Community Development, Community Development Block Grant Program was posted at the following _____(number) locations, and was available to the public from _____(date) to _____(date).

Location 1:	
Location 2:	
Location 3:	
Location 4:	

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**If the notice was posted at additional locations, please check this box ☐ and attach an additional page listing the additional locations.

_____
Signature of Poster

_____
Organizaton and Title of Poster

I, (name) _____, employee or officer of _____ (city, county, or jurisdiction name), State of California, hereby certify the above and foregoing is true and correct. Dated at _____(location), California, this _____ (date) day of _____(month), 20_____.

_____
Signature of Employee or Officer

_____
Title of Employee or Officer
(Poster and Employee/Officer signatories must not be the same person)

CDBG Combined Closeout Package Signature

I, the undersigned, hereby certify that all representations made and/or information provided in this combined closeout package and any referenced uploads or attachments is, to the best of my knowledge, true. I further state that my signature below will serve as signature for each of the completed forms in this package as well as for the CDBG Combined Closeout Package taken as a whole.

Additionally, I certify to the best of my knowledge and belief that the information provided herein is true, complete, and accurate. I am aware that the provision of false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil, or administrative consequences including, but not limited to violations of U.S. Code Title 18, Sections 2, 1001, 1343 and Title 31, Sections 3729-3730 and 3801-3812.

DRAFT

Date: _____

_____

Name and Title of Official Authorized in the Resolution

_____

Signature of Official Authorized in the Resolution

HCD COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM
12-2: Completion Report

Instructions: The Completion Report must be submitted as part of the CDBG Combined Closeout Package.

Select the appropriate National Objective and Matrix Code from the dropdown menus below. Once selected, click the checkbox identified in the instructions in red text. Enter data in the relevant fields in the Activity Accomplishments Tab of the spreadsheet. This data should be an aggregate of all accomplishments realized through the activity. This data may be gathered from the activity's Annual Performance Report (APR) Form.

If the activity resulted in relocation or displacement, complete the Relocation and Displacement tab of the spreadsheet.

Activity Title:	Homebuyer Assistance Program		
Program Year:	2020-2021	Funding Source:	CDBG
Award/Contract #:	21-CDBG-HA-0000	Completion Date:	11/20/2025

Grantee Information

Grantee Name:	City of Dinuba			
Grantee Address:	405 E El Monte Way			
	(Number and Street)			
	Dinuba	CA	93618	
	(City)	*(State)*	*(Zip)*	

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Activity Information

National Objective:	LMH - Low/mod housing benefit
Matrix Code:	13 - Direct Homeownership Assistance

	☐ LMC 1	☐ LMH 1	☐ LMJ 1	☐ SB_URG 1	☐ Matrix Code 5
☐ LMA 2	☐ LMC 2	☐ LMH 2	☐ LMJ 2	☐ SB_URG 2	☐ Matrix Code 15
	☐ LMC 3	☐ LMH 3	☐ LMJ 3	☐ SB_URG 3	
☐ LMA 4	☐ LMC 4	☐ LMH 4	☐ LMJ 4	☐ SB_URG 4	
☐ LMA 5	☐ LMC 5	☐ LMH 5		☐ SB_URG 5	
☐ LMA 6	☐ LMC 6	☐ LMH 6		☐ SB_URG 6	
☐ LMA 7	☐ LMC 7	☐ LMH 7		☐ SB_URG 7	
	☐ LMC 8	☐ LMH 8		☐ SB_URG 8	
	☐ LMC 9	☑ LMH 9		☐ SB_URG 9	
	☐ LMC 10	☐ LMH 10		☐ SB_URG 10	
	☐ LMC 11	☐ LMH 11		☐ SB_URG 11	
	☐ LMC 12				

Name:	Laura Fisher	Title:	Administrative Analyst
Date:	12/29/2025		

Accomplishment Narrative

The City was awarded $500,000 in CDBG funding in October 2022 in response to the 2021 CDBG NOFA application. Program clearance was received in November 2022 to begin accepting applications and providing services. The program provided deferred, no-interest loans to Low-Moderate Income (LMI) clients. Loan payments could be made anytime, but full loan repayment was not due until 30 years from date of loan approval.

The program provided secondary "gap" financing to eligible homebuyers towards the purchase and closing costs of affordable housing units.Homebuyer assistance services were available to income-eligible homebuyers of single-family residences located in within the City of Dinuba.

Three (3) homeowners received rehab loans during the grant term totaling $395,665.60: 1) $123,591 2) $136,874.28 3) $135,200.32.

Seven percent (7%) of the total allocation was be used to cover the cost incurred by the City's Subrecipient, Self-Help Enterprises, associated with the development, marketing, administration, and implementation of the program. Activities undertaken by the Subrecipient included: 1) Development of program policies, processes, and guidelines; 2) Development of documents that will be used to document eligibility, duplication of benefits, and gap/need: 3) Development of Marketing Plan and materials; 4) Deployment of the marketing plan; 5) Accept applications for assistance, evaluate for eligibility, verify for duplication for benefits, calculate need 6) Maintain records to support all expenditures; 7) Process funds request for signature and submit to HCD for

Accomplishment Information

Performance Measurement Type(s):

Households: 3

New Businesses Assisted:

	Number Expanding	Number Relocating
Existing Businesses Assisted:		

Total: 0

Number of Business Facades/Buildings Rehabilitated:

Number of Businesses Assisted that Provide Goods or Services to Meet the Needs of a Service Area:

DRAFT

Specify UEI# for Each Business Assisted:

UEI#:	
UEI#:	
UEI#:	
UEI#:	
UEI#:	
UEI#:	
UEI#:	
UEI#:	
UEI#:	
UEI#:	
UEI#:	
UEI#:	
UEI#:	
UEI#:	
UEI#:	
UEI#:	
UEI#:	
UEI#:	
UEI#:	
UEI#:	

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Relocation and Displacement

One-for-One Replacement

Unit Type	Address	Number of Bedrooms						Agreement Executed (mm/dd/yy)	Available (mm/dd/yy)
		0/1	2	3	4	5+	Total		
Demolished/ Converted									
Replacement									

Description:

CDBG Displacement

City* OR **Census Tract***

Race	Displaced		Remained In		Relocated To	
	Total	Hispanic/Latino	Total	Hispanic/Latino	Total	Hispanic/Latino
White						
Black/African American						
Asian						
American Indian/ Alaskan Native						
Native Hawaiian/ Other Pacific Islander						
American Indian/ Alaskan Native & White						
Asian & White						
Black/ African American & White						
American Indian/ Alaskan Native & Black/ African American						
Other/ Multi-Racial						

DRAFT

**If multiple Census Tracts or Cities, duplicate this tab and complete table for each City/ Census Tract in which displacement occured.*

Performance Measurement Type(s):

Households:	3

Households (Owners)

Race/Ethnicity	Race	Hispanic /Latino
White	3	3
Black / African American		
Asian		
American Indian / Alaskan Native		
Native Hawaiian / Other Pacific Islander		
American Indian / Alaskan Native & White		
Asian & White		
Black / African American & White		
American Indian / Alaskan Native & Black / African American		
Other Multi-Racial		
Total:	3	3

DRAFT

Households (Renters)

Race/Ethnicity	Race	Hispanic /Latino
White		
Black / African American		
Asian		
American Indian / Alaskan Native		
Native Hawaiian / Other Pacific Islander		
American Indian / Alaskan Native & White		
Asian & White		
Black / African American & White		
American Indian / Alaskan Native & Black / African American		
Other Multi-Racial		
Total:	0	0

Accomplishment Information

Households (Total)

Race/Ethnicity	Race	Hispanic /Latino
White	3	3
Black / African American	0	0
Asian	0	0
American Indian / Alaskan Native	0	0
Native Hawaiian / Other Pacific Islander		

Native Hawaiian / Other Pacific Islander	0	0
American Indian / Alaskan Native & White	0	0
Asian & White	0	0
Black / African American & White	0	0
American Indian / Alaskan Native & Black / African American	0	0
Other Multi-Racial	0	0
Total:	3	3

Income Information	Owner	Renter	Total
Extremely Low (0-30% AMI)	0		0
Low (31-50% AMI)	0		0
Moderate (51-80% AMI)	3		3
Non-Low/Moderate	0		0
Total:	3	0	3

	Owner	Renter	Total
Female-Headed Households	2		2

Direct Financial Assistance to Homebuyers

Total Households Assisted: 3

Of the Total Households, Number of:	**Number of Households:**
First-Time Homebuyers:	3
Of the Number of First-Time Homebuyers, Number Receiving Housing Counseling:	3
Downpayment Assistance/Closing Costs:	3

DRAFT

Accomplishment Information

If the activity is intended to help the homeless:

Of the Total Persons, Number of:	
Homeless Persons Given Overnight Shelter:	
Beds Created in Overnight Shelter or Other Emergency Housing:	
Total:	0

If the activity is intended to prevent homelessness:

Of the Total Persons, Number of:	
Individuals receiving emergency financial assistance to prevent homelessness:	
Individuals receiving emergency legal assistance to prevent homelessness:	
Total:	0

CDBG Combined Closeout Package

CDBG Award Number (fill in):	21-CDBG-HA-00006

Checklist

I/we have completed the following forms. Check all that apply.

- [x] Closeout Certification
- [ ] Acquired Property Inventory (if applicable)
  - Proof of ownership (e.g., vehicle registration, recorded grant deed, etc.)
- [x] Disencumbrance of Funds Acknowledgment
- [x] Completion Report Acknowledgement
  - Completion Report
- [x] Section 3 Compliance Acknowledgement
- [ ] Section 3 Closeout Report (if applicable)
- [ ] Section 3 Qualitative Efforts (if applicable)
- [x] Affidavit of Posting Notice
  - Proof of postings (e.g., picture of the website posting with date stamp, photo of the document posted in a public place, etc.)
  - Meeting minutes or notes with comments any comments
- [ ] If this award included a planning activity, **ALL** of the following are uploaded/attached:
  - Final Product(s)
  - Board Resolution accepting each/all final product(s)
- [ ] If this award included construction activity, **ALL** of the following are uploaded/attached:
  - Recorded Notice of Completion
  - Photo(s) of completed project
- [x] CDBG Combined Closeout Package Signature

DRAFT

Closeout Certification

I (name of authorized representative), _____, hereby certify that all activities undertaken by the Grantee with funds provided under CDBG Award Number 21-CDBG-HA-00006 have, to the best of my knowledge, been carried out in accordance with the contract agreement; that proper provision has been made by the Grantee for the payment of all costs and claims; that the State of California is under no obligation to make further payment to the Grantee under the contract agreement; and that every statement and amounts set forth in **all Financial Reports** are to the best of my knowledge, true and correct.

The Grantee shall continue to comply with the State CDBG program income reporting requirements.

All costs incurred subsequent to the most recent annual audit period will be audited at the time the Grantee's next annual audit is conducted in accordance with 2 CFR 200, Subpart F. The Grantee will resolve any audit findings relating to both the program and financial aspects of the award. In the event there are any costs which are disallowed by this audit or any subsequent audits which cover CDBG expenditures, and which are sustained by the Department of Housing and Community Development, the amount of such costs shall be returned to HCD.

DRAFT

Disencumbrance of Funds Acknowledgement

This award has unused CDBG Grant Funds.

☑ Yes

☐ No (If "No", skip to the Completion Report Acknowledgement form)

Separate out Grant Funds from Program Income funds and report it on separate lines in the table below and mark whether the funds are Grant Funds or Program Income Funds.

Award Number	Matrix Code	Amount to be Disencumbered	Grant Funds	Program Income Funds
21-CDBG-HA-00006	14A	$68,347.73	☑	☐
			☐	☐
			☐	☐
			☐	☐
			☐	☐
			☐	☐
			☐	☐
TOTAL				

DRAFT

*__Note__: Unused Program Income (PI) dollars will be returned to the grantee's PI balance

Completion Report Acknowledgement

I/We will **upload** a copy of the completed Completion Report concurrently with the submittal of this package.

- [x] Yes
- [ ] No (Grantee will be unable to close out the project/program until report is provided.)

Grantee should not initiate closeout until they can provide a Completion Report.

DRAFT

Section 3 Compliance Acknowledgement

The purpose of Section 3 of the Housing and Urban Development Act of 1968 is to ensure that employment and other economic opportunities generated by certain HUD financial assistance shall, to the greatest extent feasible, be directed to low- and very low-income persons, particularly those who are recipients of government assistance for housing, and to business concerns which provide economic opportunities to low- and very low-income persons.

Section 3 requirements apply to housing rehabilitation, housing construction, or other public construction projects when the total amount of housing and community development assistance for the covered project activity (not including general administration) meets or exceeds a funding threshold, generally $200,000.

Section 3 compliance requirements should have been established at project set up. Grantees who are uncertain whether Section 3 requirements apply to their project(s) should contact their HCD Representative or Grant Administrator.

DRAFT

1. This project/program was funded prior to November 30, 2020 and is required to comply with the prior HUD Section 3 Rule, found at 24 CFR 135.

☐ Yes (Complete the Section 3 Closeout Report for Contracts Funded **Prior to** November 30, 2020 on the next page.)

☑ No (If "No", answer Question 2 on this form.)

2. This project/program is required to comply with the HUD Section 3 Final Rule, effective on November 30, 2020, and codified at 24 CFR part 75.

☑ Yes (Complete the Section 3 Closeout Report for Contracts Funded **on or After** November 30,2020.)

☐ No

If you answer "No" to both questions above, skip to the Affidavit of Posting Notice form.

Affidavit of Posting Notice

I, (Name of Poster)_____, hereby certify that on the 8 day of _____(month), _____ (year), the notice of public meeting to discuss closure and remittal of remaining funds, if any, under the California Department of Housing and Community Development, Community Development Block Grant Program was posted at the following _____(number) locations, and was available to the public from _____(date) to _____(date).

Location 1:	
Location 2:	
Location 3:	
Location 4:	

DRAFT

**If the notice was posted at additional locations, please check this box ☐ and attach an additional page listing the additional locations.

_____
Signature of Poster

_____
Organizaton and Title of Poster

I, (name) _____, employee or officer of _____ (city, county, or jurisdiction name), State of California, hereby certify the above and foregoing is true and correct. Dated at _____(location), California, this _____ (date) day of _____(month), 20_____.

_____
Signature of Employee or Officer

_____
Title of Employee or Officer
(Poster and Employee/Officer signatories must not be the same person)

CDBG Combined Closeout Package Signature

I, the undersigned, hereby certify that all representations made and/or information provided in this combined closeout package and any referenced uploads or attachments is, to the best of my knowledge, true. I further state that my signature below will serve as signature for each of the completed forms in this package as well as for the CDBG Combined Closeout Package taken as a whole.

Additionally, I certify to the best of my knowledge and belief that the information provided herein is true, complete, and accurate. I am aware that the provision of false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil, or administrative consequences including, but not limited to violations of U.S. Code Title 18, Sections 2, 1001, 1343 and Title 31, Sections 3729-3730 and 3801-3812.

DRAFT

Date: _____

_____

Name and Title of Official Authorized in the Resolution

_____

Signature of Official Authorized in the Resolution

HCD COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM
12-2: Completion Report

Instructions: The Completion Report must be submitted as part of the CDBG Combined Closeout Package.

Select the appropriate National Objective and Matrix Code from the dropdown menus below. Once selected, click the checkbox identified in the instructions in red text. Enter data in the relevant fields in the Activity Accomplishments Tab of the spreadsheet. This data should be an aggregate of all accomplishments realized through the activity. This data may be gathered from the activity's Annual Performance Report (APR) Form.

If the activity resulted in relocation or displacement, complete the Relocation and Displacement tab of the spreadsheet.

Activity Title:	Owner-Occupied Housing Rehabilitation		
Program Year:	2025-2026	Funding Source:	CDBG
Award/Contract #:	21-CDBG-HA-0000	Completion Date:	12/29/2025

Grantee Information

Grantee Name:	City of Dinuba		
Grantee Address:	405 E El Monte Way		
	(Number and Street)		
	Dinuba	CA	93618
	(City)	*(State)*	*(Zip)*

DRAFT

Activity Information

National Objective:	LMH - Low/mod housing benefit
Matrix Code:	14A - Rehabilitation: Single-Unit Residential

	☐ LMC 1	☐ LMH 1	☐ LMJ 1	☐ SB_URG 1	☐ Matrix Code 5
☐ LMA 2	☐ LMC 2	☐ LMH 2	☐ LMJ 2	☐ SB_URG 2	☐ Matrix Code 15
	☐ LMC 3	☐ LMH 3	☐ LMJ 3	☐ SB_URG 3	
☐ LMA 4	☐ LMC 4	☑ LMH 4	☐ LMJ 4	☐ SB_URG 4	
☐ LMA 5	☐ LMC 5	☐ LMH 5		☐ SB_URG 5	
☐ LMA 6	☐ LMC 6	☐ LMH 6		☐ SB_URG 6	
☐ LMA 7	☐ LMC 7	☐ LMH 7		☐ SB_URG 7	
	☐ LMC 8	☐ LMH 8		☐ SB_URG 8	
	☐ LMC 9	☐ LMH 9		☐ SB_URG 9	
	☐ LMC 10	☐ LMH 10		☐ SB_URG 10	
	☐ LMC 11	☐ LMH 11		☐ SB_URG 11	
	☐ LMC 12				

Name:	Laura Fisher	Title:	Administrative Analyst
Date:	12/29/2025		

Accomplishment Narrative

The City was awarded $500,000 in CDBG funding in October 2022 in response to the 2021 CDBG NOFA funding application. Program clearance was received in November, 2022, to begin accepting applications and providing services. The program provided deferred, no-interest loans to Low-Moderate Income (LMI) clients. Loan payments could be made anytime, but full loan repayment was not due until 30 years from date of loan approval.

The program provided housing rehabilitation to homeowners in need of improved building components on their homes to meet safety/accessibility standards. Rehab assistance services were available to income-eligible homeowners of single-family residences residing within the City of Dinuba.

Five (5) homeowner received rehab loans/grants during the grant term totaling $320,866. Work included Drought-tolerant landscaping, installation of dual glazed windows, installation of insulation, upgrades to plumbing and electrical systems, roof replacement, installation of HVAC, ADA modifications, kitchen/bathroom upgrads, termite treatments, and interior/exterior paint.

Seven percent (7%) of the total allocation was be used to cover the cost incurred by the City's Subrecipient, Self-Help Enterprises, associated with the development, marketing, administration, and implementation of the program. Activities undertaken by the Subrecipient included: 1) Development of program policies, processes, and guidelines; 2) Development of documents that will be used to document eligibility, duplication of benefits, and gap/need: 3) Development of Marketing Plan and materials; 4) Deployment of the marketing plan; 5) Accept applications for assistance, evaluate for eligibility, verify for duplication for benefits, calculate need 6) Maintain records to support all expenditures; 7) Process funds request for signature and submit to HCD for reimbursement

Accomplishment Information

Performance Measurement Type(s):

Housing Units:	5

Households (Owners)

Race/Ethnicity	Race	Hispanic /Latino
White	5	5
Black / African American		
Asian		
American Indian / Alaskan Native		
Native Hawaiian / Other Pacific Islander		
American Indian / Alaskan Native & White		
Asian & White		
Black / African American & White		
American Indian / Alaskan Native & Black / African American		
Other Multi-Racial		
Total:	5	5

DRAFT

Households (Renters)

Race/Ethnicity	Race	Hispanic /Latino
White		
Black / African American		
Asian		
American Indian / Alaskan Native		
Native Hawaiian / Other Pacific Islander		
American Indian / Alaskan Native & White		
Asian & White		
Black / African American & White		
American Indian / Alaskan Native & Black / African American		
Other Multi-Racial		

Total:	0	0

Accomplishment Information

Race/Ethnicity	Households (Total) Race	Hispanic /Latino
White	5	5
Black / African American	0	0
Asian	0	0
American Indian / Alaskan Native	0	0
Native Hawaiian / Other Pacific Islander	0	0
American Indian / Alaskan Native & White	0	0
Asian & White	0	0
Black / African American & White	0	0
American Indian / Alaskan Native & Black / African American	0	0
Other Multi-Racial	0	0
Total:	5	5

Income Information	Owner	Renter	Total
Extremely Low (0-30% AMI)			0
Low (31-50% AMI)			0
Moderate (51-80% AMI)	5		5
Non-Low/Moderate			0
Total:	5	0	5

	Owner	Renter	Total
Female-Headed Households	4		4

Total Owner Units: 5

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Of the Total Owner Units, Number of:	Number of Units:
Units Occupied by Elderly:	5
Units Moved from Substandard to Standard (HQS or Local Code):	
Section 504 Accessible Units:	
Units Qualified as Energy Star:	
Brought into Compliance with Lead Safety Rules (24 CFR Part 35):	1

Total Rental Units:

Of the Total Rental Units, Number of:	Number of Units:
Affordable Units:	
Section 504 Accessible Units:	
Brought from Substandard to Standard Condition (HQS or Local Code):	
Units Qualified as Energy Star:	
Brought into Compliance with Lead Safety Rules (24 CFR Part 35):	

Units Created Through Conversion of Non-Residential to Residential Buildings:	

Accomplishment Information

Of the Total Affordable Units, Number of:	Number of Units:
Units Occupied by Elderly:	
Years of Affordability Guaranteed:	
Units Subsidized with Project-Based Rental Assistance by Another Federal, State, or Local Program:	
Units Designated for Persons with HIV/AIDS Including Units Receiving Assistance for Operations:	
Of Units Designated for Persons with HIV/AIDS, Number Specifically for Chronically Homeless:	
Permanent Housing Units Designated for Homeless Persons and Families, Including Units Receiving Assistance for Operations:	
Of Permanent Housing Units Designated for Homeless, Number for the Chronically Homeless:	

Applicable Lead Paint Requirement:	Number of Units:
Housing constructed before 1978:	5
Exempt: Housing constructed 1978 or later:	
Exempt: Hard costs <= $5,000:	
Otherwise exempt:	

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Lead Hazard Remediation Actions: (For rehabilitation only)	Number of Units:
Lead Safe Work Practices (24 CFR 35.930(b)) (Hard Costs <= $5,000):	
Interim Controls or Standard Practices (24 CFR 35.930(c)) (Hard Costs $5,000 - $25,000):	1
Abatement (24 CFR 35.930(d)) (Hard Costs >$25,000):	

If the activity is intended to help the homeless:

Of the Total Persons, Number of:	
Homeless Persons Given Overnight Shelter:	
Beds Created in Overnight Shelter or Other Emergency Housing:	
Total:	0

If the activity is intended to prevent homelessness:

Of the Total Persons, Number of:	
Individuals receiving emergency financial assistance to prevent homelessness:	
Individuals receiving emergency legal assistance to prevent homelessness:	
Total:	0

DRAFT

Relocation and Displacement

One-for-One Replacement

Unit Type	Address	Number of Bedrooms						Agreement Executed (mm/dd/yy)	Available (mm/dd/yy)
		0/1	2	3	4	5+	Total		
Demolished/ Converted	8111 Griggs Road, Dinuba			x				4/28/2022	
Demolished/ Converted	1075 E. Elizabeth Way, Dinuba			x				6/14/2022	
Replacement									

Description:

CDBG Displacement

City* OR **Census Tract***

Race	Displaced		Remained In		Relocated To	
	Total	Hispanic/Latino	Total	Hispanic/Latino	Total	Hispanic/Latino
White						
Black/African American						
Asian						
American Indian/ Alaskan Native						
Native Hawaiian/ Other Pacific Islander						
American Indian/ Alaskan Native & White						
Asian & White						
Black/ African American & White						
American Indian/ Alaskan Native & Black/ African American						
Other/ Multi-Racial						

DRAFT

**If multiple Census Tracts or Cities, duplicate this tab and complete table for each City/ Census Tract in which displacement occured.*

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CITY OF DINUBA
Together, A Better Community
CALIFORNIA • 1906

City Council Staff Report

Department: PLANNING

January 13, 2026

To: Mayor and City Council

From: Schoettler Karl, City Planner

By:

Subject: Public hearing for General Plan Amendment and Zone Change for 1023 N. Euclid (Findley) (KSch)

RECOMMENDATION:

Council conduct a hearing to receive testimony concerning Application No. 2025-05, close the hearing and take the following action by one motion:

1. Adopt Resolution No. 2026-02 amending the General Plan Land Use Map for the parcel at 1023 N. Euclid Avenue from "Medium-Low Density Residential" to "Medium Density Residential"

2. Introduce and conduct the first reading, waive reading in full, of the Ordinance No. 2026-01 amending the City of Dinuba Zoning Map from "RA" (Residential Acreage) to "R-1-6" (Single Family Residential (6,000 square foot minimum lot size).

EXECUTIVE SUMMARY:

The application is to amend the General Plan and zoning of the site at 1023 N. Euclid Avenue to facilitate completion of a parcel map that would divide the site into four parcels.

OUTSTANDING ISSUES:

None.

DISCUSSION:

The application for City Council's consideration includes two requests pertaining to a 1.96-acre lot situated between Euclid Avenue and Timothy Avenue, about 360 feet north of Saginaw Avenue (see Attachment “C” (Location Map) and Attachment “D” (Aerial Photo). The requests include:

1. Changing the zoning of the site from “RA” (Residential Acreage) to “R-1-6” (Single Family Residential)

2. Amending the General Plan land use designation of the site from “Medium-Low Density Residential” to “Medium Density Residential”.

The requests are needed to facilitate completion of a Parcel Map (previously approved by the Planning Commission) that would divide the site from one existing lot into four parcels.

The site is currently developed with a single-family dwelling (fronting onto Euclid Avenue) and contains a significant amount of undeveloped space, primarily on the rear (west side) of the lot. Surrounding land uses are mostly residential including some partially-developed parcels with vacant land.

General Plan and Zoning Designations

Existing zoning and General Plan designations for the site and surrounding area are shown in Attachment “E”. The site is zoned “RA” (Residential Acreage). This zone is also applied to several parcels immediately to the north. The “RA” zone is typically applied to larger-lot residential areas; sometimes these are parcels that were developed in the County and later annexed into the City.

The “RA” zone has a very large minimum lot size requirement (20,000 square feet). However, in terms of land uses, the zone is similar to the “R-1” zones (that primarily allow single family dwellings), except that the “RA” zone also allows limited keeping of farm animals.

In order to facilitate the proposed Parcel Map, the property owner has requested the site be rezoned to the “R-1-6” zone (Single Family Residential (6,000 square foot minimum lot size)).

Application of the “R-1-6” zone also triggers an amendment to the General Plan land use designation for the site. The site's existing land use designation is “Medium Low Density Residential”. While that designation is consistent with the “RA” zone, it is not consistent with the “R-1-6” zone. To be consistent, the General Plan designation needs to be amended to “Medium Density Residential”.

As shown on Attachment “E”, a variety of zoning and land use designations exist adjacent to the site. Lands to the west are zoned “R-1-10” while land to the east is zoned “R-1-7.5”. Parcels immediately to the south are zoned “R-1-6”. Land to the north is zoned “RA”. Staff believes the proposed “R-1-6” zone is reasonably compatible with surrounding zones.

Parcel Map Design

As noted above, the Planning Commission considered these requests as well as an application for a Parcel Map and a Variance at their meeting on December 2, 2025.

The City Council does not take action on the Parcel Map, so the following is provided for the City Council's information.

Attachment "F" shows the proposed parcel map. As noted, the map proposed dividing the site into four parcels with sizes as follows:

Parcel 1: 29,621 square feet
Parcel 2: 7,425 square feet
Parcel 3: 7,425 square feet
Parcel 4: 40,510 square feet

Proposed Parcel #1 fronts onto Timothy Avenue and is a "flag lot". This means that the lot has a relatively narrow connection to Timothy and opens to a wider area to the rear. Some cities prohibit residential flag lots but Dinuba does not. This proposed parcel is undeveloped.

Proposed Parcels 2 and 3 each contain 7,425 square feet. These proposed parcels are undeveloped.

Proposed Parcel 4 contains the existing single-family home that fronts onto Euclid Avenue.

Parcels 1, 2 and 3 can each be developed with a single-family home, (plus other uses permitted in the "R-1-6" zone (include accessory dwelling units (ADU's) and junior accessory dwelling units (JADU's)). When each lot is developed it will be required to be improved to city standards with curbs, gutters, sidewalks, streetlights, and connection to city utilities (water, sewer storm drain) and private utilities (electricity, gas, telecommunications).

Variance

The Planning Commission also took action on a request for a Variance, for the three proposed lots that face onto Timothy Street, which are narrower than required by the R-1-6 zone. The R-1-6 zone requires new lots to be at least 60 feet wide; all three proposed lots facing Timothy are each proposed at 55 feet wide – 5 feet less than required. However, the lots do significantly exceed the minimum lot size required by the R-1-6 zone (6,000 square feet); as noted above, the lots range in size from 7,425 square feet to 29,621 square feet.

The Planning Commission approved the Variance, primarily based on the fact that there are a number of other existing lots in the neighborhood that are smaller than required by the zoning. Also, in 2023 the City approved a similar Variance for narrower parcels associated with a Parcel Map on a lot to the north (see "History" below).

History

As mentioned above, there is precedence for granting a zone change, variance and parcel map in this area. In 2023 the Planning Commission and City Council approved a zone change, variance and parcel map for a site about 500 feet north on Euclid, as part of Application 2023-15 (Nieblas). That project sought a zone change from “RA” to the “R-1-7.5” zone, a parcel map to create four parcels, and a Variance for three parcels fronting onto Timothy with widths narrower than required by the “R-1-7.5” zone. The Planning Commission and City Council both approved the project.

ENVIRONMENTAL ANALYSIS

Staff is recommending the action be exempted from environmental review under CEQA (California Environmental Quality Act).

CONSULTATION/PUBLIC COMMENT

As required by municipal code, the City mailed notices of the public hearing to property owners within 300 feet of the site, and tenants within 100 feet of the site. As of the writing of this staff report, no inquiries had been made.

FINDINGS

The application complies with the required Findings of the Dinuba Municipal Code and General Plan for approval of a General Plan Amendment and Zone Change, contained in the attached resolution and ordinance.

BACKGROUND INFORMATION

APPLICANT:

Scott Findley
430 N. Vermont Ave.
Dinuba, Ca 93618

AGENT

Mauro Weyant
3949 N. Condor Ct.
Sanger, CA 93657

LOCATION: Located between Euclid Avenue and Timothy Avenue, approximately 360 feet north of Saginaw Avenue

ASSESSOR PARCEL NUMBER: 014-032-028

SITE SIZE: 85,378 square feet (1.96 acres)

ZONING: Existing: “RA” (Residential Acreage); Proposed: “R-1-6” (Single-Family Residential)

GENERAL PLAN: Existing: “Medium-Low Density Residential”; Proposed: "Medium Density Residential"

EXISTING LAND USE: Single family dwelling and vacant land.

ADJACENT LAND USES, ZONING, AND GENERAL PLAN DESIGNATIONS

Direction	Current Use	Zoning	General Plan
North	Single family homes	“RA” (Residential Acreage)	“Medium Low Density Residential”
South	Single family homes	“R-1-6” (Single Family Residential)	“Medium Density Residential”
East	Single family homes	“R-1-7.5” (Single Family Residential)	“Medium Low Density Residential”
West	Single family homes	R-1-10 (Single Family Residential)	“Medium Low Density Residential”

FISCAL IMPACT:

Homes developed on the proposed parcels will be assessed the City's Development Impact Fees at the time of building permit issuance.

PUBLIC HEARING:

A public hearing notice was published and mailed prior to the City Council's hearing.

ATTACHMENTS:

1. A. CC Reso Findley GPA 12-13-26
2. B. Ord Findley 1-13-26
3. C. Location Map
4. D. Aerial Photo
5. E. Zoning and General Plan maps
6. F. Parcel Map

ATTACHMENT "A"

RESOLUTION NO 2026-02

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

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DINUBA APPROVING A GENERAL PLAN AMENDMENT PERTAINING TO THE FINDLEY PARCEL MAP (APPLICATION 2025-05)

WHEREAS, an application was filed by Scott Findley, 430 N. Vermont Ave, Dinuba, CA 93618 for a Parcel Map to divide one existing lot into four parcels at 1023 Euclid Avenue. The Assessor Parcel Number is 014-032-028, and

WHEREAS, the Dinuba Planning Commission previously conducted a hearing on this application and voted to recommend approval, and

WHEREAS, the specific project actions for City Council consideration include:

- A General Plan Amendment to change the land use designation of the site from "Medium-Low Density Residential" to "Medium Density Residential".
- A zone change to amend zoning of the site from "RA" (Residential Acreage) to "R-1-6" (Single Family Residential (6,000 square foot minimum lot size).

WHEREAS, the foregoing requests are associated with a parcel map that proposes to divide the site into four parcels, and

WHEREAS, property owners within 300 feet and occupants within 100 feet of the subject parcels were notified of the City Council's meeting and a public hearing notice was published twenty (20) days prior to the City Council's meeting, and

WHEREAS, the Planning Department has prepared a staff report and environmental finding, and

WHEREAS, the City Council held a public hearing on this action and accepted testimony.

NOW, THEREFORE, BE IT RESOLVED that the City Council, after considering all the evidence presented, determined the following findings were relevant in evaluating these actions:

1. The proposed actions are consistent with the goals, objectives and policies of the Dinuba General Plan.

2. The City has determined the project is exempt from review for environmental impacts, consistent with Section 15061 (b) (3) (General Exemption) of the Guidelines of the California Environmental Quality Act (CEQA).

3. The proposed actions will not have an adverse impact on the health, safety and welfare of residents in the neighborhood or community.

NOW, THEREFORE BE IT RESOLVED THAT the General Plan Amemdment (as shown in Exhibit 1) is hereby approved by the Dinuba City Council.

The foregoing resolution was adopted upon a motion of City Council member _____, second by Commission member _____, at a regular meeting of the Dinuba City Council on the 13th day of January, 2026, by the following roll call vote:

AYES:

NOES:

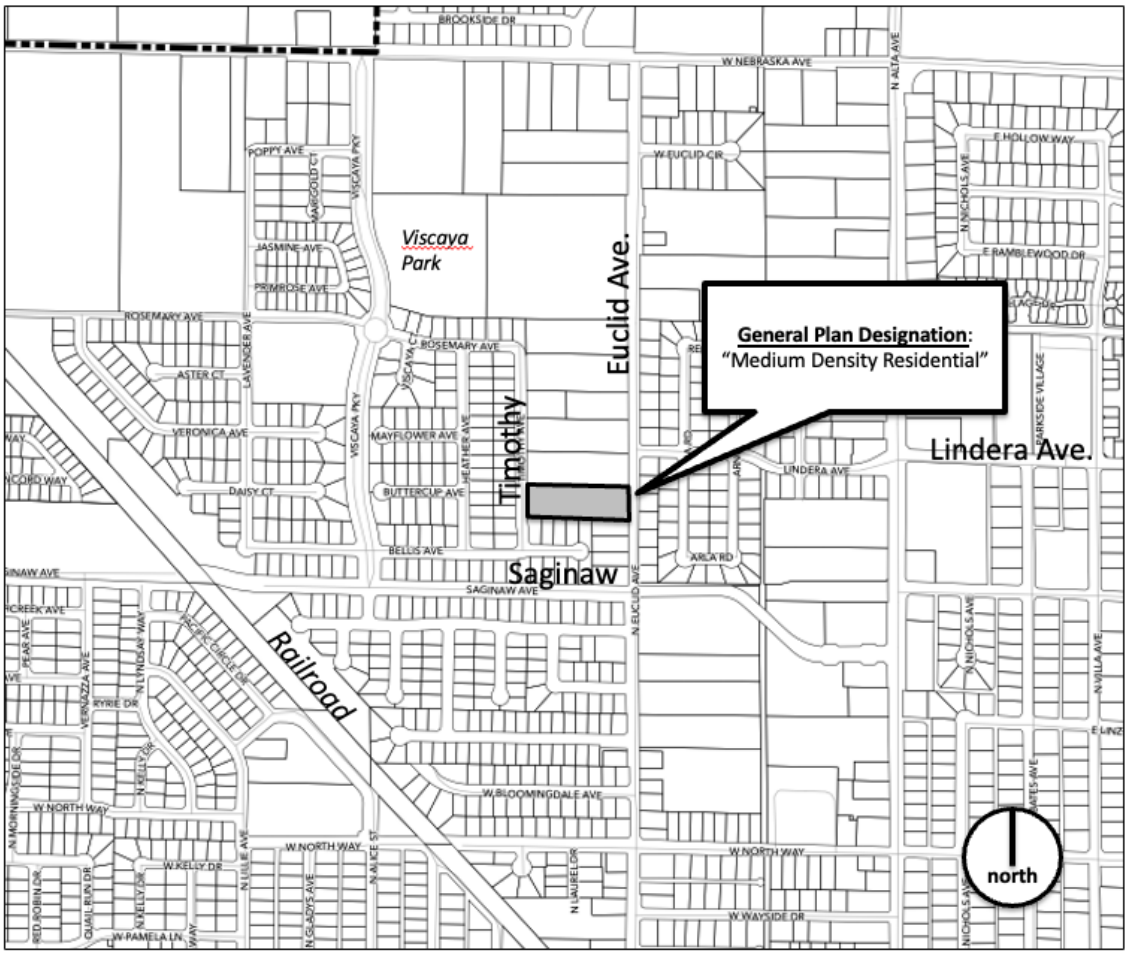
ABSTAIN:

ABSENT:

_____
Rachel Nerio-Guerrero, Mayor
City of Dinuba

_____
Maria Alaniz, City Clerk
City of Dinuba

Exhibit 1: Proposed General Plan Amendment



ATTACHMENT "B"

ORDINANCE NO. 2026-01

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF DINUBA AMENDING THE ZONING OF ONE PARCEL LOCATED ON THE WEST SIDE OF N. EUCLID AVENUE AND THE EAST SIDE OF TIMOTHY AVENUE.

