Tuesday, May 12, 2026 / 5:30 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.

VIce Mayor Benjamin Prado will be participating via teleconference from the following location, which will be open and accessible to the public: 1360 E Akers Way, Dinuba, CA 93618
Members of the public will have the opportunity to participate and provide public comment from this location.

1. CLOSED SESSION - 5:30 PM

1.1. Conference with Legal Counsel – Anticipated Litigation (JW)
Potential Initiation of Litigation pursuant to Government Code § 54956.9(d);
Number of Potential Cases: Three (3)

2. WORK SESSION - 5:45 PM

2.1. Presentation of Preliminary Budget for Fiscal Year 2026/27 (KS)

3. OPENING CEREMONIES - 6:30 PM

3.1. Welcome and Call to Order

3.2. Invocation

3.3. Pledge of Allegiance

4. PRESENTATIONS

4.1. Roosevelt School Spelling Bee (MA)

5. NEW EMPLOYEES/PROMOTIONS

5.1. Introduction of Paramedic Brian Henderson (GC)

5.2. Introduction of EMT Caden Reddell (GC)

5.3. Introduction and Oath of Office for Firefighter/Paramedic Justin Shanen (GC)

6. 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).

7. 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.

8. 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.

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

RECOMMENDATION
Council to review and approve the City Council meeting of April 28, 2026, as presented.

8.2. SUBJECT
Resolution No. 2026-12, Authorization to withdraw as Local Enforcement Agency (LEA) for the Mobilehome Parks Act and Special Occupancy Parks Act (GA)

RECOMMENDATION
Council to adopt Resolution No. 2026-12 withdrawing as the Local Enforcement Agency (LEA) for the Mobilehome Parks Act and Special Occupancy Parks Act pursuant to Title 25, California Code of Regulations Section 1005.5, and directing the transition of enforcement responsibilities to the California Department of Housing and Community Development.

8.3. SUBJECT
Proclamation 2026-01 - National Public Works Week (GA)

RECOMMENDATION
Council to adopt Proclamation No. 2026-01 recognizing National Public Works Week from May 17 through May 23, 2026.

8.4. SUBJECT
Adoption of Resolution No. 2026-28 related to the November 3, 2026 General Municipal Elections (MA)

RECOMMENDATION
Council to take the following action by one motion:

1. Adopt Resolution No. 2026-28 ordering even-year City Council Elections; Consolidation of Elections and Specifications of the Election Order; and specific services rendered to the City.

8.5. SUBJECT
Initiation of Proceedings and Intent for the Annual Levy of Landscaping and Lighting Districts Annual Assessments for Fiscal Year 2026/27 (KS)

RECOMMENDATION

City Council to take the following action by one motion:

1. Adopt Resolution No. 2026-22 initiating proceedings for the annual levy and collection of assessments and ordering the preparation of the Annual Report for Landscaping and Lighting Assessment Districts for Fiscal Year 2026/27; and,

2. Adopt Resolution No. 2026-23 approving the Annual Report for the City's Landscaping and Lighting Assessment Districts for Fiscal Year 2026/27; and,

3. Adopt Resolution No. 2026-24 declaring its intention to levy and collect assessments within the City's Landscaping and Lighting Assessment Districts for Fiscal Year 2026/27 and setting the time and the place for the public hearing on the levy of the proposed assessments.

8.6. SUBJECT
Resolution No. 2026-25, Authorizing the Dinuba Fire Department to Access State and Federal Level Summary Criminal History Information (GC)

RECOMMENDATION
Council to adopt Resolution No. 2026-25 authorizing the Dinuba Fire Department to request and receive state and federal level summary criminal history information, including fingerprint-based Live Scan background checks, for the purpose of evaluating applicants for employment and volunteer service.

8.7. SUBJECT
Fiscal Year 2025/26 Cash and Investment Report for the Quarter Ending March 30, 2026 (KS)

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

8.8. SUBJECT
Fiscal Year 2025/26 Third Quarter Financial Report (KS)

RECOMMENDATION
Council to accept the financial report for the third quarter ending March 31, 2026, for the 2025/2026 fiscal year.

8.9. SUBJECT
Resolution No. 2026-27 Approving the Annual Amendment to the Investment

Policy (KS)

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

9. WARRANT REGISTER

9.1. SUBJECT
Warrant Register May 1 & 8, 2026 (KS)

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

10. PUBLIC HEARING

10.1. Application 2026-10 (Zone Change and General Plan Amendment at 42778 N. Alta Avenue) (Sch)

11. DEPARTMENT REPORTS

11.1. SUBJECT
SS4A. HSIP, and ATP Grant Discussions (JW)

RECOMMENDATION
City Council, by one motion, authorize staff to prepare and submit applications for the Active Transportation Program (ATP), Safe Streets and Roads for All (SS4A), and Highway Safety Improvement Program (HSIP) for eligible projects that improve pedestrian, bicycle, and overall roadway safety within the City, and approve the proposed project corridors and improvements identified by staff for inclusion in these applications.

12. MAYOR/COUNCIL REPORTS

13. CITY MANAGER COMMUNICAT IONS

14. CITY STAFF COMMUNICATIONS

15. ADJOURNMENT

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

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

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

Department: ADMINISTRATIVE SERVICES

May 12, 2026

To: Mayor and City Council

From: Karina Solis, Administrative Services Director

By: Karina Solis, Administrative Services Director

Subject: Presentation of Preliminary Budget for Fiscal Year 2026/27 (KS)

RECOMMENDATION:

Council to review the preliminary fiscal year 2026/27 budget and provide direction as appropriate.

EXECUTIVE SUMMARY:

Annually, the City of Dinuba presents projections of the current fiscal year revenues and expenditures along with the preliminary following year's budget. The preliminary budget for the 2026/27 fiscal year includes the General fund, Special Revenue, Internal Service and Debt Service and future workshops will be for the remaining funds. The final budget will be presented for Council's consideration and adoption at a later date prior to the end of the current fiscal year.

OUTSTANDING ISSUES:

None.

DISCUSSION:

The preliminary fiscal year 2026/27 General fund budget has been prepared for the City Council's review and direction. A copy of the preliminary budget is enclosed as Attachment '1'.

This budget includes the projected year-end revenues and expenditures for fiscal year 2025/26 and the proposed budget for 2026/27.

The budget must be adopted on or before the last working day of the last month of the current fiscal year. Prior to adoption, staff prepares budget presentations to share the proposed budget for review and discussion with City Council.

The final budget will be presented for consideration and adoption by the City Council at

a later date prior to the end of the current fiscal year.

FISCAL IMPACT:

None.

PUBLIC HEARING:

None.

ATTACHMENTS:

1. 26-27 Preliminininary Budget Book_Workshop #1_Cover & Table of contents included

CITY OF DINUBA
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FISCAL YEAR
2026-2027

CITY OF DINUBA

ANNUAL BUDGET

Dinuba.org

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GENERAL FUND OVERVIEW

The general fund consists of revenues primarily from sales and property taxes that are used to fund core services, such as police, fire, parks and recreation, and community development. Expenditures are typically easier to project in any given year; however, revenues are more of a challenge because they fluctuate based on the state of the economy and the success of local businesses.

In preparation of the budget, projections of revenues and expenditures are determined by using historical trends, current data, input from departments, and anticipated growth and development.

Table 1-A below provides a summary of operating revenues over operating expenditures in the General Fund over the past few years. As reflected in the summary, actual revenues over expenditures have exceeded projections in fiscal years 2023/24 and 2024/25 by $3.2 and $2.9 million, respectively. The projected year-end for FY 2025/26 estimates revenues over expenditures of $852 thousand. The proposed budget for FY 2025/26 is projecting a slight deficit of $728 thousand.

Table 1-A

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 Projected Year End	2026-27 Proposed
Total General Fund Revenues	20,446,364	20,575,479	18,998,293	20,979,848	20,202,175
Less Total General Fund Expenditure	(17,279,385)	(17,638,873)	(18,591,638)	(20,128,029)	(20,930,534)
Operating Revenues/Expenses	3,166,979	2,936,606	406,655	851,819	(728,359)

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

FY 2024/25 Actual

In 2024/25, the City's revenue increased by $129 thousand compared to the prior year, primarily due to higher property and motor vehicle taxes. Actual expenses for 2024/25 were $359 thousand higher than in 2023/24, primarily due to the conversion of two part-time positions to full-time, the addition of a part-time Fire Inspector, and increases to maintenance contracts amongst other increases.

FY 2025/26 Projected Year End

The revenue in the adopted 2025/26 fiscal year budget initially anticipated lower property taxes and motor vehicle taxes; however, these are now being adjusted to reflect updated year-end projections. Additionally, service and fee revenues are trending higher, primarily driven by increases in building-related fees such as Public Improvement Plan Checks, Inspection Fees and building permits. Additionally, the city is also projecting to receive funding from the Expanded

Learning Opportunities Program (ELOP) to enrich after school programs. On the expense side, projected year-end figures have increased primarily due to cost of living adjustments.

FY 2026/27 Proposed

For the proposed 2026/27 budget, decreases in service and fee revenues are anticipated for the new fiscal year due to decreases in building-related fees such as Public Improvement Plan Checks, Licenses and Fees such as Building Permits. Expenses are anticipated to increase by $802 thousand in the new fiscal year due to cost of living adjustments, increases in liability and property insurances and increases to contractual agreements based on CPI.

One-time capital expenses in the General Fund include $11 thousand for a dump trailer for the Parks Department and $35 thousand for mold removal for the downtown Police Community Services Office.

GENERAL FUND SUMMARY OF REVENUES AND EXPENDITURES

The proposed budget for Fiscal Year 2026/27 projects operating revenue of approximately $20.2 million and operating expenditures of $20.9 million.

GENERAL FUND REVENUES

Table 1 reflects a summary of the General Fund Revenues. The projected revenue for fiscal year ending June 30, 2026 is estimated at approximately $20.1 million. For the upcoming fiscal year, revenues are anticipated to be at $20.2 million. The decrease between the projected year-end in comparison to 2026/27 is due to anticipated decreases in investment earning and decreases in development in the form of Improvement Plan Checks and Building Permits.

Table 1

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 Projected Year End	2026-27 Proposed
Property Tax	2,128,420	2,336,684	2,071,900	2,140,500	2,153,100
Other Taxes	2,657,238	2,882,443	2,880,000	3,046,000	3,140,000
Utility Users Tax	2,229,716	2,364,011	2,245,000	2,235,000	2,335,000
Sales Tax	6,991,542	6,475,400	6,880,000	6,490,000	6,490,000
Transient Occupancy Tax	394,204	307,785	300,000	300,000	300,000
Licenses & Fees	818,245	987,150	695,600	1,295,850	901,250
Franchise Tax	347,315	340,891	305,000	323,000	325,000
Service & Fees	1,767,343	1,799,599	975,791	2,423,628	1,862,150
Fines	63,965	52,862	78,100	79,100	85,100
Use of Money & Property	1,458,223	1,383,770	1,221,600	1,021,600	1,021,600
Intergovernmental	66,291	97,626	51,000	82,500	54,750
Transfers In	67,270	64,372	60,390	212,653	211,025
Overhead/Misc Revenues	1,456,592	1,482,887	1,233,912	1,330,017	1,323,200
Sale of land	0	0	0	0	0
Total General Fund Revenues	20,446,364	20,575,479	18,998,293	20,979,848	20,202,175

GENERAL FUND EXPENSES

Table 2 reflects a summary of the general fund expenses. Staff is proposing expenses of $20.9 million for the upcoming fiscal year.

Across the general fund, expenses increased by $359 thousand from 2023/24 actual to 2024/25 actuals due to several factors including, the conversion of two part-time positions of a Grounds Maintenance Worker and the Events Coordinator, to full-time in the Parks Department. In addition, a part-time Fire Inspector was also added.

The 2025/26 budget was adopted with an increase in expenses of $953 thousand in comparison to the 2024/25 actual largely due to increases to liability insurance and maintenance contracts.

For the projected year-end 2025/26 budget, expenditures are expected to exceed the originally adopted budget by approximately $1.5 million. This increase is primarily attributable to cost-of-

living adjustments (COLAs) approved after adoption of the 2025/26 budget. In addition, the Parks Department added five Assistant Recreation Leader positions, contributing to higher personnel costs. However, expenses associated with these positions will be fully reimbursed through Expanded Learning Opportunities Program (ELOP) state funding implemented in coordination with the Dinuba Unified School District.

For the proposed 2026/27 budget, expenses are expected to increase by $802 thousand primarily due to COLAs. This will be the second of three approved increases for all three bargaining groups (Dinuba Police Association, Dinuba Firefighters' Association and the Employees' Association) will take effect beginning July 1, 2026.

Table 2

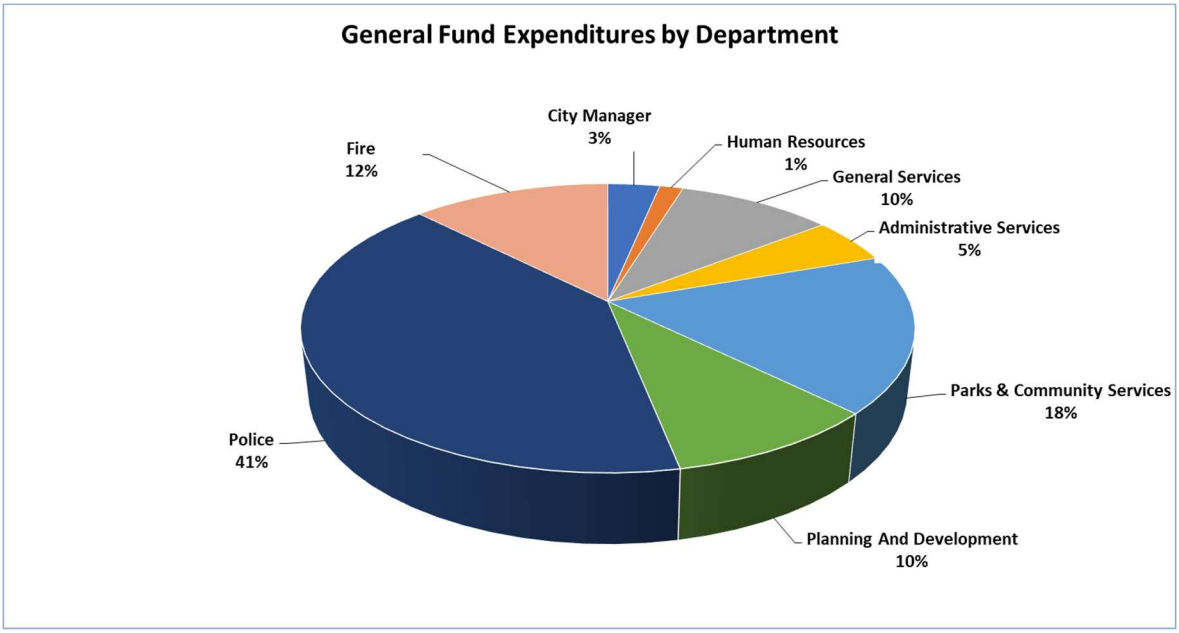
	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 Projected Year End	2026-27 Proposed
Administration	619,741	615,756	594,050	676,070	683,079
General Services	1,932,644	2,046,342	2,002,395	2,059,037	2,047,153
Administrative Services	1,082,865	1,103,997	1,161,506	1,388,470	1,381,590
Parks & Community Services	2,825,856	2,813,914	3,120,822	3,537,735	3,705,234
Planning And Development	1,626,647	1,965,144	1,713,335	1,880,117	1,990,113
Police	6,791,966	7,003,493	7,581,380	8,166,135	8,516,264
Fire	2,399,666	2,090,226	2,418,150	2,420,465	2,607,101
Total General Fund Expenses	17,279,385	17,638,873	18,591,638	20,128,029	20,930,534

GENERAL FUND EXPENDITURES

As reflected in Table 2, the General Fund Operating Expenditures for Proposed Fiscal Year 2026/27 excluding one-time expenses and Capital Improvements total $20.9 million. The expenditures are spread over several departments, which provide core services to the community.

Chart 1 displays the percentage breakdown of expenditure by department for Fiscal Year 2026/27. As is common amongst cities, the City's greatest investment of General Fund resources is in public safety representing 53% of total expenditures. The City's commitment to parks, community services, youth recreation and seniors is also a high priority for the City Council. Investments in public safety and parks and community services are keys to the City's high quality of life.

Chart 1


General Fund Expenditures by Department
City Manager
3%
Human Resources
1%
General Services
10%
Administrative Services
5%
Parks & Community Services
18%
Planning And Development
10%
Police
41%
Fire
12%

INTERNAL SERVICE FUNDS

The City of Dinuba operates five Internal Service Functions: Risk Insurance, Property and Facility Maintenance, Fleet Maintenance, Computer Equipment Replacement and Health Insurance. Revenues for the Internal Service Funds are derived from charges to the internal departments on a pro rata share.

Risk Insurance

The Risk Insurance fund includes property and liability insurances. As a largely self-insured agency, the City of Dinuba mitigates exposure by participating in a Joint Powers Authority (JPA) for property and liability insurances including Worker's Compensation. The Central San Joaquin Valley Risk Management Authority JPA is composed of 54 Central Valley cities that collectively pool services and resources to reduce costs. Members of the JPA are expected to be active participants and therefore have a large level of influence on the decisions made by the board. Over the past few years, the Risk fund has been building up a fund balance. For the projected year end 2025/26, staff is anticipating to utilize $56 thousand of that fund balance and an additional $135 thousand for fiscal year 2026/27.

Computer Replacement

The City's Computer Replacement program was created to ensure replacement of aging computers and software. The replacement program focuses on replacing the oldest computers first, eventually leading to a rotation where all computers are replaced every five to seven years. For both the 2025/26 projected year-end and the proposed 2026/27 fiscal year, the fund is anticipated to have revenues that cover all anticipated expenses for the year. In 2026/2027, new expenses include an upgrade for the City of Dinuba's website

Fleet Maintenance

The City has a vehicle fund to deliver operational and maintenance services for the City's fleet of vehicles. A full-time Mechanic and a full-time Mechanic Helper are responsible for the City's fleet. For both the projected year-end 2025/26 and the proposed 2026/27 budget, expenses are expected to match revenues.

A one-time capital expense for $60 thousand is budgeted for fiscal year 2026/27 for the construction of an awning at the Public Works facility that will allow City staff to perform maintenance, repairs and safety inspections on large vehicles such as Fire Engines, Dump Trucks, Vacuum Trucks and other large equipment while protecting against weather elements.

Property and Facilities Maintenance

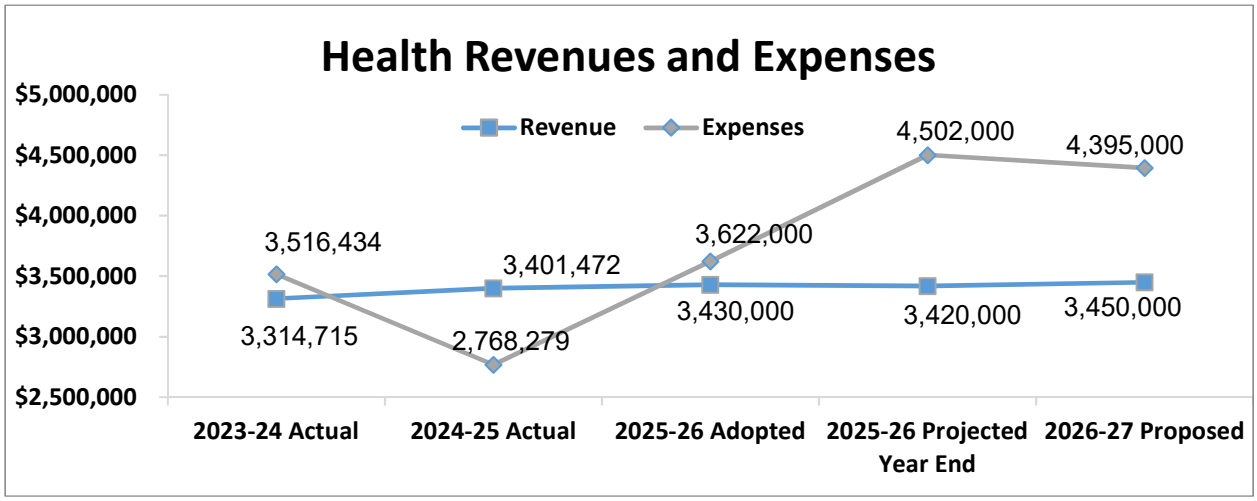
This fund provides for the general maintenance and custodial work associated with the City's facilities. The expenses that are incurred in this fund are reimbursed by the benefitting funds. For the projected year-end 2025/26 the fund is expected to draw on reserves in the amount of $1,596 and for the proposed 2025/26 budget, the revenues are expected to exceed expenses by $22,967

Health Care Costs

The City of Dinuba has a self-funded health insurance plan. Staff prudently build up a fund balance to help with the fluctuations that are inherent in being self-funded. In the 2025/26 projected year end, staff is anticipating to apply revenue and $1.1 million from fund balance to cover expenses. In fiscal year 2026/27, an additional $945 thousand in fund balance will be applied to cover the budgeted expenses.

In fiscal year 2026/27, staff will be monitoring this fund closely to determine whether the increases are an anomaly or if further measures in addressing these increases are necessary.

Chart H1



DEBT SERVICE

The city tracks all debt incurred in the debt service fund. The debt includes bonds and leases to fund infrastructure projects and major public facilities. These debts are paid from various funds that benefited from the project. It is important to note that of the total debt owed, 58% or $33.8 million is held by the Successor Agency of the former Dinuba Redevelopment Agency. The annual debt payments of $3.2 million for this debt is paid for by the state through the countywide Oversight Board and not from City funds.

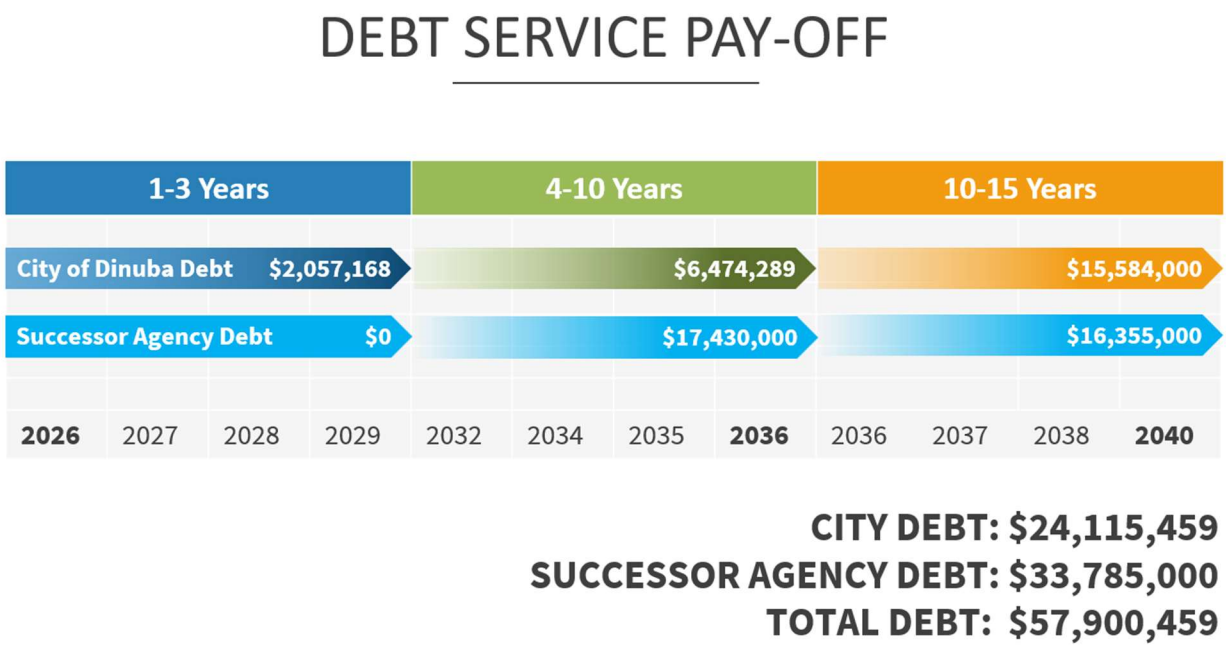
Summary of Debt Service by fund

	Annual Debt Payment	Balance on Debt
General Debt Service	$125,718	$498,918
Water Debt Service	$448,250	$1,490,375
Sewer Debt Service	$825,555	$5,684,000
Financing Authority Debt Service	$1,917,637	$15,875,371
Successor Agency Debt	$3,185,969	$33,785,000
Other Debt	$189,572.44	$566,795
Total	**$6,692,701**	**$57,900,459**

Debt Service Payoff

The chart below represents the city debt by short-term, medium-term, and long-term. The next three years reflects $2,057,168 that will be retired, followed by $6.5 million in 4-10 years, and the majority of the debt, $15.6 million will be paid off in 10-15 years. The total debt balance of $24.1 million will be completely retired in 2040.

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



Detailed Debt Service Schedule

DESCRIPTION	DATE OF LOAN	FY WILL BE PAID OFF	BALANCE AS OF JUNE 30 , 2026
2015 Successor	3/1/2016	2036-37	$8,590,000
2017 Successor	2/1/2017	2037-2038	$15,280,000
2024 Successor	6/30/2024	2033-2034	$8,840,000
2016 Measure R	10/1/2016	2038-2039	$4,425,000
2012 Public Works	11/7/2012	2038-39	$5,475,000
2012 Waste water	11/7/2012	2038-39	$3,995,000
2019 Wastewater Bonds-WWTP - 2007 WW	2/1/2020	2038-39	$1,689,000
2012 Successor	12/6/2012	2039-40	$1,075,000
Total Bonds			**$49,369,000**
POLICE Vehicles	6/1/2023	2027-2028	$182,008
POLICE Vehicles	7/1/2023	2028-2029	$128,589
Police Vehicles - 3 chargers Santander Bank	10/18/2021	2025-2026	$15,555
Tasers - Axon	8/15/2023	2027-2028	$20,882
2013 Solar-Solar Project	2/18/2014	2033-34	$5,975,371
Flock Safety subscription/license software	8/23/2024	2027-2028	$72,000
Tasers - Axon	8/15/2023	2027-2028	$65,238
Bodycam - Axon	1/1/2025	2028-2029	$82,522
Total Leases			**$6,542,166**
2015 BBVA/PNC	1/15/2016	2030-31	$498,918
Safety Clean Water 2005	3/14/2005	2027-28	$1,490,375
Total Loans			$1,989,293
	Total all Long-Term Debt		$57,900,459

GENERAL (FUND 101)

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

- General Fund Revenues 12
- Legislative Services 14
  - City Council 14
  - City Attorney 14
  - City Manager 14
- General Services 15
- Finance Services 16
  - Human Resources 16
- Parks & Community Services 17
- Police Services 20
- Fire Services 24
- Community Development Support 25
  - Engineering Services 25
  - Planning Services 25
  - Code Enforcement Services 26
  - Building Services 26
  - Housing Services 27

Account Number	Account Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 Projected Year End	2026-27 Proposed
Fund: 101 - General Fund						
REVENUES						
Taxes - Taxes						
400.1000	PROP TAXES Secured - Current Year	960,848	1,010,682	970,000	1,020,000	1,030,000
400.1010	PROP TAXES Secured - Prior Year	21,838	22,464	15,000	18,000	20,000
400.1020	PROP TAXES Unsecured - Current Year	70,568	78,722	75,000	81,500	81,000
400.1030	PROP TAXES Unsecured - Prior Year	1,439	1,049	400	500	600
400.1040	PROP TAXES Supplemental - Current Year	74,968	62,450	40,000	40,000	40,000
400.1050	PROP TAXES Supplemental - Prior Year	9,775	12,974	11,000	16,000	11,000
400.1060	PROP TAXES Interest & Penalties	9,699	9,505	6,500	6,500	6,500
400.1070	PROP TAXES Passthrough - Redevelopment	916,793	1,082,858	900,000	900,000	910,000
400.1080	PROP TAXES Property Tax Relief	5,910	5,903	5,500	5,500	5,500
400.1090	PROP TAXES In Lieu of Taxes - Housing Auth	-	9,312	8,500	8,500	8,500
401.1000	OTHER TAXES Motor Vehicle In-Lieu of (VLF)	2,625,778	2,842,122	2,850,000	3,006,000	3,100,000
401.1010	OTHER TAXES Off-Highway Motor Vehicle	31,460	40,321	30,000	40,000	40,000
402.1000	UTILITY USER TAX Gas	364,759	358,165	350,000	350,000	350,000
402.1010	UTILITY USER TAX Electric	1,649,993	1,791,065	1,675,000	1,675,000	1,775,000
402.1020	UTILITY USER TAX Telephone	214,964	214,781	220,000	210,000	210,000
403.1010	SALES TAX Sales & Use Tax	6,812,177	6,336,557	6,700,000	6,350,000	6,350,000
403.1020	SALES TAX Sales Tax - 1/2 Cent	179,366	138,843	180,000	140,000	140,000
404.1000	REAL PROPERTY TRANSFER TAX Real Property Transfer Tax	56,582	40,765	40,000	44,000	40,000
405.1000	TRANSIENT OCCUPANCY TAX Transient Occupancy Tax	394,204	307,785	300,000	300,000	300,000
406.1000	BUS LIC TAX Business License	330,531	285,005	290,000	290,000	295,000
406.1020	BUS LIC TAX SB1186 Fee	4,828	5,250	5,100	5,100	5,500
407.1000	FRANCHISE TAX Electric	165,623	204,801	165,000	188,000	200,000
407.1010	FRANCHISE TAX Cable TV	87,096	74,601	75,000	70,000	60,000
407.1020	FRANCHISE TAX Gas	94,596	61,489	65,000	65,000	65,000
	Account Classification Total: Taxes - Taxes	15,083,794	37,387,194	14,977,000	14,829,600	15,043,600
Lic & Permits - Licenses & Permits						
410.1000	PERMITS Building	482,216	696,390	400,000	1,000,000	600,000
410.1010	PERMITS Garage & Yard Sales	670	505	500	750	750
	Account Classification Total: Lic & Permits - Licenses & Permits	482,886	696,895	400,500	1,000,750	600,750
Fines & Forfeit - Fines & Forfeitures						
411.1000	FINES Parking	3,527	5,054	4,000	6,000	12,000
411.1010	FINES Child Passenger Seat	33	22	150	150	150
411.1060	FINES Proof of Corrections	863	925	1,750	750	750
411.1070	FINES Courts - General Based	53,949	42,664	65,000	65,000	65,000
411.1090	FINES Red Light Violations	3,530	2,183	2,500	2,500	2,500
411.1100	FINES Litter	-	-	75	75	75
411.1150	FINES Other Fines	9	-	25	25	25
411.1160	FINES Crime Prevention Program	52	36	100	100	100
411.1170	FINES DUI Lab Fines	2,003	1,978	4,500	4,500	4,500
	Account Classification Total: Fines & Forfeit - Fines & Forfeitures	63,965	52,862	78,100	79,100	85,100
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	1,380,485	1,335,689	1,200,000	1,000,000	1,000,000
412.1050	USE OF MONEY & PROP Unrealized Gain/Loss	52,897	23,897	-	-	-
412.1100	USE OF MONEY & PROP Property Lease/Rental	21,600	21,600	21,600	21,600	21,600
412.2000	USE OF MONEY & PROP Lease Interest Income	3,242	2,584	-	-	-
	Account Classification Total: Use of Money - Use of Money & Property	1,458,223	1,383,770	1,221,600	1,021,600	1,021,600
Intergov - Intergovernmental						
413.1000	INTERGOVT Mandated Cost Reimbursement	44,536	53,329	40,000	40,000	40,000
413.1040	INTERGOVT Tulare County Receipts	16,866	37,625	11,000	11,000	11,000
413.1190	INTERGOVT Other Grant	-	6,671	-	31,500	3,750
413.1530	INTERGOVT SB2	4,832	-	-	-	-
413.1540	INTERGOVT LEAP	58	-	-	-	-
	Account Classification Total: Intergov - Intergovernmental	66,291	97,626	51,000	82,500	54,750
Service Charges - Services Charges						
409.1010	SRVC & FEE Returned Check Charges	150	175	300	200	200
409.1020	SRVC & FEE Admin Citation	(49,510)	5,930	4,000	6,000	6,000
409.1030	SRVC & FEE Document Copy Charges	7,706	7,178	6,000	6,000	6,000
409.1050	SRVC & FEE Records Research	-	1	-	-	-
409.2010	SRVC & FEE Youth Sports Fees	57,368	62,308	60,000	65,000	67,000
409.2020	SRVC & FEE Adult Sports Fees	4,500	3,748	5,000	4,690	5,520
409.2030	SRVC & FEE Aquatics Lesson Fees	12,076	15,114	13,500	13,500	13,500
409.2040	SRVC & FEE Aquatics Open Swim Fees	6,126	5,430	6,500	6,500	5,500
409.2050	SRVC & FEE Youth-Summer Fun in Park	2,580	1,860	1,200	775	1,000
409.2060	SRVC & FEE Special Events Fee	6,341	4,630	6,000	6,000	6,000
409.2070	SRVC & FEE Athletic Light	6,686	8,693	7,400	8,100	4,500
409.2080	SRVC & FEE Major Event PARKS	4,570	5,653	5,600	5,850	5,600
409.2090	SRVC & FEE Seniors Lunch	19,041	22,622	22,500	22,500	22,500
409.2100	SRVC & FEE Athletic Sponsors	11,750	16,382	15,000	15,500	16,000
409.2110	SRVC & FEE After School Care	68,521	57,781	59,500	-	-
409.2120	SRVC & FEE Private Building Rental	49,490	48,454	46,000	48,800	28,575

Account Number	Account Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 Projected Year End	2026-27 Proposed
409.2130	SRVC & FEE Public Building Rental	6,456	4,622	4,500	6,000	5,000
409.2135	SRVC & FEE Senior Miscellaneous Revenue	1,775	1,876	1,800	1,800	1,800
409.2140	SRVC & FEE Park Rental (BBQ/Shelter)	7,976	11,310	6,500	6,500	7,000
409.2150	SRVC & FEE Sportplex fees	64,104	57,952	60,000	62,500	61,000
409.2160	SRVC & FEE Vending Machine	796	378	550	300	300
409.2170	SRVC & FEE ELOP	-	-	-	529,783	598,942
409.3010	SRVC & FEE Police Emergency Response	20,278	24,707	17,500	27,500	27,500
409.3020	SRVC & FEE School Resource Officer	149,662	143,200	164,107	172,490	204,682
409.3030	SRVC & FEE ABC Application Review	231	169	200	200	200
409.3040	SRVC & FEE Noise Disturbance Callback	652	877	1,000	3,000	3,000
409.3050	SRVC & FEE False Alarm Response	32,331	39,585	25,000	27,500	27,500
409.3060	SRVC & FEE Records Check Service	897	1,008	750	750	750
409.3070	SRVC & FEE Fingerprinting Service	8,188	8,194	8,000	12,500	12,500
409.3080	SRVC & FEE Accident Report Copies	11,537	11,813	9,000	9,000	10,000
409.3090	SRVC & FEE Vehicle Equip Correction	3,860	4,013	5,500	1,000	1,000
409.3100	SRVC & FEE Crime Scene Photo Reproduction	42	10	200	200	200
409.3110	SRVC & FEE Stored Vehicle Release	39,564	56,680	40,000	65,000	70,000
409.3115	SRVC & FEE Vehicle Repo Release Form Fee	1,140	1,312	1,250	1,250	1,250
409.3120	SRVC & FEE Funeral Escort Services	756	957	600	600	600
409.3130	SRVC & FEE Animal Recovery/Return	5,811	2,422	5,000	5,000	5,000
409.3140	SRVC & FEE Cruelty to Animals	852	-	700	700	700
409.3150	SRVC & FEE Running at Large	4,258	2,041	3,500	3,500	3,500
409.3160	SRVC & FEE License Required	2,025	716	1,750	2,250	2,250
409.3170	SRVC & FEE Nuisance Behavior	-	-	100	100	100
409.3180	SRVC & FEE Animal Bite Investigation	1,560	496	1,400	1,400	1,400
409.3190	SRVC & FEE Animal Disposal	598	288	500	750	750
409.3200	SRVC & FEE Major Event POLICE	56,925	55,733	45,000	52,500	55,000
409.3230	SRVC & FEE Police Patches	385	461	500	500	500
409.3240	SRVC & FEE Dog License Fee	1,824	2,190	1,500	1,500	1,500
409.4010	SRVC & FEE Fire Inspection Fee	9,666	11,626	6,040	13,500	-
409.4020	SRVC & FEE Fire Report Copies	650	596	550	483	500
409.4030	SRVC & FEE Hydrant Testing	700	1,448	525	1,860	1,000
409.4040	SRVC & FEE Residential Sprinkler Permits	20,639	28,041	15,784	27,918	19,883
409.4050	SRVC & FEE Commercial Sprinkler Permits	6,557	2,850	2,135	2,547	1,515
409.4055	SRVC & FEE Fire Alarms Permits/Plan Ck/Site	-	-	-	200	200
409.4060	SRVC & FEE Fire Suppression Hood Permits	675	450	696	720	750
409.4065	SRVC & FEE Fire Permits - Other	-	-	-	-	-
409.4120	SRVC & FEE Fireworks Citation	31,500	40,500	30,000	55,500	40,000
409.5200	SRVC & FEE Public Improvement Plan Check	138,945	429,252	75,000	190,000	190,000
409.5220	SRVC & FEE Row Encroachment Permit	737,762	24,635	-	528,915	-
409.5230	SRVC & FEE Subdivision Map Review	5,589	-	5,000	9,288	6,676
409.5240	SRVC & FEE Lot Line Adjustment	3,065	1,902	3,065	3,260	3,065
409.5250	SRVC & FEE Site Plan Review	-	-	3,200	3,200	3,200
409.5260	SRVC & FEE Conditional Use Review	12,077	5,019	6,051	6,051	6,051
409.5270	SRVC & FEE Temporary Use Review	200	-	500	500	500
409.5280	SRVC & FEE Home Occupation Review	416	2,573	860	2,646	2,646
409.5300	SRVC & FEE Final Parcel Map Review	1,665	1,722	1,722	1,722	1,722
409.5310	SRVC & FEE Pub. Improvement Inspection Fee	86,236	477,347	100,000	240,000	200,000
409.5320	SRVC & FEE Sales - Maps, Publication	-	25	-	-	-
409.5360	SRVC & FEE Final Subdivision Map	1,665	15,125	2,574	21,394	10,014
409.5380	SRVC & FEE Light & Landscape District Fee	3,025	16,256	5,000	21,256	15,000
409.5390	SRVC & FEE Preliminary Plan Review	8,741	5,000	4,000	26,016	9,965
409.5400	SRVC & FEE Rezone Review Fee	4,336	-	2,168	4,475	4,475
409.5430	SRVC & FEE Variance Review	1,952	2,422	1,211	2,492	3,738
409.5440	SRVC & FEE Zoning Letter Fee	320	330	495	495	330
409.5450	SRVC & FEE County Fees	444	15	84	116	116
409.5460	SRVC & FEE Annexation	5,578	-	5,578	5,578	5,935
409.5480	SRVC & FEE Outsourcing Exp	31,210	3,631	10,000	10,000	10,000
409.5490	SRVC & FEE General Plan Amendment	-	-	-	2,897	2,897
409.5500	SRVC & FEE Mitigated Neg Declaration	-	-	1,277	1,277	2,196
409.5520	SRVC & FEE Negative Declaration	3,165	-	3,165	3,165	1,281
409.5550	SRVC & FEE Tentative Parcel Map Review PC	3,137	6,488	9,692	9,692	10,014
409.5600	SRVC & FEE Address Change Review	996	4,472	1,720	2,832	1,770
409.5610	SRVC & FEE Landscape Plan Check	-	1,344	1,382	2,035	1,382
409.5620	SRVC & FEE Landscape Inspection	-	1,530	1,574	1,574	1,574
409.6010	SRVC & FEE Bldg Safety Inspection Fee	6,250	7,007	4,500	4,500	4,500
409.6020	SRVC & FEE Mobile Home Inspection Fee	2,965	3,785	-	-	-
409.6040	SRVC & FEE SMIP Receipts	4,026	4,015	4,000	6,500	5,000
409.6050	SRVC & FEE SB1473 Bldg Standard Receipt	1,314	1,222	1,000	3,200	2,100
409.6060	SRVC & FEE Housing Safety Inspection	-	-	336	336	336
Account Classification Total: Service Charges - Services Charges		1,767,343	1,799,599	975,791	2,423,628	1,862,150
Miscellaneous - Miscellaneous						
414.1000	MISC Cash Over/Short	73	(143)	-	-	-
414.1010	MISC Other Miscellaneous Revenue	52,900	7,643	-	82,066	-

Account Number	Account Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 Projected Year End	2026-27 Proposed
414.1014	MISC Rebate Receipts	7,628	4,244	-	5,000	-
414.1020	MISC Special Projects Revenue	6,565	6,680	-	6,680	-
414.1030	MISC Credit Bureau Receipts	855	1,182	-	2,359	-
414.1210	MISC Other Reimbursement	118,776	261,151	-	-	-
425.1000	DONATION Donation	51,040	-	-	-	-
425.1010	DONATION Centennial Celebration	18	37	-	-	-
425.1020	DONATION Fireworks Lottery Booth Deposits	3,200	2,800	-	-	-
501.1010	OVERHEAD Gas Tax	71,007	70,497	62,861	62,861	61,502
501.1020	OVERHEAD Transit	29,240	10,297	5,747	5,747	5,735
501.1030	OVERHEAD Water	271,403	252,010	268,809	268,809	286,801
501.1040	OVERHEAD Sewer	273,958	260,531	273,869	273,869	284,480
501.1050	OVERHEAD Disposal	81,403	81,156	76,652	76,652	83,275
501.1060	OVERHEAD Ambulance	342,869	393,855	415,458	415,458	475,268
501.1070	OVERHEAD Transportation	75,713	68,546	80,083	80,083	79,458
501.1080	OVERHEAD CNG	16,632	14,045	4,979	4,979	-
501.1090	OVERHEAD Lighting & Landscaping	53,312	48,356	31,029	31,029	27,075
501.1200	OVERHEAD CFD505 Community Facilities Dist	-	-	14,425	14,425	19,606
	Account Classification Total: Miscellaneous - Miscellaneous	1,456,592	1,482,887	1,233,912	1,330,017	1,323,200
Transfers - Transfers						
800.105	TRSF IN American Rescue Plan Act	216,924	88,899	-	-	-
800.111	TRSF IN Insurance	-	-	1,546	1,546	-
800.230	TRSF IN Water	-	-	2,383	2,383	9,500
800.231	TRSF IN Sewer	-	-	2,427	2,427	9,500
800.232	TRSF IN Disposal	-	-	2,412	152,412	159,500
800.320	TRSF IN Ambulance	60,000	60,000	64,333	64,333	69,500
800.401	TRSF IN HOME	3,792	3,110	390	725	795
800.402	TRSF IN CAL-HOME	3,478	1,262	-	1,928	230
800.426	TRSF IN 2022-CBDG-NH-00003 SrCn	-	-	-	-	-
	Account Classification Total: Transfers - Transfers	284,194	153,271	73,491	225,754	249,025
	REVENUES Total	20,663,288	20,664,378	19,011,394	20,992,949	20,240,175
EXPENSES						
Department:	**10 - Legislative Services**					
Division:	**101 - City Council**					
Employee Service - Employee Services						
600.1020	EMP SRV Part Time Salaries	18,000	23,000	18,000	30,840	32,328
600.1090	EMP SRV Social Security	1,061	1,365	1,132	1,704	1,780
600.1100	EMP SRV Medicare	248	319	273	398	420
600.1120	EMP SRV Health/Dental/Vision Insurance	63,035	60,738	60,000	80,004	80,004
	Account Classification Total: Employee Service - Employee Services	82,344	85,422	79,405	112,946	114,532
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	628	440	500	479	500
610.1011	SUPPLIES SB 1383 Supplies	-	-	-	-	-
630.1010	COMMUNICATION Telephone	1,846	1,987	2,000	1,702	2,000
630.1040	COMMUNICATION Postage	184	63	50	232	50
640.1010	SERVICES Professional & Technical	4,676	902	1,000	2,800	1,000
650.1010	TRAINING Travel & Conference	32,246	11,057	10,000	8,771	10,000
670.1040	MAINTENANCE Vehicle Maintenance	5,355	5,462	4,500	5,891	4,500
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	2,099	2,255	2,500	2,899	2,500
690.1150	SPC DEPT EXP Community Grants/Miscellaneous	5,570	6,159	15,000	15,000	15,000
690.1151	SPC DEPT EXP Community Grants / Car Show	-	2,500	10,000	10,000	10,000
690.1180	SPC DEPT EXP Community Promotion / Misc	490	161	500	500	500
	Account Classification Total: M & O - Maintenance and Operations	53,093	30,986	46,050	48,274	46,050
	Division Total: 101 - City Council	135,437	116,408	125,455	161,220	160,582
Division:	**102 - City Attorney**					
M & O - Maintenance and Operations						
640.1010	SERVICES Professional & Technical	110,993	138,101	50,000	50,000	50,000
640.1020	SERVICES Contractual	86,999	65,648	100,000	100,000	100,000
	Account Classification Total: M & O - Maintenance and Operations	197,993	203,749	150,000	150,000	150,000
	Division Total: 102 - City Attorney	197,993	203,749	150,000	150,000	150,000
Division:	**103 - City Manager**					
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	155,373	153,771	156,822	195,557	195,557
600.1015	EMP SRV Buy back Salaries	2,658	1,471	4,637	5,694	5,694
600.1080	EMP SRV PERS	20,927	20,996	21,187	25,590	25,552
600.1081	EMP SRV PERS Unfunded Liability	32,326	49,494	64,176	62,528	72,523
600.1100	EMP SRV Medicare	2,316	2,311	2,299	2,777	2,777
600.1110	EMP SRV Disability/Life Insurance	3,587	3,587	3,647	4,405	4,405
600.1120	EMP SRV Health/Dental/Vision Insurance	18,997	18,101	17,000	18,000	18,000
600.1130	EMP SRV Worker's Compensation	627	495	524	524	588
600.1140	EMP SRV Unemployment Insurance	378	287	279	279	285
600.1190	EMP SRV Stipends	3,870	3,888	3,845	3,845	-
	Account Classification Total: Employee Service - Employee Services	241,060	254,400	274,416	319,199	325,381
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	705	847	700	700	700

Account Number	Account Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 Projected Year End	2026-27 Proposed
630.1020	COMMUNICATION Cellphone	1,752	2,698	3,700	1,367	3,700
630.1040	COMMUNICATION Postage	4	10	100	100	100
640.1010	SERVICES Professional & Technical	138	52	200	600	200
650.1010	TRAINING Travel & Conference	5,908	8,112	7,000	9,924	7,000
650.1020	TRAINING Training & Vocational	2,302	671	500	500	500
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	3,156	3,681	3,200	3,681	3,200
	Account Classification Total: M & O - Maintenance and Operations	13,964	16,073	15,400	16,872	15,400
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	6,656	6,699	7,784	7,784	8,002
605.1020	ALLOC COSTS Property & Fire Insurance	3,383	4,090	3,866	3,866	4,623
605.1030	ALLOC COSTS Auto Insurance	1,065	1,065	1,335	1,335	1,280
605.1040	ALLOC COSTS Risk Management	2,219	1,975	2,082	2,082	2,578
605.1130	ALLOC COSTS Retiree Health	17,964	11,298	13,712	13,712	15,233
	Account Classification Total: Allocated Costs - Allocated Costs	31,287	25,127	28,779	28,779	31,716
	Division Total: 103 - City Manager	286,311	295,600	318,595	364,850	372,497
	Department Total: 10 - Legislative Services	619,741	615,756	594,050	676,070	683,079
Department:	**20 - Administration**					
Division:	**201 - General Services**					
Employee Service - Employee Services						
600.1020	EMP SRV Part Time Salaries	-	2,619	9,235	9,235	9,235
600.1090	EMP SRV Social Security	-	162	620	620	620
600.1100	EMP SRV Medicare	-	38	145	145	145
	Account Classification Total: Employee Service - Employee Services	-	2,819	10,000	10,000	10,000
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	3,572	1,668	1,500	7,600	2,000
610.1011	SUPPLIES SB 1383 Supplies	-	-	-	1,000	1,000
610.1020	SUPPLIES Operating Supplies	4,415	1,032	7,800	1,800	2,000
620.1010	UTILITIES Electric	49,569	57,300	51,200	60,000	60,000
620.1020	UTILITIES Gas	2,683	22,034	3,000	20,000	20,000
630.1010	COMMUNICATION Telephone	10,567	9,747	11,000	11,000	11,000
630.1030	COMMUNICATION Internet	68,731	77,166	75,000	75,000	77,000
630.1040	COMMUNICATION Postage	7	-	-	-	-
640.1010	SERVICES Professional & Technical	323,552	431,952	307,000	295,600	347,500
640.1020	SERVICES Contractual	37,984	61,856	86,000	76,000	80,000
640.1080	SERVICES Other Fees	9,526	9,784	10,500	10,500	10,500
640.1090	SERVICES Elections	-	2,609	10,000	-	5,000
640.1100	SERVICES Administrative Fees/Costs	25,203	24,327	25,800	25,954	26,000
640.1101	SERVICES L&L General Benefits	49,293	50,966	60,308	60,308	65,055
670.1010	MAINTENANCE Repair & Maintenance	38,077	152,493	35,000	35,000	35,000
670.1020	MAINTENANCE Building Maintenance	175	-	100	1,500	500
670.1030	MAINTENANCE Equipment Maintenance	300	1,300	4,000	4,000	4,000
670.1050	MAINTENANCE Maintenance Contracts	100,015	120,657	120,000	120,000	120,000
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	22,454	27,272	25,000	25,000	25,000
690.1030	SPC DEPT EXP Printing & Binding	15,478	17,082	14,000	14,000	14,000
690.1050	SPC DEPT EXP Rental	3,223	1,653	3,000	3,000	3,000
690.1130	SPC DEPT EXP Economic Development	300	320	1,400	1,400	1,400
690.1261	SPC DEPT EXP SB1186 Fee	505	53	560	560	560
690.1280	SPC DEPT EXP League of Calif Cities	11,672	6,161	12,500	12,500	12,500
690.1300	SPC DEPT EXP Beautification Program	13,053	450	25,000	-	30,000
	Account Classification Total: M & O - Maintenance and Operations	790,354	1,077,884	889,668	861,722	953,015
Principal Pymts - Principal Payments						
710.1001	PRINCIPAL Copiers	7,496	7,496	7,496	7,496	7,496
	Account Classification Total: Principal Pymts - Principal Payments	7,496	7,496	7,496	7,496	7,496
Allocated Costs - Allocated Costs						
605.1050	ALLOC COSTS Vehicle Maintenance	254,383	292,627	232,799	253,531	175,173
605.1060	ALLOC COSTS Custodian	96,367	85,793	110,467	110,467	113,782
605.1130	ALLOC COSTS Retiree Health	117,319	117,319	117,319	117,319	117,319
605.1170	ALLOC COSTS Property Maintenance	121,319	149,071	130,087	162,943	152,754
	Account Classification Total: Allocated Costs - Allocated Costs	589,388	644,810	590,672	644,260	559,028
Capital Outlay - Capital Outlay						
730.1020	CAPITAL OUTLAY Buildings	-	29,306	-	-	35,000
730.1040	CAPITAL OUTLAY Vehicles	55,903	-	-	-	-
730.1070	CAPITAL OUTLAY Machinery and Equipment	100,330	-	-	-	-
730.1100	CAPITAL OUTLAY IT Functionality	-	-	20,000	18,177	-
	Account Classification Total: Capital Outlay - Capital Outlay	156,233	29,306	20,000	18,177	35,000
Capital Projects - Capital Projects						
680.9000	CAPITAL PROJECTS Other Projects	126,701	18,525	-	-	-
	Account Classification Total: Capital Projects - Capital Projects	126,701	18,525	-	-	-
Transfer - Transfer						
900.116	TRSF OUT Equipment Replacement	-	-	-	-	1,300,000
900.122	TRSF OUT Equipment Replacement	46,562	43,996	43,996	43,996	60,822
900.181	TRSF OUT General Debt Service	125,719	125,717	125,718	125,718	125,718
900.185	TRSF OUT Financing Authority Debt Service	308,336	319,688	330,512	330,512	341,879
900.207	TRSF OUT Road Repair & Acctblty Act (SB1)	82,333	82,333	82,333	82,333	82,333

Account Number	Account Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 Projected Year End	2026-27 Proposed
900.215	TRSF OUT Fleet Maintenance	-	-	-	-	12,000
900.216	TRSF OUT Property Maintenance	-	6,837	-	-	-
900.232	TRSF OUT Disposal	-	-	-	10,086	-
900.260	TRSF OUT Transportation Capital Projects	3,438,632	74,000	-	-	-
900.261	TRSF OUT Water Capital Projects	18,891	-	-	-	-
900.262	TRSF OUT Sewer Capital Projects	136,606	-	-	-	-
900.265	TRSF OUT Facilities Capital Projects	307,759	1,619,020	55,000	55,000	-
900.427	TRSF OUT 2023-CALHOME-18021	-	11,618	-	-	-
	Account Classification Total: Transfer - Transfer	4,464,837	2,283,210	637,559	647,645	1,922,752
	Division Total: 201 - General Services	6,135,008	4,064,049	2,155,395	2,189,300	3,487,291
	Department Total: 20 - Administration	6,135,008	4,064,049	2,155,395	2,189,300	3,487,291
Department:	**30 - Finance**					
Division:	**001 - Administration**					
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	465,983	448,835	470,724	556,670	609,134
600.1015	EMP SRV Buy back Salaries	7,143	7,337	17,141	20,092	21,940
600.1080	EMP SRV PERS	50,737	48,122	53,546	62,051	67,625
600.1081	EMP SRV PERS Unfunded Liability	60,529	98,176	120,730	142,250	144,815
600.1100	EMP SRV Medicare	6,775	4,494	6,964	8,006	8,764
600.1110	EMP SRV Disability/Life Insurance	10,727	11,247	11,043	12,698	13,900
600.1120	EMP SRV Health/Dental/Vision Insurance	114,131	101,673	107,401	107,401	122,439
600.1130	EMP SRV Worker's Compensation	4,147	4,147	3,310	3,310	3,674
600.1140	EMP SRV Unemployment Insurance	2,500	2,500	1,764	1,764	1,783
600.1190	EMP SRV Stipends	1,728	1,729	1,736	1,823	1,914
	Account Classification Total: Employee Service - Employee Services	724,400	728,260	794,359	916,065	995,988
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	1,508	1,018	2,000	2,000	1,000
610.1011	SUPPLIES SB 1383 Supplies	-	-	-	500	500
610.1030	SUPPLIES Lubricant & Fuels	14	-	100	100	100
630.1020	COMMUNICATION Cellphone	836	992	1,500	1,000	1,000
630.1040	COMMUNICATION Postage	3,568	4,024	4,000	4,050	4,100
650.1010	TRAINING Travel & Conference	6,009	565	5,500	5,500	5,500
650.1020	TRAINING Training & Vocational	1,136	1,700	2,000	2,000	2,000
670.1040	MAINTENANCE Vehicle Maintenance	5,703	5,535	5,664	2,000	3,000
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	4,749	4,937	4,200	5,000	5,000
690.1030	SPC DEPT EXP Printing & Binding	1,706	2,409	1,500	1,500	1,500
690.1050	SPC DEPT EXP Rental	645	331	600	600	600
	Account Classification Total: M & O - Maintenance and Operations	25,874	21,511	27,064	24,250	24,300
Principal Pymts - Principal Payments						
710.1001	PRINCIPAL Copiers	1,499	1,499	1,500	1,500	1,500
	Account Classification Total: Principal Pymts - Principal Payments	1,499	1,499	1,500	1,500	1,500
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	17,982	19,417	23,235	23,235	22,720
605.1020	ALLOC COSTS Property & Fire Insurance	9,141	11,856	11,540	11,540	13,127
605.1040	ALLOC COSTS Risk Management	5,994	5,724	6,213	6,213	7,321
605.1130	ALLOC COSTS Retiree Health	4,269	4,189	4,977	4,977	6,434
	Account Classification Total: Allocated Costs - Allocated Costs	37,386	41,186	45,965	45,965	49,602
	Division Total: 001 - Administration	789,159	792,457	868,888	987,780	1,071,390
Division:	**104 - Human Resources**					
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	107,268	111,032	112,292	120,833	116,046
600.1015	EMP SRV Buy back Salaries	1,076	2,151	2,152	2,258	2,170
600.1030	EMP SRV Overtime	-	6	-	38	-
600.1080	EMP SRV PERS	11,618	12,024	12,416	13,035	12,441
600.1081	EMP SRV PERS Unfunded Liability	12,268	18,922	24,810	26,045	23,044
600.1100	EMP SRV Medicare	1,493	1,596	1,628	1,710	1,642
600.1110	EMP SRV Disability/Life Insurance	2,455	2,521	2,582	2,712	2,606
600.1120	EMP SRV Health/Dental/Vision Insurance	42,013	40,377	40,000	40,000	36,600
600.1130	EMP SRV Worker's Compensation	1,193	1,165	1,233	1,233	1,196
600.1140	EMP SRV Unemployment Insurance	719	676	657	657	580
600.1190	EMP SRV Stipends	3,187	3,265	3,368	3,536	3,398
	Account Classification Total: Employee Service - Employee Services	183,289	193,736	201,138	212,057	199,723
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	1,264	1,505	2,800	2,800	2,800
610.1011	SUPPLIES SB 1383 Supplies	-	-	-	-	-
610.1020	SUPPLIES Operating Supplies	-	133	-	-	-
630.1010	COMMUNICATION Telephone	339	377	350	350	350
630.1020	COMMUNICATION Cellphone	836	992	800	950	950
630.1040	COMMUNICATION Postage	319	148	340	340	340
640.1010	SERVICES Professional & Technical	6,986	7,489	8,000	8,000	8,100
650.1010	TRAINING Travel & Conference	929	3,230	2,800	2,800	3,000
650.1020	TRAINING Training & Vocational	3,597	4,803	4,500	4,500	5,000
670.1040	MAINTENANCE Vehicle Maintenance	2,033	1,710	1,500	1,500	1,500
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	2,836	740	6,000	3,000	3,000