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

SECTION 1. FINDINGS.

(a) The City of Dinuba administers a Zoning Ordinance (Title 17 of the Dinuba Municipal Code), including a map that designates all parcels of land with specific zoning classifications.

(b) The purpose of zoning is to facilitate a well-planned City and to avoid land use conflicts, among other objectives.

(c) The City has received an application to amend the Zoning of one parcel located on the west side of N. Euclid Avenue and the east side of N. Timothy Avenue. Currently the parcel is zoned "RA" (Residential Acreage). The parcel is proposed to be zoned "R-1-6" (Single Family Residential (6,000 square foot minimum lot size).

(d) The Assessor Parcel Number of the subject parcel is 014-032-028.

(e) The purpose of the zone change is to facilitate a parcel map to divide the site into four parcels.

(f) The proposed zone change is shown on Map 1.

SECTION 2. SEVERABILITY.
Each of the provisions of this ordinance is severable from all other provisions. If any article, section, subsection, paragraph, sentence, clause or phrase of this ordinance is for any reason held by a court of competent jurisdiction to be invalid, such decision shall not affect the validity of the remaining portions of this ordinance.

SECTION 3. The City Clerk is hereby directed to cause a summary of this Ordinance to be published by one insertion in a newspaper of general circulation in the community at least five (5) days prior to adoption and again fifteen (15) days after its adoption. If a summary of the ordinance is published, then the City Clerk shall cause a certified copy of the full text of the proposed ordinance to be posted in the office of the City Clerk at least five days prior to the Council meeting at which the ordinance is adopted and again after the meeting at which the ordinance is adopted. The summary shall be approved by the City Attorney.

This Ordinance shall take effect and be in full force thirty (30) days from and after its adoption.

SECTION 5. The foregoing Ordinance was introduced at a regular meeting of the City Council of the City of Dinuba on the 13th day of January, 2026, by the following vote:

AYES:

NOES:

ABSENT:

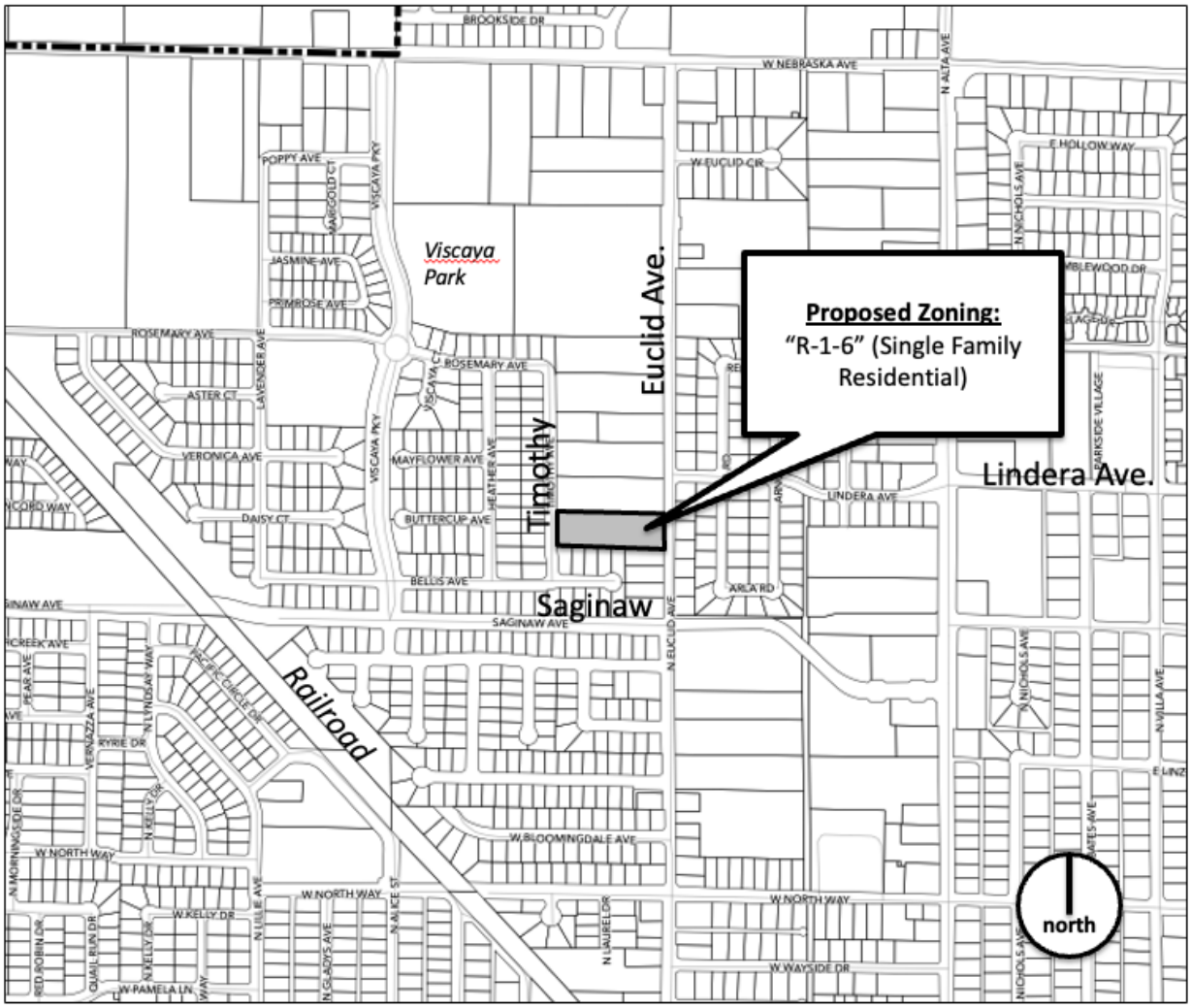
ABSTAIN:

_____
Rachel Nerio-Guerrero, Mayor

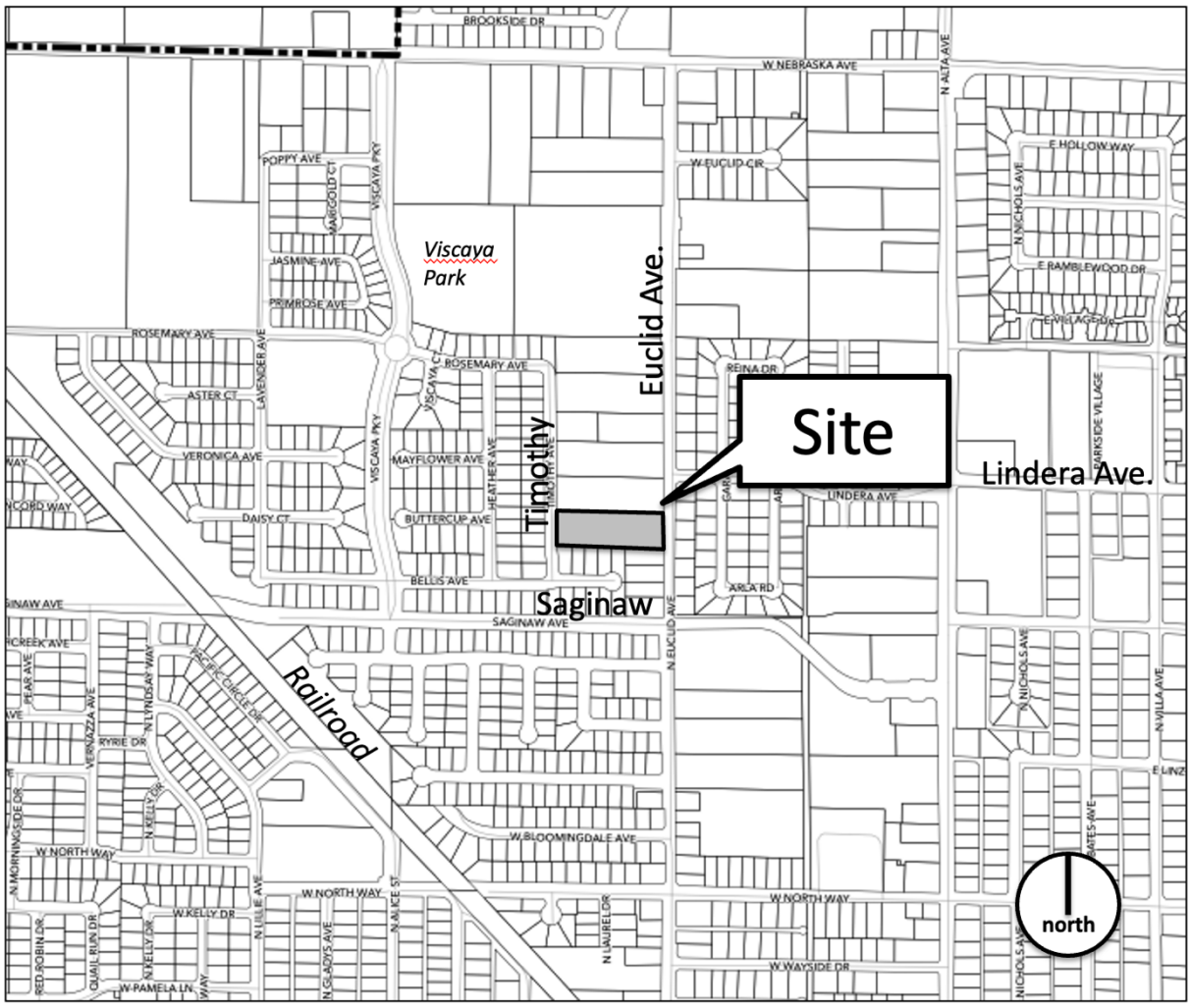
ATTEST:

_____
Maria Alaniz, City Clerk

MAP 1

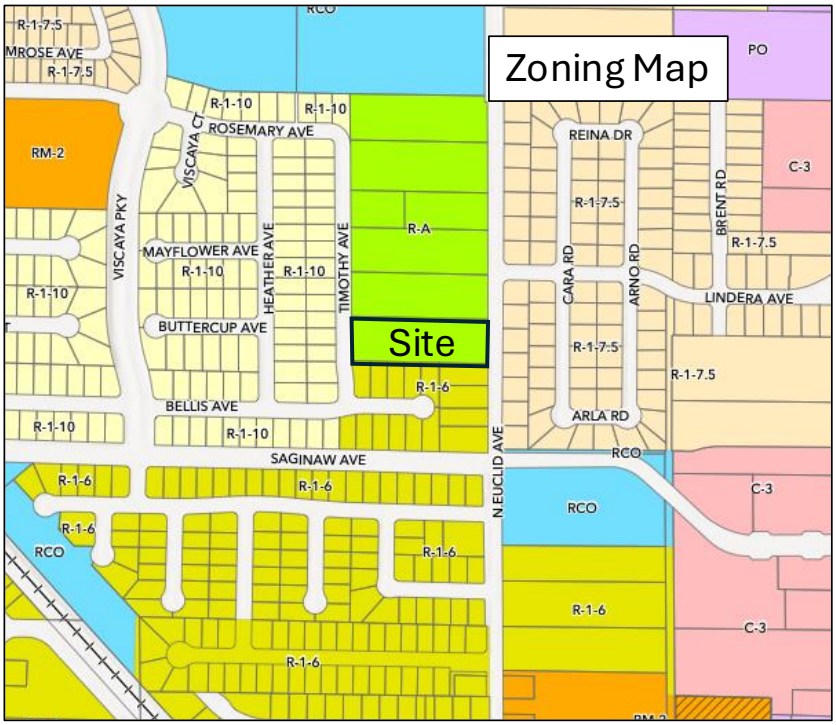

Proposed Zoning:
"R-1-6" (Single Family Residential)
Viscaya Park
Euclid Ave.
Timothy
Lindera Ave.
Saginaw
Railroad
BROOKSIDE DR
W NEBRASKA AVE
N ALTA AVE
E HOLLOW WAY
W EUCLID CIR
POPPY AVE
MARIGOLD CT
VISCAYA PKY
JASMINE AVE
PRIMROSE AVE
ROSEMARY AVE
LAVENDER AVE
ASTER CT
VERONICA AVE
DAISY CT
MAYFLOWER AVE
HEATHER AVE
BUTTERCUP AVE
BELLIS AVE
LINDERA AVE
ARCA RD
SAGINAW AVE
N EUCLID AVE
N NICHOLS AVE
PARKSIDE VILLAGE
N VILLA AVE
E LINZ
W BLOOMINGDALE AVE
W NORTH WAY
W KELLY DR
N KELLY DR
N LYNDSAY WAY
PACIFIC CIRCLE DR
W WAYSIDE DR
north

Attachment "C" (Location Map)



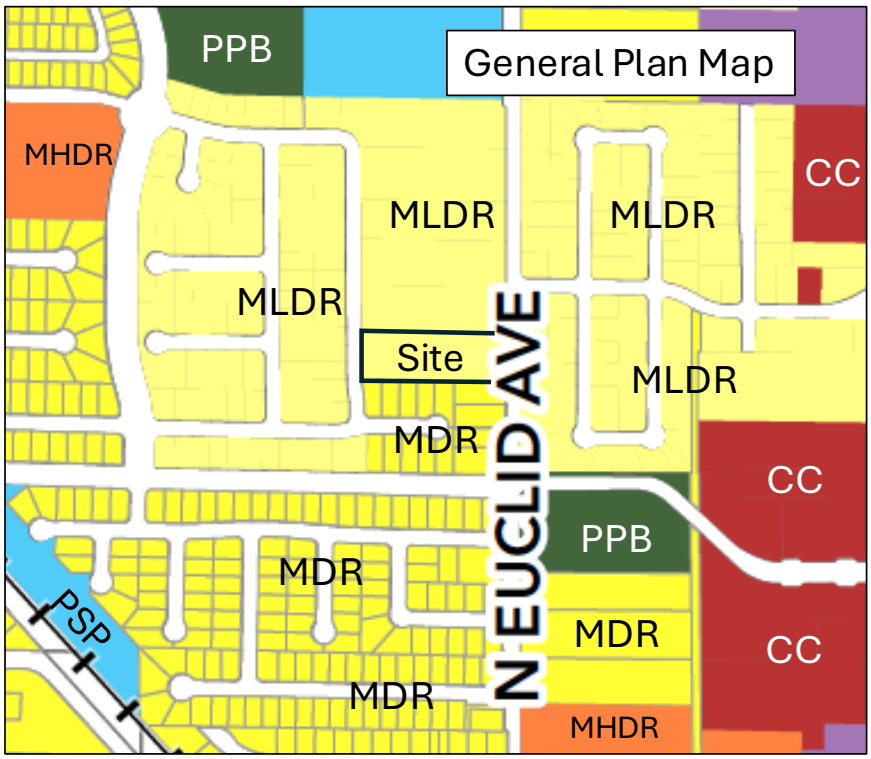
Attachment "D" (Aerial Photo)

Attachment "E" (Existing Zoning and Land Use Designations)



Legend

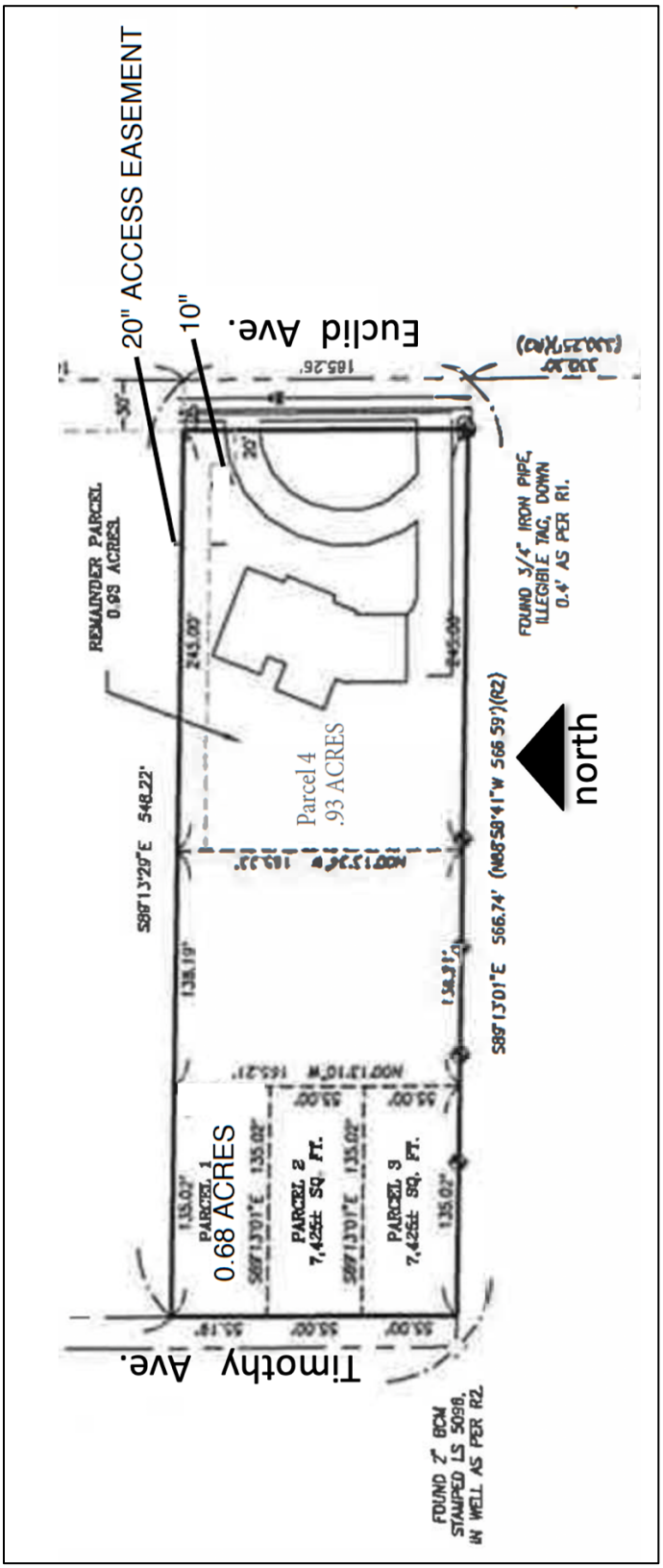
RA	(Residential Acreage)
R-1-6:	Single Family Residential (6,000 s.f. lot size
R-1-7.5:	Single Family Residential (7,500 s.f. lot size
R-1-10:	Single Family Residential (10,000 s.f. lot size
RM-2	Multi-Family Residential (one unit per 2,000 s.f.)
RCO	Resource Conservation
C-3	Community Commercial
PO	Professional Office



Legend

MLDR	(Medium-Low Density Residential)
MDR:	Medium Density Residential
MHDR:	Medium High Density Residential
CC:	Community Commercial
PPB	Park/Ponding Basin
PSP:	Public/Semi Public

Attachment "F" (Proposed Parcel Map)



City Council Staff Report

Department: ADMINISTRATIVE SERVICES

January 13, 2026

To: Mayor and City Council

From: Karina Solis, Administrative Services Director

By: Karina Solis, Administrative Services Director

Subject: Annual Comprehensive Financial Report (ACFR) for Fiscal Year 2024/2025 (KS)

RECOMMENDATION:

Council to receive and accept the City of Dinuba's Annual Comprehensive Financial Report ACFR for the year ended June 30, 2025.

EXECUTIVE SUMMARY:

The city retained Badawi and Associates to conduct an independent audit report of the Annual Comprehensive Financial Report (ACFR) for fiscal year 2024/2025. Ahmed Badawi, CPA, the President of Badawi and Associates will be presenting the audit report for review and acceptance by the City Council.

OUTSTANDING ISSUES:

None.

DISCUSSION:

The attached 2024/2025 fiscal year Annual Comprehensive Financial Report represents the City's financial, operational and current economic condition for the fiscal year ending June 30, 2025. The City's financial statements for this period have been audited by Badawi and Associates, the City's independent audit firm. The independent Auditors Report has been incorporated into the ACFR document. This item is presented to City Council each year for review and acceptance.

State law requires the City of Dinuba to prepare a complete set of audited financial statements. The attached 2024/2025 ACFR fulfills this requirement.

The Finance Department completed the Annual Comprehensive Financial Report (ACFR) for Fiscal Year 2024/2025. 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 Badawi and Associates 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 2024/2025 is enclosed as Attachment '1'.

In summary, the Independent Auditor's Report reflects an unmodified 'clean' audit of the city's basic financial statements for fiscal 2024/2025.

FISCAL IMPACT:

None.

PUBLIC HEARING:

None.

ATTACHMENTS:

1. Annual Comprehensive Financial Report

CITY OF DINUBA

Together, A Better Community

CALIFORNIA • 1906

2024-2025

ANNUAL COMPREHENSIVE FINANCIAL REPORT

People.

Places.

Progress.

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

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED JUNE 30, 2025
City of Dinuba, California

Prepared by the Finance Department

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Introductory Section

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City of Dinuba
Annual Comprehensive Financial Report
For the year ended June 30, 2025

Table of Contents

Page

INTRODUCTORY SECTION

Table of Contents i
Letter of Transmittal v
GFOA Certificate of Achievement of Excellence in Financial Reporting xii
Organization Chart & Principal Officials xiii

FINANCIAL SECTION

Independent Auditor's Report 1

Management's Discussion and Analysis 5

Basic Financial Statements:

Government-Wide Financial Statements:
- Statement of Net Position 25
- Statement of Activities 26

Fund Financial Statements:

Governmental Fund Financial Statements:
- Balance Sheet 30
- Reconciliation of the Governmental Funds Balance Sheet to the Government-Wide Statement of Net Position 32
- Statement of Revenues, Expenditures and Changes in Fund Balances 34
- Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and changes in Fund Balances to the Government-Wide Statement of Activities 36

Proprietary Fund Financial Statements:
- Statement of Net Position 38
- Statement of Revenues, Expenses and Changes in Net Position 40
- Statement of Cash Flows 42

Fiduciary Fund Financial Statements:
- Statement of Fiduciary Net Position 45
- Statement of Changes in Fiduciary Net Position 46

Notes to the Basic Financial Statements 49

City of Dinuba
Annual Comprehensive Financial Report
For the year ended June 30, 2025

Table of Contents

Page

FINANCIAL SECTION (Continued)

Required Supplementary Information:

Schedule of Revenues, Expenditures and Changes in
Fund Balances – Budget and Actual:
General Fund 102
HUD Grants 103
General Construction 104

Schedule of the Proportionate Share of the Net Pension Liability and Related Ratios 106
Schedule of Plan's Contributions 108

Schedule of Changes in the Total OPEB Liability and Related Ratios 110

Notes to Required Supplementary Information 112

Supplementary Information:

Major Capital Project Fund:
Statement of Revenues, Expenditures and Changes in
Fund Balances – Budget and Actual:
Transportation Construction 115

Nonmajor Governmental Funds:
Combining Balance Sheet 120
Combining Statement of Revenues, Expenditures and Changes in Fund Balance 124

Statements of Revenues, Expenditures and Changes in
Fund Balances – Budget and Actual:
Housing Authority 128
ARPA 129
2020 PLHA 130
Public Safety Sales Tax 131
Gas Tax 132
Parks Reserve 133
Transportation 134
System Development Charges 135
Community Enhancement Grants 136
Assessment Districts 137
Road Repair and Accountability Act of 2017 (SB1) Fund 138

City of Dinuba
Annual Comprehensive Financial Report
For the year ended June 30, 2025

Table of Contents

Page

FINANCIAL SECTION (Continued)

Supplementary Information, Continued

Vocational Center 139
MTBE 140
Financing Authority 141
General Debt Service 142

Nonmajor Enterprise Funds:
Combining Statement of Net Position 144
Combining Statement of Revenues, Expenses and Changes in Net Position 145
Combining Statement of Cash Flows 146

Internal Service Funds:
Combining Statement of Net Position 148
Combining Statement of Revenues, Expenses and Changes in Net Position 149
Combining Statement of Cash Flows 150

STATISTICAL SECTION (Unaudited)

Statistical Section Description 153

Financial Trends Information:
Net Position by Component 155
Changes in Net Position 156
Fund Balances of Governmental Funds 160
Changes in Fund Balances Governmental Funds 162
Government-Wide Revenues 164
General Government Revenues by Source 165

Revenue Capacity Information:
Property Ad Valorem Tax Assessed Values 166
Principal Property Taxpayers 167
Direct and Overlapping Property Tax Rates 168
Property Tax Levies and Collections 169

City of Dinuba
Annual Comprehensive Financial Report
For the year ended June 30, 2025

Table of Contents

Page

STATISTICAL SECTION (Unaudited), Continued

Debt Capacity Information:
- Ratios of Outstanding Debt by Type 170
- Ratios of General Bonded Debt Outstanding 171
- Statement of Direct and Overlapping Debt 172
- Computation of Legal Debt Margin 173
- Pledged Revenue Coverage 174
- General Bonded Indebtedness Maturities by Fiscal Year 175

Demographic and Economic Information:
- Population and Unemployment Rate 176
- Principal Employers 177
- Employees by Function (Full-Time Equivalents) 178
- Construction Activity 179
- Tulare County Crop Statistics 180

Operating Information:
- Capital Assets Used 181
- Demands for City Services 182
- General Governmental Expenditures by Function 183
- Sales Tax Rates 184
- Top 25 Sales Tax Generators 185
- Sales Tax Amounts in Benchmark Year 186
- Schedule of Insurance in Force 187

CITY OF DINUBA
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City Manager's Office
559/591-5904

City Attorney
559/734-3729

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

December 31, 2025

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, 2025, 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 an independent firm of certified public accountants audit this report. The accounting firm of Badawi and Associates of Berkeley, California, was retained by the City to perform the audit of financial records for the fiscal year ended June 30, 2025. 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 unmodified ("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 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 2025 population of 26,025 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 voters adopted the City Charter 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 packinghouses 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 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.

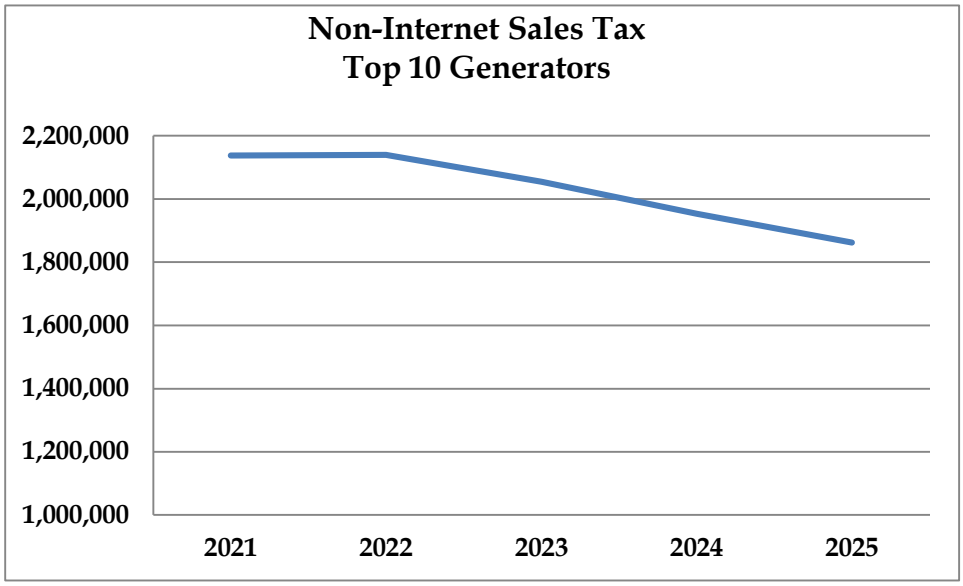
The City has a Council-Manager form of government. There are five Council members who serve overlapping terms of four years and the Council in turn elects one of the Council members to serve as the Mayor for a term of two years. The Council engages a City Manager and a City Attorney. The Manager is the 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

Non-internet sales tax revenue from the top 10 generators remained relatively stable between 2021 and 2022, holding at just over $2.1 million. Beginning in 2023, however, revenue enters a steady downward trend, declining each year through 2025 and reaching approximately $1.85 million.

This change reflects a combination of economic factors. One key driver is a continued shift in consumer purchasing behavior away from traditional brick-and-mortar businesses toward online retailers, reducing taxable in-store sales. Additionally, inflationary pressures and broader economic uncertainty during this period have dampened consumer spending at physical locations.



Over the past five years, online sales tax revenue has been the City's largest source of General Fund revenue. In September 2023, the California Department of Tax and Fee Administration (CDTFA) completed an audit of the City of Dinuba's online sales tax and notified the City of its intent to change the allocation methodology, which would have resulted in a substantial reduction in sales tax revenue.

The City appealed the CDTFA's decision. Ultimately, the revised allocation was implemented beginning in January 2025, with no retroactive "clawback" of previously received revenues.

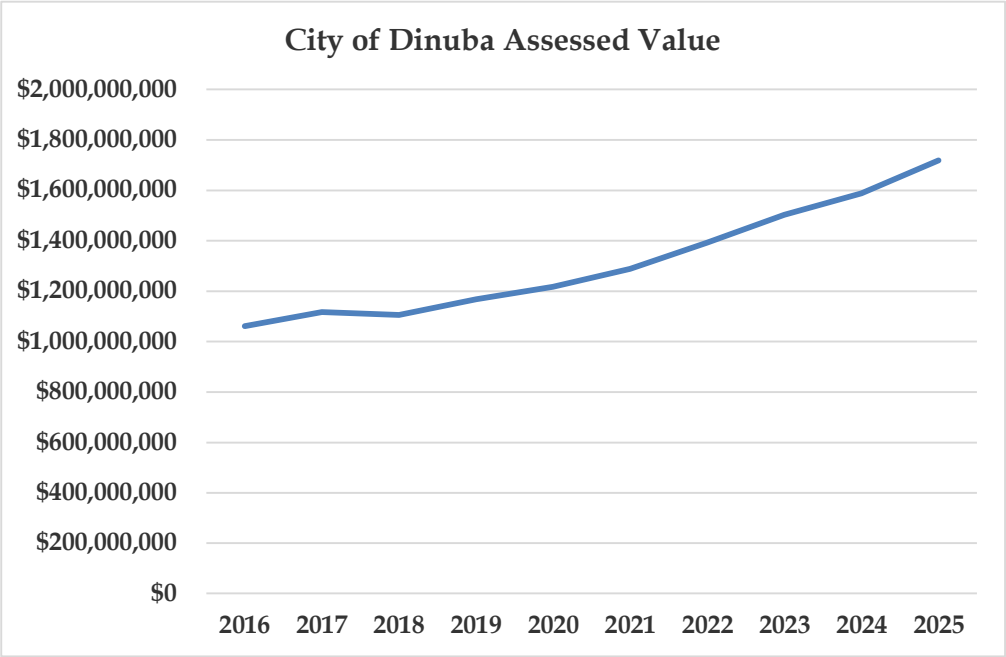
As a result, the liability account that had been established to hold online sales tax revenues from prior fiscal years, pending the potential clawback, has been dissolved. The funds previously held in this liability account have been transferred to the General Fund balance in the current fiscal year.

For the past five years, the online sales tax revenue had been the largest source of revenues for the City of Dinuba's general fund. In September 2023, the California Department of Tax and Fee Administration (CDTFA) completed an audit of the online sales tax and informed the City of the intent to change the allocation of online sales tax which would resulted in a substantial reduction of sales tax to the City. After appealing the CDTFA's decision, the reduction of sales tax to the City was implemented beginning January 2025 with no 'claw back'.

The liability account that had been holding the sales tax amounts from previous fiscal years that the CDTFA had indicated they intended to 'claw back' has been dissolved. The funds have been moved from the liability account to General Fund balance in the current fiscal year.

In the 2024-2025 fiscal year the City of Dinuba's Public Works Department issued a total of 768 building permits. A total of 657 of those permits were residential and 111 were for commercial projects. The total valuation for all permits issued was $36,824,971. 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 that are working their way through the development process.

Property values saw a slight uptick in fiscal year 2024-2025. 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 2024-2025 the City's Public Works Department completed several capital improvements projects. They include:

- **Well No. 21 Phase 1:** This project was undertaken to provide sufficient water to support current and projected growth of the city. It involved drilling a test well to evaluate water quality and the depth of water-bearing soils. Groundwater samples were collected and tested for potential contaminants. All tests confirmed the location was viable. The well was drilled by Arthur & Orum Well Drilling, and a video inspection was performed to verify it was constructed correctly. This project was funded through state and EPA grant funding.

- **Demolition of the Strand Theater:** The Strand Theater, built in 1922, was constructed with unreinforced masonry common for that time, which does not meet today's safety standards. On February 11, 2024, the theater suffered extensive fire damage. For public safety, the adjacent street was closed to both pedestrian and vehicle traffic. Demolition was carried out by MAG Engineering in coordination with the City to ensure the process was completed safely and efficiently. The project was funded through the City's General Fund reserves.

- **Safety Improvements at Various Locations:** This project included the installation of additional bike and pedestrian improvements throughout the City. The work consisted of installing flushed and raised median islands, edge line striping, centerline striping, rectangular rapid flashing beacons, and enhanced bicycle facilities. The specific streets included were:

    - Alta Avenue (Kamm Avenue to Nebraska Avenue)
    - Crawford Avenue (Kamm Avenue to Nebraska Avenue)
    - El Monte Way (Alta Avenue to Road 92)
    - Saginaw Avenue (Alta Avenue to Crawford Avenue & PR to Euclid Avenue)
    - Kamm Avenue (Alta Avenue to College Avenue)
    - Kern Street (M Street to College Avenue)
    - Englehart Avenue (El Monte Way to Saginaw Avenue)
    - Surabian Drive (Monte Vista Drive to Alta Avenue)
    - Sequoia Drive (Alta Avenue to Hayes Avenue)
    - Nebraska Avenue (Eaton Avenue to Crawford Avenue)

    This project was compiled by Avison Construction, Inc., and Funded with federal HSIP and local matching funds.

- **Kamm Avenue and Alta Avenue Roundabout:** This project involved the reconstruction of the pavement structural section, curbs and gutters, curb ramps, sidewalks, median islands, landscaping, irrigation, enhanced crosswalks, and

other improvements designed to reduce traffic congestion and improve air quality. The contract was awarded to Avison Construction, Inc., and the project was funded through CMAQ, Measure R, SB-1, and Transportation Impact Fees.

- **Fire Department Training Facility:** With the completion of this project, the Fire Department can now train personnel more safely and efficiently while consolidating training operations at a centralized, department-controlled site. Training will include initial attack fire drills, hose management skills, ladder operations, search and rescue, firefighter survival, confined space rescue, and live fire exercises. The project features a three-story training tower for simulated fire scenarios, as well as restrooms and classrooms for instructional use. The contract was completed by JT2, Inc. and funded through Ambulance and Fire SDC funds.

- **Viscaya Park Improvements Project**: With the development and completion of this project, neighborhood livability has been significantly enhanced, promoting outdoor recreation and improving community access to open space. The park features many amenities, including two large pavilions, playgrounds, a basketball court, a pickleball court, a parking lot, visually distinctive butterfly sculpture, and concrete pathways throughout. This project was completed by DOD Construction LTD and funded through an Urban Green Grant, Land and Water Conservation Grant, park impact fee credits, and local funds.