Account Number	Account Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 Projected Year End	2026-27 Proposed
690.1030	SPC DEPT EXP Printing & Binding	636	966	800	800	800
690.1040	SPC DEPT EXP Personnel	79,646	83,296	50,000	150,000	70,000
Account Classification Total: M & O - Maintenance and Operations		99,421	105,387	77,890	175,040	95,840
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	5,971	6,517	7,704	7,707	7,704
605.1020	ALLOC COSTS Property & Fire Insurance	3,035	3,979	3,826	3,826	4,451
605.1040	ALLOC COSTS Risk Management	1,990	1,921	2,060	2,060	2,482
Account Classification Total: Allocated Costs - Allocated Costs		10,996	12,417	13,590	13,593	14,637
	Division Total: 104 - Human Resources	293,706	311,541	292,618	400,690	310,200
	Department Total: 30 - Finance	1,082,865	1,103,997	1,161,506	1,388,470	1,381,590
Department:	**40 - Parks & Community Services**					
Division:	**401 - Community Services**					
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	335,009	354,862	362,257	397,498	349,524
600.1015	EMP SRV Buy back Salaries	9,269	8,494	9,808	11,118	10,080
600.1020	EMP SRV Part Time Salaries	6,634	11,760	12,012	12,444	12,407
600.1030	EMP SRV Overtime	-	-	-	57	-
600.1080	EMP SRV PERS	39,397	41,655	42,968	47,429	43,947
600.1081	EMP SRV PERS Unfunded Liability	51,923	63,814	106,937	102,011	114,281
600.1090	EMP SRV Social Security	381	729	745	771	769
600.1100	EMP SRV Medicare	4,993	5,438	5,494	6,014	5,318
600.1110	EMP SRV Disability/Life Insurance	8,436	8,281	8,438	9,254	8,150
600.1120	EMP SRV Health/Dental/Vision Insurance	95,338	100,942	100,001	100,001	80,001
600.1130	EMP SRV Worker's Compensation	3,569	3,482	3,914	3,914	3,497
600.1140	EMP SRV Unemployment Insurance	2,151	2,022	2,086	2,086	1,697
Account Classification Total: Employee Service - Employee Services		557,099	601,479	654,660	692,597	629,671
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	2,372	2,499	2,300	2,300	2,550
610.1011	SUPPLIES SB 1383 Supplies	-	-	-	-	-
610.1020	SUPPLIES Operating Supplies	12,469	9,198	52,150	52,150	9,650
610.1030	SUPPLIES Lubricant & Fuels	455	1,209	800	800	800
610.1040	SUPPLIES Repair & Maintenance Supplies	254	121	250	260	250
610.1060	SUPPLIES Safety Equipment & Supplies	865	750	750	750	750
610.1070	SUPPLIES Athletic Supplies	5,399	-	-	-	-
620.1010	UTILITIES Electric	21,498	24,205	24,000	24,000	24,000
620.1020	UTILITIES Gas	2,989	3,252	3,500	3,500	3,500
630.1010	COMMUNICATION Telephone	3,358	1,710	500	500	500
630.1020	COMMUNICATION Cellphone	2,952	3,100	3,200	3,200	3,200
630.1040	COMMUNICATION Postage	507	531	700	700	700
640.1010	SERVICES Professional & Technical	9,351	12,550	9,200	9,200	9,200
640.1020	SERVICES Contractual	4,058	4,336	5,150	6,100	5,300
650.1010	TRAINING Travel & Conference	2,290	2,300	2,300	2,690	3,500
650.1020	TRAINING Training & Vocational	669	850	675	675	1,575
670.1010	MAINTENANCE Repair & Maintenance	12,579	12,666	13,000	22,540	13,000
670.1040	MAINTENANCE Vehicle Maintenance	6,376	3,372	3,158	3,158	3,300
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	6,601	7,413	5,000	5,000	5,000
690.1030	SPC DEPT EXP Printing & Binding	-	0	-	-	-
690.1050	SPC DEPT EXP Rental	588	627	650	895	750
690.1160	SPC DEPT EXP Copy Machine Expense	3,097	4,799	3,200	5,065	4,300
Account Classification Total: M & O - Maintenance and Operations		98,727	95,488	130,483	143,483	91,825
Principal Pymts - Principal Payments						
710.1001	PRINCIPAL Copiers	7,508	7,508	7,509	7,525	7,510
Account Classification Total: Principal Pymts - Principal Payments		7,508	7,508	7,509	7,525	7,510
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	16,722	20,612	24,794	24,794	26,775
605.1020	ALLOC COSTS Property & Fire Insurance	8,500	12,586	12,314	12,314	15,470
605.1030	ALLOC COSTS Auto Insurance	6,390	4,260	5,340	5,340	5,120
605.1040	ALLOC COSTS Risk Management	5,574	6,076	6,631	6,631	8,627
605.1130	ALLOC COSTS Retiree Health	2,471	3,335	3,972	3,972	3,481
Account Classification Total: Allocated Costs - Allocated Costs		39,657	46,869	53,051	53,051	59,473
Capital Outlay - Capital Outlay						
730.1070	CAPITAL OUTLAY Machinery and Equipment	122,337	-	-	95,133	-
730.1090	CAPITAL OUTLAY Improvements	34,999	-	-	-	-
Account Classification Total: Capital Outlay - Capital Outlay		157,336	-	-	95,133	-
	Division Total: 401 - Community Services	860,328	751,344	845,703	991,789	788,479
Division:	**402 - Park Services**					
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	216,990	243,872	268,377	281,824	311,420
600.1015	EMP SRV Buy back Salaries	14,149	6,906	870	914	960
600.1020	EMP SRV Part Time Salaries	10,849	8,001	3,432	3,432	3,619
600.1030	EMP SRV Overtime	1,789	1,068	-	1,758	31,938
600.1080	EMP SRV PERS	22,689	21,698	27,981	29,381	32,203
600.1081	EMP SRV PERS Unfunded Liability	34,106	18,802	20,341	19,362	21,045
600.1090	EMP SRV Social Security	191	448	213	213	224

Account Number	Account Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 Projected Year End	2026-27 Proposed
600.1100	EMP SRV Medicare	3,416	3,718	3,990	4,184	4,618
600.1110	EMP SRV Disability/Life Insurance	6,301	6,228	6,249	6,559	7,241
600.1120	EMP SRV Health/Dental/Vision Insurance	94,419	99,680	112,401	112,401	112,401
600.1130	EMP SRV Worker's Compensation	26,973	28,137	27,364	27,364	29,915
600.1140	EMP SRV Unemployment Insurance	2,033	2,042	1,823	1,823	1,814
600.1170	EMP SRV Uniform Allowance	6,334	8,515	3,372	7,600	7,500
Account Classification Total: Employee Service - Employee Services		440,241	449,113	476,413	496,815	564,898
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	936	707	900	900	900
610.1020	SUPPLIES Operating Supplies	23,943	18,586	18,000	18,000	18,000
610.1030	SUPPLIES Lubricant & Fuels	31,659	29,396	25,500	31,371	28,000
610.1040	SUPPLIES Repair & Maintenance Supplies	21,958	23,650	23,000	23,000	23,000
610.1050	SUPPLIES Small Tools	7,890	9,464	8,500	8,500	8,500
610.1060	SUPPLIES Safety Equipment & Supplies	25,456	13,736	13,600	13,600	13,600
620.1010	UTILITIES Electric	64,755	75,256	55,000	60,000	60,000
620.1020	UTILITIES Gas	-	6	-	-	-
630.1010	COMMUNICATION Telephone	125	3,078	3,050	3,050	3,100
630.1020	COMMUNICATION Cellphone	5,846	5,517	5,300	5,300	5,520
640.1020	SERVICES Contractual	13,682	18,108	18,500	24,525	18,500
650.1020	TRAINING Training & Vocational	6,496	4,981	5,500	5,500	5,500
670.1010	MAINTENANCE Repair & Maintenance	19,137	21,885	20,000	33,897	20,000
670.1030	MAINTENANCE Equipment Maintenance	3,411	3,573	3,500	3,500	3,500
670.1040	MAINTENANCE Vehicle Maintenance	4,120	2,427	6,391	3,200	6,300
670.1050	MAINTENANCE Maintenance Contracts	170,390	173,377	192,750	192,750	206,700
670.1070	MAINTENANCE Rental Prop Maintenance	5,027	7,554	8,798	3,000	8,800
690.1050	SPC DEPT EXP Rental	12,663	14,439	15,000	15,000	15,000
690.1300	SPC DEPT EXP Beautification Program	51,075	-	-	-	-
Account Classification Total: M & O - Maintenance and Operations		468,569	425,739	423,289	445,093	444,920
Principal Pymts - Principal Payments						
710.2050	PRINCIPAL Vehicles	4,461	-	-	-	-
Account Classification Total: Principal Pymts - Principal Payments		4,461	-	-	-	-
Interest Pymts - Interest Payments						
720.2050	INTEREST Vehicles	1,397	-	-	-	-
Account Classification Total: Interest Pymts - Interest Payments		1,397	-	-	-	-
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	17,581	20,341	25,003	25,003	24,840
605.1020	ALLOC COSTS Property & Fire Insurance	8,937	12,421	12,418	12,418	14,352
605.1030	ALLOC COSTS Auto Insurance	8,520	7,455	9,345	9,345	14,080
605.1040	ALLOC COSTS Risk Management	5,860	5,996	6,686	6,686	8,004
605.1130	ALLOC COSTS Retiree Health	4,722	5,871	5,871	5,871	6,759
Account Classification Total: Allocated Costs - Allocated Costs		45,620	52,084	59,323	59,323	68,035
Capital Outlay - Capital Outlay						
730.1070	CAPITAL OUTLAY Machinery and Equipment	59,972	13,750	13,907	13,907	11,439
730.1100	CAPITAL OUTLAY IT Functionality	11,037	16,417	-	-	-
Account Classification Total: Capital Outlay - Capital Outlay		71,009	30,167	13,907	13,907	11,439
	Division Total: 402 - Park Services	1,031,297	957,103	972,932	1,015,138	1,089,292
Division:	**403 - Special Events**					
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	(769)	52,670	53,771	56,466	62,259
600.1020	EMP SRV Part Time Salaries	35,244	-	-	12,000	12,000
600.1030	EMP SRV Overtime	678	-	-	-	-
600.1080	EMP SRV PERS	2,634	3,877	4,280	4,495	4,937
600.1081	EMP SRV PERS Unfunded Liability	-	-	258	243	274
600.1100	EMP SRV Medicare	523	751	780	819	903
600.1110	EMP SRV Disability/Life Insurance	-	1,178	1,237	1,299	1,432
600.1120	EMP SRV Health/Dental/Vision Insurance	-	8,462	20,000	20,000	20,000
Account Classification Total: Employee Service - Employee Services		38,310	66,938	80,326	95,322	101,805
M & O - Maintenance and Operations						
610.1020	SUPPLIES Operating Supplies	8,198	7,066	8,500	9,635	10,500
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	222	376	450	450	450
690.1020	SPC DEPT EXP Advertising	3,547	3,200	3,550	5,498	4,000
690.1050	SPC DEPT EXP Rental	5,844	5,969	6,000	6,000	7,000
690.1140	SPC DEPT EXP Independence Day Event	29,378	52,159	48,224	48,224	48,500
690.1290	SPC DEPT EXP Summer Night Lights Program	39,483	29,056	30,080	30,080	30,080
Account Classification Total: M & O - Maintenance and Operations		86,672	97,826	96,804	99,887	100,530
	Division Total: 403 - Special Events	124,982	164,764	177,130	195,209	202,335
Division:	**404 - Youth Services**					
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	-	-	-	37,140	57,222
600.1020	EMP SRV Part Time Salaries	171,640	195,726	322,276	386,221	443,702
600.1080	EMP SRV PERS	11,544	14,488	25,656	33,697	39,726
600.1081	EMP SRV PERS Unfunded Liability	4,583	802	1,544	1,458	2,204
600.1090	EMP SRV Social Security	-	-	-	79	-
600.1100	EMP SRV Medicare	2,488	2,838	4,673	6,135	7,263

Account Number	Account Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 Projected Year End	2026-27 Proposed
600.1110	EMP SRV Disability/Life Insurance	-	-	-	854	1,316
600.1120	EMP SRV Health/Dental/Vision Insurance	-	-	-	14,636	20,000
600.1130	EMP SRV Worker's Compensation	23,047	24,533	25,966	25,966	39,867
600.1140	EMP SRV Unemployment Insurance	2,889	2,961	2,878	2,878	4,022
Account Classification Total: Employee Service - Employee Services		216,191	241,348	382,993	509,064	615,322
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	515	522	500	1,200	1,700
610.1011	SUPPLIES SB 1383 Supplies	-	-	-	-	-
610.1020	SUPPLIES Operating Supplies	7,126	7,776	7,500	45,250	56,300
630.1020	COMMUNICATION Cellphone	3,898	3,905	3,600	3,750	5,320
650.1020	TRAINING Training & Vocational	285	876	1,500	3,000	7,800
690.1050	SPC DEPT EXP Rental	290	235	470	470	470
Account Classification Total: M & O - Maintenance and Operations		12,114	13,314	13,570	53,670	71,590
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	6,111	7,029	11,195	11,195	10,949
605.1020	ALLOC COSTS Property & Fire Insurance	3,106	4,292	5,560	5,560	6,326
605.1040	ALLOC COSTS Risk Management	2,037	2,072	2,994	2,994	3,528
Account Classification Total: Allocated Costs - Allocated Costs		11,254	13,393	19,749	19,749	20,803
	Division Total: 404 - Youth Services	239,560	268,055	416,312	582,483	707,715
Division: 406 - Sportsplex						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	53,930	50,544	52,779	55,422	61,075
600.1015	EMP SRV Buy back Salaries	470	-	1,030	1,082	1,193
600.1020	EMP SRV Part Time Salaries	51,504	56,600	75,504	75,504	68,754
600.1080	EMP SRV PERS	4,109	3,748	4,201	4,412	4,843
600.1081	EMP SRV PERS Unfunded Liability	-	123	253	239	269
600.1090	EMP SRV Social Security	3,193	3,509	4,682	4,682	4,264
600.1100	EMP SRV Medicare	1,524	1,543	1,861	1,899	1,883
600.1110	EMP SRV Disability/Life Insurance	1,325	1,135	1,214	1,275	1,405
600.1120	EMP SRV Health/Dental/Vision Insurance	19,461	20,385	20,000	20,000	20,000
600.1130	EMP SRV Worker's Compensation	8,610	7,001	9,485	9,485	10,061
600.1140	EMP SRV Unemployment Insurance	1,079	845	1,051	1,051	1,015
Account Classification Total: Employee Service - Employee Services		145,206	145,433	172,060	175,051	174,762
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	1,779	1,324	1,608	1,608	1,608
610.1020	SUPPLIES Operating Supplies	5,351	4,554	18,350	18,500	5,500
610.1040	SUPPLIES Repair & Maintenance Supplies	4,347	1,284	4,000	4,000	4,000
610.1060	SUPPLIES Safety Equipment & Supplies	266	382	455	455	455
610.1070	SUPPLIES Athletic Supplies	4,943	4,942	5,000	5,000	5,000
620.1010	UTILITIES Electric	31,207	31,808	30,000	30,000	30,000
620.1020	UTILITIES Gas	-	-	-	-	400
630.1010	COMMUNICATION Telephone	1,519	1,607	1,300	1,300	1,020
630.1020	COMMUNICATION Cellphone	-	-	-	-	630
640.1020	SERVICES Contractual	8,837	9,581	10,000	10,000	10,000
670.1020	MAINTENANCE Building Maintenance	3,526	202,491	3,525	3,525	3,525
690.1020	SPC DEPT EXP Advertising	2,060	2,183	2,000	2,000	2,000
Account Classification Total: M & O - Maintenance and Operations		63,835	260,156	76,238	76,388	64,138
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	4,206	5,439	11,968	11,968	6,855
605.1020	ALLOC COSTS Property & Fire Insurance	2,138	3,321	5,944	5,944	3,961
605.1030	ALLOC COSTS Auto Insurance	-	-	1,335	1,335	1,280
605.1040	ALLOC COSTS Risk Management	1,402	1,603	3,201	3,201	2,209
Account Classification Total: Allocated Costs - Allocated Costs		7,746	10,363	22,448	22,448	14,305
Capital Outlay - Capital Outlay						
730.1100	CAPITAL OUTLAY IT Functionality	16,443	-	-	-	-
Account Classification Total: Capital Outlay - Capital Outlay		16,443	-	-	-	-
	Division Total: 406 - Sportsplex	233,230	415,952	270,746	273,887	253,205
Division: 407 - Sports Programs						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	-	-	-	-	63,799
600.1015	EMP SRV Buy back Salaries	-	-	-	-	1,222
600.1020	EMP SRV Part Time Salaries	103,071	126,645	100,000	130,000	140,000
600.1030	EMP SRV Overtime	24	-	-	-	-
600.1080	EMP SRV PERS	805	412	2,000	2,000	5,059
600.1081	EMP SRV PERS Unfunded Liability	-	-	-	-	281
600.1090	EMP SRV Social Security	5,887	7,630	5,500	5,500	6,000
600.1100	EMP SRV Medicare	1,495	1,836	1,500	1,500	2,925
600.1110	EMP SRV Disability/Life Insurance	-	-	-	-	1,467
600.1120	EMP SRV Health/Dental/Vision Insurance	-	-	-	-	20,000
600.1130	EMP SRV Worker's Compensation	18,944	18,944	18,944	18,944	20,000
600.1140	EMP SRV Unemployment Insurance	2,423	2,423	2,423	2,423	3,000
Account Classification Total: Employee Service - Employee Services		132,650	157,889	130,367	160,367	263,753
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	413	216	350	350	350

Account Number	Account Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 Projected Year End	2026-27 Proposed
610.1011	SUPPLIES SB 1383 Supplies	-	-	-	-	-
610.1020	SUPPLIES Operating Supplies	14,146	15,048	14,100	15,300	15,300
610.1040	SUPPLIES Repair & Maintenance Supplies	4,750	4,300	4,500	5,450	4,500
610.1060	SUPPLIES Safety Equipment & Supplies	82	-	100	100	100
610.1070	SUPPLIES Athletic Supplies	34,668	32,264	34,000	41,636	41,700
630.1020	COMMUNICATION Cellphone	747	620	800	650	650
640.1080	SERVICES Other Fees	1,556	2,053	1,400	1,400	1,400
650.1020	TRAINING Training & Vocational	1,000	939	1,000	1,000	1,500
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	72	570	200	350	1,000
690.1050	SPC DEPT EXP Rental	7,905	7,380	8,500	8,500	7,500
Account Classification Total: M & O - Maintenance and Operations		65,339	63,390	64,950	74,736	74,000
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	4,130	4,632	5,304	5,304	5,393
605.1020	ALLOC COSTS Property & Fire Insurance	2,099	2,828	2,634	2,634	3,116
605.1040	ALLOC COSTS Risk Management	1,377	1,365	1,418	1,418	1,738
Account Classification Total: Allocated Costs - Allocated Costs		7,606	8,825	9,356	9,356	10,247
Division Total: 407 - Sports Programs		205,594	230,104	204,673	244,459	348,000
Division: 408 - Senior Center						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	49,572	26,035	27,637	28,992	31,910
600.1015	EMP SRV Buy back Salaries	457	-	-	-	-
600.1020	EMP SRV Part Time Salaries	7,805	19,387	20,592	21,455	21,195
600.1080	EMP SRV PERS	3,741	2,052	2,200	2,308	2,531
600.1081	EMP SRV PERS Unfunded Liability	-	129	130	125	138
600.1090	EMP SRV Social Security	484	1,202	1,277	1,330	1,314
600.1100	EMP SRV Medicare	811	653	699	731	770
600.1110	EMP SRV Disability/Life Insurance	1,182	1,185	636	667	734
600.1120	EMP SRV Health/Dental/Vision Insurance	19,773	10,498	10,000	10,000	10,000
600.1130	EMP SRV Worker's Compensation	746	728	1,448	1,448	1,536
600.1140	EMP SRV Unemployment Insurance	450	423	772	772	745
Account Classification Total: Employee Service - Employee Services		85,021	62,292	65,391	67,828	70,873
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	1,153	1,533	1,400	1,550	1,400
610.1020	SUPPLIES Operating Supplies	6,562	6,624	6,500	6,500	6,500
610.1030	SUPPLIES Lubricant & Fuels	282	236	250	420	450
620.1010	UTILITIES Electric	18,224	20,000	18,000	18,000	18,000
620.1020	UTILITIES Gas	1,975	2,382	2,500	2,500	2,500
630.1010	COMMUNICATION Telephone	1,690	1,264	1,500	1,500	1,500
630.1040	COMMUNICATION Postage	3	1	25	25	10
640.1020	SERVICES Contractual	7,848	10,849	9,500	9,500	10,000
670.1020	MAINTENANCE Building Maintenance	6,315	1,579	2,150	3,500	2,150
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	660	818	650	650	650
690.1050	SPC DEPT EXP Rental	2,296	529	2,500	2,500	1,000
690.1170	SPC DEPT EXP Senior Citizens Meals	72,166	80,925	92,275	92,275	121,913
Account Classification Total: M & O - Maintenance and Operations		119,174	126,740	137,250	138,920	166,073
Principal Pymts - Principal Payments						
710.1001	PRINCIPAL Copiers	2,400	2,400	2,400	2,400	2,400
Account Classification Total: Principal Pymts - Principal Payments		2,400	2,400	2,400	2,400	2,400
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	5,032	5,285	9,056	9,056	12,693
605.1020	ALLOC COSTS Property & Fire Insurance	2,558	3,227	4,498	4,498	7,334
605.1030	ALLOC COSTS Auto Insurance	-	-	1,335	1,335	2,560
605.1040	ALLOC COSTS Risk Management	1,677	1,558	2,422	2,422	4,090
605.1060	ALLOC COSTS Custodian	21,309	18,191	23,405	23,405	24,108
605.1130	ALLOC COSTS Retiree Health	-	-	3,703	3,703	4,011
605.1170	ALLOC COSTS Property Maintenance	50,149	61,620	53,773	53,773	63,143
Account Classification Total: Allocated Costs - Allocated Costs		80,725	89,881	98,192	98,192	117,939
Capital Outlay - Capital Outlay						
730.1040	CAPITAL OUTLAY Vehicles	-	61,197	-	-	-
730.1100	CAPITAL OUTLAY IT Functionality	10,799	-	-	-	-
Account Classification Total: Capital Outlay - Capital Outlay		10,799	61,197	-	-	-
Division Total: 408 - Senior Center		298,119	342,510	303,233	307,340	357,285
Department Total: 40 - Parks & Community Services		2,993,110	3,129,831	3,190,729	3,610,305	3,746,311
Department: 50 - Police						
Division: 001 - Administration						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	470,640	474,086	487,705	589,717	593,342
600.1015	EMP SRV Buy back Salaries	14,127	7,892	18,774	22,004	22,073
600.1080	EMP SRV PERS	95,545	97,803	85,444	99,873	100,494
600.1081	EMP SRV PERS Unfunded Liability	154,972	206,156	246,353	287,858	295,799
600.1100	EMP SRV Medicare	6,859	6,856	7,155	8,349	8,401
600.1110	EMP SRV Disability/Life Insurance	11,022	11,259	11,350	13,241	13,325
600.1120	EMP SRV Health/Dental/Vision Insurance	84,027	80,754	80,001	80,001	80,001
600.1130	EMP SRV Worker's Compensation	29,780	22,376	23,684	23,684	25,122

Account Number	Account Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 Projected Year End	2026-27 Proposed
600.1140	EMP SRV Unemployment Insurance	1,439	1,352	1,315	1,315	1,269
600.1170	EMP SRV Uniform Allowance	3,210	3,210	2,770	3,402	3,402
Account Classification Total: Employee Service - Employee Services		871,620	911,743	964,551	1,129,444	1,143,228
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	555	807	1,000	1,000	1,000
610.1011	SUPPLIES SB 1383 Supplies	-	-	-	-	-
610.1020	SUPPLIES Operating Supplies	2,066	1,998	4,500	4,500	4,500
610.1030	SUPPLIES Lubricant & Fuels	8,734	9,392	9,000	12,000	12,000
610.1080	SUPPLIES Volunteers Supplies	7,103	8,714	8,150	8,150	8,150
610.1110	SUPPLIES Explorers Supplies	2,291	1,937	1,900	1,900	1,900
620.1010	UTILITIES Electric	6,474	7,086	7,250	7,250	7,250
620.1020	UTILITIES Gas	48	85	250	250	250
620.1040	UTILITIES Cable	1,229	830	950	1,650	1,650
630.1010	COMMUNICATION Telephone	271	291	300	300	300
630.1020	COMMUNICATION Cellphone	2,943	3,098	3,000	3,000	3,000
630.1040	COMMUNICATION Postage	165	111	190	190	190
640.1010	SERVICES Professional & Technical	5,213	13,254	11,850	11,850	13,500
640.1020	SERVICES Contractual	72	42	4,500	4,500	4,500
650.1010	TRAINING Travel & Conference	680	174	2,500	2,500	2,500
650.1020	TRAINING Training & Vocational	1,705	223	1,500	1,500	1,500
670.1010	MAINTENANCE Repair & Maintenance	9,225	17,341	38,000	25,000	25,000
670.1040	MAINTENANCE Vehicle Maintenance	-	250	4,500	4,500	4,500
670.1050	MAINTENANCE Maintenance Contracts	2,854	4,135	4,500	6,000	6,000
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	2,440	2,010	2,000	2,000	2,000
690.1030	SPC DEPT EXP Printing & Binding	1	1	90	90	90
690.1190	SPC DEPT EXP Police Advisor Commission	-	-	95	95	95
690.1350	SPC DEPT EXP Summer Camp	-	1,500	1,500	1,500	1,500
799.2000	MISCELLANEOUS Bad Debts Expense	66,903	53,590	-	-	-
Account Classification Total: M & O - Maintenance and Operations		120,971	126,870	107,525	99,725	101,375
Principal Pymts - Principal Payments						
710.1001	PRINCIPAL Copiers	777	498	499	499	499
Account Classification Total: Principal Pymts - Principal Payments		777	498	499	499	499
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	21,325	23,373	28,529	28,529	29,613
605.1020	ALLOC COSTS Property & Fire Insurance	10,840	14,272	14,169	14,169	17,110
605.1030	ALLOC COSTS Auto Insurance	4,260	4,260	6,675	6,675	5,120
605.1040	ALLOC COSTS Risk Management	7,108	6,890	7,629	7,629	9,542
605.1130	ALLOC COSTS Retiree Health	16,659	25,591	27,116	27,116	29,343
Account Classification Total: Allocated Costs - Allocated Costs		60,192	74,386	84,118	84,118	90,728
Capital Outlay - Capital Outlay						
730.1040	CAPITAL OUTLAY Vehicles	-	83,553	-	-	-
730.1070	CAPITAL OUTLAY Machinery and Equipment	10,975	-	-	-	-
Account Classification Total: Capital Outlay - Capital Outlay		10,975	83,553	-	-	-
Division Total: 001 - Administration		1,064,535	1,197,050	1,156,693	1,313,786	1,335,830
Division: 502 - Patrol						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	1,724,185	1,463,568	1,605,783	1,721,620	1,844,569
600.1015	EMP SRV Buy back Salaries	51,369	25,070	25,531	26,807	28,522
600.1020	EMP SRV Part Time Salaries	-	-	50,000	50,000	50,000
600.1030	EMP SRV Overtime	273,319	170,653	180,000	180,000	180,000
600.1050	EMP SRV Standby	100	100	-	-	-
600.1060	EMP SRV Holiday	79,751	71,187	93,000	93,000	93,000
600.1080	EMP SRV PERS	306,138	256,993	253,604	269,765	287,709
600.1081	EMP SRV PERS Unfunded Liability	350,453	354,433	384,921	448,081	490,503
600.1090	EMP SRV Social Security	3,712	-	-	-	-
600.1100	EMP SRV Medicare	29,977	25,081	23,530	24,818	26,526
600.1110	EMP SRV Disability/Life Insurance	44,672	36,880	37,325	39,366	42,150
600.1120	EMP SRV Health/Dental/Vision Insurance	348,551	305,902	320,003	320,003	320,003
600.1130	EMP SRV Worker's Compensation	163,792	138,032	130,716	130,716	138,652
600.1140	EMP SRV Unemployment Insurance	7,914	6,423	5,585	5,585	5,392
600.1170	EMP SRV Uniform Allowance	40,051	35,716	17,120	20,160	20,160
Account Classification Total: Employee Service - Employee Services		3,423,984	2,890,040	3,127,118	3,329,921	3,527,186
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	2,228	1,982	3,000	3,000	3,000
610.1011	SUPPLIES SB 1383 Supplies	-	-	-	-	-
610.1020	SUPPLIES Operating Supplies	55,337	28,334	30,000	30,000	30,000
610.1030	SUPPLIES Lubricant & Fuels	49,388	61,375	70,000	70,000	70,000
610.1090	SUPPLIES Prisoner Supplies	3,286	2,521	5,000	5,000	5,000
620.1010	UTILITIES Electric	51,540	56,636	55,000	55,000	55,000
620.1020	UTILITIES Gas	386	660	1,000	1,500	1,650
630.1010	COMMUNICATION Telephone	2,140	2,316	2,500	2,500	2,500
630.1020	COMMUNICATION Cellphone	1,962	2,065	2,500	2,500	2,500
630.1030	COMMUNICATION Internet	3,275	3,356	3,200	3,200	3,200
630.1040	COMMUNICATION Postage	37	29	90	90	90

Account Number	Account Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 Projected Year End	2026-27 Proposed
640.1010	SERVICES Professional & Technical	40,899	42,252	49,750	49,750	49,750
640.1020	SERVICES Contractual	656	714	7,000	7,000	7,000
650.1010	TRAINING Travel & Conference	-	2,033	3,500	3,500	3,500
650.1020	TRAINING Training & Vocational	6,014	25,735	18,000	18,000	18,000
670.1030	MAINTENANCE Equipment Maintenance	-	-	29,042	1,635	1,635
670.1050	MAINTENANCE Maintenance Contracts	21,081	29,328	30,000	30,000	32,500
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	1,923	2,206	2,750	2,750	2,750
690.1020	SPC DEPT EXP Advertising	56	1,843	750	750	750
690.1030	SPC DEPT EXP Printing & Binding	3,107	4,142	3,250	3,500	4,000
690.1180	SPC DEPT EXP Community Promotion / Misc	2,890	3,029	5,000	5,000	5,000
690.1200	SPC DEPT EXP Armory/Range Expense	34,180	35,007	40,000	40,000	40,000
Account Classification Total: M & O - Maintenance and Operations		280,386	305,564	361,332	334,675	337,825
Principal Pymts - Principal Payments						
710.1001	PRINCIPAL Copiers	2,915	1,868	1,869	1,869	1,869
710.2074	PRINCIPAL BodyCam	-	-	-	34,468	34,468
Account Classification Total: Principal Pymts - Principal Payments		2,915	1,868	1,869	36,337	36,337
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	98,463	97,451	105,125	105,125	101,907
605.1020	ALLOC COSTS Property & Fire Insurance	50,052	59,505	52,211	52,211	58,880
605.1030	ALLOC COSTS Auto Insurance	17,040	10,650	41,385	41,385	21,760
605.1040	ALLOC COSTS Risk Management	32,821	28,726	28,113	28,113	32,837
605.1130	ALLOC COSTS Retiree Health	7,006	12,141	10,605	10,605	11,808
Account Classification Total: Allocated Costs - Allocated Costs		205,382	208,473	237,439	237,439	227,192
Capital Outlay - Capital Outlay						
730.1070	CAPITAL OUTLAY Machinery and Equipment	-	16,200	-	-	-
Account Classification Total: Capital Outlay - Capital Outlay		-	16,200	-	-	-
	Division Total: 502 - Patrol	3,912,666	3,422,146	3,727,758	3,938,372	4,128,540
Division: 503 - Investigative						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	315,154	480,993	563,650	627,170	660,902
600.1015	EMP SRV Buy back Salaries	10,226	19,402	15,499	16,276	17,114
600.1030	EMP SRV Overtime	28,380	62,330	30,000	60,000	60,000
600.1050	EMP SRV Standby	2,025	7,782	2,600	7,000	7,000
600.1060	EMP SRV Holiday	13,426	21,742	15,000	15,000	15,000
600.1080	EMP SRV PERS	65,897	83,037	84,462	91,066	95,598
600.1081	EMP SRV PERS Unfunded Liability	119,707	98,414	120,912	127,004	137,537
600.1100	EMP SRV Medicare	5,097	8,639	8,249	8,907	9,383
600.1110	EMP SRV Disability/Life Insurance	8,310	13,019	13,088	14,128	14,881
600.1120	EMP SRV Health/Dental/Vision Insurance	97,775	108,942	120,001	120,001	120,001
600.1130	EMP SRV Worker's Compensation	29,780	24,595	41,410	41,410	43,924
600.1140	EMP SRV Unemployment Insurance	1,439	1,352	1,972	1,972	1,903
600.1170	EMP SRV Uniform Allowance	8,057	7,202	5,350	6,300	6,300
Account Classification Total: Employee Service - Employee Services		705,272	937,448	1,022,193	1,136,234	1,189,543
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	295	763	1,000	1,000	1,000
610.1020	SUPPLIES Operating Supplies	6,907	5,094	10,000	10,000	10,000
610.1030	SUPPLIES Lubricant & Fuels	13,630	7,770	16,500	10,000	10,000
620.1010	UTILITIES Electric	6,443	7,080	7,500	7,500	7,500
620.1020	UTILITIES Gas	48	85	180	180	225
630.1010	COMMUNICATION Telephone	591	329	550	550	550
630.1020	COMMUNICATION Cellphone	1,512	1,549	1,400	1,400	1,400
630.1030	COMMUNICATION Internet	1,260	1,291	1,400	1,400	1,400
630.1040	COMMUNICATION Postage	144	193	200	200	200
640.1010	SERVICES Professional & Technical	21,766	20,564	21,500	50,000	25,000
640.1020	SERVICES Contractual	144	85	200	200	200
650.1010	TRAINING Travel & Conference	1,149	1,449	1,500	1,500	1,500
650.1020	TRAINING Training & Vocational	1,996	2,915	2,000	2,000	2,000
670.1050	MAINTENANCE Maintenance Contracts	3,386	3,539	3,750	4,000	4,500
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	194	204	350	750	750
690.1230	SPC DEPT EXP Informant Expenses	1,052	400	1,200	1,200	1,200
Account Classification Total: M & O - Maintenance and Operations		60,517	53,310	69,230	91,880	67,425
Principal Pymts - Principal Payments						
710.1001	PRINCIPAL Copiers	1,554	996	997	997	997
Account Classification Total: Principal Pymts - Principal Payments		1,554	996	997	997	997
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	17,346	19,078	29,919	29,919	30,161
605.1020	ALLOC COSTS Property & Fire Insurance	8,818	11,649	14,859	14,859	17,426
605.1030	ALLOC COSTS Auto Insurance	3,195	5,325	1,335	1,335	1,280
605.1040	ALLOC COSTS Risk Management	5,782	5,624	8,001	8,001	9,719
Account Classification Total: Allocated Costs - Allocated Costs		35,141	41,676	54,114	54,114	58,586
	Division Total: 503 - Investigative	802,484	1,033,430	1,146,534	1,283,225	1,316,551
Division: 504 - Records & Communication						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	306,515	431,637	471,153	509,316	537,705

Account Number	Account Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 Projected Year End	2026-27 Proposed
600.1015	EMP SRV Buy back Salaries	3,037	-	10,705	11,240	11,803
600.1030	EMP SRV Overtime	24,624	25,572	15,000	25,000	25,000
600.1060	EMP SRV Holiday	10,237	16,518	11,000	11,000	11,000
600.1080	EMP SRV PERS	40,024	68,264	66,024	69,394	73,048
600.1081	EMP SRV PERS Unfunded Liability	43,472	172,923	189,462	198,930	202,645
600.1100	EMP SRV Medicare	4,640	6,701	6,889	7,249	7,650
600.1110	EMP SRV Disability/Life Insurance	7,604	10,581	10,930	11,500	12,136
600.1120	EMP SRV Health/Dental/Vision Insurance	125,418	129,138	140,001	140,001	140,001
600.1130	EMP SRV Worker's Compensation	2,984	3,494	4,314	4,314	4,576
600.1140	EMP SRV Unemployment Insurance	1,799	2,028	2,300	2,300	2,220
600.1170	EMP SRV Uniform Allowance	3,884	4,518	4,070	4,260	4,260
Account Classification Total: Employee Service - Employee Services		574,237	871,374	931,848	994,504	1,032,044
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	618	1,913	1,250	1,250	1,250
610.1011	SUPPLIES SB 1383 Supplies	-	-	-	-	-
610.1020	SUPPLIES Operating Supplies	4,102	2,457	5,000	5,000	5,000
620.1010	UTILITIES Electric	16,106	17,699	17,500	17,500	17,500
620.1020	UTILITIES Gas	121	212	450	450	550
630.1010	COMMUNICATION Telephone	4,775	3,640	4,250	4,250	4,250
630.1020	COMMUNICATION Cellphone	756	774	800	800	800
630.1040	COMMUNICATION Postage	1,028	1,524	1,450	1,600	1,750
640.1010	SERVICES Professional & Technical	8,450	9,806	10,260	10,260	10,750
640.1020	SERVICES Contractual	415	244	1,500	1,500	1,500
650.1010	TRAINING Travel & Conference	3,122	1,620	3,500	3,500	3,500
650.1020	TRAINING Training & Vocational	2,095	2,247	2,000	2,750	3,000
670.1050	MAINTENANCE Maintenance Contracts	11,136	11,499	17,500	13,000	13,000
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	865	669	800	1,600	1,750
690.1020	SPC DEPT EXP Advertising	-	-	100	100	100
Account Classification Total: M & O - Maintenance and Operations		53,589	54,303	66,360	63,560	64,700
Principal Pymts - Principal Payments						
710.1001	PRINCIPAL Copiers	4,469	2,865	2,865	2,865	2,865
Account Classification Total: Principal Pymts - Principal Payments		4,469	2,865	2,865	2,865	2,865
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	14,747	16,763	27,419	27,419	27,639
605.1020	ALLOC COSTS Property & Fire Insurance	7,496	10,236	13,618	13,618	15,969
605.1040	ALLOC COSTS Risk Management	4,916	4,941	7,332	7,332	8,906
Account Classification Total: Allocated Costs - Allocated Costs		27,159	31,940	48,369	48,369	52,514
Division Total: 504 - Records & Communication		659,454	960,482	1,049,442	1,109,298	1,152,123
Division: 505 - Animal Control						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	51,086	54,218	54,998	57,749	60,642
600.1015	EMP SRV Buy back Salaries	-	-	1,054	1,106	1,162
600.1020	EMP SRV Part Time Salaries	-	8,754	22,558	11,279	-
600.1030	EMP SRV Overtime	-	-	-	-	-
600.1080	EMP SRV PERS	6,807	7,349	7,430	7,802	8,181
600.1081	EMP SRV PERS Unfunded Liability	7,964	17,309	23,330	24,497	24,081
600.1090	EMP SRV Social Security	-	543	1,399	699	-
600.1100	EMP SRV Medicare	711	872	1,124	1,001	879
600.1110	EMP SRV Disability/Life Insurance	1,191	1,226	1,265	1,328	1,395
600.1120	EMP SRV Health/Dental/Vision Insurance	21,007	20,188	20,000	20,000	20,000
600.1130	EMP SRV Worker's Compensation	12,880	7,265	11,534	11,534	12,234
600.1140	EMP SRV Unemployment Insurance	622	338	493	493	476
600.1170	EMP SRV Uniform Allowance	-	1,475	1,500	1,500	1,500
Account Classification Total: Employee Service - Employee Services		102,269	119,537	146,685	138,988	130,550
M & O - Maintenance and Operations						
610.1020	SUPPLIES Operating Supplies	9,491	2,418	2,250	2,250	2,250
610.1030	SUPPLIES Lubricant & Fuels	6,911	2,832	7,500	7,500	7,500
620.1010	UTILITIES Electric	85	339	600	400	400
630.1010	COMMUNICATION Telephone	-	-	-	-	-
630.1020	COMMUNICATION Cellphone	252	258	250	350	550
640.1010	SERVICES Professional & Technical	15,046	13,415	12,500	20,000	17,500
640.1020	SERVICES Contractual	141,942	205,994	211,919	211,919	217,205
650.1020	TRAINING Training & Vocational	-	-	300	300	300
670.1010	MAINTENANCE Repair & Maintenance	-	9,284	-	-	-
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	-	-	250	250	250
690.1360	SPC DEPT EXP Trap & Release program	750	950	1,500	1,500	1,500
Account Classification Total: M & O - Maintenance and Operations		174,477	235,491	237,069	244,469	247,455
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	3,457	6,901	9,713	9,713	10,595
605.1020	ALLOC COSTS Property & Fire Insurance	1,757	4,214	4,824	4,824	6,122
605.1030	ALLOC COSTS Auto Insurance	1,065	1,065	1,335	1,335	1,280
605.1040	ALLOC COSTS Risk Management	1,152	2,034	2,597	2,597	3,414
Account Classification Total: Allocated Costs - Allocated Costs		7,431	14,214	18,469	18,469	21,411
Division Total: 505 - Animal Control		284,177	369,242	402,223	401,926	399,416

Account Number	Account Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 Projected Year End	2026-27 Proposed
Division:	**506 - Community Service Officer**					
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	47,734	48,600	48,143	52,896	52,946
600.1015	EMP SRV Buy back Salaries	-	-	1,798	1,888	1,982
600.1020	EMP SRV Part Time Salaries	-	-	-	11,646	40,372
600.1080	EMP SRV PERS	6,407	6,660	6,504	6,821	7,142
600.1081	EMP SRV PERS Unfunded Liability	-	15,521	19,911	20,905	20,546
600.1090	EMP SRV Social Security	-	-	-	722	2,504
600.1100	EMP SRV Medicare	660	684	698	936	1,354
600.1110	EMP SRV Disability/Life Insurance	1,099	1,099	1,107	1,161	1,218
600.1120	EMP SRV Health/Dental/Vision Insurance	21,007	20,188	20,000	20,000	20,000
600.1130	EMP SRV Worker's Compensation	8,042	7,265	7,689	7,689	16,312
600.1140	EMP SRV Unemployment Insurance	720	338	329	329	634
Account Classification Total: Employee Service - Employee Services		85,668	100,356	106,179	124,993	165,010
M & O - Maintenance and Operations						
610.1020	SUPPLIES Operating Supplies	379	801	750	3,250	2,500
610.1030	SUPPLIES Lubricant & Fuels	5,615	3,549	5,425	5,425	5,425
620.1010	UTILITIES Electric	259	257	350	350	350
620.1020	UTILITIES Gas	21	-	200	200	200
640.1010	SERVICES Professional & Technical	-	-	100	300	300
650.1020	TRAINING Training & Vocational	-	55	90	90	1,000
670.1040	MAINTENANCE Vehicle Maintenance	-	156	500	500	500
Account Classification Total: M & O - Maintenance and Operations		6,273	4,818	7,415	10,115	10,275
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	2,474	2,644	3,098	3,098	3,136
605.1020	ALLOC COSTS Property & Fire Insurance	1,258	1,615	1,539	1,539	1,812
605.1030	ALLOC COSTS Auto Insurance	1,065	3,195	2,670	2,670	2,560
605.1040	ALLOC COSTS Risk Management	825	779	829	829	1,011
Account Classification Total: Allocated Costs - Allocated Costs		5,622	8,233	8,136	8,136	8,519
Division Total: 506 - Community Service Officer		97,563	113,407	121,730	143,244	183,804
Department Total: 50 - Police		6,820,879	7,095,756	7,604,380	8,189,851	8,516,264
Department:	**60 - Fire**					
Division:	**001 - Administration**					
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	921,716	762,072	938,299	968,475	1,086,142
600.1015	EMP SRV Buy back Salaries	41,264	25,928	11,929	15,571	16,428
600.1020	EMP SRV Part Time Salaries	37,334	72,031	59,187	37,188	39,042
600.1030	EMP SRV Overtime	276,192	211,441	200,000	190,000	190,000
600.1080	EMP SRV PERS	140,692	104,936	136,361	137,901	161,587
600.1081	EMP SRV PERS Unfunded Liability	141,115	179,226	158,274	163,452	199,460
600.1090	EMP SRV Social Security	1,965	4,866	2,306	1,153	-
600.1100	EMP SRV Medicare	18,204	16,092	14,320	14,294	16,035
600.1110	EMP SRV Disability/Life Insurance	24,102	23,253	21,857	21,818	24,535
600.1120	EMP SRV Health/Dental/Vision Insurance	221,329	191,310	235,002	220,366	235,002
600.1130	EMP SRV Worker's Compensation	181,411	139,314	147,508	147,508	156,463
600.1140	EMP SRV Unemployment Insurance	5,576	4,226	4,264	4,264	4,117
600.1170	EMP SRV Uniform Allowance	5,791	9,300	12,495	14,525	12,915
600.1190	EMP SRV Stipends	-	-	6,661	6,889	3,080
600.1210	EMP SRV Physical Examination	-	-	20,250	20,500	20,500
Account Classification Total: Employee Service - Employee Services		2,016,691	1,743,994	1,968,713	1,963,904	2,165,306
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	1,243	1,550	1,186	1,186	186
610.1011	SUPPLIES SB 1383 Supplies	-	-	-	-	1,000
610.1020	SUPPLIES Operating Supplies	2,406	4,675	5,000	5,000	5,000
610.1030	SUPPLIES Lubricant & Fuels	33,583	30,365	35,482	31,433	31,683
610.1040	SUPPLIES Repair & Maintenance Supplies	3,936	3,882	3,450	3,336	3,450
610.1060	SUPPLIES Safety Equipment & Supplies	38	-	-	-	-
610.1110	SUPPLIES Explorers Supplies	1,852	4,007	4,000	4,000	4,000
620.1010	UTILITIES Electric	20,241	24,692	25,948	27,825	27,825
620.1020	UTILITIES Gas	733	917	995	1,168	1,170
630.1010	COMMUNICATION Telephone	1,823	884	1,901	1,570	1,800
630.1020	COMMUNICATION Cellphone	7,987	8,947	9,398	8,865	8,880
630.1040	COMMUNICATION Postage	962	1,080	952	1,080	1,180
640.1010	SERVICES Professional & Technical	12,586	31,055	34,481	36,825	11,483
640.1020	SERVICES Contractual	386	671	18,036	18,036	18,307
650.1010	TRAINING Travel & Conference	1,994	4,699	3,500	3,500	3,500
650.1020	TRAINING Training & Vocational	12,464	16,536	15,409	15,378	16,378
650.1030	TRAINING Fire Prevention Training	6,103	12,125	11,432	11,432	11,432
670.1020	MAINTENANCE Building Maintenance	4,675	24,938	19,440	23,220	19,440
670.1030	MAINTENANCE Equipment Maintenance	43,630	14,182	17,623	27,972	22,972
670.1040	MAINTENANCE Vehicle Maintenance	2,236	1,545	2,708	4,332	4,532
670.1050	MAINTENANCE Maintenance Contracts	27,111	34,002	36,980	35,115	41,221
670.1060	MAINTENANCE Fire Prevention Maintenance	2,466	6,735	7,374	6,735	7,000
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	4,451	3,771	4,723	4,323	4,323

Account Number	Account Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 Projected Year End	2026-27 Proposed
690.1020	SPC DEPT EXP Advertising	2,174	-	3,984	3,984	3,984
690.1030	SPC DEPT EXP Printing & Binding	0	0	-	2,544	-
690.1210	SPC DEPT EXP Reserve Officer Uniform	11,651	9,774	10,191	9,355	10,000
690.1220	SPC DEPT EXP Physical Examination	9,196	13,540	12,879	5,981	7,981
Account Classification Total: M & O - Maintenance and Operations		215,926	254,574	287,072	294,195	268,727
Principal Pymts - Principal Payments						
710.1001	PRINCIPAL Copiers	4,538	4,512	4,512	4,512	4,512
Account Classification Total: Principal Pymts - Principal Payments		4,538	4,512	4,512	4,512	4,512
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	60,012	53,956	62,122	62,122	62,405
605.1020	ALLOC COSTS Property & Fire Insurance	30,506	32,946	30,853	30,853	36,056
605.1030	ALLOC COSTS Auto Insurance	13,845	13,845	17,355	17,355	17,920
605.1040	ALLOC COSTS Risk Management	20,004	15,905	16,613	16,613	20,108
605.1130	ALLOC COSTS Retiree Health	25,507	29,005	30,910	30,910	32,067
Account Classification Total: Allocated Costs - Allocated Costs		149,874	145,657	157,853	157,853	168,556
Capital Outlay - Capital Outlay						
730.1070	CAPITAL OUTLAY Machinery and Equipment	10,800	-	15,000	14,910	-
Account Classification Total: Capital Outlay - Capital Outlay		10,800	-	15,000	14,910	-
	Division Total: 001 - Administration	2,397,829	2,148,736	2,433,150	2,435,374	2,607,101
Division: 601 - Ambulance						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	18,305	-	-	-	-
600.1030	EMP SRV Overtime	5,311	-	-	-	-
600.1080	EMP SRV PERS	2,471	-	-	-	-
600.1100	EMP SRV Medicare	323	-	-	-	-
600.1110	EMP SRV Disability/Life Insurance	6	-	-	-	-
600.1120	EMP SRV Health/Dental/Vision Insurance	2,232	-	-	-	-
600.1170	EMP SRV Uniform Allowance	25	-	-	-	-
Account Classification Total: Employee Service - Employee Services		28,672	-	-	-	-
M & O - Maintenance and Operations						
610.1020	SUPPLIES Operating Supplies	563	-	-	-	-
Account Classification Total: M & O - Maintenance and Operations		563	-	-	-	-
	Division Total: 601 - Ambulance	29,235	-	-	-	-
	Department Total: 60 - Fire	2,427,064	2,148,736	2,433,150	2,435,374	2,607,101
Department: 80 - Community Development						
Division: 801 - Engineering						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	22,890	23,378	24,116	24,116	29,663
600.1015	EMP SRV Buy back Salaries	648	-	1,156	1,156	1,432
600.1080	EMP SRV PERS	2,930	1,699	1,881	1,881	2,313
600.1081	EMP SRV PERS Unfunded Liability	-	-	111	107	126
600.1100	EMP SRV Medicare	233	322	354	354	435
600.1110	EMP SRV Disability/Life Insurance	826	544	561	561	690
600.1120	EMP SRV Health/Dental/Vision Insurance	6,932	5,654	7,000	7,000	7,000
Account Classification Total: Employee Service - Employee Services		34,459	31,597	35,179	35,175	41,659
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	48	-	-	-	100
610.1020	SUPPLIES Operating Supplies	-	-	300	300	200
630.1040	COMMUNICATION Postage	-	-	300	300	-
640.1020	SERVICES Contractual	370,133	460,100	386,250	386,250	397,850
Account Classification Total: M & O - Maintenance and Operations		370,181	460,100	386,850	386,850	398,150
	Division Total: 801 - Engineering	404,640	491,696	422,029	422,025	439,809
Division: 802 - Planning						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	18,272	21,504	70,603	70,603	62,350
600.1015	EMP SRV Buy back Salaries	-	-	1,035	1,035	960
600.1020	EMP SRV Part Time Salaries	-	-	-	3,632	-
600.1030	EMP SRV Overtime	1,061	-	-	-	-
600.1080	EMP SRV PERS	1,125	2,384	8,963	8,963	7,798
600.1081	EMP SRV PERS Unfunded Liability	19,972	19,446	25,344	25,344	19,947
600.1090	EMP SRV Social Security	-	-	-	225	-
600.1100	EMP SRV Medicare	269	307	1,027	1,079	904
600.1110	EMP SRV Disability/Life Insurance	1,228	1,555	1,628	1,628	1,434
600.1120	EMP SRV Health/Dental/Vision Insurance	10,045	7,382	27,000	27,000	24,000
600.1130	EMP SRV Worker's Compensation	698	1,380	832	832	784
600.1140	EMP SRV Unemployment Insurance	421	801	444	444	381
Account Classification Total: Employee Service - Employee Services		53,091	54,758	136,876	140,785	118,558
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	-	3	-	100	-
610.1011	SUPPLIES SB 1383 Supplies	-	-	-	-	-
610.1020	SUPPLIES Operating Supplies	326	(50)	750	650	-
630.1040	COMMUNICATION Postage	1,839	2,195	2,500	2,500	-
640.1010	SERVICES Professional & Technical	7,766	22,861	25,000	25,000	-
640.1020	SERVICES Contractual	326,832	668,714	231,500	270,000	400,000

Account Number	Account Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 Projected Year End	2026-27 Proposed
640.1140	SERVICES Commission	857	-	2,000	2,000	2,000
640.1190	SERVICES General Plan Update	20,212	-	-	-	-
640.1191	SERVICES Zoning Ordinance	46,813	6,512	-	1,281	-
650.1020	TRAINING Training & Vocational	949	-	2,000	2,000	2,000
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	740	53	500	500	7,500
690.1030	SPC DEPT EXP Printing & Binding	480	560	750	750	10,000
690.1050	SPC DEPT EXP Rental	12	-	-	-	-
	Account Classification Total: M & O - Maintenance and Operations	406,826	700,847	265,000	304,781	421,500
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	9,396	12,135	14,479	14,479	11,096
605.1020	ALLOC COSTS Property & Fire Insurance	4,776	7,410	7,191	7,191	6,411
605.1030	ALLOC COSTS Auto Insurance	1,278	1,065	1,335	1,335	1,280
605.1040	ALLOC COSTS Risk Management	3,132	3,577	3,872	3,872	3,575
	Account Classification Total: Allocated Costs - Allocated Costs	18,582	24,187	26,877	26,877	22,362
	Division Total: 802 - Planning	478,500	779,792	428,753	472,443	562,420
Division:	**803 - Code Enforcement**					
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	108,849	121,691	123,732	125,116	158,420
600.1015	EMP SRV Buy back Salaries	-	-	2,335	2,335	2,829
600.1020	EMP SRV Part Time Salaries	-	-	-	-	-
600.1030	EMP SRV Overtime	-	-	-	-	-
600.1080	EMP SRV PERS	8,045	9,268	9,849	9,849	13,369
600.1081	EMP SRV PERS Unfunded Liability	18,001	302	588	588	7,472
600.1090	EMP SRV Social Security	-	-	-	-	-
600.1100	EMP SRV Medicare	1,490	1,717	1,795	2,215	2,278
600.1110	EMP SRV Disability/Life Insurance	2,729	2,777	2,846	2,846	3,613
600.1120	EMP SRV Health/Dental/Vision Insurance	29,894	40,377	40,000	40,000	43,000
600.1130	EMP SRV Worker's Compensation	4,774	9,317	9,861	9,861	13,859
600.1140	EMP SRV Unemployment Insurance	360	676	657	657	841
600.1170	EMP SRV Uniform Allowance	-	43	-	-	-
	Account Classification Total: Employee Service - Employee Services	174,142	186,168	191,663	193,467	245,681
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	526	107	500	500	500
610.1011	SUPPLIES SB 1383 Supplies	-	-	-	-	-
610.1020	SUPPLIES Operating Supplies	7,409	1,065	750	1,200	1,200
610.1030	SUPPLIES Lubricant & Fuels	1,581	1,007	2,060	1,500	1,800
620.1010	UTILITIES Electric	5,302	3,863	7,148	7,148	5,000
620.1020	UTILITIES Gas	123	107	210	210	150
630.1010	COMMUNICATION Telephone	217	207	330	330	300
630.1020	COMMUNICATION Cellphone	1,896	947	1,200	1,200	1,200
630.1040	COMMUNICATION Postage	439	2,654	2,000	2,000	2,000
640.1010	SERVICES Professional & Technical	230	137	300	300	24,680
640.1020	SERVICES Contractual	32,624	2,206	4,500	4,500	4,500
650.1010	TRAINING Travel & Conference	153	1,085	2,000	2,000	1,500
650.1020	TRAINING Training & Vocational	3,387	248	1,000	1,000	1,600
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	691	1,515	1,500	1,500	1,500
690.1355	SPC DEPT EXP Homelessness Mitigation	2,104	215	4,000	4,000	2,500
	Account Classification Total: M & O - Maintenance and Operations	56,682	15,362	27,498	27,388	48,430
Principal Pymts - Principal Payments						
710.1001	PRINCIPAL Copiers	542	542	545	545	545
	Account Classification Total: Principal Pymts - Principal Payments	542	542	545	545	545
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	4,506	5,263	5,952	5,952	6,066
605.1020	ALLOC COSTS Property & Fire Insurance	2,290	3,214	2,956	2,956	3,505
605.1030	ALLOC COSTS Auto Insurance	1,065	2,130	2,670	2,670	2,560
605.1040	ALLOC COSTS Risk Management	1,502	1,551	1,592	1,592	1,955
	Account Classification Total: Allocated Costs - Allocated Costs	9,363	12,158	13,170	13,170	14,086
	Division Total: 803 - Code Enforcement	240,728	214,230	232,876	234,570	308,742
Division:	**805 - Building**					
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	118,610	188,164	197,956	201,029	235,169
600.1015	EMP SRV Buy back Salaries	8,665	373	1,547	1,657	1,498
600.1020	EMP SRV Part Time Salaries	16,594	-	-	10,499	17,039
600.1030	EMP SRV Overtime	7,484	12,628	5,500	10,000	10,000
600.1080	EMP SRV PERS	10,595	19,278	20,751	21,067	24,712
600.1081	EMP SRV PERS Unfunded Liability	54,206	29,187	40,056	41,006	45,511
600.1090	EMP SRV Social Security	1,029	-	-	651	1,056
600.1100	EMP SRV Medicare	2,251	2,843	2,893	3,399	3,669
600.1110	EMP SRV Disability/Life Insurance	4,329	4,280	4,588	4,642	5,430
600.1120	EMP SRV Health/Dental/Vision Insurance	37,260	58,884	57,000	57,000	57,000
600.1130	EMP SRV Worker's Compensation	7,663	6,301	9,485	9,485	11,162
600.1140	EMP SRV Unemployment Insurance	960	761	1,051	1,051	1,126
600.1170	EMP SRV Uniform Allowance	333	378	-	-	-
600.1190	EMP SRV Stipends	900	850	-	-	-

Account Number	Account Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 Projected Year End	2026-27 Proposed
Account Classification Total: Employee Service - Employee Services		270,879	323,927	340,827	361,486	413,372
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	5,084	2,083	3,000	3,000	3,000
610.1011	SUPPLIES SB 1383 Supplies	-	-	-	-	-
610.1020	SUPPLIES Operating Supplies	2,663	2,796	2,000	2,000	2,000
610.1030	SUPPLIES Lubricant & Fuels	2,403	1,846	3,500	3,500	3,500
620.1010	UTILITIES Electric	14,209	10,353	19,734	13,500	14,000
620.1020	UTILITIES Gas	329	287	315	315	365
630.1010	COMMUNICATION Telephone	570	548	900	900	600
630.1020	COMMUNICATION Cellphone	1,905	1,087	1,400	1,400	1,700
630.1040	COMMUNICATION Postage	492	793	2,000	2,000	1,500
640.1010	SERVICES Professional & Technical	513	1,582	1,500	1,500	1,500
640.1020	SERVICES Contractual	140,824	9,107	100,000	100,000	100,000
640.1120	SERVICES Development Contracts	2,865	3,785	10,000	10,000	10,000
650.1010	TRAINING Travel & Conference	1,135	514	2,000	2,000	2,000
650.1020	TRAINING Training & Vocational	2,037	2,399	2,000	4,000	4,000
670.1040	MAINTENANCE Vehicle Maintenance	1	421	420	420	500
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	732	159	700	700	1,000
690.1030	SPC DEPT EXP Printing & Binding	1,015	-	1,200	5,500	5,500
690.1050	SPC DEPT EXP Rental	355	688	500	500	750
690.1250	SPC DEPT EXP SMIP Payments	3,824	3,815	3,500	3,500	4,750
690.1260	SPC DEPT EXP SB1473 BLDG STRD Payments	1,183	1,100	1,500	1,500	1,890
Account Classification Total: M & O - Maintenance and Operations		182,140	43,365	156,169	156,235	158,555
Principal Pymts - Principal Payments						
710.1001	PRINCIPAL Copiers	1,084	1,084	1,090	1,090	1,122
Account Classification Total: Principal Pymts - Principal Payments		1,084	1,084	1,090	1,090	1,122
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	7,577	12,484	14,360	14,360	14,740
605.1020	ALLOC COSTS Property & Fire Insurance	3,852	7,623	7,132	7,132	8,516
605.1030	ALLOC COSTS Auto Insurance	2,130	2,130	2,670	2,670	5,120
605.1040	ALLOC COSTS Risk Management	2,526	3,680	3,840	3,840	4,749
605.1130	ALLOC COSTS Retiree Health	11,747	14,514	15,646	15,646	15,516
Account Classification Total: Allocated Costs - Allocated Costs		27,832	40,431	43,648	43,648	48,641
Capital Outlay - Capital Outlay						
730.1040	CAPITAL OUTLAY Vehicles	-	-	-	100,130	-
Account Classification Total: Capital Outlay - Capital Outlay		-	-	-	100,130	-
	Division Total: 805 - Building	481,934	408,806	541,734	662,589	621,690
Division: 806 - Housing						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	17,536	22,334	23,395	23,842	28,302
600.1015	EMP SRV Buy back Salaries	-	326	616	616	731
600.1030	EMP SRV Overtime	263	-	-	-	-
600.1080	EMP SRV PERS	1,785	2,151	2,388	2,388	2,850
600.1081	EMP SRV PERS Unfunded Liability	3,658	2,925	3,864	3,864	4,466
600.1100	EMP SRV Medicare	256	316	339	339	402
600.1110	EMP SRV Disability/Life Insurance	559	494	538	538	638
600.1120	EMP SRV Health/Dental/Vision Insurance	5,564	7,066	7,000	7,000	7,000
600.1130	EMP SRV Worker's Compensation	209	204	216	216	229
600.1140	EMP SRV Unemployment Insurance	126	118	115	115	111
Account Classification Total: Employee Service - Employee Services		29,956	35,935	38,471	38,918	44,729
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	-	15	360	360	15
610.1011	SUPPLIES SB 1383 Supplies	-	-	-	-	-
610.1020	SUPPLIES Operating Supplies	-	118	100	200	225
630.1040	COMMUNICATION Postage	142	218	375	375	225
640.1010	SERVICES Professional & Technical	235	90	5,000	5,000	100
640.1020	SERVICES Contractual	5,238	16,000	13,000	13,000	16,480
640.1150	SERVICES Self Help CDBG Conract	-	13,500	22,450	22,450	14,000
650.1010	TRAINING Travel & Conference	-	-	1,000	1,000	-
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	61	-	500	500	-
690.1020	SPC DEPT EXP Advertising	750	-	1,500	1,500	-
Account Classification Total: M & O - Maintenance and Operations		6,425	29,941	44,285	44,385	31,045
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	6,235	1,796	2,052	2,052	2,285
605.1020	ALLOC COSTS Property & Fire Insurance	3,170	1,097	1,019	1,019	1,320
605.1040	ALLOC COSTS Risk Management	2,078	529	549	549	736
605.1130	ALLOC COSTS Retiree Health	1,063	1,322	1,567	1,567	1,717
Account Classification Total: Allocated Costs - Allocated Costs		12,546	4,744	5,187	5,187	6,058
	Division Total: 806 - Housing	48,927	70,620	87,943	88,490	81,832
	Department Total: 80 - Community Development	1,654,729	1,965,144	1,713,335	1,880,117	2,014,493
	EXPENSES Total	21,733,397	20,123,271	18,852,545	20,369,487	22,436,129
Fund REVENUE	Total: 101 - General Fund	20,663,288	20,664,378	19,011,394	20,992,949	20,240,175
Fund EXPENSE	Total: 101 - General Fund	21,733,397	20,123,271	18,852,545	20,369,487	22,436,129
	Fund Total: 101 - General Fund	(1,070,109)	541,107	158,849	623,462	(2,195,954)

Account Number	Account Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 Projected Year End	2026-27 Proposed
Minus One Time Revenues and Expenses						
	REVENUE GRAND Totals:	20,446,364	20,575,479	18,998,293	20,979,848	20,202,175
	EXPENSE GRAND Totals:	17,279,385	17,638,873	18,591,638	20,128,029	20,930,534
	Grand Totals:	3,166,979	2,936,606	406,655	851,819	(728,359)

SPECIAL REVENUE FUNDS

Special Revenue Funds are strictly limited in their use. Special revenues typically have outside restrictions place on them. The Special Revenue Funds include the following funds:

- 105 – American Rescue Plan Act **New in 20-21* 30
- 191 - Special Community Events 30
- 202 - Gas Tax Fund 31
- 203 - Transportation Fund 32
- 207-Road and Repair Accountability Act (SB1) Fund 33
- 250-256 Impact Fees Fund 34
- 301 -Public Safety Sales Tax Measure F Fund 36
- 302-306 COPS/Post Training 38
- 322 - State Fire Suppression Reimbursement 39
- 323- Fire/EMS Training 40
- 324-EMS Enhancement Fund 40
- 401-427 HOME/CDBG Funds 41
- 501 - Successor Agency Fund 45
- 502 - Downtown Improvement District 45
- 503 - LLMD Assessment District 46
- 505 – Community Facilities District 51

Account Number	Account Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 Projected Year End	2026-27 Proposed
Fund: 105 - American Rescue Plan Act						
REVENUES						
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	130,965	36,893	-	4,000	-
Account Classification Total: Use of Money - Use of Money & Property		130,965	36,893	-	4,000	-
Miscellaneous - Miscellaneous						
414.1230	MISC Coronavirus Relief Fund	2,529,556	490,038	-	-	-
Account Classification Total: Miscellaneous - Miscellaneous		2,529,556	490,038	-	-	-
	REVENUES Total	2,660,521	526,931	-	4,000	-
EXPENSES						
Department: 30 - Finance						
Division: 001 - Administration						
Employee Service - Employee Services						
600.1240	EMP SRV Covid Premium Pay	-	(2,500)	-	-	-
Account Classification Total: Employee Service - Employee Services		-	(2,500)	-	-	-
Transfer - Transfer						
900.101	TRSF OUT General Fund	216,924	88,899	-	-	-
900.231	TRSF OUT Sewer	82,432	-	-	-	-
900.260	TRSF OUT Transportation Capital Projects	1,043,480	115,946	-	-	-
900.262	TRSF OUT Sewer Capital Projects	23,813	-	-	-	-
900.265	TRSF OUT Facilities Capital Projects	1,020,835	464,837	-	-	-
Account Classification Total: Transfer - Transfer		2,387,483	669,682	-	-	-
Division Total: 001 - Administration		2,387,483	667,182	-	-	-
Department Total: 30 - Finance		2,387,483	667,182	-	-	-
	EXPENSES Total	2,387,483	667,182	-	-	-
Fund REVENUE	Total: 105 - American Rescue Plan Act	2,660,521	526,931	-	4,000	-
Fund EXPENSE	Total: 105 - American Rescue Plan Act	2,387,483	667,182	-	-	-
Fund Total: 105 - American Rescue Plan Act		273,038	(140,251)	-	4,000	-
Fund: 191 - Special Community Events						
REVENUES						
Service Charges - Services Charges						
409.2180	SRVC & FEE BBQ Brew Fest	-	-	-	-	25,106
Account Classification Total: Service Charges - Services Charges		-	-	-	-	25,106
Miscellaneous - Miscellaneous						
425.1030	DONATION Senior Center	1,266	1,160	1,000	1,800	1,200
425.1040	DONATION Community Service Projects	-	-	-	-	-
425.1050	DONATION Special Events	49,518	42,595	36,000	40,000	12,894
425.1060	DONATION Youth Services	543	1,375	1,000	175	985
425.1070	DONATION Youth Sports	9,975	7,955	4,000	4,000	4,500
425.1080	DONATION Dog Days	1,181	2,722	2,000	2,824	2,200
425.1090	DONATION Commission Projects	-	2,035	-	-	-
425.1100	DONATION Sports Tournament	-	74	750	500	500
425.1130	DONATION Sportsplex	-	-	500	250	500
425.1140	DONATION Save the Children	5,000	-	4,000	-	-
Account Classification Total: Miscellaneous - Miscellaneous		67,483	57,916	49,250	49,549	22,779
	REVENUES Total	67,483	57,916	49,250	49,549	47,885
EXPENSES						
Department: 40 - Parks & Community Services						
Division: 401 - Community Services						
M & O - Maintenance and Operations						
610.1020	SUPPLIES Operating Supplies	-	-	-	-	-
Account Classification Total: M & O - Maintenance and Operations		-	-	-	-	-
Division Total: 401 - Community Services		-	-	-	-	-
Division: 403 - Special Events						
M & O - Maintenance and Operations						
610.1020	SUPPLIES Operating Supplies	29,321	19,223	25,100	38,368	33,000
Account Classification Total: M & O - Maintenance and Operations		29,321	19,223	25,100	38,368	33,000
Division Total: 403 - Special Events		29,321	19,223	25,100	38,368	33,000
Division: 404 - Youth Services						
M & O - Maintenance and Operations						
610.1020	SUPPLIES Operating Supplies	945	1,146	500	500	500
Account Classification Total: M & O - Maintenance and Operations		945	1,146	500	500	500
Division Total: 404 - Youth Services		945	1,146	500	500	500
Division: 407 - Sports Programs						
M & O - Maintenance and Operations						
610.1020	SUPPLIES Operating Supplies	3,408	3,425	2,500	2,500	2,500
Account Classification Total: M & O - Maintenance and Operations		3,408	3,425	2,500	2,500	2,500
Division Total: 407 - Sports Programs		3,408	3,425	2,500	2,500	2,500
Division: 408 - Senior Center						
M & O - Maintenance and Operations						
610.1020	SUPPLIES Operating Supplies	743	1,333	1,000	1,000	1,000
Account Classification Total: M & O - Maintenance and Operations		743	1,333	1,000	1,000	1,000
Division Total: 408 - Senior Center		743	1,333	1,000	1,000	1,000
Division: 409 - Dog Days						

Account Number	Account Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 Projected Year End	2026-27 Proposed
M & O - Maintenance and Operations						
610.1020	SUPPLIES Operating Supplies	244	6,378	500	700	700
Account Classification Total: M & O - Maintenance and Operations		244	6,378	500	700	700
Division Total: 409 - Dog Days		244	6,378	500	700	700
Division: 410 - Commission Projects						
M & O - Maintenance and Operations						
610.1020	SUPPLIES Operating Supplies	-	2,035	-	2,040	-
Account Classification Total: M & O - Maintenance and Operations		-	2,035	-	2,040	-
Division Total: 410 - Commission Projects		-	2,035	-	2,040	-
Division: 411 - Sports Tournaments						
M & O - Maintenance and Operations						
610.1020	SUPPLIES Operating Supplies	-	-	1,000	750	750
Account Classification Total: M & O - Maintenance and Operations		-	-	1,000	750	750
Division Total: 411 - Sports Tournaments		-	-	1,000	750	750
Division: 413 - Scouts						
M & O - Maintenance and Operations						
610.1020	SUPPLIES Operating Supplies	482	975	400	400	200
Account Classification Total: M & O - Maintenance and Operations		482	975	400	400	200
Division Total: 413 - Scouts		482	975	400	400	200
Division: 414 - Sportsplex						
M & O - Maintenance and Operations						
610.1020	SUPPLIES Operating Supplies	-	-	250	125	250
Account Classification Total: M & O - Maintenance and Operations		-	-	250	125	250
Division Total: 414 - Sportsplex		-	-	250	125	250
Division: 415 - Save the Children						
M & O - Maintenance and Operations						
610.1020	SUPPLIES Operating Supplies	3,149	3,469	2,000	2,000	1,000
Account Classification Total: M & O - Maintenance and Operations		3,149	3,469	2,000	2,000	1,000
Division Total: 415 - Save the Children		3,149	3,469	2,000	2,000	1,000
Division: 416 - BBQ Brew Fest						
M & O - Maintenance and Operations						
610.1020	SUPPLIES Operating Supplies	-	-	-	-	19,100
Account Classification Total: M & O - Maintenance and Operations		-	-	-	-	19,100
Division Total: 416 - BBQ Brew Fest		-	-	-	-	19,100
Department Total: 40 - Parks & Community Services		38,292	37,983	33,250	48,383	59,000
EXPENSES Total		38,292	37,983	33,250	48,383	59,000
Fund REVENUE	Total: 191 - Special Community Events	67,483	57,916	49,250	49,549	47,885
Fund EXPENSE	Total: 191 - Special Community Events	38,292	37,983	33,250	48,383	59,000
Fund Total: 191 - Special Community Events		29,191	19,933	16,000	1,166	(11,115)
Fund: 202 - Gas Tax						
REVENUES						
Taxes - Taxes						
408.1000	GAS TAX 2103	237,004	241,591	232,723	249,405	254,432
408.1010	GAS TAX 2105	155,015	158,329	162,793	167,220	170,134
408.1020	GAS TAX 2106	92,444	94,502	92,950	95,433	97,041
408.1030	GAS TAX 2107	209,712	210,213	222,176	223,490	227,508
408.1040	GAS TAX 2107.5	6,000	6,000	6,000	6,000	6,000
Account Classification Total: Taxes - Taxes		700,174	710,635	716,642	741,548	755,115
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	6,293	6,982	2,000	12,000	250
Account Classification Total: Use of Money - Use of Money & Property		6,293	6,982	2,000	12,000	250
Intergov - Intergovernmental						
413.1010	INTERGOVT STP State Local Transportation	158,306	164,620	161,488	166,266	167,929
Account Classification Total: Intergov - Intergovernmental		158,306	164,620	161,488	166,266	167,929
Miscellaneous - Miscellaneous						
414.1010	MISC Other Miscellaneous Revenue	-	10,884	-	-	-
Account Classification Total: Miscellaneous - Miscellaneous		-	10,884	-	-	-
Transfers - Transfers						
800.207	TRSF IN Road Repair & Acctblty Act (SB1)	-	-	-	50,065	-
Account Classification Total: Transfers - Transfers		-	-	-	50,065	-
REVENUES Total		864,774	893,121	880,130	969,879	923,294
EXPENSES						
Department: 70 - Public Works						
Division: 709 - Transportation						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	124,646	79,529	95,360	99,191	135,253
600.1015	EMP SRV Buy back Salaries	558	536	843	954	645
600.1030	EMP SRV Overtime	3,105	2,660	2,300	2,600	2,600
600.1050	EMP SRV Standby	424	1,162	1,700	1,700	1,700
600.1080	EMP SRV PERS	11,801	9,806	10,083	10,399	13,512
600.1081	EMP SRV PERS Unfunded Liability	38,504	13,851	18,920	19,869	20,764
600.1100	EMP SRV Medicare	1,766	1,242	1,403	1,437	1,962
600.1110	EMP SRV Disability/Life Insurance	2,631	2,120	2,225	2,280	3,111
600.1120	EMP SRV Health/Dental/Vision Insurance	45,781	33,475	32,000	32,000	42,000

Account Number	Account Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 Projected Year End	2026-27 Proposed
600.1130	EMP SRV Worker's Compensation	9,596	12,857	7,889	7,889	10,983
600.1140	EMP SRV Unemployment Insurance	723	933	526	526	666
600.1170	EMP SRV Uniform Allowance	6,135	1,221	840	840	840
Account Classification Total: Employee Service - Employee Services		245,670	159,392	174,089	179,685	234,036
M & O - Maintenance and Operations						
610.1011	SUPPLIES SB 1383 Supplies	-	-	-	-	3,062
610.1020	SUPPLIES Operating Supplies	220,322	167,609	194,820	194,820	195,656
610.1030	SUPPLIES Lubricant & Fuels	18,037	23,432	16,395	16,395	16,722
610.1050	SUPPLIES Small Tools	-	-	510	510	520
610.1060	SUPPLIES Safety Equipment & Supplies	-	-	220	220	224
620.1010	UTILITIES Electric	217,719	210,902	238,703	238,703	245,864
620.1020	UTILITIES Gas	373	329	371	371	383
630.1010	COMMUNICATION Telephone	932	610	1,224	1,224	1,248
630.1020	COMMUNICATION Cellphone	1,487	29	1,587	1,587	1,619
630.1040	COMMUNICATION Postage	18	7	102	102	104
640.1010	SERVICES Professional & Technical	319	498	1,530	1,530	1,561
640.1020	SERVICES Contractual	9,501	15,938	36,445	69,445	70,833
650.1010	TRAINING Travel & Conference	119	594	1,020	1,020	1,040
650.1020	TRAINING Training & Vocational	529	1,493	1,061	1,061	1,083
670.1010	MAINTENANCE Repair & Maintenance	-	-	1,061	1,061	1,083
670.1030	MAINTENANCE Equipment Maintenance	-	-	510	510	520
670.1040	MAINTENANCE Vehicle Maintenance	454	421	510	510	420
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	588	230	1,020	1,020	1,040
690.1050	SPC DEPT EXP Rental	-	-	1,061	1,061	1,082
Account Classification Total: M & O - Maintenance and Operations		470,399	422,090	498,150	531,150	544,064
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	12,546	17,324	18,763	18,763	18,560
605.1020	ALLOC COSTS Property & Fire Insurance	6,378	10,578	9,319	9,319	10,724
605.1030	ALLOC COSTS Auto Insurance	2,609	2,396	3,004	3,004	2,880
605.1040	ALLOC COSTS Risk Management	4,182	5,107	5,018	5,018	5,980
605.1050	ALLOC COSTS Vehicle Maintenance	17,620	32,621	30,072	40,323	45,822
605.1060	ALLOC COSTS Custodian	2,616	2,233	2,874	2,874	2,961
605.1080	ALLOC COSTS Interdepartment Overhead	71,007	70,497	62,861	62,861	61,502
605.1170	ALLOC COSTS Property Maintenance	2,986	3,669	3,202	4,011	3,760
Account Classification Total: Allocated Costs - Allocated Costs		119,944	144,425	135,113	146,173	152,189
Capital Outlay - Capital Outlay						
730.1050	CAPITAL OUTLAY Trucks and Other Heavy Vehicles	-	-	-	50,065	-
Account Classification Total: Capital Outlay - Capital Outlay		-	-	-	50,065	-
Transfer - Transfer						
900.122	TRSF OUT Equipment Replacement	873	825	825	825	1,140
900.185	TRSF OUT Financing Authority Debt Service	11,398	12,093	12,823	12,823	13,589
900.216	TRSF OUT Property Maintenance	-	1,854	-	-	-
900.232	TRSF OUT Disposal	-	-	-	11,074	-
900.260	TRSF OUT Transportation Capital Projects	147,230	-	-	-	-
Account Classification Total: Transfer - Transfer		159,501	14,772	13,648	24,722	14,729
Division Total: 709 - Transportation		995,514	740,679	821,000	931,795	945,018
Department Total: 70 - Public Works		995,514	740,679	821,000	931,795	945,018
EXPENSES Total		995,514	740,679	821,000	931,795	945,018
Fund REVENUE	Total: 202 - Gas Tax	864,774	893,121	880,130	969,879	923,294
Fund EXPENSE	Total: 202 - Gas Tax	995,514	740,679	821,000	931,795	945,018
Fund Total: 202 - Gas Tax		(130,740)	152,442	59,130	38,084	(21,724)
Fund: 203 - Transportation						
REVENUES						
Taxes - Taxes						
403.1030	SALES TAX Measure R	692,560	667,275	617,948	474,119	478,860
Account Classification Total: Taxes - Taxes		692,560	667,275	617,948	474,119	478,860
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	37,916	35,981	20,000	20,000	5,000
Account Classification Total: Use of Money - Use of Money & Property		37,916	35,981	20,000	20,000	5,000
Intergov - Intergovernmental						
413.1020	INTERGOVT TDA Receipts	803,707	1,169,602	790,199	318,392	302,472
Account Classification Total: Intergov - Intergovernmental		803,707	1,169,602	790,199	318,392	302,472
Miscellaneous - Miscellaneous						
414.1010	MISC Other Miscellaneous Revenue	7,796	12,843	-	3,241	-
Account Classification Total: Miscellaneous - Miscellaneous		7,796	12,843	-	3,241	-
Transfers - Transfers						
800.230	TRSF IN Water	3,652	3,652	14,152	14,152	-
800.231	TRSF IN Sewer	3,652	3,652	3,652	3,652	-
800.232	TRSF IN Disposal	-	-	-	7,210	-
Account Classification Total: Transfers - Transfers		7,304	7,304	17,804	25,014	-
REVENUES Total		1,549,283	1,893,004	1,445,951	840,766	786,332
EXPENSES						
Department: 70 - Public Works						

Account Number	Account Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 Projected Year End	2026-27 Proposed
Division:	**709 - Transportation**					
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	183,304	196,481	225,216	232,577	287,285
600.1015	EMP SRV Buy back Salaries	3,959	1,408	2,939	3,173	3,097
600.1020	EMP SRV Part Time Salaries	33,693	33,871	34,548	34,548	-
600.1030	EMP SRV Overtime	4,237	6,940	5,000	5,500	5,500
600.1050	EMP SRV Standby	1,911	3,380	1,500	2,000	2,000
600.1080	EMP SRV PERS	27,477	24,521	26,629	27,298	30,234
600.1081	EMP SRV PERS Unfunded Liability	71,833	62,637	45,606	47,615	54,650
600.1100	EMP SRV Medicare	3,144	3,486	3,820	3,892	4,178
600.1110	EMP SRV Disability/Life Insurance	3,853	5,044	5,251	5,366	6,626
600.1120	EMP SRV Health/Dental/Vision Insurance	66,387	78,590	82,001	82,001	92,001
600.1130	EMP SRV Worker's Compensation	17,616	22,314	23,814	23,814	22,645
600.1140	EMP SRV Unemployment Insurance	1,327	1,619	1,587	1,587	1,373
600.1170	EMP SRV Uniform Allowance	4,243	6,934	12,650	6,000	8,850
Account Classification Total: Employee Service - Employee Services		422,983	447,226	470,561	475,371	518,439
M & O - Maintenance and Operations						
610.1011	SUPPLIES SB 1383 Supplies	-	-	-	812	1,020
610.1020	SUPPLIES Operating Supplies	100,392	70,776	87,812	87,000	88,549
610.1030	SUPPLIES Lubricant & Fuels	4,134	691	3,672	3,672	3,745
610.1050	SUPPLIES Small Tools	418	-	1,020	1,020	1,040
610.1060	SUPPLIES Safety Equipment & Supplies	1,317	-	1,020	1,020	1,040
620.1010	UTILITIES Electric	36,201	34,176	31,591	31,591	32,223
620.1020	UTILITIES Gas	367	320	510	510	520
630.1010	COMMUNICATION Telephone	5,625	1,875	3,488	3,488	3,558
630.1020	COMMUNICATION Cellphone	1,546	2,949	2,550	2,550	2,601
630.1040	COMMUNICATION Postage	-	-	204	204	208
640.1010	SERVICES Professional & Technical	19,499	20,888	17,335	17,335	17,682
640.1020	SERVICES Contractual	31,315	39,275	33,125	33,125	33,787
650.1020	TRAINING Training & Vocational	1,276	8,144	1,200	1,200	1,224
670.1030	MAINTENANCE Equipment Maintenance	2,082	-	7,080	7,080	7,222
670.1040	MAINTENANCE Vehicle Maintenance	3,200	1,546	3,570	3,570	3,641
670.1070	MAINTENANCE Rental Prop Maintenance	6,588	12,806	20,400	20,400	20,808
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	1,986	2,139	2,081	2,081	2,122
Account Classification Total: M & O - Maintenance and Operations		215,946	195,586	216,658	216,658	220,990
Principal Pymts - Principal Payments						
710.2050	PRINCIPAL Vehicles	8,666	-	-	-	-
710.2071	PRINCIPAL Trailer Hot Box	9,142	9,710	10,315	10,315	-
720.2071	INTEREST Trailer Hot Box	1,815	1,246	642	642	-
Account Classification Total: Principal Pymts - Principal Payments		19,622	10,957	10,957	10,957	-
Interest Pymts - Interest Payments						
720.2050	INTEREST Vehicles	2,687	-	-	-	-
Account Classification Total: Interest Pymts - Interest Payments		2,687	-	-	-	-
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	12,076	14,016	19,581	19,581	18,974
605.1020	ALLOC COSTS Property & Fire Insurance	6,139	8,559	9,725	9,725	10,963
605.1030	ALLOC COSTS Auto Insurance	6,869	6,656	8,344	8,344	2,560
605.1040	ALLOC COSTS Risk Management	4,025	4,132	5,236	5,236	6,114
605.1050	ALLOC COSTS Vehicle Maintenance	17,620	32,621	30,072	40,323	45,822
605.1060	ALLOC COSTS Custodian	2,560	2,185	2,812	2,812	2,896
605.1080	ALLOC COSTS Interdepartment Overhead	75,713	68,546	80,083	80,083	79,458
605.1170	ALLOC COSTS Property Maintenance	2,921	3,590	3,133	3,924	3,678
Account Classification Total: Allocated Costs - Allocated Costs		127,923	140,305	158,986	170,028	170,465
Capital Outlay - Capital Outlay						
730.1050	CAPITAL OUTLAY Trucks and Other Heavy Vehicles	-	-	21,000	40,210	-
Account Classification Total: Capital Outlay - Capital Outlay		-	-	21,000	40,210	-
Transfer - Transfer						
900.122	TRSF OUT Equipment Replacement	873	825	825	825	1,140
900.185	TRSF OUT Financing Authority Debt Service	420,668	571,681	417,151	425,552	429,724
900.216	TRSF OUT Property Maintenance	-	5,910	-	-	-
900.232	TRSF OUT Disposal	-	-	-	7,382	-
900.252	TRSF OUT Transportation Impact Fees	-	13,928	-	-	-
900.260	TRSF OUT Transportation Capital Projects	343,197	85,000	185,000	-	35,000
Account Classification Total: Transfer - Transfer		764,738	677,344	602,976	433,759	465,864
Division Total: 709 - Transportation		1,553,898	1,471,417	1,481,138	1,346,983	1,375,758
Department Total: 70 - Public Works		1,553,898	1,471,417	1,481,138	1,346,983	1,375,758
EXPENSES Total		1,553,898	1,471,417	1,481,138	1,346,983	1,375,758
Fund REVENUE	Total: 203 - Transportation	1,549,283	1,893,004	1,445,951	840,766	786,332
Fund EXPENSE	Total: 203 - Transportation	1,553,898	1,471,417	1,481,138	1,346,983	1,375,758
Fund Total: 203 - Transportation		(4,616)	421,587	(35,187)	(506,217)	(589,426)
Fund:	**207 - Road Repair & Acctblty Act (SB1)**					
REVENUES						
Use of Money - Use of Money & Property						

Account Number	Account Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 Projected Year End	2026-27 Proposed
412.1000	USE OF MONEY & PROP Investment Earnings	45,030	51,258	10,000	45,000	10,000
Account Classification Total: Use of Money - Use of Money & Property		45,030	51,258	10,000	45,000	10,000
Intergov - Intergovernmental						
413.1060	INTERGOVT State Grants	643,663	694,903	670,953	688,771	730,223
Account Classification Total: Intergov - Intergovernmental		643,663	694,903	670,953	688,771	730,223
Transfers - Transfers						
800.101	TRSF IN General Fund	82,333	82,333	82,333	82,333	82,333
Account Classification Total: Transfers - Transfers		82,333	82,333	82,333	82,333	82,333
	REVENUES Total	771,026	828,495	763,286	816,104	822,556
EXPENSES						
Department:	**70 - Public Works**					
Division:	**709 - Transportation**					
Capital Projects - Capital Projects						
680.1074	CAPITAL PROJECTS Street Improvements PHASE II	86,416	-	-	-	-
680.1076	CAPITAL PROJECTS City Sidewalk Improvement	-	4,200	25,000	-	50,000
680.1105	CAPITAL PROJECTS ADA Ramp	-	12,800	25,000	-	50,000
680.1156	CAPITAL PROJECTS Wells 21	-	-	475,000	-	575,000
680.1263	CAPITAL PROJECTS Alta/Kamm Roundabout	126,141	536,758	-	-	-
680.1281	CAPITAL PROJECTS El Monte/Road 56 Roundabout	-	-	-	-	613,038
680.1286	CAPITAL PROJECTS ATP Bldg Dinuba's Active Transp	-	-	353,639	-	-
680.1287	CAPITAL PROJECTS HSIP Cycle 11	-	-	-	-	469,250
680.1288	CAPITAL PROJECTS Whitney Water Main Improvements	-	-	100,000	239,531	-
680.1292	CAPITAL PROJECTS Corridor Street Improvements	-	-	750,000	1,000,000	200,000
Account Classification Total: Capital Projects - Capital Projects		212,557	553,758	1,728,639	1,239,531	1,957,288
Transfer - Transfer						
900.202	TRSF OUT Gas Tax	-	-	-	50,065	-
900.232	TRSF OUT Disposal	-	-	-	-	50,000
Account Classification Total: Transfer - Transfer		-	-	-	50,065	50,000
	Division Total: 709 - Transportation	212,557	553,758	1,728,639	1,289,596	2,007,288
	Department Total: 70 - Public Works	212,557	553,758	1,728,639	1,289,596	2,007,288
	EXPENSES Total	212,557	553,758	1,728,639	1,289,596	2,007,288
Fund REVENUE	Total: 207 - Road Repair & Acctblty Act (SB1)	771,026	828,495	763,286	816,104	822,556
Fund EXPENSE	Total: 207 - Road Repair & Acctblty Act (SB1)	212,557	553,758	1,728,639	1,289,596	2,007,288
	Fund Total: 207 - Road Repair & Acctblty Act (SB1)	558,469	274,737	(965,353)	(473,492)	(1,184,732)
Fund:	**250 - Water Impact Fees**					
REVENUES						
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	32,544	23,231	1,500	15,000	5,000
Account Classification Total: Use of Money - Use of Money & Property		32,544	23,231	1,500	15,000	5,000
Service Charges - Services Charges						
409.5080	SRVC & FEE Developer Fees	50,891	101,279	71,779	203,284	112,664
Account Classification Total: Service Charges - Services Charges		50,891	101,279	71,779	203,284	112,664
	REVENUES Total	83,435	124,510	73,279	218,284	117,664
EXPENSES						
Department:	**70 - Public Works**					
Division:	**703 - Water**					
Capital Projects - Capital Projects						
680.1176	CAPITAL PROJECTS Water Master Plan	-	98,417	150,000	151,583	-
Account Classification Total: Capital Projects - Capital Projects		-	98,417	150,000	151,583	-
Transfer - Transfer						
900.182	TRSF OUT Water Debt Service	87,075	87,075	87,075	150,000	150,000
900.261	TRSF OUT Water Capital Projects	205,061	79,132	175,000	-	170,868
900.265	TRSF OUT Facilities Capital Projects	-	-	-	-	111,462
Account Classification Total: Transfer - Transfer		292,136	166,207	262,075	150,000	432,330
	Division Total: 703 - Water	292,136	264,624	412,075	301,583	432,330
	Department Total: 70 - Public Works	292,136	264,624	412,075	301,583	432,330
	EXPENSES Total	292,136	264,624	412,075	301,583	432,330
Fund REVENUE	Total: 250 - Water Impact Fees	83,435	124,510	73,279	218,284	117,664
Fund EXPENSE	Total: 250 - Water Impact Fees	292,136	264,624	412,075	301,583	432,330
	Fund Total: 250 - Water Impact Fees	(208,701)	(140,114)	(338,796)	(83,299)	(314,666)
Fund:	**251 - Sewer Impact Fees**					
REVENUES						
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	28,897	9,497	1,500	3,000	1,500
Account Classification Total: Use of Money - Use of Money & Property		28,897	9,497	1,500	3,000	1,500
Service Charges - Services Charges						
409.5080	SRVC & FEE Developer Fees	44,867	6,775	17,992	7,396	23,182
Account Classification Total: Service Charges - Services Charges		44,867	6,775	17,992	7,396	23,182
	REVENUES Total	73,765	16,272	19,492	10,396	24,682
EXPENSES						
Department:	**70 - Public Works**					

Account Number	Account Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 Projected Year End	2026-27 Proposed
Division:	**705 - Sewer Collection**					
M & O - Maintenance and Operations						
640.1020	SERVICES Contractual	2,460	-	60,000	60,000	-
Account Classification Total: M & O - Maintenance and Operations		2,460	-	60,000	60,000	-
Transfer - Transfer						
900.183	TRSF OUT Sewer Debt Service	-	99,999	30,000	30,000	-
900.262	TRSF OUT Sewer Capital Projects	508,448	-	-	-	-
Account Classification Total: Transfer - Transfer		508,448	99,999	30,000	30,000	-
Division Total: 705 - Sewer Collection		510,908	99,999	90,000	90,000	-
Department Total: 70 - Public Works		510,908	99,999	90,000	90,000	-
EXPENSES Total		510,908	99,999	90,000	90,000	-
Fund REVENUE	Total: 251 - Sewer Impact Fees	73,765	16,272	19,492	10,396	24,682
Fund EXPENSE	Total: 251 - Sewer Impact Fees	510,908	99,999	90,000	90,000	-
Fund Total: 251 - Sewer Impact Fees		(437,143)	(83,727)	(70,508)	(79,604)	24,682
Fund:	**252 - Transportation Impact Fees**					
REVENUES						
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	1,623	50	100	3,000	1,000
Account Classification Total: Use of Money - Use of Money & Property		1,623	50	100	3,000	1,000
Service Charges - Services Charges						
409.5080	SRVC & FEE Developer Fees	129,585	18,005	28,723	363,202	260,008
Account Classification Total: Service Charges - Services Charges		129,585	18,005	28,723	363,202	260,008
Transfers - Transfers						
800.203	TRSF IN Transportation	-	13,928	-	-	-
Account Classification Total: Transfers - Transfers		-	13,928	-	-	-
REVENUES Total		131,208	31,983	28,823	366,202	261,008
EXPENSES						
Department:	**70 - Public Works**					
Division:	**721 - Impact Fees**					
M & O - Maintenance and Operations						
640.1010	SERVICES Professional & Technical	(2,500)	-	-	-	-
Account Classification Total: M & O - Maintenance and Operations		(2,500)	-	-	-	-
Capital Projects - Capital Projects						
680.1300	CAPITAL PROJECTS Solar Lights	-	-	-	35,000	35,000
Account Classification Total: Capital Projects - Capital Projects		-	-	-	35,000	35,000
Transfer - Transfer						
900.185	TRSF OUT Financing Authority Debt Service	148,393	-	149,508	149,508	145,101
900.260	TRSF OUT Transportation Capital Projects	39,000	1,000,000	100,000	-	-
Account Classification Total: Transfer - Transfer		187,393	1,000,000	249,508	149,508	145,101
Division Total: 721 - Impact Fees		184,893	1,000,000	249,508	184,508	180,101
Department Total: 70 - Public Works		184,893	1,000,000	249,508	184,508	180,101
EXPENSES Total		184,893	1,000,000	249,508	184,508	180,101
Fund REVENUE	Total: 252 - Transportation Impact Fees	131,208	31,983	28,823	366,202	261,008
Fund EXPENSE	Total: 252 - Transportation Impact Fees	184,893	1,000,000	249,508	184,508	180,101
Fund Total: 252 - Transportation Impact Fees		(53,685)	(968,017)	(220,685)	181,694	80,907
Fund:	**253 - Police Impact Fees**					
REVENUES						
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	8,826	10,736	1,500	12,500	8,000
Account Classification Total: Use of Money - Use of Money & Property		8,826	10,736	1,500	12,500	8,000
Service Charges - Services Charges						
409.5080	SRVC & FEE Developer Fees	64,581	113,028	101,977	168,055	75,663
Account Classification Total: Service Charges - Services Charges		64,581	113,028	101,977	168,055	75,663
REVENUES Total		73,407	123,765	103,477	180,555	83,663
EXPENSES						
Department:	**70 - Public Works**					
Division:	**000 - Non-divisional**					
M & O - Maintenance and Operations						
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	-	28,276	-	-	-
Account Classification Total: M & O - Maintenance and Operations		-	28,276	-	-	-
Transfer - Transfer						
900.265	TRSF OUT Facilities Capital Projects	-	46,585	-	-	350,000
Account Classification Total: Transfer - Transfer		-	46,585	-	-	350,000
Division Total: 000 - Non-divisional		-	74,861	-	-	350,000
Department Total: 70 - Public Works		-	74,861	-	-	350,000
EXPENSES Total		-	74,861	-	-	350,000
Fund REVENUE	Total: 253 - Police Impact Fees	73,407	123,765	103,477	180,555	83,663
Fund EXPENSE	Total: 253 - Police Impact Fees	-	74,861	-	-	350,000
Fund Total: 253 - Police Impact Fees		73,407	48,904	103,477	180,555	(266,337)
Fund:	**254 - Parks Impact Fees**					
REVENUES						
Fines & Forfeit - Fines & Forfeitures						
411.1180	FINES Park In Lieu Fees	25,811	36,466	31,450	60,169	40,885

Account Number	Account Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 Projected Year End	2026-27 Proposed
	Account Classification Total: Fines & Forfeit - Fines & Forfeitures	25,811	36,466	31,450	60,169	40,885
	Use of Money - Use of Money & Property					
412.1000	USE OF MONEY & PROP Investment Earnings	3,678	3,210	1,500	1,500	1,500
	Account Classification Total: Use of Money - Use of Money & Property	3,678	3,210	1,500	1,500	1,500
	REVENUES Total	29,489	39,676	32,950	61,669	42,385
EXPENSES						
Department:	**70 - Public Works**					
Division:	**721 - Impact Fees**					
	Capital Projects - Capital Projects					
680.9000	CAPITAL PROJECTS Other Projects	-	12,020	65,000	-	38,424
	Account Classification Total: Capital Projects - Capital Projects	-	12,020	65,000	-	38,424
	Transfer - Transfer					
900.265	TRSF OUT Facilities Capital Projects	-	83,305	-	-	-
	Account Classification Total: Transfer - Transfer	-	83,305	-	-	-
	Division Total: 721 - Impact Fees	-	95,325	65,000	-	38,424
	Department Total: 70 - Public Works	-	95,325	65,000	-	38,424
	EXPENSES Total	-	95,325	65,000	-	38,424
Fund REVENUE	Total: 254 - Parks Impact Fees	29,489	39,676	32,950	61,669	42,385
Fund EXPENSE	Total: 254 - Parks Impact Fees	-	95,325	65,000	-	38,424
	Fund Total: 254 - Parks Impact Fees	29,489	(55,649)	(32,050)	61,669	3,961
Fund:	**255 - Strom Drain Impact Fee**					
REVENUES						
	Use of Money - Use of Money & Property					
412.1000	USE OF MONEY & PROP Investment Earnings	833	960	750	2,500	1,000
	Account Classification Total: Use of Money - Use of Money & Property	833	960	750	2,500	1,000
	Service Charges - Services Charges					
409.5080	SRVC & FEE Developer Fees	4,606	9,861	15,409	147,091	47,310
	Account Classification Total: Service Charges - Services Charges	4,606	9,861	15,409	147,091	47,310
	Other - Other Financing Sources					
415.1060	OTH FIN SOURCES Sale of City Dirt	100	-	100	100	100
	Account Classification Total: Other - Other Financing Sources	100	-	100	100	100
	REVENUES Total	5,540	10,821	16,259	149,691	48,410
EXPENSES						
Department:	**20 - Administration**					
Division:	**000 - Non-divisional**					
	Transfer - Transfer					
900.265	TRSF OUT Facilities Capital Projects	-	-	-	-	220,000
	Account Classification Total: Transfer - Transfer	-	-	-	-	220,000
	Division Total: 000 - Non-divisional	-	-	-	-	220,000
	Department Total: 20 - Administration	-	-	-	-	220,000
	EXPENSES Total	-	-	-	-	220,000
Fund REVENUE	Total: 255 - Strom Drain Impact Fee	5,540	10,821	16,259	149,691	48,410
Fund EXPENSE	Total: 255 - Strom Drain Impact Fee	-	-	-	-	220,000
	Fund Total: 255 - Strom Drain Impact Fee	5,540	10,821	16,259	149,691	(171,590)
Fund:	**256 - Fire Impact Fees**					
REVENUES						
	Use of Money - Use of Money & Property					
412.1000	USE OF MONEY & PROP Investment Earnings	42,827	24,775	2,000	24,775	10,000
	Account Classification Total: Use of Money - Use of Money & Property	42,827	24,775	2,000	24,775	10,000
	Service Charges - Services Charges					
409.4080	SRVC & FEE Impact Fees - Single Family	71,365	147,706	133,407	219,833	99,286
409.4090	SRVC & FEE Impact Fees - Commercial	2,219	605	408	1,468	408
409.4100	SRVC & FEE Impact Fees - Multiple Family	11,134	-	-	-	-
	Account Classification Total: Service Charges - Services Charges	84,718	148,311	133,815	221,301	99,694
	REVENUES Total	127,545	173,086	135,815	246,076	109,694
EXPENSES						
Department:	**60 - Fire**					
Division:	**721 - Impact Fees**					
	Transfer - Transfer					
900.265	TRSF OUT Facilities Capital Projects	582,894	-	-	-	-
900.320	TRSF OUT Ambulance	-	-	-	-	66,100
	Account Classification Total: Transfer - Transfer	582,894	-	-	-	66,100
	Division Total: 721 - Impact Fees	582,894	-	-	-	66,100
	Department Total: 60 - Fire	582,894	-	-	-	66,100
	EXPENSES Total	582,894	-	-	-	66,100
Fund REVENUE	Total: 256 - Fire Impact Fees	127,545	173,086	135,815	246,076	109,694
Fund EXPENSE	Total: 256 - Fire Impact Fees	582,894	-	-	-	66,100
	Fund Total: 256 - Fire Impact Fees	(455,349)	173,086	135,815	246,076	43,594
Fund:	**301 - Public Safety Sales Tax**					
REVENUES						
	Taxes - Taxes					
403.1010	SALES TAX Sales & Use Tax	3,391,384	3,383,362	3,510,000	3,510,000	3,510,000
	Account Classification Total: Taxes - Taxes	3,391,384	3,383,362	3,510,000	3,510,000	3,510,000

Account Number	Account Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 Projected Year End	2026-27 Proposed
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	108,090	101,115	85,000	90,000	60,000
Account Classification Total: Use of Money - Use of Money & Property		108,090	101,115	85,000	90,000	60,000
Miscellaneous - Miscellaneous						
414.1210	MISC Other Reimbursement	-	20,995	-	48,342	-
Account Classification Total: Miscellaneous - Miscellaneous		-	20,995	-	48,342	-
Transfers - Transfers						
800.322	TRSF IN State fire	-	-	-	462,030	-
Account Classification Total: Transfers - Transfers		-	-	-	462,030	-
	REVENUES Total	3,499,474	3,505,472	3,595,000	4,110,372	3,570,000
EXPENSES						
Department: 50 - Police						
Division: 502 - Patrol						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	909,407	892,711	1,035,510	1,118,295	1,211,609
600.1015	EMP SRV Buy back Salaries	7,154	18,656	8,668	9,102	9,557
600.1030	EMP SRV Overtime	140,290	122,989	85,000	90,000	90,000
600.1050	EMP SRV Standby	1,100	-	-	-	-
600.1060	EMP SRV Holiday	44,487	43,431	32,000	32,000	32,000
600.1080	EMP SRV PERS	130,794	134,215	148,683	157,837	169,414
600.1081	EMP SRV PERS Unfunded Liability	35,266	95,853	63,625	66,583	72,233
600.1100	EMP SRV Medicare	15,739	15,648	15,184	16,264	17,582
600.1110	EMP SRV Disability/Life Insurance	23,679	23,515	24,088	25,799	27,886
600.1120	EMP SRV Health/Dental/Vision Insurance	185,875	203,577	220,002	220,002	220,002
600.1130	EMP SRV Worker's Compensation	52,116	94,443	84,581	84,581	89,716
600.1140	EMP SRV Unemployment Insurance	2,518	4,395	3,614	3,614	3,489
600.1170	EMP SRV Uniform Allowance	7,655	10,394	11,770	13,860	13,860
Account Classification Total: Employee Service - Employee Services		1,556,080	1,659,827	1,732,725	1,837,937	1,957,348
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	-	-	850	850	850
610.1020	SUPPLIES Operating Supplies	7,661	1,359	7,000	7,000	7,000
610.1030	SUPPLIES Lubricant & Fuels	49,243	43,240	50,000	50,000	50,000
630.1010	COMMUNICATION Telephone	-	-	250	250	250
630.1020	COMMUNICATION Cellphone	2,016	2,065	3,500	3,500	3,500
630.1030	COMMUNICATION Internet	11,085	11,358	11,000	11,000	11,000
640.1010	SERVICES Professional & Technical	6,973	(943)	4,500	4,500	4,500
650.1010	TRAINING Travel & Conference	-	-	500	500	500
650.1020	TRAINING Training & Vocational	1,378	975	2,750	2,750	3,000
670.1030	MAINTENANCE Equipment Maintenance	1,990	2,069	26,151	2,151	2,238
670.1040	MAINTENANCE Vehicle Maintenance	62,457	13,597	13,228	15,323	12,583
Account Classification Total: M & O - Maintenance and Operations		142,801	73,720	119,729	97,824	95,421
Principal Pymts - Principal Payments						
710.2050	PRINCIPAL Vehicles	144,451	145,255	132,415	152,014	90,891
710.2073	PRINCIPAL Tasers	28,430	29,567	30,750	30,750	31,980
710.2075	PRINCIPAL Camera	-	-	-	24,000	24,000
Account Classification Total: Principal Pymts - Principal Payments		172,880	174,822	163,165	206,764	146,871
Interest Pymts - Interest Payments						
720.2050	INTEREST Vehicles	34,067	33,353	29,775	27,487	24,976
Account Classification Total: Interest Pymts - Interest Payments		34,067	33,353	29,775	27,487	24,976
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	31,273	42,489	53,208	53,208	51,145
605.1020	ALLOC COSTS Property & Fire Insurance	15,897	25,944	26,426	26,426	29,550
605.1030	ALLOC COSTS Auto Insurance	10,650	10,650	28,035	28,035	48,640
605.1040	ALLOC COSTS Risk Management	10,424	12,525	14,229	14,229	16,480
Account Classification Total: Allocated Costs - Allocated Costs		68,244	91,608	121,898	121,898	145,815
Capital Outlay - Capital Outlay						
730.1040	CAPITAL OUTLAY Vehicles	-	-	-	-	-
730.1070	CAPITAL OUTLAY Machinery and Equipment	16,123	-	-	-	-
Account Classification Total: Capital Outlay - Capital Outlay		16,123	-	-	-	-
	Division Total: 502 - Patrol	1,990,196	2,033,331	2,167,292	2,291,910	2,370,431
Division: 503 - Investigative						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	95,578	66,677	99,700	112,288	117,908
600.1015	EMP SRV Buy back Salaries	2,893	3,007	3,467	3,641	3,823
600.1030	EMP SRV Overtime	19,359	5,183	15,000	15,000	15,000
600.1050	EMP SRV Standby	1,804	1,961	2,000	2,000	2,000
600.1060	EMP SRV Holiday	4,161	4,069	4,500	4,500	4,500
600.1080	EMP SRV PERS	13,370	9,872	13,568	14,911	15,568
600.1081	EMP SRV PERS Unfunded Liability	-	488	952	1,018	1,037
600.1100	EMP SRV Medicare	1,736	1,178	1,461	1,605	1,685
600.1110	EMP SRV Disability/Life Insurance	2,318	2,318	2,318	2,546	2,672
600.1120	EMP SRV Health/Dental/Vision Insurance	21,007	14,035	20,000	20,000	20,000
600.1130	EMP SRV Worker's Compensation	7,445	7,265	7,689	7,689	8,156
600.1140	EMP SRV Unemployment Insurance	360	338	329	329	317

Account Number	Account Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 Projected Year End	2026-27 Proposed
600.1170	EMP SRV Uniform Allowance	1,070	872	1,070	1,260	1,260
Account Classification Total: Employee Service - Employee Services		171,100	117,261	172,054	186,787	193,926
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	4,647	4,147	4,805	4,805	4,750
605.1020	ALLOC COSTS Property & Fire Insurance	2,362	2,532	2,387	2,387	2,745
605.1030	ALLOC COSTS Auto Insurance	-	-	4,005	4,005	1,280
605.1040	ALLOC COSTS Risk Management	1,549	1,222	1,285	1,285	1,531
Account Classification Total: Allocated Costs - Allocated Costs		8,558	7,901	12,482	12,482	10,306
Division Total: 503 - Investigative		179,658	125,162	184,536	199,269	204,232
Division: 504 - Records & Communication						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	94,685	109,208	118,896	128,467	138,029
600.1015	EMP SRV Buy back Salaries	967	-	2,205	2,315	2,431
600.1030	EMP SRV Overtime	5,283	10,584	3,000	10,000	10,000
600.1060	EMP SRV Holiday	4,770	5,577	3,000	3,000	3,000
600.1080	EMP SRV PERS	10,978	12,729	12,685	13,484	14,374
600.1081	EMP SRV PERS Unfunded Liability	8,720	18,918	25,945	27,756	27,291
600.1100	EMP SRV Medicare	1,486	1,823	1,745	1,849	1,986
600.1110	EMP SRV Disability/Life Insurance	2,543	2,590	2,769	2,933	3,151
600.1120	EMP SRV Health/Dental/Vision Insurance	37,166	40,377	40,000	40,000	40,000
600.1130	EMP SRV Worker's Compensation	1,193	1,165	1,233	1,233	1,307
600.1140	EMP SRV Unemployment Insurance	719	676	657	657	634
600.1170	EMP SRV Uniform Allowance	750	1,240	1,500	1,500	1,500
Account Classification Total: Employee Service - Employee Services		169,259	204,887	213,635	233,194	243,703
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	4,854	4,800	5,661	5,661	5,898
605.1020	ALLOC COSTS Property & Fire Insurance	2,467	2,931	2,812	2,812	3,408
605.1040	ALLOC COSTS Risk Management	1,618	1,415	1,514	1,514	1,901
Account Classification Total: Allocated Costs - Allocated Costs		8,939	9,146	9,987	9,987	11,207
Division Total: 504 - Records & Communication		178,198	214,033	223,622	243,181	254,910
Department Total: 50 - Police		2,348,052	2,372,526	2,575,450	2,734,360	2,829,573
Department: 60 - Fire						
Division: 603 - Fire Services						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	429,467	268,113	336,637	350,527	388,225
600.1015	EMP SRV Buy back Salaries	3,170	38,479	4,002	2,279	2,393
600.1030	EMP SRV Overtime	108,671	81,696	87,027	87,743	92,500
600.1080	EMP SRV PERS	61,484	46,805	44,625	45,578	51,777
600.1081	EMP SRV PERS Unfunded Liability	38,297	37,867	46,354	48,222	55,153
600.1100	EMP SRV Medicare	7,640	5,983	4,960	5,058	5,555
600.1110	EMP SRV Disability/Life Insurance	9,774	10,210	7,868	8,024	8,810
600.1120	EMP SRV Health/Dental/Vision Insurance	103,418	69,403	100,001	100,001	100,001
600.1130	EMP SRV Worker's Compensation	41,175	66,964	70,876	70,876	75,179
600.1140	EMP SRV Unemployment Insurance	1,079	1,690	1,643	1,643	1,586
600.1170	EMP SRV Uniform Allowance	3,326	4,191	6,300	7,560	6,300
600.1190	EMP SRV Stipends	-	-	-	-	-
600.1210	EMP SRV Physical Examination	-	-	3,000	4,000	4,000
Account Classification Total: Employee Service - Employee Services		807,500	631,400	713,293	731,511	791,479
M & O - Maintenance and Operations						
610.1060	SUPPLIES Safety Equipment & Supplies	59,006	70,810	95,000	95,000	95,000
620.1010	UTILITIES Electric	12,154	16,528	18,450	20,450	20,450
620.1020	UTILITIES Gas	1,538	1,579	1,750	1,988	2,088
640.1020	SERVICES Contractual	386	555	560	25,612	560
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	360	53	2,415	2,415	2,415
Account Classification Total: M & O - Maintenance and Operations		73,443	89,526	118,175	145,465	120,513
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	11,959	19,954	25,212	25,212	22,956
605.1020	ALLOC COSTS Property & Fire Insurance	6,079	12,184	12,522	12,522	13,264
605.1040	ALLOC COSTS Risk Management	3,986	5,882	6,742	6,742	7,397
Account Classification Total: Allocated Costs - Allocated Costs		22,024	38,020	44,476	44,476	43,617
Capital Outlay - Capital Outlay						
730.1050	CAPITAL OUTLAY Trucks and Other Heavy Vehicles	-	-	61,521	462,030	-
Account Classification Total: Capital Outlay - Capital Outlay		-	-	61,521	462,030	-
Transfer - Transfer						
900.185	TRSF OUT Financing Authority Debt Service	5,830	6,186	6,559	6,559	6,951
Account Classification Total: Transfer - Transfer		5,830	6,186	6,559	6,559	6,951
Division Total: 603 - Fire Services		908,797	765,132	944,024	1,390,041	962,560
Department Total: 60 - Fire		908,797	765,132	944,024	1,390,041	962,560
EXPENSES Total		3,256,849	3,137,658	3,519,474	4,124,401	3,792,133
Fund REVENUE	Total: 301 - Public Safety Sales Tax	3,499,474	3,505,472	3,595,000	4,110,372	3,570,000
Fund EXPENSE	Total: 301 - Public Safety Sales Tax	3,256,849	3,137,658	3,519,474	4,124,401	3,792,133
Fund Total: 301 - Public Safety Sales Tax		242,625	367,813	75,526	(14,029)	(222,133)