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, 2024. This was the thirty-second 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 Badawi and Associates 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

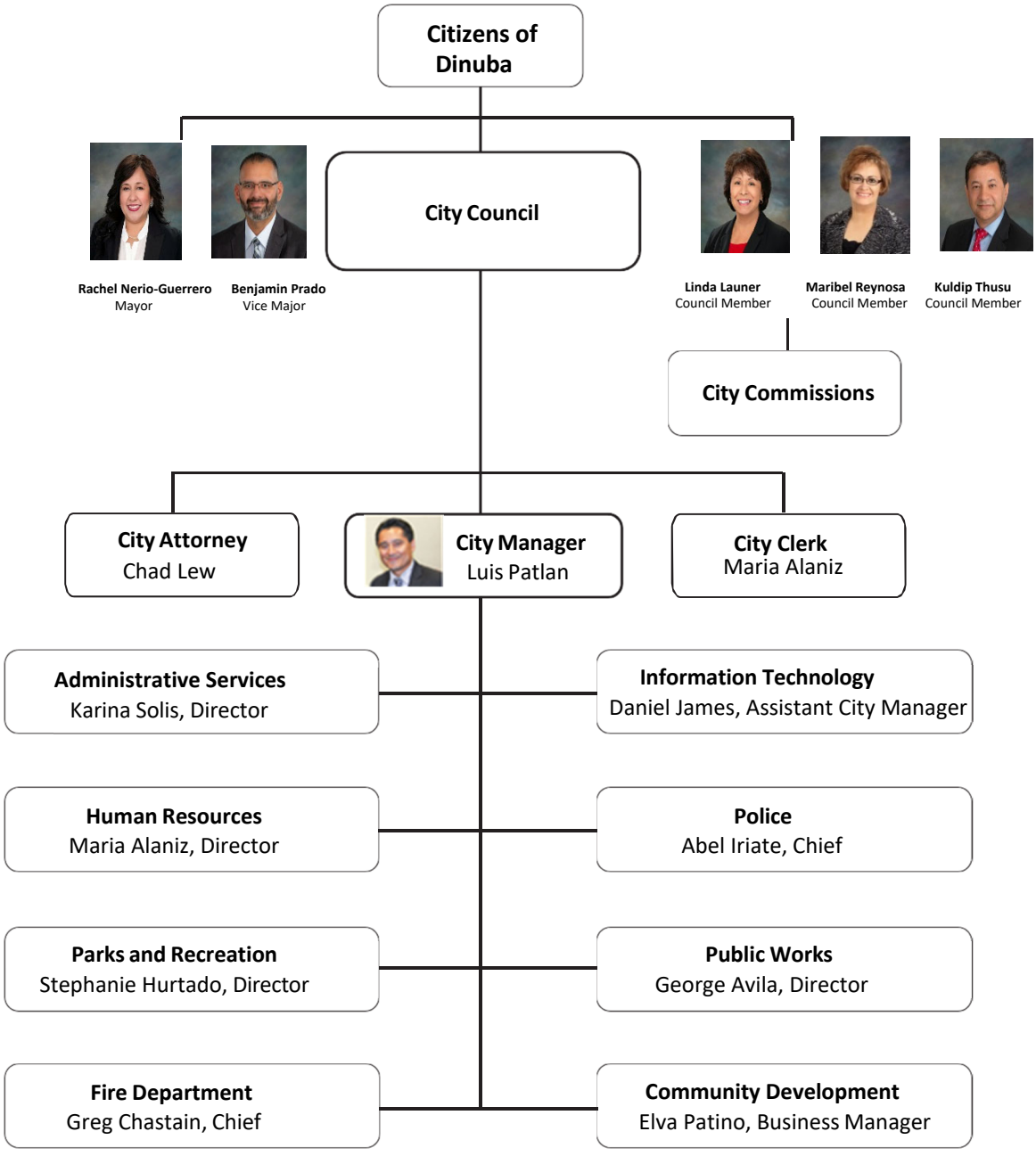
For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2024

Christopher P. Morrill

Executive Director/CEO

Organizational Chart and Principal Officials



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Financial Section

*Alta Kamm Roundabout Project

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BADAWI & ASSOCIATES
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinions

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 (City), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise City's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements 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, 2025, 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 audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The City's management is responsible for the preparation and fair presentation of the 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 opinions. 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 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, 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.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison schedules for the General Fund, major special revenue funds, and required pension and other post-employment benefit information on pages 5-20 and 102-112, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management

about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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 and budget comparison information for major capital project fund and non-major governmental funds are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund financial statements and schedules and budget comparison information for major capital project fund and non-major governmental funds are the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information annual reports. The other information comprises the introductory section and statistical section but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do 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 December 31, 2025 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 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.

Badawi & Associates

Badawi & Associates, CPAs
Emeryville, California
December 31, 2025

CITY OF DINUBA
Together, A Better Community
CALIFORNIA • 1906

City Manager's Office 559/591-5904
City Attorney 559/734-3729
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

Management's Discussion and Analysis Fiscal Year Ended June 30, 2025

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, 2025. 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 $0.1 million to $79.9 million, of which $57.9 million represented governmental assets and $21.9 million represented business-type assets.
- City total liabilities decreased by $23.9 million to $87.7 million, of which $66.9 million were governmental liabilities and $21.0 million were business-type liabilities.
- The City's total net position increased by $34.8 million to $321.4 million.
- City-wide revenues were $87.5 million, of which $61.2 million were generated by governmental activities and $26.3 were generated by business-type activities.
- City-wide expenses were $49.4 million, of which $27.5 million were incurred by governmental activities and $21.9 were incurred by business-type activities.

Fund Level

- Governmental Fund balances increased $24.1 million to $80.1 million. Of this amount $31.7 million was unassigned fund balance and available for spending at the City's discretion.
- Governmental Fund revenues were $61.2 million, an increase of $23.4 million from the previous year.
- Governmental Fund expenditures increased by $1.3 million to $38.8 million in fiscal year 2025.
- Enterprise net position increased by $2.2 million to $67.7 million. Of this amount, $11.1 million was unrestricted net position and available for spending at the City's discretion.
- Enterprise Fund operating revenues increased by $1.2 million to $20.7 million compared to the previous fiscal year which was at 19.5 million.
- Enterprise Fund operating expenses were $21.4 million in fiscal year 2025, an increase of $2.1 million compared to the previous fiscal year amount of $19.3 million.

OVERVIEW OF THE BASIC FINANCIAL STATEMENTS

The Annual Comprehensive Financial Report is composed of the following:

1. Introductory section, including the Transmittal Letter
2. Management's Discussion and Analysis
3. Basic Financial Statements, which include the Government-wide and the Fund financial statements
4. Notes to the financial statements
5. Combining statements for Non-Major Governmental, Internal Service and Fiduciary Funds
6. Statistical information

Basic Financial Statements

The Basic Financial Statements consist of the City-wide Financial Statements and the Fund Financial Statements. These two sets of financial statements provide a short-term view as well as a long-term view.

The City-wide Financial Statements are designed to provide a broad overview of all of the City's finances taken as a whole, using a long-term view, in a manner similar to private-sector businesses. The City-wide Financial Statements consist of the Statement of Net Position and the Statement of Activities.

The **Statement of Net Position** provides information about the financial position of the City as a whole, including all of its capital assets, liabilities, deferred outflows of resources, and deferred inflows of resources, with the difference between these elements reported as net position. The full accrual basis of accounting is used; therefore, the flow of all economic resources is 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, 2024 and 2025
(in Thousands)

	FY 2025	FY 2024	Change
Current and other assets	57,935	59,144	(1,209)
Capital Assets	227,791	218,548	9,243
Receivables - Non-current	32,570	31,572	998
Total Assets	318,296	309,264	9,031
Deferred outflows	9,965	12,125	(2,161)
Total deferred outflow	9,965	12,125	(2,161)
Current and other liabilities	5,992	30,874	(24,882)
Long-term obligations outstanding	60,902	59,756	1,145
Total liabilities	66,894	90,630	(23,736)
Deferred inflows	7,620	9,677	(2,057)
Total deferred inflow	7,620	9,677	(2,057)
Net Position			
Net investment in capital assets	208,986	199,011	9,975
Restricted	45,743	45,596	146
Unrestricted	(982)	(23,525)	22,543
Total net position	253,747	221,082	32,665

Net Position

As shown in Table 1, the City's governmental Total Net Position is $253.7 million. During fiscal year 2025, the overall net position increased by $32.7 million, or 15%. 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 $209 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 18% 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 ($1) million at year end.

Changes in Net Position

The Statement of Activities provides information regarding the entirety of the City's governmental revenues and expenses. The Statement describes in detail the changes in net position from the previous year.

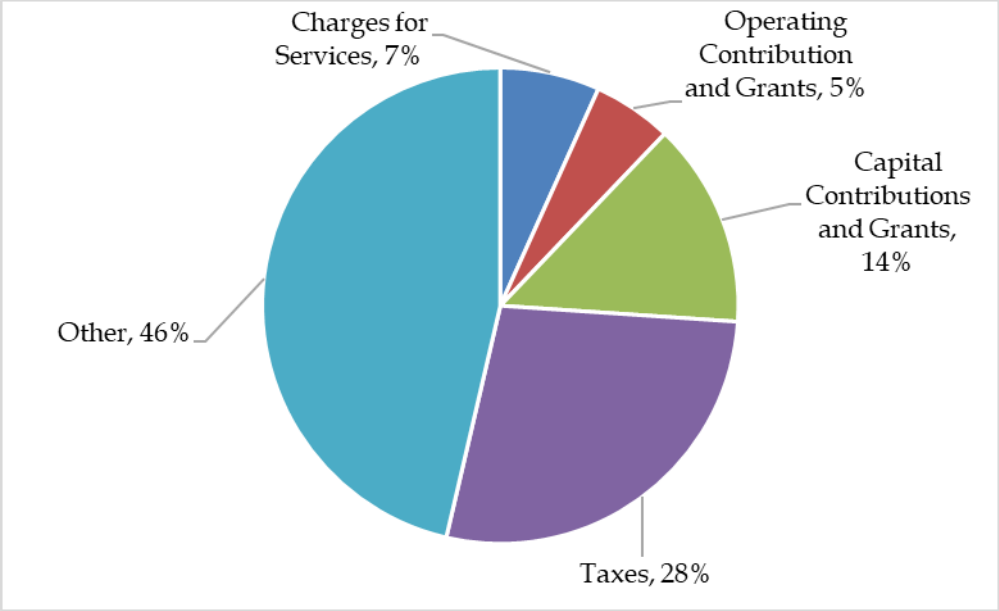
The City's governmental net position increased by $32.7 million in fiscal year 2025. This change was driven by a $23.2 million increase in revenues and a $18.6 million increase in expenses. However, both the revenues and expenses include a $22.4 million sales tax liability adjustment, which represents a reclassification from liabilities to fund balance rather than a true operating expense. When adjusting for the reclassification, the increase in revenues is $0.8 million, while expenses show a decrease of $3.8 million.

Excluding the impact of the sales tax liability adjustment, the City experienced modest revenue growth, supported by higher property tax, utility users tax, and capital contributions, partially offset by declines in sales tax and investment earnings. Operating expenses decreased primarily as the costs of five Public Safety positions, which were previously charged to the governmental funds, were reallocated to the Public Safety Sales Tax Fund, along with lower Public Works expenditures following the completion of major projects. Overall, these results indicate a strengthening of the City's financial position driven by stable core revenues and reduced operating expenditures.

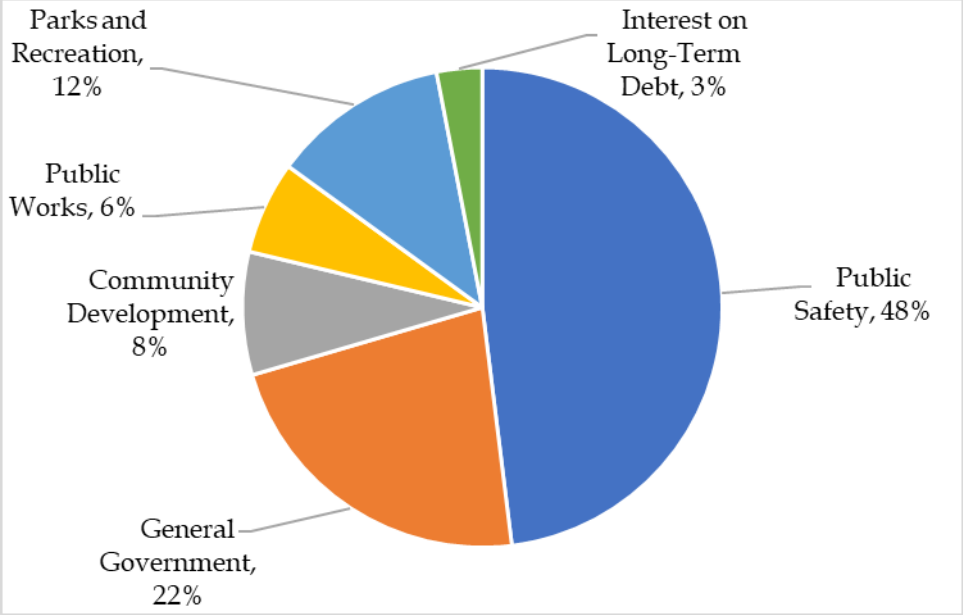
Table 2 Changes in Governmental Net Position (in Thousands)			
	FY 2025	FY 2024	Change
Revenues			
Program Revenues			
Charges for services	4,137	3,984	153
Operating contribution and grants	3,295	3,405	(110)
Capital contributions and grants	8,524	5,496	3,028
General Revenues			
Taxes			
Sales Tax	10,526	11,075	(549)
Business license taxes	290	347	(57)
Utility Users Tax	2,364	2,230	134
Property Tax	2,296	2,072	224
Other Tax	1,405	1,461	(56)
Investment Earnings	2,246	2,497	(251)
Miscellaneous	26,118	5,421	20,697
Total Revenues	61,201	37,988	23,213
Expenses			
Public Safety	13,217	14,132	(915)
General Government	6,169	5,910	260
Community Development	2,281	2,217	64
Public Works	1,724	5,321	(3,597)
Parks and Recreation	3,280	2,873	407
Interest on Long-Term Debt	844	846	(2)
Total Expenses	27,515	31,299	(3,784)
Excess (deficiency) before transfers and special items	33,686	6,689	26,997
Transfers	1,665	52	1,613
Total Transfers & Special Items	1,665	52	1,613
Change in Net Position	35,351	6,741	28,610
Net Position- Beginning, Restated	218,396	214,341	4,055
Net Position- Ending	253,747	221,082	32,665

The following charts display the City's governmental activities for fiscal year 2025, 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 an increase of $2.4 million in total assets. Of the total business type net position, 84% was net investment in capital assets and 16% was unrestricted, which is available for future operations.

Table 3
Business-Type Net Position at June 30, 2024 and 2025
(in Thousands)

	FY 2025	FY 2024	Change
Current and other assets	21,931	20,608	1,323
Capital Assets	65,094	64,060	1,034
Receivables - Non-current	350	350	-
Total Assets	87,375	85,018	2,357
Deferred outflows	2,566	3,215	(649)
Total deferred outflow	2,566	3,215	(649)
Current and other liabilities	2,143	2,150	(7)
Long-term obligations outstanding	18,688	18,846	(158)
Total liabilities	20,831	20,996	(165)
Deferred inflows	1,443	1,771	(328)
Total deferred inflow	1,443	1,771	(328)
Net Position			
Net investment in capital assets	56,560	55,006	1,554
Unrestricted	11,107	10,461	646
Total net position	67,667	65,467	2,200

Changes in Net Position

As shown in Table 4, net revenues for business-type activities were $26.3 million in fiscal year 2025, an increase of $3.6 million over the prior year. The increase was primarily attributable to an increase in charges for services and funding for Capital projects from grants and operating contributions.

Expenses for business-type activities increased by $2.1 million compared to the prior fiscal year. This increase was primarily driven by higher costs in the Water, Sewer, Disposal, and Ambulance funds. The most significant increase occurred in the Ambulance fund, largely due to changes in employee cost allocations that resulted in a greater share of personnel expenses being charged to that fund.

Table 4 Business-Type Activities (in Thousands)			
	FY 2025	FY 2024	Change
Revenues			
Program Revenues			
Charges for services	20,502	19,427	1,075
Operating contribution and grants	3,324	2,461	863
Capital contributions and grants	1,491	-	1,491
General Revenues			
Investment Earnings	804	788	16
Miscellaneous	210	34	175
Total Revenues	26,331	22,710	3,621
Expenses			
Disposal	3,471	3,429	41
Golf Course	4,721	4,735	(14)
Sewer	4,110	3,839	271
Water	4,341	3,353	989
Ambulance	4,859	3,859	1,000
Transit	182	321	(139)
Compressed Natural Gas	191	218	(26)
Total Expenses	21,877	19,754	2,149
Excess (deficiency) before transfers and special items	4,454	2,956	1,472
Transfers	(1,665)	(52)	(1,613)
Total Transfers & Special Items	(1,665)	(52)	(1,613)
Change in Net Position	2,789	2,904	(114)
Net Position- Beginning, Restated	64,878	62,591	2,287
Net Position- Ending	67,667	65,495	2,173

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, 2024 and 2025 (in Thousands)

	FY 2025	FY 2024	Change
Total Assets	87,937	88,382	(445)
Total Liabilities	7,319	31,730	(24,411)
Total Deferred Inflows of Resources	492	634	(142)
Total Fund Balances	80,126	56,018	24,108
Total Revenues	61,160	37,794	23,366
Total Expenditures	38,845	37,501	1,344
Total Other Financing Sources (Uses)	1,685	225	1,460

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 220% to end the fiscal year at a balance of $34.9 million. The increase was due primarily to the resolution of an online sales tax audit, which confirmed the City would not have to repay previously received revenues and allowed those funds to be added to the General Fund.

The final budget for General Fund expenditures totaled $18.2 million, excluding transfers out, while actual expenditures excluding transfers out were $17.9 million, resulting in a favorable variance of $0.3 million. Original General Fund revenues were budgeted at $18.4 million; however, actual revenues totaled $43.0 million. This $22.0 million positive revenue variance is primarily attributable to $22.4 million previously recorded in a liability account for sales tax amounts that the California Department of Tax and Fee Administration (CDTFA) had indicated it intended to potentially recover. During the current fiscal year, this liability was dissolved, and the funds were reclassified from the liability account to the General Fund balance.

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 $26 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.

General Construction:
This fund became major fund in FY2025. There was large increase in capital outlay due to addition from Avison ALta Kamm Roundabout and DOD Construction Viscaya Park Projects. Revenue in the General Construction fund came to $3.9 million. The revenue is primary composed of intergovernmental revenues originating with the State Grant from UGG Grant Viscaya Project and Land and Water Conservation Funds.

Transportation Construction:
Revenue in the Transportation Construction fund came to $3.7 million. The revenue is primarily composed of intergovernmental revenues originating with the Tulare County Association of Governments and taxes.

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 $9.1 million in revenue and have a combined Fund Balance at year-end of $17.2 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 $1.9 million to $17.4 million. The unrestricted portion of the net position totaled $1.4 million.

Sewer
The sewer fund ended the year with a net position of $20 million of which $0.2 million was unrestricted. Operating revenues exceeded operating expenses by $1.2 million. The fund's net position increased by $1.5 million.

Disposal
Both operating revenues and operating expenses were virtually flat when compared to the previous fiscal year. The fund ended the year with a net position of $1.8 million of which $1.6 million was unrestricted.

Ambulance
In 2025 the City continued to participate in the Inter-governmental Transfer funding provided by the State. Revenue from the IGT transfer was $2.2 million in 2025. As of June 30, 2025, the fund had net position of $12.5 million.

Golf Course
Operating revenues increased by $0.5 million in comparison to the prior fiscal year. Operating expenses increased slightly by $0.07 million from the prior year due to several factors, including the purchase of one-time capital expenses and projects for the aging facility, among other repairs and replacements. The net position of the Golf Course at the end of the fiscal year was $13.3 million.

CAPITAL ASSETS

A summary of the City's capital assets is shown below in Table 6. More detail regarding the assets can be found in Note 8 of the financial statements.

Table 6

Capital Assets Net of Accumulated Depreciation at June 30
(in Thousands)

	FY 2025	FY 2024	Change
Governmental Activities			
Land	125,976	123,819	2,157
Artwork	118	69	49
Construction in Progress	2,956	6,149	(3,192)
Buildings	4,417	3,528	890
Improvements	8,345	8,765	(420)
Equipment and Machinery	2,008	2,368	(361)
Infrastructure	83,971	73,820	10,151
Total	227,791	218,518	9,274
Business-Type Activities			
Land	7,752	7,752	-
Construction in Progress	637	2,602	(1,965)
Buildings and Improvements	17,569	18,330	(761)
Equipment and Machinery	3,777	2,553	1,224
Furniture and Fixtures	52	(64)	116
Right of Use Leased Asset	374	-	374
Infrastructure	34,932	32,806	2,126
Total	65,094	63,979	1,114

The net increase of $9.3 million in governmental activity assets is primarily attributable to additions to land, infrastructure, and buildings related to right-of-way acquisitions and infrastructure improvements supporting new residential and development projects. These increases were partially offset by decreases in construction in progress for completed projects, including Viscaya Park and the Fire Training Facility, as well as reductions in equipment and machinery resulting from the retirement of obsolete assets.

The net increase of $1.1 million for business-type activity assets is primarily attributable to capital additions to infrastructure and equipment, along with the recognition of right-of-use leased assets, partially offset by the completion of construction projects and a reduction in buildings and improvements. Land balances remained unchanged during the year.

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 9 to the financial statements.

The City's total long-term debt decreased by $2.1 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, 2025:

Table 7
Outstanding Debt
(in Thousands)

	FY 2025	FY 2024	Change
Governmental Activity Debt			
Revenue Bonds Payable	10,675	11,430	(755)
Notes and Capital Leases Payable	8,471	9,160	(689)
Original Issue Discount	(161)	(173)	12
Original Issue Premium	112	120	(8)
Total	19,097	20,537	(1,444)
Business-Type Debt			
Revenue Bonds Payable	6,278	6,864	(586)
Notes and Capital Leases Payable	2,624	2,669	(45)
Original Issue Premium	29	31	(2)
Total	8,931	9,564	(633)
Total Long-Term Obligations	28,028	30,101	(2,073)

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, the local business climate has decreased. Excluding revenues from the Internet Sales Tax, sales tax from the top 10 sources decreased by 4.6% from fiscal year 2024 to 2025. This decrease is attributed to the change in the overall economic climate which focuses in particular in decreases to retail, auto sales and service stations.

The unemployment rate increased slightly from June 2024 at 9.8% to 10.3% for 2025 as was attributed to the seasonal changes in agricultural jobs and slower hiring across other local industries.

The construction of new homes increased in the past year. There were 64 permits issued in 2024 for single-family residential homes and 100 in 2025 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

*Roundabout Project

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GOVERNMENT-WIDE FINANCIAL STATEMENTS

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City of Dinuba
Statement of Net Position
June 30, 2025

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Current assets:			
Cash and investments	$ 46,539,379	$ 19,185,069	$ 65,724,448
Receivables:			
Accounts	988,215	3,466,252	4,454,467
Accrued interest	46,859	18,124	64,983
Lease receivable	64,755	-	64,755
Internal balances	2,207,304	(2,207,304)	-
Prepaid costs	141,552	134,783	276,335
Due from other governments	7,170,845	65,368	7,236,213
Inventories	-	190,373	190,373
Restricted assets:			
Cash with fiscal agent	776,446	1,077,756	1,854,202
Total current assets	57,935,355	21,930,421	79,865,776
Noncurrent assets:			
Notes and loans	32,569,770	350,370	32,920,140
Capital assets:			
Nondepreciable	129,050,312	8,389,151	137,439,463
Depreciable	98,740,906	56,704,581	155,445,487
Total noncurrent assets	260,360,988	65,444,102	325,805,090
Total assets	318,296,343	87,374,523	405,670,866
DEFERRED OUTFLOWS OF RESOURCES			
Deferred charges on refunding	291,525	397,257	688,782
Deferred pension related items	7,363,539	1,751,991	9,115,530
Deferred OPEB related items	2,309,576	416,876	2,726,452
Total deferred outflows of resources	9,964,640	2,566,124	12,530,764
LIABILITIES			
Current liabilities			
Accounts payable	2,829,386	754,722	3,584,108
Accrued liabilities	1,956,137	544,536	2,500,673
Accrued interest	167,956	106,953	274,909
Unearned revenue	-	332,812	332,812
Deposits payable	711,843	403,897	1,115,740
Accrued Compensated absences - current	276,853	102,793	379,646
Accrued claims and judgements - current	50,000	-	50,000
Long-term debt - current	1,649,359	1,237,201	2,886,560
Net OPEB liability - due within one year	699,495	126,257	825,752
Total current liabilities	8,341,029	3,609,171	11,950,200
Noncurrent liabilities:			
Accrued Compensated absences	2,316,648	608,855	2,925,503
Long-term debt	17,447,408	7,693,903	25,141,311
Net pension liability	21,427,359	5,785,586	27,212,945
Total OPEB liability	17,361,483	3,133,714	20,495,197
Total noncurrent liabilities	58,552,898	17,222,058	75,774,956
Total liabilities	66,893,927	20,831,229	87,725,156
DEFERRED INFLOWS OF RESOURCES			
Deferred Pension related items	333,572	138,827	472,399
Deferred OPEB related items	7,223,839	1,303,891	8,527,730
Deferred inflows related to leases	62,723	-	62,723
Total deferred inflows of resources	7,620,134	1,442,718	9,062,852
NET POSITION			
Net investment in capital assets	208,985,977	56,559,885	265,545,862
Restricted for:			
Community development projects	32,485,215	-	32,485,215
Public safety	3,516,051	-	3,516,051
Parks and recreation	98,836	-	98,836
Public work	5,547,773	-	5,547,773
Capital projects	3,279,466	-	3,279,466
Debt service	815,162	-	815,162
Total restricted	45,742,503	-	45,742,503
Unrestricted	(981,558)	11,106,815	10,125,257
Total net position	$ 253,746,922	$ 67,666,700	$ 321,413,622

See accompanying Notes to Basic Financial Statements.

City of Dinuba
Statement of Activities
For the year ended June 30, 2025

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Total
Governmental activities:					
General government	$ 6,169,301	$ 1,219,792	$ -	$ -	$ 1,219,792
Public safety	13,216,727	692,300	194,663	-	886,963
Community development	2,281,180	-	694,903	-	694,903
Parks and recreation	3,280,172	268,209	-	-	268,209
Public works	1,723,831	1,956,490	2,405,911	8,523,816	12,886,217
Interest on long-term debt	843,921	-	-	-	-
Total governmental activities	27,515,132	4,136,791	3,295,477	8,523,816	15,956,084
Business-type Activities:					
Water	4,341,213	4,048,882	950,000	930,238	5,929,120
Sewer	4,110,396	4,940,510	-	560,886	5,501,396
Golf course	4,721,274	3,884,636	-	-	3,884,636
Disposal	3,470,507	3,544,188	-	-	3,544,188
Ambulance	4,859,454	3,945,507	2,234,239	-	6,179,746
Transit	182,330	18,675	139,821	-	158,496
Compressed natural gas	191,446	119,190	-	-	119,190
Total business-type activities	21,876,620	20,501,588	3,324,060	1,491,124	25,316,772
Total primary government	$ 49,391,752	$ 24,638,379	$ 6,619,537	$ 10,014,940	$ 41,272,856
		General Revenues:			
		Taxes:			
		Property taxes, levied for general purpose			
		Transient occupancy taxes			
		Sales taxes			
		Franchise taxes			
		Business license taxes			
		Utility users taxes			
		Other taxes			
		Total taxes			
		Motor vehicle in lieu, unrestricted			
		Use of money and property			
		Other			
		Non-departmental - sales tax settlement			
		Transfers			
		Total general revenues and transfers			
		Change in net position			
		Net position - beginning of year, as previously stated			
		Restatement			
		Net position - beginning of year, as restated			
		Net position - end of year			

See accompanying Notes to Basic Financial Statements.

Net (Expense) Revenue and Changes in Net Position		
Governmental Activities	Business-Type Activities	Total
$ (4,949,509)	$ -	$ (4,949,509)
(12,329,764)	-	(12,329,764)
(1,586,277)	-	(1,586,277)
(3,011,963)	-	(3,011,963)
11,162,386	-	11,162,386
(843,921)	-	(843,921)
(11,559,048)	-	(11,559,048)
-	1,587,907	1,587,907
-	1,391,000	1,391,000
-	(836,638)	(836,638)
-	73,681	73,681
-	1,320,292	1,320,292
-	(23,834)	(23,834)
-	(72,256)	(72,256)
-	3,440,152	3,440,152
(11,559,048)	3,440,152	(8,118,896)
2,295,919	-	2,295,919
307,785	-	307,785
10,526,037	-	10,526,037
340,891	-	340,891
290,254	-	290,254
2,364,011	-	2,364,011
756,272	-	756,272
16,881,169	-	16,881,169
2,842,122	-	2,842,122
2,245,932	804,379	3,050,311
886,128	209,599	1,095,727
22,389,726	-	22,389,726
1,665,005	(1,665,005)	-
46,910,082	(651,027)	46,259,055
35,351,034	2,789,125	38,140,159
221,082,039	65,466,773	286,548,812
(2,686,151)	(589,198)	(3,275,349)
218,395,888	64,877,575	283,273,463
$ 253,746,922	$ 67,666,700	$ 321,413,622

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FUND FINANCIAL STATEMENTS

Governmental Fund Financial Statements

Proprietary Fund Financial Statements

Fiduciary Fund Financial Statements

City of Dinuba
Balance Sheet
Governmental Funds
June 30, 2025

	General Fund	Special Revenue Funds: HUD Grants	Special Revenue Funds: General Construction	Capital Project Fund: Transportation Construction
ASSETS				
Cash and investments	$ 33,194,602	$ 136,451	$ -	$ -
Receivables:				
Accounts	381,240	-	-	-
Notes and loans	-	26,117,793	-	-
Accrued interest	33,447	962	-	83
Lease receivable	64,755	-	-	-
Prepaid costs	108,263	-	-	-
Due from other governments	793,255	961,090	1,247,241	1,931,444
Due from other funds	1,082,227	-	-	-
Restricted assets:				
Cash and investments with fiscal agents	-	-	-	-
Advances to other funds	3,069,094	-	-	-
Total assets	$ 38,726,883	$ 27,216,296	$ 1,247,241	$ 1,931,527
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities:				
Accounts payable	$ 1,442,725	$ 72,780	$ 302,633	$ 782,628
Accrued liabilities	1,553,719	2,467	291,681	-
Deposits payable	711,843	-	-	-
Due to other funds	-	-	645,946	256,841
Advances from other funds	-	-	-	-
Total liabilities	3,708,287	75,247	1,240,260	1,039,469
Deferred Inflows of Resources				
Unavailable revenue	37,017	-	-	-
Deferred inflows related to leases	62,723	-	-	-
Total deferred inflows of resources	99,740	-	-	-
Fund Balances:				
Nonspendable:				
Prepaid costs and Advance	3,177,357	-		-
Restricted for:				
Community development projects	-	27,141,049	-	-
Public safety	-	-	-	-
Parks and recreation	-	-	-	-
Public works	-	-	-	-
Capital projects	-	-	6,981	892,058
Debt service	-	-	-	-
Unassigned	31,741,499	-	-	-
Total fund balances	34,918,856	27,141,049	6,981	892,058
Total liabilities, deferred inflows of resources and fund balances	$ 38,726,883	$ 27,216,296	$ 1,247,241	$ 1,931,527

See accompanying Notes to Basic Financial Statements.

Nonmajor Governmental Funds	Total Governmental Funds
$ 9,348,003	$ 42,679,056
30,377	411,617
6,451,977	32,569,770
9,172	43,664
-	64,755
15,148	123,411
2,237,815	7,170,845
-	1,082,227
722,613	722,613
-	3,069,094
$ 18,815,105	$ 87,937,052
$ 122,398	$ 2,723,164
92,180	1,940,047
-	711,843
41,230	944,017
1,000,000	1,000,000
1,255,808	7,319,071
392,014	429,031
-	62,723
392,014	491,754
15,148	3,192,505
5,344,166	32,485,215
3,516,051	3,516,051
98,836	98,836
5,038,723	5,038,723
2,380,427	3,279,466
815,162	815,162
(41,230)	31,700,269
17,167,283	80,126,227
$ 18,815,105	$ 87,937,052

City of Dinuba
Reconciliation of the Governmental Funds Balance Sheet to the Government-Wide Statement of Net Position
June 30, 2025

Total Fund Balances - Total Governmental Funds			$ 80,126,227

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities were not current financial resources. Therefore, they were not reported in the Governmental Funds Balance Sheet. Except for the internal service funds reported below, the capital assets were adjusted as follows:

	Government-Wide Statement of Net Position	Internal Service Funds	Total
Nondepreciable	$ 129,050,312	$ -	129,050,312
Depreciable, net	98,740,906	(34,106)	98,706,800
Total capital assets	$ 227,791,218	$ (34,106)	227,757,112

Internal service funds were used by management to charge the costs of certain activities, such as insurance, to individual funds. The assets and liabilities of the Internal service funds were included in governmental activities in the Government-Wide Statement of Net Position. 2,975,461

Unavailable revenues recorded in the fund financial statements resulting from activities in which revenues were earned but were not available are reclassified as revenues in the Government-Wide Financial Statements. 429,031

In the Government-Wide Financial Statements, deferred employer contributions for pension and OPEB, certain differences between actuarial estimates and actual results, and other adjustments resulting from changes in assumptions and benefits are deferred in the current year.

	Government-Wide Statement of Net Position	Internal Service Funds	
Deferred outflows of resources related to pension	7,363,539	(208,696)	7,154,843
Deferred outflows of resources related to OPEB	2,309,576	(80,976)	2,228,600
Deferred inflows of resources related to pension	(333,572)	16,538	(317,034)
Deferred inflows of resources related to OPEB	(7,223,839)	253,273	(6,970,566)

Long-term liabilities were not due and payable in the current period. Therefore, they were not reported in the Governmental Funds Balance Sheet.

	Government-Wide Statement of Net Position	Internal Service Funds	Total
Compensated absences - due within one year	$ (276,853)	$ 16,205	$ (260,648)
Interest payable	(167,956)	-	(167,956)
Long-term debt - due within one year	(1,649,359)	-	(1,649,359)
Unamortized deferred loss on refunding	291,525	-	291,525
Compensated absences - due in more than one year	(2,316,648)	79,673	(2,236,975)
Long-term debt - due in more than one year	(17,447,408)	-	(17,447,408)
Net pension liability	(21,427,359)	689,172	(20,738,187)
Net OPEB liability - due within one year	(699,495)	24,525	(674,970)
Net OPEB liability - due in more than one year	(17,361,483)	608,709	(16,752,774)
Total long-term liabilities	$ (61,055,036)	$ 1,418,284	(59,636,752)

Net Position of Governmental Activities			$ 253,746,922

See accompanying Notes to Basic Financial Statements.

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City of Dinuba
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the year ended June 30, 2025

		Special Revenue Funds		Capital Project Fund
	General Fund	HUD Grants	General Construction	Transportation Construction
REVENUES:				
Taxes	$ 12,155,346	$ -	$ -	$ -
Assessments	1,199,293	-	-	-
Intergovernmental	2,957,583	1,200,866	3,921,329	3,727,233
Charges for services	2,496,494	-	-	-
Use of money and property	1,386,439	296,592	203	1,026
Fines and forfeitures	52,862	-	-	-
Miscellaneous	341,510	-	-	(38,603)
Non-departmental - sales tax settlement	22,389,726	-	-	-
Total revenues	42,979,253	1,497,458	3,921,532	3,689,656
EXPENDITURES:				
Current:				
General government	3,443,793	-	-	-
Public safety	9,151,836	-	-	-
Community development	1,963,518	246,745	-	-
Parks and recreation	3,066,541	204,601	-	-
Public works	-	-	-	-
Capital outlay	238,947	10,420	7,576,111	4,522,363
Debt service:				
Principal retirement	31,269	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	17,895,904	461,766	7,576,111	4,522,363
REVENUES OVER (UNDER) EXPENDITURES	25,083,349	1,035,692	(3,654,579)	(832,707)
OTHER FINANCING SOURCES (USES):				
Transfers in	153,271	11,618	3,191,288	1,349,946
Transfers out	(2,283,210)	(4,372)	-	(180,000)
Proceeds from long-term debt	16,200	-	-	-
Total other financing sources (uses)	(2,113,739)	7,246	3,191,288	1,169,946
Net change in fund balances	22,969,610	1,042,938	(463,291)	337,239
FUND BALANCES:				
Beginning of year	10,917,582	26,098,111	-	554,819
Restatement - change in major funds	-	-	470,272	-
Restatement	1,031,664	-	-	-
Beginning of year, as restated	11,949,246	26,098,111	470,272	554,819
End of year	$ 34,918,856	$ 27,141,049	$ 6,981	$ 892,058

See accompanying Notes to Basic Financial Statements.