Fund: 302 - State (COPS) Program Fund

Account Number	Account Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 Projected Year End	2026-27 Proposed
REVENUES						
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	5,634	4,972	-	-	-
Account Classification Total: Use of Money - Use of Money & Property		5,634	4,972	-	-	-
Intergov - Intergovernmental						
413.1170	INTERGOVT L E Tech State Grant	186,159	194,663	185,000	185,000	185,000
Account Classification Total: Intergov - Intergovernmental		186,159	194,663	185,000	185,000	185,000
	REVENUES Total	191,793	199,636	185,000	185,000	185,000
EXPENSES						
Department: 50 - Police						
Division: 502 - Patrol						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	93,035	90,681	99,700	109,437	114,915
600.1015	EMP SRV Buy back Salaries	-	-	3,467	3,641	3,823
600.1030	EMP SRV Overtime	6,227	19,763	-	6,000	6,000
600.1060	EMP SRV Holiday	4,681	4,161	-	2,000	2,000
600.1080	EMP SRV PERS	7,034	20,166	18,265	19,178	20,171
600.1081	EMP SRV PERS Unfunded Liability	34,305	44,395	54,456	57,180	62,020
600.1100	EMP SRV Medicare	1,528	1,653	1,461	1,536	1,612
600.1110	EMP SRV Disability/Life Insurance	2,318	2,318	2,318	2,437	2,557
600.1120	EMP SRV Health/Dental/Vision Insurance	20,993	20,188	20,000	20,000	20,000
600.1170	EMP SRV Uniform Allowance	1,070	1,260	1,070	1,260	1,260
Account Classification Total: Employee Service - Employee Services		171,191	204,585	200,737	222,669	234,358
	Division Total: 502 - Patrol	171,191	204,585	200,737	222,669	234,358
	Department Total: 50 - Police	171,191	204,585	200,737	222,669	234,358
	EXPENSES Total	171,191	204,585	200,737	222,669	234,358
Fund REVENUE	Total: 302 - State (COPS) Program Fund	191,793	199,636	185,000	185,000	185,000
Fund EXPENSE	Total: 302 - State (COPS) Program Fund	171,191	204,585	200,737	222,669	234,358
	Fund Total: 302 - State (COPS) Program Fund	20,603	(4,949)	(15,737)	(37,669)	(49,358)
Fund: 303 - Byrnes Justice Assistance						
REVENUES						
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	3	11	-	-	-
Account Classification Total: Use of Money - Use of Money & Property		3	11	-	-	-
Intergov - Intergovernmental						
413.1180	INTERGOVT JAG Grant	13,490	-	-	-	-
Account Classification Total: Intergov - Intergovernmental		13,490	-	-	-	-
	REVENUES Total	13,493	11	-	-	-
EXPENSES						
Department: 50 - Police						
Division: 000 - Non-divisional						
M & O - Maintenance and Operations						
610.1060	SUPPLIES Safety Equipment & Supplies	13,247	-	-	-	-
Account Classification Total: M & O - Maintenance and Operations		13,247	-	-	-	-
	Division Total: 000 - Non-divisional	13,247	-	-	-	-
	Department Total: 50 - Police	13,247	-	-	-	-
	EXPENSES Total	13,247	-	-	-	-
Fund REVENUE	Total: 303 - Byrnes Justice Assistance	13,493	11	-	-	-
Fund EXPENSE	Total: 303 - Byrnes Justice Assistance	13,247	-	-	-	-
	Fund Total: 303 - Byrnes Justice Assistance	247	11	-	-	-
Fund: 305 - Post Training Revolving						
REVENUES						
Intergov - Intergovernmental						
413.1160	INTERGOVT P.O.S.T Reimbursements	16,372	17,836	-	20,000	20,000
Account Classification Total: Intergov - Intergovernmental		16,372	17,836	-	20,000	20,000
	REVENUES Total	16,372	17,836	-	20,000	20,000
EXPENSES						
Department: 50 - Police						
Division: 000 - Non-divisional						
M & O - Maintenance and Operations						
650.1020	TRAINING Training & Vocational	24,830	17,836	-	20,000	20,000
Account Classification Total: M & O - Maintenance and Operations		24,830	17,836	-	20,000	20,000
	Division Total: 000 - Non-divisional	24,830	17,836	-	20,000	20,000
	Department Total: 50 - Police	24,830	17,836	-	20,000	20,000
	EXPENSES Total	24,830	17,836	-	20,000	20,000
Fund REVENUE	Total: 305 - Post Training Revolving	16,372	17,836	-	20,000	20,000
Fund EXPENSE	Total: 305 - Post Training Revolving	24,830	17,836	-	20,000	20,000
	Fund Total: 305 - Post Training Revolving	(8,459)	-	-	-	-
Fund: 322 - State Fire Suppression Reimb						
REVENUES						
Intergov - Intergovernmental						
413.1190	INTERGOVT Other Grant	-	-	-	-	-
Account Classification Total: Intergov - Intergovernmental		-	-	-	-	-

Account Number	Account Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 Projected Year End	2026-27 Proposed
Miscellaneous - Miscellaneous						
414.1010	MISC Other Miscellaneous Revenue	(6,773)	-	-	250	-
414.1190	MISC State Mutual Aid Reimbursement	22,595	108,701	-	110,008	-
425.1000	DONATION Donation	310,454	10,025	285,000	285,030	-
Account Classification Total: Miscellaneous - Miscellaneous		326,276	118,726	285,000	395,288	-
	REVENUES Total	326,276	118,726	285,000	395,288	-
EXPENSES						
Department:	**60 - Fire**					
Division:	**601 - Ambulance**					
M & O - Maintenance and Operations						
610.1060	SUPPLIES Safety Equipment & Supplies	58,111	-	-	35,137	-
690.1155	SPC DEPT EXP Grant	12,902	-	-	-	-
690.1156	SPC DEPT EXP Fire Safety Improvement Grant	-	-	5,000	5,000	5,000
Account Classification Total: M & O - Maintenance and Operations		71,013	-	5,000	40,137	5,000
Capital Outlay - Capital Outlay						
730.1040	CAPITAL OUTLAY Vehicles	246,341	110,760	-	-	-
730.1050	CAPITAL OUTLAY Trucks and Other Heavy Vehicles	9,290	240,498	285,000	285,000	-
730.1070	CAPITAL OUTLAY Machinery and Equipment	46,702	10,850	-	-	-
Account Classification Total: Capital Outlay - Capital Outlay		302,333	362,109	285,000	285,000	-
Transfer - Transfer						
900.301	TRSF OUT Public Safety Sales Tax	-	-	-	462,030	-
Account Classification Total: Transfer - Transfer		-	-	-	462,030	-
	Division Total: 601 - Ambulance	373,345	362,109	290,000	787,167	5,000
	Department Total: 60 - Fire	373,345	362,109	290,000	787,167	5,000
	EXPENSES Total	373,345	362,109	290,000	787,167	5,000
Fund REVENUE	Total: 322 - State Fire Suppression Reimb	326,276	118,726	285,000	395,288	-
Fund EXPENSE	Total: 322 - State Fire Suppression Reimb	373,345	362,109	290,000	787,167	5,000
	Fund Total: 322 - State Fire Suppression Reimb	(47,069)	(243,383)	(5,000)	(391,879)	(5,000)
Fund:	**323 - Fire/EMS Training**					
REVENUES						
Miscellaneous - Miscellaneous						
414.1010	MISC Other Miscellaneous Revenue	25,854	33,321	-	20,000	20,000
Account Classification Total: Miscellaneous - Miscellaneous		25,854	33,321	-	20,000	20,000
	REVENUES Total	25,854	33,321	-	20,000	20,000
EXPENSES						
Department:	**60 - Fire**					
Division:	**603 - Fire Services**					
M & O - Maintenance and Operations						
650.1040	TRAINING Training Class Expense	-	44	-	-	-
Account Classification Total: M & O - Maintenance and Operations		-	44	-	-	-
	Division Total: 603 - Fire Services	-	44	-	-	-
	Department Total: 60 - Fire	-	44	-	-	-
	EXPENSES Total	-	44	-	-	-
Fund REVENUE	Total: 323 - Fire/EMS Training	25,854	33,321	-	20,000	20,000
Fund EXPENSE	Total: 323 - Fire/EMS Training	-	44	-	-	-
	Fund Total: 323 - Fire/EMS Training	25,854	33,277	-	20,000	20,000
Fund:	**324 - EMS Enhancement Fund**					
REVENUES						
Intergov - Intergovernmental						
413.1190	INTERGOVT Other Grant	-	247,429	300,000	300,000	300,000
Account Classification Total: Intergov - Intergovernmental		-	247,429	300,000	300,000	300,000
	REVENUES Total	-	247,429	300,000	300,000	300,000
EXPENSES						
Department:	**60 - Fire**					
Division:	**603 - Fire Services**					
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	-	77,714	129,554	121,055	148,570
600.1030	EMP SRV Overtime	-	51,042	76,292	60,000	60,000
600.1080	EMP SRV PERS	-	5,734	10,312	9,636	11,781
600.1081	EMP SRV PERS Unfunded Liability	-	-	622	586	654
600.1100	EMP SRV Medicare	-	1,830	1,933	1,811	2,209
600.1110	EMP SRV Disability/Life Insurance	-	1,832	3,066	2,872	3,503
600.1120	EMP SRV Health/Dental/Vision Insurance	-	30,285	60,001	53,870	60,001
600.1130	EMP SRV Worker's Compensation	-	1,014	-	-	-
600.1140	EMP SRV Unemployment Insurance	-	40,178	-	-	-
600.1170	EMP SRV Uniform Allowance	-	2,006	3,780	3,780	3,780
600.1210	EMP SRV Physical Examination	-	4,201	-	1,600	1,600
Account Classification Total: Employee Service - Employee Services		-	215,836	285,560	255,210	292,098
M & O - Maintenance and Operations						
610.1060	SUPPLIES Safety Equipment & Supplies	-	1,339	-	-	-
650.1020	TRAINING Training & Vocational	-	82	-	250	4,000
Account Classification Total: M & O - Maintenance and Operations		-	1,421	-	250	4,000
Allocated Costs - Allocated Costs						

Account Number	Account Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 Projected Year End	2026-27 Proposed
605.1010	ALLOC COSTS Liability Insurance	-	15,835	-	-	-
605.1020	ALLOC COSTS Property & Fire Insurance	-	9,669	-	-	-
605.1040	ALLOC COSTS Risk Management	-	4,668	-	-	-
Account Classification Total: Allocated Costs - Allocated Costs		-	30,172	-	-	-
Division Total: 603 - Fire Services		-	247,428	285,560	255,460	296,098
Department Total: 60 - Fire		-	247,428	285,560	255,460	296,098
EXPENSES Total		-	247,428	285,560	255,460	296,098
Fund REVENUE	Total: 324 - EMS Enhancement Fund	-	247,429	300,000	300,000	300,000
Fund EXPENSE	Total: 324 - EMS Enhancement Fund	-	247,428	285,560	255,460	296,098
Fund Total: 324 - EMS Enhancement Fund		-	1	14,440	44,540	3,902
Fund: 401 - HOME						
REVENUES						
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	10,665	2,802	1,500	3,300	100
Account Classification Total: Use of Money - Use of Money & Property		10,665	2,802	1,500	3,300	100
Miscellaneous - Miscellaneous						
426.2002	PRINCIPAL 99-HOME-365	-	-	-	400	400
426.2003	PRINCIPAL 00-HOME-0484	-	-	-	500	1,000
426.2005	PRINCIPAL 02-HOME-0579	-	-	2,000	2,800	2,400
426.2010	PRINCIPAL 09-HOME-6200	-	-	-	7,500	12,000
427.2011	INTEREST 11-HOME-6989	255,164	255,164	-	-	-
Account Classification Total: Miscellaneous - Miscellaneous		255,164	255,164	2,000	11,200	15,800
REVENUES Total		265,829	257,966	3,500	14,500	15,900
EXPENSES						
Department: 70 - Public Works						
Division: 722 - Housing						
State Grant - State EDBG Grant						
700.1010	STATE GRANT General Administration	-	-	1,200	1,200	16,870
700.1020	STATE GRANT Activity Delivery	46,466	-	2,400	2,400	4,745
700.1030	STATE GRANT Loans	-	-	20,000	20,000	73,000
Account Classification Total: State Grant - State EDBG Grant		46,466	-	23,600	23,600	94,615
Transfer - Transfer						
900.101	TRSF OUT General Fund	3,792	3,110	390	725	795
Account Classification Total: Transfer - Transfer		3,792	3,110	390	725	795
Division Total: 722 - Housing		50,258	3,110	23,990	24,325	95,410
Department Total: 70 - Public Works		50,258	3,110	23,990	24,325	95,410
EXPENSES Total		50,258	3,110	23,990	24,325	95,410
Fund REVENUE	Total: 401 - HOME	265,829	257,966	3,500	14,500	15,900
Fund EXPENSE	Total: 401 - HOME	50,258	3,110	23,990	24,325	95,410
Fund Total: 401 - HOME		215,571	254,856	(20,490)	(9,825)	(79,510)
Fund: 402 - CAL-HOME						
REVENUES						
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	6,532	5,122	4,545	4,545	4,590
Account Classification Total: Use of Money - Use of Money & Property		6,532	5,122	4,545	4,545	4,590
Miscellaneous - Miscellaneous						
426.4002	PRINCIPAL 06-CALHOME--228	-	-	-	34,000	-
Account Classification Total: Miscellaneous - Miscellaneous		-	-	-	34,000	-
REVENUES Total		6,532	5,122	4,545	38,545	4,590
EXPENSES						
Department: 70 - Public Works						
Division: 722 - Housing						
State Grant - State EDBG Grant						
700.1010	STATE GRANT General Administration	350	2,001	500	500	500
700.1020	STATE GRANT Activity Delivery	1,390	7,484	-	-	-
700.1030	STATE GRANT Loans	-	-	3,000	-	-
700.1040	STATE GRANT Housing Rehabilitation LOANS	-	-	30,000	-	-
Account Classification Total: State Grant - State EDBG Grant		1,740	9,485	33,500	500	500
Transfer - Transfer						
900.101	TRSF OUT General Fund	3,478	1,262	-	1,928	230
900.206	TRSF OUT Housing	-	-	227	-	-
Account Classification Total: Transfer - Transfer		3,478	1,262	227	1,928	230
Division Total: 722 - Housing		5,218	10,747	33,727	2,428	730
Department Total: 70 - Public Works		5,218	10,747	33,727	2,428	730
EXPENSES Total		5,218	10,747	33,727	2,428	730
Fund REVENUE	Total: 402 - CAL-HOME	6,532	5,122	4,545	38,545	4,590
Fund EXPENSE	Total: 402 - CAL-HOME	5,218	10,747	33,727	2,428	730
Fund Total: 402 - CAL-HOME		1,314	(5,625)	(29,182)	36,117	3,860
Fund: 403 - CDBG						
REVENUES						
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	30,686	33,502	20,000	20,000	10,000
Account Classification Total: Use of Money - Use of Money & Property		30,686	33,502	20,000	20,000	10,000

Account Number	Account Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 Projected Year End	2026-27 Proposed
Miscellaneous - Miscellaneous						
426.3000	PRINCIPAL DINUBA PI - CDBG	-	-	-	6,000	-
426.3004	PRINCIPAL 87-STBG-226	-	-	-	2,000	-
426.3005	PRINCIPAL 89-STBG-359	-	-	1,200	5,000	5,000
426.3012	PRINCIPAL 00-STBG-1474	-	-	-	39,224	-
426.3013	PRINCIPAL 01-STBG-1578	-	-	-	22,288	-
426.3015	PRINCIPAL 03-STBG-1813	-	-	-	21,595	-
426.3018	PRINCIPAL 08-STBG-4842	-	-	3,612	68,943	1,806
426.3026	PRINCIPAL 2021-CDBG-HA-6&7	-	-	3,600	2,000	-
Account Classification Total: Miscellaneous - Miscellaneous		-	-	8,412	167,050	6,806
Transfers - Transfers						
800.418	TRSF IN 2018 CDBG	1	-	-	-	-
800.422	TRSF IN 2020-CDBG-CV1-00014	1,477	-	-	-	-
Account Classification Total: Transfers - Transfers		1,478	-	-	-	-
REVENUES Total		32,163	33,502	28,412	187,050	16,806
EXPENSES						
Department:	**70 - Public Works**					
Division:	**722 - Housing**					
State Grant - State EDBG Grant						
700.1010	STATE GRANT General Administration	2,616	2,790	22,800	20,000	15,000
700.1020	STATE GRANT Activity Delivery	1,311	1,691	-	-	-
700.1130	STATE GRANT Sewer Lateral Program	9,250	12,407	-	-	20,000
Account Classification Total: State Grant - State EDBG Grant		13,177	16,889	22,800	20,000	35,000
Capital Projects - Capital Projects						
680.1284	CAPITAL PROJECTS Rosanne Vuich Park	-	10,420	357,200	500,000	339,580
680.1299	CAPITAL PROJECTS Sportsplex Improvements	-	-	-	175,000	-
Account Classification Total: Capital Projects - Capital Projects		-	10,420	357,200	675,000	339,580
Transfer - Transfer						
900.423	TRSF OUT 2020-CDBG-CV2-3-00056	-	1	-	-	-
Account Classification Total: Transfer - Transfer		-	1	-	-	-
Division Total: 722 - Housing		13,177	27,309	380,000	695,000	374,580
Department Total: 70 - Public Works		13,177	27,309	380,000	695,000	374,580
EXPENSES Total		13,177	27,309	380,000	695,000	374,580
Fund REVENUE	Total: 403 - CDBG	32,163	33,502	28,412	187,050	16,806
Fund EXPENSE	Total: 403 - CDBG	13,177	27,309	380,000	695,000	374,580
Fund Total: 403 - CDBG		18,986	6,192	(351,588)	(507,950)	(357,774)
Fund:	**419 - 2018-HOME-12599**					
REVENUES						
Intergov - Intergovernmental						
413.1060	INTERGOVT State Grants	214,505	-	450,368	938	-
Account Classification Total: Intergov - Intergovernmental		214,505	-	450,368	938	-
REVENUES Total		214,505	-	450,368	938	-
EXPENSES						
Department:	**70 - Public Works**					
Division:	**722 - Housing**					
M & O - Maintenance and Operations						
799.1100	MISCELLANEOUS Uncollectible Accounts Expense	-	-	-	-	-
Account Classification Total: M & O - Maintenance and Operations		-	-	-	-	-
State Grant - State EDBG Grant						
700.1010	STATE GRANT General Administration	-	-	6,875	-	-
700.1020	STATE GRANT Activity Delivery	41,699	-	2,301	-	-
700.1030	STATE GRANT Loans	-	-	242,451	-	-
700.1035	STATE GRANT Grants	1,299	-	-	-	-
700.1040	STATE GRANT Housing Rehabilitation LOANS	-	-	24,505	-	-
Account Classification Total: State Grant - State EDBG Grant		42,998	-	276,132	-	-
Division Total: 722 - Housing		42,998	-	276,132	-	-
Department Total: 70 - Public Works		42,998	-	276,132	-	-
EXPENSES Total		42,998	-	276,132	-	-
Fund REVENUE	Total: 419 - 2018-HOME-12599	214,505	-	450,368	938	-
Fund EXPENSE	Total: 419 - 2018-HOME-12599	42,998	-	276,132	-	-
Fund Total: 419 - 2018-HOME-12599		171,507	-	174,236	938	-
Fund:	**421 - 2019-HOME-14967**					
REVENUES						
Intergov - Intergovernmental						
413.1060	INTERGOVT State Grants	47,055	-	692,224	2,916	636,421
Account Classification Total: Intergov - Intergovernmental		47,055	-	692,224	2,916	636,421
REVENUES Total		47,055	-	692,224	2,916	636,421
EXPENSES						
Department:	**70 - Public Works**					
Division:	**722 - Housing**					
State Grant - State EDBG Grant						
700.1010	STATE GRANT General Administration	1,948	-	1,944	-	972
700.1020	STATE GRANT Activity Delivery	9,295	-	94,786	-	94,786

Account Number	Account Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 Projected Year End	2026-27 Proposed
700.1030	STATE GRANT Loans	-	-	319,069	-	319,069
700.1035	STATE GRANT Grants	5,000	-	-	-	-
700.1040	STATE GRANT Housing Rehabilitation LOANS	-	-	225,622	-	220,622
Account Classification Total: State Grant - State EDBG Grant		16,243	-	641,421	-	635,449
Division Total: 722 - Housing		16,243	-	641,421	-	635,449
Department Total: 70 - Public Works		16,243	-	641,421	-	635,449
EXPENSES Total		16,243	-	641,421	-	635,449
Fund REVENUE	Total: 421 - 2019-HOME-14967	47,055	-	692,224	2,916	636,421
Fund EXPENSE	Total: 421 - 2019-HOME-14967	16,243	-	641,421	-	635,449
Fund Total: 421 - 2019-HOME-14967		30,812	-	50,803	2,916	972
Fund: 422 - 2020-CDBG-CV1-00014 closed						
EXPENSES						
Department: 70 - Public Works						
Division: 722 - Housing						
Transfer - Transfer						
900.403	TRSF OUT CDBG	1,477	-	-	-	-
Account Classification Total: Transfer - Transfer		1,477	-	-	-	-
Division Total: 722 - Housing		1,477	-	-	-	-
Department Total: 70 - Public Works		1,477	-	-	-	-
EXPENSES Total		1,477	-	-	-	-
Fund REVENUE	Total: 422 - 2020-CDBG-CV1-00014 closed					
Fund EXPENSE	Total: 422 - 2020-CDBG-CV1-00014 closed	1,477	-	-	-	-
Fund Total: 422 - 2020-CDBG-CV1-00014 closed		(1,477)	-	-	-	-
Fund: 423 - 2020-CDBG-CV2-3-00056						
REVENUES						
Intergov - Intergovernmental						
413.1060	INTERGOVT State Grants	46,721	-	-	-	-
Account Classification Total: Intergov - Intergovernmental		46,721	-	-	-	-
Transfers - Transfers						
800.403	TRSF IN CDBG	-	1	-	-	-
Account Classification Total: Transfers - Transfers		-	1	-	-	-
REVENUES Total		46,721	1	-	-	-
EXPENSES						
Department: 70 - Public Works						
Division: 722 - Housing						
State Grant - State EDBG Grant						
700.1010	STATE GRANT General Administration	2,105	-	-	-	-
700.1100	STATE GRANT Business Assistance	42,507	-	-	-	-
700.1110	STATE GRANT Subsistence Payments	2,303	-	-	-	-
Account Classification Total: State Grant - State EDBG Grant		46,916	-	-	-	-
Division Total: 722 - Housing		46,916	-	-	-	-
Department Total: 70 - Public Works		46,916	-	-	-	-
EXPENSES Total		46,916	-	-	-	-
Fund REVENUE	Total: 423 - 2020-CDBG-CV2-3-00056	46,721	1	-	-	-
Fund EXPENSE	Total: 423 - 2020-CDBG-CV2-3-00056	46,916	-	-	-	-
Fund Total: 423 - 2020-CDBG-CV2-3-00056		(194)	1	-	-	-
Fund: 424 - 2020-PLHA-15150/15984						
REVENUES						
Intergov - Intergovernmental						
413.1060	INTERGOVT State Grants	230,897	-	-	-	-
Account Classification Total: Intergov - Intergovernmental		230,897	-	-	-	-
REVENUES Total		230,897	-	-	-	-
Fund REVENUE	Total: 424 - 2020-PLHA-15150/15984	230,897	-	-	-	-
Fund EXPENSE	Total: 424 - 2020-PLHA-15150/15984					
Fund Total: 424 - 2020-PLHA-15150/15984		230,897	-	-	-	-
Fund: 425 - 2021-CDBG-HA-6&7						
REVENUES						
Intergov - Intergovernmental						
413.1060	INTERGOVT State Grants	689,249	375,336	114,544	79,535	-
Account Classification Total: Intergov - Intergovernmental		689,249	375,336	114,544	79,535	-
REVENUES Total		689,249	375,336	114,544	79,535	-
EXPENSES						
Department: 70 - Public Works						
Division: 722 - Housing						
State Grant - State EDBG Grant						
700.1010	STATE GRANT General Administration	33,644	31,097	20,909	19,463	-
700.1020	STATE GRANT Activity Delivery	76,823	31,470	12,365	2,679	-
700.1030	STATE GRANT Loans	-	-	24,600	-	-
700.1035	STATE GRANT Grants	12,063	67,345	-	-	-
700.1040	STATE GRANT Housing Rehabilitation LOANS	-	-	17,670	-	-
700.1120	STATE GRANT S. El Monte Revitalization Plan	165,395	17,000	39,000	57,393	-
Account Classification Total: State Grant - State EDBG Grant		287,925	146,911	114,544	79,535	-

Account Number	Account Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 Projected Year End	2026-27 Proposed
	Division Total: 722 - Housing	287,925	146,911	114,544	79,535	-
	Department Total: 70 - Public Works	287,925	146,911	114,544	79,535	-
	EXPENSES Total	287,925	146,911	114,544	79,535	-
	Fund REVENUE Total: 425 - 2021-CDBG-HA-6&7	689,249	375,336	114,544	79,535	-
	Fund EXPENSE Total: 425 - 2021-CDBG-HA-6&7	287,925	146,911	114,544	79,535	-
	Fund Total: 425 - 2021-CDBG-HA-6&7	401,324	228,425	-	-	-
Fund: 426 - 2022-CDBG-NH-00003 SrCn						
REVENUES						
Intergov - Intergovernmental						
413.1060	INTERGOVT State Grants	66,124	209,855	266,000	224,020	-
	Account Classification Total: Intergov - Intergovernmental	66,124	209,855	266,000	224,020	-
	REVENUES Total	66,124	209,855	266,000	224,020	-
EXPENSES						
Department: 40 - Parks & Community Services						
Division: 408 - Senior Center						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	-	26,698	27,637	28,992	31,910
600.1020	EMP SRV Part Time Salaries	11,338	15,987	25,740	26,819	27,716
600.1080	EMP SRV PERS	711	1,905	2,200	2,308	2,531
600.1081	EMP SRV PERS Unfunded Liability	-	42	130	125	138
600.1090	EMP SRV Social Security	103	991	1,596	1,663	1,719
600.1100	EMP SRV Medicare	164	605	774	809	864
600.1110	EMP SRV Disability/Life Insurance	-	16	636	667	734
600.1120	EMP SRV Health/Dental/Vision Insurance	-	9,690	10,000	10,000	10,000
	Account Classification Total: Employee Service - Employee Services	12,317	55,933	68,713	71,383	75,612
M & O - Maintenance and Operations						
610.1020	SUPPLIES Operating Supplies	1,980	10,940	12,000	5,000	2,000
690.1170	SPC DEPT EXP Senior Citizens Meals	46,390	128,414	174,000	150,000	44,702
	Account Classification Total: M & O - Maintenance and Operations	48,370	139,355	186,000	155,000	46,702
State Grant - State EDBG Grant						
700.1010	STATE GRANT General Administration	5,438	9,313	8,000	12,450	6,533
	Account Classification Total: State Grant - State EDBG Grant	5,438	9,313	8,000	12,450	6,533
Transfer - Transfer						
900.101	TRSF OUT General Fund	-	-	-	-	-
	Account Classification Total: Transfer - Transfer	-	-	-	-	-
	Division Total: 408 - Senior Center	66,124	204,601	262,713	238,833	128,847
	Department Total: 40 - Parks & Community Services	66,124	204,601	262,713	238,833	128,847
	EXPENSES Total	66,124	204,601	262,713	238,833	128,847
	Fund REVENUE Total: 426 - 2022-CDBG-NH-00003 SrCn	66,124	209,855	266,000	224,020	-
	Fund EXPENSE Total: 426 - 2022-CDBG-NH-00003 SrCn	66,124	204,601	262,713	238,833	128,847
	Fund Total: 426 - 2022-CDBG-NH-00003 SrCn	-	5,254	3,287	(14,813)	(128,847)
Fund: 427 - 2023-CALHOME-18021						
REVENUES						
Intergov - Intergovernmental						
413.1060	INTERGOVT State Grants	803	615,675	672,100	608,521	275,000
	Account Classification Total: Intergov - Intergovernmental	803	615,675	672,100	608,521	275,000
Transfers - Transfers						
800.101	TRSF IN General Fund	-	11,618	16,000	12,382	6,000
	Account Classification Total: Transfers - Transfers	-	11,618	16,000	12,382	6,000
	REVENUES Total	803	627,293	688,100	620,903	281,000
EXPENSES						
Department: 70 - Public Works						
Division: 722 - Housing						
State Grant - State EDBG Grant						
700.1010	STATE GRANT General Administration	803	11,618	16,000	12,382	6,000
700.1020	STATE GRANT Activity Delivery	-	61,842	61,100	49,854	-
700.1030	STATE GRANT Loans	-	-	211,000	200,214	-
700.1040	STATE GRANT Housing Rehabilitation LOANS	-	-	400,000	358,453	275,000
	Account Classification Total: State Grant - State EDBG Grant	803	73,460	688,100	620,903	281,000
	Division Total: 722 - Housing	803	73,460	688,100	620,903	281,000
	Department Total: 70 - Public Works	803	73,460	688,100	620,903	281,000
	EXPENSES Total	803	73,460	688,100	620,903	281,000
	Fund REVENUE Total: 427 - 2023-CALHOME-18021	803	627,293	688,100	620,903	281,000
	Fund EXPENSE Total: 427 - 2023-CALHOME-18021	803	73,460	688,100	620,903	281,000
	Fund Total: 427 - 2023-CALHOME-18021	(0)	553,833	-	-	-
Fund: 428 - 2024-CDBG-10005						
REVENUES						
Intergov - Intergovernmental						
413.1060	INTERGOVT State Grants	-	-	-	3,317,650	282,350
	Account Classification Total: Intergov - Intergovernmental	-	-	-	3,317,650	282,350
	REVENUES Total	-	-	-	3,317,650	282,350
EXPENSES						
Department: 70 - Public Works						

Account Number	Account Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 Projected Year End	2026-27 Proposed
Division:	**722 - Housing**					
State Grant - State EDBG Grant						
700.1010	STATE GRANT General Administration	-	-	-	89,250	29,750
Account Classification Total: State Grant - State EDBG Grant		-	-	-	89,250	29,750
Capital Projects - Capital Projects						
680.1177	CAPITAL PROJECTS Sewer Master Plan	-	-	-	28,400	252,000
680.1181	CAPITAL PROJECTS Community Sewer System Improveme	-	-	-	3,200,000	-
Account Classification Total: Capital Projects - Capital Projects		-	-	-	3,228,400	252,000
	Division Total: 722 - Housing	-	-	-	3,317,650	281,750
	Department Total: 70 - Public Works	-	-	-	3,317,650	281,750
	EXPENSES Total	-	-	-	3,317,650	281,750
Fund REVENUE	Total: 428 - 2024-CDBG-10005	-	-	-	3,317,650	282,350
Fund EXPENSE	Total: 428 - 2024-CDBG-10005	-	-	-	3,317,650	281,750
	Fund Total: 428 - 2024-CDBG-10005	-	-	-	-	600
Fund:	**501 - Successor Agency Recognized Obli**					
REVENUES						
Taxes - Taxes						
400.1000	PROP TAXES Secured - Current Year	3,514,933	3,426,484	3,500,000	3,500,000	3,500,000
Account Classification Total: Taxes - Taxes		3,514,933	3,426,484	3,500,000	3,500,000	3,500,000
Use of Money - Use of Money & Property						
412.1417	USE OF MONEY & PROP 2015 Successor	1,318	1,339	-	1,174	-
412.1419	USE OF MONEY & PROP 2017 Successor	1	2	-	1	-
412.1421	USE OF MONEY & PROP 2024 Successor	-	1,100	-	800	-
Account Classification Total: Use of Money - Use of Money & Property		1,319	2,440	-	1,975	-
	REVENUES Total	3,516,252	3,428,924	3,500,000	3,501,975	3,500,000
EXPENSES						
Department:	**20 - Administration**					
Division:	**000 - Non-divisional**					
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	109,623	123,695	121,211	147,044	116,334
600.1015	EMP SRV Buy back Salaries	1,504	866	4,497	5,295	3,880
600.1080	EMP SRV PERS	14,254	17,741	16,376	19,269	15,236
600.1081	EMP SRV PERS Unfunded Liability	22,189	34,947	50,039	58,865	43,524
600.1100	EMP SRV Medicare	1,599	3,946	1,796	2,113	1,667
600.1110	EMP SRV Disability/Life Insurance	2,926	2,550	2,849	3,351	2,644
600.1120	EMP SRV Health/Dental/Vision Insurance	13,412	16,255	14,200	14,200	10,600
Account Classification Total: Employee Service - Employee Services		165,506	200,000	210,968	250,137	193,885
M & O - Maintenance and Operations						
640.1010	SERVICES Professional & Technical	-	-	-	3,000	-
640.1020	SERVICES Contractual	-	4,000	-	-	-
640.1040	SERVICES Fiscal Agent Fees	15,525	13,588	-	12,000	12,000
670.1040	MAINTENANCE Vehicle Maintenance	1,069	1,373	1,314	1,400	756
690.1240	SPC DEPT EXP Cost of Issuance	351,557	(4,368)	-	-	-
Account Classification Total: M & O - Maintenance and Operations		368,151	14,593	1,314	16,400	12,756
Principal Pymts - Principal Payments						
710.1070	PRINCIPAL 2012 Successor	-	-	55,000	55,000	60,000
710.1080	PRINCIPAL 2014 Successor	-	-	-	-	-
710.1090	PRINCIPAL 2015 Successor	-	-	835,000	835,000	870,000
710.1100	PRINCIPAL 2017 Successor	(207,833)	-	460,000	460,000	475,000
710.1110	PRINCIPAL 2024 Successor	-	-	395,000	395,000	425,000
720.1110	INTEREST 2024 Successor	-	364,852	451,875	451,875	431,375
Account Classification Total: Principal Pymts - Principal Payments		(207,833)	364,852	2,196,875	2,196,875	2,261,375
Interest Pymts - Interest Payments						
720.1070	INTEREST 2012 Successor	69,192	67,160	45,625	45,625	43,325
720.1080	INTEREST 2014 Successor	602,400	-	-	-	-
720.1090	INTEREST 2015 Successor	454,913	415,505	345,206	345,206	311,281
720.1100	INTEREST 2017 Successor	1,081,029	855,898	597,888	597,888	579,488
Account Classification Total: Interest Pymts - Interest Payments		2,207,534	1,338,563	988,719	988,719	934,094
Depreciation - Depreciation Expense						
740.1020	DEPRECIATION Depreciation Expense	5,188	4,431	-	-	-
Account Classification Total: Depreciation - Depreciation Expense		5,188	4,431	-	-	-
	Division Total: 000 - Non-divisional	2,538,546	1,922,438	3,397,876	3,452,131	3,402,110
	Department Total: 20 - Administration	2,538,546	1,922,438	3,397,876	3,452,131	3,402,110
	EXPENSES Total	2,538,546	1,922,438	3,397,876	3,452,131	3,402,110
Fund REVENUE	Total: 501 - Successor Agency Recognized Obli	3,516,252	3,428,924	3,500,000	3,501,975	3,500,000
Fund EXPENSE	Total: 501 - Successor Agency Recognized Obli	2,538,546	1,922,438	3,397,876	3,452,131	3,402,110
	Fund Total: 501 - Successor Agency Recognized Obli	977,706	1,506,486	102,124	49,844	97,890
Fund:	**502 - Downtown Improvement District**					
REVENUES						
Taxes - Taxes						
406.1010	BUS LIC TAX Downtown / Improvement District	11,534	-	-	-	-
Account Classification Total: Taxes - Taxes		11,534	-	-	-	-
	REVENUES Total	11,534	-	-	-	-

Account Number	Account Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 Projected Year End	2026-27 Proposed
EXPENSES						
Department:	**20 - Administration**					
Division:	**000 - Non-divisional**					
M & O - Maintenance and Operations						
690.1180	SPC DEPT EXP Community Promotion / Misc	7,499	-	-	-	-
Account Classification Total: M & O - Maintenance and Operations		7,499	-	-	-	-
Division Total: 000 - Non-divisional		7,499	-	-	-	-
Department Total: 20 - Administration		7,499	-	-	-	-
EXPENSES Total		7,499	-	-	-	-
Fund REVENUE	Total: 502 - Downtown Improvement District	11,534	-	-	-	-
Fund EXPENSE	Total: 502 - Downtown Improvement District	7,499	-	-	-	-
Fund Total: 502 - Downtown Improvement District		4,035	-	-	-	-
Fund:	**503 - Assessment District**					
REVENUES						
Miscellaneous - Miscellaneous						
416.1010	ASSESSMENT Country Club	16,092	17,995	19,175	19,175	20,100
416.1020	ASSESSMENT Peachwood	26,002	29,857	31,341	31,341	33,143
416.1030	ASSESSMENT Harvest Estate	2,535	2,181	2,207	2,207	2,235
416.1040	ASSESSMENT Marshall Acres	18,656	19,249	20,565	20,565	22,305
416.1050	ASSESSMENT Nebraska	102,120	103,045	108,828	108,828	115,073
416.1060	ASSESSMENT Tierra Vista	7,572	8,208	8,716	8,716	9,251
416.1070	ASSESSMENT Sierra Heights	17,568	17,323	17,413	17,413	17,351
416.1080	ASSESSMENT Alta Mission Estate	7,146	6,368	6,442	6,442	6,637
416.1090	ASSESSMENT Morningside I	15,061	12,496	12,258	12,258	12,370
416.1100	ASSESSMENT Morningside II	10,591	10,932	12,559	12,559	13,108
416.1110	ASSESSMENT Sugar Plum/Villagio	23,327	22,553	23,095	23,095	23,286
416.1120	ASSESSMENT Citrus Heights	2,477	2,347	2,372	2,372	2,404
416.1130	ASSESSMENT Sierra View Estates	6,373	6,857	7,269	7,269	7,815
416.1140	ASSESSMENT Parkside-Muirfiled	77,816	75,646	83,685	83,685	87,591
416.1150	ASSESSMENT Viscaya	124,652	141,442	150,268	150,268	156,286
416.1160	ASSESSMENT Stony Creek	3,329	2,997	3,417	3,417	3,703
416.1170	ASSESSMENT Lincoln Mckinley	5,272	5,481	5,791	5,791	5,761
416.1180	ASSESSMENT Parkside II & III	47,391	50,059	50,782	50,782	52,333
Account Classification Total: Miscellaneous - Miscellaneous		513,980	535,036	566,183	566,183	590,752
REVENUES Total		513,980	535,036	566,183	566,183	590,752
EXPENSES						
Department:	**20 - Administration**					
Division:	**261 - Country Club**					
M & O - Maintenance and Operations						
610.1040	SUPPLIES Repair & Maintenance Supplies	-	142	400	200	200
620.1010	UTILITIES Electric	5,210	5,353	4,600	4,800	4,900
620.1030	UTILITIES Water	4,070	4,856	4,600	4,800	4,900
640.1010	SERVICES Professional & Technical	1,259	1,286	1,350	1,350	1,350
640.1020	SERVICES Contractual	525	-	2,514	2,500	2,500
Account Classification Total: M & O - Maintenance and Operations		11,064	11,638	13,464	13,650	13,850
Allocated Costs - Allocated Costs						
605.1080	ALLOC COSTS Interdepartment Overhead	1,315	1,339	794	794	673
Account Classification Total: Allocated Costs - Allocated Costs		1,315	1,339	794	794	673
Division Total: 261 - Country Club		12,379	12,977	14,258	14,444	14,523
Division:	**262 - Peachwood**					
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	62	11	2,156	2,177	2,724
600.1020	EMP SRV Part Time Salaries	2,266	-	-	-	-
600.1030	EMP SRV Overtime	-	-	-	-	-
600.1080	EMP SRV PERS	317	8	172	173	216
600.1081	EMP SRV PERS Unfunded Liability	513	-	10	9	12
600.1100	EMP SRV Medicare	33	0	32	32	40
600.1110	EMP SRV Disability/Life Insurance	-	66	50	51	63
600.1120	EMP SRV Health/Dental/Vision Insurance	-	-	1,000	1,000	1,000
600.1130	EMP SRV Worker's Compensation	247	233	233	233	269
600.1140	EMP SRV Unemployment Insurance	18	17	16	16	17
600.1170	EMP SRV Uniform Allowance	-	-	30	30	30
Account Classification Total: Employee Service - Employee Services		3,456	335	3,699	3,721	4,371
M & O - Maintenance and Operations						
610.1040	SUPPLIES Repair & Maintenance Supplies	28	371	400	300	300
620.1010	UTILITIES Electric	8,265	6,923	6,637	6,637	6,800
620.1030	UTILITIES Water	4,574	7,934	6,500	8,000	8,000
640.1010	SERVICES Professional & Technical	1,259	1,293	1,359	1,359	1,360
640.1020	SERVICES Contractual	4,944	6,744	5,501	10,000	10,000
Account Classification Total: M & O - Maintenance and Operations		19,070	23,265	20,397	26,296	26,460
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	301	324	366	366	443
605.1020	ALLOC COSTS Property & Fire Insurance	153	198	182	182	256
605.1030	ALLOC COSTS Auto Insurance	32	34	40	40	-

Account Number	Account Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 Projected Year End	2026-27 Proposed
605.1040	ALLOC COSTS Risk Management	100	96	98	98	143
605.1080	ALLOC COSTS Interdepartment Overhead	2,791	2,535	-	-	-
Account Classification Total: Allocated Costs - Allocated Costs		3,377	3,187	686	686	842
	Division Total: 262 - Peachwood	25,903	26,787	24,782	30,703	31,673
Division: 263 - Harvest						
M & O - Maintenance and Operations						
620.1010	UTILITIES Electric	1,613	1,668	1,541	1,541	1,618
640.1010	SERVICES Professional & Technical	1,259	1,278	1,342	1,340	1,340
Account Classification Total: M & O - Maintenance and Operations		2,872	2,947	2,883	2,881	2,958
Allocated Costs - Allocated Costs						
605.1080	ALLOC COSTS Interdepartment Overhead	317	322	170	170	144
Account Classification Total: Allocated Costs - Allocated Costs		317	322	170	170	144
	Division Total: 263 - Harvest	3,189	3,269	3,053	3,051	3,102
Division: 264 - Marshall Acres						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	71	11	2,156	2,177	2,724
600.1020	EMP SRV Part Time Salaries	2,590	-	-	-	-
600.1030	EMP SRV Overtime	-	-	-	-	-
600.1080	EMP SRV PERS	362	10	172	173	216
600.1081	EMP SRV PERS Unfunded Liability	586	-	10	10	12
600.1100	EMP SRV Medicare	38	0	32	32	40
600.1110	EMP SRV Disability/Life Insurance	-	75	50	51	63
600.1120	EMP SRV Health/Dental/Vision Insurance	-	-	1,000	1,000	1,000
600.1130	EMP SRV Worker's Compensation	283	267	233	233	268
600.1140	EMP SRV Unemployment Insurance	21	19	16	16	16
600.1170	EMP SRV Uniform Allowance	-	-	30	30	30
Account Classification Total: Employee Service - Employee Services		3,951	381	3,699	3,722	4,369
M & O - Maintenance and Operations						
610.1040	SUPPLIES Repair & Maintenance Supplies	-	784	-	-	-
620.1010	UTILITIES Electric	435	464	509	509	509
620.1030	UTILITIES Water	2,868	5,094	6,500	6,500	6,500
640.1010	SERVICES Professional & Technical	1,259	1,337	1,404	1,390	1,390
640.1020	SERVICES Contractual	7,791	2,796	2,990	2,990	6,000
Account Classification Total: M & O - Maintenance and Operations		12,353	10,475	11,403	11,389	14,399
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	344	371	366	366	443
605.1020	ALLOC COSTS Property & Fire Insurance	175	226	182	182	256
605.1030	ALLOC COSTS Auto Insurance	36	39	40	40	-
605.1040	ALLOC COSTS Risk Management	115	109	98	98	143
605.1080	ALLOC COSTS Interdepartment Overhead	1,566	1,425	-	-	-
Account Classification Total: Allocated Costs - Allocated Costs		2,236	2,170	686	686	842
	Division Total: 264 - Marshall Acres	18,539	13,026	15,788	15,797	19,610
Division: 265 - Nebraska						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	11,658	14,240	18,130	18,951	21,211
600.1015	EMP SRV Buy back Salaries	951	748	238	238	-
600.1020	EMP SRV Part Time Salaries	3,885	309	-	-	-
600.1030	EMP SRV Overtime	180	56	-	-	-
600.1080	EMP SRV PERS	1,588	1,134	1,693	1,771	1,970
600.1081	EMP SRV PERS Unfunded Liability	2,185	1,092	87	96	93
600.1100	EMP SRV Medicare	234	209	266	278	311
600.1110	EMP SRV Disability/Life Insurance	348	446	423	441	493
600.1120	EMP SRV Health/Dental/Vision Insurance	5,067	5,313	8,000	8,000	8,000
600.1130	EMP SRV Worker's Compensation	2,210	1,850	1,952	1,952	2,120
600.1140	EMP SRV Unemployment Insurance	163	134	130	130	129
600.1170	EMP SRV Uniform Allowance	-	-	240	240	240
Account Classification Total: Employee Service - Employee Services		28,469	25,532	31,159	32,097	34,567
M & O - Maintenance and Operations						
610.1040	SUPPLIES Repair & Maintenance Supplies	788	2,485	700	2,000	2,000
620.1010	UTILITIES Electric	3,045	3,454	3,600	3,600	3,600
620.1030	UTILITIES Water	4,051	4,089	5,600	5,600	6,000
640.1010	SERVICES Professional & Technical	3,757	3,958	4,155	4,120	4,120
640.1020	SERVICES Contractual	15,012	25,512	26,000	25,000	25,000
Account Classification Total: M & O - Maintenance and Operations		26,653	39,498	40,055	40,320	40,720
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	2,690	2,572	3,061	3,061	3,500
605.1020	ALLOC COSTS Property & Fire Insurance	1,367	1,571	1,520	1,520	2,022
605.1030	ALLOC COSTS Auto Insurance	284	268	332	332	-
605.1040	ALLOC COSTS Risk Management	896	758	819	819	1,128
605.1080	ALLOC COSTS Interdepartment Overhead	8,129	6,928	4,522	4,522	6,893
Account Classification Total: Allocated Costs - Allocated Costs		13,366	12,097	10,254	10,254	13,543
	Division Total: 265 - Nebraska	68,488	77,127	81,468	82,671	88,830
Division: 266 - Tierra Vista						
M & O - Maintenance and Operations						

Account Number	Account Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 Projected Year End	2026-27 Proposed
610.1040	SUPPLIES Repair & Maintenance Supplies	248	24	53	240	240
620.1010	UTILITIES Electric	1,936	2,002	2,000	2,000	2,000
620.1030	UTILITIES Water	606	502	800	900	900
640.1010	SERVICES Professional & Technical	1,259	1,278	1,342	1,340	1,340
640.1020	SERVICES Contractual	4,960	960	2,000	2,000	3,000
Account Classification Total: M & O - Maintenance and Operations		9,008	4,766	6,195	6,480	7,480
Allocated Costs - Allocated Costs						
605.1080	ALLOC COSTS Interdepartment Overhead	581	592	365	365	-
Account Classification Total: Allocated Costs - Allocated Costs		581	592	365	365	-
	Division Total: 266 - Tierra Vista	9,589	5,358	6,560	6,845	7,480
Division: 267 - Sierra Heights						
M & O - Maintenance and Operations						
620.1010	UTILITIES Electric	5,485	5,672	5,900	5,900	5,900
640.1010	SERVICES Professional & Technical	1,259	1,293	1,358	1,340	1,340
640.1020	SERVICES Contractual	4,152	4,152	4,668	4,300	4,300
Account Classification Total: M & O - Maintenance and Operations		10,895	11,117	11,926	11,540	11,540
Allocated Costs - Allocated Costs						
605.1080	ALLOC COSTS Interdepartment Overhead	1,338	1,362	3,094	3,094	4,094
Account Classification Total: Allocated Costs - Allocated Costs		1,338	1,362	3,094	3,094	4,094
	Division Total: 267 - Sierra Heights	12,233	12,479	15,020	14,634	15,634
Division: 268 - Alta Mission						
M & O - Maintenance and Operations						
620.1010	UTILITIES Electric	3,226	3,336	3,400	3,400	3,400
620.1030	UTILITIES Water	980	526	1,000	2,200	2,000
640.1010	SERVICES Professional & Technical	1,432	1,278	1,342	1,340	1,340
640.1020	SERVICES Contractual	1,644	1,644	1,785	1,700	1,700
Account Classification Total: M & O - Maintenance and Operations		7,283	6,785	7,527	8,640	8,440
Allocated Costs - Allocated Costs						
605.1080	ALLOC COSTS Interdepartment Overhead	840	855	444	444	-
Account Classification Total: Allocated Costs - Allocated Costs		840	855	444	444	-
	Division Total: 268 - Alta Mission	8,123	7,640	7,971	9,084	8,440
Division: 269 - Morningside						
M & O - Maintenance and Operations						
620.1010	UTILITIES Electric	5,207	5,363	5,600	5,600	5,600
620.1030	UTILITIES Water	1,093	1,207	1,500	1,500	1,500
640.1010	SERVICES Professional & Technical	1,259	1,286	1,349	1,340	1,340
640.1020	SERVICES Contractual	6,564	15,064	7,400	7,400	7,800
Account Classification Total: M & O - Maintenance and Operations		14,122	22,920	15,849	15,840	16,240
Allocated Costs - Allocated Costs						
605.1080	ALLOC COSTS Interdepartment Overhead	1,777	1,809	934	934	-
Account Classification Total: Allocated Costs - Allocated Costs		1,777	1,809	934	934	-
	Division Total: 269 - Morningside	15,899	24,729	16,783	16,774	16,240
Division: 270 - Morningside II						
M & O - Maintenance and Operations						
620.1010	UTILITIES Electric	4,219	4,347	4,200	4,200	4,200
620.1030	UTILITIES Water	1,036	1,003	1,100	1,400	1,200
640.1010	SERVICES Professional & Technical	1,259	1,293	1,358	1,340	1,340
640.1020	SERVICES Contractual	8,484	8,484	8,908	8,908	9,000
Account Classification Total: M & O - Maintenance and Operations		14,997	15,127	15,566	15,848	15,740
Allocated Costs - Allocated Costs						
605.1080	ALLOC COSTS Interdepartment Overhead	1,106	1,126	918	918	-
Account Classification Total: Allocated Costs - Allocated Costs		1,106	1,126	918	918	-
	Division Total: 270 - Morningside II	16,103	16,253	16,484	16,766	15,740
Division: 271 - Sugar Plum						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	99	3,185	4,975	5,224	5,833
600.1015	EMP SRV Buy back Salaries	-	194	-	-	-
600.1020	EMP SRV Part Time Salaries	3,237	464	-	-	-
600.1030	EMP SRV Overtime	-	-	-	-	-
600.1080	EMP SRV PERS	452	343	396	416	463
600.1081	EMP SRV PERS Unfunded Liability	733	1,575	24	23	26
600.1100	EMP SRV Medicare	47	43	73	77	86
600.1110	EMP SRV Disability/Life Insurance	-	94	116	122	136
600.1120	EMP SRV Health/Dental/Vision Insurance	-	806	2,400	2,400	2,400
600.1130	EMP SRV Worker's Compensation	354	333	545	545	591
600.1140	EMP SRV Unemployment Insurance	26	24	36	36	36
600.1170	EMP SRV Uniform Allowance	-	-	72	72	72
Account Classification Total: Employee Service - Employee Services		4,949	7,062	8,637	8,915	9,643
M & O - Maintenance and Operations						
610.1040	SUPPLIES Repair & Maintenance Supplies	-	-	195	150	150
620.1010	UTILITIES Electric	5,938	7,813	5,800	6,000	6,000
620.1030	UTILITIES Water	3,968	4,230	5,800	6,000	6,000
640.1010	SERVICES Professional & Technical	2,508	2,607	2,736	2,720	2,720
640.1020	SERVICES Contractual	6,816	6,816	7,578	7,400	7,400

Account Number	Account Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 Projected Year End	2026-27 Proposed
670.1040	MAINTENANCE Vehicle Maintenance	18	13	86	86	86
670.1070	MAINTENANCE Rental Prop Maintenance	1,204	158	217	217	217
Account Classification Total: M & O - Maintenance and Operations		20,451	21,637	22,412	22,573	22,573
Principal Pymts - Principal Payments						
710.2050	PRINCIPAL Vehicles	102	-	-	-	-
Account Classification Total: Principal Pymts - Principal Payments		102	-	-	-	-
Interest Pymts - Interest Payments						
720.2050	INTEREST Vehicles	33	-	-	-	-
Account Classification Total: Interest Pymts - Interest Payments		33	-	-	-	-
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	430	463	855	855	976
605.1020	ALLOC COSTS Property & Fire Insurance	219	283	425	425	564
605.1030	ALLOC COSTS Auto Insurance	45	48	93	93	-
605.1040	ALLOC COSTS Risk Management	143	137	229	229	315
605.1080	ALLOC COSTS Interdepartment Overhead	3,200	2,908	6,125	6,125	2,656
Account Classification Total: Allocated Costs - Allocated Costs		4,037	3,839	7,727	7,727	4,511
	Division Total: 271 - Sugar Plum	29,571	32,538	38,776	39,215	36,727
Division: 272 - Citrus Heights						
M & O - Maintenance and Operations						
620.1010	UTILITIES Electric	1,081	1,128	1,100	1,100	1,200
640.1010	SERVICES Professional & Technical	1,259	1,278	1,342	1,340	1,340
Account Classification Total: M & O - Maintenance and Operations		2,340	2,406	2,442	2,440	2,540
Allocated Costs - Allocated Costs						
605.1080	ALLOC COSTS Interdepartment Overhead	269	274	531	531	912
Account Classification Total: Allocated Costs - Allocated Costs		269	274	531	531	912
	Division Total: 272 - Citrus Heights	2,609	2,680	2,973	2,971	3,452
Division: 273 - Sierra View						
M & O - Maintenance and Operations						
620.1010	UTILITIES Electric	2,916	3,057	3,080	3,080	3,100
620.1030	UTILITIES Water	360	536	540	540	540
640.1010	SERVICES Professional & Technical	1,259	1,278	1,342	1,340	1,340
640.1020	SERVICES Contractual	6,500	-	-	2,000	2,000
Account Classification Total: M & O - Maintenance and Operations		11,034	4,871	4,962	6,960	6,980
Allocated Costs - Allocated Costs						
605.1080	ALLOC COSTS Interdepartment Overhead	551	561	293	293	-
Account Classification Total: Allocated Costs - Allocated Costs		551	561	293	293	-
	Division Total: 273 - Sierra View	11,585	5,432	5,255	7,253	6,980
Division: 274 - Parkside-Muirfield						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	9,575	11,246	14,609	15,341	16,176
600.1015	EMP SRV Buy back Salaries	144	1,229	46	48	51
600.1020	EMP SRV Part Time Salaries	3,237	387	-	-	-
600.1030	EMP SRV Overtime	127	-	-	-	-
600.1080	EMP SRV PERS	1,178	925	1,396	1,465	1,545
600.1081	EMP SRV PERS Unfunded Liability	733	1,339	1,073	1,015	1,107
600.1100	EMP SRV Medicare	183	173	215	225	237
600.1110	EMP SRV Disability/Life Insurance	260	355	340	357	377
600.1120	EMP SRV Health/Dental/Vision Insurance	4,503	4,275	6,400	6,400	6,400
600.1130	EMP SRV Worker's Compensation	1,621	1,486	1,643	1,643	1,711
600.1140	EMP SRV Unemployment Insurance	119	108	109	109	104
600.1170	EMP SRV Uniform Allowance	-	-	192	192	192
Account Classification Total: Employee Service - Employee Services		21,680	21,524	26,023	26,795	27,900
M & O - Maintenance and Operations						
610.1040	SUPPLIES Repair & Maintenance Supplies	3,126	6,392	4,000	4,000	4,000
620.1010	UTILITIES Electric	12,103	12,616	11,500	11,500	12,000
620.1030	UTILITIES Water	13,420	24,102	30,000	30,000	30,000
640.1010	SERVICES Professional & Technical	1,259	1,420	1,490	1,430	1,430
640.1020	SERVICES Contractual	11,412	20,412	20,983	20,983	21,000
670.1040	MAINTENANCE Vehicle Maintenance	289	151	200	200	200
670.1070	MAINTENANCE Rental Prop Maintenance	588	1,791	2,350	1,000	1,000
Account Classification Total: M & O - Maintenance and Operations		42,197	66,885	70,523	69,113	69,630
Principal Pymts - Principal Payments						
710.2050	PRINCIPAL Vehicles	1,086	-	-	-	-
Account Classification Total: Principal Pymts - Principal Payments		1,086	-	-	-	-
Interest Pymts - Interest Payments						
720.2050	INTEREST Vehicles	350	-	-	-	-
Account Classification Total: Interest Pymts - Interest Payments		350	-	-	-	-
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	1,973	2,066	2,576	2,576	2,825
605.1020	ALLOC COSTS Property & Fire Insurance	1,003	1,261	1,279	1,279	1,632
605.1030	ALLOC COSTS Auto Insurance	209	215	280	280	-
605.1040	ALLOC COSTS Risk Management	658	609	689	689	910
605.1080	ALLOC COSTS Interdepartment Overhead	8,232	7,408	5,976	5,976	3,001
Account Classification Total: Allocated Costs - Allocated Costs		12,075	11,559	10,800	10,800	8,368

Account Number	Account Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 Projected Year End	2026-27 Proposed
	Division Total: 274 - Parkside-Muirfield	77,388	99,968	107,346	106,708	105,898
Division:	**275 - Viscaya**					
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	8,241	10,853	13,775	14,378	16,328
600.1015	EMP SRV Buy back Salaries	144	938	-	-	-
600.1020	EMP SRV Part Time Salaries	4,856	580	-	-	-
600.1030	EMP SRV Overtime	127	-	-	-	-
600.1080	EMP SRV PERS	1,302	943	1,196	1,249	1,410
600.1081	EMP SRV PERS Unfunded Liability	1,100	1,991	66	68	72
600.1100	EMP SRV Medicare	187	161	203	211	240
600.1110	EMP SRV Disability/Life Insurance	227	369	321	335	380
600.1120	EMP SRV Health/Dental/Vision Insurance	3,843	3,925	6,400	6,400	6,400
600.1130	EMP SRV Worker's Compensation	1,636	1,506	1,499	1,499	1,641
600.1140	EMP SRV Unemployment Insurance	120	109	100	100	100
600.1170	EMP SRV Uniform Allowance	-	-	192	192	192
	Account Classification Total: Employee Service - Employee Services	21,783	21,375	23,752	24,432	26,763
M & O - Maintenance and Operations						
610.1040	SUPPLIES Repair & Maintenance Supplies	5,832	8,488	5,800	5,800	5,800
620.1010	UTILITIES Electric	21,216	22,233	21,000	21,000	21,000
620.1030	UTILITIES Water	28,267	37,731	44,500	47,000	47,000
640.1010	SERVICES Professional & Technical	3,757	3,958	4,156	4,100	4,100
640.1020	SERVICES Contractual	34,882	34,187	37,000	37,000	37,000
670.1040	MAINTENANCE Vehicle Maintenance	308	160	250	250	250
670.1070	MAINTENANCE Rental Prop Maintenance	622	1,897	2,489	1,000	1,000
	Account Classification Total: M & O - Maintenance and Operations	94,884	108,654	115,195	116,150	116,150
Principal Pymts - Principal Payments						
710.2050	PRINCIPAL Vehicles	1,149	-	-	-	-
	Account Classification Total: Principal Pymts - Principal Payments	1,149	-	-	-	-
Interest Pymts - Interest Payments						
720.2050	INTEREST Vehicles	370	-	-	-	-
	Account Classification Total: Interest Pymts - Interest Payments	370	-	-	-	-
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	1,991	2,093	2,351	2,351	2,710
605.1020	ALLOC COSTS Property & Fire Insurance	1,012	1,278	1,168	1,168	1,566
605.1030	ALLOC COSTS Auto Insurance	210	218	255	255	-
605.1040	ALLOC COSTS Risk Management	664	617	629	629	873
605.1080	ALLOC COSTS Interdepartment Overhead	14,874	13,442	4,251	4,251	4,697
	Account Classification Total: Allocated Costs - Allocated Costs	18,751	17,648	8,654	8,654	9,846
	Division Total: 275 - Viscaya	136,936	147,676	147,601	149,236	152,759
Division:	**276 - Stony Creek**					
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	38	768	2,073	2,177	2,119
600.1015	EMP SRV Buy back Salaries	-	-	-	-	-
600.1020	EMP SRV Part Time Salaries	1,295	155	-	-	-
600.1030	EMP SRV Overtime	-	-	-	-	-
600.1080	EMP SRV PERS	181	94	165	173	168
600.1081	EMP SRV PERS Unfunded Liability	293	524	10	10	9
600.1100	EMP SRV Medicare	19	9	31	32	31
600.1110	EMP SRV Disability/Life Insurance	-	38	48	51	49
600.1120	EMP SRV Health/Dental/Vision Insurance	-	154	1,000	1,000	1,000
600.1130	EMP SRV Worker's Compensation	141	133	227	227	239
600.1140	EMP SRV Unemployment Insurance	10	10	15	15	15
600.1170	EMP SRV Uniform Allowance	-	-	30	30	30
	Account Classification Total: Employee Service - Employee Services	1,977	1,885	3,599	3,715	3,660
M & O - Maintenance and Operations						
610.1040	SUPPLIES Repair & Maintenance Supplies	-	-	950	950	950
620.1010	UTILITIES Electric	-	-	-	-	-
640.1010	SERVICES Professional & Technical	1,259	1,278	1,343	1,340	1,340
	Account Classification Total: M & O - Maintenance and Operations	1,259	1,278	2,293	2,290	2,290
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	172	185	356	356	395
605.1020	ALLOC COSTS Property & Fire Insurance	87	113	177	177	228
605.1030	ALLOC COSTS Auto Insurance	18	19	39	39	-
605.1040	ALLOC COSTS Risk Management	57	55	95	95	127
605.1080	ALLOC COSTS Interdepartment Overhead	592	540	-	-	-
	Account Classification Total: Allocated Costs - Allocated Costs	926	912	667	667	750
	Division Total: 276 - Stony Creek	4,162	4,076	6,559	6,672	6,700
Division:	**277 - Lincoln Mckinley**					
M & O - Maintenance and Operations						
610.1040	SUPPLIES Repair & Maintenance Supplies	342	-	55	55	55
620.1010	UTILITIES Electric	259	117	286	286	286
620.1030	UTILITIES Water	294	528	800	700	700
640.1010	SERVICES Professional & Technical	1,259	1,278	1,343	1,340	1,340
640.1020	SERVICES Contractual	-	-	50	50	50

Account Number	Account Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 Projected Year End	2026-27 Proposed
	Account Classification Total: M & O - Maintenance and Operations	2,153	1,924	2,534	2,431	2,431
Allocated Costs - Allocated Costs						
605.1080	ALLOC COSTS Interdepartment Overhead	288	293	150	150	883
	Account Classification Total: Allocated Costs - Allocated Costs	288	293	150	150	883
	Division Total: 277 - Lincoln Mckinley	2,441	2,217	2,684	2,581	3,314
Division:	**278 - Parkside II & III**					
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	10,892	11,987	14,100	14,806	15,716
600.1015	EMP SRV Buy back Salaries	201	761	-	-	-
600.1020	EMP SRV Part Time Salaries	3,238	193	-	-	-
600.1030	EMP SRV Overtime	153	-	-	-	-
600.1080	EMP SRV PERS	1,496	940	1,372	1,441	1,534
600.1081	EMP SRV PERS Unfunded Liability	1,877	686	68	78	69
600.1100	EMP SRV Medicare	203	178	207	217	231
600.1110	EMP SRV Disability/Life Insurance	292	373	328	345	366
600.1120	EMP SRV Health/Dental/Vision Insurance	4,794	4,684	6,000	6,000	6,000
600.1130	EMP SRV Worker's Compensation	1,863	1,551	1,506	1,506	1,581
600.1140	EMP SRV Unemployment Insurance	137	113	100	100	96
600.1170	EMP SRV Uniform Allowance	-	-	180	180	180
	Account Classification Total: Employee Service - Employee Services	25,145	21,466	23,861	24,673	25,773
M & O - Maintenance and Operations						
610.1040	SUPPLIES Repair & Maintenance Supplies	-	-	880	750	750
620.1030	UTILITIES Water	727	681	898	898	900
640.1010	SERVICES Professional & Technical	3,757	3,897	4,092	4,092	4,100
640.1020	SERVICES Contractual	5,004	5,004	5,537	5,004	5,100
670.1040	MAINTENANCE Vehicle Maintenance	187	120	200	200	200
670.1070	MAINTENANCE Rental Prop Maintenance	467	1,423	1,867	1,867	1,867
	Account Classification Total: M & O - Maintenance and Operations	10,142	11,125	13,474	12,811	12,917
Principal Pymts - Principal Payments						
710.2050	PRINCIPAL Vehicles	895	-	-	-	-
	Account Classification Total: Principal Pymts - Principal Payments	895	-	-	-	-
Interest Pymts - Interest Payments						
720.2050	INTEREST Vehicles	288	-	-	-	-
	Account Classification Total: Interest Pymts - Interest Payments	288	-	-	-	-
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	2,267	2,156	2,362	2,362	2,610
605.1020	ALLOC COSTS Property & Fire Insurance	1,153	1,316	1,173	1,173	1,508
605.1030	ALLOC COSTS Auto Insurance	240	224	257	257	-
605.1040	ALLOC COSTS Risk Management	756	636	632	632	841
605.1080	ALLOC COSTS Interdepartment Overhead	5,546	4,637	2,462	2,462	3,121
	Account Classification Total: Allocated Costs - Allocated Costs	9,962	8,969	6,886	6,886	8,080
	Division Total: 278 - Parkside II & III	46,432	41,560	44,221	44,370	46,770
	Department Total: 20 - Administration	501,571	535,791	557,582	569,775	583,872
	EXPENSES Total	501,571	535,791	557,582	569,775	583,872
Fund REVENUE	Total: 503 - Assessment District	513,980	535,036	566,183	566,183	590,752
Fund EXPENSE	Total: 503 - Assessment District	501,571	535,791	557,582	569,775	583,872
	Fund Total: 503 - Assessment District	12,409	(755)	8,601	(3,592)	6,880
Fund:	**505 - Community Facilities Districts**					
REVENUES						
Taxes - Taxes						
401.1200	OTHER TAXES Laurabrook	9,137	9,450	9,916	9,717	9,979
401.1210	OTHER TAXES Quail Run South	21,532	22,267	23,366	22,896	23,514
401.1220	OTHER TAXES Tierra Vista II	17,191	17,779	18,657	18,281	18,775
401.1230	OTHER TAXES Autumn Gate	22,374	23,138	24,281	23,792	24,435
401.1240	OTHER TAXES Autumn Gate Phase II	16,169	16,721	16,711	17,194	17,658
401.1250	OTHER TAXES Autumn Gate Phase III	16,770	17,343	17,332	17,833	18,314
401.1260	OTHER TAXES Castro	11,657	31,523	31,504	32,885	33,772
401.1270	OTHER TAXES Vineyard Estates	-	1,929	2,702	3,001	3,082
401.1280	OTHER TAXES Castro/Montebella II	-	-	-	13,983	14,361
	Account Classification Total: Taxes - Taxes	114,831	140,149	144,469	159,582	163,890
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	6,142	7,157	-	-	-
	Account Classification Total: Use of Money - Use of Money & Property	6,142	7,157	-	-	-
	REVENUES Total	120,973	147,306	144,469	159,582	163,890
EXPENSES						
Department:	**20 - Administration**					
Division:	**291 - Laurabrook**					
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	2,796	3,346	2,488	2,612	2,916
600.1015	EMP SRV Buy back Salaries	302	-	-	-	-
600.1030	EMP SRV Overtime	7	34	-	-	-
600.1080	EMP SRV PERS	226	248	198	208	231
600.1081	EMP SRV PERS Unfunded Liability	294	12	12	12	13
600.1100	EMP SRV Medicare	44	47	37	38	43

Account Number	Account Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 Projected Year End	2026-27 Proposed
600.1110	EMP SRV Disability/Life Insurance	82	80	58	61	68
600.1120	EMP SRV Health/Dental/Vision Insurance	1,190	1,413	1,200	1,200	1,200
600.1130	EMP SRV Worker's Compensation	-	363	354	354	785
600.1140	EMP SRV Unemployment Insurance	-	-	24	24	48
600.1170	EMP SRV Uniform Allowance	-	-	36	36	36
Account Classification Total: Employee Service - Employee Services		4,941	5,542	4,407	4,545	5,340
M & O - Maintenance and Operations						
610.1040	SUPPLIES Repair & Maintenance Supplies	-	119	-	-	-
620.1010	UTILITIES Electric	-	-	26	26	50
620.1030	UTILITIES Water	262	730	700	700	720
640.1010	SERVICES Professional & Technical	2,086	2,435	2,562	1,660	1,660
640.1020	SERVICES Contractual	1,812	1,812	1,950	1,820	1,900
Account Classification Total: M & O - Maintenance and Operations		4,160	5,096	5,238	4,206	4,330
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	-	209	214	214	204
605.1020	ALLOC COSTS Property & Fire Insurance	-	128	106	106	118
605.1030	ALLOC COSTS Auto Insurance	-	-	-	-	95
605.1040	ALLOC COSTS Risk Management	-	62	57	57	66
605.1080	ALLOC COSTS Interdepartment Overhead	-	-	1,496	1,496	253
Account Classification Total: Allocated Costs - Allocated Costs		-	399	1,873	1,873	736
Capital Outlay - Capital Outlay						
730.1100	CAPITAL OUTLAY IT Functionality	-	-	-	-	3,333
Account Classification Total: Capital Outlay - Capital Outlay		-	-	-	-	3,333
	Division Total: 291 - Laurabrook	9,101	11,038	11,518	10,624	13,739
Division:	**292 - Quail Run South**					
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	5,619	9,483	4,560	4,789	5,347
600.1015	EMP SRV Buy back Salaries	302	486	-	-	-
600.1020	EMP SRV Part Time Salaries	-	193	-	-	-
600.1030	EMP SRV Overtime	7	51	-	-	-
600.1080	EMP SRV PERS	441	738	363	381	424
600.1081	EMP SRV PERS Unfunded Liability	294	681	22	23	24
600.1100	EMP SRV Medicare	83	137	67	70	79
600.1110	EMP SRV Disability/Life Insurance	153	256	106	112	125
600.1120	EMP SRV Health/Dental/Vision Insurance	2,491	3,880	2,200	2,200	2,200
600.1130	EMP SRV Worker's Compensation	-	647	649	649	1,440
600.1140	EMP SRV Unemployment Insurance	-	47	43	43	87
600.1170	EMP SRV Uniform Allowance	-	-	66	66	66
Account Classification Total: Employee Service - Employee Services		9,390	16,599	8,076	8,333	9,792
M & O - Maintenance and Operations						
610.1040	SUPPLIES Repair & Maintenance Supplies	6	-	33	33	35
620.1030	UTILITIES Water	1,157	1,884	2,800	2,000	2,000
640.1010	SERVICES Professional & Technical	2,086	2,435	2,562	1,670	1,670
640.1020	SERVICES Contractual	15,316	6,816	7,500	7,500	10,000
Account Classification Total: M & O - Maintenance and Operations		18,565	11,135	12,895	11,203	13,705
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	-	400	392	392	374
605.1020	ALLOC COSTS Property & Fire Insurance	-	245	195	195	216
605.1030	ALLOC COSTS Auto Insurance	-	-	-	-	174
605.1040	ALLOC COSTS Risk Management	-	118	105	105	120
605.1080	ALLOC COSTS Interdepartment Overhead	-	-	3,234	3,234	1,574
Account Classification Total: Allocated Costs - Allocated Costs		-	763	3,926	3,926	2,458
Capital Outlay - Capital Outlay						
730.1100	CAPITAL OUTLAY IT Functionality	-	-	-	-	3,333
Account Classification Total: Capital Outlay - Capital Outlay		-	-	-	-	3,333
	Division Total: 292 - Quail Run South	27,955	28,498	24,897	23,462	29,288
Division:	**293 - Tierra Vista II**					
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	4,409	6,590	9,015	9,467	12,686
600.1015	EMP SRV Buy back Salaries	302	-	-	-	-
600.1020	EMP SRV Part Time Salaries	-	309	-	-	-
600.1030	EMP SRV Overtime	7	44	-	-	-
600.1080	EMP SRV PERS	349	552	718	754	1,130
600.1081	EMP SRV PERS Unfunded Liability	294	1,065	43	45	929
600.1100	EMP SRV Medicare	66	88	132	139	186
600.1110	EMP SRV Disability/Life Insurance	123	197	210	220	295
600.1120	EMP SRV Health/Dental/Vision Insurance	1,934	2,528	4,000	4,000	5,000
600.1130	EMP SRV Worker's Compensation	-	515	1,252	1,252	2,762
600.1140	EMP SRV Unemployment Insurance	-	37	83	83	168
600.1170	EMP SRV Uniform Allowance	-	-	120	120	150
Account Classification Total: Employee Service - Employee Services		7,483	11,925	15,573	16,080	23,306
M & O - Maintenance and Operations						
640.1010	SERVICES Professional & Technical	2,086	2,435	2,562	1,660	1,660
640.1020	SERVICES Contractual	5,100	-	-	4,000	4,000

Account Number	Account Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 Projected Year End	2026-27 Proposed
Account Classification Total: M & O - Maintenance and Operations		7,186	2,435	2,562	5,660	5,660
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	-	318	755	755	717
605.1020	ALLOC COSTS Property & Fire Insurance	-	195	375	375	414
605.1030	ALLOC COSTS Auto Insurance	-	-	-	-	335
605.1040	ALLOC COSTS Risk Management	-	94	202	202	231
605.1080	ALLOC COSTS Interdepartment Overhead	-	-	2,701	2,701	2,295
Account Classification Total: Allocated Costs - Allocated Costs		-	607	4,033	4,033	3,992
Capital Outlay - Capital Outlay						
730.1040	CAPITAL OUTLAY Vehicles	-	-	-	-	6,000
730.1100	CAPITAL OUTLAY IT Functionality	-	-	-	-	3,333
Account Classification Total: Capital Outlay - Capital Outlay		-	-	-	-	9,333
Division Total: 293 - Tierra Vista II		14,669	14,968	22,168	25,773	42,291
Division: 294 - Autumn Gate I						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	4,815	8,659	9,226	9,601	13,200
600.1015	EMP SRV Buy back Salaries	302	492	-	-	-
600.1020	EMP SRV Part Time Salaries	-	193	-	-	-
600.1030	EMP SRV Overtime	7	46	-	-	-
600.1080	EMP SRV PERS	380	675	934	974	1,401
600.1081	EMP SRV PERS Unfunded Liability	294	679	44	46	932
600.1100	EMP SRV Medicare	72	126	136	141	194
600.1110	EMP SRV Disability/Life Insurance	133	235	215	224	307
600.1120	EMP SRV Health/Dental/Vision Insurance	2,119	3,476	4,000	4,000	5,000
600.1130	EMP SRV Worker's Compensation	-	559	1,290	1,290	2,902
600.1140	EMP SRV Unemployment Insurance	-	41	86	86	176
600.1170	EMP SRV Uniform Allowance	-	-	120	120	150
Account Classification Total: Employee Service - Employee Services		8,122	15,182	16,051	16,482	24,262
M & O - Maintenance and Operations						
610.1040	SUPPLIES Repair & Maintenance Supplies	-	-	171	171	180
620.1010	UTILITIES Electric	743	813	900	900	950
620.1030	UTILITIES Water	873	2,044	2,300	2,000	2,000
640.1010	SERVICES Professional & Technical	2,086	2,454	2,583	1,680	1,680
640.1020	SERVICES Contractual	3,420	3,420	3,600	5,920	6,500
Account Classification Total: M & O - Maintenance and Operations		7,121	8,730	9,554	10,671	11,310
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	-	801	779	779	754
605.1020	ALLOC COSTS Property & Fire Insurance	-	489	387	387	435
605.1030	ALLOC COSTS Auto Insurance	-	-	-	-	352
605.1040	ALLOC COSTS Risk Management	-	236	208	208	243
605.1080	ALLOC COSTS Interdepartment Overhead	-	-	4,028	4,028	3,160
Account Classification Total: Allocated Costs - Allocated Costs		-	1,526	5,402	5,402	4,944
Capital Outlay - Capital Outlay						
730.1100	CAPITAL OUTLAY IT Functionality	-	-	-	-	3,333
Account Classification Total: Capital Outlay - Capital Outlay		-	-	-	-	3,333
Division Total: 294 - Autumn Gate I		15,243	25,438	31,007	32,555	43,849
Division: 295 - Autumn Gate II & III						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	6,418	8,703	8,374	8,707	27,815
600.1015	EMP SRV Buy back Salaries	302	-	-	-	-
600.1020	EMP SRV Part Time Salaries	-	309	-	-	-
600.1030	EMP SRV Overtime	7	56	-	-	-
600.1080	EMP SRV PERS	502	708	667	974	3,196
600.1081	EMP SRV PERS Unfunded Liability	294	1,071	40	46	7,113
600.1100	EMP SRV Medicare	94	118	123	141	409
600.1110	EMP SRV Disability/Life Insurance	173	249	195	224	648
600.1120	EMP SRV Health/Dental/Vision Insurance	2,862	3,538	4,000	4,000	12,000
600.1130	EMP SRV Worker's Compensation	-	736	1,188	1,188	2,675
600.1140	EMP SRV Unemployment Insurance	-	53	79	79	162
600.1170	EMP SRV Uniform Allowance	-	-	120	120	360
Account Classification Total: Employee Service - Employee Services		10,653	15,541	14,786	15,479	54,378
M & O - Maintenance and Operations						
620.1010	UTILITIES Electric	-	2,084	-	650	650
620.1030	UTILITIES Water	326	264	435	400	400
640.1010	SERVICES Professional & Technical	2,164	3,221	3,381	3,320	3,320
640.1020	SERVICES Contractual	-	-	-	7,000	7,000
Account Classification Total: M & O - Maintenance and Operations		2,490	5,569	3,816	11,370	11,370
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	-	-	717	717	695
605.1020	ALLOC COSTS Property & Fire Insurance	-	-	356	356	401
605.1030	ALLOC COSTS Auto Insurance	-	-	-	-	324
605.1040	ALLOC COSTS Risk Management	-	-	192	192	224
605.1080	ALLOC COSTS Interdepartment Overhead	-	-	2,966	2,966	5,986
Account Classification Total: Allocated Costs - Allocated Costs		-	-	4,231	4,231	7,630

Account Number	Account Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 Projected Year End	2026-27 Proposed
Capital Outlay - Capital Outlay						
730.1040	CAPITAL OUTLAY Vehicles	-	-	-	-	19,000
730.1100	CAPITAL OUTLAY IT Functionality	-	-	-	-	3,333
	Account Classification Total: Capital Outlay - Capital Outlay	-	-	-	-	22,333
	Division Total: 295 - Autumn Gate II & III	13,143	21,110	22,833	31,080	95,711
Division:	**296 - Montebella**					
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	-	-	-	-	20,025
600.1080	EMP SRV PERS	-	-	-	-	2,701
600.1081	EMP SRV PERS Unfunded Liability	-	-	-	-	7,952
600.1100	EMP SRV Medicare	-	-	-	-	294
600.1110	EMP SRV Disability/Life Insurance	-	-	-	-	467
600.1120	EMP SRV Health/Dental/Vision Insurance	-	-	-	-	9,000
600.1170	EMP SRV Uniform Allowance	-	-	-	-	270
	Account Classification Total: Employee Service - Employee Services	-	-	-	-	40,709
M & O - Maintenance and Operations						
620.1010	UTILITIES Electric	-	14	-	75	75
620.1030	UTILITIES Water	-	71	-	4,200	4,200
640.1010	SERVICES Professional & Technical	-	786	2,562	1,660	1,660
	Account Classification Total: M & O - Maintenance and Operations	-	871	2,562	5,935	5,935
Allocated Costs - Allocated Costs						
605.1080	ALLOC COSTS Interdepartment Overhead	-	-	-	-	4,022
	Account Classification Total: Allocated Costs - Allocated Costs	-	-	-	-	4,022
Capital Outlay - Capital Outlay						
730.1040	CAPITAL OUTLAY Vehicles	-	-	-	-	12,500
730.1100	CAPITAL OUTLAY IT Functionality	-	-	-	-	3,333
	Account Classification Total: Capital Outlay - Capital Outlay	-	-	-	-	15,833
	Division Total: 296 - Montebella	-	871	2,562	5,935	66,499
Division:	**297 - Vineyard Estates**					
M & O - Maintenance and Operations						
620.1010	UTILITIES Electric	-	-	-	-	100
620.1030	UTILITIES Water	-	-	-	-	100
640.1010	SERVICES Professional & Technical	-	786	2,562	1,660	1,660
	Account Classification Total: M & O - Maintenance and Operations	-	786	2,562	1,660	1,860
Capital Outlay - Capital Outlay						
730.1100	CAPITAL OUTLAY IT Functionality	-	-	-	-	3,333
	Account Classification Total: Capital Outlay - Capital Outlay	-	-	-	-	3,333
	Division Total: 297 - Vineyard Estates	-	786	2,562	1,660	5,193
Division:	**298 - Montebella II**					
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	-	-	-	-	2,225
600.1080	EMP SRV PERS	-	-	-	-	300
600.1081	EMP SRV PERS Unfunded Liability	-	-	-	-	884
600.1100	EMP SRV Medicare	-	-	-	-	33
600.1110	EMP SRV Disability/Life Insurance	-	-	-	-	52
600.1120	EMP SRV Health/Dental/Vision Insurance	-	-	-	-	1,000
600.1170	EMP SRV Uniform Allowance	-	-	-	-	30
	Account Classification Total: Employee Service - Employee Services	-	-	-	-	4,524
M & O - Maintenance and Operations						
620.1010	UTILITIES Electric	-	-	-	-	100
620.1030	UTILITIES Water	-	-	-	-	100
640.1010	SERVICES Professional & Technical	-	36	1,281	1,281	1,690
	Account Classification Total: M & O - Maintenance and Operations	-	36	1,281	1,281	1,890
Allocated Costs - Allocated Costs						
605.1080	ALLOC COSTS Interdepartment Overhead	-	-	-	-	2,315
	Account Classification Total: Allocated Costs - Allocated Costs	-	-	-	-	2,315
Capital Outlay - Capital Outlay						
730.1040	CAPITAL OUTLAY Vehicles	-	-	-	-	12,500
730.1100	CAPITAL OUTLAY IT Functionality	-	-	-	-	3,333
	Account Classification Total: Capital Outlay - Capital Outlay	-	-	-	-	15,833
	Division Total: 298 - Montebella II	-	36	1,281	1,281	24,562
	Department Total: 20 - Administration	80,111	102,744	118,828	132,370	321,132
	EXPENSES Total	80,111	102,744	118,828	132,370	321,132
Fund REVENUE	Total: 505 - Community Facilities Districts	120,973	147,306	144,469	159,582	163,890
Fund EXPENSE	Total: 505 - Community Facilities Districts	80,111	102,744	118,828	132,370	321,132
	Fund Total: 505 - Community Facilities Districts	40,862	44,561	25,641	27,212	(157,242)
	REVENUE GRAND Totals:	16,273,355	14,462,349	14,372,057	17,657,628	12,854,282
	EXPENSE GRAND Totals:	14,256,906	12,002,600	15,671,294	18,735,495	16,126,488
	Grand Totals:	2,016,449	2,459,749	(1,299,237)	(1,077,867)	(3,272,206)
Minus One Time Revenues and Expenses						
	REVENUE GRAND Totals:	16,273,355	14,462,349	14,372,057	17,657,628	12,854,282
	EXPENSE GRAND Totals:	7,059,613	9,289,832	13,521,134	18,735,495	15,640,388

Account Number	Account Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 Projected Year End	2026-27 Proposed
	Grand Totals:	9,213,742	5,172,517	850,923	(1,077,867)	(2,786,106)

INTERNAL SERVICE FUNDS

Internal Service Funds serve funds within the City. Revenues for this fund are transferred or allocated from the other funds of the City. Revenues from without side the City are not typically found in these funds. The Internal Service Funds include the following and divisions:

- 111-Insurance Risk Fund 58
- 112 –Health Fund 58
- 122 – Equipment Replacement Fund **new in 19-20* 59
- 215 - Fleet Maintenance Fund 59
- 216 - Property & Facility Maintenance Fund 60

Account Number	Account Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 Projected Year End	2026-27 Proposed
Fund: 111 - Risk Management						
REVENUES						
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	23,456	23,709	12,000	15,000	10,000
Account Classification Total: Use of Money - Use of Money & Property		23,456	23,709	12,000	15,000	10,000
Miscellaneous - Miscellaneous						
414.1050	MISC Liability Insurance Receipts	598,507	712,396	882,500	880,000	900,000
414.1060	MISC Auto Insurance Receipts	109,723	93,719	164,205	150,000	175,000
414.1070	MISC Fire/Property Insurance Receipts	324,091	435,000	438,300	438,300	520,000
414.1080	MISC Risk Management Receipts	199,998	209,998	236,000	230,000	290,000
414.1090	MISC LTD/Life Insurance Receipts	260,278	269,505	280,000	280,000	280,000
414.1100	MISC Unemployment Insurance Receipts	57,298	58,416	55,000	55,000	55,000
414.1110	MISC Worker's Comp Insurance Receipts	969,802	1,036,437	1,121,850	1,121,850	1,200,000
Account Classification Total: Miscellaneous - Miscellaneous		2,519,697	2,815,471	3,177,855	3,155,150	3,420,000
REVENUES Total		2,543,153	2,839,179	3,189,855	3,170,150	3,430,000
EXPENSES						
Department: 20 - Administration						
Division: 000 - Non-divisional						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	140,254	92,484	134,275	164,732	168,449
600.1015	EMP SRV Buy back Salaries	5,295	5,884	4,453	5,233	5,229
600.1080	EMP SRV PERS	16,582	17,096	17,812	20,913	21,547
600.1081	EMP SRV PERS Unfunded Liability	27,014	41,708	52,401	61,572	60,160
600.1100	EMP SRV Medicare	1,933	1,981	1,978	2,323	2,374
600.1110	EMP SRV Disability/Life Insurance	3,096	3,130	3,137	3,685	3,766
600.1120	EMP SRV Health/Dental/Vision Insurance	22,259	21,602	21,400	21,400	23,400
600.1180	EMP SRV OPEB GASB 75	(14,446)	(17,898)	-	-	-
600.1185	EMP SRV PENSION GASB 68	11,285	32,414	-	-	-
600.1190	EMP SRV Stipends	-	-	-	-	316
600.1220	EMP SRV Safety Program	157	562	1,000	1,000	1,000
600.1230	EMP SRV EAP (Risk Management)	3,277	3,302	-	3,586	3,700
Account Classification Total: Employee Service - Employee Services		216,706	202,265	236,456	284,444	289,941
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	447	1	500	500	500
610.1060	SUPPLIES Safety Equipment & Supplies	-	-	200	200	200
640.1010	SERVICES Professional & Technical	1,000	853	2,000	1,500	1,500
640.1020	SERVICES Contractual	25,543	25,530	26,500	26,000	26,000
660.1020	INSURANCE Health Self-Insurance Claims	7,255	9,200	-	11,917	12,000
660.1030	INSURANCE Disability & Life Insurance	136,352	143,443	280,000	180,000	180,000
660.1040	INSURANCE Auto Insurance	110,053	128,983	164,205	141,404	175,000
660.1050	INSURANCE Liabiltity Insurance-JPA contrac	470,001	711,243	882,500	841,868	929,650
660.1070	INSURANCE Fire Insurance	441,750	436,922	438,300	580,000	580,000
660.1080	INSURANCE Unemployment Insurance	22,477	18,146	55,000	40,000	55,000
670.1040	MAINTENANCE Vehicle Maintenance	635	674	632	800	840
690.1050	SPC DEPT EXP Rental	322	165	250	300	300
690.1310	SPC DEPT EXP Worker's Comp - JPA	991,712	1,006,940	1,121,850	1,113,784	1,311,948
Account Classification Total: M & O - Maintenance and Operations		2,207,547	2,482,101	2,971,937	2,938,273	3,272,938
Principal Pymts - Principal Payments						
710.1001	PRINCIPAL Copiers	750	750	750	750	750
Account Classification Total: Principal Pymts - Principal Payments		750	750	750	750	750
Transfer - Transfer						
900.101	TRSF OUT General Fund	-	-	1,546	1,546	-
900.122	TRSF OUT Equipment Replacement	1,406	1,329	1,329	1,329	1,837
Account Classification Total: Transfer - Transfer		1,406	1,329	2,875	2,875	1,837
Division Total: 000 - Non-divisional		2,426,408	2,686,445	3,212,018	3,226,342	3,565,466
Department Total: 20 - Administration		2,426,408	2,686,445	3,212,018	3,226,342	3,565,466
EXPENSES Total		2,426,408	2,686,445	3,212,018	3,226,342	3,565,466
Fund REVENUE	Total: 111 - Risk Management	2,543,153	2,839,179	3,189,855	3,170,150	3,430,000
Fund EXPENSE	Total: 111 - Risk Management	2,426,408	2,686,445	3,212,018	3,226,342	3,565,466
Fund Total: 111 - Risk Management		116,745	152,735	(22,163)	(56,192)	(135,466)
Fund: 112 - Health Insurance						
REVENUES						
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	111,779	94,630	100,000	80,000	80,000
Account Classification Total: Use of Money - Use of Money & Property		111,779	94,630	100,000	80,000	80,000
Miscellaneous - Miscellaneous						
414.1120	MISC Health Insurance Receipts	2,933,112	3,018,622	3,080,000	3,080,000	3,100,000
414.1130	MISC COBRA Insurance (Employee)	20,954	28,191	20,000	20,000	20,000
414.1150	MISC Retiree Health	248,870	260,029	230,000	240,000	250,000
Account Classification Total: Miscellaneous - Miscellaneous		3,202,936	3,306,842	3,330,000	3,340,000	3,370,000
REVENUES Total		3,314,715	3,401,472	3,430,000	3,420,000	3,450,000
EXPENSES						
Department: 20 - Administration						
Division: 000 - Non-divisional						

Account Number	Account Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 Projected Year End	2026-27 Proposed
M & O - Maintenance and Operations						
660.1100	INSURANCE Vision & Dental Admin	263,253	262,530	280,000	280,000	280,000
660.1110	INSURANCE Medical Ins Claim	1,302,158	715,915	1,500,000	2,000,000	2,000,000
660.1115	INSURANCE Medical Ins Prescription	412,320	412,806	500,000	450,000	450,000
660.1120	INSURANCE Medical Ins Admin	912,051	908,931	850,000	1,040,000	1,000,000
660.1125	INSURANCE Retiree Claims	430,618	149,838	250,000	490,000	420,000
660.1130	INSURANCE Retiree Prescription	100,444	106,534	140,000	140,000	140,000
660.1135	INSURANCE Medicare Supplement - Medical	61,847	162,951	62,000	62,000	65,000
660.1140	INSURANCE Medicare Supplement - RX	33,743	48,773	40,000	40,000	40,000
Account Classification Total: M & O - Maintenance and Operations		3,516,434	2,768,279	3,622,000	4,502,000	4,395,000
Division Total: 000 - Non-divisional		3,516,434	2,768,279	3,622,000	4,502,000	4,395,000
Department Total: 20 - Administration		3,516,434	2,768,279	3,622,000	4,502,000	4,395,000
EXPENSES Total		3,516,434	2,768,279	3,622,000	4,502,000	4,395,000
Fund REVENUE	Total: 112 - Health Insurance	3,314,715	3,401,472	3,430,000	3,420,000	3,450,000
Fund EXPENSE	Total: 112 - Health Insurance	3,516,434	2,768,279	3,622,000	4,502,000	4,395,000
Fund Total: 112 - Health Insurance		(201,719)	633,194	(192,000)	(1,082,000)	(945,000)
Fund: 122 - Technology Replacement						
REVENUES						
Transfers - Transfers						
800.101	TRSF IN General Fund	46,562	43,996	43,996	43,996	60,822
800.111	TRSF IN Insurance	1,406	1,329	1,329	1,329	1,837
800.202	TRSF IN Gas Tax	873	825	825	825	1,140
800.203	TRSF IN Transportation	873	825	825	825	1,140
800.215	TRSF IN Fleet Maintenance	2,473	2,337	2,337	2,337	3,230
800.216	TRSF IN Property Maintenance	1,406	1,329	1,329	1,329	1,837
800.230	TRSF IN Water	3,715	3,511	3,511	3,511	4,853
800.231	TRSF IN Sewer	5,316	5,023	5,023	5,023	6,943
800.232	TRSF IN Disposal	3,182	3,007	3,007	3,007	4,157
800.234	TRSF IN CNG	873	-	-	-	-
800.320	TRSF IN Ambulance	7,240	9,019	9,019	9,019	11,665
Account Classification Total: Transfers - Transfers		73,919	71,201	71,201	71,201	97,624
REVENUES Total		73,919	71,201	71,201	71,201	97,624
EXPENSES						
Department: 20 - Administration						
Division: 000 - Non-divisional						
M & O - Maintenance and Operations						
610.1020	SUPPLIES Operating Supplies	12,594	6,059	26,000	26,000	26,702
670.1010	MAINTENANCE Repair & Maintenance	-	10,171	6,000	6,000	6,162
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	-	266	6,000	6,000	37,662
Account Classification Total: M & O - Maintenance and Operations		12,594	16,496	38,000	38,000	70,526
Principal Pymts - Principal Payments						
710.2067	PRINCIPAL Dell	-	-	30,000	-	-
Account Classification Total: Principal Pymts - Principal Payments		-	-	30,000	-	-
Interest Pymts - Interest Payments						
720.2067	INTEREST Dell	1,321	68	1,100	-	-
Account Classification Total: Interest Pymts - Interest Payments		1,321	68	1,100	-	-
Capital Outlay - Capital Outlay						
730.1100	CAPITAL OUTLAY IT Functionality	-	-	-	31,100	25,000
Account Classification Total: Capital Outlay - Capital Outlay		-	-	-	31,100	25,000
Division Total: 000 - Non-divisional		13,915	16,564	69,100	69,100	95,526
Department Total: 20 - Administration		13,915	16,564	69,100	69,100	95,526
EXPENSES Total		13,915	16,564	69,100	69,100	95,526
Fund REVENUE	Total: 122 - Technology Replacement	73,919	71,201	71,201	71,201	97,624
Fund EXPENSE	Total: 122 - Technology Replacement	13,915	16,564	69,100	69,100	95,526
Fund Total: 122 - Technology Replacement		60,004	54,637	2,101	2,101	2,098
Fund: 215 - Fleet Maintenance						
REVENUES						
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	1,311	1,584	-	1,000	50
Account Classification Total: Use of Money - Use of Money & Property		1,311	1,584	-	1,000	50
Miscellaneous - Miscellaneous						
501.1150	OVERHEAD Fleet Maintenance	465,940	515,002	512,550	620,244	643,193
Account Classification Total: Miscellaneous - Miscellaneous		465,940	515,002	512,550	620,244	643,193
Transfers - Transfers						
800.101	TRSF IN General Fund	-	-	-	-	12,000
800.230	TRSF IN Water	-	-	-	-	12,000
800.231	TRSF IN Sewer	-	-	-	-	12,000
800.232	TRSF IN Disposal	-	-	-	-	12,000
800.320	TRSF IN Ambulance	-	-	-	-	12,000
Account Classification Total: Transfers - Transfers		-	-	-	-	60,000
REVENUES Total		467,251	516,586	512,550	621,244	703,243
EXPENSES						
Department: 70 - Public Works						

Account Number	Account Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 Projected Year End	2026-27 Proposed
Division:	**710 - Fleet**					
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	123,133	129,948	139,984	147,414	158,344
600.1015	EMP SRV Buy back Salaries	1,086	267	4,291	4,414	4,769
600.1030	EMP SRV Overtime	6,934	4,644	5,000	5,000	5,000
600.1050	EMP SRV Standby	1,533	2,425	2,000	2,000	2,000
600.1080	EMP SRV PERS	9,078	11,085	11,572	11,997	12,812
600.1081	EMP SRV PERS Unfunded Liability	-	2,713	3,773	4,352	4,160
600.1100	EMP SRV Medicare	1,810	2,090	2,049	2,113	2,268
600.1110	EMP SRV Disability/Life Insurance	2,628	3,159	3,251	3,352	3,598
600.1120	EMP SRV Health/Dental/Vision Insurance	39,913	41,927	41,600	41,600	41,600
600.1130	EMP SRV Worker's Compensation	9,071	9,689	10,255	10,255	10,878
600.1140	EMP SRV Unemployment Insurance	683	703	683	683	660
600.1170	EMP SRV Uniform Allowance	4,780	3,662	5,059	5,059	5,059
600.1180	EMP SRV OPEB GASB 75	(17,101)	(21,189)	-	-	-
600.1185	EMP SRV PENSION GASB 68	2,620	7,526	-	-	-
Account Classification Total: Employee Service - Employee Services		186,167	198,649	229,517	238,239	251,148
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	699	112	1,530	1,530	1,000
610.1011	SUPPLIES SB 1383 Supplies	-	-	-	-	561
610.1020	SUPPLIES Operating Supplies	3,369	8,382	5,152	5,152	5,255
610.1030	SUPPLIES Lubricant & Fuels	4,595	2,235	10,200	10,200	10,404
610.1040	SUPPLIES Repair & Maintenance Supplies	927	1,774	8,160	8,160	8,323
610.1050	SUPPLIES Small Tools	852	-	4,590	4,590	4,682
610.1060	SUPPLIES Safety Equipment & Supplies	-	-	510	510	520
620.1010	UTILITIES Electric	10,074	7,340	15,198	15,198	15,502
620.1020	UTILITIES Gas	233	203	408	408	416
630.1010	COMMUNICATION Telephone	420	397	816	816	832
630.1020	COMMUNICATION Cellphone	833	848	1,253	1,253	1,278
630.1040	COMMUNICATION Postage	38	19	306	306	312
640.1020	SERVICES Contractual	2,413	3,304	7,825	7,825	7,982
650.1010	TRAINING Travel & Conference	-	685	1,020	1,020	1,040
650.1020	TRAINING Training & Vocational	-	-	541	541	552
670.1030	MAINTENANCE Equipment Maintenance	791	823	1,020	1,020	1,040
670.1040	MAINTENANCE Vehicle Maintenance	190,653	213,562	177,480	276,460	281,816
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	15	230	541	541	552
Account Classification Total: M & O - Maintenance and Operations		215,911	239,914	236,550	335,530	342,067
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	8,439	9,998	13,122	13,122	12,868
605.1020	ALLOC COSTS Property & Fire Insurance	4,290	6,105	6,517	6,517	7,435
605.1030	ALLOC COSTS Auto Insurance	1,065	1,065	1,335	1,335	1,280
605.1040	ALLOC COSTS Risk Management	2,813	2,947	3,509	3,509	4,146
605.1060	ALLOC COSTS Custodian	2,152	1,837	2,364	2,364	2,435
605.1170	ALLOC COSTS Property Maintenance	2,456	3,018	2,634	3,299	3,092
Account Classification Total: Allocated Costs - Allocated Costs		21,215	24,970	29,481	30,146	31,256
Capital Outlay - Capital Outlay						
730.1070	CAPITAL OUTLAY Machinery and Equipment	-	-	-	-	60,000
Account Classification Total: Capital Outlay - Capital Outlay		-	-	-	-	60,000
Transfer - Transfer						
900.122	TRSF OUT Equipment Replacement	2,473	2,337	2,337	2,337	3,230
900.185	TRSF OUT Financing Authority Debt Service	13,036	13,831	14,665	14,665	15,542
900.216	TRSF OUT Property Maintenance	-	2,410	-	-	-
Account Classification Total: Transfer - Transfer		15,509	18,578	17,002	17,002	18,772
	Division Total: 710 - Fleet	438,803	482,111	512,550	620,917	703,243
	Department Total: 70 - Public Works	438,803	482,111	512,550	620,917	703,243
	EXPENSES Total	438,803	482,111	512,550	620,917	703,243
Fund REVENUE	Total: 215 - Fleet Maintenance	467,251	516,586	512,550	621,244	703,243
Fund EXPENSE	Total: 215 - Fleet Maintenance	438,803	482,111	512,550	620,917	703,243
	Fund Total: 215 - Fleet Maintenance	28,449	34,475	-	327	-
Fund:	**216 - Property & Facility Maintenance**					
REVENUES						
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	3,007	1,178	-	500	50
Account Classification Total: Use of Money - Use of Money & Property		3,007	1,178	-	500	50
Miscellaneous - Miscellaneous						
414.1010	MISC Other Miscellaneous Revenue	2,700	262	-	-	-
501.1160	OVERHEAD Property Maintenance	215,000	264,181	230,538	306,206	269,690
501.1190	OVERHEAD Custodial	140,000	126,027	162,251	162,251	167,119
Account Classification Total: Miscellaneous - Miscellaneous		357,700	390,470	392,789	468,457	436,809
Transfers - Transfers						
800.101	TRSF IN General Fund	-	6,837	-	-	-
800.202	TRSF IN Gas Tax	-	1,854	-	-	-
800.203	TRSF IN Transportation	-	5,910	-	-	-
800.215	TRSF IN Fleet Maintenance	-	2,410	-	-	-

Account Number	Account Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 Projected Year End	2026-27 Proposed
800.230	TRSF IN Water	-	11,067	-	-	-
800.231	TRSF IN Sewer	-	522	-	-	-
800.232	TRSF IN Disposal	-	1,159	-	-	-
	Account Classification Total: Transfers - Transfers	-	29,759	-	-	-
	REVENUES Total	360,707	421,406	392,789	468,957	436,859
EXPENSES						
Department:	**70 - Public Works**					
Division:	**711 - Property Services**					
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	52,939	61,928	59,632	61,155	66,706
600.1015	EMP SRV Buy back Salaries	1,013	234	319	377	386
600.1020	EMP SRV Part Time Salaries	13,663	-	-	-	-
600.1030	EMP SRV Overtime	1,250	537	-	-	-
600.1080	EMP SRV PERS	7,089	8,106	8,056	8,220	8,957
600.1081	EMP SRV PERS Unfunded Liability	19,560	19,266	25,173	25,667	26,227
600.1090	EMP SRV Social Security	847	-	-	-	-
600.1100	EMP SRV Medicare	966	866	875	893	973
600.1110	EMP SRV Disability/Life Insurance	1,230	1,379	1,388	1,417	1,544
600.1120	EMP SRV Health/Dental/Vision Insurance	21,007	21,545	21,400	21,400	21,400
600.1130	EMP SRV Worker's Compensation	8,259	9,643	5,276	5,276	5,596
600.1140	EMP SRV Unemployment Insurance	622	700	352	352	339
600.1170	EMP SRV Uniform Allowance	2,236	2,216	3,475	3,475	3,475
600.1185	EMP SRV PENSION GASB 68	4,241	12,181	-	-	-
	Account Classification Total: Employee Service - Employee Services	134,922	138,601	125,946	128,232	135,603
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	220	239	204	204	160
610.1011	SUPPLIES SB 1383 Supplies	-	-	-	-	50
610.1020	SUPPLIES Operating Supplies	12,034	7,108	5,100	4,100	4,223
610.1030	SUPPLIES Lubricant & Fuels	3,069	1,657	7,140	7,140	7,354
610.1040	SUPPLIES Repair & Maintenance Supplies	42,678	92,771	60,180	82,760	61,985
610.1050	SUPPLIES Small Tools	-	-	-	1,000	1,030
630.1020	COMMUNICATION Cellphone	232	451	1,197	1,197	1,233
630.1040	COMMUNICATION Postage	2	1	51	51	53
640.1020	SERVICES Contractual	10,159	11,865	10,404	10,404	10,716
650.1020	TRAINING Training & Vocational	-	-	750	750	773
670.1030	MAINTENANCE Equipment Maintenance	6,132	2,430	5,610	5,610	5,778
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	18	1,040	1,061	1,061	1,093
	Account Classification Total: M & O - Maintenance and Operations	74,544	117,563	91,697	114,277	94,448
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	6,570	8,697	6,649	6,649	6,487
605.1020	ALLOC COSTS Property & Fire Insurance	3,340	5,310	3,302	3,302	3,748
605.1030	ALLOC COSTS Auto Insurance	2,150	2,130	2,670	2,670	2,560
605.1040	ALLOC COSTS Risk Management	2,190	2,564	1,778	1,778	2,090
	Account Classification Total: Allocated Costs - Allocated Costs	14,250	18,701	14,399	14,399	14,885
Capital Outlay - Capital Outlay						
730.1040	CAPITAL OUTLAY Vehicles	-	-	-	50,065	-
730.1100	CAPITAL OUTLAY IT Functionality	-	31,000	-	-	-
	Account Classification Total: Capital Outlay - Capital Outlay	-	31,000	-	50,065	-
Transfer - Transfer						
900.122	TRSF OUT Equipment Replacement	1,406	1,329	1,329	1,329	1,837
	Account Classification Total: Transfer - Transfer	1,406	1,329	1,329	1,329	1,837
	Division Total: 711 - Property Services	225,122	307,193	233,371	308,302	246,773
Division:	**723 - Custodial Services**					
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	-	-	102	102	55
610.1011	SUPPLIES SB 1383 Supplies	-	-	-	-	50
610.1020	SUPPLIES Operating Supplies	18,698	1,769	17,220	17,220	17,737
630.1010	COMMUNICATION Telephone	216	-	-	-	-
640.1020	SERVICES Contractual	119,535	124,258	142,096	144,929	149,277
	Account Classification Total: M & O - Maintenance and Operations	138,448	126,027	159,418	162,251	167,119
	Division Total: 723 - Custodial Services	138,448	126,027	159,418	162,251	167,119
	Department Total: 70 - Public Works	363,570	433,220	392,789	470,553	413,892
	EXPENSES Total	363,570	433,220	392,789	470,553	413,892
Fund REVENUE	Total: 216 - Property & Facility Maintenance	360,707	421,406	392,789	468,957	436,859
Fund EXPENSE	Total: 216 - Property & Facility Maintenance	363,570	433,220	392,789	470,553	413,892
	Fund Total: 216 - Property & Facility Maintenance	(2,863)	(11,814)	-	(1,596)	22,967
	REVENUE GRAND Totals:	6,759,746	7,249,845	7,596,395	7,751,552	8,117,726
	EXPENSE GRAND Totals:	6,759,130	6,386,618	7,808,457	8,888,912	9,173,127
	Grand Totals:	616	863,227	(212,062)	(1,137,360)	(1,055,401)
Minus One Time Revenues and Expenses						
	REVENUE GRAND Totals:	6,759,746	7,249,845	7,596,395	7,751,552	8,032,726
	EXPENSE GRAND Totals:	6,759,130	6,347,155	7,808,457	8,838,847	9,088,127

Account Number	Account Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 Projected Year End	2026-27 Proposed
	Grand Totals:	616	902,690	(212,062)	(1,087,295)	(1,055,401)

DEBT SERVICE FUNDS

The Debt Service funds are used to budget for obligation of principal and interest payments. The Debt Service Funds include the following funds:

- 181 - General Debt Fund 64
- 182 - Water Debt Fund 64
- 183 -Sewer Debt Fund 64
- 185 - Financing Authority Debt Fund 65

Account Number	Account Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 Projected Year End	2026-27 Proposed
Fund: 181 - General Debt Service						
REVENUES						
Transfers - Transfers						
800.101	TRSF IN General Fund	125,719	125,717	125,718	125,718	125,718
	Account Classification Total: Transfers - Transfers	125,719	125,717	125,718	125,718	125,718
	REVENUES Total	125,719	125,717	125,718	125,718	125,718
EXPENSES						
Department: 20 - Administration						
Division: 000 - Non-divisional						
Principal Pymts - Principal Payments						
710.1085	PRINCIPAL 2015 BBVA - PNC	86,777	91,331	96,123	96,123	101,167
	Account Classification Total: Principal Pymts - Principal Payments	86,777	91,331	96,123	96,123	101,167
Interest Pymts - Interest Payments						
720.1085	INTEREST 2015 BBVA - PNC	38,425	34,276	29,595	29,595	24,551
	Account Classification Total: Interest Pymts - Interest Payments	38,425	34,276	29,595	29,595	24,551
Transfer - Transfer						
900.185	TRSF OUT Financing Authority Debt Service	82,000	-	-	-	-
	Account Classification Total: Transfer - Transfer	82,000	-	-	-	-
	Division Total: 000 - Non-divisional	207,202	125,607	125,718	125,718	125,718
	Department Total: 20 - Administration	207,202	125,607	125,718	125,718	125,718
	EXPENSES Total	207,202	125,607	125,718	125,718	125,718
Fund REVENUE	Total: 181 - General Debt Service	125,719	125,717	125,718	125,718	125,718
Fund EXPENSE	Total: 181 - General Debt Service	207,202	125,607	125,718	125,718	125,718
	Fund Total: 181 - General Debt Service	(81,483)	111	-	-	-
Fund: 182 - Water Debt Service						
REVENUES						
Use of Money - Use of Money & Property						
412.1408	USE OF MONEY & PROP 2009 Safe Water	23,614	21,604	2,000	16,500	10,000
	Account Classification Total: Use of Money - Use of Money & Property	23,614	21,604	2,000	16,500	10,000
Transfers - Transfers						
800.230	TRSF IN Water	375,882	361,175	361,175	298,250	298,250
800.250	TRSF IN Water Impact Fees	87,075	87,075	87,075	150,000	150,000
	Account Classification Total: Transfers - Transfers	462,957	448,250	448,250	448,250	448,250
	REVENUES Total	486,571	469,854	450,250	464,750	458,250
EXPENSES						
Department: 70 - Public Works						
Division: 703 - Water						
M & O - Maintenance and Operations						
640.1040	SERVICES Fiscal Agent Fees	1,320	2,475	2,000	2,000	2,000
	Account Classification Total: M & O - Maintenance and Operations	1,320	2,475	2,000	2,000	2,000
Principal Pymts - Principal Payments						
710.2040	PRINCIPAL SDWSRF Safe Drinking Water	-	-	401,651	401,651	412,162
	Account Classification Total: Principal Pymts - Principal Payments	-	-	401,651	401,651	412,162
Interest Pymts - Interest Payments						
720.2010	INTEREST Clean Water Loan 1998	(1,558)	-	-	-	-
720.2040	INTEREST SDWSRF Safe Drinking Water	62,019	51,910	46,599	46,599	36,088
	Account Classification Total: Interest Pymts - Interest Payments	60,461	51,910	46,599	46,599	36,088
Transfer - Transfer						
900.230	TRSF OUT Water	434,028	391,408	-	-	-
	Account Classification Total: Transfer - Transfer	434,028	391,408	-	-	-
	Division Total: 703 - Water	495,809	445,793	450,250	450,250	450,250
	Department Total: 70 - Public Works	495,809	445,793	450,250	450,250	450,250
	EXPENSES Total	495,809	445,793	450,250	450,250	450,250
Fund REVENUE	Total: 182 - Water Debt Service	486,571	469,854	450,250	464,750	458,250
Fund EXPENSE	Total: 182 - Water Debt Service	495,809	445,793	450,250	450,250	450,250
	Fund Total: 182 - Water Debt Service	(9,238)	24,061	-	14,500	8,000
Fund: 183 - Sewer Debt Service						
REVENUES						
Use of Money - Use of Money & Property						
412.1412	USE OF MONEY & PROP 2012 Wastewater	29,363	26,482	8,000	19,100	15,000
	Account Classification Total: Use of Money - Use of Money & Property	29,363	26,482	8,000	19,100	15,000
Transfers - Transfers						
800.231	TRSF IN Sewer	805,300	730,124	789,041	789,041	825,555
800.251	TRSF IN Sewer Impact Fees	-	99,999	30,000	30,000	-
	Account Classification Total: Transfers - Transfers	805,300	830,123	819,041	819,041	825,555
	REVENUES Total	834,663	856,605	827,041	838,141	840,555
EXPENSES						
Department: 70 - Public Works						
Division: 705 - Sewer Collection						
M & O - Maintenance and Operations						
640.1040	SERVICES Fiscal Agent Fees	5,625	8,400	7,500	7,500	8,000
	Account Classification Total: M & O - Maintenance and Operations	5,625	8,400	7,500	7,500	8,000
Principal Pymts - Principal Payments						

Account Number	Account Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 Projected Year End	2026-27 Proposed
710.1060	PRINCIPAL 2012 Wastewater	-	-	475,000	475,000	500,000
710.1105	PRINCIPAL 2019 Wastewater	-	-	119,000	119,000	122,000
Account Classification Total: Principal Pymts - Principal Payments		-	-	594,000	594,000	622,000
Interest Pymts - Interest Payments						
720.1060	INTEREST 2012 Wastewater	310,515	296,493	178,531	178,531	160,250
720.1105	INTEREST 2019 Wastewater	51,693	48,592	46,510	46,510	43,305
Account Classification Total: Interest Pymts - Interest Payments		362,208	345,085	225,041	225,041	203,555
Division Total: 705 - Sewer Collection		367,833	353,485	826,541	826,541	833,555
Department Total: 70 - Public Works		367,833	353,485	826,541	826,541	833,555
EXPENSES Total		367,833	353,485	826,541	826,541	833,555
Fund REVENUE	Total: 183 - Sewer Debt Service	834,663	856,605	827,041	838,141	840,555
Fund EXPENSE	Total: 183 - Sewer Debt Service	367,833	353,485	826,541	826,541	833,555
Fund Total: 183 - Sewer Debt Service		466,830	503,120	500	11,600	7,000
Fund: 185 - Financing Authority Debt Service						
REVENUES						
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	-	342	-	3,000	200
412.1413	USE OF MONEY & PROP 2012 Public Works	36,040	32,686	8,000	17,000	20,000
412.1418	USE OF MONEY & PROP 2016 Measure R	870	1,074	-	800	-
Account Classification Total: Use of Money - Use of Money & Property		36,910	34,101	8,000	20,800	20,200
Transfers - Transfers						
800.101	TRSF IN General Fund	308,336	319,688	330,512	330,512	341,879
800.181	TRSF IN General Debt Service	82,000	-	-	-	-
800.202	TRSF IN Gas Tax	11,398	12,093	12,823	12,823	13,589
800.203	TRSF IN Transportation	420,668	571,681	417,151	425,552	429,724
800.215	TRSF IN Fleet Maintenance	13,036	13,831	14,665	14,665	15,542
800.230	TRSF IN Water	346,443	365,607	385,447	385,447	406,284
800.231	TRSF IN Sewer	523,723	534,242	540,139	540,139	548,419
800.232	TRSF IN Disposal	15,198	16,124	17,097	17,097	18,119
800.252	TRSF IN Transportation Impact Fees	148,393	-	149,508	149,508	145,101
800.301	TRSF IN Public Safety Sales Tax	5,830	6,186	6,559	6,559	6,951
Account Classification Total: Transfers - Transfers		1,875,025	1,839,452	1,873,901	1,882,302	1,925,608
Other - Other Financing Sources						
415.1020	OTH FIN SOURCES Proceeds of Bonds	-	4	-	-	-
Account Classification Total: Other - Other Financing Sources		-	4	-	-	-
REVENUES Total		1,911,935	1,873,557	1,881,901	1,903,102	1,945,808
EXPENSES						
Department: 20 - Administration						
Division: 000 - Non-divisional						
M & O - Maintenance and Operations						
640.1040	SERVICES Fiscal Agent Fees	7,325	7,675	8,000	8,000	8,000
Account Classification Total: M & O - Maintenance and Operations		7,325	7,675	8,000	8,000	8,000
Principal Pymts - Principal Payments						
710.1065	PRINCIPAL 2012 Public Works	475,000	495,000	510,000	510,000	525,000
710.1075	PRINCIPAL 2013 Solar	356,286	411,724	471,541	471,541	536,023
710.1095	PRINCIPAL 2016 Measure R	250,000	260,000	265,000	265,000	280,000
Account Classification Total: Principal Pymts - Principal Payments		1,081,286	1,166,724	1,246,541	1,246,541	1,341,023
Interest Pymts - Interest Payments						
720.1065	INTEREST 2012 Public works	249,750	235,200	218,213	218,213	198,806
720.1075	INTEREST 2013 Solar	298,790	283,278	265,396	265,396	244,958
720.1095	INTEREST 2016 Measure R	163,200	154,250	143,750	143,750	132,850
Account Classification Total: Interest Pymts - Interest Payments		711,740	672,728	627,359	627,359	576,614
Division Total: 000 - Non-divisional		1,800,351	1,847,127	1,881,900	1,881,900	1,925,637
Department Total: 20 - Administration		1,800,351	1,847,127	1,881,900	1,881,900	1,925,637
EXPENSES Total		1,800,351	1,847,127	1,881,900	1,881,900	1,925,637
Fund REVENUE	Total: 185 - Financing Authority Debt Service	1,911,935	1,873,557	1,881,901	1,903,102	1,945,808
Fund EXPENSE	Total: 185 - Financing Authority Debt Service	1,800,351	1,847,127	1,881,900	1,881,900	1,925,637
Fund Total: 185 - Financing Authority Debt Service		111,585	26,430	1	21,202	20,171
REVENUE GRAND Totals:		3,358,888	3,325,734	3,284,910	3,331,711	3,370,331
EXPENSE GRAND Totals:		2,871,194	2,772,011	3,284,409	3,284,409	3,335,160
Grand Totals:		487,694	553,722	501	47,302	35,171

City Council Staff Report

Department: CITY MANAGER'S OFFICE May 12, 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 April 28, 2026, as presented.