Nonmajor Governmental Funds	Total Governmental Funds
$ 4,725,822	$ 16,881,168
-	1,199,293
3,424,461	15,231,472
397,260	2,893,754
443,251	2,127,511
36,466	89,328
44,926	347,833
-	22,389,726
9,072,186	61,160,085
641,562	4,085,355
3,281,712	12,433,548
-	2,210,263
-	3,271,142
1,509,024	1,509,024
693,762	13,041,603
1,513,020	1,544,289
749,277	749,277
8,388,357	38,844,501
683,829	22,315,584
2,068,734	6,774,857
(2,764,080)	(5,231,662)
125,554	141,754
(569,792)	1,684,949
114,037	24,000,533
18,447,852	56,018,364
(470,272)	-
(924,334)	107,330
17,053,246	56,125,694
$ 17,167,283	$ 80,126,227

City of Dinuba
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Government-Wide Statement of Activities
For the year ended June 30, 2025

Net Change in Fund Balances - Total Governmental Funds	$	24,000,533
Amounts reported for governmental activities in the Government-Wide Statement of Activities were different because:		
Governmental funds reported capital outlay as expenditures. However, in the Government-Wide Statement of Activities, the cost of those assets was allocated over their estimated lives as depreciation expense. This was the amount of capital assets recorded in the current period, net of the amount related to internal service funds.		13,241,134
Depreciation expense on capital assets was reported in the Government-Wide Statement of Activities, but did not require the use of current financial resources. Therefore, depreciation expense was not reported as expenditures in the governmental funds, net of the amount related to internal service funds.		(4,011,638)
Accrued compensated leave payments were reported as expenditures in the governmental funds, however expense is recognized in the Government-Wide Statement of Activities based on earned leave accruals.		111,554
Debt proceeds provide current financial resources to governmental funds, but issuing debt increased long-term liabilities in the Government-Wide Statement of Net Position. Repayment of debt was an expenditure in governmental funds, but the repayment reduced long-term liabilities in the Government-Wide Statement of Net Position.		
Long-term debt repayments		1,576,212
Issuance of long-term debt		(141,754)
Amortization of deferred charges		(49,931)
Amortization of bonds premium (discount), net		(3,692)
Net change in accrued interest payable		(40,594)
Current year employer OPEB contributions are recorded as expenditures in the governmental funds, however, these amounts are reported as a deferred outflow of resources in the Government-Wide Statement of Net Position. OPEB expense is reported in the Government-Wide Statement of Activities does not require the use of current financial resources, and therefore is not reported as expenditures in governmental funds. This amount represents the net effect of expense and contribution		1,075,743
Current year employer pension contributions are recorded as expenditures in the governmental funds, however, these amounts are reported as a deferred outflow of resources in the Government-Wide Statement of Net Position. Pension expense is reported in the Government-Wide Statement of Activities does not require the use of current financial resources, and therefore is not reported as expenditures in governmental funds. This amount represents the net effect of expense and contribution		(1,203,885)
Unavailable revenues recorded in the fund financial statements resulting from activities in which revenues were earned but were not available are reclassified as revenues in the Government-Wide Financial Statements.		(80,018)
Internal service funds were used by management to charge the costs of certain activities, such as insurance and fleet management, to individual funds. The net revenue of the internal service funds was reported with governmental activities.		877,370
Change in Net Position of Governmental Activities	$	35,351,034

See accompanying Notes to Basic Financial Statements.

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City of Dinuba
Statement of Net Position
Proprietary Funds
June 30, 2025

	Business-Type Activities - Enterprise Funds			
	Water	Sewer	Golf Course	Disposal
ASSETS				
Current Assets:				
Cash and investments	$ 3,208,188	$ 11,097	$ 272,986	$ 2,054,718
Receivables:				
Accounts	887,951	972,408	57,537	390,446
Accrued interest	2,901	68	-	1,896
Prepaid costs	19,098	2,134	16,271	60,175
Due from other governments	-	-	-	-
Inventories	-	-	190,373	-
Restricted:				
Cash and investments with fiscal agents	507,127	570,629	-	-
Total current assets	4,625,265	1,556,336	537,167	2,507,235
Noncurrent:				
Notes and loans	370	-	-	-
Capital assets:				
Nondepreciable capital assets	452,692	4,695,619	3,101,766	-
Depreciable capital assets, net	17,473,804	20,986,587	13,140,337	144,498
Net capital assets	17,926,496	25,682,206	16,242,103	144,498
Total noncurrent assets	17,926,866	25,682,206	16,242,103	144,498
Total assets	22,552,131	27,238,542	16,779,270	2,651,733
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charge on refunding	-	397,257	-	-
Deferred pension related items	359,922	185,249	-	154,459
Deferred OPEB related items	156,226	60,255	-	30,536
Total deferred outflows of resources	516,148	642,761	-	184,995
LIABILITIES				
Current liabilities:				
Accounts payable	184,937	119,740	58,381	187,593
Accrued liabilities	28,577	19,787	316,117	7,101
Accrued interest	29,521	77,432	-	-
Unearned revenue	-	-	332,812	-
Deposits payable	403,897	-	-	-
Due to other funds	-	-	-	-
Accrued Compensated absences	20,743	15,582	-	2,128
Accrued Claims and judgements	-	-	-	-
Long-term debt - current portion	433,546	596,789	202,886	2,481
Net OPEB liability - due within one year	47,316	18,249	-	9,248
Total current liabilities	1,148,537	847,579	910,196	208,551
Noncurrent liabilities:				
Advances from other funds	-	-	2,069,094	-
Compensated absences	193,156	60,885	-	15,456
Net pension liability	1,188,568	611,746	-	510,067
Net OPEB liability - due in more than one year	1,174,374	452,943	-	229,547
Long-term debt	1,490,376	5,712,609	490,918	-
Total noncurrent liabilities	4,046,474	6,838,183	2,560,012	755,070
Total liabilities	5,195,011	7,685,762	3,470,208	963,621
DEFERRED INFLOWS OF RESOURCES				
Deferred pension related items	28,520	14,679	-	12,239
Deferred OPEB related items	488,639	188,463	-	95,511
Total deferred inflows of resources	517,159	203,142	-	107,750
NET POSITION				
Net investment in capital assets	16,002,574	19,770,065	15,548,299	142,017
Unrestricted	1,353,535	222,334	(2,239,237)	1,623,340
Total net position	$ 17,356,109	$ 19,992,399	$ 13,309,062	$ 1,765,357

See accompanying Notes to Basic Financial Statements.

Business-Type Activities - Enterprise Funds			Governmental Activities - Internal Service Funds
Ambulance	Nonmajor Enterprise Funds	Totals	
$ 13,378,347	$ 259,733	$ 19,185,069	$ 3,860,323
1,157,910	-	3,466,252	576,598
13,023	236	18,124	3,195
37,105	-	134,783	18,141
-	65,368	65,368	-
-	-	190,373	-
-	-	1,077,756	53,833
14,586,385	325,337	24,137,725	4,512,090
-	350,000	350,370	-
139,074	-	8,389,151	-
2,622,518	2,336,837	56,704,581	34,106
2,761,592	2,336,837	65,093,732	34,106
2,761,592	2,686,837	65,444,102	34,106
17,347,977	3,012,174	89,581,827	4,546,196
-	-	397,257	-
1,051,002	1,359	1,751,991	208,696
161,679	8,180	416,876	80,976
1,212,681	9,539	2,566,124	289,672
191,663	12,408	754,722	106,222
172,504	450	544,536	16,090
-	-	106,953	-
-	-	332,812	-
-	-	403,897	-
-	138,210	138,210	-
64,097	243	102,793	16,205
-	-	-	50,000
1,499	-	1,237,201	-
48,967	2,477	126,257	24,525
478,730	153,788	3,747,381	213,042
-	-	2,069,094	-
338,256	1,102	608,855	79,673
3,470,719	4,486	5,785,586	689,172
1,215,364	61,486	3,133,714	608,709
-	-	7,693,903	-
5,024,339	67,074	19,291,152	1,377,554
5,503,069	220,862	23,038,533	1,590,596
83,281	108	138,827	16,538
505,695	25,583	1,303,891	253,273
588,976	25,691	1,442,718	269,811
2,760,093	2,336,837	56,559,885	34,106
9,708,520	438,323	11,106,815	2,941,355
$ 12,468,613	$ 2,775,160	$ 67,666,700	$ 2,975,461

City of Dinuba
Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
For the year ended June 30, 2025

	Business-Type Activities - Enterprise Funds			
	Water	Sewer	Golf Course	Disposal
OPERATING REVENUES:				
Sales and service charges	$ 4,048,882	$ 4,940,510	$ 3,884,636	$ 3,544,188
Miscellaneous	2,068	-	-	774
Total operating revenues	4,050,950	4,940,510	3,884,636	3,544,962
OPERATING EXPENSES:				
Salaries and benefits	1,224,767	783,438	2,353,678	256,050
Contractual services	596,420	310,765	351,903	2,957,045
Materials and supplies	512,733	214,510	488,904	35,342
Insurance	-	-	-	-
Employee health insurance	-	-	-	-
Repairs and maintenance	88,811	168,581	105,866	8,228
Utilities	822,789	1,220,135	235,717	36,143
Allocated costs	434,978	466,478	-	130,424
Depreciation expense	606,780	601,404	1,126,894	39,144
Total operating expenses	4,287,278	3,765,311	4,662,962	3,462,376
Operating income (loss)	(236,328)	1,175,199	(778,326)	82,586
NONOPERATING REVENUES (EXPENSES):				
Intergovernmental	950,000	-	-	-
Interest revenue	145,537	47,855	-	80,523
Interest expense	(53,935)	(345,085)	(15,340)	(386)
Loss on disposal of capital assets	-	-	(42,972)	(7,745)
Total nonoperating revenues (expenses)	1,041,602	(297,230)	(58,312)	72,392
Income before contributions and transfers	805,274	877,969	(836,638)	154,978
CONTRIBUTIONS AND TRANSFERS:				
Transfers in	298,542	102,832	-	-
Transfers out	(383,837)	(543,439)	-	(95,290)
Capital contributions	1,208,928	1,122,207	-	-
Total contributions and transfers	1,123,633	681,600	-	(95,290)
Change in net position	1,928,907	1,559,569	(836,638)	59,688
NET POSITION:				
Beginning of year	15,528,638	18,503,829	14,053,030	1,935,375
Restatement	(101,436)	(70,999)	92,670	(229,706)
Beginning of year, as restated	15,427,202	18,432,830	14,145,700	1,705,669
End of year	$ 17,356,109	$ 19,992,399	$ 13,309,062	$ 1,765,357

See accompanying Notes to Basic Financial Statements.

Business-Type Activities - Enterprise Funds			
Ambulance	Nonmajor Enterprise Funds	Totals	Governmental Activities - Internal Service Funds
$ 3,945,507	$ 137,865	$ 20,501,588	$ 7,027,785
206,757	-	209,599	-
4,152,264	137,865	20,711,187	7,027,785
3,366,413	10,158	7,994,504	539,515
(214,565)	38,227	4,039,795	197,560
706,349	-	1,957,838	124,062
-	-	-	2,455,717
-	-	-	2,768,279
75,102	1,359	447,947	227,251
-	76,254	2,391,038	9,259
619,894	72,134	1,723,908	43,671
306,262	175,644	2,856,128	13,166
4,859,455	373,776	21,411,158	6,378,480
(707,191)	(235,911)	(699,971)	649,305
2,234,239	139,821	3,324,060	-
520,704	9,760	804,379	121,097
-	-	(414,746)	(67)
(882,095)	-	(932,812)	-
1,872,848	149,581	2,780,881	121,030
1,165,657	(86,330)	2,080,910	770,335
-	-	401,374	98,550
(1,001,728)	-	(2,024,294)	(18,825)
-	-	2,331,135	27,310
(1,001,728)	-	708,215	107,035
163,929	(86,330)	2,789,125	877,370
12,584,411	2,861,490	65,466,773	2,195,662
(279,727)	-	(589,198)	(97,571)
12,304,684	2,861,490	64,877,575	2,098,091
$ 12,468,613	$ 2,775,160	$ 67,666,700	$ 2,975,461

City of Dinuba
Combining Statement of Cash Flows
Proprietary Funds
For the year ended June 30, 2025

	Business-Type Activities - Enterprise Funds			
	Water	Sewer	Golf Course	Disposal
CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers and users	$ 3,973,106	$ 4,886,180	$ 3,898,027	$ 3,524,486
Cash received from interfund services provided	-	-	-	-
Cash paid to suppliers for goods and services	(2,459,000)	(2,613,811)	(1,306,051)	(3,166,742)
Cash paid to employees for services	(1,163,101)	(803,214)	(2,353,678)	(272,532)
Cash Received from (payments to) others	2,068	-	-	774
Net cash provided (used) by operating activities	353,073	1,469,155	238,298	85,986
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Cash transfers in	298,542	102,832	-	-
Cash transfers out	(383,837)	(543,439)	-	(95,290)
Short-term loans to/from other funds		(372,026)		
Intergovernmental revenue	950,000	-	-	-
Net cash provided (used) by noncapital financing activities	864,705	(812,633)	-	(95,290)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Capital contributions	1,208,928	1,122,207		
Acquisition and construction of capital assets	(1,846,006)	(1,224,609)	(499,926)	-
Principal paid on capital debt	(416,369)	(597,728)	294,070	(2,939)
Interest paid on capital debt	(58,867)	(237,514)	(15,340)	(386)
Net cash provided (used) by capital and related financing activities	(1,112,314)	(937,644)	(221,196)	(3,325)
CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earning	145,365	47,787	-	80,477
Net cash provided (used) by investing activities	145,365	47,787	-	80,477
Net increase (decrease) in cash and cash equivalents	250,829	(233,335)	17,102	67,848
CASH AND INVESTMENTS - Beginning of year	3,464,486	815,061	255,884	1,986,870
CASH AND INVESTMENTS - End of year	$ 3,715,315	$ 581,726	$ 272,986	$ 2,054,718
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES:				
Operating income (loss)	$ (236,328)	$ 1,175,199	$ (778,326)	$ 82,586
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:				
Depreciation	606,780	601,404	1,126,894	39,144
Changes in pension related items	89,890	46,265	-	38,576
Changes in OPEB liability	(85,803)	(33,093)	-	(16,771)
Changes in lease receivable related items	-	-	-	-
(Increase) decrease in accounts receivable	(76,457)	(52,134)	(34,165)	(19,702)
(Increase) decrease in prepaid expense	388	(19)	(12,703)	1,358
(Increase) decrease in inventories	-	-	(40,156)	-
Increase (decrease) in accounts payable & accrued liabilities	(3,657)	(233,323)	(70,802)	(918)
Increase (decrease) in deposits payable	681	-	-	-
Increase (decrease) in unearned revenues	-	(2,196)	47,556	-
Increase (decrease) in compensated absences	57,579	(32,948)	-	(38,287)
Net cash provided by (used in) operating activities	$ 353,073	$ 1,469,155	$ 238,298	$ 85,986

See accompanying Notes to Basic Financial Statements.

Business-Type Activities - Enterprise Funds			Governmental
Ambulance	Nonmajor Enterprise Funds	Totals	Activities - Internal Service Funds
$ 3,743,183	$ 138,857	$ 20,163,839	$ -
-	-	-	6,544,109
(960,113)	(185,355)	(10,691,072)	(5,789,592)
(3,219,953)		(7,812,478)	(531,427)
206,757	(16,293)	193,306	-
(230,126)	(62,791)	1,853,595	223,090
-	-	401,374	125,860
(1,883,823)	-	(2,906,389)	(18,825)
	(205,588)	(577,614)	-
2,234,239	285,159	3,469,398	-
350,416	79,571	386,769	107,035
	-	2,331,135	-
(232,417)	-	(3,802,958)	(82,236)
7,757	-	(715,209)	5,386
-	-	(312,107)	(67)
(224,660)	-	(2,499,139)	(76,917)
518,915	9,746	802,290	121,111
518,915	9,746	802,290	121,111
414,545	26,526	543,515	374,319
12,963,802	233,207	19,719,310	3,539,837
$ 13,378,347	$ 259,733	$ 20,262,825	$ 3,914,156
$ (707,191)	$ (235,911)	$ (699,971)	$ 649,305
306,262	175,644	2,856,128	13,166
262,486	339	437,556	52,121
(88,798)	(4,492)	(228,957)	(44,473)
-	217	217	(9,470)
(202,324)	775	(384,007)	(483,676)
(37,045)	81	(47,940)	(14,550)
-	-	(40,156)	-
263,712	-	(44,988)	60,227
-	2,538	3,219	-
-	-	45,360	-
(27,228)	(1,982)	(42,866)	440
$ (230,126)	$ (62,791)	$ 1,853,595	$ 223,090

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City of Dinuba
Statement of Fiduciary Net Position
Fiduciary Funds
For the year ended June 30, 2025

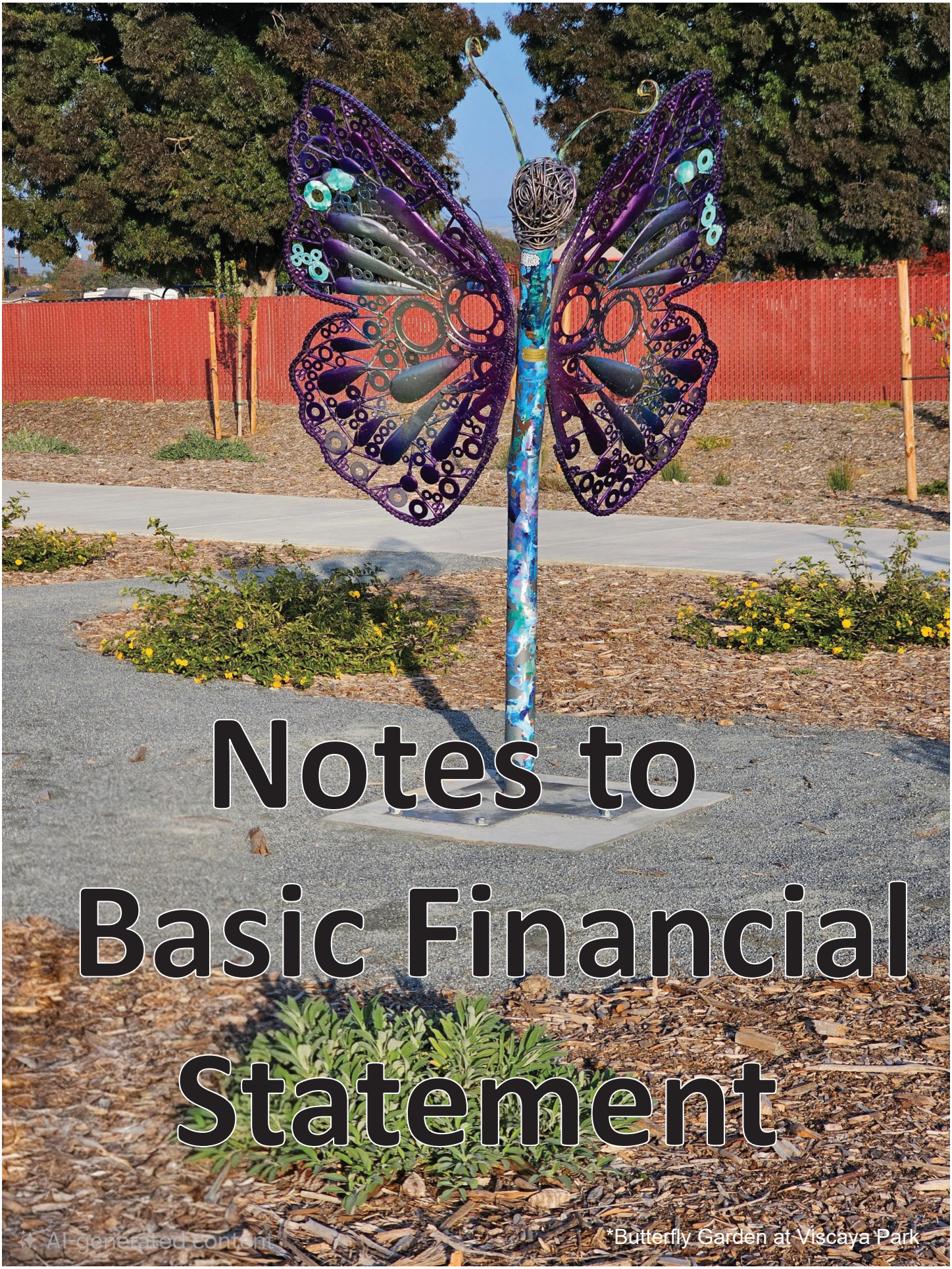
	Redevelopment Successor Agency Private-Purpose Trust Fund
ASSETS	
Cash and investments	$ 2,365,995
Receivables:	
Accrued interest	1,856
Prepaid costs	187
Land held for resale	1,888,463
Restricted assets:	
Cash and investments with fiscal agents	115,491
Capital assets:	
Nondepreciable	2,730,607
Depreciable	167,848
Accumulated depreciation	(143,260)
Total assets	7,127,187
DEFERRED OUTFLOWS OF RESOURCES	
Deferred charge on refunding	1,254,456
Total deferred outflows of resources	1,254,456
LIABILITIES	
Accrued liabilities	6,223
Accrued interest	484,144
Due to other governments	187
Long-term liabilities:	
Long-term debt - due within one year	1,745,000
Long-term debt - due in more than one year	34,852,445
Total liabilities	37,087,999
DEFERRED INFLOWS OF RESOURCES	
Deferred gain on refunding	751,349
Total deferred inflows of resources	751,349
NET POSITION	
Restricted for:	
Held in trust for private purposes	(29,457,705)
Total Net Position	$ (29,457,705)

See accompanying Notes to Basic Financial Statements.

City of Dinuba
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the year ended June 30, 2025

	Redevelopment Successor Agency Private-Purpose Trust Fund
ADDITIONS:	
Taxes	$ 3,426,484
Interest and change in fair value of investments	58,100
Total additions	3,484,584
DEDUCTIONS:	
Administrative expenses	200,000
Contractual services	18,960
Interest expense	1,703,415
Depreciation expense	4,431
Cost of issuance of debt	(4,368)
Total deductions	1,922,438
Change in net position	1,562,146
NET POSITION:	
Beginning of year	(31,019,851)
End of year	$ (29,457,705)

See accompanying Notes to Basic Financial Statements.


Notes to
Basic Financial
Statement
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*Butterfly Garden at Viscaya Park

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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 (USGMP) 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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

B. Government-Wide and Fund Financial Statements, Continued

requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

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 and custodial 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.

General Construction Fund – This funds accounts for other major construction projects.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation, Continued

Transportation Construction Fund - This fund accounts for other major street construction projects.

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 Special Revenue Funds are used to account for the City's other source of special revenue.

The Capital Project Funds are used to account for the City's major capital improvement.

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 governmentwide 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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation, Continued

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.

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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, Net Position or Equity, Continued

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.

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, streetlights, 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 $10,000 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.

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
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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, Net Position or Equity, Continued

Compensated Absences

The City recognizes a liability for compensated absences for leave time that (1) has been earned for services previously rendered by employees, (2) accumulates and is allowed to be carried over to subsequent years, and (3) is more likely than not to be used as time off or settled (for example paid in cash to the employee) during or upon separation from employment. Based on the criteria listed, three types of leave qualify for liability recognition for compensated absences – vacation, sick leave, and compensated time-off. The liability for compensated absences is reported as incurred in the government-wide and proprietary fund financial statements. The liability for compensated absences includes salary-related benefits, where applicable. The flow assumption used by the City in estimating compensated absence amounts is that the oldest accrued leave is used first by employees (first in first out).

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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, Net Position or Equity, Continued

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, 2023
Measurement Date	June 30, 2024
Measurement Period	June 30, 2023 to June 30, 2024

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 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 five 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. The fourth item is deferred inflows related to lease revenues that are recognized over the lease period. The fifth item is deferred inflows related to deferred gain on bond refunding.

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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, Net Position or Equity, Continued

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.

- ***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, granters, 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 resolutions 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. The body or official authorized to assign amounts to a specific purpose and the policy established by the governing body pursuant to which that authorization is given. 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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

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.

2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Deficit Fund Balances and Net Position

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 $572,642. The deficit should be alleviated as additional revenues are received by City departments.

3. CASH AND INVESTMENTS

Cash and investments as of June 30, 2025, are classified in the accompanying financial statements as follows:

Statement of net position:	
Cash and investments	$ 65,724,448
Restricted cash and investments with fiscal agents	1,854,202
Fiduciary funds:	
Cash and investments	2,365,995
Restricted cash and investments with fiscal agents	115,491
	$ 70,060,136

Cash and investments as of June 30, 2025, consist of the following:

Cash on hand	$ 8,570
Deposits with financial institutions	13,166,162
Investments	56,885,404
	$ 70,060,136

3. CASH AND INVESTMENTS, Continued

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.

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Local Agency Investment Fund (State Pool)	N/A	None	$75 million
U.S. Treasury Obligations	5 years	None	None
U.S. Government Agency Issues	5 years	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.

3. CASH AND INVESTMENTS, Continued

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	$50,000
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.

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.

3. CASH AND INVESTMENTS, Continued

C. Disclosures Relating to Interest Rate Risk, Continued

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 or Less
State Investment Pool	$ 7,172,770	$ 7,172,770
Money Market Funds	47,858,432	47,858,432
Held by Bond Trustees:		
Money Market Funds	1,854,202	1,854,202
Total	$ 56,885,404	$ 56,885,404

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.

Investment Type	Amount	Minimum Legal Rating	Rating as of Fiscal Year-end Not Rated
State Investment Pool	$ 7,172,770	N/A	$ 7,172,770
Money Market Funds	47,858,432	N/A	47,858,432
Held in Bond Trustees:			
Money Market Funds	1,854,202	N/A	1,854,202
Total	$ 56,885,404		$ 56,885,404

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.

3. CASH AND INVESTMENTS, Continued

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 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, 2025, 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, 2025, 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	$ 1,854,202

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, 2025 and are valued using quoted market prices (level 1 inputs).

4. NOTES AND LOANS RECEIVABLE

Notes receivable as of June 30, 2025, totaled $32,920,140 and were recorded as follows:

Special Revenue Funds	$ 32,569,770
Enterprise Funds	350,370
Total Notes and Loans Receivables	$ 32,920,140

Notes and loans receivable by type are:

Home Loan Rehabilitation Program loans to assist low income residents to afford safe and sanitary housing, including improvements to the housing; non-interest bearing to 10 percent interest; principal and interest generally due at maturity or change of home ownership; secured by deeds of trust; proceeds are paid directly to the builder and a receivable is recorded from the home purchaser.	$ 13,933,303
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 Communty Development - City of Dinuba and Self-Help Enterprises Permanent Local Housing Allocation (PLHA)	5,088,428
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.	10,898,409
Totals	$ 32,920,140

5. ACCOUNTS RECEIVABLE

The following is a list of accounts receivable at June 30, 2025:

	Receivable	Allowance	Net
Governmental Activities -			
Due from other governments	$ 7,170,845	$ -	$ 7,170,845
Accounts	988,215	-	988,215
	$ 8,159,060	$ -	$ 8,159,060
Business-type Activities -			
Due from other governments	$ 65,368	$ -	$ 65,368
Accounts	4,961,690	1,495,438	3,466,252
	$ 5,027,058	$ 1,495,438	$ 3,531,620

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, 2025:

Due to Fund	Amount	Due From Fund	Amount
General Fund	$ 1,082,227	General Construction Fund	$ 645,946
		Transportation Construction Fund	256,841
		Nonmajor Governmental Funds	41,230
		Nonmajor Enterprise Funds	138,210
	$ 1,082,227	Total	$ 1,082,227

B. Long-term Interfund Advances

At June 30, 2025, 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	$ -	General	$ 3,069,094
Major Proprietary Fund:		Major Proprietary Fund:	
Golf Course	2,069,094	Disposal	-
Non-Major Governmental Funds	1,000,000	Non-Major Governmental Funds	-
Total	$ 3,069,094	Total	$ 3,069,094

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.

6. INTERFUND TRANSACTIONS, Continued

C. Transfers Between Funds

With Council approval, resources may be transferred from one City fund to another. The purpose of the majority of transfers is to cover operating costs and fund capital projects, less often, an equity transfers may be made to open or close a fund.

Transfers In	Amount	Transfers Out	Amount
Major Governmental:		Major Governmental:	
General	$ 153,271	General	$ 2,283,210
HUD Grants	11,618	HUD Grants	4,372
Transportation Construction	1,349,946	Transportation Construction	180,000
General Construction	3,191,288	Major Enterprise:	
Major Enterprise:		Water	383,837
Water	298,542	Sewer	543,439
Sewer	102,832	Golf	
Golf		Disposal	95,290
Internal Service Funds	98,550	Ambulance	1,001,728
Non-Major Governmental Funds	2,068,734	Non-major Governmental Funds	2,764,080
		Internal Service Funds	18,825
	$ 7,274,781		$ 7,274,781

7. COMPENSATED ABSENCES

The following is a summary of changes in the City's compensated absences for the fiscal year ended June 30, 2025:

	Balance July 1, 2024, as restated	Reductions*	Balance June 30, 2025	Current Portion
Governmental activities	$ 2,759,944	$ (166,443)	$ 2,593,501	$ 276,853
Business-type activities	738,643	(26,995)	711,648	102,793
	$ 3,498,587	$ (193,438)	$ 3,305,149	$ 379,646

*Presented as net change

8. CAPITAL ASSETS

A. Governmental Activities

Capital asset governmental activity for the fiscal year ended June 30, 2025 was as follows:

	Balance at July 1, 2024	Additions	Deletions	Transfers*	Balance at June 30, 2025
Capital Assets not being depreciated:					
Land	$ 10,600,525	$ -	$ -	$ -	$ 10,600,525
Artwork	68,641	-	-	49,090	117,731
Right of way s/easements	113,218,295	1,525,059	-	632,404	115,375,758
Construction in progress	6,148,625	10,304,400	(3,863,331)	(9,633,396)	2,956,298
Total	130,036,086	11,829,459	(3,863,331)	(8,951,902)	129,050,312
Capital Assets being depreciated:					
Buildings	9,248,031	75,891	-	-	9,323,922
Improvements other than buildings	13,048,473	-	-	1,092,019	14,140,492
Equipment and machinery	11,042,708	253,116	(16,200)	-	11,279,624
Infrastructure	112,929,150	4,934,604	-	7,902,237	125,765,991
Total	146,268,362	5,263,611	(16,200)	8,994,256	160,510,029
Less accumulated depreciation for:					
Buildings	(5,690,296)	(308,184)	-	-	(5,998,480)
Improvements other than buildings	(4,283,354)	(420,424)	-	-	(4,703,778)
Equipment and machinery	(8,674,341)	(613,726)	16,200	-	(9,271,867)
Infrastructure	(39,108,838)	(2,686,160)	-	-	(41,794,998)
Total	(57,756,829)	(4,028,494)	16,200	-	(61,769,123)
Total, net of accumulated depreciation	88,511,533	1,235,117	-	8,994,256	98,740,906
Total Capital Assets, Net	$ 218,547,619	$ 13,064,576	$ (3,863,331)	$ 42,354	$ 227,791,218

*Includes fixed asset transfer between funds

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

General Government	$ 3,018,144
Public Safety	612,201
Community Development	127,101
Parks & Rec	257,882
Internal Service Funds	13,166
	$ 4,028,494

8. CAPITAL ASSETS, Continued

B. Business-type Activities

Capital asset business-type activity for the fiscal year ended June 30, 2025, was as follows:

	Balance at July 1, 2024	Additions	Deletions	Transfers*	Balance at June 30, 2025
Water Fund:					
Capital Assets not being depreciated:					
Land	$ 261,806	$ -	$ -	$ -	$ 261,806
Construction in progress	332,222	712,770	(227,067)	(627,039)	190,886
Total capital assets not being depreciated	594,028	712,770	(227,067)	(627,039)	452,692
Capital Assets being Depreciated:					
Infrastructure	22,466,976	930,238	-	1,038,064	24,435,278
Buildings and Improvements	4,852,279	-	-	-	4,852,279
Equipment and machinery	1,279,419	23,473	-	-	1,302,892
Total capital assets being depreciated	28,598,674	953,711	-	1,038,064	30,590,449
Less accumulated depreciation for:					
Infrastructure	(8,356,605)	(369,163)	-	-	(8,725,768)
Buildings and improvements	(3,288,943)	(142,042)	-	-	(3,430,985)
Equipment and machinery	(864,317)	(95,575)	-	-	(959,892)
Total accumulated depreciation	(12,509,865)	(606,780)	-	-	(13,116,645)
Total capital assets being depreciated, net	16,088,809	346,931	-	1,038,064	17,473,804
Water Fund Capital Assets, net	$ 16,682,837	$ 1,059,701	$ (227,067)	$ 411,025	$ 17,926,496
Sewer Fund:					
Capital Assets not being depreciated:					
Land	$ 4,388,142	-	-	-	$ 4,388,142
Construction in progress	307,477	-	-	-	307,477
Total capital assets not being depreciated	4,695,619	-	-	-	4,695,619
Capital Assets being depreciated:					
Infrastructure	21,947,638	560,886	-	564,154	23,072,678
Buildings and improvements	7,189,879	-	-	-	7,189,879
Equipment and machinery	1,054,190	110,358	(9,095)	-	1,155,453
Total capital assets being depreciated	30,191,707	671,244	(9,095)	564,154	31,418,010
Less accumulated depreciation for:					
Infrastructure	(6,282,294)	(382,663)	-	-	(6,664,957)
Buildings and improvements	(3,056,435)	(133,737)	-	-	(3,190,172)
Equipment and machinery	(500,385)	(85,004)	9,095	-	(576,294)
Total accumulated depreciation	(9,839,114)	(601,404)	9,095	-	(10,431,423)
Total capital assets being depreciated, net	20,352,593	69,840	-	564,154	20,986,587
Sewer Funds Capital Assets, net	$ 25,048,212	$ 69,840	$ -	$ 564,154	$ 25,682,206
Disposal Funds:					
Capital Assets being depreciated:					
Equipment and machinery	$ 795,841	$ -	$ (50,332)	$ -	$ 745,509
Less accumulated depreciation for:					
Equipment and machinery	(604,454)	(39,144)	42,587	-	(601,011)
Disposal Fund Capital Assets, net	$ 191,387	$ (39,144)	$ (7,745)	$ -	$ 144,498

*Includes fixed asset transfer between funds

8. CAPITAL ASSETS, Continued

B. Business-type Activities, Continued

	Balance at July 1, 2024	Additions	Deletions	Transfers*	Balance at June 30, 2025
Ambulance Fund:					
Capital Assets not being depreciated:					
Construction in progress	$ 1,962,715	$ 1,092,977	$ -	$ (2,916,618)	$ 139,074
Total capital assets not being depreciated	1,962,715	1,092,977	-	(2,916,618)	139,074
Capital Assets being depreciated:					
Buildings and improvements	-	-	-	325,776	325,776
Equipment and machinery	2,263,693	156,973	-	1,573,309	3,993,975
Total capital assets being depreciated	2,263,693	156,973	-	1,899,085	4,319,751
Less accumulated depreciation for:					
Buildings and improvements	-	(905)	-	-	(905)
Equipment and machinery	(1,390,971)	(305,357)	-	-	(1,696,328)
Total accumulated depreciation	(1,390,971)	(306,262)	-	-	(1,697,233)
Total capital assets being depreciated, net	872,722	(149,289)	-	1,899,085	2,622,518
Ambulance Fund Capital Assets, net	$ 2,835,437	$ 943,688	$ -	$ (1,017,533)	$ 2,761,592
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/amortized:					
Infrastructure	6,530,587	-	-	-	6,530,587
Buildings and improvements	21,203,721	13,500	-	-	21,217,221
Equipment and machinery	910,392	151,447	(351,251)	-	710,588
Furniture & Fixures	63,865	-	-	-	63,865
Right-of-use leased asset	-	438,197	-	-	438,197
Total capital assets being depreciated/amortized	28,708,565	603,144	(351,251)	-	28,960,458
Less accumulated depreciation for:					
Infrastructure	(3,500,270)	(215,170)	-	-	(3,715,440)
Building and improvements	(10,989,408)	(694,922)	-	-	(11,684,330)
Equipment and machinery	(506,483)	(145,260)	307,398	-	(344,345)
Furniture & Fixures	(4,464)	(7,638)	-	-	(12,102)
Total accumulated depreciation	(15,000,625)	(1,062,990)	307,398	-	(15,756,217)
Less accumulated amortization for:					
Right-of-use leased asset	-	(63,904)	-	-	(63,904)
Total accumulated amortization	-	(63,904)	-	-	(63,904)
Total capital assets being depreciated/amortized, net	13,707,940	(523,750)	(43,853)	-	13,140,337
Golf Course Capital Assets, net	$ 16,809,706	$ (523,750)	$ (43,853)	$ -	$ 16,242,103
Other Enterprise Funds:					
Capital Assets being depreciated:					
Building and improvements	$ 4,638,844	$ -	$ -	$ -	$ 4,638,844
Equipment and machinery	1,476,835	19,914	(56,604)	-	1,440,145
Total capital assets being depreciated	6,115,679	19,914	(56,604)	-	6,078,989
Less accumulated depreciation for:					
Buildings and improvements	(2,216,836)	(131,282)	-	-	(2,348,118)
Equipment and machinery	(1,406,276)	(44,362)	56,604	-	(1,394,034)
Total accumulated depreciation	(3,623,112)	(175,644)	56,604	-	(3,742,152)
Other Enterprise Funds Capital Assets, net	$ 2,492,567	$ (155,730)	$ -	$ -	$ 2,336,837
Total Business-type Capital Assets, net	$ 64,060,146	$ 1,354,605	$ (278,665)	$ (42,354)	$ 65,093,732

*Includes fixed asset transfer between funds

8. CAPITAL ASSETS, Continued

B. Business-type Activities, Continued

Depreciation and amortization expenses were charged to functions/programs of the City's business-type activities as follows:

Business-type Activities	
Water	$ 606,780
Sewer	601,404
Disposal	39,144
Ambulance	306,262
Golf	1,126,894
Other Enterprise Funds	175,644
Total	$ 2,856,128

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, 2025:

	Balance at July 1, 2024, as restated	Additions	Reductions	Balance at June 30, 2025	Due Within One Year
Governmental Activities					
Direct Borrowings:					
Financed purchase	$ 8,159,883	$ 141,754	$ (730,682)	$ 7,570,955	$ 774,359
Measure R fund advance	1,000,000	-	(100,000)	900,000	100,000
Public Offerings:					
Lease revenue bonds payable	11,430,000	-	(755,000)	10,675,000	775,000
Original issue discount	(172,941)	12,090	-	(160,851)	-
Original issue premium	120,061	-	(8,398)	111,663	-
Total Governmental Activities	$ 20,537,003	$ 153,844	$ (1,594,080)	$ 19,096,767	$ 1,649,359
Business-type Activities:					
Direct Borrowings:					
Financed purchase	$ 386,343	$ 135,904	$ (166,354)	$ 355,893	$ 135,294
Water notes payable	2,283,434	-	(391,408)	1,892,026	401,651
Lease liability	-	438,197	(61,621)	376,576	106,256
Public Offerings:					
Revenue bonds	4,940,000	-	(470,000)	4,470,000	475,000
Original issue premium	30,759	-	(2,150)	28,609	-
Private Placement:					
Revenue bonds	1,924,000	-	(116,000)	1,808,000	119,000
Total Business-type Activities	$ 9,564,536	$ 574,101	$ (1,207,533)	$ 8,931,104	$ 1,237,201

9. LONG-TERM LIABILITIES, Continued

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, 2025 was $5,985,000. 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.