EXECUTIVE SUMMARY:

None.

OUTSTANDING ISSUES:

None.

DISCUSSION:

None.

FISCAL IMPACT:

None.

PUBLIC HEARING:

None required.

ATTACHMENTS:

1. City Council Meeting Minutes, April 28, 2026

April 28, 2026
MINUTES

COUNCIL MEMBERS PRESENT:

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

COUNCIL MEMBERS ABSENT:

Kuldip Thusu

STAFF MEMBERS PRESENT:

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

1. WORK SESSION - 6:00 PM

1.1. The Social - Top Tracer Concept

Robb Palmgren, Kemper Sports, Ridge Creek Golf Course General Manager, presented the layout and cost estimate for the proposed Ridge Creek Golf Course Top Tracer Indoor Golf Facility.

2. OPENING CEREMONIES - 6:30 PM

2.1. Welcome and Call to Order

Mayor Nerio-Guerrero called the meeting to order at 6:33 p.m.

2.2. Invocation

The Invocation was led by Chaplain Garcia.

2.3. Pledge of Allegiance

The Pledge of Allegiance was led by Fire Chief Chastain.

3. AGENDA CHANGES OR DELETIONS

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

None.

4. REQUEST TO ADDRESS COUNCIL

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

the City Council at this time please approach the podium and state your name and nature of the request.

Felipe Martinez approached the podium, expressing concerns about off-road vehicles on surface streets.

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 April 14, 2026, as presented.

5.2. SUBJECT
Dinuba Lion's Club Request for Sponsorship for their 2026 'Western Americana Troubadour' Event (DJ)

RECOMMENDATION
Council to approve the sponsorship amount of $1,000 Gold Sponsorship for the Dinuba Lion's Club 'Western Americana Troubadour' Ed Smither memorial dinner and fundraising event scheduled to take place on May 9, 2026.

5.3. SUBJECT
Resolution No. 2026-21 Authorizing Submittal of a Regional Surface Transportation Exchange Program Claim for FY 2025-26 (GA)

RECOMMENDATION

Council adopt Resolution No. 2026-21 authorizing the Public Works Director to submit a claim to the Tulare County Association of Governments (TCAG) to exchange the City's Fiscal Year 2025-2026 Regional Surface Transportation Program (RSTP) funds for State Highway Account Funds in the estimated amount of $178,615.

5.4. SUBJECT
Second Reading and Adoption of Ordinance 2026-06, Amending Chapter 5.34 and Chapter 1.18 of the Municipal Code Regarding Fireworks and Fireworks Citations (GC)

RECOMMENDATION
Council to waive reading in full and approve Ordinance No. 2026-06 amending Chapter 5.34 and Chapter 1.18 of the Municipal Code regarding fireworks and fireworks citations.

5.5. SUBJECT
Fee Waiver for "Day of Community" Event at the Parks & Community Services Department hosted by The Hulsey Network (SH)

RECOMMENDATION
Council to approve the use of the multipurpose room at the Dinuba Parks & Community Services Department for The Hulsey Network to host it's 2nd Annual "Day of Community" event and approve the waiver of facility rental and staff supervision fees.

5.6. SUBJECT
Agreement with the Dinuba Unified School District for Expanded Learning Opportunities Program Funding (ELOP) for the City of Dinuba After School Program for FY 2026/27 (SH)

RECOMMENDATION
Council to approve the City Manager, or designee, to enter into an agreement with the Dinuba Unified School District for Expanded Learning Opportunities Program (ELOP) grant funding in the amount of $598,942.

5.7. SUBJECT
Agreement between the City of Dinuba and Dinuba Unified School District for Senior Meals 2026 (SH)

RECOMMENDATION
Council to approve the agreement with Dinuba Unified School District for the Senior Meals Program in the amount of $158,325 and authorize the City Manager or designee to execute the agreement.

5.8. SUBJECT
Leadership Northern Tulare County Co-Sponsorship of Annual Cinco de Mayo Event, April 30-May 3, 2026 (MA)

RECOMMENDATION
Council to approve co-sponsorship of the Cinco de Mayo event at Rose Ann Vuich Park on April 30-May 3, 2026, and the parade downtown on May 2, 2026, hosted by the Leadership Class of Northern Tulare County.

5.9. SUBJECT
Approve First Amendment to Tulare County Agreement No. 32248 for the Probation Department Non-Custody Intake Program (AI)

RECOMMENDATION
Council to approve the First Amendment to Tulare County Agreement No. 32248 for the Probation Department Non-Custody Intake Program for fiscal year 2026-27 and authorize the Chief of Police or designee to execute the agreement.

A motion was made by Council Member Reynosa, seconded by Council Member Launer, to approve the Consent Calendar as presented.

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

6. WARRANT REGISTER

6.1. SUBJECT
Warrant Register April 17 & 24, 2026 (KS)

RECOMMENDATION

Council to review and approve the Warrant Register as presented.

A motion was made by Council Member Launer, seconded by Council Member Reynosa, to approve the Warrant Register as presented.

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

7. PUBLIC HEARING

7.1. SUBJECT
Annual Review and Adjustment to Fees, Charges and Fines (KS)

RECOMMENDATION
Council to conduct a public hearing and adopt Resolution No. 2026-20 implementing the recommended fees and fines effective July 1, 2026.

Sr. Fiscal Analyst Lopez presented the Annual Review and Adjustment to Fees, Charges, and Fines for Fiscal Year 2026/2027.

Mayor Nerio-Guerrero opened the Public Hearing.

No comments were made.

Mayor Nerio-Guerrero closed the Public Hearing.

A motion was made by Council Member Launer, seconded by Council Member Reynosa, to adopt Resolution No. 2026-20, implementing the recommended fees and fines effective July 1, 2026.

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

8. DEPARTMENT REPORTS

8.1. SUBJECT
Notice of Completion - Dinuba Fire Station Remodel Project (JW)

RECOMMENDATION
Council to accept the Dinuba Fire Station Remodel Project as complete and authorize the City Engineer to file a Notice of Completion with the Tulare County Recorder's Office.

City Engineer Watts reported on the Dinuba Fire Station Remodel Project as complete.

A motion was made by Council Member Reynosa, seconded by Council Member Launer, to accept the Dinuba Fire Station Remodel Project as complete and authorize the City Engineer to file a Notice of Completion with the Tulare County Recorder's Office.

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

8.2. SUBJECT

Declaration of Emergency and Authorization to Proceed with Railroad Crossing Repair (JW)

RECOMMENDATION

By one motion, adopt the following actions:

1. Declare that an emergency exists related to the railroad crossing repair; and
2. Authorize the City Manager to suspend normal purchasing procedures in accordance with Resolution 2023-03 and proceed with the necessary work without formal bidding; and
3. Authorize the City Manager to execute all documents necessary to complete the emergency repair.

City Engineer Watts requested a Declaration of Emergency and authorization to proceed with repairs to the railroad crossing at Tulare Ave.

A motion was made by Council Member Launer, seconded by Council Member Reynosa, to declare an emergency exists related to the railroad crossing repair; and authorize the City Manager to suspend normal purchasing procedures in accordance with Resolution 2023-03 and proceed with the necessary work without formal bidding; and authorize the City Manager to execute all documents necessary to complete the emergency repair.

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

9. MAYOR/COUNCIL REPORTS

The Council shared the meetings and events they attended.

10. CITY MANAGER COMMUNICAT IONS

City Manager Patlan shared that the Vietnam Memorial Wall Ceremony is on Thursday, and the Chamber Business Award Banquet is on May 8th. Patlan also gave an update on Community Grants.

11. CITY STAFF COMMUNICATIONS

Assistant City Manager James shared that this weekend is the Cinco de Mayo Celebration.

Parks & Community Services Director Hurtado shared that her department completed the 5th Community Outreach at the Lowrider Car Show.

Engineer Watts gave an update on construction projects.

Public Works Director Avila provided an update on the departmental contracts.

City Clerk/Human Resources Director Alaniz shared that she and Billing Supervisor/Deputy City Clerk Montejano will be attending the California Municipal

Clerks Association Conference from Wednesday to Friday.

12. ADJOURNMENT

The meeting was adjourned at 7:16 p.m.

[MIN_SIGNATURES]

CITY OF DINUBA
Together, A Better Community
CALIFORNIA • 1906

City Council Staff Report

Department: PUBLIC WORKS — May 12, 2026

To: Mayor and City Council

From: George Avila, Public Works Director

By: David Little, Building Offical

Subject: Resolution No. 2026-12, Authorization to withdraw as Local Enforcement Agency (LEA) for the Mobilehome Parks Act and Special Occupancy Parks Act (GA)

RECOMMENDATION:

Council to adopt Resolution No. 2026-12 withdrawing as the Local Enforcement Agency (LEA) for the Mobilehome Parks Act and Special Occupancy Parks Act pursuant to Title 25, California Code of Regulations Section 1005.5, and directing the transition of enforcement responsibilities to the California Department of Housing and Community Development.

EXECUTIVE SUMMARY:

The City of Dinuba previously assumed responsibility as a Local Enforcement Agency (LEA) for the Mobilehome Parks Act and the Special Occupancy Parks Act. As an LEA, the City must comply with ongoing state-mandated requirements, including annual reporting, self-evaluations, and performance reviews conducted by the California Department of Housing and Community Development (HCD). Title 25, California Code of Regulations, section 1005.5 allows local agencies to withdraw from LEA responsibilities by providing formal written notice to HCD and coordinating the transfer of enforcement authority to the State. Resolution No. 2026-12 will satisfy this requirement.

OUTSTANDING ISSUES:

None

DISCUSSION:

City enforcement of the Mobilehome Parks Act and Special Occupancy Parks Act has become increasingly specialized and resource-intensive. As outlined in the LEA Responsibilities Overview (Attachment No. 1), the City's current staffing capacity does not align with the State's technical and administrative requirements. In addition,

continued service as the LEA would result in a significant financial burden. The estimated annual cost to perform the full scope of LEA responsibilities is approximately $60,000, while available revenue is only about $1,500. As a result, the City would need to subsidize approximately $58,500 annually from local funds to maintain LEA services. This internal review demonstrates that continuing to serve as the LEA for mobile home parks places an unnecessary strain on City resources.

Adoption of Resolution No. 2026-12 (Attachment No. 2) would formally withdraw the City as the Local Enforcement Agency (LEA) and return enforcement authority to the California Department of Housing and Community Development (HCD). State representatives have confirmed that a formal resolution from the City Council is sufficient to relinquish the City's LEA status. This action would allow the City to better allocate its limited resources toward core services. If approved, the City will provide notice in accordance with Title 25, California Code of Regulations, Section 1005.5, and will coordinate a smooth transition, continuing to serve as the LEA until HCD resumes enforcement.

FISCAL IMPACT:

Withdrawing from the LEA designation will allow the City to reallocate approximately $58,500 worth of employee salaries to core building services.

PUBLIC HEARING:

None.

ATTACHMENTS:

1. LEA Responsibilities Overview_Special Occupancy Parks Act
2. Resolution No. 2026-12, withdrawing as LEA Mobilehome Parks Act

Overview: Local Enforcement Agency (LEA) Duties and Responsibilities

1. **Legal Authority:** As the LEA, the City is legally required to enforce the Mobilehome Parks Act (HSC §§ 18200–18700) and the Special Occupancy Parks Act (§§ 18860–18874), along with Title 25, CCR, Chapters 2 and 2.2. In this role, the City assumes all obligations, liabilities, and technical responsibilities that would otherwise fall to HCD.

2. **Permits to Operate:** The City, acting as the LEA, must issue and manage annual Permits to Operate for every park in its jurisdiction, including:
   - Collecting and verifying all fees, certifications, and documentation;
   - Ensuring each park meets all compliance standards before issuing or renewing a permit;
   - Submitting complete permit records to HCD within strict statutory deadlines. Noncompliance exposes the City to potential legal and administrative liability.

3. **Inspections:** The City is responsible for ongoing inspections and compliance monitoring:
   - Routine Inspections: Inspect parks to ensure adherence to health, safety, and welfare standards, including at least 5% of parks annually (HSC § 18400.1).
   - Complaint Investigations: Respond promptly to resident or third party complaints, conduct inspections, and report results to HCD within required timelines (typically 35 days for HCD-referred complaints).

4. **Enforcement Actions:** The City, as LEA, must enforce compliance by:
   - Issuing formal Notices of Violation with mandated correction deadlines;
   - Tracking and documenting all enforcement actions;
   - Conducting follow-up inspections to verify corrections; and
   - Pursuing escalated enforcement (e.g., citations, permit suspension) for unresolved or serious violations. Noncompliance may result in state-level scrutiny and liability.

5. **Park Manager Training Verification:** Before issuing or renewing permits, the City must verify via HCD systems that each park has a certified manager in compliance with the State Park Manager Training Program. Failure to verify is a violation of state requirements.

6. **Reporting and Coordination:** The City must maintain continuous coordination with HCD:
   - Report all permit activity and park information updates;
   - Notify HCD of staffing or contact changes within 30 days;
   - Participate in annual monitoring, audits, or on-site evaluations

7. **Recordkeeping:** The City must maintain complete, auditable records, including:
   - Permits and permit histories;
   - Inspection reports and complaint investigations;
   - Notices of violation and enforcement actions;
   - Park manager training verifications; and
   - All correspondence with HCD.
   - Records are subject to HCD review or audit at any time.

8. **Compliance with State Standards:** All enforcement by the City must strictly follow state law and regulations. The City, acting as LEA, may not impose requirements beyond those established by HCD and must apply complex statewide standards consistently.

RESOLUTION NO. 2026-12

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DINUBA

WITHDRAWING AS THE LOCAL ENFORCEMENT AGENCY (LEA) FOR THE MOBILEHOME PARKS ACT AND SPECIAL OCCUPANCY PARKS ACT PURSUANT TO TITLE 25, CCR §1005.5

WHEREAS, the Mobilehome Parks Act and the Special Occupancy Parks Act are administered and enforced by the California Department of Housing and Community Development (HCD), which serves as the statutory enforcement authority unless a local jurisdiction assumes Local Enforcement Agency responsibilities; and

WHEREAS, the City of Dinuba previously assumed responsibility as a Local Enforcement Agency (LEA) for enforcement of these Acts within its jurisdiction; and

WHEREAS, Title 25, California Code of Regulations, Section 1005.5 authorizes a local agency to withdraw as an LEA upon written notice to HCD; and

WHEREAS, the City Council finds that enforcement of the Mobilehome Parks Act and Special Occupancy Parks Act has become increasingly specialized, technically complex, and administratively burdensome; and

WHEREAS, returning enforcement responsibility to HCD will ensure consistent statewide enforcement while allowing the City to focus its limited resources on core municipal services and priorities; and

WHEREAS, the City Council finds that withdrawal, as LEA will not result in a reduction of protections afforded to residents of mobilehome parks and special occupancy parks within the City.

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

1. Formally withdraws as the Local Enforcement Agency (LEA) for enforcement of the Mobilehome Parks Act and Special Occupancy Parks Act within the City of Dinuba pursuant to Title 25, California Code of Regulations, §1005.5.
2. Authorizes the City Manager, Public Works Director, or designee to notify HCD and coordinate the transition of enforcement authority.
3. Acknowledges the City shall continue LEA responsibilities until the California Department of Housing and Community Development accepts the withdrawal and resumes enforcement.
4. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED this 12th day of May 2026 by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

_____
Rachel Nerio-Guerrero, Mayor City of Dinuba

ATTEST:

_____
Maria Alaniz, City Clerk

City Council Staff Report

Department: PUBLIC WORKS

May 12, 2026

To: Mayor and City Council

From: George Avila, Public Works Director

By: Elva Patino, Business Manager

Subject: Proclamation 2026-01 - National Public Works Week (GA)

RECOMMENDATION:

Council to adopt Proclamation No. 2026-01 recognizing National Public Works Week from May 17 through May 23, 2026.

EXECUTIVE SUMMARY:

OUTSTANDING ISSUES:

DISCUSSION:

FISCAL IMPACT:

PUBLIC HEARING:

ATTACHMENTS:

1. Proclamation No. 2026-01

CITY OF DINUBA

Proclamation

National Public Works Week

WHEREAS, public works professionals focus on infrastructure, facilities, and services that are of vital importance to sustainable and resilient communities and to the public health, high quality of life, and well-being of the people of the City of Dinuba; and

WHEREAS, these infrastructure, facilities, and services could not be provided without the dedicated efforts of public works professionals, who are engineers, managers, and employees at all levels of government and the private sector, who are responsible for rebuilding , improving, and protecting our nation's transportation, water supply, water treatment and solid waste systems, public buildings, and other structures and facilities essential for our citizens; and

WHEREAS, it is in the public interest for the citizens, civic leaders, and children in the City of Dinuba to gain knowledge of and maintain an ongoing interest and understanding of the importance of public works and public works programs in their respective communities; and

WHEREAS, the year 2026 marks the 66th annual National Public Works Week sponsored by the American Public Works Association, be it now,

NOW, THEREFORE, BE IT RESOLVED, I, Rachel Nerio-Guerrero, Mayor of the City of Dinuba, do hereby designate the week of May 17-23, 2026, as National Public Works Week. I urge all citizens to join with representatives of the American Public Works Association and government agencies in activities, events, and ceremonies designed to pay tribute to our public works professionals, engineers, managers, and employees, and to recognize the substantial contributions they make to protecting our national health, safety, and advancing quality of life for all.

AND, IN WITNESS WHEREOF, I have hereunto set my hand and cause the great seal of the City of Dinuba to be affixed, on this 12th day of May, two-thousand-twenty-six.

Maria Alaniz

Rachel Nerio-Guerrero,
Mayor

Attest
Maria Alaniz, City Clerk

No. 2026-01

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

Department: CITY MANAGER'S OFFICE — May 12, 2026

To: Mayor and City Council

From: Maria Alaniz, City Clerk/HR Director

By:

Subject: Adoption of Resolution No. 2026-28 related to the November 3, 2026 General Municipal Elections (MA)

RECOMMENDATION:

Council to take the following action by one motion:

1. Adopt Resolution No. 2026-28 ordering even-year City Council Elections; Consolidation of Elections and Specifications of the Election Order; and specific services rendered to the City.

EXECUTIVE SUMMARY:

The 2026 General Election is scheduled to take place on November 3, 2026. The City of Dinuba historically consolidates election services with Tulare County. The City of Dinuba must adopt a resolution authorizing and requesting that Tulare County continue to provide election services for the upcoming general election.

OUTSTANDING ISSUES:

None.

DISCUSSION:

The General Election is scheduled to take place on November 3, 2026, and a part of the election, Dinuba residents will vote to elect Council representatives in District 2, 3, and 4. The election timetable (Attachment 'A') outlines pertinent dates for potential candidates planning to enter the 2026 local office race.

The City consolidates election services with the Tulare County Registrar of Voters primarily in order to save costs incurred with elections. Some of the typical costs are for distribution and filling of nomination papers and candidate statements; publications preparation; printing and mailing of sample ballots and voter pamphlets; canvassing; polling place supplies and several other services concerning elections. Much time and effort must be afforded to elections as they are an important part of our justice system.

The County Registrar's office has historically performed these duties for the City of Dinuba. The Tulare County Board of Supervisors must authorize the consolidation of all election services in Tulare County.

Staff recommends that the City Council adopt Resolution No. 2026-28 (Attachment 'B') for consolidation of services for the 2026 General Election and requesting the Tulare County Board of Supervisors permit the County Registrar of Voters to render specified services to the City of Dinuba.

FISCAL IMPACT:

Elections costs vary depending upon item placed on the voting ballot. The cost of the 2026 General Election is not known at this time as it can only be determined after the election is completed. There is currently budgeted $5,000 for the election costs.

PUBLIC HEARING:

None required.

ATTACHMENTS:

1. A. 2026 Election Timetable
2. B. Resolution No. 2026-28

CITIES
ELECTION TIMETABLE
November 3, 2026

DUE Date	Days to Election	Action	Election Codes
1-Jul-2026	125	**NO LATER THAN THIS DATE,** the City must deliver to the County Elections Official the following documents: 1) Notice to the Registrar of Voters confirming offices and incumbents.	
		2) Resolution requesting and consenting to consolidation and setting forth the specifications of the election order.	EC 10400
		3) Resolution requesting the Board of Supervisors allow the Registrar of Voters to render services.	EC 10002
		The Elections Office will mail Notice of Election to the appropriate newspaper for publication once between June 29th and July 13th. City Clerk shall also receive a copy for posting.	EC 12101
		A general news release will also be sent by the Elections Office to the newspaper setting forth the city offices to be filled.	
6-Jul-2026	120	Requested **LAST** day for the city to deliver a finalized copy for all special measures, if any, to the Elections Office. This date will allow for publication of notice of election and date fixed for submitting arguments; receiving of arguments and rebuttal arguments (if provisions for rebuttals were adopted); required public examination period; translations and set up for printer. [NOTE: By law the city has until the 88th day which is August 7th to request consolidation; however, this leaves insufficient time for adequate notice, argument filing period, and public examination period before ballot layouts must be delivered to the printer].	EC 10401, EC 10402 and EC 10403
		The Elections Office will prepare notice of election and notice of date fixed to submit arguments and submit to the newspaper for publication once between June 29th and July 13th. [If no newspaper of general circulation is published in the city then the City Clerk shall post copies in at least three public places in the city].	EC 12101 and EC 12111
13-Jul-2026	113	**FIRST** day for candidates to pick up and **file** a Declaration of Candidacy and other nomination papers in the County Elections Office.	EC 10220
7-Aug-2026	88	**LAST** day for candidates **to file** a Declaration of Candidacy. **LAST day to withdraw** a Declaration of Candidacy.	EC 10224
7-Aug-2026	88	**LAST** day for the city attorney to prepare and submit an Impartial Analysis for a city measure.	EC 9280
7-Aug-2022	88	**LAST** day to file primary arguments, if the city placed a measure on the ballot & notified the elections office by August 7th.	EC 9281; EC 9282; and EC 9286

CITIES

ELECTION TIMETABLE

November 3, 2026

DUE Date	Days to Election	Action	Election Codes
		[If more than one "argument for" or more than one "argument against" the measure is received, the city election official shall select one of the "arguments for" and one of the "arguments against" for printer.] NOTE: When the council adopts the resolution requesting the county elections official to render services the city may request that the county select the argument(s).	EC 9287 and EC 10002
12-Aug-2026	83	**LAST** day of extended nomination period. **NOTE:** If any incumbent officer who is up for election does not file by **5:00 p.m., August 12th,** then any person (other than the incumbent) has until 5:00 p.m. on this date to file a Declaration of Candidacy. If this provision is in effect then candidates also have until 5:00 p.m. today to withdraw.	EC 10225
12-Aug-2026	83	If by 5:00 p.m. on August 12th there was: 1) Only one nominee 2) No nominee, or 3) An insufficient number of nominees for the offices to be filled. Refer to Elections Code Section 10229 for appointment procedures. Deadline to act is August 20th (75 days prior) or election shall be held.	
17-Aug-2026	78	**LAST** day for rebuttal arguments if the city placed a measure on the ballot & notified the elections office by August 15th.	EC 9167 and EC 9285
20-Aug-2026	75	Deadline for appointment in-lieu of election. If the City Clerk has submitted a written request for copies of the Nomination Papers, they will be mailed by this date.	EC 10229
5-Oct-2026	29	Approximately this date the Elections Office will begin mailing out Sample Ballots, completing all mailings by October 13th (21 days).	EC 13303

CITIES

ELECTION TIMETABLE

November 3, 2026

DUE Date	Days to Election	Action	Election Codes
5-Oct-2026	29	**FIRST day for Vote by Mail Ballots...** 1) A registered voter may apply for a Vote By Mail (VBM) Ballot as follows: • By mail or fax • By telephone (new as of 1/1/2014) Vote by Mail requests must include residence address, mailing address, if any, and each voter's signature. An application will be included on the back of each Sample Ballot booklet. 2) Groups or candidates distributing Vote by Mail applications must use a state mandated form. The form and instructions can be obtained from the Elections Office located at 5300 W. Tulare Ave. Suite 105, Visalia, CA	
19-Oct-2026	15	**Last day** for **voters to register** to vote in the election. (If a voter's registration is received after October 20th they will receive a polling place notice but no sample ballot booklet.)	EC 2102
27-Oct-2026	7	**LAST day** for Elections Division **to receive Vote By Mail ballot applications through the mail.** (Application must be received, **postmark is not sufficient).**	EC 3001
28-Oct-2026	6	Late condition Vote by Mail Ballots are available until Election Day in the Elections Office. For further information, call (559) 624-7300	
3-Nov-2026		***** ELECTION DAY*****	
5-Nov-2026	+2	County will commence a manual recount of 1% of the precincts. By this date, the County will also commence the canvass of the returns.	EC 15360; EC 10547 & EC 15301
5-Dec-2026	+30	By this date the Elections Office will prepare and deliver a certified statement of results of the election to the City Clerk.	EC 10550; EC 10551; EC 15372
		The Elections Division will also prepare a Certificate of Election for each candidate.	EC 10265 and EC 15401
11-Jan-2027	+69	The Elections Office will bill the City for its share of the election costs.	EC 10002

ATTACHMENT 'B'

Before the City Council
Of the City of Dinuba

Resolution Ordering City Council Election;)
Consolidation of Elections; Specifications)
Of the Election Order; and Specific) RESOLUTION 2026-28
Services Rendered to the City)

WHEREAS, California Elections Code requires a general district election to held in each city to choose a successor for each elective officer whose term will expire on the first Friday in December following the election to be held on the first Tuesday after the first Monday in November in each even-numbered year; and

WHEREAS, other elections may be held in whole or in part of the territory of the City, and it is to the advantage of the City to consolidate pursuant to Elections Code Section 10400; and,

WHEREAS, Elections Code Section 10520 requires each City involved in a general election to reimburse the county for the actual costs incurred by the county elections official in conducting the election for that City; and,

WHEREAS, Elections Code Section 13307(3c) requires that before the nominating period opens, the governing body must determine whether a charge shall be levied against each candidate submitting a candidate's statement to be sent to the voters; and

WHEREAS, Elections Code Section 12112 requires the elections official of the principal county to publish a notice of the election once in a newspaper of general circulation in the City; and

WHEREAS, pursuant to the Election Code, the governing body of any special district or city may, by Resolution, request the Board of Supervisors of the County to permit the county elections official to render specified services to the special district or city relating to the conduct of an election;

NOW, THEREFORE, BE IT RESOLVED that an election be held within the territory included in this City on the 3th day of November 2026, for the purpose of electing members to the City Council of said city in accordance with the following specifications:

1. The Election shall be on Tuesday, the 3th day of November 2026. The purpose of the election is to choose members of the City Council for the following seats (list offices and terms):

Council Member District 2	November 2026 – November 2030
Council Member District 3	November 2026 – November 2030
Council Member District 4	November 2026 – November 2030

2. This city council hereby requests and consents to the consolidation of the election with other elections which may be held in whole or in part of the territory of the city, as provided in Elections Code 10400.

3. The City will reimburse the county for the actual cost incurred by the County Registrar of Voters office in conducting the general district election upon receipt of a bill stating the amount due as determined by the Elections Official.

4. The City has determined that the **Candidate** will pay for the Candidate's Statement. The Candidate's Statement will be limited to 200 words.

5. The City directs that the County Registrar of Voters of the principal county publish the notice of election in the following newspaper, which is a newspaper of general circulation that is regularly circulated in the territory: **Mid Valley Times**.

6. The Board of Supervisors of Tulare County is hereby requested to permit the County Registrar of Voters to render services to the city relating to the conduct of the November 3, 2026 Municipal Election as follows:

   a. Distribute and file nomination papers and candidate statements for candidates for city offices.
   b. Make all required publications.
   c. Prepare, print and mail to the qualified electors of the city sample ballots and voter pamphlets.
   d. Provide Vote by Mail ballots for said Municipal Election for use by registered voters in the manner provided by law.
   e. Order consolidation of precincts, appoint precinct boards, designate polling places and instruct election officers concerning their duties.
   f. Conduct and canvass the returns of the election and certify the votes cast to the city.
   g. Prepare, print and deliver to the polling places supplies, including the official ballots and a receipt for said supplies.
   h. Recount votes, if requested, in accordance with state law.
   i. Conduct the above election duties in accordance with the Voting Rights Act of 1975.
   j. Perform all other pertinent services required to be performed for said election other than the requirements of the Fair Political Practices Commission; said Fair Political Practices Commission requirements to be performed by the city clerk.

The city clerk is hereby authorized and directed to transmit certified copies of this Resolution to the Board of Supervisors and to the County Registrar of Voters.

THE FOREGOING RESOLUTION WAS ADOPTED upon motion of Council Member

_____ seconded by Council Member _____, at a

regular meeting on this 12th day of May, 2026, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

_____
Maria Alaniz, City Clerk

STATE OF CALIFORNIA)
COUNTY OF TULARE) ss
City of Dinuba)

I, Maria Alaniz, City Clerk of the City of Dinuba, certify the foregoing is the full and true Resolution 2026-28

Passed and adopted by the council of the City of Dinuba, at a regular meeting held on the 12th day of May, 2026.

Signed: _____

Date: _____

CITY OF DINUBA
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City Council Staff Report

Department: ADMINISTRATIVE SERVICES

May 12, 2026

To: Mayor and City Council

From: Karina Solis, Administrative Services Director

By: Jacqueline Lopez, Sr. Fiscal Analyst

Subject: Initiation of Proceedings and Intent for the Annual Levy of Landscaping and Lighting Districts Annual Assessments for Fiscal Year 2026/27 (KS)

RECOMMENDATION:

City Council to take the following action by one motion:

1. Adopt Resolution No. 2026-22 initiating proceedings for the annual levy and collection of assessments and ordering the preparation of the Annual Report for Landscaping and Lighting Assessment Districts for Fiscal Year 2026/27; and,

2. Adopt Resolution No. 2026-23 approving the Annual Report for the City's Landscaping and Lighting Assessment Districts for Fiscal Year 2026/27; and,

3. Adopt Resolution No. 2026-24 declaring its intention to levy and collect assessments within the City's Landscaping and Lighting Assessment Districts for Fiscal Year 2026/27 and setting the time and the place for the public hearing on the levy of the proposed assessments.

EXECUTIVE SUMMARY:

The City of Dinuba, by previous resolutions, formed a total of 18 Landscaping and Lighting Assessment Districts (collectively referred to as the "Districts"). The Landscaping and Lighting Act of 1972, pursuant to which these Districts were formed, requires City Council action annually to update the assessments which appear on the Tulare County property tax roll. The amount of the levy on each parcel is proposed to either stay the same or increase from Fiscal Year 2026/27. The action by the Council will initiate proceedings and set a public hearing for June 9, 2026, to receive public testimony on the annual assessments.

OUTSTANDING ISSUES:

None.

DISCUSSION:

The Landscaping and Lighting Act of 1972 (“the Act”) authorizes cities to impose assessments on benefited properties to finance construction of street landscaping, street lighting, traffic signals, parks, street trees, sidewalk repair, and recreational improvements; as well as maintenance and servicing of any of these improvements. In accordance with the Act, the City formed 18 Districts.

Each year, the City prepares an annual report for each District, along with the District's estimates for an operating budget, to calculate the annually assessment levied for each parcel. This budget determines what maintenance operations are performed for the fiscal year and directs the County Assessor on how much to levy each parcel.

The Fiscal Year 2026/27 Annual Report prepared for the City of Dinuba Landscaping and Lighting Assessment Districts (Attachment ‘D’) is enclosed herein.

The annual report contains the following information:

- The plans and specifications describing the general nature, location and extent of the improvements to be maintained;

- An estimate of cost of the maintenance and/or servicing of the improvements for the referenced fiscal year;

- A diagram showing the areas and the properties to be assessed; and

- An assessment of the estimated costs of the maintenance and/or servicing, assessing the net amount upon all assessable lots and/or parcels in proportion to the benefits received.

- Assessments that are not proposed to increase from the previous year above that previously approved by the property owners (as “increased assessment” is defined in Section 54954.6 of the Government Code).

State regulations require a two-part process to complete the annual levy. The first part of the process requires Council to take action to initiate proceedings for the levy, approve the Annual Report for the Districts and call for a public hearing. The second part to complete the levy process is for the Council to conduct a public hearing and adopt the Annual Report and order the levy and collection of the assessment within the Districts.

If authorized by the Council, a public hearing will be noticed for June 9, 2026. Following the public hearing and approval by the Council, the assessment data will be delivered to

the Tulare County Auditor-Controller's Office and processed for the collection of assessments in FY 2026/27.

FISCAL IMPACT:

The amount of the levy on each parcel is proposed to either stay the same or increase from Fiscal Year 2025/26. The rates are less than or equal to the property owner approved maximum assessment.

In order to fund the maintenance activities of all 18 Districts, it is estimated that a total annual budget of approximately $636,984 is required for Fiscal Year 2026/27, of which, $65,055 is General Benefit that cannot be funded through the assessments. It is anticipated that a total of approximately $525,698 will be collected in assessment revenue. A total of $36,810 in available district funds will be used to fund a portion of the difference between the anticipated expenses and assessment revenue. The remaining difference of approximately $9,421 represents shortfalls within specific districts and will need to be funded via a contribution from an unrestricted revenue source by the City.

PUBLIC HEARING:

A public hearing notice will be published in the Mid-Valley Times and on the City’s website for June 9, 2026.

ATTACHMENTS:

1. Resolution 2026-22 Initiating Proceedings for the annual levy and collection of assessments
2. Resolution 2026-23 Approving the Annual Report for the City's Landscaping and Lighting
3. Resolution 2026-24 Declaring Intention to Levy and Collect assessments within the City's Landscaping and Lighting
4. Attachment D City of Dinuba Fiscal Year 2026-27 Engineer's Report

RESOLUTION NO. 2026-22

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DINUBA, CALIFORNIA, INITIATING PROCEEDINGS FOR THE ANNUAL LEVY AND COLLECTION OF ASSESSMENTS AND ORDERING THE PREPARATION OF AN ANNUAL REPORT FOR LANDSCAPING AND LIGHTING ASSESSMENT DISTRICTS FOR FISCAL YEAR 2026/27

WHEREAS, the City Council of the City of Dinuba ("City Council"), pursuant to the terms of the Landscaping and Lighting Act of 1972, Division 16, Part 2 of the California Streets and Highways Code (commencing with Section 22500), previously formed the landscaping and lighting assessment districts (the "Districts") known and designated as follows:

- Country Club Estates No. 3 Subdivision Assessment District No. 89-01
- Harvest Estates Subdivision Assessment District No. 90-01
- Peachwood Village Subdivision Assessment District No. 90-02
- Nebraska Park/Pond Benefit Landscaping and Lighting Assessment District No. 92-01
- Marshall Acres Landscaping and Lighting Assessment District No. 93-01
- Tierra Vista Phase I Assessment District No. 95-01
- Sierra Heights Landscaping and Lighting Assessment District No. 95-02
- Alta Mission Estates Landscaping and Lighting Assessment District No. 98-01
- Morningside Phase 1 Landscaping and Lighting Assessment District No. 98-02
- Morningside Phase 2 Landscaping and Lighting Assessment District No. 99-01
- Sugar Plum – Villagio Landscape and Lighting Assessment District No. 06-01
- Citrus Heights Landscape and Lighting Assessment District No. 06-02
- Sierra View Estates Landscape and Lighting Assessment District No. 06-03
- Stony Creek Landscape and Lighting Assessment District No. 06-04
- Parkside-Muirfield Landscape and Lighting Assessment District No. 08-01
- Viscaya I & II Landscape and Lighting Assessment District No. 09-01
- Lincoln-McKinley Estates Landscape and Lighting Assessment District No. 10-02
- Parkside Village Unit Nos. 2 and 3 Landscape and Lighting Assessment District

WHEREAS, the City Council wishes to initiate proceedings to provide for the levy and collection of assessments for Fiscal Year 2026/27 in order to provide for the necessary costs and expenses pertaining to the maintenance of the improvements within the Districts.

WHEREAS, the City Council has retained NBS for the purpose of assisting with the annual levy and collection of the Districts, and to prepare and file an annual report in accordance with the Landscaping and Lighting Act of 1972.

NOW, THEREFORE, the City Council of the City of Dinuba, DOES HEREBY RESOLVE as follows:

1. The City Council hereby orders NBS to prepare and file with the City Clerk the Annual Report concerning the levy and collection of assessments within the Districts for the Fiscal Year commencing July 1, 2026 and ending June 30, 2027. The Annual Report shall contain the following information:

   a. The plans and specifications describing the general nature, location and extent of the improvements to be maintained.
   b. An estimate of cost of the maintenance and/or servicing of the improvements for the referenced fiscal year.
   c. A diagram showing the areas and the properties to be assessed.
   d. An assessment of the estimated costs of the maintenance and/or servicing, assessing the net amount upon all assessable lots and/or parcels in proportion to the benefits received.

2. The public interest and convenience requires, and it is the intention of this City Council, to levy and collect assessments to pay the annual costs and expenses for the installation, replacement, maintenance and/or servicing of the improvements within each District. No new improvements or substantial changes to the existing improvements are being proposed at this time.

THE FOREGOING RESOLUTION WAS ADOPTED upon motion of Council Member _____, seconded by Council Member _____, at a regular meeting this 12th day of May, 2026, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAINED:

_____
Mayor, City of Dinuba

ATTEST:

_____
City Clerk, City of Dinuba

APPROVED AS TO FORM:

_____
City Attorney, City of Dinuba

RESOLUTION NO. 2026-23

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DINUBA, CALIFORNIA, APPROVING THE ANNUAL REPORT FOR THE CITY'S LANDSCAPING AND LIGHTING ASSESSMENT DISTRICTS FOR FISCAL YEAR 2026/27

WHEREAS, the City Council of the City of Dinuba ("City Council"), pursuant to the terms of the Landscaping and Lighting Act of 1972, Division 16, Part 2 of the California Streets and Highways Code (commencing with Section 22500), previously formed the landscaping and lighting assessment districts (the "Districts") known and designated as follows:

- Country Club Estates No. 3 Subdivision Assessment District No. 89-01
- Harvest Estates Subdivision Assessment District No. 90-01
- Peachwood Village Subdivision Assessment District No. 90-02
- Nebraska Park/Pond Benefit Landscaping and Lighting Assessment District No. 92-01
- Marshall Acres Landscaping and Lighting Assessment District No. 93-01
- Tierra Vista Phase I Assessment District No. 95-01
- Sierra Heights Landscaping and Lighting Assessment District No. 95-02
- Alta Mission Estates Landscaping and Lighting Assessment District No. 98-01
- Morningside Phase 1 Landscaping and Lighting Assessment District No. 98-02
- Morningside Phase 2 Landscaping and Lighting Assessment District No. 99-01
- Sugar Plum – Villagio Landscape and Lighting Assessment District No. 06-01
- Citrus Heights Landscape and Lighting Assessment District No. 06-02
- Sierra View Estates Landscape and Lighting Assessment District No. 06-03
- Stony Creek Landscape and Lighting Assessment District No. 06-04
- Parkside-Muirfield Landscape and Lighting Assessment District No. 08-01
- Viscaya I & II Landscape and Lighting Assessment District No. 09-01
- Lincoln-McKinley Estates Landscape and Lighting Assessment District No. 10-02
- Parkside Village Unit Nos. 2 and 3 Landscape and Lighting Assessment District

WHEREAS, the City retained NBS for the purpose of assisting with the levy of the Districts and the preparation and filing of the Annual Report for Fiscal Year 2026/27.

WHEREAS, the Council has, by previous resolution, ordered NBS to prepare and file such Annual Report.

WHEREAS, NBS has prepared and filed with the City Clerk, and the City Clerk has presented to the City Council, such report, which is entitled "City of Dinuba, Fiscal Year 2026/27 Engineer's Report, Landscaping and Lighting Assessment Districts."

WHEREAS, the City Council has carefully examined and reviewed the Annual Report as presented, and is satisfied with each and all of the items and documents as set forth therein, and finds that the assessment levy has been spread in accordance with the special benefits received from the improvements, operation, maintenance, and services to be performed, set forth in the Annual Report.

NOW, THEREFORE, the City Council of the City of Dinuba, DOES HEREBY RESOLVE as follows:

1. The City Council hereby approves the Annual Report concerning the levy of assessments for the Districts, as submitted by NBS, for the fiscal year commencing July 1, 2026 and ending June 30, 2027.

THE FOREGOING RESOLUTION WAS ADOPTED upon motion of Council Member _____, seconded by Council Member _____, at a regular meeting this 12th day of May, 2026, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAINED:

_____
Mayor, City of Dinuba

ATTEST:

_____
City Clerk, City of Dinuba

APPROVED AS TO FORM:

_____
City Attorney, City of Dinuba

RESOLUTION NO. 2026-24

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DINUBA, CALIFORNIA, DECLARING ITS INTENTION TO LEVY AND COLLECT ASSESSMENTS WITHIN THE CITY'S LANDSCAPING AND LIGHTING ASSESSMENT DISTRICTS FOR FISCAL YEAR 2026/27, AND SETTING THE TIME AND THE PLACE FOR A PUBLIC HEARING ON THE LEVY OF THE PROPOSED ASSESSMENTS

WHEREAS, the City Council of the City of Dinuba ("City Council"), pursuant to the terms of the Landscaping and Lighting Act of 1972, Division 16, Part 2 of the California Streets and Highways Code (commencing with Section 22500), previously formed the landscaping and lighting assessment districts (the "Districts") known and designated as follows:

- Country Club Estates No. 3 Subdivision Assessment District No. 89-01
- Harvest Estates Subdivision Assessment District No. 90-01
- Peachwood Village Subdivision Assessment District No. 90-02
- Nebraska Park/Pond Benefit Landscaping and Lighting Assessment District No. 92-01
- Marshall Acres Landscaping and Lighting Assessment District No. 93-01
- Tierra Vista Phase I Assessment District No. 95-01
- Sierra Heights Landscaping and Lighting Assessment District No. 95-02
- Alta Mission Estates Landscaping and Lighting Assessment District No. 98-01
- Morningside Phase 1 Landscaping and Lighting Assessment District No. 98-02
- Morningside Phase 2 Landscaping and Lighting Assessment District No. 99-01
- Sugar Plum – Villagio Landscape and Lighting Assessment District No. 06-01
- Citrus Heights Landscape and Lighting Assessment District No. 06-02
- Sierra View Estates Landscape and Lighting Assessment District No. 06-03
- Stony Creek Landscape and Lighting Assessment District No. 06-04
- Parkside-Muirfield Landscape and Lighting Assessment District No. 08-01
- Viscaya I & II Landscape and Lighting Assessment District No. 09-01
- Lincoln-McKinley Estates Landscape and Lighting Assessment District No. 10-02
- Parkside Village Unit Nos. 2 and 3 Landscape and Lighting Assessment District

WHEREAS, the City Council desires to take proceedings to provide for the levy and collection of assessments for Fiscal Year 2026/27 to provide for the costs and expenses necessary to pay for the maintenance of the improvements within the Districts.

WHEREAS, there has been presented and approved by the City Council the Annual Report, as required by law, and the City Council is desirous of continuing with the proceedings for said annual assessment levy.

NOW, THEREFORE, the City Council of the City of Dinuba, DOES HEREBY RESOLVE as follows:

1. That the above recitals are all true and correct.
2. That the public interest and convenience requires, and it is the intention of this City Council, to levy and collect assessments for the fiscal year commencing July 1, 2026 and ending June 30, 2027 to pay the annual costs and expenses for the installation, replacement, maintenance and/or servicing of the improvements for the above-referenced Districts.
3. That said improvements are of direct benefit to the properties within the boundaries of the Districts. The City Council declared the area to be benefited by said improvements, and for particulars, reference is made to the boundary maps as previously approved by the City Council, which is, by reference, incorporated into the Annual Report, a copy of which is on file in the Office of the City Clerk and open for public inspection, and are designated as "City of Dinuba, Fiscal Year 2026/27 Engineer's Report, Landscaping and Lighting Assessment Districts."

4. That the Annual Report, as approved by the City Council, is on file in the Office of the City Clerk, and open for public inspection. Reference is made to the Annual Report for a full and detailed description of the improvements to be maintained, the boundaries of the Districts and any zones therein, and the proposed assessments upon assessable lots and parcels of land within Districts.

5. All costs and expenses of the works of maintenance and incidental expenses have been apportioned and distributed to the benefiting parcels in accordance with the special benefits received from the improvements.

6. The assessments are not proposed to increase from the previous year above that previously approved by the property owners (as "increased assessment" is defined in Section 54954.6 of the Government Code).

7. Notice is hereby given that on Tuesday, June 9, 2026 at 6:30 p.m. in City Council Chambers, at 405 E. El Monte Way, Dinuba, California, the City Council will hold a hearing on the levy of the proposed assessment, at which time all interested persons shall be afforded an opportunity to hear and be heard. Any interested person may, prior to the conclusion of the hearing, file a written protest with the City Clerk or, having previously filed a protest, file a written withdrawal of the protest. A written protest shall state all grounds of objection. A protest by a property owner shall contain a description sufficient to identify the property owned by that person.

8. At least 10 days prior to the date of the hearing, the City Clerk shall give notice of the hearing by causing this resolution to be published once in a newspaper of general circulation within the City.

THE FOREGOING RESOLUTION WAS ADOPTED upon motion of Council Member _____, seconded by Council Member _____, at a regular meeting this 12th day of May, 2026, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAINED:

_____
Mayor, City of Dinuba

ATTEST:

_____
City Clerk, City of Dinuba

APPROVED AS TO FORM:

_____
City Attorney, City of Dinuba

CITY OF DINUBA

Engineer's Report For: Fiscal Year 2026/27

Landscape and Lighting Assessment Districts

May 2026

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1. EXECUTIVE SUMMARY

The City of Dinuba (the "City") has formed several assessment districts to fund landscape and lighting improvements throughout the City. Each assessment district has been formed pursuant to the Landscaping and Lighting Act of 1972 (the "Act"). This report is prepared in accordance with Article 4 of Chapter 1 of the Act.

The assessment districts include:

Assessment District No. 89-01 – Country Club Estates
Assessment District No. 90-01 – Harvest Estates
Assessment District No. 90-02 – Peachwood Village
Assessment District No. 92-01 – Nebraska Park
Assessment District No. 93-01 – Marshall Acres
Assessment District No. 95-01 – Tierra Vista
Assessment District No. 95-02 – Sierra Heights
Assessment District No. 98-01 – Alta Mission
Assessment District No. 98-02 – Morningside Phase 1
Assessment District No. 99-01 – Morningside Phase 2
Assessment District No. 06-01 – Sugar Plum/Villagio
Assessment District No. 06-02 – Citrus Heights
Assessment District No. 06-03 – Sierra View
Assessment District No. 06-04 – Stony Creek
Assessment District No. 08-01 – Parkside/Muirfield
Assessment District No. 09-01 – Viscaya
Assessment District No. 10-02 – Lincoln/McKinley
Parkside Village Unit Nos. 2 and 3 Landscape and Lighting Assessment District

Collectively, the assessment districts are referred to as the "Districts" in this report.

Each of the Districts is a separate assessment district with a separate budget designed to fund certain improvements that benefit each individual assessment district. Each assessment district has its own assessment rates and boundaries. The Districts are only combined in this report for convenience.

All districts listed above, excluding Parkside Village Unit Nos. 2 and 3, were formed by the City. The City is responsible for the development of the boundaries, the assessment rates, and the assessment methodology. The final assessment district listed, Parkside Village Unit Nos. 2 and 3, was formed by NBS in October of 2015.

The City engaged NBS to perform a general benefit analysis for the Districts during the 2016/17 Fiscal Year. That analysis resulted in recommended general benefit percentages for the Districts. The budgets for the Districts reflect the general benefit percentage recommendations. The City Clerk's office has a copy of the General Benefit Separation and Quantification Analysis, as well as copies of the original Engineer's Reports. This analysis and original Engineer's Reports are made part of this report by reference.

1.1 Proposed 2026/27 Levy

The following table summarizes the proposed 2026/27 levy for the Districts:

District No.	District Name	2026/27 Maximum Assessment Rate	2026/27 Proposed Assessment Rate	2026/27 Benefit Units	2026/27 Estimated Assessment [1]	2026/27 Contribution from Non-Assessment Sources [2]
89-01	Country Club Estates	$349.52	$349.52	52	$18,175.04	$1,925.00
90-01	Harvest Estates	91.72	91.72	18	1,650.96	1,473.90
90-02	Peachwood Village	336.46	336.46	95	31,963.70	1,178.84
92-01	Nebraska Park	231.35	231.34	419.28	96,996.24	18,076.67
93-01	Marshall Acres	231.46	231.46	80	18,516.80	3,788.62
95-01	Tierra Vista	288.93	288.92	30	8,667.60	583.30
95-02	Sierra Heights	186.17	186.16	84	15,637.44	1,713.60
98-01	Alta Mission	125.00	125.00	41	5,125.00	3,366.96
98-02	Morningside Phase 1	170.18	170.18	48	8,168.64	8,133.46
99-01	Morningside Phase 2	272.49	175.68	60.51	10,630.89	5,221.91
06-01	Sugar Plum/Villagio	311.27	140.56	143	20,100.08	16,807.16
06-02	Citrus Heights	377.20	125.74	16	2,011.84	1,460.44
06-03	Sierra View	302.94	290.26	25	7,256.50	558.36
06-04	Stony Creek	324.96	183.96	11	2,023.56	4,936.38
08-01	Parkside/Muirfield	566.24	205.82	356	73,271.92	33,183.08
09-01	Viscaya	652.76	376.24	401	150,872.24	5,413.71
10-02	Lincoln/McKinley	426.02	362.88	15	5,443.20	317.48
NA	Parkside Village 2 & 3	403.16	403.16	122	49,185.52	3,147.60
Total				**2016.79**	**$525,697.17**	**$111,286.47**

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

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

1.2 Prior Year and Proposed Rates

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

District No.	District Name	2026/27 Maximum Assessment Rate	2025/26 Maximum Assessment Rate	Difference	2026/27 Proposed Assessment Rate	2025/26 Assessment Rate	Difference
89-01	Country Club Estates[(1)]	$349.52	$332.88	$16.64	$349.52	$332.88	$16.64
90-01	Harvest Estates[(2)]	91.72	91.72	0.00	91.72	91.72	0.00
90-02	Peachwood Village[(1)]	336.46	320.44	16.02	336.46	320.44	16.02
92-01	Nebraska Park[(1)]	231.35	220.34	11.01	231.34	220.34	11.00
93-01	Marshall Acres[(1)]	231.46	220.44	11.02	231.46	220.44	11.02
95-01	Tierra Vista[(1)]	288.93	275.17	13.76	288.92	275.16	13.76
95-02	Sierra Heights[(1)]	186.17	186.17	0.00	186.16	186.16	0.00
98-01	Alta Mission[(2))]	125.00	125.00	0.00	125.00	125.00	0.00
98-02	Morningside Phase 1[(2)]	170.18	170.18	0.00	170.18	170.18	0.00
99-01	Morningside Phase 2[(3)]	272.49	267.14	5.35	175.68	167.16	8.52
06-01	Sugar Plum/Villagio[(4)]	311.27	303.16	8.11	140.56	140.56	0.00
06-02	Citrus Heights[(4)]	377.20	367.37	9.83	125.74	125.74	0.00
06-03	Sierra View[(4)]	302.94	295.04	7.90	290.26	276.44	13.82
06-04	Stony Creek[(4)]	324.96	316.49	8.47	183.96	175.20	8.76
08-01	Parkside/Muirfield[(4)]	566.24	551.47	14.77	205.82	196.02	9.80
09-01	Viscaya[(4)]	652.76	635.74	17.02	376.24	361.78	14.46
10-02	Lincoln/McKinley[(4)]	426.02	414.91	11.11	362.88	362.88	0.00
NA	Parkside Village 2 & 3[(5)]	403.16	392.65	10.51	403.16	392.65	10.51

(1) Annual Maximum inflator is the lesser of costs or 5%.

(2) No annual Maximum inflator.

(3) Annual Maximum inflator is the change in the California Statewide CPI as of October of each year, not to exceed 2%. The CPI increase was 3.29%, therefore the maximum rate increase for Fiscal Year 2026/27 is 2%.

(4) Annual Maximum inflator is change in the US City Average CPI-U as of December of each year. The effective increase for 2026/27 was 2.6771%.

(5) Annual Maximum inflator is change in the US City Average CPI-U as of December of each year, not to exceed 3%. The effective increase for 2026/27 was 2.6771%.

2. COUNTRY CLUB ESTATES

Assessment District No. 89-01 – Country Club Estates ("Country Club Estates") was formed in 1989 pursuant to the Landscaping and Lighting Act of 1972. The boundaries and assessment methodology presented in this report were originally developed by the City.

2.1 Plans and Specifications

Below is a list of the improvements funded by the assessments levied upon the parcels in Country Club Estates:

- A landscaping strip along West El Monte Way
- A detention pond at the end of North Kelly Drive (also with frontage on West Pamela Lane)
- Masonry walls along West El Monte Way and along the portions of three parcels that share a border with the detention pond.
- Five internal streetlights and an additional three along North Lillie Avenue (on the Country Club Estates side of North Lillie Avenue)

These improvements are collectively known as the "Country Club Estates Improvements". A map of these improvements can be found in Appendix C of this report.

2.2 Boundary Description & Diagram

Country Club Estates generally consists of property northerly located along West Kelly Drive, west of Lillie Avenue, north of West El Monte Way, and properties easterly located along North Kelly Drive.

A diagram showing the external boundaries of Country Club Estates can be found in Appendix B of this report.

2.3 General Benefit

The Country Club Estates Improvements will confer both special and general benefits upon parcels within Country Club Estates. The City is required to quantify the general benefits, separate them from the special benefits, and fund that portion of the budget representing general benefit through sources other than assessments.

A General Benefit Separation and Quantification Analysis was prepared by NBS in April of 2017 that estimated the proportion of special and general benefits. The analysis resulted in an estimated 15.4% of general benefit. Therefore, this percentage of the total maintenance budget cannot be funded by the assessments.

2.4 Estimate of Costs

Below is an estimate of the costs needed to fund the Country Club Estates Improvements for Fiscal Year 2026/27:

Description	Estimated Amount
City Maintenance Costs [1]	$10,000.00
Contractor Costs [2]	2,500.00
Total Maintenance Costs	$12,500.00

County Costs [3]	$65.90
City Administrative Overhead [4]	673.00
Consulting/Legal Fees	1,350.00
Fund Balance Adjustment [5]	3,586.14
Total Non-Maintenance Costs & Fund Adjustment	$5,675.04

Total Costs	**$18,175.04**

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

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

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

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

(5) If the fund balance shows a deficit, the amount to levy is increased up to the maximum.

2.5 Assessment Methodology and Rates

According to the original engineer's report, the costs are divided equally among the assessable lots.

In July of 2008, a rate inflator was proposed to the property owners and a protest ballot proceeding was conducted by the City. The property owners approved the addition of the rate inflator. Accordingly, the maximum assessment rate increases annually by the lesser of cost or 5%.

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

Fiscal Year	Actual Rate [1]	Maximum Rate
2025/26	$332.88	$332.88
2026/27	349.52	349.52

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

2.6 Assessment of the Estimated Costs

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

Description	Estimated Amount
Total Estimated Costs	$18,175.04
General Benefit Percentage [1]	15.4%
Maintenance costs to be funded by General Benefit Contribution	1,925.00
Maintenance costs to be funded by Assessment	10,575.00
Non-Maintenance Costs & Fund Adj. funded by Assessment	5,675.04
Maintenance costs to be funded by District Reserves	0.00

Assessable benefit units	52.00
Maximum Assessment Rate	$349.52
Maximum Assessment Revenue	18,175.04

Total Assessment Revenue Needed [2]	$12,663.90
Proposed Assessment Rate	349.52
Proposed Assessment Revenue Total	18,175.04
Revenue Capacity / (Shortfall) [3]	5,511.14

City Contribution for General Benefit	$1,925.00
City Contribution to cover Shortfall	0.00

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

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

(3) A shortfall (negative value) means that the special benefit portion of the budget cannot be fully funded by the assessments, or a portion is being funded with Reserve funds. A positive value will be collected until Reserve fund has capacity to fund the estimated costs of maintenance and servicing of the District until December 10, 2026.

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

2.7 Assessment Funds

Country Club Estates is projected to have a balance of approximately $160 on June 30, 2026, which represents a decrease of the estimated June 30, 2025, deficit of $5,350.

The City will contribute approximately $1,925 in non-assessment district funds to cover the 15.4% general benefit portion of the maintenance budget.

3. HARVEST ESTATES

Assessment District No. 90-01 – Harvest Estates ("Harvest Estates") was formed in 1990 pursuant to the Landscaping and Lighting Act of 1972. The boundaries and assessment methodology presented in this report were originally developed by the City.

3.1 Plans and Specifications

Below is a list of the improvements funded by the assessments levied upon the parcels in Harvest Estates:

- Three external streetlights (along North Euclid Avenue) and two internal streetlights (on Euclid Circle)

These improvements are collectively known as the "Harvest Estates Improvements". A map of these improvements can be found in Appendix C of this report.

3.2 Boundary Description & Diagram

Harvest Estates generally consists of property located south of West Nebraska Avenue, east of North Euclid Avenue and along West Euclid Circle, and west of North Alta Avenue.

A diagram showing the external boundaries of Harvest Estates can be found in Appendix B of this report.

3.3 General Benefit

The Harvest Estates Improvements will confer both special and general benefits upon parcels within Harvest Estates. The City is required to quantify the general benefits, separate them from the special benefits, and fund that portion of the budget representing general benefit through sources other than assessments.

A General Benefit Separation and Quantification Analysis was prepared by NBS in April of 2017 that estimated the proportion of special and general benefits. The analysis resulted in an estimated 36.1% of general benefit. Therefore, this percentage of the total maintenance budget cannot be funded by the assessments.

3.4 Estimate of Costs

Below is an estimate of the costs needed to fund the Harvest Estates Improvements for Fiscal Year 2026/27:

Description	Estimated Amount
City Maintenance Costs [1]	$1,618.05
Contractor Costs [2]	0.00
Total Maintenance Costs	**$1,618.05**

County Costs [3]	$22.81
City Administrative Overhead [4]	144.00
Consulting/Legal Fees	1,340.00
Fund Balance Adjustment [5]	0.00
Total Non-Maintenance Costs & Fund Adjustment	**$1,506.81**

Total Costs	**$3,124.86**

(1) Includes Salaries, Repair & Maintenance costs, and Utilities.
(2) Third-party maintenance services. Responsible for mowing and edging turf areas, maintaining flowerbeds, keeping hardscape areas clean, and keeping trees raised to contract heights.
(3) The County charges $200 per fund, plus $1 per parcel. Because of the County's policy of only allowing ten funds per agency, the City combines all but four districts into a single submittal file. As such, the $1 per parcel fee is charged directly to the applicable district, and the $200 fee is spread among the combined districts based on the proportion of parcels levied.
(4) Includes City overhead, liability, fire, and risk insurances.
(5) If the fund balance shows a deficit, the amount to levy is increased up to the maximum.

3.5 Assessment Methodology and Rates

According to the original engineer's report, the costs are divided equally among the assessable lots.

There is no rate inflator associated with Harvest Estates. Accordingly, the maximum assessment rate has remained the same since the district was formed.

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

Fiscal Year	Actual Rate [1]	Maximum Rate
2025/26	$91.72	$91.72
2026/27	91.72	91.72

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

3.6 Assessment of the Estimated Costs

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

Description	Estimated Amount
Total Estimated Costs	$3,124.86
General Benefit Percentage [1]	36.100%
Maintenance costs to be funded by General Benefit Contribution	$584.12
Maintenance costs to be funded by Assessment	1,033.93
Non-Maintenance Costs & Fund Adj. funded by Assessment	1,506.81
Maintenance costs to be funded by District Reserves	0.00

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

Total Assessment Revenue Needed [2]	$2,540.74
Proposed Assessment Rate	91.72
Proposed Assessment Revenue Total	1,650.96
Revenue Capacity / (Shortfall) [3]	(889.78)

City Contribution for General Benefit	$584.12
City Contribution to cover Shortfall	889.78

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

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

(3) A shortfall (negative value) means that the special benefit portion of the budget cannot be fully funded by the assessments, or a portion is being funded with Reserve funds. A positive value will be collected until reserve fund has capacity to fund the estimated costs of maintenance and servicing of the District until December 10, 2026.

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

3.7 Assessment Funds

Harvest Estates is projected to have a deficit balance of $15,565 on June 30, 2026, which represents an increase of the estimated June 30, 2025 deficit of $14,675.

The City will contribute approximately $585 in non-assessment district funds to cover the 36.1% general benefit portion of the maintenance budget, as well as the budget shortfall of approximately $890.

4. PEACHWOOD VILLAGE

Assessment District No. 90-02 – Peachwood Village ("Peachwood Village") was formed in 1990 pursuant to the Landscaping and Lighting Act of 1972. The boundaries and assessment methodology presented in this report were originally developed by the City.

4.1 Plans and Specifications

Below is a list of the improvements funded by the assessments levied upon the parcels in Peachwood Village:

- Landscaping strips along North Lillie Avenue in front of the detention pond and along Alice Avenue northeast of the park
- Masonry walls along Saginaw Avenue and along the back of the parcels to the northeast of Pacific Circle Drive
- 15 internal streetlights
- A detention pond along North Lillie Avenue

These improvements are collectively known as the "Peachwood Village Improvements". A map of these improvements can be found in Appendix C of this report.

4.2 Boundary Description & Diagram

Peachwood Village generally consists of property south of Saginaw Avenue, east of the railroad tracks and North Alice Street, along and north of West North Way, and along and east of both North Kelly Drive and North Lyndsay Way.

A diagram showing the external boundaries of Peachwood Village can be found in Appendix B of this report.

4.3 General Benefit

The Peachwood Village Improvements will confer both special and general benefits upon parcels within Peachwood Village. The City is required to quantify the general benefits, separate them from the special benefits, and fund that portion of the budget representing general benefit through sources other than assessments.

A General Benefit Separation and Quantification Analysis was prepared by NBS in April of 2017 that estimated the proportion of special and general benefits. The analysis resulted in an estimated 4.0% of general benefit. Therefore, this percentage of the total maintenance budget cannot be funded by the assessments.

4.4 Estimate of Costs

Below is an estimate of the costs needed to fund the Peachwood Village Improvements for Fiscal Year 2026/27:

Description	Estimated Amount
City Maintenance Costs [1]	$19,471.00
Contractor Costs [2]	10,000.00
Total Maintenance Costs	$29,471.00

County Costs [3]	$120.40
City Administrative Overhead [4]	841.00
Consulting/Legal Fees	1,360.00
Fund Balance Adjustment [5]	171.30
Total Non-Maintenance Costs & Fund Adjustment	$2,492.70

Total Costs	**$31,963.70**

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

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

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

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

(5) If the fund balance shows a deficit, the amount to levy is increased up to the maximum.

4.5 Assessment Methodology and Rates

According to the original engineer's report, the costs are divided equally among the assessable lots.

In July of 2008, a rate inflator was proposed to the property owners and a protest ballot proceeding was conducted by the City. The property owners approved the addition of the rate inflator. Accordingly, the maximum assessment rate increases annually by the lesser of cost or 5%.

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

Fiscal Year	Actual Rate [1]	Maximum Rate
2025/26	$320.44	$320.44
2026/27	336.46	336.46

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

4.6 Assessment of the Estimated Costs

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

Description	Estimated Amount
Total Estimated Costs	$31,963.70
General Benefit Percentage [1]	4.000%
Maintenance costs to be funded by General Benefit Contribution	$1,178.84
Maintenance costs to be funded by Assessment	28,292.16
Non-Maintenance Costs & Fund Adj. funded by Assessment	2,492.70
Maintenance costs to be funded by District Reserves	0.00
Assessable benefit units	95.00
Maximum Assessment Rate	$336.46
Maximum Assessment Revenue	31,963.70
Total Assessment Revenue Needed [2]	$30,613.56
Proposed Assessment Rate	336.46
Proposed Assessment Revenue Total	31,963.70
Revenue Capacity / (Shortfall) [3]	1,350.14
City Contribution for General Benefit	$1,178.84
City Contribution to cover Shortfall	0.00

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

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

(3) A shortfall (negative value) means that the special benefit portion of the budget cannot be fully funded by the assessments, or a portion is being funded with Reserve funds. A positive value will be collected until Reserve fund has capacity to fund the estimated costs of maintenance and servicing of the District until December 10, 2026.

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

4.7 Assessment Funds

Peachwood Village is projected to have a deficit balance of $40,135 on June 30, 2026, which represents a decrease of the estimated June 30, 2025 deficit of $41,485.

The City will contribute approximately $1,180 in non-assessment district funds to cover the 4% general benefit portion of the maintenance budget.

5. NEBRASKA PARK

Assessment District No. 92-01 – Nebraska Park ("Nebraska Park") was formed in 1992 pursuant to the Landscaping and Lighting Act of 1972. The boundaries and assessment methodology presented in this report were originally developed by the City.

5.1 Plans and Specifications

Below is a list of the improvements funded by the assessments levied upon the parcels in Nebraska Park:

- A detention basin bounded by chain-link fencing at the west end of the Northridge Village townhome development (with frontage along Davis Drive)
- A detention basin bounded by chain-link fencing within the park at the corner of Nebraska Avenue and Oak Drive
- Masonry walls along Nebraska Avenue that continue down Lincoln Avenue
- Masonry walls along Nebraska Avenue that extend from Oak Drive to Hayes Avenue
- 100 streetlights
- A park at the corner of Nebraska Avenue and Oak Drive
- Landscaping:
  - Along Davis Drive in front of the detention basin and the Northridge Village townhomes
  - Along Davis Drive in front of the parcels between North Villa Avenue and Eaton Avenue
  - A small median on Northridge Drive, west of Eaton Avenue
  - Along the masonry wall along Nebraska Avenue that continues down North Lincoln Avenue
  - Along the portion of the park that fronts Nebraska Avenue
  - Along the masonry wall along Nebraska Avenue that stretches from Oak Drive to Hayes Avenue
  - A small traffic circle at the intersection of Hayes Avenue and Briarwood Drive

These improvements are collectively known as the "Nebraska Park Improvements". A map of these improvements can be found in Appendix C of this report.

5.2 Boundary Description & Diagram

Nebraska Park generally consists of property south of East Nebraska Avenue, west of North Alta Avenue, north of East Davis Drive, west of North Eaton Avenue, north of East Northridge Drive, east of North Newton Drive, north of East Bel Aire Drive, north of East Davis Drive, and west of North Crawford Avenue.

A diagram showing the external boundaries of Nebraska Park can be found in Appendix B of this report.

5.3 General Benefit

The Nebraska Park Improvements will confer both special and general benefits upon parcels within Nebraska Park. The City is required to quantify the general benefits, separate them from the special benefits, and fund that portion of the budget representing general benefit through sources other than assessments.

A General Benefit Separation and Quantification Analysis was prepared by NBS in April of 2017 that estimated the proportion of special and general benefits. The analysis resulted in an estimated 25.4% of general benefit. Therefore, this percentage of the total maintenance budget cannot be funded by the assessments.

5.4 Estimate of Costs

Below is an estimate of the costs needed to fund the Nebraska Park Improvements for Fiscal Year 2026/27:

Description	Estimated Amount
City Maintenance Costs [1]	$46,168.00
Contractor Costs [2]	25,000.00
Total Maintenance Costs	**$71,168.00**

County Costs [3]	$565.00
City Administrative Overhead [4]	13,543.00
Consulting/Legal Fees	4,120.00
Fund Balance Adjustment [5]	7,600.64
Total Non-Maintenance Costs & Fund Adjustment	**$25,828.64**

Total Costs	**$96,996.64**

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

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

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

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

(5) If the fund balance shows a deficit, the amount to levy is increased up to the maximum.

5.5 Assessment Methodology and Rates

According to the original engineer's report, the costs are first divided proportionally among the assessable acreage and then equally among the assessable lots resulting from subdivision.

In July of 2008, a rate inflator was proposed to the property owners and a protest ballot proceeding was conducted by the City. The property owners approved the addition of the rate inflator. Accordingly, the maximum assessment rate increases annually by the lesser of cost or 5%.

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

Fiscal Year	Actual Rate [1]	Maximum Rate
2025/26	$220.34	$220.34
2026/27	231.34	231.35

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

The rates in the table above represent the lowest levy amount for a single-family residential (SFR) parcel in Nebraska Park. SFR parcels with this assessment represent the base benefit unit in order to maintain the proportionality established by the City through historical practice.

5.6 Assessment of the Estimated Costs

The table below shows the assessment of the estimated costs of the improvements in Nebraska Park:

Description	Estimated Amount
Total Estimated Costs	$96,996.64
General Benefit Percentage [1]	25.400%
Maintenance costs to be funded by General Benefit Contribution	$18,076.67
Maintenance costs to be funded by Assessment	53,091.33
Non-Maintenance Costs & Fund Adj. funded by Assessment	25,828.64
Maintenance costs to be funded by District Reserves	0.00
Assessable benefit units	419.28
Maximum Assessment Rate	$231.35
Maximum Assessment Revenue	97,000.84
Total Assessment Revenue Needed [2]	$71,319.33
Proposed Assessment Rate	231.34
Proposed Assessment Revenue Total	96,996.64
Revenue Capacity / (Shortfall) [3]	25,677.31
City Contribution for General Benefit	$18,076.67
City Contribution to cover Shortfall	0.00

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

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

[3] A shortfall (negative value) means that the special benefit portion of the budget cannot be fully funded by the assessments, or a portion is being funded with Reserve funds. A positive value will be collected until reserve fund has capacity to fund the estimated costs of maintenance and servicing of the District until December 10, 2026.

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

5.7 Assessment Funds

Nebraska Park is projected to have a balance of $39,600 on June 30, 2026, which represents an increase from the estimated June 30, 2025 balance of $13,920.

The City will contribute approximately $18,075 in non-assessment district funds to cover the 25.4% general benefit portion of the maintenance budget.

6. MARSHALL ACRES

Assessment District No. 93-01 – Marshall Acres ("Marshall Acres") was formed in 1993 pursuant to the Landscaping and Lighting Act of 1972. The boundaries and assessment methodology presented in this report were originally developed by the City.

6.1 Plans and Specifications

Below is a list of the improvements funded by the assessments levied upon the parcels in Marshall Acres:

- Landscaping strips along East Kamm Avenue and along South College Avenue
- Masonry walls along East Kamm Avenue and along South College Avenue
- Nine external streetlights (along East Kamm Avenue and South College Avenue) and 13 internal streetlights
- A park at the corner of East La Vista Avenue and South Wright Street
- A detention pond along South Wright Street

These improvements are collectively known as the "Marshall Acres Improvements". A map of these improvements can be found in Appendix C of this report.

6.2 Boundary Description & Diagram

Marshall Acres generally consists of property south of East Kamm Avenue, west of South College Avenue, and along both East Marshall Avenue and South Wright Street.

A diagram showing the external boundaries of Marshall Acres can be found in Appendix B of this report.

6.3 General Benefit

The Marshall Acres Improvements will confer both special and general benefits upon parcels within Marshall Acres. The City is required to quantify the general benefits, separate them from the special benefits, and fund that portion of the budget representing general benefit through sources other than assessments.

A General Benefit Separation and Quantification Analysis was prepared by NBS in April of 2017 that estimated the proportion of special and general benefits. The analysis resulted in an estimated 21.8% of general benefit. Therefore, this percentage of the total maintenance budget cannot be funded by the assessments.

6.4 Estimate of Costs

Below is an estimate of the costs needed to fund the Marshall Acres Improvements for Fiscal Year 2026/27:

Description	Estimated Amount
City Maintenance Costs [1]	$11,379.00
Contractor Costs [2]	6,000.00
Total Maintenance Costs	**$17,379.00**

County Costs [3]	$101.39
City Administrative Overhead [4]	841.00
Consulting/Legal Fees	1,390.00
Fund Balance Adjustment [5]	0.00
Total Non-Maintenance Costs & Fund Adjustment	**$2,332.39**

Total Costs	**$19,711.39**

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

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

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

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

(5) If the fund balance shows a deficit, the amount to levy is increased up to the maximum.

6.5 Assessment Methodology and Rates

According to the original engineer's report, the costs are divided equally among the assessable lots.

In July of 2008, a rate inflator was proposed to the property owners and a protest ballot proceeding was conducted by the City. The property owners approved the addition of the rate inflator. Accordingly, the maximum assessment rate increases annually by the lesser of cost or 5%.

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

Fiscal Year	Actual Rate [1]	Maximum Rate
2025/26	$220.44	$220.44
2026/27	231.46	231.46

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

6.6 Assessment of the Estimated Costs

The table below shows the assessment of the estimated costs of the Marshall Acres Improvements:

Description	Estimated Amount
Total Estimated Costs	$19,711.39
General Benefit Percentage [1]	21.800%
Maintenance costs to be funded by General Benefit Contribution	$3,788.62
Maintenance costs to be funded by Assessment	13,590.38
Non-Maintenance Costs & Fund Adj. funded by Assessment	2,332.39
Maintenance costs to be funded by District Reserves	0.00
Assessable benefit units	80.00
Maximum Assessment Rate	$231.46
Maximum Assessment Revenue	18,516.80
Total Assessment Revenue Needed [2]	$15,922.77
Proposed Assessment Rate	231.46
Proposed Assessment Revenue Total	18,516.80
Revenue Capacity / (Shortfall) [3]	2,594.03
City Contribution for General Benefit	$3,788.62
City Contribution to cover Shortfall	0.00

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

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

(3) A shortfall (negative value) means that the special benefit portion of the budget cannot be fully funded by the assessments, or a portion is being funded with Reserve funds. A positive value will be collected until reserve fund has capacity to fund the estimated costs of maintenance and servicing of the District until December 10, 2026.

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

6.7 Assessment Funds

Marshall Acres is projected to have a deficit balance of $72,680 on June 30, 2026, which represents a decrease of the estimated June 30, 2025 deficit of $75,275.

The City will contribute approximately $3,790 in non-assessment district funds to cover the 21.8% general benefit portion of the maintenance budget.

7. TIERRA VISTA

Assessment District No. 95-01 – Tierra Vista ("Tierra Vista") was formed in 1995 pursuant to the Landscaping and Lighting Act of 1972. The boundaries and assessment methodology presented in this report were originally developed by the City.

7.1 Plans and Specifications

Below is a list of the improvements funded by the assessments levied upon the parcels in Tierra Vista:

- Landscaping strips along North Crawford Avenue on either side of East Gerald Avenue
- Masonry walls along North Crawford Avenue on either side of East Gerald Avenue
- One external (along North Crawford Avenue) and five internal (on East Gerald Ave, Cherie Ann Ave) streetlights

These improvements are collectively known as the "Tierra Vista Improvements". A map of these improvements can be found in Appendix C of this report.

7.2 Boundary Description & Diagram

Tierra Vista generally consists of property east of North Crawford Avenue along East Gerald Avenue and Cherie Ann Avenue.

A diagram showing the external boundaries of Tierra Vista can be found in Appendix B of this report.

7.3 General Benefit

The Tierra Vista Improvements will confer both special and general benefits upon parcels within Tierra Vista. The City is required to quantify the general benefits, separate them from the special benefits, and fund that portion of the budget representing general benefit through sources other than assessments.

A General Benefit Separation and Quantification Analysis was prepared by NBS in April of 2017 that estimated the proportion of special and general benefits. The analysis resulted in an estimated 9.5% of general benefit. Therefore, this percentage of the total maintenance budget cannot be funded by the assessments.

7.4 Estimate of Costs

Below is an estimate of the costs needed to fund the Tierra Vista Improvements for Fiscal Year 2026/27:

Description	Estimated Amount
City Maintenance Costs [1]	$3,140.00
Contractor Costs [2]	3,000.00
Total Maintenance Costs	**$6,140.00**

County Costs [3]	$38.02
City Administrative Overhead [4]	0.00
Consulting/Legal Fees	1,340.00
Fund Balance Adjustment [5]	1,149.58
Total Non-Maintenance Costs & Fund Adjustment	**$2,527.60**

Total Costs	**$8,667.60**

(1) Includes Salaries, Repair & Maintenance costs, and Utilities.
(2) Third-party maintenance services. Responsible for mowing and edging turf areas, maintaining flowerbeds, keeping hardscape areas clean, and keeping trees raised to contract heights.
(3) The County charges $200 per fund, plus $1 per parcel. Because of the County's policy of only allowing ten funds per agency, the City combines all but four districts into a single submittal file. As such, the $1 per parcel fee is charged directly to the applicable district, and the $200 fee is spread among the combined districts based on the proportion of parcels levied.
(4) Includes City overhead, liability, fire, and risk insurances.
(5) If the fund balance shows a deficit, the amount to levy is increased up to the maximum.

7.5 Assessment Methodology and Rates

According to the original engineer's report, the costs are divided equally among the assessable lots.

In July of 2008, a rate inflator was proposed to the property owners and a protest ballot proceeding was conducted by the City. The property owners approved the addition of the rate inflator. Accordingly, the maximum assessment rate increases annually by the lesser of cost or 5%.

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

Fiscal Year	Actual Rate [1]	Maximum Rate
2025/26	$275.16	$275.17
2026/27	288.92	288.93

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

7.6 Assessment of the Estimated Costs

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

Description	Estimated Amount
Total Estimated Costs	$8,667.60
General Benefit Percentage [1]	9.500%
Maintenance costs to be funded by General Benefit Contribution	$583.30
Maintenance costs to be funded by Assessment	5,556.70
Non-Maintenance Costs & Fund Adj. funded by Assessment	2,527.60
Maintenance costs to be funded by District Reserves	0.00
Assessable benefit units	30.00
Maximum Assessment Rate	$288.93
Maximum Assessment Revenue	8,667.90
Total Assessment Revenue Needed [2]	$6,934.72
Proposed Assessment Rate	288.92
Proposed Assessment Revenue Total	8,667.60
Revenue Capacity / (Shortfall) [3]	1,732.88
City Contribution for General Benefit	$583.30
City Contribution to cover Shortfall	0.00

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

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

(3) A shortfall (negative value) means that the special benefit portion of the budget cannot be fully funded by the assessments, or a portion is being funded with Reserve funds. A positive value will be collected until Reserve fund has capacity to fund the estimated costs of maintenance and servicing of the District until December 10, 2026.

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

7.7 Assessment Funds

Tierra Vista is projected to have a deficit balance of $850 on June 30, 2026, which represents a decrease of the estimated June 30, 2025 deficit of $2,590.

The City will contribute approximately $585 in non-assessment district funds to cover the 9.5% general benefit portion of the maintenance budget.

8. SIERRA HEIGHTS

Assessment District No. 95-02 – Sierra Heights ("Sierra Heights") was formed in 1995 pursuant to the Landscaping and Lighting Act of 1972. The boundaries and assessment methodology presented in this report were originally developed by the City.

8.1 Plans and Specifications

Below is a list of the improvements funded by the assessments levied upon the parcels in Sierra Heights:

- Landscaping along East Kamm Avenue
- A masonry wall along East Kamm Avenue
- Eight streetlights for Phase 1 and seven lights for Phase 2

These improvements are collectively known as the "Sierra Heights Improvements". A map of these improvements can be found in Appendix C of this report.

8.2 Boundary Description & Diagram

Sierra Heights generally consists of property along and south of Kamm Avenue, east of Alta Avenue, along and north of Lois Lane, along and west of Kimberly Avenue.

A diagram showing the external boundaries of Sierra Heights can be found in Appendix B of this report.

8.3 General Benefit

The Sierra Heights Improvements will confer both special and general benefits upon parcels within Sierra Heights. The City is required to quantify the general benefits, separate them from the special benefits, and fund that portion of the budget representing general benefit through sources other than assessments.

A General Benefit Separation and Quantification Analysis was prepared by NBS in April of 2017 that estimated the proportion of special and general benefits. The analysis resulted in an estimated 16.8% of general benefit. Therefore, this percentage of the total maintenance budget cannot be funded by the assessments.

8.4 Estimate of Costs

Below is an estimate of the costs needed to fund the Sierra Heights Improvements for Fiscal Year 2026/27:

Description	Estimated Amount
City Maintenance Costs [1]	$5,900.00
Contractor Costs [2]	4,300.00
Total Maintenance Costs	**$10,200.00**

County Costs [3]	$106.46
City Administrative Overhead [4]	4,094.00
Consulting/Legal Fees	1,340.00
Fund Balance Adjustment [5]	0.00
Total Non-Maintenance Costs & Fund Adjustment	**$5,540.46**

Total Costs	**$15,740.46**

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

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

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

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

(5) If the fund balance shows a deficit, the amount to levy is increased up to the maximum.

8.5 Assessment Methodology and Rates

According to the original engineer's report, the costs are divided equally among the assessable lots.

In July of 2008, a rate inflator was proposed to the property owners and a protest ballot proceeding was conducted by the City. The property owners approved the addition of the rate inflator. Accordingly, the maximum assessment rate increases annually by the lesser of cost or 5%.

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

Fiscal Year	Actual Rate [1]	Maximum Rate
2025/26	$186.16	$186.17
2026/27	186.16	186.17

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

8.6 Assessment of the Estimated Costs

The table below shows the assessment of the estimated costs of the Sierra Heights Improvements:

Description	Estimated Amount
Total Estimated Costs	$15,740.46
General Benefit Percentage [1]	16.800%
Maintenance costs to be funded by General Benefit Contribution	$1,713.60
Maintenance costs to be funded by Assessment	8,486.40
Non-Maintenance Costs & Fund Adj. funded by Assessment	5,540.46
Maintenance costs to be funded by District Reserves	0.00

Assessable benefit units	84.00
Maximum Assessment Rate	$186.17
Maximum Assessment Revenue	15,638.28

Total Assessment Revenue Needed [2]	$14,026.86
Proposed Assessment Rate	186.16
Proposed Assessment Revenue Total	15,637.44
Revenue Capacity / (Shortfall) [3]	1,610.58

City Contribution for General Benefit	$1,713.60
City Contribution to cover Shortfall	0.00

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

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

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

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

8.7 Assessment Funds

Sierra Heights is projected to have an estimated balance of $26,400 on June 30, 2026, which represents an increase from the estimated June 30, 2025 of $24,790.

The City will contribute approximately $1,715 in non-assessment district funds to cover the 16.8% general benefit portion of the maintenance budget.

9. ALTA MISSION

Assessment District No. 98-01 – Alta Mission Estates ("Alta Mission") was formed in 1998 pursuant to the Landscaping and Lighting Act of 1972. The boundaries and assessment methodology presented in this report were originally developed by the City.

9.1 Plans and Specifications

Below is a list of the improvements funded by the assessments levied upon the parcels in Alta Mission:

- A landscaping strip along Alta Avenue
- A masonry wall along Alta Avenue and along the backside of the northernmost parcels in the district
- Three external (along Alta Avenue) and five internal (on Lois Lane, Payan Ave, Exie Lane) streetlights

These improvements are collectively known as the "Alta Mission Improvements". A map of these improvements can be found in Appendix C of this report.

9.2 Boundary Description & Diagram

Alta Mission generally consists of properties located along both sides of South Grace Lane, Kimberly Avenue, Lois Lane, Payan Avenue, and Exie Lane.

A diagram showing the external boundaries of Alta Mission can be found in Appendix B of this report.

9.3 General Benefit

The Alta Mission Improvements will confer both special and general benefits upon parcels within Alta Mission. The City is required to quantify the general benefits, separate them from the special benefits, and fund that portion of the budget representing general benefit through sources other than assessments.

A General Benefit Separation and Quantification Analysis was prepared by NBS in April of 2017 that estimated the proportion of special and general benefits. The analysis resulted in an estimated 21.3% of general benefit. Therefore, this percentage of the total maintenance budget cannot be funded by the assessments.

9.4 Estimate of Costs

Below is an estimate of the costs needed to fund the Alta Mission Improvements for Fiscal Year 2026/27:

Description	Estimated Amount
City Maintenance Costs [1]	$5,400.00
Contractor Costs [2]	1,700.00
Total Maintenance Costs	**$7,100.00**

County Costs [3]	$51.96
City Administrative Overhead [4]	0.00
Consulting/Legal Fees	1,340.00
Fund Balance Adjustment [5]	0.00
Total Non-Maintenance Costs & Fund Adjustment	**$1,391.96**

Total Costs	**$8,491.96**

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

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

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

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

(5) If the fund balance shows a deficit, the amount to levy is increased up to the maximum.

9.5 Assessment Methodology and Rates

According to the original engineer's report, the costs are divided equally among the assessable lots.

In July of 2008, a rate inflator was proposed to the property owners and a protest ballot proceeding was conducted by the City. There was a majority protest by property owners with regard to the addition of the rate inflator. As such, there is no rate inflator associated with Alta Mission.

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

Fiscal Year	Actual Rate [1]	Maximum Rate
2025/26	$125.00	$125.00
2026/27	125.00	125.00

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

9.6 Assessment of the Estimated Costs

The table below shows the assessment of the estimated costs of the Alta Mission Improvements:

Description	Estimated Amount
Total Estimated Costs	$8,491.96
General Benefit Percentage [1]	21.300%
Maintenance costs to be funded by General Benefit Contribution	$1,512.30
Maintenance costs to be funded by Assessment	5,587.70
Non-Maintenance Costs & Fund Adj. funded by Assessment	1,391.96
Maintenance costs to be funded by District Reserves	0.00

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

Total Assessment Revenue Needed [2]	$6,979.66
Proposed Assessment Rate	125.00
Proposed Assessment Revenue Total	5,125.00
Revenue Capacity / (Shortfall) [3]	(1,854.66)

City Contribution for General Benefit	$1,512.30
City Contribution to cover Shortfall	1,854.66

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

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

(3) A shortfall (negative value) means that the special benefit portion of the budget cannot be fully funded by the assessments, or a portion is being funded with Reserve funds. A positive value will be collected until reserve fund has capacity to fund the estimated costs of maintenance and servicing of the District until December 10, 2026.

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

9.7 Assessment Funds

Alta Mission is projected to have a deficit balance of $23,690 on June 30, 2026, which represents an increase from the estimated June 30, 2025 deficit of $21,835.

The City will contribute approximately $1,510 in non-assessment district funds to cover the 21.3% general benefit portion of the maintenance budget, as well as the budget shortfall of approximately $1,855.

10. MORNINGSIDE PHASE 1

Assessment District No. 98-02 – Morningside Phase 1 ("Morningside Phase 1") was formed in 1998 pursuant to the Landscaping and Lighting Act of 1972. The boundaries and assessment methodology presented in this report were originally developed by the City.

10.1 Plans and Specifications

Below is a list of the improvements funded by the assessments levied upon the parcels in Morningside Phase 1:

- Masonry walls along Road 72 and along the back of those parcels to the south of West Adelaide Way
- A short masonry wall on top of which is wood fencing for those parcels adjacent to the detention basin and park along West Pamela Lane
- A detention basin on West Pamela Lane (shared funding with Morningside Phase 2)
- A turf area along West Pamela Lane (shared funding with Morningside Phase 2)
- 16 streetlights
- A chain-link fence around parcel 014-460-044 which is on Road 72 and is designated as "City of Dinuba Well Site" on the assessor's map
- Landscaping:
  - Two landscape strips along Road 72
  - A landscape strip along Road 72 next to the Well Site
  - A landscape strip along Road 72 next to the Dinuba Gas & Food Mart parcel
  - Three separate landscape strips along West El Monte Way in front of the commercial parcels
  - A landscape strip along the south and east sides of the Well Site parcel and along the back of the SFR parcels south of West Adelaide Way

These improvements are collectively known as the "Morningside Phase 1 Improvements". A map of these improvements can be found in Appendix C of this report.

10.2 Boundary Description & Diagram

Morningside Phase 1 generally consists of properties along West Pamela Lane (at Morningstar Drive), north of West El Monte Way, and properties along West Adelaide Way.

A diagram showing the external boundaries of Morningside Phase 1 can be found in Appendix B of this report.

10.3 General Benefit

The Morningside Phase 1 Improvements will confer both special and general benefits upon parcels within Morningside Phase 1. The City is required to quantify the general benefits, separate them from the special benefits, and fund that portion of the budget representing general benefit through sources other than assessments.

A General Benefit Separation and Quantification Analysis was prepared by NBS in April of 2017 that estimated the proportion of special and general benefits. The analysis resulted in an estimated 28.2% of general benefit. Therefore, this percentage of the total maintenance budget cannot be funded by the assessments.

10.4 Estimate of Costs

Below is an estimate of the costs needed to fund the Morningside Phase 1 Improvements for Fiscal Year 2026/27:

Description	Estimated Amount
City Maintenance Costs [1]	$7,100.00
Contractor Costs [2]	7,800.00
Total Maintenance Costs	**$14,900.00**

County Costs [3]	$62.10
City Administrative Overhead [4]	0.00
Consulting/Legal Fees	1,340.00
Fund Balance Adjustment [5]	0.00
Total Non-Maintenance Costs & Fund Adjustment	**$1,402.10**

Total Costs	**$16,302.10**

(1) Includes Salaries, Repair & Maintenance costs, and Utilities.
(2) Third-party maintenance services. Responsible for mowing and edging turf areas, maintaining flowerbeds, keeping hardscape areas clean, and keeping trees raised to contract heights.
(3) The County charges $200 per fund, plus $1 per parcel. Because of the County's policy of only allowing ten funds per agency, the City combines all but four districts into a single submittal file. As such, the $1 per parcel fee is charged directly to the applicable district, and the $200 fee is spread among the combined districts based on the proportion of parcels levied.
(4) Includes City overhead, liability, fire, and risk insurances.
(5) If the fund balance shows a deficit, the amount to levy is increased up to the maximum.

10.5 Assessment Methodology and Rates

According to the original engineer's report, the costs are divided equally among the assessable lots.

In July of 2008, a rate inflator was proposed to the property owners and a protest ballot proceeding was conducted by the City. The property owners did not approve the addition of the rate inflator. As such, there is no rate inflator associated with Morningside Phase 1.

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

Fiscal Year	Actual Rate [1]	Maximum Rate
2025/26	$170.18	$170.18
2026/27	170.18	170.18

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

10.6 Assessment of the Estimated Costs

The table below shows the assessment of the estimated costs of the Morningside Phase 1 Improvements:

Description	Estimated Amount
Total Estimated Costs	$16,302.10
General Benefit Percentage [1]	28.200%
Maintenance costs to be funded by General Benefit Contribution	$4,201.80
Maintenance costs to be funded by Assessment	10,698.20
Non-Maintenance Costs & Fund Adj. funded by Assessment	1,402.10
Maintenance costs to be funded by District Reserves	0.00
Assessable benefit units	48.00
Maximum Assessment Rate	$170.18
Maximum Assessment Revenue	8,168.64
Total Assessment Revenue Needed [2]	$12,100.30
Proposed Assessment Rate	170.18
Proposed Assessment Revenue Total	8,168.64
Revenue Capacity / (Shortfall) [3]	(3,931.66)
City Contribution for General Benefit	$4,201.80
City Contribution to cover Shortfall	3,931.66

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

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

[3] A shortfall (negative value) means that the special benefit portion of the budget cannot be fully funded by the assessments, or a portion is being funded with Reserve funds. A positive value will be collected until Reserve fund has capacity to fund the estimated costs of maintenance and servicing of the District until December 10, 2026.

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

10.7 Assessment Funds

Morningside Phase 1 is projected to have a deficit balance of $132,400 on June 30, 2026, which represents a decrease of the estimated June 30, 2025 deficit of $128,465.

The City will contribute approximately $4,200 in non-assessment district funds to cover the 28.2% general benefit portion of the maintenance budget, as well as the budget shortfall of approximately $3,930.

11. MORNINGSIDE PHASE 2

Assessment District No. 99-01 – Morningside Phase 2 ("Morningside Phase 2") was formed in 1999 pursuant to the Landscaping and Lighting Act of 1972. The boundaries and assessment methodology presented in this report were originally developed by the City.

11.1 Plans and Specifications

Below is a list of the improvements funded by the assessments levied upon the parcels in Morningside Phase 2:

- A masonry wall along Road 72 only along the west side of the first parcel north of West Kelly Drive (014-470-009)
- Landscaping along the masonry wall
- 12 streetlights
- A detention basin on West Pamela Lane (shared funding with Morningside Phase 1)
- A turf area along West Pamela Lane (shared funding with Morningside Phase 1)

These improvements are collectively known as the "Morningside Phase 2 Improvements". A map of these improvements can be found in Appendix C of this report.

11.2 Boundary Description & Diagram

Morningside Phase 2 generally consists of properties along West Kelley Drive, Quail Run Drive, Red Robin Drive, and Morningstar Drive.

A diagram showing the external boundaries of Morningside Phase 2 can be found in Appendix B of this report.

11.3 General Benefit

The Morningside Phase 2 Improvements will confer both special and general benefits upon parcels within Morningside Phase 2. The City is required to quantify the general benefits, separate them from the special benefits, and fund that portion of the budget representing general benefit through sources other than assessments.

A General Benefit Separation and Quantification Analysis was prepared by NBS in April of 2017 that estimated the proportion of special and general benefits. The analysis resulted in an estimated 17.2% of general benefit. Therefore, this percentage of the total maintenance budget cannot be funded by the assessments.

11.4 Estimate of Costs

Below is an estimate of the costs needed to fund the Morningside Phase 2 Improvements for Fiscal Year 2026/27:

Description	Estimated Amount
City Maintenance Costs [1]	$5,400.00
Contractor Costs [2]	9,000.00
Total Maintenance Costs	**$14,400.00**

County Costs [3]	$112.80
City Administrative Overhead [4]	00.00
Consulting/Legal Fees	1,340.00
Fund Balance Adjustment [5]	0.00
Total Non-Maintenance Costs & Fund Adjustment	**$1,452.80**

Total Costs	**$15,852.80**

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

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

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

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

(5) If the fund balance shows a deficit, the amount to levy is increased up to the maximum.

11.5 Assessment Methodology and Rates

According to the original engineer's report, the costs are divided equally among the assessable lots. At the time of formation, there were 47 SFR parcels that were each assigned an equal assessment. Additionally, there was one large lot parcel (originally referred to as Lot 48) that was assigned a total assessment of $2,242.83. In 2008, Lot 48 was subdivided into 41 SFR lots. This was equal to an original rate per lot of $54.70. As compared to the original SFR parcels not part of Lot 48, the Lot 48 SFR parcels were levied a rate that was approximately 32.177% of the other SFR parcels. In Fiscal Year 2019/20, a parcel in the Lot 48 subdivision that was originally slated to be a park, became an SFR. That parcel was added to the district and levied at the same rate as the other 41 parcels in the subdivision. Accordingly, two different rates are applied to these two groups: 47 SFRs at the original rate with the escalation factor, and the Lot 48 subdivided parcels at approximately 32.177% of that rate.

The formation engineer's report for Morningside Phase 2 included an annual maximum rate inflator that is calculated using the same method for Proposition 13 taxation increases. The formula is based on the change in the California Statewide CPI as of October of each year, not to exceed 2%. The CPI increase was 3.29%, therefore the maximum rate increase for Fiscal Year 2026/27 is 2%.

The table below shows the current and prior year actual and maximum assessment rates for the SFR parcels not originating from Lot 48:

Fiscal Year	Actual Rate [1][2]	Maximum Rate[2]
2025/26	$167.16	$267.14
2026/27	175.68	272.49

[1] The actual levy will be an even amount, as required by the County.
[2] The rate for Lot 42 parcels is 32.177% of the rate shown, or $56.52.

11.6 Assessment of the Estimated Costs

The table below shows the assessment of the estimated costs of the Morningside Phase 2 Improvements:

Description	Estimated Amount
Total Estimated Costs	$15,852.80
General Benefit Percentage [1]	17.200%
Maintenance costs to be funded by General Benefit Contribution	$2,476.80
Maintenance costs to be funded by Assessment	11,923.20
Non-Maintenance Costs & Fund Adj. funded by Assessment	1,452.80
Maintenance costs to be funded by District Reserves	0.00

Assessable benefit units	60.51
Maximum Assessment Rate	$272.49
Maximum Assessment Revenue	16,489.17

Total Assessment Revenue Needed [2]	$13,376.00
Proposed Assessment Rate	175.68
Proposed Assessment Revenue Total	10,630.89
Revenue Capacity / (Shortfall) [3]	(2,745.11)

City Contribution for General Benefit	$2,476.80
City Contribution to cover Shortfall	2,745.11

[1] Percentage estimated in the General Benefit Separation and Quantification Analysis prepared by NBS.
[2] Only the special benefit portion of Maintenance Costs are funded through the assessment, but 100% of non-maintenance costs are funded through the assessment because these costs are attributed only to the district.
[3] A shortfall (negative value) means that the special benefit portion of the budget cannot be fully funded by the assessments, or a portion is being funded with Reserve funds. A positive value will be collected until Reserve fund has capacity to fund the estimated costs of maintenance and servicing of the District until December 10, 2026.

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

11.7 Assessment Funds

Morningside Phase 2 is projected to have a deficit balance of $26,130 on June 30, 2026, which represents a decrease to the estimated deficit balance of $23,385 as of June 30, 2025.

The City will contribute approximately $2,475 in non-assessment district funds to cover the 17.2% general benefit portion of the maintenance budget, as well as the budget shortfall of approximately $2,745.

12. SUGAR PLUM/VILLAGIO

Assessment District No. 06-01 – Sugar Plum/Villagio ("Sugar Plum/Villagio") was formed in 2005 pursuant to the Landscaping and Lighting Act of 1972. The boundaries and assessment methodology presented in this report were originally developed by the City.

12.1 Plans and Specifications

Below is a list of the improvements funded by the assessments levied upon the parcels in Sugar Plum/Villagio:

- Landscaping along Saginaw Avenue and Road 72
- Masonry walls along Saginaw Avenue and Road 72
- 35 total streetlights (10 external along Road 72 & Saginaw Avenue and 25 internal)

These improvements are collectively known as the "Sugar Plum/Villagio Improvements". A map of these improvements can be found in Appendix C of this report.

12.2 Boundary Description & Diagram

Sugar Plum/Villagio generally consists of property located south of Saginaw Avenue, west of Road 72, and easterly bounded by properties along Vernazza Avenue.

A diagram showing the external boundaries of Sugar Plum/Villagio can be found in Appendix B of this report.

12.3 General Benefit

The Sugar Plum/Villagio Improvements will confer both special and general benefits upon parcels within Sugar Plum/Villagio. The City is required to quantify the general benefits, separate them from the special benefits, and fund that portion of the budget representing general benefit through sources other than assessments.

A General Benefit Separation and Quantification Analysis was prepared by NBS in April of 2017 that estimated the proportion of special and general benefits. The analysis resulted in an estimated 10.8% of general benefit. Therefore, this percentage of the total maintenance budget cannot be funded by the assessments.

12.4 Estimate of Costs

Below is an estimate of the costs needed to fund the Sugar Plum/Villagio Improvements for Fiscal Year 2026/27:

Description	Estimated Amount
City Maintenance Costs [1]	$22,095.00
Contractor Costs [2]	7,400.00
Total Maintenance Costs	**$29,495.00**

County Costs [3]	$181.24
City Administrative Overhead [4]	4,511.00
Consulting/Legal Fees	2,720.00
Fund Balance Adjustment [5]	0.00
Total Non-Maintenance Costs & Fund Adjustment	**$7,412.24**

Total Costs	**$36,907.24**

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

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

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

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

(5) If the fund balance shows a deficit, the amount to levy is increased up to the maximum.

12.5 Assessment Methodology and Rates

According to the original engineer's report, the costs are divided equally among the assessable lots.

The formation engineer's report for Sugar Plum/Villagio included an annual maximum rate inflator that is calculated based on the change in the US City Average CPI-U as of December of each year. The effective increase for 2026/27 was 2.6771%.

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

Fiscal Year	Actual Rate [1]	Maximum Rate
2025/26	$140.56	$303.16
2026/27	140.56	311.27

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

12.6 Assessment of the Estimated Costs

The table below shows the assessment of the estimated costs of the Sugar Plum/Villagio Improvements:

Description	Estimated Amount
Total Estimated Costs	$36,907.24
General Benefit Percentage [1]	10.800%
Maintenance costs to be funded by General Benefit Contribution	$3,185.46
Maintenance costs to be funded by Assessment	26,309.54
Non-Maintenance Costs & Fund Adj. funded by Assessment	7,412.24
Maintenance costs to be funded by District Reserves	13,621.70

Assessable benefit units	143.00
Maximum Assessment Rate	$311.27
Maximum Assessment Revenue	44,511.61

Total Assessment Revenue Needed [2]	$33,721.78
Proposed Assessment Rate	140.56
Proposed Assessment Revenue Total	20,100.08
Revenue Capacity / (Shortfall) [3]	(13,621.70)

City Contribution for General Benefit	$3,185.46
City Contribution to cover Shortfall	0.00

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

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

(3) A shortfall (negative value) means that the special benefit portion of the budget cannot be fully funded by the assessments, or a portion is being funded with Reserve funds. A positive value will be collected until Reserve fund has capacity to fund the estimated costs of maintenance and servicing of the District until December 10, 2026.

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

12.7 Assessment Funds

Sugar Plum/Villagio is projected to have a balance of $78,335 on June 30, 2026, which reduces the estimated June 30, 2025 balance of $91,960.

The City will contribute approximately $3,185 in non-assessment district funds to cover the 10.8% general benefit portion of the maintenance budget.

13. CITRUS HEIGHTS

Assessment District No. 06-02 – Citrus Heights ("Citrus Heights") was formed in 2005 pursuant to the Landscaping and Lighting Act of 1972. The boundaries and assessment methodology presented in this report were originally developed by the City.

13.1 Plans and Specifications

Below is a list of the improvements funded by the assessments levied upon the parcels in Citrus Heights:

- An alley between the two rows of parcels
- Six streetlights

These improvements are collectively known as the "Citrus Heights Improvements". A map of these improvements can be found in Appendix C of this report.

13.2 Boundary Description & Diagram

Citrus Heights generally consists of property along the alley and bordered by West Ventura Street to the north, South O Street to the east, West Mono Street to the South, and South P Street to the west.

A diagram showing the external boundaries of Citrus Heights can be found in Appendix B of this report.

13.3 General Benefit

The Citrus Heights Improvements will confer both special and general benefits upon parcels within Citrus Heights. The City is required to quantify the general benefits, separate them from the special benefits, and fund that portion of the budget representing general benefit through sources other than assessments.

A General Benefit Separation and Quantification Analysis was prepared by NBS in April of 2017 that estimated the proportion of special and general benefits. The analysis resulted in an estimated 32.7% of general benefit. Therefore, this percentage of the total maintenance budget cannot be funded by the assessments.

13.4 Estimate of Costs

Below is an estimate of the costs needed to fund the Citrus Heights Improvements for Fiscal Year 2026/27:

Description	Estimated Amount
City Maintenance Costs [1]	$1,200.00
Contractor Costs [2]	0.00
Total Maintenance Costs	**$1,200.00**

County Costs [3]	$20.28
City Administrative Overhead [4]	912.00
Consulting/Legal Fees	1,340.00
Fund Balance Adjustment [5]	0.00
Total Non-Maintenance Costs & Fund Adjustment	**$2,272.28**

Total Costs	**$3,472.28**

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

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

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

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

(5) If the fund balance shows a deficit, the amount to levy is increased up to the maximum.

13.5 Assessment Methodology and Rates

According to the original engineer's report, the costs are divided equally among the assessable lots.

The formation engineer's report for Citrus Heights included an annual maximum rate inflator that is calculated based on the change in the US City Average CPI-U as of December of each year. The effective increase for 2026/27 was 2.6771%.

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

Fiscal Year	Actual Rate [1]	Maximum Rate
2025/26	$125.74	$367.37
2026/27	125.74	377.20

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

13.6 Assessment of the Estimated Costs

The table below shows the assessment of the estimated costs of the Citrus Heights Improvements:

Description	Estimated Amount
Total Estimated Costs	$3,472.28
General Benefit Percentage [1]	32.700%
Maintenance costs to be funded by General Benefit Contribution	$392.40
Maintenance costs to be funded by Assessment	807.60
Non-Maintenance Costs & Fund Adj. funded by Assessment	2,272.28
Maintenance costs to be funded by District Reserves	1,068.04

Assessable benefit units	16.00
Maximum Assessment Rate	$377.20
Maximum Assessment Revenue	6,035.20

Total Assessment Revenue Needed [2]	$3,079.88
Proposed Assessment Rate	125.74
Proposed Assessment Revenue Total	2,011.84
Revenue Capacity / (Shortfall) [3]	(1,068.04)

City Contribution for General Benefit	$392.40
City Contribution to cover Shortfall	0.00

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

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

(3) A shortfall (negative value) means that the special benefit portion of the budget cannot be fully funded by the assessments, or a portion is being funded with Reserve funds. A positive value will be collected until reserve fund has capacity to fund the estimated costs of maintenance and servicing of the District until December 10, 2026.

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

13.7 Assessment Funds

Citrus Heights is projected to have a balance of $18,680 on June 30, 2026, which is a slight reduction in the estimated June 30, 2025 balance of $19,750 from the prior fiscal year.

The City will contribute approximately $390 in non-assessment district funds to cover the 32.7% general benefit portion of the maintenance budget.

14. SIERRA VIEW

Assessment District No. 06-03 – Sierra View ("Sierra View") was formed in 2006 pursuant to the Landscaping and Lighting Act of 1972. The boundaries and assessment methodology presented in this report were originally developed by the City.

14.1 Plans and Specifications

Below is a list of the improvements funded by the assessments levied upon the parcels in Sierra View:

- Landscaping strips along North Crawford Avenue and around the detention pond
- A masonry wall along North Crawford Avenue
- One external streetlight along North Crawford Avenue and three internal streetlights along Lauren Avenue
- A detention pond at the corner of Lauren Avenue and Clora Ann Avenue

These improvements are collectively known as the "Sierra View Improvements". A map of these improvements can be found in Appendix C of this report.

14.2 Boundary Description & Diagram

Sierra View generally consists of property east of North Crawford Avenue and along Lauren Avenue.

A diagram showing the external boundaries of Sierra View can be found in Appendix B of this report.

14.3 General Benefit

The Sierra View Improvements will confer both special and general benefits upon parcels within Sierra View. The City is required to quantify the general benefits, separate them from the special benefits, and fund that portion of the budget representing general benefit through sources other than assessments.

A General Benefit Separation and Quantification Analysis was prepared by NBS in April of 2017 that estimated the proportion of special and general benefits. The analysis resulted in an estimated 9.9% of general benefit. Therefore, this percentage of the total maintenance budget cannot be funded by the assessments.

14.4 Estimate of Costs

Below is an estimate of the costs needed to fund the Sierra View Improvements for Fiscal Year 2026/27:

Description	Estimated Amount
City Maintenance Costs [1]	$3,640.00
Contractor Costs [2]	2,000.00
Total Maintenance Costs	**$5,640.00**

County Costs [3]	$31.68
City Administrative Overhead [4]	0.00
Consulting/Legal Fees	1,340.00
Fund Balance Adjustment [5]	244.82
Total Non-Maintenance Costs & Fund Adjustment	**$1,616.50**

Total Costs	**$7,256.50**

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

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

(3)

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

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

(6) If the fund balance shows a deficit, the amount to levy is increased up to the maximum.

14.5 Assessment Methodology and Rates

According to the original engineer's report, the costs are divided equally among the assessable lots.

The formation engineer's report for Sierra View included an annual maximum rate inflator that is calculated based on the change in the US City Average CPI-U as of December of each year. The effective increase for 2026/27 was 2.6771%.

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

Fiscal Year	Actual Rate [1]	Maximum Rate
2025/26	$276.44	$295.04
2026/27	290.26	302.94

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

14.6 Assessment of the Estimated Costs

The table below shows the assessment of the estimated costs of the Sierra View Improvements:

Description	Estimated Amount
Total Estimated Costs	$7,256.50
General Benefit Percentage [1]	9.900%
Maintenance costs to be funded by General Benefit Contribution	$558.36
Maintenance costs to be funded by Assessment	5,081.64
Non-Maintenance Costs & Fund Adj. funded by Assessment	1,616.50
Maintenance costs to be funded by District Reserves	0.00

Assessable benefit units	25.00
Maximum Assessment Rate	$302.94
Maximum Assessment Revenue	7,573.50

Total Assessment Revenue Needed [2]	$6,453.32
Proposed Assessment Rate	290.26
Proposed Assessment Revenue Total	7,256.50
Revenue Capacity / (Shortfall) [3]	803.18

City Contribution for General Benefit	$558.36
City Contribution to cover Shortfall	0.00

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

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

(3) A shortfall (negative value) means that the special benefit portion of the budget cannot be fully funded by the assessments, or a portion is being funded with Reserve funds. A positive value will be collected until Reserve fund has capacity to fund the estimated costs of maintenance and servicing of the District until December 10, 2026.

14.7 Assessment Funds

Sierra View is projected to have a deficit balance of $2,455 on June 30, 2026, which is a decrease to the estimated June 30, 2025, deficit balance of $3,260.

The City will contribute approximately $560 in non-assessment district funds to cover the 9.9% general benefit portion of the maintenance budget.

15. STONY CREEK

Assessment District No. 06-04 – Stony Creek ("Stony Creek") was formed in 2006 pursuant to the Landscaping and Lighting Act of 1972. The boundaries and assessment methodology presented in this report were originally developed by the City.

15.1 Plans and Specifications

Below is a list of the improvements funded by the assessments levied upon the parcels in Stony Creek:

- A landscaping strip along East Kamm Avenue
- A masonry wall along East Kamm Avenue
- One streetlight along East Kamm Avenue and three along South Greene Avenue

These improvements are collectively known as the "Stony Creek Improvements". A map of these improvements can be found in Appendix C of this report.

15.2 Boundary Description & Diagram

Stony Creek generally consists of property south of East Kamm Avenue, west of South Greene Avenue, and north of the intersection of South Greene Avenue and Grace Lane.

A diagram showing the external boundaries of Stony Creek can be found in Appendix B of this report.

15.3 General Benefit

The Stony Creek Improvements will confer both special and general benefits upon parcels within Stony Creek. The City is required to quantify the general benefits, separate them from the special benefits, and fund that portion of the budget representing general benefit through sources other than assessments.

A General Benefit Separation and Quantification Analysis was prepared by NBS in April of 2017 that estimated the proportion of special and general benefits. The analysis resulted in an estimated 34.6% of general benefit. Therefore, this percentage of the total maintenance budget cannot be funded by the assessments.

15.4 Estimate of Costs

Below is an estimate of the costs needed to fund the Stony Creek Improvements for Fiscal Year 2026/27:

Description	Estimated Amount
City Maintenance Costs [1]	$4,855.00
Contractor Costs [2]	0.00
Total Maintenance Costs	**$4,855.00**

County Costs [3]	$13.94
City Administrative Overhead [4]	751.00
Consulting/Legal Fees	1,340.00
Fund Balance Adjustment [5]	0.00
Total Non-Maintenance Costs & Fund Adjustment	**$2,104.94**

Total Costs	**$6,959.94**

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

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

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

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

(5) If the fund balance shows a deficit, the amount to levy is increased up to the maximum.

15.5 Assessment Methodology and Rates

According to the original engineer's report, the costs are divided equally among the assessable lots.

The formation engineer's report for Stony Creek included an annual maximum rate inflator that is calculated based on the change in the US City Average CPI-U as of December of each year. The effective increase for 2026/27 was 2.6771%.

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

Fiscal Year	Actual Rate [1]	Maximum Rate
2025/26	$175.20	$316.49
2026/27	183.96	324.96

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

15.6 Assessment of the Estimated Costs

The table below shows the assessment of the estimated costs of the Stony Creek Improvements:

Description	Estimated Amount
Total Estimated Costs	$6,959.94
General Benefit Percentage [1]	34.600%
Maintenance costs to be funded by General Benefit Contribution	$1,679.83
Maintenance costs to be funded by Assessment	3,175.17
Non-Maintenance Costs & Fund Adj. funded by Assessment	2,104.94
Maintenance costs to be funded by District Reserves	3,256.55

Assessable benefit units	11.00
Maximum Assessment Rate	$324.96
Maximum Assessment Revenue	3,574.56

Total Assessment Revenue Needed [2]	$5,280.11
Proposed Assessment Rate	183.96
Proposed Assessment Revenue Total	2,023.56
Revenue Capacity / (Shortfall) [3]	(3,256.55)

City Contribution for General Benefit	$1,679.83
City Contribution to cover Shortfall	0.00

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

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

(3) A shortfall (negative value) means that the special benefit portion of the budget cannot be fully funded by the assessments, or a portion is being funded with Reserve funds. A positive value will be collected until Reserve fund has capacity to fund the estimated costs of maintenance and servicing of the District until December 10, 2026.

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

15.7 Assessment Funds

Stony Creek is projected to have a deficit balance of $255 on June 30, 2026, which is a reduction in the estimated June 30, 2025 balance of $3,000.

The City will contribute approximately $1,680 in non-assessment district funds to cover the 34.6% general benefit portion of the maintenance budget.

16. PARKSIDE/MUIRFIELD

Assessment District No. 08-01 – Parkside/Muirfield ("Parkside/Muirfield") was formed in 2008 pursuant to the Landscaping and Lighting Act of 1972. The boundaries and assessment methodology presented in this report were originally developed by the City.