2016 DFA Lease Revenue Refunding Bonds Payable - 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, 2025 was $4,690,000.

B. Governmental Activities – Finance Purchase Agreements (Direct Borrowings)

On July 1, 2015, the City entered into a Site and Facility Lease with PNC 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 PNC in consideration for PNC's paying the City the sum of not to exceed $1,300,000 in advance rental. PNC 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 finance purchase obligation at June 30, 2025 is $595,041.

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, 2025 is $6,446,911.

9. LONG-TERM LIABILITIES, Continued

B. Governmental Activities – Finance Purchase Agreements (Direct Borrowings), Continued

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, 2023. 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 finance purchase obligation as of June 30, 2025 related to the governmental funds was $18,015.

On May 1, 2024, the City entered into an agreement with Wells Fargo Vendor Financial Services, LLC for the purpose of leasing multiple copiers for the Police Department in the amount of $31,140. The monthly payments begin June 30, 2024 with a final maturity date of April 30, 2029. The agreement has no stated interest rate and the monthly payments are $529 respectively. The outstanding balance of the finance purchase obligation as of June 30, 2025 was $23,874.

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, 2023. 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 finance purchase obligation as of June 30, 2025 related to the governmental funds was $1,481.

On April 5, 2024. The City entered into an agreement with Wells Fargo Vendor Financial Services, LLC for the purpose of leasing a copy machine for the Fire Department in the amount of $6,360. The first monthly payment was made on April 30, 2024. The monthly payments are $106. The outstanding balance of the finance purchase obligations as of June 30, 2025 was $4,770.

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 finance purchase obligation was paid off as of June 30, 2025.

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 payment is $924.16. Subsequently, on August 14, 2020, the City entered into an additional agreement with Enterprise to lease 2 additional vehicles for the Police Department. The monthly payment is $1,241.92. On August 1, 2023, and April 1, 2024, the city entered into an additional agreement with Enterprise to lease 4 additional vehicles for the Police Department. The monthly payment is $1,004 to $1,131. The outstanding balance of the finance purchase obligations as of June 30, 2024, was $358,629.

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. On April 25, 2025, the City entered into an agreement with Image 200 to lease a copier for the Fire Department with the same amount of $16,200. The outstanding balance of the finance purchase obligation as of June 30, 2025 was $15,930.

9. LONG-TERM LIABILITIES, Continued

C. Long-Term Debt Amortization -Governmental Activities

On October 1, 2021, the City entered into a government obligation contract with KS State Bank for the purpose of providing construction services of purchasing trailer-mount hot box in the amount of $48,729.54. The contract payment each year is $10,956. The outstanding balance of the government obligation contract as of June 30, 2025 was $10,315.

On October 16, 2023, the City entered into a Measure R cooperative agreement with Tulare County Association of Governments to receive $1,000,000 advance Local Measure R fund allocation. The City needs to pay back $100,000 annually for 10 years starting in FY2025. The outstanding balance of the agreement as of June 30, 2025 was $900,000.

On July 15, 2024. The City entered into an with Axon to lease the Taser hardware and software for the Police Department in the amount of $125,554. The first monthly payment was made in July 2024. The monthly payments are $2,464. The outstanding balance of the finance purchase obligation as of June 30, 2025 was $95,988.

The annual requirements to amortize long-term debt outstanding at June 30, 2025 (other than compensated absences) are as follows:

	2012 DFA Lease Revenue Refunding Bonds		
Fiscal Year Ended June 30,	Principal	Interest	Total
2026	$ 510,000	$ 218,212	$ 728,212
2027	525,000	198,806	723,806
2028	545,000	178,744	723,744
2029	570,000	157,838	727,838
2030	590,000	136,088	726,088
2031-2035	2,320,000	359,925	2,679,925
2036-2039	925,000	75,700	1,000,700
	$ 5,985,000	$ 1,325,313	$ 7,310,313

	2016 DFA Lease Revenue Refunding Bonds		
Fiscal Year Ended June 30,	Principal	Interest	Total
2026	$ 265,000	$ 143,750	$ 408,750
2027	280,000	132,850	412,850
2028	290,000	121,450	411,450
2029	300,000	111,150	411,150
2030	310,000	102,000	412,000
2031-2035	1,690,000	362,850	2,052,850
2036-2038	1,555,000	94,725	1,649,725
	$ 4,690,000	$ 1,068,775	$ 5,758,775

9. LONG-TERM LIABILITIES, Continued

C. Long-Term Debt Amortization -Governmental Activities, Continued

	Site and Facility		
Fiscal Year Ended June 30,	Principal	Interest	Total
2026	$ 96,123	$ 29,594	$ 125,717
2027	101,167	24,551	125,718
2028	106,475	19,242	125,717
2029	112,062	13,655	125,717
2030	179,214	9,363	188,577
	$ 595,041	$ 96,405	$ 691,446

	Solar Energy		
Fiscal Year Ended June 30,	Principal	Interest	Total
2026	$ 471,541	$ 265,396	$ 736,937
2027	536,023	244,958	780,981
2028	605,475	221,764	827,239
2029	680,220	195,604	875,824
2030	760,599	166,253	926,852
2031-2034	3,393,053	298,919	3,691,972
	$ 6,446,911	$ 1,392,894	$ 7,839,805

	RMC City Hall Copier		
Fiscal Year Ended June 30,	Principal	Interest	Total
2026	$ 18,015	-	$ 18,015
	$ 18,015	$ -	$ 18,015

	DeLange Fire Department		
Fiscal Year Ended June 30,	Principal	Interest	Total
2026	$ 3,240	$ -	$ 3,240
2027	3,240	-	3,240
2028	3,240	-	3,240
2029	3,240	-	3,240
2030	2,970	-	2,970
	$ 15,930	$ -	$ 15,930

	Wells Fargo Police Department Copier		
Fiscal Year Ended June 30,	Principal	Interest	Total
2026	$ 6,228	$ -	$ 6,228
2027	6,228	-	6,228
2028	6,228	-	6,228
2029	5,190	-	5,190
	$ 23,874	$ -	$ 23,874

9. LONG-TERM LIABILITIES, Continued

C. Long-Term Debt Amortization -Governmental Activities, Continued

	RMC Public Works Copier		
Fiscal Year Ended June 30,	Principal	Interest	Total
2026	$ 1,481	$ -	$ 1,481
	$ 1,481	$ -	$ 1,481

	Enterprise Car		
Fiscal Year Ended June 30,	Principal	Interest	Total
2026	$ 135,394	$ 35,482	$ 170,876
2027	109,108	30,115	139,223
2028	103,763	24,927	128,690
2029	10,364	2,863	13,227
	$ 358,629	$ 93,387	$ 452,016

	IM 350F Fire Department Copier		
Fiscal Year Ended June 30,	Principal	Interest	Total
2026	$ 1,272	$ -	$ 1,272
2027	1,272	-	1,272
2028	1,272	-	1,272
2029	954	-	954
	$ 4,770	$ -	$ 4,770

	Hotbox		
Fiscal Year Ended June 30,	Principal	Interest	Total
2026	$ 10,315	$ 642	$ 10,957
	$ 10,315	$ 642	$ 10,957

9. LONG-TERM LIABILITIES, Continued

C. Long-Term Debt Amortization -Governmental Activities, Continued

	TCAG		
Fiscal Year Ended June 30,	Principal	Interest	Total
2026	$ 100,000	$ -	$ 100,000
2027	100,000	-	100,000
2028	100,000	-	100,000
2029	100,000	-	100,000
2030	100,000	-	100,000
2031-2034	400,000	-	400,000
	$ 900,000	$ -	$ 900,000

	Axon		
Fiscal Year Ended June 30,	Principal	Interest	Total
2026	$ 30,750	$ -	$ 30,750
2027	31,980	-	31,980
2028	33,258	-	33,258
	$ 95,988	$ -	$ 95,988

Fiscal Year Ended June 30,	Principal	Interest	Total
2026	$ 1,649,359	$ 693,076	$ 2,342,435
2027	1,694,018	631,280	2,325,298
2028	1,794,711	566,127	2,360,838
2029	1,782,030	481,110	2,263,140
2030	1,942,783	413,703	2,356,486
2031-2035	7,803,054	1,021,694	8,824,748
2036-2039	2,480,000	170,425	2,650,425
	19,145,955	$ 3,977,415	$ 23,123,370
Net Premium (Discount)	(49,188)		
Grand Total Governmental Activities	$ 19,096,767		

9. LONG-TERM LIABILITIES, Continued

D. Business-Type Activities

Finance Purchase Agreements (Direct Borrowing)

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 finance purchase obligation as of June 30, 2025 related to the business-type funds was $5,247.

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 finance purchase obligation as of June 30, 2025 related to the business-type funds was $6,081.

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 finance purchase obligation as of June 30, 2025 was $27,336.

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 finance purchase obligation was paid off as of June 30, 2025.

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 finance purchase obligation was paid off as of June 30, 2025.

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 finance purchase obligation as of June 30, 2025 was $44,627.

On March 7, 2024, the City entered into an agreement with PNC Equipment Finance, LLC (Lessor) for the purpose of financing the purchase of Workman MDX in the amount of $188,581. The monthly payments begin June 1, 2024 with a final maturity date of May 1, 2029. The agreement has no stated interest rate and the monthly payments are $3,143. The outstanding balance of the finance purchase obligation as of June 30, 2025 was $153,122.

9. LONG-TERM LIABILITIES, Continued

D. Business-Type Activities, Continued

On June 30, 2022, the City entered into an agreement with PNC Equipment Finance, LLC (Lessor) for the purpose of financing the purchase of Golf Cart EZ #12 in the amount of $9,556. The monthly payments begin July 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 finance purchase obligation as of June 30, 2025 was $1,366.

On November 22, 2024, the City entered into an agreement with PNC Equipment Finance, LLC (Lessor) for the purpose of financing the purchase of Golf Haulers in the amount of $80,782. The monthly payments begin December 1, 2024 with a final maturity date of December 1, 2028. The agreement has no stated interest rate and the monthly payments are $1,683. The outstanding balance of the finance purchase obligation as of June 30, 2025 was $69,001.

On December 22, 2024, the City entered into an agreement with PNC Equipment Finance, LLC (Lessor) for the purpose of financing the purchase of Golf Mowers in the amount of $55,123. The monthly payments begin January 1, 2025 with a final maturity date of January 1, 2030. The agreement has no stated interest rate and the monthly payments are $919. The outstanding balance of the finance purchase obligation as of June 30, 2025 was $49,122.

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, 2025 was $4,470,000. The City advance refunded the 1998A Refunding Certificates of Participation of the 2008 Lease Revenue Bonds to reduce its total debt service over the next 25 years by $416,788 and $869,754, respectively. These refunding's also provided an economic gain of $311,941 and $561,370, respectively.

9. LONG-TERM LIABILITIES, Continued

D. Business-Type Activities, Continued

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, 2025 was $1,808,000.

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 $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, 2025 is $1,892,026.

Lease Liability (Golf Cart)

On December 1, 2024, the City entered into a lease as Lessee for the use of Golf Cart and the lease end date was on November 30, 2028. An initial lease liability was recorded in the amount of $438,197 on December 1, 2024. As of June 30, 2025, the value of the lease liability is $376,576. The City is required to make monthly fixed payments of $9,675. The lease has an interest rate of 3%.

9. LONG-TERM LIABILITIES, Continued

E. Long-Term Debt Amortization - Business-type Activities

The annual requirements to amortize enterprise long-term debt outstanding at June 30, 2025 are as follows:

	Utility Vehicle		
Fiscal Year Ended June 30,	Principal	Interest	Total
2026	$ 26,328	$ 1,644	$ 27,972
2027	18,299	349	18,648
	$ 44,627	$ 1,993	$ 46,620

	RMC City Hall Copier		
Fiscal Year Ended June 30,	Principal	Interest	Total
2026	$ 5,247	$ -	$ 5,247
	$ 5,247	$ -	$ 5,247

	RMC Public Works Copier		
Fiscal Year Ended June 30,	Principal	Interest	Total
2026	$ 6,081	$ -	$ 6,081
	$ 6,081	$ -	$ 6,081

	Golf Haulers #14		
Fiscal Year Ended June 30,	Principal	Interest	Total
2026	$ 20,195	$ -	$ 20,195
2027	20,195	-	20,195
2028	20,195	-	20,195
2029	8,416	-	8,416
	$ 69,001	$ -	$ 69,001

	Golf Mower #16		
Fiscal Year Ended June 30,	Principal	Interest	Total
2026	$ 11,025	$ -	$ 11,025
2027	11,025	-	11,025
2028	11,025	-	11,025
2029	11,025	-	11,025
2030	5,022	-	5,022
	$ 49,122	$ -	$ 49,122

9. LONG-TERM LIABILITIES, Continued

E. Long-Term Debt Amortization - Business-type Activities, Continued

	2012 Lease Revenue Bonds		
Fiscal Year Ended June 30,	Principal	Interest	Total
2026	$ 475,000	$ 178,531	$ 653,531
2027	500,000	160,250	660,250
2028	520,000	141,125	661,125
2029	535,000	121,344	656,344
2030	205,000	107,469	312,469
2031-2035	1,135,000	409,500	1,544,500
2036-2039	1,100,000	113,250	1,213,250
	$ 4,470,000	$ 1,231,469	$ 5,701,469

	2005 Water Note Payable		
Fiscal Year Ended June 30,	Principal	Interest	Total
2026	$ 401,652	$ 46,598	$ 448,250
2027	412,161	36,088	448,249
2028	422,948	25,302	448,250
2029	434,016	14,234	448,250
2030	221,249	2,876	224,125
	$ 1,892,026	$ 125,098	$ 2,017,124

	Pipehunter Excavator		
Fiscal Year Ended June 30,	Principal	Interest	Total
2026	$ 27,336	$ 1,031	$ 28,367
	$ 27,336	$ 1,031	$ 28,367

	Lease Liability (Golf Cart)		
Fiscal Year Ended June 30,	Principal	Interest	Total
2026	$ 106,256	$ 9,844	$ 116,100
2027	109,488	6,612	116,100
2028	112,818	3,282	116,100
2029	48,014	361	48,375
	$ 376,576	$ 20,099	$ 396,675

9. LONG-TERM LIABILITIES, Continued

E. Long-Term Debt Amortization - Business-type Activities, Continued

	Golf Cart EZ #12		
Fiscal Year Ended June 30,	Principal	Interest	Total
2026	$ 1,366	$ -	$ 1,366
	$ 1,366	$ -	$ 1,366

	Golf Workman MDX		
Fiscal Year Ended June 30,	Principal	Interest	Total
2026	$ 37,716	$ -	$ 37,716
2027	37,716	-	37,716
2028	37,716	-	37,716
2029	39,974	-	39,974
	$ 153,122	$ -	$ 153,122

	2019 Wastewater Refunding Bond		
Fiscal Year Ended June 30,	Principal	Interest	Total
2026	$ 119,000	$ 46,510	$ 165,510
2027	122,000	43,305	165,305
2028	125,000	40,020	165,020
2029	127,000	36,668	163,668
2030	133,000	33,210	166,210
2031-2035	711,000	110,912	821,912
2036-2038	471,000	18,926	489,926
	$ 1,808,000	$ 329,551	$ 2,137,551

9. LONG-TERM LIABILITIES, Continued

E. Long-Term Debt Amortization - Business-type Activities, Continued

	Total Business-type Activities		
Fiscal Year Ended June 30,	Principal	Interest	Total
2026	$ 1,237,201	$ 284,158	$ 1,521,359
2027	1,230,884	246,604	1,477,488
2028	1,249,702	209,729	1,459,431
2029	1,203,445	172,607	1,376,052
2030	564,271	143,555	707,826
2031-2035	1,846,000	520,412	2,366,412
2036-2038	1,570,992	132,176	1,703,168
	8,902,495	$ 1,709,241	$ 10,611,736
Net Premium (Discount)	28,609		
Grand Total Business-type Activities	$ 8,931,104		

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, 2025, the value of the lease receivable is $19,312. 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, 2025 was $19,312, and the City recognized lease revenue of $19,312 during the fiscal year.

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, 2025, the value of the lease receivable is $18,847. 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, 2025 was $18,335, and the City recognized lease revenue of $18,335 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, 2025, the value of the lease receivable is $21,224. 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, 2025 was $20,000, and the City recognized lease revenue of $4,227 during the fiscal year.

10. LEASES, Continued

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 $26,467. As of June 30, 2025, the value of the lease receivable is $5,373. 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, 2025 was $5,076, 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:

	Total Governmental Activities		
Fiscal Year	Principal Payments	Interest Payments	Total Payments
2026	$ 47,753	$ 918	$ 48,671
2027	4,349	451	4,800
2028	4,481	319	4,800
2029	4,618	182	4,800
2030	3,554	45	3,599
Total	$ 64,755	$ 1,915	$ 66,670

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, 2025, the value of the lease receivable is $0. 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, 2025 was $0, and the City recognized lease revenue of $2,731 during the fiscal year.

11. PENSION PLAN

Plan Description

All qualified permanent and probationary employees are eligible to participate in the Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (Plan) administered by the California Public Employees' Retirement System (CalPERS). The Plan consists of individual rate plans (benefit tiers) within a safety risk pool (police and fire) and a miscellaneous risk pool (all other). Plan assets may be used to pay benefits for any employer rate plan of the safety and miscellaneous risk pools. Accordingly, rate plans within the safety or miscellaneous pools are not separate plans under GASB Statement No. 68. Individual employers may sponsor more than one rate plan in the miscellaneous or safety risk pools. The Agency sponsors 2 rate plans (1 miscellaneous and 1 safety). Benefit provisions under the Plan are established by State statute and Agency resolution. CalPERS issues publicly available reports that included a full description of the pension plan regarding benefit provisions, assumptions, and membership information that can be found on the CalPERS website.

Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

The rate plan provisions and benefits in effect at June 30, 2025, 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 years	Minimum 50 years
Monthly benefits, as a % of eligible compensation	1.426% to 2.418%	1.0% to 2.5%
Required employee contribution rates	7.00%	6.25%
Required employer normal contribution rates	12.52%	7.87%
Required employer UAL contributions	$1,052,306	$6,901

11. PENSION PLAN, Continued

	Safety Cost-Sharing Rate Plans		
	Tier 1*	PEPRA	PEPRA Fire
Hire Date	Prior to January 1, 2013	On or after January 1, 2013	On or after January 1, 2013
Benefit formula			
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 years	Minimum 50 years	Minimum 50 years
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	9.00%	12.00%	12.00%
Required employer contribution rates	21.30%	13.76%	13.76%
Required employer UAL contributions	$1,435,631	$10,379	$6,037

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, 2025, the employer contributions recognized as a reduction to the net pension liability for the Plan were $1,562,380 for Miscellaneous and $2,382,470 for Safety.

Pension Liabilities, Pension Expense and Deferred Outflows and Deferred Inflows of Resources Related to Pensions

As of June 30, 2025, 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	$ 12,196,617
Safety Plan	15,016,328
Total Plan Net Pension Liability	$ 27,212,945

11. PENSION PLAN, Continued

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, 2024, 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, 2023 rolled forward to June 30, 2024, 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, 2023 and 2024 measurement dates were as follows:

	Miscellaneous Plan
Proportion - June 30, 2023	0.24688%
Proportion - June 30, 2024	0.25217%
Change - Increase (Decrease)	0.00529%

The City's proportionate share of the net pension liability for the City's Safety Rate Plan as of June 30, 2023 and 2024 measurement dates were as follows:

	Safety Plan
Proportion - June 30, 2023	0.20664%
Proportion - June 30, 2024	0.20596%
Change - Increase (Decrease)	-0.00068%

For the year ended June 30, 2025, the City recognized a total pension expense of $2,259,935 for the Miscellaneous Plan and pension expense of $3,378,474 for the Safety Plan.

11. PENSION PLAN, Continued

At June 30, 2025, the City reported deferred outflows and deferred inflows of resources related to the plans as follows:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	$ 3,944,850	$ -
Change of Assumptions	683,449	-
Difference between Expected and Actual Experiences	2,279,975	80,991
Changes in employer's proportion	79,219	214,801
Differences between the employer's contribution and the employer's proportionate share of contributions	700,071	176,607
Net Difference between Projected and Actual Earnings on Pension Plan Investments	1,427,966	-
	$ 9,115,530	$ 472,399

The $1,562,380 for the Miscellaneous Plan and the $2,382,470 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, 2026. Other amounts reported as deferred outflows or deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Fiscal Year Ended June 30:	Total
2026	$ 1,680,582
2027	3,431,063
2028	75,596
2029	(488,960)
	$ 4,698,281

11. PENSION PLAN, Continued

Actuarial Methods and Assumptions Used to Determine Total Pension Liability For the measurement period ended June 30, 2024, the total pension liability was determined by rolling forward the June 30, 2023 total pension liability. The June 30, 2023 and the June 30, 2024 total pension liabilities were based on the following actuarial methods and assumptions:

Actuarial Costs Method	Entry Age Normal in accordance with the requirements of GASB Statement No. 68
Actuarial Assumptions	
Discount Rate	6.90%
Inflation	2.30%
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 2.30% until Purchasing Power Protection Allowance Floor on Purchasing Power applies

(1) The mortality table was developed based on CalPERS-specific data. The rates incorporate Generational Mortality to capture ongoing mortality improvement using 80% of Scale MP 2020 published by the Society of Actuaries. For more details, please refer to the 2021 experience study report that can be found on the CalPERS website.

Discount Rate

Discount Rate – The discount rate used to measure the total pension liability as of the measurement date of June 30, 2024 for the Plan was 6.90. 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. A detailed report testing these projections can be obtained from the CalPERS website.

In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. Projected returns for all asset classes are estimated and, combined with risk estimates, are used to project compound (geometric) returns over the long term. The discount rate used to discount liabilities was informed by the long-term projected portfolio return.

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.

11. PENSION PLAN, Continued

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.

Asset Class	Current Target Allocation	Real Return[(1)(2)]
Global equity - cap-weighted	30.0%	4.45%
Global equity non-cap-weighted	12.0%	3.84%
Private Equity	13.0%	7.28%
Treasury	5.0%	0.27%
Mortgage-backed Securities	5.0%	0.50%
Investment Grade Corporates	10.0%	1.56%
High Yield	5.0%	2.27%
Emerging Market Debt	5.0%	2.48%
Private Debt	5.0%	3.57%
Real Assets	15.0%	3.21%
Leverage	-5.0%	-0.59%

[1] An expected inflation of 2.3% used for this period

[2] Figures are based on the 2021-2022 Asset Liability Management study

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% 5.90%	Current Discount 6.90%	Discount Rate +1% 7.90%
Miscellaneous Plan	$ 18,505,354	$ 12,196,617	$ 7,003,598
Safety Plan	23,023,950	15,016,328	8,467,216
Total	$ 41,529,304	$ 27,212,945	$ 15,470,814

12. OTHER POST-EMPLOYMENT BENEFITS (OPEB)

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.

12. OTHER POST-EMPLOYMENT BENEFITS (OPEB), Continued

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, 2023 actuarial valuation, the following current and former employees were covered by the benefit terms under the Plan:

Active	56
Inactive employees or beneficiaries currently receiving benefits	33
	89

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 $825,752, which include the City's cash contributions of $684,756 and implied subsidy of $140,996.

Total OPEB Liability

The City's Total OPEB liability was measured as of June 30, 2024 and the total OPEB liability used to calculate the total OPEB liability was determined by an actuarial valuation dated June 30, 2023, based on the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions	
Discount Rate	3.93% at June 30, 2024 Bond Buyer Index 3.86% at June 30, 2023 Bond Buyer Index
Inflation	2.50%
Salary Increase	3.00% per year
Mortality	CalPERS 2021 Experience Study
Medical Trend	6.5% in 2025, grading down to 3.9% by 2075

Changes of Assumptions

Discount rate changed from 3.86% as of June 30, 2023 to 3.93% as of June 30, 2024, based on the published change in return for the applicable municipal bond index.

12. OTHER POST-EMPLOYMENT BENEFITS (OPEB), Continued

Discount Rate

The discount rate used to measure the total OPEB liability was 3.93 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, 2024 (measurement date 06/30/2023)	$ 20,690,755
Changes recognized over the measurement period:	
Service Cost	606,904
Interest	809,653
Change of assumptions	(216,079)
Difference between expected and actual experience	74,102
Benefit Payments	(644,386)
Net Changes	630,194
Balance at June 30, 2025 (measurement date 06/30/2024)	$ 21,320,949

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, 2024:

	1% Increase (2.93%)	Current Discount Rate (3.93%)	1% Increase (4.93%)
Total Net OPEB Liability	$ 24,742,497	$ 21,320,949	$ 18,561,548

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, 2024:

	1% Decrease	Current Healthcare Cost Trend Rates	1% Increase
Total Net OPEB Liability	$ 18,087,908	$ 21,320,949	$ 25,448,908

12. OTHER POST-EMPLOYMENT BENEFITS (OPEB), Continued

OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB

For the fiscal year ended June 30, 2025, the City recognized OPEB expense (income) of $(490,303) as of fiscal year ended June 30, 2025, 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	$ 825,752	$ -
Changes of assumptions	1,838,587	4,937,531
Differences between expected and actual experiences	62,113	3,590,199
	$ 2,726,452	$ 8,527,730

The $825,752 reported as deferred outflows of resources related to contributions subsequent to the June 30, 2024 measurement date will be recognized as a reduction of the Total OPEB Liability during the fiscal year ending June 30, 2026. 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
2026	$ (1,906,860)
2027	(1,906,860)
2028	(1,793,493)
2029	(1,128,409)
2023	3,253
Thereafter	105,339
	$ (6,627,030)

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.

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.

14. RISK MANAGEMENT/JOINT VENTURE, Continued

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 $40,000,000. The CSJVRMA participates in an excess pool which provides Workers' Compensation coverage for $500,000 and purchases excess reinsurance above $4,500,000 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 most recent financial position and results of operations for the CSJVRMA as of June 30, 2025 are presented below:

Total Assets	$ 179,635,612
Total Liabilities	144,400,470
Total Net Position	35,253,142
Total Liabilities and Net Position	179,653,612
Revenues for Fiscal Year	95,596,916
Expenses for Fiscal Year	94,324,180
Change in Position	$ 1,272,736

At the termination of the joint powers agreement and after all claims have been settled, any excess or deficit will be divided among the cities in accordance with its governing documents.

The City is self-insured for health insurance for its employees. Each department and division is charged an actuarially determined amount for health insurance expenses based on its employees. All claims are administered by an independent insurance processor; the City is responsible for reimbursing the company for all claims up to $50,000 per covered individual, with any expenses greater than that being covered by the insurance provider.

The claims liability of $50,000 for health insurance at June 30, 2025 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.

14. RISK MANAGEMENT/JOINT VENTURE, Continued

Changes in health claim liabilities at June 30, 2025 and 2024, were as follows:

	2025	2024
Liability - beginning of fiscal year	$ 50,000	$ 50,000
Current year claims and changes in estimates	2,768,279	3,516,434
Claim payments	(2,768,279)	(3,516,434)
Liability - end of fiscal year	$ 50,000	$ 50,000

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 30,2025 this amount is approximately $114,002. The budgeted amount for fiscal year June 30, 2025 is $109,954.

16. CONTINGENT LIABILITIES

Amounts received or receivable from granting agencies are subject to audit and adjustment by granter 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 granter 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.

17. TAX ABATEMENTS

The City entered into an operating covenant agreement with a retailer of consumer electronic goods in 2015. The City agreed to rebate quarterly 50% of sales tax revenues attributable to online taxable sales. This agreement qualifies as tax abatement under the provisions of GASB Statement 77. However, due to legal restrictions per the California Revenue and Taxation Code Section 7056, additional disclosures cannot be provided.

The City entered into a professional services agreement with a consultant to provide specialized legal and sales tax expertise and information services to the City. The consultant will also assist in any local sales tax audit or appeal with the California Department of Tax and Fee Administration (CDTFA). The City agreed to pay quarterly 20% of what the City retains from the aforementioned operating covenant agreement. This agreement qualifies as tax abatement under the provisions of GASB Statement 77. However, due to legal restrictions per the California Revenue and Taxation Code Section 7056, additional disclosures cannot be provided.

18. 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.

18. SUCCESSOR AGENCY TRUST FOR ASSETS OF THE FORMER REDEVELOPMENT AGENCY (SADRA), Continued

A. Capital Assets Held by SADRA

	Balance July 1, 2024	Additions	Balance June 30, 2025
Capital assets, not depreciated:			
Land	$ 2,730,607	$ -	$ 2,730,607
Total capital assets, not depreciated	2,730,607	-	2,730,607
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	(138,829)	(4,431)	(143,260)
Total accumulated depreciation	(138,829)	(4,431)	(143,260)
Total capital assets, depreciated, net	29,019	(4,431)	24,588
Total capital assets, net	$ 2,759,626	$ (4,431)	$ 2,755,195

B. Summary of SADRA's Long-Term Debt

	Balance July 1, 2024	Deletions	Balance June 30, 2025	Current Portion
Public Offerings:				
Tax allocation Bonds	$ 36,815,000	$ (1,285,000)	$ 35,530,000	$ 1,745,000
Original issue premium	1,220,275	(127,745)	1,092,530	N/A
Original issue discount	(26,829)	(1,744)	(25,085)	N/A
Total long-term liabilities, net	$ 38,008,446	$ (1,414,489)	$ 36,597,445	$ 1,745,000

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, 2025 were $1,130,000.

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.

18. SUCCESSOR AGENCY TRUST FOR ASSETS OF THE FORMER REDEVELOPMENT AGENCY (SADRA), Continued

B. Summary of SADRA's Long-Term Debt, Continued

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, 2025 were $9,425,000.

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, 2025 were $15,740,000.

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 2011 B Tax Allocation Refunding Bonds. As a result, the 2006, 2011A, and 2011 B 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.

18. SUCCESSOR AGENCY TRUST FOR ASSETS OF THE FORMER REDEVELOPMENT AGENCY (SADRA), Continued

B. Summary of SADRA's Long-Term Debt, Continued

2024 Tax Allocation Refunding Bonds – On June 1, 2024 the Successor Agency to the Dinuba Redevelopment Agency issued $9,235,000 Tax Allocation Refunding Bonds bearing interest of 5% payable annually on September 1 commencing September 1, 2025. 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, 2025 were $9,235,000.

The Bonds were issued to refinance the outstanding amount ($10,630,000) of the Agency's previously issued 2014 Tax Allocation Refunding Bonds. As a result, the 2014 Tax Allocation Refunding Bonds was considered to be defeased and the liability for the bonds have been removed from the long-term liabilities of the Private Purpose Trust Fund.

The refunding of the 2014 Tax Allocation Refunding Bonds provided an economic gain of $722,250.

The annual requirements to amortize long-term debt outstanding at June 30, 2025 are as follows:

Fiscal Year Ended June 30,	Principal	Interest	Total
2026	$ 1,745,000	$ 1,462,614	$ 3,207,614
2027	1,830,000	1,380,864	3,210,864
2028	1,890,000	1,294,814	3,184,814
2029	1,945,000	1,227,714	3,172,714
2030	2,035,000	1,145,333	3,180,333
2031-2035	11,860,000	4,238,705	16,098,705
2036-2040	14,225,000	1,707,536	15,932,536
Subtotal	35,530,000	$ 12,457,580	$ 47,987,580
Net Premium Discount	1,067,445		
Grand Total SADRA	$ 36,597,445		

19. RESTATEMENT

The City recorded the following restatements:

1) Changes to or within the financial reporting entity – The City's General Construction fund changed from Non-major to Major fund as of June 30, 2025.

2) Implementation of GASB 101 to compensated absences – The City recorded a restatement of the prior year's compensated absences liability balance to comply with the requirements of GASB Statement No. 101, Compensated Absences. For Governmental Activities, compensated absences were increased by $1,793,481, which includes $97,571 from Internal Service Fund, and for Business-type Activities, compensated absences were increased by $481,868 due to the restatement in the prior year. The breakdown of $481,868 is listed in the table as below from Water, Sewer, Disposal, and Ambulance Fund.

3) Error correction to advances – The City wrote off the advance and recorded the restatement as below

   - For Governmental Activities, the advance was overstated by $107,330 and fund balance was understated by $107,330 in the prior year. The breakdown of $107,330 is listed in the table as below from General and Non-major Governmental Fund.

   - For Business-type Activities, the advance was understated by $107,330 and fund balance was overstated by $107,330 in the prior year. The breakdown of $107,330 is listed in the table as below from Golf Course and Disposal Fund.

4) Error corrections to Long-term Debt – The City recorded a restatement of the prior year's long-term debt balance. For Governmental Activities, the Long-term Debt was understated by $1,000,000 and fund balance was overstated by $1,000,000 in the prior year.

		Restatement				
	Previously Reported at June 30, 2024	Changes to or within the Financial Reporting Entity	Implementation of GASB 101	Error Correction - Advances	Error Correction - Long-term Debt	Restated at June 30, 2024
Fund Financial						
General	$ 10,917,582	$ -	$ -	$ 1,031,664	$ -	$ 11,949,246
General Construction	-	470,272	-	-	-	470,272
Non-major Governmental	18,447,852	(470,272)	-	(924,334)	-	17,053,246
Water	15,528,638	-	(101,436)	-	-	15,427,202
Sewer	18,503,829	-	(70,999)	-	-	18,432,830
Golf Cousrse	14,053,030	-	-	92,670	-	14,145,700
Disposal	1,935,375	-	(29,706)	(200,000)	-	1,705,669
Ambulance	12,584,411	-	(279,727)	-	-	12,304,684
Internal Service	2,195,662	-	(97,571)	-	-	2,098,091
Governmental-Wide Financial						
Governmental Activities	$ 221,082,039	$ -	$ (1,793,481)	$ 107,330	$ (1,000,000)	$ 218,395,888
Business-type Activities	65,466,773	-	(481,868)	(107,330)	-	64,877,575

Required Supplementary Information

*Viscaya Park Project

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City of Dinuba

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

General Fund

For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Taxes	$ 12,107,400	$ 12,530,521	$ 12,155,346	$ (375,175)
Assessments	1,199,292	1,199,292	1,199,293	1
Intergovernmental	2,722,000	2,877,000	2,957,583	80,583
Charges for services	1,549,412	2,658,818	2,496,494	(162,324)
Use of money and property	721,600	1,251,600	1,386,439	134,839
Fines and forfeitures	78,100	78,100	52,862	(25,238)
Miscellaneous	45,750	306,901	341,510	34,609
Non-departmental - sales tax settlement	-	-	22,389,726	22,389,726
Total revenues	18,423,554	20,902,232	42,979,253	22,077,021
EXPENDITURES:				
Current:				
General government:				
City council	120,455	120,455	116,408	4,047
City manager	297,033	297,033	295,600	1,433
City attorney	220,000	220,000	203,749	16,251
Human resources	1,821,461	1,853,461	2,036,941	(183,480)
Finance administration	851,329	851,329	791,095	60,234
Public safety:				
Police services	7,264,622	7,332,798	6,977,773	355,025
Fire control	2,311,312	2,363,932	2,174,063	189,869
Community development:				
Engineering	409,490	409,490	491,696	(82,206)
Planning	529,988	529,988	779,789	(249,801)
Code enforcement	219,224	219,224	213,550	5,674
Building	506,497	506,497	407,301	99,196
Housing	76,432	76,432	71,182	5,250
Parks and recreation:				
Community services	729,930	729,930	748,069	(18,139)
Parks	914,072	927,713	919,376	8,337
Special events	176,992	176,992	174,348	2,644
Youth events	405,426	405,426	269,201	136,225
Sportplex	227,692	428,442	415,952	12,490
Sports	197,596	197,596	233,529	(35,933)
Senior citizens	304,127	304,127	306,066	(1,939)
Capital outlay	62,093	237,813	238,947	(1,134)
Debt service:				
Principal retirement	43,787	34,989	31,269	3,720
Interest and fiscal charges	2,641	-	-	-
Total expenditures	17,692,199	18,223,667	17,895,904	327,763
REVENUES OVER (UNDER) EXPENDITURES	731,355	2,678,565	25,083,349	22,404,784
OTHER FINANCING SOURCES (USES):				
Transfers in	97,483	150,093	153,271	3,178
Transfers out	(2,246,429)	(2,561,453)	(2,283,210)	278,243
Proceeds from long-term debt	-	-	16,200	16,200
Total other financing sources (uses)	(2,148,946)	(2,411,360)	(2,113,739)	23,013,968
Net change in fund balances	$ (1,417,591)	$ 267,205	22,969,610	$ 22,702,405
FUND BALANCES:				
Beginning of year			10,917,582	
Restatement			1,031,664	
Beginning of year, as restated			11,949,246	
End of year			$ 34,918,856	

City of Dinuba
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
HUD Grants
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Intergovernmental	$ 576,118	$ 1,195,668	$ 1,200,866	$ 5,198
Use of money and property	15,512	105,304	296,592	191,288
Total revenues	591,630	1,300,972	1,497,458	196,486
EXPENDITURES:				
Current:				
Community development	782,280	1,988,280	246,745	1,741,535
Parks and recreation	96,496	207,632	204,601	3,031
Capital outlay	700,000	700,000	10,420	689,580
Total expenditures	1,578,776	2,895,912	461,766	2,434,146
REVENUES OVER (UNDER) EXPENDITURES	(987,146)	(1,594,940)	1,035,692	2,630,632
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	11,618	11,618
Transfers out	(390)	(62,390)	(4,372)	58,018
Total other financing sources (uses)	(390)	(62,390)	7,246	69,636
Net change in fund balances	$ (987,536)	$ (1,657,330)	1,042,938	$ 2,700,268
FUND BALANCES:				
Beginning of year			26,098,111	
End of year			$ 27,141,049	

City of Dinuba
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
General Construction
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Intergovernmental	$ 8,220,558	$ 8,220,558	$ 3,921,329	$ (4,299,229)
Use of money and property	100	100	203	103
Total revenues	8,220,658	8,220,658	3,921,532	(4,299,126)
EXPENDITURES:				
Current:				
Capital outlay	10,940,901	13,893,765	7,576,111	6,317,654
Total expenditures	10,940,901	13,893,765	7,576,111	6,317,654
REVENUES OVER (UNDER) EXPENDITURES	(2,720,243)	(5,673,107)	(3,654,579)	2,018,528
OTHER FINANCING SOURCES (USES):				
Transfers in	2,696,651	4,203,181	3,191,288	(1,011,893)
Total other financing sources (uses)	2,696,651	4,203,181	3,191,288	(1,011,893)
Net change in fund balances	$ (23,592)	$ (1,469,926)	(463,291)	$ 1,006,635
FUND BALANCES:				
Beginning of year			470,272	
End of year			$ 6,981	

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City of Dinuba
Required Supplementary Information
For the year ended June 30, 2025

Cost Sharing Multiple-Employer Plan
*Schedule of Proportionate Share of the Net Pension Liability - Last 10 Years**

	2016	2017	2018	2019
Measurement Date	**6/30/2015**	**6/30/2016**	**6/30/2017**	**6/30/2018**
Miscellaneous Rate Plan				
Rate Plan's Proportion of the Net Pension Liability	0.08449%	0.08530%	0.08633%	0.08682%
Rate Plan's proportionate share of the net pension liability	$ 5,799,429	$ 7,380,757	$ 8,561,182	$ 8,366,578
Plan's covered payroll	$ 4,535,654	$ 4,950,525	$ 4,855,630	$ 4,623,761
Rate Plan's proportionate share of the net pension liability as percentage of its covered payroll	127.86%	149.09%	176.31%	180.95%
Safety Rate Plan				
Rate Plan's proportion of the net pension liability	0.11578%	0.10988%	0.10815%	0.02695%
Rate Plan's proportionate share of the net pension liability	$ 7,946,896	$ 9,507,786	$ 10,725,363	$ 10,683,936
Rate Plan's covered payroll	$ 4,579,907	$ 4,837,830	$ 4,868,573	$ 5,340,189
Rate Plan's proportionate share of the net pension liability as percentage of its covered payroll	173.52%	196.53%	220.30%	200.07%
Total Plan				
Rate Plan's proportion of the net pension liability	0.20027%	0.19517%	0.19447%	0.11378%
Rate Plan's proportionate share of the net pension liability	$ 13,746,325	$ 16,888,543	$ 19,286,545	$ 19,050,514
Plan's covered payroll	$ 9,115,561	$ 9,788,355	$ 9,724,203	$ 9,963,950
Plan's proportionate share of the net pension liability as percentage of its covered payroll	150.80%	172.54%	198.34%	191.19%
The Pension Plan's (PERF-C) Fiduciary Net Position as Percentage of the Total Pension Liability	78.40%	74.06%	73.31%	75.26%

Notes to the schedule:

The CalPERS discount rate was increased from 7.5% to 7.65% in fiscal year 2016, decreased from 7.65% to 7.15% in fiscal year 2018, and then decreased from 7.15% to 6.9% in fiscal year 2023.

The CalPERS mortality assumptions were adjusted in fiscal year 2019.

2020	2021	2022	2023	2024	2025
6/30/2019	6/30/2020	6/30/2021	6/30/2022	6/30/2023	6/30/2024
0.08889%	0.09050%	0.10748%	0.24600%	0.24688%	0.25217%
$ 9,108,392	$ 9,846,994	$ 5,812,852	$ 11,510,980	$ 12,345,175	$ 12,196,617
$ 4,190,146	$ 4,115,214	$ 2,742,630	$ 2,879,705	$ 4,501,222	$ 5,064,864
217.38%	239.28%	211.94%	399.73%	274.00%	240.81%
0.11147%	0.11411%	0.13699%	0.20636%	0.20664%	0.21000%
$ 11,422,641	$ 12,415,460	$ 7,408,964	$ 14,180,065	$ 15,446,540	$ 15,016,327
$ 5,275,144	$ 5,276,932	$ 4,272,963	$ 3,654,856	$ 5,191,827	$ 5,600,807
216.54%	235.28%	173.39%	387.98%	298.00%	268.11%
0.20036%	0.20461%	0.24447%	0.22242%	0.22277%	0.22439%
$ 20,531,033	$ 22,262,454	$ 13,221,816	$ 25,691,045	$ 27,791,715	$27,212,944
$ 9,465,290	$ 9,392,146	$ 7,015,593	$ 6,534,561	$ 9,693,049	$ 10,665,671
216.91%	237.03%	188.46%	393.16%	286.72%	255.15%
75.18%	75.10%	88.29%	76.68%	76.21%	78.08%

City of Dinuba
Required Supplementary Information
For the year ended June 30, 2025

Cost Sharing Multiple-Employer Plan
*Schedule of Plan Contributions - Last 10 Years**

Miscellaneous Rate Plan

Fiscal Year Ended	2016	2017	2018	2019
Actuarially determined contribution	$ 588,950	$ 699,287	$ 801,836	$ 882,029
Contributions in relation to actuarially deemed contributions	(588,950)	(699,287)	(801,836)	(882,029)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -
Covered payroll	$ 4,950,525	$ 4,855,630	$ 4,623,761	$ 4,190,146
Contributions as a percentage of covered payroll	11.90%	14.40%	17.34%	21.05%

Safety Rate Plan

Actuarially determined contribution	$ 1,201,260	$ 1,211,650	$ 1,487,592	$ 1,553,598
Contributions in relation to actuarially deemed contributions	(1,201,260)	(1,211,650)	(1,487,592)	(1,553,598)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -
Covered payroll	$ 4,837,830	$ 4,868,573	$ 5,340,189	$ 5,275,144
Contributions as a percentage of covered payroll	24.83%	24.89%	27.86%	29.45%

Total Plan

Actuarially determined contribution	$ 1,790,210	$ 1,910,937	$ 2,289,428	$ 2,435,627
Contributions in relation to actuarially deemed contributions	(1,790,210)	(1,910,937)	(2,289,428)	(2,435,627)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -
Covered payroll	$ 9,788,355	$ 9,724,203	$ 9,963,950	$ 9,465,290
Contributions as a percentage of covered payroll	18.29%	19.65%	22.98%	25.73%

* Historical information is required only for measurement for which GASB 68 is applicable. Fiscal Year 2015 was the first year of implementation, therefore onlynine years are shown

Notes to Schedule

Methods and assumptions used to determine contribution rates:

Valuation date (for contractually required contribution):	6/30/2013	6/30/2014	6/30/2015	6/30/2016
Actuarial cost method:	Entry Age	Entry Age	Entry Age	Entry Age
Amortization method:	(1)	(1)	(1)	(1)
Assets valuation method:	Market Value	Market Value	Market Value	Market Value
Inflation:	2.75%	2.75%	2.75%	2.75%
Salary increases:	(2)	(2)	(2)	(2)
Investment rate of return	7.50%	7.50%	7.50%	7.375%
Retirement age:	(3)	(3)	(3)	(3)
Mortality:	(4)	(4)	(4)	(4)

(1) Level percentage of payroll, closed

(2) Depending on age, service, and type of employment

(3) 50 for all plans, with the exception of 52 for Miscellaneous PEPRA 2% @62

(4) Mortality assumptions are based on mortality rates resulting from the most recent CalPERS Experience Study adopted by CalPERS Board.

2020	2021	2022	2023	2024	2025
$ 1,023,527	$ 1,096,427	$ 1,226,073	$ 1,346,268	$ 1,363,481	$ 1,562,380
(1,023,527)	(1,096,427)	(1,226,073)	(1,346,268)	(1,363,481)	(1,562,380)
$ -	$ -	$ -	$ -	$ -	$ -
$ 4,115,214	$ 4,127,220	$ 4,486,433	$ 4,672,479	$ 4,501,222	$ 5,064,864
24.87%	26.57%	27.33%	28.81%	30.29%	30.85%
$ 1,702,909	$ 1,842,579	$ 1,950,523	$ 2,086,604	$ 2,213,185	$ 2,382,470
(1,702,909)	(1,842,579)	(1,950,523)	(2,086,604)	(2,213,185)	(2,382,470)
$ -	$ -	$ -	$ -	$ -	$ -
$ 5,276,932	$ 5,226,210	$ 4,976,379	$ 4,903,344	$ 5,191,827	$ 5,600,807
32.27%	35.26%	39.20%	42.55%	42.63%	42.54%
$ 2,726,436	$ 2,939,006	$ 3,176,596	$ 3,432,872	$ 3,576,666	$3,944,850
(2,726,436)	(2,939,006)	(3,176,596)	(3,432,872)	(3,576,666)	(3,944,850)
$ -	$ -	$ -	$ -	$ -	$ -
$ 9,392,146	$ 9,353,430	$ 9,462,812	$ 9,575,823	$ 9,693,049	$ 10,665,671
29.03%	31.42%	33.57%	35.85%	36.90%	36.99%

6/30/2017	6/30/2018	6/30/2019	6/30/2020	6/30/2021	6/30/2022
Entry Age	Entry Age	Entry Age	Entry Age	Entry Age	Entry Age
(1)	(1)	(1)	(1)	(1)	(1)
Market Value	Market Value	Market Value	Market Value	Market Value	Market Value
2.63%	2.50%	2.50%	2.50%	2.50%	2.30%
(2)	(2)	(2)	(2)	(2)	(2)
7.25%	7.00%	7.00%	7.00%	7.00%	6.80%
(3)	(3)	(3)	(3)	(3)	(3)
(4)	(4)	(4)	(4)	(4)	(4)

City of Dinuba
Required Supplementary Information
For the year ended June 30, 2025

Schedule of Changes in the Total OPEB Liability and Related Ratios - Last 10 Years [1]

Measurement Date	6/30/2018	6/30/2019	6/30/2020	6/30/2021
Total OPEB Liability				
Service cost	$ 1,508,388	$ 1,308,469	$ 1,330,644	$ 1,040,926
Interest on the total OPEB liability	759,508	879,229	942,696	787,756
Differences between expected and actual experience	(3,331,140)	-	(1,369,150)	-
Changes of assumptions	475,464	(255,242)	(914,613)	3,237,466
Benefit payments	(459,273)	(591,507)	(630,017)	(516,507)
Net change in the total OPEB liability	(1,047,053)	1,340,949	(640,440)	4,549,641
Total OPEB liability - beginning	24,731,785	23,684,732	25,025,681	24,385,241
Total OPEB liabilty - ending (a)	23,684,732	25,025,681	24,385,241	28,934,882
Covered-employee payroll	$ 7,746,382	$ 7,359,008	$ 6,955,744	$ 7,015,595
Net OPEB liability as a percentage of covered-employee payroll	305.75%	340.07%	350.58%	412.44%

(1) Historical information is required only for the measurement periods for which GASB 75 is applicable. Fiscal Year 2018 was the first year of implementation. Future years' information will be displayed up to 10 years as information becomes available.

(2) Total employer contributions consist of $531,061 explicit contributions and $113,325 implicit contributions.

(3) As of June 30, 2023 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.

6/30/2022	6/30/2023	6/30/2024	6/30/2025
$ 1,286,106	$ 1,081,677	$ 697,021	$ 606,904
734,965	515,191	769,067	809,653
(3,691,435)	-	-	74,102
(444,836)	(6,741,676)	(757,912)	(216,079)
(794,248)	(548,529)	(349,518)	(644,386)
(2,909,448)	(5,693,337)	358,658	630,194
28,934,882	26,025,434	20,332,097	20,690,755
26,025,434	20,332,097	20,690,755	21,320,949
$ 6,883,894	$ 5,995,531	$ 6,141,423	$ 5,541,195
378.06%	339.12%	336.90%	384.77%

1. BUDGET 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 al 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 (USGMP). 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, 2023.

   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, 2023, 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.

Other Supplemental Information

*Fire Station Water Tower

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City of Dinuba
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
Transportation Construction
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Intergovernmental	$ 23,368,000	$ 22,363,574	$ 3,727,233	$ (18,636,341)
Use of money and property	500	500	1,026	526
Miscellaneous	20,000	20,000	(38,603)	(58,603)
Total revenues	23,388,500	22,384,074	3,689,656	(18,694,418)
EXPENDITURES:				
Current:				
Capital outlay	25,445,318	26,800,047	4,522,363	22,277,684
Total expenditures	25,445,318	26,800,047	4,522,363	22,277,684
REVENUES OVER (UNDER) EXPENDITURES	(2,056,818)	(4,415,973)	(832,707)	3,583,266
OTHER FINANCING SOURCES (USES):				
Transfers in	1,119,218	1,983,900	1,349,946	(633,954)
Transfers out	-	-	(180,000)	(180,000)
Total other financing sources (uses)	1,119,218	1,983,900	1,169,946	(813,954)
Net change in fund balances	$ (937,600)	$ (2,432,073)	337,239	$ 2,769,312
FUND BALANCES:				
Beginning of year			554,819	
End of year			$ 892,058	

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City of Dinuba
Nonmajor Governmental Funds
Year Ended June 30, 2025

Special Revenue Funds

Special revenue funds are used to account for specific revenues (other than those for major capital projects) that are restricted legally to expenditures for particular purposes.

Housing Authority

This fund is used to account for activities of the former low and moderate income housing fund of the former Dinuba Redevelopment Agency.

ARPA

This fund is used for account for activities funded by the American Rescue Plan Act (ARPA) funds.

2020 PLHA

This fund is used to account for activities of the Permanent Local Housing Allocation (PLHA) grant.

Public Safety Sales Tax Fund

This fund accounts for 3/4% add-on sales tax approved by voters in November 2005 for enhanced public safety services.

Gas Tax Fund

This fund accounts for street projects paid out for 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.

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.

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.

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City of Dinuba
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2025

	Special Revenue Funds			
	Housing Authority	ARPA	2020 PLHA	Public Safety Sales Tax
ASSETS				
Cash and investments	$ 1,025	$ 129,778	$ -	$ 2,807,334
Receivables:				
Accounts	-	-	-	23,063
Notes and loans	-	-	5,163,400	-
Accrued interest	-	509	-	2,513
Prepaid costs	-	-	-	1,200
Due from other governments	-	-	-	631,711
Restricted assets:				
Cash and investments with fiscal agents	-	-	-	-
Total assets	$ 1,025	$ 130,287	$ 5,163,400	$ 3,465,821
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities:				
Accounts payable	$ -	$ -	$ -	$ 13,391
Accrued liabilities	-	-	-	67,333
Due to other funds	-	-	-	-
Advances from other funds	-	-	-	-
Total liabilities	-	-	-	80,724
Deferred Inflows of Resources				
Unavailable revenue	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund Balances:				
Nonspendable:				
Prepaid costs	-	-	-	1,200
Restricted for:				
Community development projects	1,025	130,287	5,163,400	
Public safety	-	-	-	3,383,897
Parks and recreation	-	-	-	-
Public works	-	-	-	-
Capital projects	-	-	-	-
Debt service	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	1,025	130,287	5,163,400	3,385,097
Total liabilities, deferred inflows of resources and fund balances	$ 1,025	$ 130,287	$ 5,163,400	$ 3,465,821

Special Revenue Funds							
Gas Tax	Parks Reserve	Transportation	System Development Charges	Community Enhancement Grants	Assessment Districts	Road Repair and Accountability Act of 2017 Fund
$ 178,127	$ 9,093	$ 575,971	$ 1,499,968	$ 136,528	$ 68,891	$ 1,470,551
1,321	-	5,993	-	-	-	-
-	117,537	-	1,171,040	-	-	-
199	87	666	1,392	138	181	1,248
-	-	2,737	-	-	11,211	-
290,873	-	1,251,577	-	-	5,165	58,489
-	-	-	-	-	-	-
$ 470,520	$ 126,717	$ 1,836,944	$ 2,672,400	$ 136,666	$ 85,448	$ 1,530,288
$ 38,468	$ -	$ 4,269	$ 46,238	$ -	$ 20,032	$ -
4,098	-	11,486	-	4,512	4,751	-
-	-	-	-	-	-	-
-	-	-	1,000,000	-	-	-
42,566	-	15,755	1,046,238	4,512	24,783	-
-	27,881	-	364,133	-	-	-
-	27,881	-	364,133	-	-	-
-	-	2,737	-	-	11,211	-
-	-	-	-	-	49,454	-
-	-	-	-	132,154	-	-
-	98,836	-	-	-	-	-
427,954	-	1,818,452	1,262,029	-	-	1,530,288
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
427,954	98,836	1,821,189	1,262,029	132,154	60,665	1,530,288
$ 470,520	$ 126,717	$ 1,836,944	$ 2,672,400	$ 136,666	$ 85,448	$ 1,530,288

City of Dinuba
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2025

	Capital Projects Funds		Debt Service Funds
	Vocational Center	MTBE	Financing Authority
ASSETS			
Cash and investments	$ 2,378,235	$ -	$ 48,315
Receivables:			
Accounts	-	-	-
Notes and loans	-	-	-
Accrued interest	2,192	-	47
Prepaid costs	-	-	-
Due from other governments	-	-	-
Restricted assets:			
Cash and investments with fiscal agents	-	-	722,613
Total assets	$ 2,380,427	$ -	$ 770,975
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES			
Liabilities:			
Accounts payable	$ -	$ -	$ -
Accrued liabilities	-	-	-
Due to other funds	-	41,230	-
Advances from other funds	-	-	-
Total liabilities	-	41,230	-
Deferred Inflows of Resources			
Unavailable revenue	-	-	-
Total deferred inflows of resources	-	-	-
Fund Balances:			
Nonspendable:			
Prepaid costs	-	-	-
Restricted for:			
Community development projects	-	-	-
Public safety	-	-	-
Parks and recreation	-	-	-
Public works	-	-	-
Capital projects	2,380,427	-	-
Debt service	-	-	770,975
Unassigned	-	(41,230)	-
Total fund balances	2,380,427	(41,230)	770,975
Total liabilities, deferred inflows of resources and fund balances	$ 2,380,427	$ -	$ 770,975

Debt Service Funds		
General Debt Service		Total Nonmajor Governmental Funds
$ 44,187	$	9,348,003
-		30,377
-		6,451,977
-		9,172
-		15,148
-		2,237,815
-		722,613
$ 44,187	$	18,815,105
$ -	$	122,398
-		92,180
-		41,230
-		1,000,000
-		1,255,808
-		392,014
-		392,014
-		15,148
-		5,344,166
-		3,516,051
-		98,836
-		5,038,723
-		2,380,427
44,187		815,162
-		(41,230)
44,187		17,167,283
$ 44,187	$	18,815,105

City of Dinuba
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the year ended June 30, 2025

	Special Revenue Funds			
	Housing Authority	ARPA	2020 PLHA	Public Safety Sales Tax
REVENUES:				
Taxes	$ -	$ -	$ -	$ 3,383,362
Intergovernmental	-	490,038	-	-
Charges for services	-	-	-	-
Use of money and property	-	36,893	-	101,114
Fines and forfeitures	-	-	-	-
Miscellaneous	-	-	-	20,995
Total revenues	-	526,931	-	3,505,471
EXPENDITURES:				
Current:				
General government	-	-	-	-
Public safety	-	-	-	3,048,851
Public works	-	-	-	-
Capital outlay	-	-	-	29,567
Debt service:				
Principal retirement	-	-	-	145,255
Interest and fiscal charges	-	-	-	33,353
Total expenditures	-	-	-	3,257,026
REVENUES OVER (UNDER) EXPENDITURES	-	526,931	-	248,445
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	-	(669,682)	-	(6,186)
Proceeds from long-term debt	-	-	-	125,554
Total other financing sources (uses)	-	(669,682)	-	119,368
Net change in fund balances	-	(142,751)	-	367,813
FUND BALANCES:				
Beginning of year	1,025	273,038	5,163,400	3,017,284
Restatement - change in major funds	-	-	-	-
Restatement	-	-	-	-
Beginning of year, as restated	1,025	273,038	5,163,400	3,017,284
End of year	$ 1,025	$ 130,287	$ 5,163,400	$ 3,385,097

Special Revenue Funds						
Gas Tax	Parks Reserve	Transportation	System Development Charges	Community Enhancement Grants	Assessment Districts	Road Repair and Accountability Act of 2017 Fund
$ -	$ -	$ 667,275	$ -	$ -	$ 675,185	$ -
875,255	-	1,169,602	-	194,663	-	694,903
-	-	-	397,260	-	-	-
6,981	3,209	35,981	69,249	4,983	7,157	51,260
-	36,466	-	-	-	-	-
10,884	-	12,843	-	-	-	-
893,120	39,675	1,885,701	466,509	199,646	682,342	746,163
-	-	-	-	-	641,562	-
-	-	-	28,276	204,585	-	-
725,907	-	783,117	-	-	-	-
-	12,020	-	98,417	-	-	553,758
-	-	109,710	-	-	-	-
-	-	1,246	-	-	-	-
725,907	12,020	894,073	126,693	204,585	641,562	553,758
167,213	27,655	991,628	339,816	(4,939)	40,780	192,405
-	-	7,304	13,928	-	-	82,333
(14,772)	(83,305)	(677,344)	(1,312,791)	-	-	-
-	-	-	-	-	-	-
(14,772)	(83,305)	(670,040)	(1,298,863)	-	-	82,333
152,441	(55,650)	321,588	(959,047)	(4,939)	40,780	274,738
275,513	154,486	1,499,601	2,221,076	137,093	19,885	1,255,550
-	-	-	-	-	-	-
-	-	-	-	-	-	-
275,513	154,486	1,499,601	2,221,076	137,093	19,885	1,255,550
$ 427,954	$ 98,836	$ 1,821,189	$ 1,262,029	$ 132,154	$ 60,665	$ 1,530,288

City of Dinuba
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the year ended June 30, 2025

	Capital Projects Funds			Debt Service Funds
	General Construction	Vocational Center	MTBE	Financing Authority
REVENUES:				
Taxes	$ -	$ -	$ -	$ -
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Use of money and property	-	92,318	-	34,106
Fines and forfeitures	-	-	-	-
Miscellaneous	-	204	-	-
Total revenues	-	92,522	-	34,106
EXPENDITURES:				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	1,166,724
Interest and fiscal charges	-	-	-	680,403
Total expenditures	-	-	-	1,847,127
REVENUES OVER (UNDER) EXPENDITURES	-	92,522	-	(1,813,021)
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	1,839,452
Transfers out	-	-	-	-
Proceeds from long-term debt	-	-	-	-
Total other financing sources (uses)	-	-	-	1,839,452
Net change in fund balances	-	92,522	-	26,431
FUND BALANCES:				
Beginning of year	470,272	2,287,905	(41,230)	544,544
Restatement - change in major funds	(470,272)	-	-	-
Restatement	-	-	-	200,000
Beginning of year, as restated	-	2,287,905	(41,230)	744,544
End of year	$ -	$ 2,380,427	$ (41,230)	$ 770,975

Debt Service Funds	
General Debt Service	Total Nonmajor Governmental Funds
$ -	$ 4,725,822
-	3,424,461
-	397,260
-	443,251
-	36,466
-	44,926
-	9,072,186
-	641,562
-	3,281,712
-	1,509,024
-	693,762
91,331	1,513,020
34,275	749,277
125,606	8,388,357
(125,606)	683,829
125,717	2,068,734
-	(2,764,080)
-	125,554
125,717	(569,792)
111	114,037
1,168,410	18,447,852
-	(470,272)
(1,124,334)	(924,334)
44,076	17,053,246
$ 44,187	$ 17,167,283

City of Dinuba
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
Housing Authority
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Net change in fund balances	$ -	$ -	-	$ -
FUND BALANCES:				
Beginning of year			1,025	
End of year			$ 1,025	

City of Dinuba
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
ARPA
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Intergovernmental	$ -	$ -	$ 490,038	$ 490,038
Use of money and property	60,000	60,000	36,893	(23,107)
Total revenues	60,000	60,000	526,931	466,931
OTHER FINANCING SOURCES (USES):				
Transfers out	(682,371)	(492,540)	(669,682)	(177,142)
Total other financing sources (uses)	(682,371)	(492,540)	(669,682)	(177,142)
Net change in fund balances	$ (622,371)	$ (432,540)	(142,751)	$ 289,789
FUND BALANCES:				
Beginning of year			273,038	
End of year			$ 130,287	

City of Dinuba
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
2020 PLHA
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Net change in fund balances	$ -	$ -	-	$ -
FUND BALANCES:				
Beginning of year			5,163,400	
End of year			$ 5,163,400	

City of Dinuba
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
Public Safety Sales Tax
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Taxes	$ 3,327,000	$ 3,482,000	$ 3,383,362	$ (98,638)
Use of money and property	50,000	83,000	101,114	18,114
Miscellaneous	-	-	20,995	20,995
Total revenues	3,377,000	3,565,000	3,505,471	(59,529)
EXPENDITURES:				
Current:				
Public safety	3,227,657	3,251,657	3,048,851	202,806
Capital outlay	91,087	91,087	29,567	61,520
Debt service:				
Principal retirement	131,986	131,986	145,255	(13,269)
Interest and fiscal charges	31,018	31,018	33,353	(2,335)
Total expenditures	3,481,748	3,505,748	3,257,026	248,722
REVENUES OVER (UNDER) EXPENDITURES	(104,748)	59,252	248,445	189,193
OTHER FINANCING SOURCES (USES):				
Transfers out	(6,186)	(6,186)	(6,186)	-
Proceeds from long-term debt	-	-	125,554	125,554
Total other financing sources (uses)	(6,186)	(6,186)	119,368	125,554
Net change in fund balances	$ (110,934)	$ 53,066	367,813	$ 314,747
FUND BALANCES:				
Beginning of year			3,017,284	
End of year			$ 3,385,097	

City of Dinuba
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
Gas Tax
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Intergovernmental	$ 999,665	$ 856,665	$ 875,255	$ 18,590
Use of money and property	4,000	4,000	6,981	2,981
Miscellaneous	-	10,000	10,884	884
Total revenues	1,003,665	870,665	893,120	22,455
EXPENDITURES:				
Current:				
Public works	775,141	775,141	725,907	49,234
Total expenditures	775,141	775,141	725,907	49,234
REVENUES OVER (UNDER) EXPENDITURES	228,524	95,524	167,213	71,689
OTHER FINANCING SOURCES (USES):				
Transfers out	(12,918)	(180,772)	(14,772)	166,000
Total other financing sources (uses)	(12,918)	(180,772)	(14,772)	166,000
Net change in fund balances	$ 215,606	$ (85,248)	152,441	$ 237,689
FUND BALANCES:				
Beginning of year			275,513	
End of year			$ 427,954	

City of Dinuba
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
Parks Reserve
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Use of money and property	$ -	$ -	$ 3,209	$ 3,209
Fines and forfeitures	-	36,801	36,466	(335)
Total revenues	-	36,801	39,675	2,874
EXPENDITURES:				
Current:				
Capital outlay	-	12,020	12,020	-
Total expenditures	-	12,020	12,020	-
REVENUES OVER (UNDER) EXPENDITURES	-	24,781	27,655	2,874
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(60,000)	(83,305)	(23,305)
Total other financing sources (uses)	-	(60,000)	(83,305)	(23,305)
Net change in fund balances	$ -	$ (35,219)	(55,650)	$ (20,431)
FUND BALANCES:				
Beginning of year			154,486	
End of year			$ 98,836	

City of Dinuba
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
Transportation
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Taxes	$ 610,839	$ 610,839	$ 667,275	$ 56,436
Intergovernmental	782,375	782,375	1,169,602	387,227
Use of money and property	20,000	32,000	35,981	3,981
Miscellaneous	-	-	12,843	12,843
Total revenues	1,413,214	1,425,214	1,885,701	460,487
EXPENDITURES:				
Current:				
Public works	777,573	799,573	783,117	16,456
Capital outlay	7,750	-	-	-
Debt service:				
Principal retirement	25,710	9,710	109,710	(100,000)
Interest and fiscal charges	7,246	1,246	1,246	-
Total expenditures	818,279	810,529	894,073	(83,544)
REVENUES OVER (UNDER) EXPENDITURES	594,935	614,685	991,628	376,943
OTHER FINANCING SOURCES (USES):				
Transfers in	7,304	7,304	7,304	-
Transfers out	(891,898)	(1,047,316)	(677,344)	369,972
Total other financing sources (uses)	(884,594)	(1,040,012)	(670,040)	369,972
Net change in fund balances	$ (289,659)	$ (425,327)	321,588	$ 746,915
FUND BALANCES:				
Beginning of year			1,499,601	
End of year			$ 1,821,189	

City of Dinuba
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
System Development Charges
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Charges for services	$ 289,429	$ 423,429	$ 397,260	$ (26,169)
Use of money and property	13,000	39,000	69,249	30,249
Total revenues	302,429	462,429	466,509	4,080
EXPENDITURES:				
Current:				
Public safety	-	28,276	28,276	-
Capital outlay	-	100,000	98,417	1,583
Total expenditures	-	128,276	126,693	1,583
REVENUES OVER (UNDER) EXPENDITURES	302,429	334,153	339,816	5,663
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	13,928	13,928
Transfers out	(315,715)	(1,326,207)	(1,312,791)	13,416
Proceeds from sale of property	500	500	-	(500)
Total other financing sources (uses)	(315,215)	(1,325,707)	(1,298,863)	26,844
Net change in fund balances	$ (12,786)	$ (991,554)	(959,047)	$ 32,507
FUND BALANCES:				
Beginning of year			2,221,076	
End of year			$ 1,262,029	

City of Dinuba
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
Community Enhancement Grants
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Intergovernmental	$ 110,000	$ 147,031	$ 194,663	$ 47,632
Use of money and property	-	-	4,983	4,983
Total revenues	110,000	147,031	199,646	52,615
EXPENDITURES:				
Current:				
Public safety	192,831	192,831	204,585	(11,754)
Total expenditures	192,831	192,831	204,585	(11,754)
REVENUES OVER (UNDER) EXPENDITURES	(82,831)	(45,800)	(4,939)	40,861
Net change in fund balances	$ (82,831)	$ (45,800)	(4,939)	$ 40,861
FUND BALANCES:				
Beginning of year			137,093	
End of year			$ 132,154	

City of Dinuba
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
Assessment Districts
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Taxes	$ 653,541	$ 675,290	$ 675,185	$ (105)
Use of money and property	-	-	7,157	7,157
Total revenues	653,541	675,290	682,342	7,052
EXPENDITURES:				
Current:				
General government	609,086	657,486	641,562	15,924
Debt service:				
Principal retirement	4,083	-	-	-
Interest and fiscal charges	1,317	-	-	-
Total expenditures	614,486	657,486	641,562	15,924
REVENUES OVER (UNDER) EXPENDITURES	39,055	17,804	40,780	22,976
Net change in fund balances	$ 39,055	$ 17,804	40,780	$ 22,976
FUND BALANCES:				
Beginning of year			19,885	
End of year			$ 60,665	

City of Dinuba
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
Road Repair and Accountability Act of 2017 (SB1) Fund
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Intergovernmental	$ 651,812	$ 651,812	$ 694,903	$ 43,091
Use of money and property	3,000	33,000	51,260	18,260
Total revenues	654,812	684,812	746,163	61,351
EXPENDITURES:				
Capital outlay	422,000	1,489,898	553,758	936,140
Total expenditures	422,000	1,489,898	553,758	936,140
REVENUES OVER (UNDER) EXPENDITURES	232,812	(805,086)	192,405	997,491
OTHER FINANCING SOURCES (USES):				
Transfers in	82,333	82,333	82,333	-
Total other financing sources (uses)	82,333	82,333	82,333	-
Net change in fund balances	$ 315,145	$ (722,753)	274,738	$ 997,491
FUND BALANCES:				
Beginning of year			1,255,550	
End of year			$ 1,530,288	

City of Dinuba
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
Vocational Center
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Use of money and property	$ 50,000	$ 77,000	$ 92,318	$ 15,318
Miscellaneous	-	-	204	204
Total revenues	50,000	77,000	92,522	15,522
Net change in fund balances	$ 50,000	$ 77,000	92,522	$ 15,522
FUND BALANCES:				
Beginning of year			2,287,905	
End of year			$ 2,380,427	

City of Dinuba
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
MTBE
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Net change in fund balances	$ -	$ -	-	$ -
FUND BALANCES:				
Beginning of year			(41,230)	
End of year			$ (41,230)	

City of Dinuba
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
Financing Authority
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Use of money and property	$ -	$ 30,000	$ 34,106	$ 4,106
Total revenues	-	30,000	34,106	4,106
EXPENDITURES:				
Current:				
Debt service:				
Principal retirement	1,166,724	1,166,724	1,166,724	-
Interest and fiscal charges	672,728	672,728	680,403	(7,675)
Total expenditures	1,839,452	1,839,452	1,847,127	(7,675)
REVENUES OVER (UNDER) EXPENDITURES	(1,839,452)	(1,809,452)	(1,813,021)	(3,569)
OTHER FINANCING SOURCES (USES):				
Transfers in	1,839,452	1,839,452	1,839,452	-
Total other financing sources (uses)	1,839,452	1,839,452	1,839,452	-
Net change in fund balances	$ -	$ 30,000	26,431	$ (3,569)
FUND BALANCES:				
Beginning of year			544,544	
Restatement			200,000	
Beginning of year, as restated			744,544	
End of year			$ 770,975	

City of Dinuba
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
General Debt Service
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
EXPENDITURES:				
Debt service:				
Principal retirement	$ 91,331	$ 91,331	$ 91,331	$ -
Interest and fiscal charges	34,386	34,386	34,275	111
Total expenditures	125,717	125,717	125,606	111
REVENUES OVER (UNDER) EXPENDITURES	(125,717)	(125,717)	(125,606)	111
OTHER FINANCING SOURCES (USES):				
Transfers in	125,717	125,717	125,717	-
Total other financing sources (uses)	125,717	125,717	125,717	-
Net change in fund balances	$ -	$ -	111	$ 111
FUND BALANCES:				
Beginning of year			1,168,410	
Restatement			(1,124,334)	
Beginning of year, as restated			44,076	
End of year			$ 44,187	

City of Dinuba
Nonmajor Enterprise Funds
Year Ended June 30, 2025

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

This fund accounts for the sale of compressed natural gas and related costs to outside entities.

City of Dinuba
Combining Statement of Net Position
Nonmajor Enterprise Funds
June 30, 2025

	Transit	Compressed Natural Gas	Totals
ASSETS			
Current Assets:			
Cash and investments	$ -	$ 259,733	$ 259,733
Receivables:			
Accrued interest	-	236	236
Due from other governments	65,368	-	65,368
Total current assets	65,368	259,969	325,337
Noncurrent:			
Notes and loans	350,000	-	350,000
Capital assets:			
Depreciable capital assets, net	1,011,650	1,325,187	2,336,837
Net capital assets	1,011,650	1,325,187	2,336,837
Total noncurrent assets	1,361,650	1,325,187	2,686,837
Total assets	1,427,018	1,585,156	3,012,174
DEFERRED OUTFLOWS OF RESOURCES			
Deferred pension related items	1,359	-	1,359
Deferred OPEB related items	8,180	-	8,180
Total deferred outflows of resources	9,539	-	9,539
LIABILITIES			
Current liabilities:			
Accounts payable	5,888	6,520	12,408
Accrued liabilities	450	-	450
Due to other funds	138,210	-	138,210
Compensated absences - current	243	-	243
Net OPEB liability - due within one year	2,477	-	2,477
Total current liabilities	147,268	6,520	153,788
Noncurrent liabilities:			
Compensated absences	1,102	-	1,102
Net pension liability	4,486	-	4,486
Total OPEB liability	61,486	-	61,486
Total noncurrent liabilities	67,074	-	67,074
Total liabilities	214,342	6,520	220,862
DEFERRED INFLOWS OF RESOURCES			
Derred pension related items	108	-	108
Deferred OPEB related items	25,583	-	25,583
Total deferred inflows of resources	25,691	-	25,691
NET POSITION			
Net investment in capital assets	1,011,650	1,325,187	2,336,837
Unrestricted	184,874	253,449	438,323
Total net position	$ 1,196,524	$ 1,578,636	$ 2,775,160

City of Dinuba
Combining Statement of Revenues, Expenses and Changes in Net Position
Nonmajor Enterprise Funds
For the year ended June 30, 2025

	Transit	Compressed Natural Gas	Totals
OPERATING REVENUES:			
Sales and service charges	$ 18,675	$ 119,190	$ 137,865
Total operating revenues	18,675	119,190	137,865
OPERATING EXPENSES:			
Salaries and benefits	10,158	-	10,158
Contractual services	11,497	26,730	38,227
Repairs and maintenance	884	475	1,359
Utilities	27,784	48,470	76,254
Allocated costs	44,301	27,833	72,134
Depreciation expense	87,706	87,938	175,644
Total operating expenses	182,330	191,446	373,776
Operating income (loss)	(163,655)	(72,256)	(235,911)
NONOPERATING REVENUES (EXPENSES):			
Intergovernmental	139,821	-	139,821
Interest revenue	11	9,749	9,760
Total nonoperating revenues (expenses)	139,832	9,749	149,581
Income before contributions and transfers	(23,823)	(62,507)	(86,330)
Change in net position	(23,823)	(62,507)	(86,330)
NET POSITION:			
Beginning of year	1,220,347	1,641,143	2,861,490
End of year	$ 1,196,524	$ 1,578,636	$ 2,775,160

City of Dinuba
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the year ended June 30, 2025

	Transit	Compressed Natural Gas	Totals
CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash received from customers and users	$ 19,667	$ 119,190	$ 138,857
Cash paid to suppliers for goods and services	(82,956)	(102,399)	(185,355)
Cash paid to employees for services	(16,293)	-	(16,293)
Net cash provided (used) by operating activities	(79,582)	16,791	(62,791)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:			
Short-term loans to/from other funds	(205,588)	-	(205,588)
Intergovernmental revenue	285,159	-	285,159
Net cash provided by (used in)			
noncapital financing activities	79,571	-	79,571
CASH FLOWS FROM INVESTING ACTIVITIES:			
Interest received	11	9,735	9,746
Net cash provided by (used in) investing activities	11	9,735	9,746
Net increase (decrease) in cash and cash equivalents	-	26,526	26,526
CASH AND INVESTMENTS - Beginning of year	-	233,207	233,207
CASH AND INVESTMENTS - End of year	$ -	$ 259,733	$ 259,733
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES:			
Operating income (loss)	$ (163,655)	$ (72,256)	$ (235,911)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:			
Depreciation	87,706	87,938	175,644
Changes in pension related items	339	-	339
Changes in OPEB liability	(4,492)	-	(4,492)
Changes in lease receivable related items	217	-	217
(Increase) decrease in accounts receivable	775	-	775
(Increase) decrease in prepaid expense	27	54	81
Increase (decrease) in accounts payable & accrued liabilities	1,483	1,055	2,538
Increase (decrease) in compensated absences	(1,982)	-	(1,982)
Net cash provided by (used in) operating activities	$ (79,582)	$ 16,791	$ (62,791)

City of Dinuba
Internal Service Funds
Year Ended June 30, 2025

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, 2025

	Insurance Fund	Property and Equipment Internal Service Fund	Technology Replacement Fund	Totals
ASSETS				
Current Assets:				
Cash and investments	3,682,335	$ 118,263	$ 59,725	$ 3,860,323
Receivables:				
Accounts	571,427	5,171	-	576,598
Accrued interest	3,146	49	-	3,195
Prepaid costs	17,391	750	-	18,141
Restricted:				
Cash and investments with fiscal agents	53,833	-	-	53,833
Total current assets	4,328,132	124,233	59,725	4,512,090
Noncurrent:				
Capital assets:				
Depreciable capital assets, net	-	34,106	-	34,106
Net capital assets	-	34,106	-	34,106
Total noncurrent assets	-	34,106	-	34,106
Total assets	4,328,132	158,339	59,725	4,546,196
DEFERRED OUTFLOWS OF RESOURCES				
Deferred pension related items	129,789	78,907	-	208,696
Deferred OPEB related items	37,080	43,896	-	80,976
Total deferred outflows of resources	166,869	122,803	-	289,672
LIABILITIES				
Current liabilities:				
Accounts payable	80,834	24,323	1,065	106,222
Accrued liabilities	7,088	9,002	-	16,090
Compensated absences	2,083	14,122	-	16,205
Claims payable	50,000	-	-	50,000
Net OPEB liiability - due within one year	11,230	13,295	-	24,525
Total current liabilities	151,235	60,742	1,065	213,042
Noncurrent liabilities:				
Compensated absences	20,728	58,945	-	79,673
Net pension liability	428,598	260,574	-	689,172
Net OPEB liability - due in more than one year	278,736	329,973	-	608,709
Total noncurrent liabilities	728,062	649,492	-	1,377,554
Total liabilities	879,297	710,234	1,065	1,590,596
DEFERRED INFLOWS OF RESOURCES				
Derred pension related items	10,284	6,254	-	16,538
Deferred OPEB related items	115,977	137,296	-	253,273
Total deferred inflows of resources	126,261	143,550	-	269,811
NET POSITION				
Net investment in capital assets	-	34,106	-	34,106
Unrestricted	3,489,443	(606,748)	58,660	2,941,355
Total net position	$ 3,489,443	$ (572,642)	$ 58,660	$ 2,975,461

City of Dinuba
Combining Statement of Revenues, Expenses and Changes in Net Position
Internal Service Funds
For the year ended June 30, 2025

	Insurance Fund	Property and Equipment Internal Service Fund	Technology Replacement Fund	Totals
OPERATING REVENUES:				
Sales and service charges	$ 6,122,313	$ 905,472	$ -	$ 7,027,785
Total operating revenues	6,122,313	905,472	-	7,027,785
OPERATING EXPENSES:				
Salaries and benefits	202,265	337,250	-	539,515
Contractual services	27,133	170,427	-	197,560
Materials and supplies	-	118,003	6,059	124,062
Insurance	2,455,717	-	-	2,455,717
Employee health insurance	2,768,279	-	-	2,768,279
Repairs and maintenance	-	216,814	10,437	227,251
Utilities	-	9,259	-	9,259
Allocated costs	-	43,671	-	43,671
Depreciation expense	-	2,493	10,673	13,166
Total operating expenses	5,453,394	897,917	27,169	6,378,480
Operating income (loss)	668,919	7,555	(27,169)	649,305
NONOPERATING REVENUES (EXPENSES):				
Interest revenue	118,338	2,759	-	121,097
Interest expense	-	-	(67)	(67)
Total nonoperating revenues (expenses)	118,338	2,759	(67)	121,030
Income before contributions and transfers	787,257	10,314	(27,236)	770,335
CONTRIBUTIONS AND TRANSFERS:				
Transfers in	-	27,349	71,201	98,550
Transfers out	(1,328)	(17,497)	-	(18,825)
Capital contributions	-	27,310	-	27,310
Total contributions and transfers	(1,328)	37,162	71,201	107,035
Change in net position	785,929	47,476	43,965	877,370
NET POSITION:				
Beginning of year	2,746,158	(565,191)	14,695	2,195,662
Restatement	(42,644)	(54,927)	-	(97,571)
Beginning of year, as restated	2,703,514	(620,118)	14,695	2,098,091
End of year	$ 3,489,443	$ (572,642)	$ 58,660	$ 2,975,461

City of Dinuba
Combining Statement of Cash Flows
Internal Service Funds
For the year ended June 30, 2025

	Insurance Fund	Property and Equipment Internal Service Fund	Technology Replacement Fund	Totals
CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from interfund services provided	5,643,808	900,301	-	6,544,109
Cash paid to suppliers for goods and services	(5,204,143)	(560,548)	(24,901)	(5,789,592)
Cash paid to employees for services	(233,122)	(298,305)	-	(531,427)
Net cash provided (used) by operating activities	206,543	41,448	(24,901)	223,090
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Cash transfers in	-	54,659	71,201	125,860
Cash transfers out	(1,328)	(17,497)	-	(18,825)
Net cash provided (used) by noncapital financing activities	(1,328)	37,162	71,201	107,035
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Interest paid on capital debt	-	-	(67)	(67)
Net cash provided (used) by capital and related financing activities	2,466	(79,316)	(67)	(76,917)
CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	118,288	2,823	-	121,111
Net cash provided (used) by investing activities	118,288	2,823	-	121,111
Net increase (decrease) in cash and cash equivalents	325,969	2,117	46,233	374,319
CASH AND INVESTMENTS - Beginning of year	3,410,199	116,146	13,492	3,539,837
CASH AND INVESTMENTS - End of year	$ 3,736,168	$ 118,263	$ 59,725	$ 3,914,156
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:				
Operating income (loss)	$ 668,919	$ 7,555	$ (27,169)	$ 649,305
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:				
Depreciation	-	2,493	10,673	13,166
Changes in pension related items	32,414	19,707	-	52,121
Changes in OPEB liability	(20,364)	(24,109)	-	(44,473)
Changes in Lease liability	-	-	(9,470)	(9,470)
(Increase) decrease in accounts receivable	(478,505)	(5,171)	-	(483,676)
(Increase) decrease in prepaid expense	(14,329)	(221)	-	(14,550)
Increase (decrease) in accounts payable & accrued liabilities	61,315	(2,153)	1,065	60,227
Increase (decrease) in compensated absences	(42,907)	43,347	-	440
Net cash provided (used) by operating activities	$ 206,543	$ 41,448	$ (24,901)	$ 223,090

Statistical Section

*Picnic Pavilion at VIscaya Park

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City of Dinuba
Statistical Section

This part of the City's annual comprehensive 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 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 understanding how the City's financial information relates to the services the City provides and the activities it performs.

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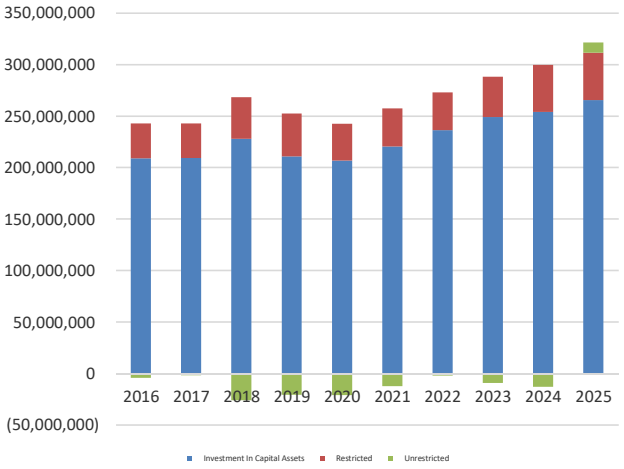
CITY OF DINUBA
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(Accrual Basis of Accounting)



	2016	2017	2018	2019	2020
Governmental Activities					
Investment In Capital Assets	$162,419,353	$162,951,223	$175,427,868	$157,295,209	$156,300,701
Restricted	33,955,040	33,547,768	40,668,235	41,721,018	35,733,689
Unrestricted	(9,391,284)	(6,391,796)	(27,286,468)	(26,278,675)	(25,273,886)
Total Governmental Activities Net Position	186,983,109	190,107,195	188,809,635	172,737,552	166,760,504
Business-Type Activities					
Investment In Capital Assets	46,474,326	46,126,105	52,249,502	53,298,542	50,287,699
Restricted					
Unrestricted	4,986,126	4,641,804	1,298,646	5,352,135	4,253,818
Total Business-Type Activities Net Position	51,460,452	50,767,909	53,548,148	58,650,677	54,541,517
Primary Government					
Investment In Capital Assets	208,893,679	209,077,328	227,677,370	210,593,751	206,588,400
Restricted	33,955,040	33,547,768	40,668,235	41,721,018	35,733,689
Unrestricted	(4,405,158)	(1,749,992)	(25,987,822)	(20,926,540)	(21,020,068)
Total Primary Government Net Position	$238,443,561	$240,875,104	$242,357,783	$231,388,229	$221,302,021

	2021	2022	2023	2024	2025
Governmental Activities					
Investment In Capital Assets	$169,862,756	$185,146,570	$193,484,553	$199,010,616	$208,985,977
Restricted	36,825,231	36,725,539	39,105,983	45,596,145	45,742,503
Unrestricted	(21,122,261)	(12,239,893)	(17,585,270)	(23,524,722)	(981,558)
Total Governmental Activities Net Position	185,565,726	209,632,216	215,005,266	221,082,039	253,746,922
Business-Type Activities					
Investment In Capital Assets	50,501,822	50,904,157	55,425,723	55,033,492	56,559,885
Restricted					
Unrestricted	8,674,254	10,147,430	8,202,322	10,460,670	11,106,815
Total Business-Type Activities Net Position	59,176,076	61,051,587	63,628,045	65,494,162	67,666,700
Primary Government					
Investment In Capital Assets	220,364,578	236,050,727	248,910,276	254,044,108	265,545,862
Restricted	36,825,231	36,725,539	39,105,983	45,596,145	45,742,503
Unrestricted	(12,448,007)	(2,092,463)	(9,382,948)	(13,064,052)	10,125,257
Total Primary Government Net Position	$244,741,802	$270,683,803	$278,633,311	$286,576,201	$321,413,622

Source: City of Dinuba Financial Services Division

CITY OF DINUBA
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(Accrual Basis of Accounting)

	2016	2017	2018	2019
Expenses				
Governmental Activities				
General Government	$4,802,762	$7,661,240	$3,989,322	$3,647,223
Public Safety	13,746,235	13,897,596	12,920,443	12,503,075
Public Works	3,943,500	3,752,225	6,577,677	2,429,367
Community Development	1,178,906	637,522	2,350,919	2,277,992
Parks and Recreation	1,824,431	2,007,951	2,127,602	2,527,531
Interest on Long-Term Debt	1,278,342	1,604,463	978,293	1,008,877
Unallocated Depreciation	3,029,796	3,011,661		
Non-departmental - sales tax settlement				
Total Governmental Activities Expenses	29,803,972	32,572,658	28,944,256	24,394,065
Business-Type Activities				
Water	3,204,634	2,977,849	2,965,352	2,985,641
Sewer	3,247,602	3,156,499	4,553,169	3,048,253
Disposal	3,239,137	3,206,889	3,430,622	3,102,875
Ambulance	1,368,670	1,523,498	2,760,551	2,798,210
Transit	1,243,710	1,137,529	1,147,311	1,123,030
Golf Course	3,560,260	3,491,319	3,131,513	2,298,467
Compressed Natural Gas	159,572	140,572	181,928	306,316
Engineering	738,550			
Total Business-Type Activities Expenses	16,762,135	15,634,155	18,170,446	15,662,792
Total Primary Government Net Expenses	$46,566,107	$48,206,813	$47,114,702	$40,056,857
Program Revenues				
Governmental Activities				
Charges for Services				
General Government	$5,470,676	$8,259,877	$1,500,372	$1,602,391
Public Safety	274,181	30,863	549,566	500,114
Public Works	1,808,508	1,530,664	1,977,090	2,132,137
Community Development	22,282	0	115,498	60,995
Parks and Recreation	174,473	38,475	352,536	336,771
Operating Contributions and Grants	3,375,630	5,263,630	2,168,438	2,292,863
Capital Contributions and Grants	12,075,630	3,011,810	19,289,803	5,687,693
Total Governmental Activities Program Revenues	23,201,380	18,135,319	25,953,303	12,612,964
Business-Type Activities				
Charges for Services				
Water	2,510,596	2,648,278	2,962,303	3,005,484
Sewer	2,838,956	2,947,782	3,368,250	3,566,985
Disposal	3,175,398	3,088,068	3,105,381	3,167,180
Ambulance	1,332,373	1,396,312	1,487,640	1,200,884
Transit	85,333	120,565	103,623	89,775
Golf Course	2,441,531	2,223,355	2,072,902	2,104,304
Compressed Natural Gas	284,800	199,896	210,677	209,972
Engineering	710,226	0	0	0
Operating Contributions and Grants	3,178,252	2,496,256	3,889,532	3,295,905
Capital Contributions and Grants	1,165,634			
Total Business-Type Activities Program Revenues	17,723,099	15,120,512	17,200,308	16,640,489
Total Primary Government Program Revenues	$40,924,479	$33,255,831	$43,153,611	$29,253,453

Source: City of Dinuba Financial Services Division

2020	2021	2022	2023	2024	2025
$4,464,243	$7,635,027	$5,980,513	$7,563,541	$5,909,635	$6,169,301
12,801,801	12,899,424	11,547,688	10,757,166	14,132,045	13,216,727
5,116,719	3,009,339	2,725,438	1,080,475	5,320,668	1,723,831
2,427,047	2,576,069	2,788,622	2,048,106	2,217,210	2,281,180
2,705,703	2,858,033	3,048,341	2,411,417	2,873,292	3,280,172
1,001,611	935,126	1,111,140	812,001	846,418	843,921
			9,305,652		
28,517,124	29,913,018	27,201,742	33,978,358	31,299,268	27,515,132
3,563,885	3,460,883	3,538,809	2,886,622	3,352,700	4,341,213
3,255,224	1,803,845	2,953,695	3,720,942	3,838,914	4,110,396
3,129,253	3,013,999	3,027,382	3,002,715	3,429,066	3,470,507
2,647,280	1,562,676	1,452,769	2,104,122	3,859,114	4,859,455
1,088,585	1,280,248	401,914	410,084	321,470	182,330
4,097,713	2,839,155	3,514,710	4,511,217	4,734,835	4,721,274
318,069	304,582	286,187	281,025	217,898	191,446
18,100,009	14,265,388	15,175,466	16,916,727	19,753,997	21,876,621
$46,617,133	$44,178,406	$42,377,208	$50,895,085	$51,053,265	$49,391,753
$1,234,142	$1,263,713	$1,152,165	$1,376,599	$1,339,061	$1,219,792
837,538	516,452	516,460	836,227	547,108	692,300
2,675,164	1,728,740	884,816	1,802,386	1,829,721	1,956,490
65,077	0	0	0	0	0
560,971	238,428	304,344	283,421	267,864	268,209
1,076,942	7,124,303	4,438,339	2,249,647	3,405,225	3,295,477
3,613,910	2,237,038	7,602,539	2,317,909	5,495,676	8,523,816
10,063,744	13,108,674	14,898,663	8,866,189	12,884,655	15,956,084
3,195,777	3,240,648	3,186,976	3,231,249	3,625,330	4,048,882
3,591,874	3,816,657	3,770,310	3,788,811	4,586,870	4,940,510
3,173,221	3,202,112	3,368,605	3,452,572	3,527,973	3,544,188
1,573,951	2,302,744	1,621,264	1,817,777	4,202,794	3,945,507
67,142	19,241	17,060	16,989	16,829	18,675
1,812,421	2,397,750	3,158,714	3,326,085	3,390,069	3,884,636
215,107	174,801	130,884	119,669	77,021	119,190
0	0	0	0	0	0
4,947,792	5,088,783	2,174,054	4,428,566	2,460,752	3,324,060
					1,491,124
18,577,285	20,242,736	17,427,867	20,181,718	21,887,638	25,316,772
$28,641,029	$33,351,410	$32,326,530	$29,047,907	$34,772,293	$41,272,856

CITY OF DINUBA
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(Accrual Basis of Accounting)

	2016	2017	2018	2019
Net (Expense)/Revenue				
Governmental Activities	($6,602,592)	($14,437,339)	($2,990,953)	($11,781,101)
Business-Type Activities	960,964	(513,643)	(970,138)	977,697
Total Primary Government Net Expense	($5,641,628)	($14,950,982)	($3,961,091)	($10,803,404)
General Revenues and Other Changes in Net Position				
Governmental Activities				
Taxes				
Property Taxes	$1,260,845	$1,149,426	$1,166,971	$1,301,585
Transient Occupancy Taxes	248,579	281,005	291,190	289,263
Sales Taxes	9,729,414	9,080,769	9,926,107	10,777,734
Franchise Taxes	252,761	216,407	234,815	245,102
Business Licenses Taxes			233,387	237,357
Utility Users Tax	1,683,265	1,482,077	1,491,791	1,475,873
Other Taxes	487,363	273,161	478,877	504,884
Motor Vehicle Tax	1,754,885	1,847,746	1,841,147	1,943,492
Use of Money and Property	262,770	201,154	454,092	695,301
Other/Contributions	552,748	539,928	698,424	345,361
Non-departmental - sales tax settlement				
Transfers	(269,724)	988,600	816,888	354,520
Total Governmental Activities	15,962,906	16,060,273	17,633,689	18,170,472
Business-Type Activities				
Use of Money and Property	37,175	50,643	59,094	137,539
Other/Contributions			6,585,197	4,054,738
Special Item				
Transfers	269,724	(988,600)	(816,888)	(354,520)
Total Business-Type Activities	306,899	(937,957)	5,827,403	3,837,757
Total Primary Government	$16,269,805	$15,122,316	$23,461,092	$22,008,229
Change in Net Position				
Governmental Activities	$9,360,314	$1,622,934	$14,642,736	$6,389,371
Business-Type Activities	1,267,863	(1,451,600)	4,857,265	4,815,454
Total Primary Government	$10,628,177	$171,334	$19,500,001	$11,204,825

Source: City of Dinuba Financial Services Division

2020	2021	2022	2023	2024	2025
($18,453,380)	($16,804,344)	($12,303,079)	($25,112,169)	($18,414,613)	($11,559,047)
477,276	5,977,348	2,252,401	3,264,991	2,133,641	3,440,151
($17,976,104)	($10,826,996)	($10,050,678)	($21,847,178)	($16,280,972)	($8,118,896)
$1,377,047	$1,517,322	$1,667,353	$1,890,358	$2,071,838	$2,295,919
244,052	266,474	372,343	363,795	394,204	307,785
14,059,028	19,276,913	17,633,910	11,265,363	11,075,486	10,526,037
258,084	279,774	303,727	340,382	347,315	340,891
259,787	254,098	256,319	292,029	346,893	290,254
1,534,979	1,668,455	1,804,455	2,277,276	2,229,716	2,364,011
495,334	609,054	602,686	714,122	719,877	756,272
2,033,375	2,151,555	2,332,959	2,484,668	2,625,778	2,842,122
724,898	662,583	272,633	2,151,918	2,497,221	2,245,933
280,254	8,106,557	10,581,372	3,308,695	2,795,206	886,128
(11,409,298)					22,389,726
3,001,156	873,612	541,812	(1,849,692)	52,463	1,665,004
12,858,696	35,666,397	36,369,569	23,238,914	25,155,997	46,910,082
205,916	572,378	64,439	427,133	788,072	804,379
417,505	141,246	52,103	28,204	34,285	209,599
(1,350,000)					
(3,001,156)	(873,612)	(541,812)	1,849,692	(52,463)	(1,665,004)
(3,727,735)	(159,988)	(425,270)	2,305,029	769,894	(651,026)
$9,130,961	$35,506,409	$35,944,299	$25,543,943	$25,925,891	$46,259,056
($5,594,684)	$18,862,053	$24,066,490	($1,873,255)	$6,741,384	$35,351,034
(3,250,459)	5,817,360	1,827,131	5,570,020	2,903,535	2,789,125
($8,845,143)	$24,679,413	$25,893,621	$3,696,765	$9,644,919	$38,140,159

CITY OF DINUBA
FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(Modified Accrual Basis of Accounting)

	2016	2017	2018	2019	2020
General Fund					
Nonspendable	$3,082,112	$3,436,060	$3,846,794	$4,257,720	$1,724,529
Unassigned	1,219,528	1,113,239	1,533,739	3,369,500	7,101,966
Total General Fund	$4,301,640	$4,549,299	$5,380,533	$7,627,220	$8,826,495
All Other Governmental Funds					
Nonspendable Funds	10,334,283	5,045,407	1,298	7,450	2,720
Restricted Funds	7,636,453	13,091,326	40,668,235	41,721,018	35,733,689
Assigned Funds	55,075	64,462			
Unassigned Funds	(695,780)	(451,012)	(453,629)	(242,862)	(139,889)
Total All Other Governmental Funds	$17,330,031	$17,750,183	$40,215,904	$41,485,606	$35,596,520
Total Governmental Funds	$21,631,671	$22,299,482	$45,596,437	$49,112,826	$44,423,015

	2021	2022	2023	2024	2025
General Fund					
Nonspendable	$1,525,245	$47,949	$68,819	$2,155,509	$3,177,357
Unassigned	15,677,417	22,926,476	11,896,411	8,762,073	31,741,499
Total General Fund	$17,202,662	$22,974,425	$11,965,230	$10,917,582	$34,918,856
All Other Governmental Funds					
Nonspendable Funds	9,835	685	35,801	1,365	15,148
Restricted Funds	36,825,231	36,725,539	43,612,500	45,140,647	45,233,453
Unassigned Funds	(146,255)	(77,107)	(113,443)	(41,230)	(41,230)
Total All Other Governmental Funds	$36,688,811	$36,649,117	$43,534,858	$45,100,782	$45,207,371
Total Governmental Funds	$53,891,473	$59,623,542	$55,500,088	$56,018,364	$80,126,227

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CITY OF DINUBA
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(Modified Accrual Basis of Accounting)

	2016	2017	2018	2019	2020
Revenues					
Taxes	$15,417,110	$17,699,777	$13,823,138	$14,831,798	$18,228,311
Licenses and Permits	410,496	269,630			
Assessments			1,553,351	1,567,928	1,168,344
Intergovernmental	9,817,361	3,885,183	5,099,899	6,329,384	6,724,227
Charges for Services	1,386,822	1,275,159	2,818,004	2,909,545	3,610,155
Use of Money and Property	265,203	205,154	454,092	695,301	971,096
Fines and Forfeitures	96,196	113,012	235,466	178,240	517,712
Reimbursements	2,560,957	2,205,415			
Miscellaneous	46,056	157,286	326,652	345,486	345,331
Non-departmental - sales tax settlement					
Total Revenues	30,000,201	25,810,616	24,310,602	26,857,682	31,565,176
Expenditures					
Current					
General Government	3,504,184	6,363,752	3,824,662	2,565,387	2,737,350
Public Safety	10,454,857	10,820,834	10,786,365	10,465,411	10,827,257
Public Works [2]	2,880,100	2,299,448	6,072,381	1,758,071	2,211,741
Community development	813,013	270,174	1,911,234	1,614,439	1,665,387
Parks and Recreation [1]	1,458,541	1,640,604	1,780,297	1,840,142	1,838,979
Non-departmental - sales tax settlement					
Capital Outlay	11,512,821	2,811,519	739,058	3,656,178	4,394,413
Principal Retirement	980,865	7,131,417	1,156,606	1,208,551	1,293,760
Interest and Fiscal Charges	1,216,247	1,762,202	1,020,930	989,520	957,349
Debt Issuance Costs					
Total Expenditures	32,820,628	33,099,950	27,291,533	24,097,699	25,926,236
Excess of Revenues Over (Under) Expenditures	(2,820,427)	(7,289,334)	(2,980,931)	2,759,983	5,638,940
Other Financing Sources (Uses)					
Proceeds from Issuance of debt	1,300,000	6,764,759	437,479	36,863	373,064
Transfers In	3,115,598	5,091,147	2,907,190	2,610,730	4,474,858
Transfers Out	(3,385,322)	(4,094,047)	(2,081,721)	(2,248,067)	(3,473,677)
Sales of Property	148,146				
Capital Leases				197,363	85,667
Total Other Financing Sources (Uses)	1,178,422	7,761,859	1,262,948	596,889	(9,949,386)
Net Change in Fund Balances before Extraordinary Item	(1,642,005)	472,525	(1,717,983)	3,356,872	(4,310,446)
Net Change In Fund Balances	($1,642,005)	$472,525	($1,717,983)	$3,356,872	($4,310,446)
Debt Service as a percentage of non-capital expenditures	11.5%	29.0%	8.3%	10.8%	9.5%

Source: City of Dinuba Financial Services Division

2021	2022	2023	2024	2025
$23,872,090	$22,640,793	$17,143,325	$17,185,330	$16,881,168
1,200,122	1,191,159	1,309,341	1,215,537	1,199,293
11,512,896	14,006,631	9,497,340	14,002,683	15,231,472
2,277,342	1,623,439	2,745,939	2,626,453	2,893,754
638,369	257,438	2,076,152	2,357,619	2,127,511
251,220	143,230	243,353	89,776	89,328
294,962	1,617,054	110,684	316,690	347,833
				22,389,726
40,047,001	41,479,744	33,126,134	37,794,088	61,160,085
2,878,155	2,998,255	4,212,898	3,665,394	4,085,355
11,123,053	11,541,799	11,829,037	12,449,133	12,433,548
2,188,240	2,103,022	1,511,840	1,608,074	1,509,024
1,404,584	2,047,537	2,146,946	2,109,374	2,210,263
1,814,007	2,315,600	2,660,717	2,826,172	3,271,142
		9,305,652		
9,894,559	8,286,076	7,898,512	12,671,513	13,041,603
1,376,732	1,351,704	1,433,767	1,372,796	1,544,289
912,442	893,619	830,009	798,497	749,277
31,591,772	31,537,612	41,829,378	37,500,953	38,844,501
8,455,229	9,942,132	(8,703,244)	293,135	22,315,584
		352,040	228,176	141,754
4,622,039	4,163,024	7,081,641	9,439,395	6,774,857
(3,798,583)	(3,604,530)	(8,981,995)	(9,442,530)	(5,231,662)
49,128		1,351,526	100	
197,476				
1,070,060	558,494	(196,788)	225,141	1,684,949
9,525,289	10,500,626	(8,900,032)	518,276	24,000,533
$9,525,289	$10,500,626	($8,900,032)	$518,276	$24,000,533
9.8%	9.7%	6.8%	7.7%	9.0%

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**
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
2023	$4,298,633	$2,249,647	$2,317,909	$8,866,189	$25,088,606	$33,954,795
2024	$3,983,754	$3,405,225	$5,495,676	$12,884,655	$25,103,534	$37,988,189
2025	$4,136,791	$3,295,477	$8,523,816	$15,956,084	$45,245,078	$61,201,162

	GENERAL REVENUES					
Fiscal Year	Property Taxes	Sales Taxes	Utility Users Taxes	All Other Revenues	Use Of Money And Property	**Total General Revenues**
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
2023	$1,890,358	$11,265,363	$2,277,276	$7,503,691	$2,151,918	$25,088,606
2024	$2,071,838	$11,075,486	$2,229,716	$7,229,273	$2,497,221	$25,103,534
2025	$2,295,919	$10,526,037	$2,364,011	$27,813,178	$2,245,933	$45,245,078

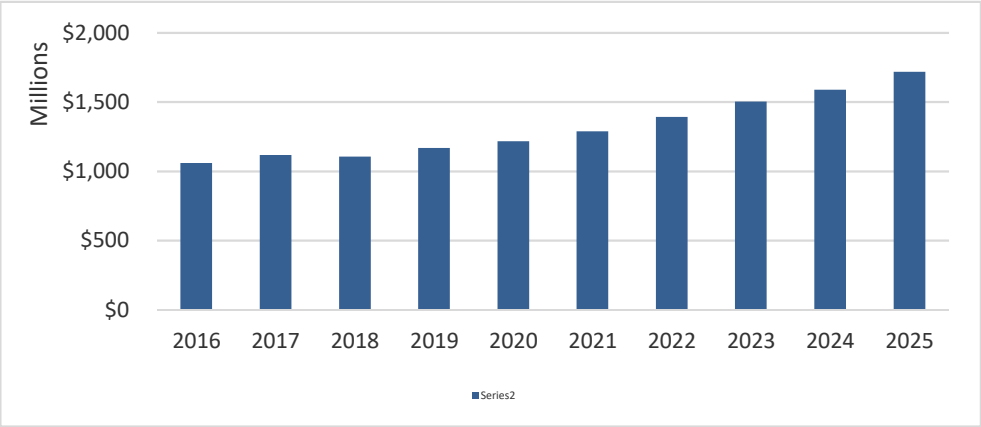
Source: City of Dinuba Financial Services Division

CITY OF DINUBA
GENERAL GOVERNMENT REVENUES BY SOURCE [1]
LAST TEN FISCAL YEARS

Fiscal Year	Taxes	Licenses And Permits	Intergovernmental	Charges For Services	Use Of Money And Property	Fines And Forfeitures
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	$0	$5,099,899	$2,818,004	$454,092	$235,466
2019	$14,831,798	$0	$6,329,384	$2,909,545	$695,301	$178,240
2020	$18,228,311	$0	$6,724,227	$3,610,155	$971,096	$517,712
2021	$23,872,090	$0	$11,512,896	$2,277,342	$638,369	$251,220
2022	$22,640,793	$0	$14,006,631	$1,623,439	$257,438	$143,230
2023	$17,143,325	$0	$9,497,340	$2,745,939	$2,076,152	$243,353
2024	$17,185,330	$0	$14,002,683	$2,626,453	$2,357,619	$89,776
2025	$16,881,168	$0	$15,231,472	$2,893,754	$2,127,511	$89,328

Fiscal Year	Reimbursements	Miscellaneous	Assessments	Non-departmental Sales Tax Settlement	**Total General Government Revenues**
2016	$2,560,957	$46,056	$0	$0	$30,000,201
2017	$2,205,415	$157,286	$0	$0	$25,810,616
2018	$0	$326,652	$1,553,351	$0	$24,310,602
2019	$0	$345,486	$1,567,928	$0	$26,857,682
2020	$0	$345,331	$1,168,344	$0	$31,565,176
2021	$0	$294,962	$1,200,122	$0	$40,047,001
2022	$0	$1,617,054	$1,191,159	$0	$41,479,744
2023	$0	$110,684	$1,309,341	$0	$33,126,134
2024	$0	$316,690	$1,215,537	$0	$37,794,088
2025	$0	$347,833	$1,199,293	$22,389,726	$61,160,085

CITY OF DINUBA
PROPERTY AD VALOREM TAX ASSESSED VALUES [1]
LAST TEN FISCAL YEARS



Year Ended June 30	Total Assessed Value [2]	City		
		Secured	Unsecured	Total Direct Tax Rate [3]
2016	$1,060,846,254	$1,009,448,577	$51,397,677	0.192%
2017	$1,116,863,014	$1,067,474,239	$49,388,775	0.191%
2018	$1,104,970,655	$1,051,056,439	$53,914,216	0.191%
2019	$1,167,672,497	$1,110,923,018	$56,749,479	0.189%
2020	$1,217,137,041	$1,164,805,525	$52,331,516	0.189%
2021	$1,289,180,103	$1,235,209,187	$53,970,916	0.188%
2022	$1,391,903,645	$1,329,566,190	$62,337,455	0.188%
2023	$1,503,021,767	$1,424,200,024	$78,821,743	0.186%
2024	$1,588,098,400	$1,503,911,298	$84,187,102	0.186%
2025	$1,719,164,102	$1,623,075,590	$96,088,512	0.186%

[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

CITY OF DINUBA
PRINCIPAL PROPERTY TAXPAYERS
AS OF JUNE 30, 2025 AND 2016

		Fiscal Year 2025			Fiscal Year 2016		
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	$ 98,009,552.00	5.70%	1	$ 70,531,807.00	6.65%	1
Best Buy Stores, Inc.	Distribution Center	$ 53,542,611.00	3.11%	2	$ 49,220,047.00	4.64%	3
Best Buy Warehouse Logistic	Distribution Center	$ 43,200,600.00	2.51%	3			
Wal-mart Store Inc	Retail Store	$ 21,094,179.00	1.23%	4	$ 17,647,306.00	1.66%	4
Patterson Dental Supply	Wholesaler	$ 16,972,840.00	0.99%	5	$ 14,402,359.00	1.36%	5
Dinuba Properties	Apartment Complex	$ 13,313,841.00	0.77%	6			
Webo LLC - Northgate Plaza	Real Estate Investment	$ 9,917,868.00	0.58%	7			
Aung San/Sai Shiva LLC	Holiday Inn	$ 8,703,682.00	0.51%	8			
Red Rock Plaza Center LLC	Real Estate Investment	$ 8,000,000.00	0.47%	9	$ 5,000,000.00	0.47%	9
SJ22 LLC	Real Estate Investment	$ 7,195,610.00	0.42%	10			
Odwalla, Inc.	Fruit Juices				$ 62,050,577.00	5.85%	2
Boscacci Group	Real Estate Investment				$ 7,048,046.00	0.66%	6
Kmart Corp	Retail Store				$ 5,740,403.00	0.54%	7
Dinuba - Veto LLC	Real Estate Investment				$ 5,100,000.00	0.48%	8
Waltrust Properties Inc					$ 4,810,811.00	0.45%	10
		$ 279,950,783	16.29%		$ 241,551,356	22.76%	

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

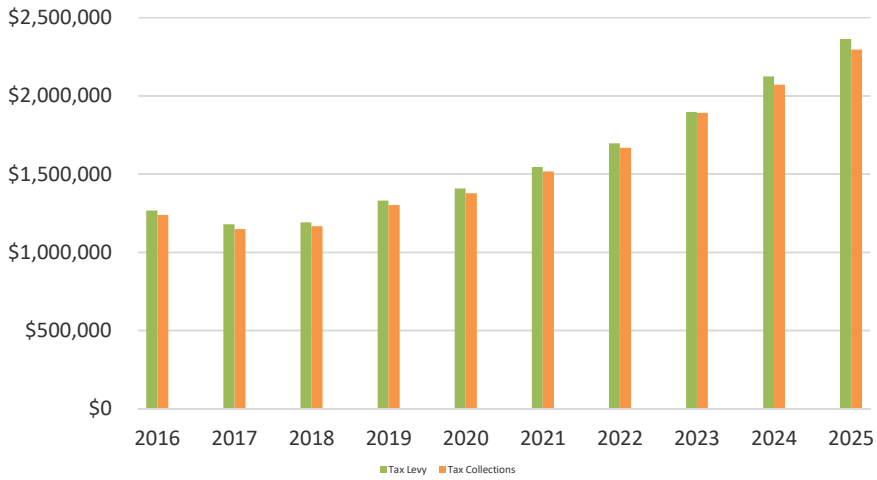
	2021	2022	2023	2024	2025
City Direct Rates:					
City basic rate	0.1880	0.1880	0.1855	0.1861	0.1859
Total City Direct Rate	0.1880	0.1880	0.1855	0.1861	0.1859
Overlapping Rates:					
Tulare County	0.1765	0.1765	0.3610	0.3622	0.3610
Library	0.0152	0.0152	0.0169	0.0169	0.0168
Dinuba School District	0.2728	0.2728	0.2738	0.2738	0.2728
Community College District	0.0456	0.0456	0.0457	0.0457	0.0456
Tuluare County Schools	0.0240	0.0240	0.0241	0.0241	0.0240
Alta Cemetery	0.0081	0.0081	0.0081	0.0081	0.0081
Alta Hospital District	0.0184	0.0184	0.0185	0.0185	0.0184
Delta Vector Control	0.0136	0.0136	0.0230	0.0230	0.0229
Dinuba Memorial District	0.0050	0.0050	0.0063	0.0063	0.0063
Tulare County Air Pollution District	0.0003	0.0003	0.0003	0.0003	0.0003
Tulare County Flood District	0.0020	0.0020	0.0054	0.0054	0.0053
Education Revenue Augmentation	0.2305	0.2305	0.0000	0.0000	0.0000
Dinuba School District Bonds	0.0600	0.0614	0.0938	0.0900	0.1400
Community College Bonds	0.0181	0.0285	0.0209	0.0204	0.0200
Total Direct Rate[1]	1.0782	1.0900	1.0834	1.0809	1.1275

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]
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
2023	$1,896,997	$1,890,358	99.65
2024	$2,123,220	$2,071,838	97.58
2025	$2,362,786	$2,295,919	97.17

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	Financed Purchase	Measure R Fund Advance	Notes Payable	Premiums Discounts	Total Governmental Activities
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
2023	$12,155,000	$8,614,560	$0	$0	($56,572)	$20,712,988
2024	$11,430,000	$8,159,883	$0	$0	($52,880)	$19,537,003
2025	$10,675,000	$7,570,955	$900,000	$0	($49,188)	$19,096,767

	Business-Type Activities						
Fiscal Year	Certificates Of Participation	Notes Payable	Financed Purchase	Contracts Payable	Lease Liability	Premiums Discounts	Total Business-Type Activities
2016	$10,315,000	$6,602,194	$76,588	$292,286	$0	$0	$17,286,068
2017	$10,085,000	$5,994,444	$0	$209,814	$0	$45,809	$16,335,067
2018	$9,845,000	$5,365,859	$185,699	$126,516	$0	$43,659	$15,566,733
2019	$9,605,000	$4,721,122	$344,996	$42,382	$0	$41,509	$14,755,009
2020	$9,045,000	$4,284,949	$415,111	$0	$0	$39,359	$13,784,419
2021	$8,518,000	$3,836,983	$716,805	$0	$0	$37,209	$13,108,997
2022	$7,982,000	$3,194,672	$540,588	$0	$0	$35,059	$11,752,319
2023	$7,432,000	$2,717,463	$360,093	$0	$0	$32,909	$10,542,465
2024	$6,864,000	$2,283,434	$386,343	$0	$0	$30,759	$9,564,536
2025	$6,278,000	$1,892,026	$355,893	$0	$376,576	$28,609	$8,931,104

Fiscal Year	Primary Government	Per Capita [1]
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
2023	$31,255,453	$1,227
2024	$29,101,539	$1,138
2025	$28,027,871	$1,077

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.

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
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
2023	$12,155,000	$1,249,893	$10,905,107	0.7%	$428
2024	$11,430,000	$1,168,410	$10,261,590	0.6%	$401
2025	$10,675,000	$44,187	$10,630,813	0.6%	$408

[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.

Source: City of Dinuba Financial Services Division

CITY OF DINUBA
STATEMENT OF DIRECT AND OVERLAPPING DEBT
As of June 30, 2025

2024 - 2025 Assessed Valuation:	$1,719,164,102
Redevelopment Incremental Valuation:	
City Adjusted Assessed Valuation	$1,719,164,102

	OUTSTANDING DEBT 6/30/2025	% APPLICABLE [1]	ESTIMATED SHARE OF OUTSTANDING DEBT
OVERLAPPING TAX AND ASSESSMENT DEBT			
State Center Community College District	$348,985,000	1.401%	$4,889,280
Dinuba Joint Unified School District	27,043,172	68.613%	18,555,132
Kings Canyon Joint Unified School District	69,166,992	2.099%	1,451,815
TOTAL OVERLAPPING TAX AND ASSESSMENT DEBT	445,195,164		24,896,227
DIRECT AND OVERLAPPING GENERAL FUND DEBT:			
Tulare County General Fund Obligations	33,561,236	3.424%	1,149,137
Tulare County Pension Obligation Bonds	177,745,000	3.424%	6,085,989
Tulare County Board of Education Certificates of Participation	31,770,000	3.424%	1,087,805
Dinuba Joint Unified School District Certificates of Participation	18,595,000	68.613%	12,758,587
City of Dinuba General Fund Obligations	**19,096,767**	100.000%	**19,096,767**
TOTAL OVERLAPPING GENERAL FUND OBLIGATION DEBT	280,768,003		40,178,285
OVERLAPPING TAX INCREMENT DEBT (Successor Agency):	35,530,000	100.0000%	35,530,000
TOTAL DIRECT DEBT			**19,096,767**
TOTAL OVERLAPPING DEBT			81,507,744
COMBINED TOTAL DEBT			$ 100,604,511 [2]

Debt Ratios:

Ratios to 2024-25 Adjusted Valuation:	
Total Overlapping Tax and Assessment Debt	1.45%
Total Direct Debt ($17,716,952)	**1.03%**
Combined Total Debt	5.77%
Ratios to Redevelopment Increment Valuation ($1,097,047,350):	
Total Overlapping Tax Increment Debt	3.24%

[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, 2025

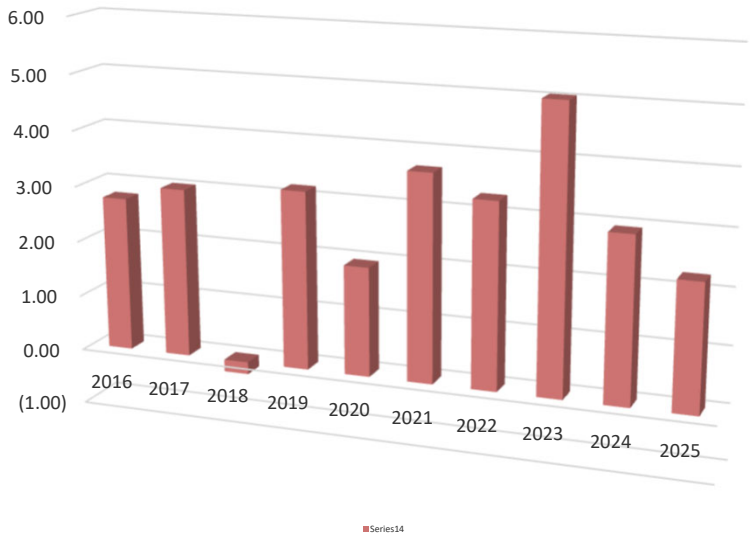
Total Assessed Valuation	$1,719,164,102
Debt Limit - 15% of Total Assessed Valuation	$257,874,615
Amount of Debt Applicable to the Limit	27,651,295
Legal Debt Margin	$230,223,320

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
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	$33,577,262	$175,208,285	16.1%
2023	$225,453,265	$31,255,453	$194,197,812	13.9%
2024	$238,214,760	$29,101,539	$209,113,221	12.2%
2025	$257,874,615	$27,651,295	$230,223,320	10.7%

Source: City of Dinuba Financial Services Division

CITY OF DINUBA
PLEDGED-REVENUE COVERAGE
LAST TEN FISCAL YEARS



	Certificates of Participation (Sewer Fund)						
Year Ended June 30	Sewer Charges And Other Contributions [1]	Less: Operating Expenses [2]	Net Available Revenue	Principal	Interest	Total Debt Service	Debt Service Coverage
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
2023	$7,024,793	$2,856,891	$4,167,902	$550,000	$276,334	$826,334	5.04
2024	$5,338,169	$2,897,970	$2,440,199	$568,000	$261,043	$829,043	2.94
2025	$5,043,342	$3,163,907	$1,879,435	$586,000	$244,123	$830,123	2.26

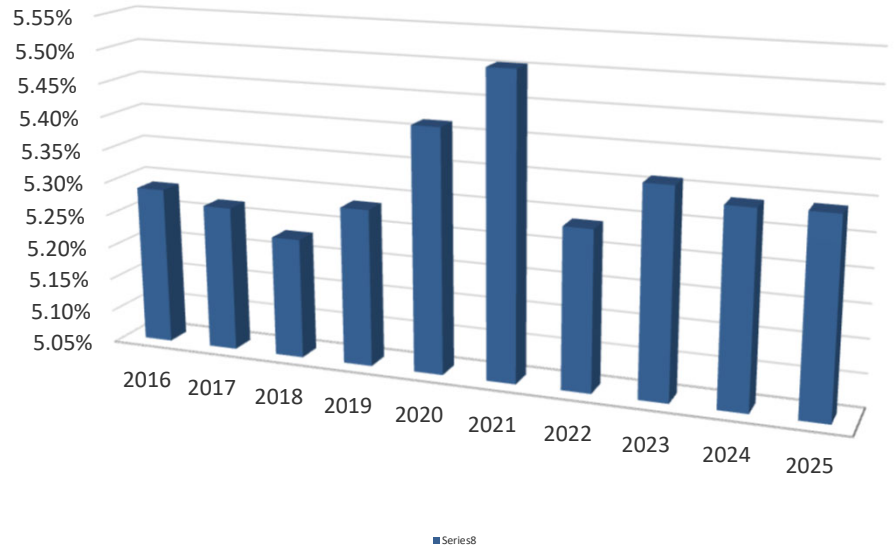
[1] Includes transfers from the Water Fund. Bond proceeds from the 2002 Refunding Bond were also used to fund certain Water projects. Therefore, the water fund pays a proportionate share of the debt service.
[2] Depreciation is eliminated for this calculation.

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
2026	$775,000	$361,962.50	$1,136,963
2027	$805,000	$331,656.25	$1,136,656
2028	$835,000	$300,193.75	$1,135,194
2029	$870,000	$268,987.50	$1,138,988
2030	$900,000	$238,087.50	$1,138,088
2031	$935,000	$206,043.75	$1,141,044
2032	$960,000	$172,931.25	$1,132,931
2033	$1,000,000	$138,675.00	$1,138,675
2034	$550,000	$111,950.00	$661,950
2035	$565,000	$93,175.00	$658,175
2036	$595,000	$73,625.00	$668,625
2037	$610,000	$53,325.00	$663,325
2038	$625,000	$32,500.00	$657,500
2039	$650,000	$10,975.00	$660,975
	$10,675,000	$2,394,088	$13,069,088

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]
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%
2023	25,467	1.34%	475,064	5.36%	9.6%
2024	25,573	0.41%	478,918	5.34%	9.8%
2025	26,025	1.74%	487,209	5.34%	10.3%

Source: California Department of Finance
California Employment Development Department

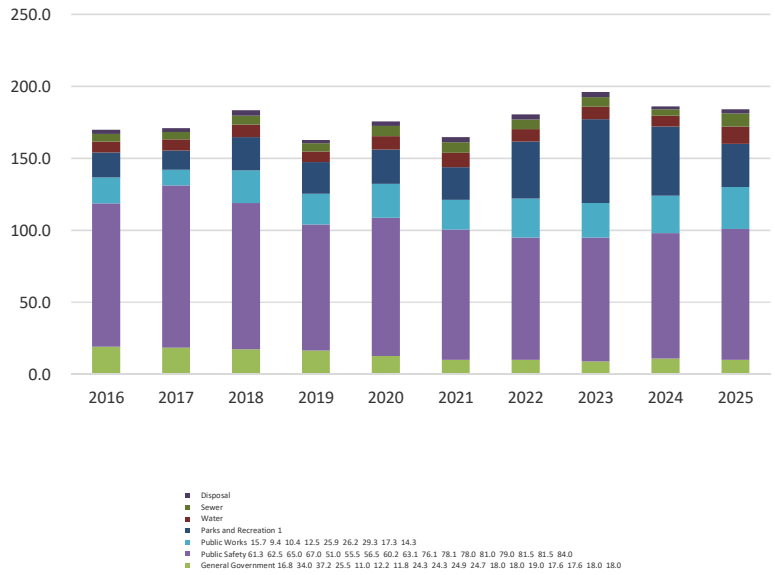
Note: Per capita income and total personal income information not available.

CITY OF DINUBA
PRINCIPAL EMPLOYERS
AS OF JUNE 30, 2025 AND 2016

		Fiscal Year 2025			Fiscal Year 2016		
Employer	Type of Business	Employees	Percent of Total City Employment	Rank	Employees	Percent of Total City Employment	Rank
Ruiz Foods Products Inc.	Frozen Food	1,400	38%	1	1,790	41%	1
Dinuba Public Schools	Education	753	21%	2	754	17%	2
Best Buy Stores, Inc.	Distribution Center	491	13%	3	350	8%	5
Wal-mart	Retail Store	430	12%	4	403	9%	4
City of Dinuba	Local Government	194	5%	5	172	4%	6
Patterson Dental	Wholesaler	160	4%	6	122	3%	7
Superior Grocers	Retail Store	90	2%	7			
United Market	Retail Store	48	1%	8			
Ross	Retail Store	45	1%	9			
Dinuba Lumber	Retail Store	37	1%	10			
Family Tree Farms	Produce Packing				600	14%	3
Kmart	Retail Store				70	2%	8
Corona College Heights	Produce Packing				68	2%	9
United Market	Retail Store				40	1%	10
		3,648	100.00%		4,369	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



	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Governmental Activities										
General Government	19.1	18.5	17.4	16.5	12.7	10.0	10.0	9.0	11.0	10.0
Public Safety	99.5	112.7	101.5	87.5	95.9	90.5	85.0	86.0	87.0	91.0
Public Works	18.1	10.9	22.8	21.5	23.5	20.6	27.0	24.0	25.9	29.0
Parks and Recreation [1]	17.3	13.3	23.0	21.9	23.8	22.7	39.5	58.0	48.0	30.0
Water	7.7	7.7	8.7	7.3	9.4	9.9	8.8	8.8	7.6	12.0
Sewer	5.3	5.3	6.3	5.7	7.0	7.5	6.6	6.6	4.4	9.0
Disposal	2.8	2.6	3.7	2.3	3.1	3.6	3.4	3.6	2.0	3.0
Total Government-Wide Employees	169.8	170.9	183.2	162.7	175.5	164.8	180.3	196.0	186.0	184.0

CITY OF DINUBA
CONSTRUCTION ACTIVITY
LAST TEN CALENDAR YEARS

			Commercial and Office		Residential Single	
Calendar Year	Total Permits	Total Valuation	Number Permits	Valuation	Number Permits	Valuation
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
2023	657	$20,405,783	7	$875,850	48	$8,008,000
2024	891	$1,686,816	3	$22,897	63	$555,980
2025	846	$31,333,971	2	$821,000	100	$14,119,872

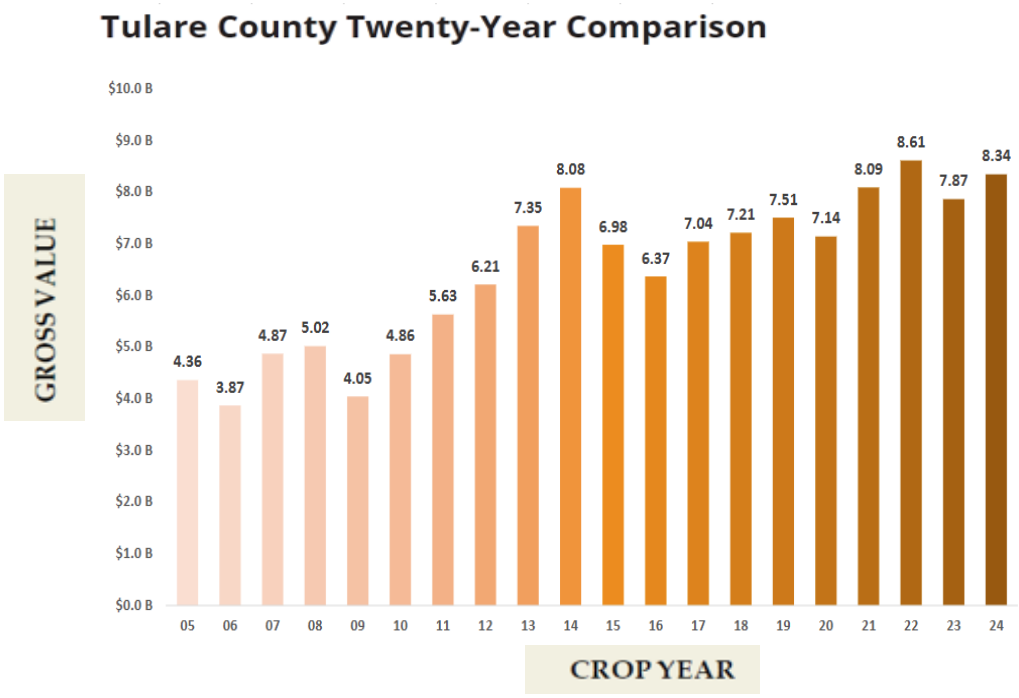
	Residential Multi-Units		All Other	
Calendar Year	Number Permits	Valuation	Number Permits	Valuation
2016	0	$0	630	$459,060
2017	0	$0	645	$8,568,361
2018	3	$8,522,081	680	$13,471,903
2019	0	$0	644	$9,100,234
2020	0	$0	709	$12,177,264
2021	0	$0	767	$18,555,193
2022	1	$9,300,000	844	$26,692,825
2023	0	$0	602	$11,521,934
2024	0	$0	809	$1,107,939
2025	0	$0	744	$16,393,099

Source: City of Dinuba Annual Building Report

TULARE COUNTY CROP STATISTICS
FOR THE CALENDAR YEAR 2024

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 2024

PRODUCT	GROSS VALUE
1. Milk	$2,269,879,000
2. Cattle & Calves	$1,170,563,000
3. Grapes	$965,122,000
4. Oranges - Navels & Valencias	$768,168,000
5. Tangerines	$448,020,000
6. Almonds Meats & Hulls	$353,235,000
7. Pistachio Nuts	$316,480,000
8. Lemons	$259,424,000
9. Nectarines	$237,958,000
10. Corn - Grain & Silage	$223,151,000
Total Value of the Top Ten Tulare County Crops	$7,012,000,000
Total Value of All Tulare County Crops	$8,344,115,750



Source: Tulare County Agricultural Commissioner news release

CITY OF DINUBA
CAPITAL ASSETS USED
LAST TEN FISCAL YEARS

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Water:										
Number Water Wells	8	8	8	8	8	8	8	8	8	8
Annual Production (Million Gal)	1,218	1,274	1,399	1,463	1,468	1,635	1,549	1,479	1,561	1,587
Service Connections	5,862	5,964	6,031	6,131	6,327	6,448	6,581	6,636	6,698	6,757
Police:										
Stations	2	1	1	1	1	1	1	1	1	1
Sworn Officers	28	27	24	32	32	34	35	34	37	35
Support Personnel	11	13	11	11	11	11	9	11	11	12
Part-Time Support Personnel	2	2	2	2	2	2	1	0	0	1
Police Vehicles	38	43	46	49	37	36	40	44	46	47
Motorcycles	4	4	4	4	5	5	5	5	5	5
Fire:										
Stations	1	1	1	1	1	1	1	1	1	1
Firefighters	26	26	26	26	26	26	24	22	23	29
Fire and Rescue Vehicles	5	6	6	6	6	6	6	6	6	6
Ambulances	5	6	6	6	6	6	6	7	8	7
Staff Vehicles	5	5	5	5	5	6	7	5	7	8
Parks and Recreation:										
Parks	13	13	13	13	13	13	13	13	13	13
Acres of Park land	66	66	66	66	66	66	66	66	66	66
Acres of Open Space	56	56	56	56	56	56	56	56	56	56
Recreation Centers	2	2	2	2	2	2	2	2	2	2
Other:										
City Land Area (Square Miles)	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90
Miles of Water Main	74.0	74.0	74.0	74.0	74.0	74.0	74.0	74.0	74.0	74.0
Miles of Storm Drain	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0
Miles of Sewer Main	74.0	74.0	74.0	74.0	74.0	74.0	74.0	74.0	74.0	74.0
Miles of City Streets	65.7	65.7	65.7	65.7	65.7	65.7	65.7	65.7	65.7	65.7

Source: City of Dinuba Financial Services Division

CITY OF DINUBA
DEMANDS FOR CITY SERVICES
LAST TEN FISCAL YEARS

Fiscal Year	Population	Number of Utility Customers	Number of Police Calls - Total	Number of 911 Emergency Calls	Number of Sworn Officers
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
2023	25,467	6,636	35,172	1,559	34
2024	25,573	6,698	35,747	1,269	37
2025	26,025	6,757	35,769	8,193	35

Fiscal Year	Number of Fire Calls [1]	Number of Ambulance Runs	Number of Fire Fighters
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
2023	347	5,106	22
2024	421	5,467	23
2025	845	5,178	29

[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]

	2015	2016	2017	2018	2019	2020
Governmental Activities						
General Government	$5,345,434	$4,802,762	$7,661,240	$3,989,322	$3,647,223	$4,464,243
Public Safety	13,275,052	13,746,235	13,897,596	12,920,443	$12,503,075	$12,801,801
Public Works	3,334,975	3,943,500	3,752,225	6,577,677	$2,429,367	$5,116,719
Community Development	1,641,605	1,178,906	637,522	2,350,919	$2,277,992	$2,427,047
Parks and Recreation	1,682,401	1,824,431	2,007,951	2,127,602	$2,527,531	$2,705,703
Debt Service	1,204,781	1,278,342	1,604,463	978,293	$1,008,877	$1,001,611
Non-departmental - sales tax settlement	0	0	0	0	$0	$0
Total Governmental Activities Expenses	$26,484,248	$26,774,176	$29,560,997	$28,944,256	$24,394,065	$28,517,124

	2020	2021	2022	2023	2024	2025
Governmental Activities						
General Government	$4,464,243	$7,635,027	$5,980,513	$7,563,541	$5,909,635	$6,169,300
Public Safety	$12,801,801	$12,899,424	$11,547,688	$10,757,166	$14,132,045	$13,216,727
Public Works	$5,116,719	$3,009,339	$2,725,438	$1,080,475	$5,320,668	$1,723,831
Community Development	$2,427,047	$2,576,069	$2,788,622	$2,048,106	$2,217,210	$2,281,180
Parks and Recreation	$2,705,703	$2,858,033	$3,048,341	$2,411,417	$2,873,292	$3,280,172
Debt Service	$1,001,611	$935,126	$1,111,140	$812,001	$846,418	$843,921
Non-departmental - sales tax settlement	$0	$0	$0	$9,305,652	$0	$0
Total Governmental Activities Expenses	$28,517,124	$29,913,018	$27,201,742	$33,978,358	$31,299,268	$27,515,131

[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
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%
2023	1/1/2017	7.25%	8.50%
2024	1/1/2017	7.25%	8.50%
2025	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, 2025 AND 2016
(in alphabetical order)

Principal Sales Tax Producers

2024-25		2015-16	
Taxpayer	**Business Type**	**Taxpayer**	**Business Type**
Ace Hardware	Bldg.Matls-Retail	Ace Hardware	Bldg.Matls-Retail
Alta Pump Company	Bldg.Matls-Whsle	Alta Pump Company	Bldg.Matls-Whsle
Arco AM/PM Mini Marts	Service Stations	Arco AM/PM Mini Marts	Service Stations
Bestbuy.com - Ec	Furniture/Appliance	Autozone	Auto Parts/Repair
City Of Dinuba	Health & Government	Bestbuy.com - Ec	Furniture/Appliance
Dinuba Auto Plaza	Auto Sales - Used	Big 5 Sporting Goods	Recreation Products
Ed Denas Auto Center	Auto Sales - New	Carl's Jr. Restaurants	Restaurants
Elite Auto Wholesale	Auto Sales - Used	Dinuba Auto Plaza	Auto Sales - Used
Jack In The Box Restaurants	Restaurants	EBM Auto Sales	Auto Sales - Used
Jim Manning Dodge Chrysler	Auto Sales - New	Ed Denas Auto Center	Auto Sales - New
Kwik Korner Service Stations	Service Stations	Jack In The Box Restaurants	Restaurants
Mcdonald's Restaurants	Restaurants	Jim Manning Dodge	Auto Sales - New
Panda Express	Restaurants	K Mart Stores	Department Stores
Patterson Dental Supply	Light Industry	Mcdonald's Restaurants	Restaurants
Patterson Veterinary Supply	Light Industry	Patterson Dental Supply	Light Industry
Quick N Handy Mart & Deli	Food Markets	Patterson Medical Supply	Office Equipment
Quick Shop Markets	Service Stations	Patterson Veterinary Supply	Light Industry
Ross Stores	Apparel Stores	Quick N Handy Mart & Deli	Food Markets
Ruiz Food Products	Food Processing Eqp	Quick Shop Markets	Service Stations
Scout Specialties	Light Industry	Rite Aid Drug Stores	Drug Stores
Superior Grocers	Food Markets	Scott Belknap Pump Company	Bldg.Matls-Whsle
Tractor Supply Company	Miscellaneous Retail	Scout Specialties	Light Industry
Valero Service Stations	Service Stations	Tractor Supply Company	Miscellaneous Retail
Wal Mart Stores	Department Stores	Valero Service Stations	Service Stations
Wingstop	Restaurants	Wal Mart Stores	Department Stores

Source: MuniServices

CITY OF DINUBA
SALES TAX AMOUNTS IN BENCHMARK YEAR
2021-2025 CALENDAR YEARS

CDTFA NAICS SECTOR	2021	2022	2023	2024	2025
Accommodation and Food Services	395,708	422,736	442,992	477,623	478,319
Agriculture, Forestry, Fishing and Hunting	16,093	42,023	57,808	43,476	60,432
Arts, Entertainment, and Recreation	0	0	0	0	0
Construction	2,072	388	260	352	1,058
Educational Services	13,528	22,993	28,559	26,730	39,525
Information	10,991	12,681	14,931	14,698	14,770
Manufacturing	693,227	751,296	758,866	763,164	628,085
Mining, Quarrying, and Oil and Gas Extraction	0	167	8,651	28,882	38,843
Other Services (except Public Administration)	29,998	26,197	24,941	26,699	29,997
Professional, Scientific, and Technical Services	1,209	1,646	1,504	1,560	1,189
Real Estate and Rental and Leasing	66	87	1,196	500	14
Retail Trade	26,313,725	21,410,654	18,806,437	17,495,173	14,529,576
Utilities	11,575	56,873	76,529	62,298	50,325
Undefined	46,624	51,077	60,155	62,050	51,412
TOTAL	**27,534,816**	**22,798,817**	**20,282,829**	**19,003,206**	**15,923,544**

Source: MuniServices

CITY OF DINUBA
SCHEDULE OF INSURANCE IN FORCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

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.	$14,788,741
b. Comprehensive coverage, low value vehicles under $25,000, $2,000 deductible	$666,194
3. PROPERTY COVERAGE	
a. Covers all owned buildings and contents at replacement cost, including data processing equipment and valuable papers, $5,000 deductible.	$70,661,205
b. Miscellaneous Property Floater	$9,180,387
c. Special Equipment.	$3,904,979
d. Extra Expense Associated with Physical Damage or Loss	$562,000
e. Extra Expense Associated with Floater Equipment	$10,000
4. WORKERS' COMPENSATION	
a. Self-insured retention $500,000 limit	$50,000
b. Workers' compensation excess coverage	$4,500,000
5. OTHER	
a. Employee's fidelity dishonesty bond (Blanket)	$250,000
b. Money & Securities	$15,000
c. Wrongful Discharge, Discrimination, and Sexual Harrassment	$1,000,000
d. Boiler & Machinery Property Coverage	$100,000
e. Loss of Earnings/Extra Expense $5,000 deductible	$2,828,400

Source: City of Dinuba Risk Manager

City Council Staff Report

Department: PARKS & COMMUNITY SERVICES

January 13, 2026

To: Mayor and City Council

From: Stephanie Hurtado, Park & Community Svs Director

By:

Subject: City of Dinuba & DYBA/Cal Ripken Baseball Collaboration (SH)

RECOMMENDATION:

EXECUTIVE SUMMARY:

The City Parks & Community Services Department has been in discussion with the Dinuba Youth Baseball Association/CalRipken (DYBA/Cal Ripken) league about working together to support and enhance both city-sponsored recreational baseball and softball programs. DYBA/Cal Ripken will continue to operate the All-Star League after the recreational season ends. This collaboration will allow for an increase in youth participation in the city's run program. This partnership will result in some minor cost increases to the city increase for additional temporary staffing, equipment and uniforms.

OUTSTANDING ISSUES:

DISCUSSION:

DYBA/Cal Ripken requested a meeting with staff to share their vision of working alongside the City of Dinuba Youth Baseball Program to better serve the youth of Dinuba. Their intent is not to operate two separate programs simultaneously, but rather to support the City-run league while offering additional optional practices and skill-development clinics for participants during the season. Following the conclusion of the City's regular season, DYBA/Cal Ripken plans to operate the All-Star Program and conduct tryouts for participants interested in continuing baseball at a higher level through travel teams. The shared goal of this partnership is to unite and elevate youth baseball opportunities in Dinuba.

Proposed City Recreation Youth Baseball and Softball League Changes:

- Estimated increase of up to 188 participants, resulting in up to 16 new teams, including the addition of a Tiny Tot program for ages 3–4
- Adjustment of division age ranges from a three-year span to a two-year span.
- Exploration of hiring certified umpires for competitive divisions
- Assignment of Recreation teams to set practice times and locations; this will allow DYBA to offer an additional optional practice on a designated day and location during the City's regular season.

With these changes, there will be a slight increase in operating costs for the program. The actual cost will be determined by the number of additional participants in the program as a result of this partnership. Staff estimates that the cost would be less than $15,000, and will pursue donations. To accommodate the estimated increase of participants, we would need to operate two site locations, being Roosevelt Park and K.C. Vista Park. That will require the City to hire more staff and there will be an increase in athletic supplies and operating costs. Registration will open on Monday, January 19th. Our goal is to work together and partner with groups to improve programs and increase the development of skills of the youth in Dinuba.

FISCAL IMPACT:

PUBLIC HEARING:

ATTACHMENTS:

None