16.1 Plans and Specifications

Below is a list of the improvements funded by the assessments levied upon the parcels in Parkside/Muirfield:

- Landscaping strips along Sierra Way, South Crawford Avenue, San Antonio Avenue at the entrance of the Parkside subdivision, and the perimeter of the Muirfield detention basin along Roosevelt Way/Kimes Avenue
- Four landscaped medians along El Paso Avenue, one landscaped median along San Antonio Avenue at the entrance to Parkside, and a roundabout at the intersection of Laredo Street and San Antonio Avenue
- Masonry walls along Sierra Way, South Crawford Avenue, and to the rear of four parcels on Odessa Street where the Phase 1 subdivision of Parkside ends
- 20 streetlights for the Parkside subdivision and 51 streetlights for the Muirfield subdivision
- A detention pond in Muirfield Phase 1 along Roosevelt Way and another to the west of Parkside with frontage along the railroad tracks
- A park in Muirfield Phase 2 along Cameron Way

These improvements are collectively known as the "Parkside/Muirfield Improvements". A map of these improvements can be found in Appendix C of this report.

16.2 Boundary Description & Diagram

Parkside/Muirfield is generally located south of Golden Way, west of Crawford Avenue, and east of the Union Pacific Railroad tracks. Muirfield I and II is generally located south of Sierra Way, east of Crawford Avenue, and north of the City's KC Vista Park (north of Kamm Avenue).

A diagram showing the external boundaries of Parkside/Muirfield can be found in Appendix B of this report.

16.3 General Benefit

The Parkside/Muirfield Improvements will confer both special and general benefits upon parcels within Parkside/Muirfield. The City is required to quantify the general benefits, separate them from the special benefits, and fund that portion of the budget representing general benefit through sources other than assessments.

A General Benefit Separation and Quantification Analysis was prepared by NBS in April of 2017 that estimated the proportion of special and general benefits. The analysis resulted in an estimated 14.9% of general benefit. Therefore, this percentage of the total maintenance budget cannot be funded by the assessments.

16.4 Estimate of Costs

Below is an estimate of the costs needed to fund the Parkside/Muirfield Improvements for Fiscal Year 2026/27:

Description	Estimated Amount
City Maintenance Costs [1]	$75,100.00
Contractor Costs [2]	21,000.00
Total Maintenance Costs	**$96,100.00**

County Costs [3]	$556.00
City Administrative Overhead [4]	8,369.00
Consulting/Legal Fees	1,430.00
Fund Balance Adjustment [5]	0.00
Total Non-Maintenance Costs & Fund Adjustment	**$10,355.00**

Total Costs	**$106,455.00**

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

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

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

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

(5) If the fund balance shows a deficit, the amount to levy is increased up to the maximum.

16.5 Assessment Methodology and Rates

According to the original engineer's report, the costs are divided equally among the assessable lots.

The formation engineer's report for Parkside/Muirfield included an annual maximum rate inflator that is calculated based on the change in the US City Average CPI-U as of December of each year. The effective increase for 2026/27 was 2.6771%.

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

Fiscal Year	Actual Rate [1]	Maximum Rate
2025/26	$196.02	$551.47
2026/27	205.82	566.24

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

16.6 Assessment of the Estimated Costs

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

Description	Estimated Amount
Total Estimated Costs	106,455.00
General Benefit Percentage [1]	14.900%
Maintenance costs to be funded by General Benefit Contribution	$14,318.90
Maintenance costs to be funded by Assessment	81,781.10
Non-Maintenance Costs & Fund Adj. funded by Assessment	10,355.00
Maintenance costs to be funded by District Reserves	18,864.18

Assessable benefit units	356.00
Maximum Assessment Rate	$566.24
Maximum Assessment Revenue	201,581.44

Total Assessment Revenue Needed [2]	$92,136.10
Proposed Assessment Rate	205.82
Proposed Assessment Revenue Total	73,271.92
Revenue Capacity / (Shortfall) [3]	(18,864.18)

City Contribution for General Benefit	$14,318.90
City Contribution to cover Shortfall	0.00

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

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

(3) A shortfall (negative value) means that the special benefit portion of the budget cannot be fully funded by the assessments, or a portion is being funded with Reserve funds. A positive value will be collected until Reserve fund has capacity to fund the estimated costs of maintenance and servicing of the District until December 10, 2026.

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

16.7 Assessment Funds

Parkside/Muirfield is projected to have a balance of $33,870 on June 30, 2026, which is a reduction in the estimated June 30, 2025 balance of $52,730.

The City will contribute approximately $14,320 in non-assessment district funds to cover the 14.9% general benefit portion of the maintenance budget.

17. VISCAYA

Assessment District No. 09-01 – Viscaya ("Viscaya") was formed in 2010 pursuant to the Landscaping and Lighting Act of 1972. The boundaries and assessment methodology presented in this report were originally developed by the City.

17.1 Plans and Specifications

Below is a list of the improvements funded by the assessments levied upon the parcels in Viscaya:

- Masonry walls along Viscaya Ave/ Parkway, along Saginaw Avenue, and along Euclid Avenue
- Landscaping along Viscaya Ave/ Parkway, along Saginaw Avenue, and along the north side of Rosemary Avenue just east of Viscaya Parkway
- A detention basin that runs along the west side of the subdivision, with a chain link fence
- 97 streetlights

These improvements are collectively known as the "Viscaya Improvements." A map of these improvements can be found in Appendix C of this report.

17.2 Boundary Description & Diagram

Viscaya generally consists of property northeast of North Alice Street, south of Rosemary Avenue, east of Lavender Avenue, south of Avenue 424, west of Viscaya Parkway, along and south of Rosemary Avenue, west of Timothy Avenue, along and south of Bellis Avenue, west of North Euclid Avenue, and north of a seven (7) acre lot (north of West Bloomingdale Avenue).

A diagram showing the external boundaries of Viscaya can be found in Appendix B of this report.

17.3 General Benefit

The Viscaya Improvements will confer both special and general benefits upon parcels within Viscaya. The City is required to quantify the general benefits, separate them from the special benefits, and fund that portion of the budget representing general benefit through sources other than assessments.

A General Benefit Separation and Quantification Analysis was prepared by NBS in April of 2017 that estimated the proportion of special and general benefits. The analysis resulted in an estimated 3.9% of general benefit. Therefore, this percentage of the total maintenance budget cannot be funded by the assessments.

17.4 Estimate of Costs

Below is an estimate of the costs needed to fund the Viscaya Improvements for Fiscal Year 2026/27:

Description	Estimated Amount
City Maintenance Costs [1]	$101,813.00
Contractor Costs [2]	37,000.00
Total Maintenance Costs	**$138,813.00**

County Costs [3]	$568.00
City Administrative Overhead [4]	9,846.00
Consulting/Legal Fees	4,100.00
Fund Balance Adjustment [5]	0.00
Total Non-Maintenance Costs & Fund Adjustment	**$14,514.00**

Total Costs	**$153,327.00**

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

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

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

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

(5) If the fund balance shows a deficit, the amount to levy is increased up to the maximum.

17.5 Assessment Methodology and Rates

According to the original engineer's report, the costs are divided equally among the "equivalent residential units". Historically, the City has applied the same rate to single-family residential units and multi-family residential units.

The formation engineer's report for Viscaya included an annual maximum rate inflator that is calculated based on the change in the US City Average CPI-U as of December of each year. The effective increase for 2026/27 was 2.6771%.

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

Fiscal Year	Actual Rate [1]	Maximum Rate
2025/26	$361.78	$635.74
2026/27	376.24	652.76

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

17.6 Assessment of the Estimated Costs

The table below shows the assessment of the estimated costs of the Viscaya Improvements:

Description	Estimated Amount
Total Estimated Costs	$153,327.00
General Benefit Percentage [1]	3.900%
Maintenance costs to be funded by General Benefit Contribution	$5,413.71
Maintenance costs to be funded by Assessment	133,399.29
Non-Maintenance Costs & Fund Adj. funded by Assessment	14,514.00
Maintenance costs to be funded by District Reserves	0.00

Assessable benefit units	401.00
Maximum Assessment Rate	$652.76
Maximum Assessment Revenue	261,756.76

Total Assessment Revenue Needed [2]	$147,913.29
Proposed Assessment Rate	376.24
Proposed Assessment Revenue Total	150,872.24
Revenue Capacity / (Shortfall) [3]	2,958.95

City Contribution for General Benefit	$5,413.71
City Contribution to cover Shortfall	0.00

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

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

(3) A shortfall (negative value) means that the special benefit portion of the budget cannot be fully funded by the assessments, or a portion is being funded with Reserve funds. A positive value will be collected until Reserve fund has capacity to fund the estimated costs of maintenance and servicing of the District until December 10, 2026.

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

17.7 Assessment Funds

Viscaya is projected to have a balance of $31,060 on June 30, 2026, which is a slight increase from the estimated June 30, 2025 balance of $28,100.

The City will contribute approximately $5,410 in non-assessment district funds to cover the 3.9% general benefit portion of the maintenance budget.

18. LINCOLN/MCKINLEY

Assessment District No. 10-02 – Lincoln/McKinley Estates ("Lincoln/McKinley") was formed in 2010 pursuant to the Landscaping and Lighting Act of 1972. The boundaries and assessment methodology presented in this report were originally developed by the City.

18.1 Plans and Specifications

Below is a list of the improvements funded by the assessments levied upon the parcels in Lincoln/McKinley:

- Paved path connecting Lincoln Avenue and McKinley Avenue
- Landscaping on either side of the path

These improvements are collectively known as the "Lincoln/McKinley Improvements". A map of these improvements can be found in Appendix C of this report.

18.2 Boundary Description & Diagram

Lincoln/McKinley generally consists of property east of North Lincoln Avenue, along the alleyway between North Lincoln Avenue and North McKinley Avenue, and west of North McKinley Avenue.

A diagram showing the external boundaries of Lincoln/McKinley can be found in Appendix B of this report.

18.3 General Benefit

The Lincoln/McKinley Improvements will confer both special and general benefits upon parcels within Lincoln/McKinley. The City is required to quantify the general benefits, separate them from the special benefits, and fund that portion of the budget representing general benefit through sources other than assessments.

A General Benefit Separation and Quantification Analysis was prepared by NBS in April of 2017 that estimated the proportion of special and general benefits. The analysis resulted in an estimated 29.1% of general benefit. Therefore, this percentage of the total maintenance budget cannot be funded by the assessments.

18.4 Estimate of Costs

Below is an estimate of the costs needed to fund the Lincoln/McKinley Improvements for Fiscal Year 2026/27:

Description	Estimated Amount
City Maintenance Costs [1]	$1,041.00
Contractor Costs [2]	50.00
Total Maintenance Costs	**$1,091.00**

County Costs [3]	$19.01
City Administrative Overhead [4]	883.00
Consulting/Legal Fees	1,340.00
Fund Balance Adjustment [5]	2,110.19
Total Non-Maintenance Costs & Fund Adjustment	**$4,352.20**

Total Costs	**$5,443.20**

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

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

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

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

(5) If the fund balance shows a deficit, the amount to levy is increased up to the maximum.

18.5 Assessment Methodology and Rates

According to the original engineer's report, the costs are divided equally among "equivalent residential units".

The formation engineer's report for Lincoln/McKinley included an annual rate inflator that is calculated based on the change in the US City Average CPI-U as of December of each year. The effective increase for 2026/27 was 2.6771%.

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

Fiscal Year	Actual Rate [1]	Maximum Rate
2025/26	$362.88	$414.91
2026/27	362.88	426.02

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

18.6 Assessment of the Estimated Costs

The table below shows the assessment of the estimated costs of the Lincoln/McKinley Improvements:

Description	Estimated Amount
Total Estimated Costs	$5,443.20
General Benefit Percentage [1]	29.100%
Maintenance costs to be funded by General Benefit Contribution	$317.48
Maintenance costs to be funded by Assessment	773.52
Non-Maintenance Costs & Fund Adj. funded by Assessment	4,352.20
Maintenance costs to be funded by District Reserves	0.00
Assessable benefit units	15.00
Maximum Assessment Rate	$426.02
Maximum Assessment Revenue	6,390.30
Total Assessment Revenue Needed [2]	$3,015.53
Proposed Assessment Rate	362.88
Proposed Assessment Revenue Total	5,443.20
Revenue Capacity / (Shortfall) [3]	2,427.67
City Contribution for General Benefit	$317.48
City Contribution to cover Shortfall	0.00

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

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

(3) A shortfall (negative value) means that the special benefit portion of the budget cannot be fully funded by the assessments, or a portion is being funded with Reserve funds. A positive value will be collected until Reserve fund has capacity to fund the estimated costs of maintenance and servicing of the District until December 10, 2026.

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

18.7 Assessment Funds

Lincoln/McKinley is projected to have a balance of $7,300 on June 30, 2026, which is an increase from the estimated June 30, 2025 balance of $4,870.

The City will contribute approximately $320 in non-assessment district funds to cover the 29.1% general benefit portion of the maintenance budget.

19. PARKSIDE VILLAGE 2 & 3

Parkside Village Unit Nos. 2 and 3 Landscape and Lighting Assessment District ("Parkside Village") was formed in 2015 pursuant to the Landscaping and Lighting Act of 1972.

19.1 Plans and Specifications

Below is a list of the improvements funded by the assessments levied upon the parcels in Parkside Village:

- Landscaping strips along East Kamm Avenue and Laredo Street
- Concrete masonry unit (CMU) fencing
- A detention basin to the northwest of the district
- 22 streetlights located throughout the local and arterial streets within the district

These improvements are collectively known as the "Parkside Village Improvements". A map of these improvements can be found in Appendix C of this report.

19.2 Boundary Description & Diagram

Parkside Village generally consists of property located north of East Kamm Avenue, south of San Antonio Avenue, east of the Union Pacific Railroad, and west of South Crawford Avenue.

A diagram showing the external boundaries of Parkside Village can be found in Appendix B of this report.

19.3 General Benefit

The Parkside Village Improvements will confer both special and general benefits upon parcels within Parkside Village. The City is required to quantify the general benefits, separate them from the special benefits, and fund that portion of the budget representing general benefit through sources other than assessments.

A General Benefit Separation and Quantification Analysis was prepared by NBS in April of 2017 that estimated the proportion of special and general benefits. The analysis resulted in an estimated 9.1% of general benefit. Therefore, this percentage of the total maintenance budget cannot be funded by the assessments.

19.4 Estimate of Costs

Below is an estimate of the costs needed to fund the Parkside Village Improvements for Fiscal Year 2026/27:

Description	Estimated Amount
City Maintenance Costs [1]	$29,489.00
Contractor Costs [2]	5,100.00
Total Maintenance Costs	**$34,589.00**

County Costs [3]	$322.00
City Administrative Overhead [4]	8,080.00
Consulting/Legal Fees	4,100.00
Fund Balance Adjustment [5]	2094.52
Total Non-Maintenance Costs & Fund Adjustment	**$14,596.5200**

Total Costs	**$49,185.52**

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

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

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

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

(5) If the fund balance shows a deficit, the amount to levy is increased up to the maximum.

19.5 Assessment Methodology and Rates

According to the original engineer's report, single-family residential parcels are assigned one benefit unit per dwelling unit. Other land uses such as Common Area, Open Space, Easements, Utility Parcels, and Streets are assigned zero benefit units. The total assessable costs are assessed to the parcels within Parkside Village based on the benefit unit assigned to each parcel. The assessment rate per benefit unit is calculated by dividing the total assessable costs by the district's total benefit units.

Each fiscal year, beginning in 2016/17, the maximum assessment rate may be increased by the percent change in the December-to-December Consumer Price Index for all Urban Consumers for the Pacific Cities and U.S. City Average, published by the U.S. Department of Labor, Bureau of Labor Statistics, provided that any increase shall not exceed 3%. The effective increase for 2026/27 was 2.6771%.

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

Fiscal Year	Actual Rate [1]	Maximum Rate
2025/26	$392.65	$392.65
2026/27	400.50	403.16

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

19.6 Assessment of the Estimated Costs

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

Description	Estimated Amount
Total Estimated Costs	$49,185.52
General Benefit Percentage [1]	9.100%
Maintenance costs to be funded by General Benefit Contribution	$3,147.60
Maintenance costs to be funded by Assessment	31,441.40
Non-Maintenance Costs & Fund Adj. funded by Assessment	14,596.52
Maintenance costs to be funded by District Reserves	0.00

Assessable benefit units	122.00
Maximum Assessment Rate	$403.16
Maximum Assessment Revenue	49,185.52

Total Assessment Revenue Needed [2]	$43,943.40
Proposed Assessment Rate	403.16
Proposed Assessment Revenue Total	49,185.52
Revenue Capacity / (Shortfall) [3]	5,242.12

City Contribution for General Benefit	$3,147.60
City Contribution to cover Shortfall	0.00

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

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

(3) A shortfall (negative value) means that the special benefit portion of the budget cannot be fully funded by the assessments, or a portion is being funded with Reserve funds. A positive value will be collected until Reserve fund has capacity to fund the estimated costs of maintenance and servicing of the District until December 10, 2026.

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

19.7 Assessment Funds

Parkside Village is projected to have a deficit balance of $14,225 on June 30, 2026, which is an increase to the estimated June 30, 2025 balance of $8,985.

The City will contribute approximately $3,145 in non-assessment district funds to cover the 9.1% general benefit portion of the maintenance budget.

20. APPENDIX A: ASSESSMENT ROLL

The following pages contain the 2026/27 assessment roll for each of the Districts, as referenced in the report.

Assessor's parcel identification, for each lot or parcel within the District, shall be based on the County Assessor's secured roll data for the applicable year in which this Report is prepared and is incorporated herein by reference.

A listing of assessor's parcels assessed within the District for Fiscal Year 2026/27, along with the assessment amounts, is on file in the office of the City Clerk and incorporated herein by reference. Based on County Assessor's secured roll data, current assessor's parcels, including corrected and/or new assessor's parcels, will be submitted and/or resubmitted to the County Auditor/Controller. The annual assessment amount to be levied and collected for the resubmitted parcel(s) shall be determined in accordance with the method of apportionment and assessment rate approved in this Report. Therefore, if a single assessor's parcel has a status change in development, other land use change, or subdivides into multiple assessor's parcels, the assessment amounts applied to each of the new assessor's parcels shall be recalculated and applied according to the approved method of apportionment and assessment rate rather than a proportionate share of the original assessment amount.

City of Dinuba

Alta Mission Estates LLAD No. 98-01

Final Billing Detail Report for Fiscal Year 2026/27

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

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City of Dinuba

Alta Mission Estates LLAD No. 98-01

Final Billing Detail Report for Fiscal Year 2026/27

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

Slight variances may occur due to rounding

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City of Dinuba

Citrus Heights LLAD No. 06-02

Final Billing Detail Report for Fiscal Year 2026/27

APN	BU	Max Rate	Grand Total
017-163-002-000	1.0000	$377.20	$125.74
017-163-003-000	1.0000	377.20	125.74
017-163-004-000	1.0000	377.20	125.74
017-163-005-000	1.0000	377.20	125.74
017-163-006-000	1.0000	377.20	125.74
017-163-007-000	1.0000	377.20	125.74
017-163-008-000	1.0000	377.20	125.74
017-163-009-000	1.0000	377.20	125.74
017-163-010-000	1.0000	377.20	125.74
017-163-011-000	1.0000	377.20	125.74
017-163-012-000	1.0000	377.20	125.74
017-163-013-000	1.0000	377.20	125.74
017-163-014-000	1.0000	377.20	125.74
017-163-015-000	1.0000	377.20	125.74
017-163-016-000	1.0000	377.20	125.74
017-163-017-000	1.0000	377.20	125.74
16 Accounts	**16.0000**		**$2,011.84**

Slight variances may occur due to rounding

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City of Dinuba

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

Final Billing Detail Report for Fiscal Year 2026/27

APN	BU	Max Rate	Grand Total
014-360-032-000	1.0000	$349.52	$349.52
014-360-033-000	1.0000	349.52	349.52
014-360-034-000	1.0000	349.52	349.52
014-360-035-000	1.0000	349.52	349.52
014-360-036-000	1.0000	349.52	349.52
014-360-037-000	1.0000	349.52	349.52
014-360-038-000	1.0000	349.52	349.52
014-360-039-000	1.0000	349.52	349.52
014-360-040-000	1.0000	349.52	349.52
014-360-041-000	1.0000	349.52	349.52
014-360-042-000	1.0000	349.52	349.52
014-360-043-000	1.0000	349.52	349.52
014-360-044-000	1.0000	349.52	349.52
014-360-045-000	1.0000	349.52	349.52
014-360-046-000	1.0000	349.52	349.52
014-360-047-000	1.0000	349.52	349.52
014-360-048-000	1.0000	349.52	349.52
014-360-049-000	1.0000	349.52	349.52
014-360-050-000	1.0000	349.52	349.52
014-360-051-000	1.0000	349.52	349.52
014-360-052-000	1.0000	349.52	349.52
014-360-053-000	1.0000	349.52	349.52
014-360-054-000	1.0000	349.52	349.52
014-360-055-000	1.0000	349.52	349.52
014-360-056-000	1.0000	349.52	349.52
014-360-057-000	1.0000	349.52	349.52
014-360-058-000	1.0000	349.52	349.52
014-360-059-000	1.0000	349.52	349.52
014-360-060-000	1.0000	349.52	349.52
014-360-061-000	1.0000	349.52	349.52
014-360-062-000	1.0000	349.52	349.52
014-360-063-000	1.0000	349.52	349.52
014-360-064-000	1.0000	349.52	349.52
014-360-065-000	1.0000	349.52	349.52
014-360-066-000	1.0000	349.52	349.52
014-360-067-000	1.0000	349.52	349.52
014-360-068-000	1.0000	349.52	349.52
014-360-069-000	1.0000	349.52	349.52
014-360-070-000	1.0000	349.52	349.52
014-360-071-000	1.0000	349.52	349.52
014-360-072-000	1.0000	349.52	349.52
014-360-073-000	1.0000	349.52	349.52

Slight variances may occur due to rounding

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City of Dinuba

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

Final Billing Detail Report for Fiscal Year 2026/27

APN	BU	Max Rate	Grand Total
014-360-074-000	1.0000	349.52	349.52
014-360-075-000	1.0000	349.52	349.52
014-360-076-000	1.0000	349.52	349.52
014-360-077-000	1.0000	349.52	349.52
014-360-078-000	1.0000	349.52	349.52
014-360-079-000	1.0000	349.52	349.52
014-360-080-000	1.0000	349.52	349.52
014-360-081-000	1.0000	349.52	349.52
014-360-082-000	1.0000	349.52	349.52
014-360-083-000	1.0000	349.52	349.52
52 Accounts	**52.0000**		**$18,175.04**

Slight variances may occur due to rounding

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City of Dinuba

Harvest Estates Subdivision AD No. 90-01

Final Billing Detail Report for Fiscal Year 2026/27

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

Slight variances may occur due to rounding

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City of Dinuba

Lincoln-McKinley Estates LLAD No. 10-02

Final Billing Detail Report for Fiscal Year 2026/27

APN	BU	Max Rate	Grand Total
014-101-012-000	1.0000	$426.02	$362.88
014-101-013-000	1.0000	426.02	362.88
014-101-014-000	1.0000	426.02	362.88
014-101-015-000	1.0000	426.02	362.88
014-113-008-000	1.0000	426.02	362.88
014-113-009-000	1.0000	426.02	362.88
014-113-010-000	1.0000	426.02	362.88
014-113-011-000	1.0000	426.02	362.88
014-113-012-000	1.0000	426.02	362.88
014-113-013-000	1.0000	426.02	362.88
014-113-014-000	1.0000	426.02	362.88
014-113-015-000	1.0000	426.02	362.88
014-113-016-000	1.0000	426.02	362.88
014-113-017-000	1.0000	426.02	362.88
014-113-018-000	1.0000	426.02	362.88
15 Accounts	**15.0000**		**$5,443.20**

Slight variances may occur due to rounding

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City of Dinuba

Marshall Acres LLAD No. 93-01

Final Billing Detail Report for Fiscal Year 2026/27

APN	BU	Max Rate	Grand Total
030-250-001-000	1.0000	$231.46	$231.46
030-250-002-000	1.0000	231.46	231.46
030-250-003-000	1.0000	231.46	231.46
030-250-004-000	1.0000	231.46	231.46
030-250-005-000	1.0000	231.46	231.46
030-250-006-000	1.0000	231.46	231.46
030-250-007-000	1.0000	231.46	231.46
030-250-008-000	1.0000	231.46	231.46
030-250-009-000	1.0000	231.46	231.46
030-250-010-000	1.0000	231.46	231.46
030-250-011-000	1.0000	231.46	231.46
030-250-019-000	1.0000	231.46	231.46
030-250-020-000	1.0000	231.46	231.46
030-250-021-000	1.0000	231.46	231.46
030-250-022-000	1.0000	231.46	231.46
030-250-023-000	1.0000	231.46	231.46
030-250-024-000	1.0000	231.46	231.46
030-250-025-000	1.0000	231.46	231.46
030-250-026-000	1.0000	231.46	231.46
030-250-027-000	1.0000	231.46	231.46
030-250-028-000	1.0000	231.46	231.46
030-250-029-000	1.0000	231.46	231.46
030-250-030-000	1.0000	231.46	231.46
030-250-031-000	1.0000	231.46	231.46
030-250-032-000	1.0000	231.46	231.46
030-250-033-000	1.0000	231.46	231.46
030-250-034-000	1.0000	231.46	231.46
030-250-035-000	1.0000	231.46	231.46
030-250-036-000	1.0000	231.46	231.46
030-250-037-000	1.0000	231.46	231.46
030-250-038-000	1.0000	231.46	231.46
030-250-039-000	1.0000	231.46	231.46
030-250-040-000	1.0000	231.46	231.46
030-250-041-000	1.0000	231.46	231.46
030-250-042-000	1.0000	231.46	231.46
030-250-043-000	1.0000	231.46	231.46
030-250-044-000	1.0000	231.46	231.46
030-250-045-000	1.0000	231.46	231.46
030-250-046-000	1.0000	231.46	231.46
030-250-047-000	1.0000	231.46	231.46
030-250-048-000	1.0000	231.46	231.46
030-250-049-000	1.0000	231.46	231.46

Slight variances may occur due to rounding

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City of Dinuba

Marshall Acres LLAD No. 93-01

Final Billing Detail Report for Fiscal Year 2026/27

APN	BU	Max Rate	Grand Total
030-250-050-000	1.0000	231.46	231.46
030-250-051-000	1.0000	231.46	231.46
030-250-052-000	1.0000	231.46	231.46
030-250-053-000	1.0000	231.46	231.46
030-250-054-000	1.0000	231.46	231.46
030-250-055-000	1.0000	231.46	231.46
030-250-056-000	1.0000	231.46	231.46
030-250-057-000	1.0000	231.46	231.46
030-250-058-000	1.0000	231.46	231.46
030-250-059-000	1.0000	231.46	231.46
030-250-060-000	1.0000	231.46	231.46
030-250-061-000	1.0000	231.46	231.46
030-250-062-000	1.0000	231.46	231.46
030-250-063-000	1.0000	231.46	231.46
030-250-064-000	1.0000	231.46	231.46
030-250-065-000	1.0000	231.46	231.46
030-250-066-000	1.0000	231.46	231.46
030-250-067-000	1.0000	231.46	231.46
030-250-068-000	1.0000	231.46	231.46
030-250-069-000	1.0000	231.46	231.46
030-250-070-000	1.0000	231.46	231.46
030-250-071-000	1.0000	231.46	231.46
030-250-072-000	1.0000	231.46	231.46
030-250-073-000	1.0000	231.46	231.46
030-250-074-000	1.0000	231.46	231.46
030-250-075-000	1.0000	231.46	231.46
030-250-076-000	1.0000	231.46	231.46
030-250-077-000	1.0000	231.46	231.46
030-250-078-000	1.0000	231.46	231.46
030-250-079-000	1.0000	231.46	231.46
030-250-080-000	1.0000	231.46	231.46
030-250-081-000	1.0000	231.46	231.46
030-250-082-000	1.0000	231.46	231.46
030-250-083-000	1.0000	231.46	231.46
030-250-085-000	1.0000	231.46	231.46
030-250-086-000	1.0000	231.46	231.46
030-250-087-000	1.0000	231.46	231.46
030-250-088-000	1.0000	231.46	231.46
80 Accounts	**80.0000**		**$18,516.80**

Slight variances may occur due to rounding

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City of Dinuba

Morningside LLAD No. 98-02

Final Billing Detail Report for Fiscal Year 2026/27

APN	BU	Max Rate	Grand Total
014-460-001-000	1.0000	$170.18	$170.18
014-460-002-000	1.0000	170.18	170.18
014-460-003-000	1.0000	170.18	170.18
014-460-004-000	1.0000	170.18	170.18
014-460-005-000	1.0000	170.18	170.18
014-460-006-000	1.0000	170.18	170.18
014-460-007-000	1.0000	170.18	170.18
014-460-008-000	1.0000	170.18	170.18
014-460-009-000	1.0000	170.18	170.18
014-460-010-000	1.0000	170.18	170.18
014-460-011-000	1.0000	170.18	170.18
014-460-012-000	1.0000	170.18	170.18
014-460-013-000	1.0000	170.18	170.18
014-460-014-000	1.0000	170.18	170.18
014-460-015-000	1.0000	170.18	170.18
014-460-016-000	1.0000	170.18	170.18
014-460-017-000	1.0000	170.18	170.18
014-460-018-000	1.0000	170.18	170.18
014-460-019-000	1.0000	170.18	170.18
014-460-020-000	1.0000	170.18	170.18
014-460-021-000	1.0000	170.18	170.18
014-460-022-000	1.0000	170.18	170.18
014-460-023-000	1.0000	170.18	170.18
014-460-024-000	1.0000	170.18	170.18
014-460-025-000	1.0000	170.18	170.18
014-460-026-000	1.0000	170.18	170.18
014-460-027-000	1.0000	170.18	170.18
014-460-028-000	1.0000	170.18	170.18
014-460-029-000	1.0000	170.18	170.18
014-460-030-000	1.0000	170.18	170.18
014-460-031-000	1.0000	170.18	170.18
014-460-032-000	1.0000	170.18	170.18
014-460-033-000	1.0000	170.18	170.18
014-460-034-000	1.0000	170.18	170.18
014-460-035-000	1.0000	170.18	170.18
014-460-036-000	1.0000	170.18	170.18
014-460-037-000	1.0000	170.18	170.18
014-460-038-000	1.0000	170.18	170.18
014-460-039-000	1.0000	170.18	170.18
014-460-040-000	1.0000	170.18	170.18
014-460-048-000	0.5000	170.18	85.08
014-460-050-000	0.5000	170.18	85.08

Slight variances may occur due to rounding

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City of Dinuba

Morningside LLAD No. 98-02

Final Billing Detail Report for Fiscal Year 2026/27

APN	BU	Max Rate	Grand Total
014-470-001-000	1.0000	170.18	170.18
014-470-002-000	1.0000	170.18	170.18
014-470-003-000	1.0000	170.18	170.18
014-470-004-000	1.0000	170.18	170.18
014-470-005-000	1.0000	170.18	170.18
014-470-006-000	1.0000	170.18	170.18
014-470-007-000	1.0000	170.18	170.18
49 Accounts	**48.0000**		**$8,168.62**

Slight variances may occur due to rounding

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City of Dinuba

Morningside Phase 2 LLAD No. 99-01

Final Billing Detail Report for Fiscal Year 2026/27

APN	BU	Max Rate	Grand Total
014-470-009-000	1.0000	$272.49	$175.68
014-470-010-000	1.0000	272.49	175.68
014-470-011-000	1.0000	272.49	175.68
014-470-012-000	1.0000	272.49	175.68
014-470-013-000	1.0000	272.49	175.68
014-470-014-000	1.0000	272.49	175.68
014-470-015-000	1.0000	272.49	175.68
014-470-016-000	1.0000	272.49	175.68
014-470-017-000	1.0000	272.49	175.68
014-470-018-000	1.0000	272.49	175.68
014-470-019-000	1.0000	272.49	175.68
014-470-020-000	1.0000	272.49	175.68
014-470-021-000	1.0000	272.49	175.68
014-470-022-000	1.0000	272.49	175.68
014-470-023-000	1.0000	272.49	175.68
014-470-024-000	1.0000	272.49	175.68
014-470-025-000	1.0000	272.49	175.68
014-470-026-000	1.0000	272.49	175.68
014-470-027-000	1.0000	272.49	175.68
014-470-030-000	1.0000	272.49	175.68
014-470-031-000	1.0000	272.49	175.68
014-470-032-000	1.0000	272.49	175.68
014-470-033-000	1.0000	272.49	175.68
014-470-034-000	1.0000	272.49	175.68
014-470-035-000	1.0000	272.49	175.68
014-470-036-000	1.0000	272.49	175.68
014-470-037-000	1.0000	272.49	175.68
014-470-038-000	1.0000	272.49	175.68
014-470-039-000	1.0000	272.49	175.68
014-470-040-000	1.0000	272.49	175.68
014-470-041-000	1.0000	272.49	175.68
014-470-042-000	1.0000	272.49	175.68
014-470-043-000	1.0000	272.49	175.68
014-470-044-000	1.0000	272.49	175.68
014-470-045-000	1.0000	272.49	175.68
014-470-046-000	1.0000	272.49	175.68
014-470-047-000	1.0000	272.49	175.68
014-470-048-000	1.0000	272.49	175.68
014-470-049-000	1.0000	272.49	175.68
014-470-050-000	1.0000	272.49	175.68
014-470-051-000	1.0000	272.49	175.68
014-470-052-000	1.0000	272.49	175.68

Slight variances may occur due to rounding

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City of Dinuba

Morningside Phase 2 LLAD No. 99-01

Final Billing Detail Report for Fiscal Year 2026/27

APN	BU	Max Rate	Grand Total
014-470-053-000	1.0000	272.49	175.68
014-470-054-000	1.0000	272.49	175.68
014-470-055-000	1.0000	272.49	175.68
014-470-057-000	1.0000	272.49	175.68
014-470-058-000	1.0000	272.49	175.68
014-470-059-000	0.3218	272.49	56.52
014-470-060-000	0.3218	272.49	56.52
014-470-061-000	0.3218	272.49	56.52
014-470-062-000	0.3218	272.49	56.52
014-470-063-000	0.3218	272.49	56.52
014-470-064-000	0.3218	272.49	56.52
014-470-065-000	0.3218	272.49	56.52
014-470-066-000	0.3218	272.49	56.52
014-470-067-000	0.3218	272.49	56.52
014-470-068-000	0.3218	272.49	56.52
014-470-069-000	0.3218	272.49	56.52
014-470-070-000	0.3218	272.49	56.52
014-470-071-000	0.3218	272.49	56.52
014-470-072-000	0.3218	272.49	56.52
014-470-073-000	0.3218	272.49	56.52
014-470-074-000	0.3218	272.49	56.52
014-470-075-000	0.3218	272.49	56.52
014-470-076-000	0.3218	272.49	56.52
014-470-077-000	0.3218	272.49	56.52
014-470-078-000	0.3218	272.49	56.52
014-470-079-000	0.3218	272.49	56.52
014-470-080-000	0.3218	272.49	56.52
014-470-081-000	0.3218	272.49	56.52
014-470-082-000	0.3218	272.49	56.52
014-470-083-000	0.3218	272.49	56.52
014-470-084-000	0.3218	272.49	56.52
014-470-085-000	0.3218	272.49	56.52
014-470-086-000	0.3218	272.49	56.52
014-470-087-000	0.3218	272.49	56.52
014-470-088-000	0.3218	272.49	56.52
014-470-089-000	0.3218	272.49	56.52
014-470-090-000	0.3218	272.49	56.52
014-470-091-000	0.3218	272.49	56.52
014-470-092-000	0.3218	272.49	56.52
014-470-093-000	0.3218	272.49	56.52
014-470-094-000	0.3218	272.49	56.52
014-470-095-000	0.3218	272.49	56.52

Slight variances may occur due to rounding

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City of Dinuba

Morningside Phase 2 LLAD No. 99-01

Final Billing Detail Report for Fiscal Year 2026/27

APN	BU	Max Rate	Grand Total
014-470-096-000	0.3218	272.49	56.52
014-470-097-000	0.3218	272.49	56.52
014-470-098-000	0.3218	272.49	56.52
014-470-099-000	0.3218	272.49	56.52
014-470-101-000	0.3218	272.49	56.52
89 Accounts	**60.5141**		**$10,630.80**

Slight variances may occur due to rounding

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City of Dinuba

Nebraska Park/Pond Benefit District LLAD No. 92-01

Final Billing Detail Report for Fiscal Year 2026/27

APN	BU	Max Rate	Grand Total
014-071-009-000	1.0300	$231.35	$238.26
014-072-013-000	1.0300	231.35	238.26
014-072-014-000	1.0300	231.35	238.26
014-072-015-000	1.0300	231.35	238.26
014-072-016-000	1.0300	231.35	238.26
014-072-017-000	1.0300	231.35	238.26
014-072-018-000	1.0300	231.35	238.26
014-072-019-000	1.0300	231.35	238.26
014-072-032-000	1.0300	231.35	238.26
014-072-033-000	1.0300	231.35	238.26
014-072-034-000	1.0300	231.35	238.26
014-072-035-000	1.0300	231.35	238.26
014-072-036-000	1.0300	231.35	238.26
014-072-039-000	1.0300	231.35	238.26
014-072-040-000	1.0300	231.35	238.26
014-072-041-000	1.0300	231.35	238.26
014-072-042-000	1.0300	231.35	238.26
014-072-043-000	1.0300	231.35	238.26
014-072-044-000	1.0300	231.35	238.26
014-072-045-000	1.0300	231.35	238.26
014-072-046-000	1.0300	231.35	238.26
014-072-047-000	1.0300	231.35	238.26
014-072-048-000	1.0300	231.35	238.26
014-072-049-000	1.0300	231.35	238.26
014-072-050-000	1.0300	231.35	238.26
014-072-051-000	1.0300	231.35	238.26
014-072-052-000	1.0300	231.35	238.26
014-073-001-000	1.0300	231.35	238.26
014-073-002-000	1.0300	231.35	238.26
014-073-003-000	1.0300	231.35	238.26
014-073-004-000	1.0300	231.35	238.26
014-073-005-000	1.0300	231.35	238.26
014-073-006-000	1.0300	231.35	238.26
014-073-007-000	1.0300	231.35	238.26
014-073-008-000	1.0300	231.35	238.26
014-073-009-000	1.0300	231.35	238.26
014-073-010-000	1.0300	231.35	238.26
014-073-011-000	1.0300	231.35	238.26
014-073-012-000	1.0300	231.35	238.26
014-073-013-000	1.0300	231.35	238.26
014-073-014-000	1.0300	231.35	238.26
014-073-015-000	1.0300	231.35	238.26

Slight variances may occur due to rounding

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City of Dinuba

Nebraska Park/Pond Benefit District LLAD No. 92-01

Final Billing Detail Report for Fiscal Year 2026/27

APN	BU	Max Rate	Grand Total
014-073-016-000	1.0300	231.35	238.26
014-073-017-000	1.0300	231.35	238.26
014-073-018-000	1.0300	231.35	238.26
014-074-001-000	1.0300	231.35	238.26
014-074-002-000	1.0300	231.35	238.26
014-074-003-000	1.0300	231.35	238.26
014-074-004-000	1.0300	231.35	238.26
014-074-005-000	1.0300	231.35	238.26
014-074-006-000	1.0300	231.35	238.26
014-074-007-000	1.0300	231.35	238.26
014-080-086-000	4.3614	231.35	1,008.96
014-080-089-000	2.3417	231.35	541.72
014-080-090-000	2.4711	231.35	571.64
014-370-044-000	1.0116	231.35	234.02
014-370-045-000	1.0116	231.35	234.02
014-370-046-000	1.0116	231.35	234.02
014-370-047-000	1.0116	231.35	234.02
014-370-048-000	1.0116	231.35	234.02
014-370-049-000	1.0116	231.35	234.02
014-370-050-000	1.0116	231.35	234.02
014-370-051-000	1.0116	231.35	234.02
014-370-052-000	1.0116	231.35	234.02
014-370-053-000	1.0116	231.35	234.02
014-370-054-000	1.0116	231.35	234.02
014-370-055-000	1.0116	231.35	234.02
014-370-056-000	1.0116	231.35	234.02
014-370-057-000	1.0116	231.35	234.02
014-370-058-000	1.0116	231.35	234.02
014-370-059-000	1.0116	231.35	234.02
014-370-060-000	1.0116	231.35	234.02
014-370-061-000	1.0116	231.35	234.02
014-370-062-000	1.0116	231.35	234.02
014-370-063-000	1.0116	231.35	234.02
014-370-064-000	1.0116	231.35	234.02
014-370-065-000	1.0116	231.35	234.02
014-370-066-000	1.0116	231.35	234.02
014-370-067-000	1.0116	231.35	234.02
014-370-068-000	1.0116	231.35	234.02
014-370-069-000	1.0116	231.35	234.02
014-370-070-000	1.0116	231.35	234.02
014-370-071-000	1.0116	231.35	234.02
014-370-072-000	1.0116	231.35	234.02

Slight variances may occur due to rounding

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City of Dinuba

Nebraska Park/Pond Benefit District LLAD No. 92-01

Final Billing Detail Report for Fiscal Year 2026/27

APN	BU	Max Rate	Grand Total
014-370-073-000	1.0116	231.35	234.02
014-370-074-000	1.0116	231.35	234.02
014-370-075-000	1.0116	231.35	234.02
014-370-076-000	1.0116	231.35	234.02
014-370-077-000	1.0116	231.35	234.02
014-370-078-000	1.0116	231.35	234.02
014-370-079-000	1.0116	231.35	234.02
014-370-080-000	1.0116	231.35	234.02
014-370-081-000	1.0116	231.35	234.02
014-370-082-000	1.0116	231.35	234.02
014-370-083-000	1.0116	231.35	234.02
014-370-084-000	1.0116	231.35	234.02
014-370-085-000	1.0116	231.35	234.02
014-410-001-000	1.0347	231.35	239.36
014-410-002-000	1.0347	231.35	239.36
014-410-003-000	1.0347	231.35	239.36
014-410-004-000	1.0347	231.35	239.36
014-410-005-000	1.0347	231.35	239.36
014-410-006-000	1.0347	231.35	239.36
014-410-007-000	1.0347	231.35	239.36
014-410-008-000	1.0347	231.35	239.36
014-410-011-000	1.0347	231.35	239.36
014-410-012-000	1.0347	231.35	239.36
014-410-013-000	1.0347	231.35	239.36
014-410-014-000	1.0347	231.35	239.36
014-410-015-000	1.0347	231.35	239.36
014-410-016-000	1.0347	231.35	239.36
014-410-017-000	1.0347	231.35	239.36
014-410-018-000	1.0347	231.35	239.36
014-410-019-000	1.0347	231.35	239.36
014-410-020-000	1.0347	231.35	239.36
014-410-021-000	1.0347	231.35	239.36
014-410-022-000	1.0347	231.35	239.36
014-410-023-000	1.0347	231.35	239.36
014-410-024-000	1.0347	231.35	239.36
014-410-025-000	1.0347	231.35	239.36
014-410-026-000	1.0347	231.35	239.36
014-410-027-000	1.0347	231.35	239.36
014-410-028-000	1.0347	231.35	239.36
014-410-029-000	1.0347	231.35	239.36
014-410-030-000	1.0347	231.35	239.36
014-410-031-000	1.0347	231.35	239.36

Slight variances may occur due to rounding

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City of Dinuba

Nebraska Park/Pond Benefit District LLAD No. 92-01

Final Billing Detail Report for Fiscal Year 2026/27

APN	BU	Max Rate	Grand Total
014-410-032-000	1.0178	231.35	235.44
014-410-033-000	1.0178	231.35	235.44
014-410-034-000	1.0178	231.35	235.44
014-410-035-000	1.0178	231.35	235.44
014-410-036-000	1.0178	231.35	235.44
014-410-037-000	1.0178	231.35	235.44
014-410-038-000	1.0178	231.35	235.44
014-410-039-000	1.0178	231.35	235.44
014-410-040-000	1.0178	231.35	235.44
014-410-041-000	1.0178	231.35	235.44
014-410-042-000	1.0178	231.35	235.44
014-410-043-000	1.0178	231.35	235.44
014-410-044-000	1.0178	231.35	235.44
014-410-045-000	1.0178	231.35	235.44
014-410-046-000	1.0178	231.35	235.44
014-410-047-000	1.9480	231.35	450.64
014-420-002-000	1.0300	231.35	238.26
014-420-003-000	1.0300	231.35	238.26
014-420-004-000	1.0300	231.35	238.26
014-420-005-000	1.0300	231.35	238.26
014-420-006-000	1.0300	231.35	238.26
014-420-007-000	1.0300	231.35	238.26
014-420-008-000	1.0300	231.35	238.26
014-420-009-000	1.0300	231.35	238.26
014-420-010-000	1.0300	231.35	238.26
014-420-011-000	1.0300	231.35	238.26
014-420-012-000	1.0300	231.35	238.26
014-420-013-000	1.0300	231.35	238.26
014-420-014-000	1.0300	231.35	238.26
014-420-015-000	1.0300	231.35	238.26
014-420-016-000	1.0300	231.35	238.26
014-420-032-000	1.0300	231.35	238.26
014-420-034-000	1.0300	231.35	238.26
014-420-035-000	1.0300	231.35	238.26
014-420-036-000	1.0300	231.35	238.26
014-420-037-000	1.0300	231.35	238.26
014-420-038-000	1.0300	231.35	238.26
014-420-039-000	1.0300	231.35	238.26
014-420-041-000	1.0300	231.35	238.26
014-420-042-000	1.0300	231.35	238.26
014-420-043-000	1.0300	231.35	238.26
014-420-044-000	1.0300	231.35	238.26

Slight variances may occur due to rounding

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City of Dinuba

Nebraska Park/Pond Benefit District LLAD No. 92-01

Final Billing Detail Report for Fiscal Year 2026/27

APN	BU	Max Rate	Grand Total
014-420-045-000	1.0300	231.35	238.26
014-420-046-000	1.0300	231.35	238.26
014-420-047-000	1.0300	231.35	238.26
014-420-048-000	1.0300	231.35	238.26
014-420-049-000	1.0300	231.35	238.26
014-420-050-000	1.0300	231.35	238.26
014-420-051-000	1.0300	231.35	238.26
014-420-052-000	1.0300	231.35	238.26
014-420-053-000	1.0300	231.35	238.26
014-420-054-000	1.0300	231.35	238.26
014-420-055-000	1.0300	231.35	238.26
014-420-056-000	1.0300	231.35	238.26
014-420-057-000	1.0300	231.35	238.26
014-420-058-000	1.0300	231.35	238.26
014-420-059-000	1.0300	231.35	238.26
014-420-060-000	1.0300	231.35	238.26
014-420-061-000	1.0300	231.35	238.26
014-420-062-000	1.0300	231.35	238.26
014-420-063-000	1.0300	231.35	238.26
014-420-064-000	1.0000	231.35	231.34
014-420-065-000	1.0000	231.35	231.34
014-420-066-000	1.0000	231.35	231.34
014-420-067-000	1.0000	231.35	231.34
014-420-068-000	1.0000	231.35	231.34
014-420-069-000	1.0000	231.35	231.34
014-420-070-000	1.0000	231.35	231.34
014-420-071-000	1.0000	231.35	231.34
014-420-072-000	1.0000	231.35	231.34
014-420-073-000	1.0000	231.35	231.34
014-420-074-000	1.0000	231.35	231.34
014-420-075-000	1.0000	231.35	231.34
014-420-076-000	1.0000	231.35	231.34
014-420-077-000	1.0000	231.35	231.34
014-420-078-000	1.0000	231.35	231.34
014-420-079-000	1.0000	231.35	231.34
014-420-080-000	1.0000	231.35	231.34
014-420-081-000	1.0000	231.35	231.34
014-420-082-000	1.0000	231.35	231.34
014-420-083-000	1.0000	231.35	231.34
014-420-084-000	1.0000	231.35	231.34
014-420-085-000	1.0000	231.35	231.34
014-430-001-000	1.0300	231.35	238.26

Slight variances may occur due to rounding

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City of Dinuba

Nebraska Park/Pond Benefit District LLAD No. 92-01

Final Billing Detail Report for Fiscal Year 2026/27

APN	BU	Max Rate	Grand Total
014-430-002-000	1.0300	231.35	238.26
014-430-003-000	1.0300	231.35	238.26
014-430-004-000	1.0300	231.35	238.26
014-430-005-000	1.0300	231.35	238.26
014-430-006-000	1.0300	231.35	238.26
014-430-007-000	1.0300	231.35	238.26
014-430-008-000	1.0300	231.35	238.26
014-430-009-000	1.0300	231.35	238.26
014-430-010-000	1.0300	231.35	238.26
014-430-011-000	1.0300	231.35	238.26
014-430-012-000	1.0300	231.35	238.26
014-430-013-000	1.0300	231.35	238.26
014-430-014-000	1.0300	231.35	238.26
014-430-015-000	1.0300	231.35	238.26
014-430-016-000	1.0300	231.35	238.26
014-430-017-000	1.0300	231.35	238.26
014-430-018-000	1.0300	231.35	238.26
014-430-019-000	1.0300	231.35	238.26
014-430-020-000	1.0300	231.35	238.26
014-430-021-000	1.0300	231.35	238.26
014-430-022-000	1.0300	231.35	238.26
014-430-023-000	1.0300	231.35	238.26
014-430-024-000	1.0300	231.35	238.26
014-430-025-000	1.0300	231.35	238.26
014-430-026-000	1.0300	231.35	238.26
014-430-027-000	1.0300	231.35	238.26
014-430-028-000	1.0300	231.35	238.26
014-430-029-000	1.0300	231.35	238.26
014-430-030-000	1.0300	231.35	238.26
014-430-031-000	1.0300	231.35	238.26
014-430-032-000	1.0300	231.35	238.26
014-430-033-000	1.0300	231.35	238.26
014-430-034-000	1.0300	231.35	238.26
014-430-036-000	1.0300	231.35	238.26
014-430-037-000	1.0300	231.35	238.26
014-430-038-000	1.0300	231.35	238.26
014-430-039-000	1.0300	231.35	238.26
014-430-040-000	1.0300	231.35	238.26
014-430-041-000	1.0300	231.35	238.26
014-430-042-000	1.0300	231.35	238.26
014-430-043-000	1.0300	231.35	238.26
014-430-044-000	1.0300	231.35	238.26

Slight variances may occur due to rounding

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City of Dinuba

Nebraska Park/Pond Benefit District LLAD No. 92-01

Final Billing Detail Report for Fiscal Year 2026/27

APN	BU	Max Rate	Grand Total
014-430-045-000	1.0300	231.35	238.26
014-430-046-000	1.0300	231.35	238.26
014-430-047-000	1.0300	231.35	238.26
014-430-048-000	1.0300	231.35	238.26
014-430-049-000	1.0300	231.35	238.26
014-430-051-000	1.0093	231.35	233.48
014-430-052-000	1.0093	231.35	233.48
014-430-053-000	1.0093	231.35	233.48
014-430-054-000	1.0093	231.35	233.48
014-430-055-000	1.0093	231.35	233.48
014-430-056-000	1.0093	231.35	233.48
014-430-057-000	1.0093	231.35	233.48
014-430-058-000	1.0093	231.35	233.48
014-430-059-000	1.0093	231.35	233.48
014-430-060-000	1.0093	231.35	233.48
014-430-061-000	1.0093	231.35	233.48
014-430-062-000	1.0093	231.35	233.48
014-430-063-000	1.0093	231.35	233.48
014-430-064-000	1.0093	231.35	233.48
014-430-066-000	1.0093	231.35	233.48
014-430-067-000	1.0093	231.35	233.48
014-430-068-000	1.0093	231.35	233.48
014-430-069-000	1.0093	231.35	233.48
014-430-070-000	1.0093	231.35	233.48
014-430-071-000	1.0093	231.35	233.48
014-430-072-000	1.0093	231.35	233.48
014-430-073-000	1.0093	231.35	233.48
014-430-074-000	1.0093	231.35	233.48
014-430-075-000	1.0093	231.35	233.48
014-440-003-000	1.0093	231.35	233.48
014-440-004-000	1.0093	231.35	233.48
014-440-005-000	1.0093	231.35	233.48
014-440-006-000	1.0093	231.35	233.48
014-440-007-000	1.0093	231.35	233.48
014-440-008-000	1.0093	231.35	233.48
014-440-009-000	1.0093	231.35	233.48
014-440-010-000	1.0093	231.35	233.48
014-440-011-000	1.0093	231.35	233.48
014-440-012-000	1.0093	231.35	233.48
014-440-013-000	1.0093	231.35	233.48
014-440-014-000	1.0093	231.35	233.48
014-440-015-000	1.0093	231.35	233.48

Slight variances may occur due to rounding

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City of Dinuba

Nebraska Park/Pond Benefit District LLAD No. 92-01

Final Billing Detail Report for Fiscal Year 2026/27

APN	BU	Max Rate	Grand Total
014-440-016-000	1.0093	231.35	233.48
014-440-017-000	1.0093	231.35	233.48
014-440-018-000	1.0093	231.35	233.48
014-440-019-000	1.0093	231.35	233.48
014-440-020-000	1.0093	231.35	233.48
014-440-021-000	1.0093	231.35	233.48
014-440-022-000	1.0093	231.35	233.48
014-440-023-000	1.0093	231.35	233.48
014-440-024-000	1.0093	231.35	233.48
014-440-025-000	1.0093	231.35	233.48
014-440-026-000	1.0093	231.35	233.48
014-440-027-000	1.0093	231.35	233.48
014-440-028-000	1.0093	231.35	233.48
014-440-029-000	1.0093	231.35	233.48
014-440-030-000	1.0093	231.35	233.48
014-440-031-000	1.0093	231.35	233.48
014-440-032-000	1.0093	231.35	233.48
014-440-033-000	1.0093	231.35	233.48
014-440-034-000	1.0093	231.35	233.48
014-440-035-000	1.0093	231.35	233.48
014-440-036-000	1.0093	231.35	233.48
014-440-037-000	1.0093	231.35	233.48
014-490-001-000	1.8696	231.35	432.52
014-490-002-000	1.8696	231.35	432.52
014-490-003-000	1.8696	231.35	432.52
014-490-004-000	1.8696	231.35	432.52
014-490-005-000	1.8696	231.35	432.52
014-490-006-000	1.8696	231.35	432.52
014-490-007-000	1.8696	231.35	432.52
014-490-008-000	1.8696	231.35	432.52
014-490-009-000	1.8696	231.35	432.52
014-490-010-000	1.8696	231.35	432.52
014-490-011-000	1.8696	231.35	432.52
014-490-012-000	1.8696	231.35	432.52
014-490-013-000	1.8696	231.35	432.52
014-490-014-000	1.8696	231.35	432.52
014-490-015-000	1.8696	231.35	432.52
014-490-016-000	1.8696	231.35	432.52
014-490-017-000	1.8696	231.35	432.52
014-490-018-000	1.8696	231.35	432.52
014-490-019-000	1.8696	231.35	432.52
014-490-020-000	1.8696	231.35	432.52

Slight variances may occur due to rounding

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City of Dinuba
Nebraska Park/Pond Benefit District LLAD No. 92-01
Final Billing Detail Report for Fiscal Year 2026/27

APN	BU	Max Rate	Grand Total
014-490-021-000	1.8696	231.35	432.52
014-490-022-000	1.8696	231.35	432.52
014-490-023-000	1.8696	231.35	432.52
014-490-024-000	1.8696	231.35	432.52
014-490-025-000	1.8696	231.35	432.52
014-490-026-000	1.8696	231.35	432.52
014-490-027-000	1.8696	231.35	432.52
014-490-028-000	1.8696	231.35	432.52
014-490-029-000	1.8696	231.35	432.52
014-490-030-000	1.8696	231.35	432.52
014-490-031-000	1.8696	231.35	432.52
014-490-032-000	1.8696	231.35	432.52
014-490-033-000	1.8696	231.35	432.52
014-490-034-000	1.8696	231.35	432.52
014-490-035-000	1.8696	231.35	432.52
014-490-036-000	1.8696	231.35	432.52
014-490-037-000	1.8696	231.35	432.52
014-490-038-000	1.8696	231.35	432.52
014-490-039-000	1.8696	231.35	432.52
014-490-040-000	1.8696	231.35	432.52
014-490-041-000	1.8696	231.35	432.52
014-490-042-000	1.8696	231.35	432.52
014-490-043-000	1.8696	231.35	432.52
014-490-044-000	1.8696	231.35	432.52
014-490-045-000	1.8696	231.35	432.52
014-490-046-000	1.8696	231.35	432.52
014-490-047-000	1.0300	231.35	238.26
014-490-048-000	1.0235	231.35	236.76
014-490-049-000	1.4476	231.35	334.88
365 Accounts	**419.2818**		**$96,993.16**

Slight variances may occur due to rounding

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City of Dinuba

Parkside Village Nos. 2 and 3 LLAD

Final Billing Detail Report for Fiscal Year 2026/27

APN	BU	Max Rate	Grand Total
018-130-012-000	1.0000	$403.16	$403.16
018-130-013-000	1.0000	403.16	403.16
018-130-014-000	1.0000	403.16	403.16
018-130-015-000	1.0000	403.16	403.16
018-130-016-000	1.0000	403.16	403.16
018-130-017-000	1.0000	403.16	403.16
018-130-018-000	1.0000	403.16	403.16
018-130-019-000	1.0000	403.16	403.16
018-130-020-000	1.0000	403.16	403.16
018-130-021-000	1.0000	403.16	403.16
018-130-022-000	1.0000	403.16	403.16
018-130-023-000	1.0000	403.16	403.16
018-130-024-000	1.0000	403.16	403.16
018-130-025-000	1.0000	403.16	403.16
018-130-026-000	1.0000	403.16	403.16
018-130-027-000	1.0000	403.16	403.16
018-130-028-000	1.0000	403.16	403.16
018-130-029-000	1.0000	403.16	403.16
018-130-030-000	1.0000	403.16	403.16
018-130-031-000	1.0000	403.16	403.16
018-130-032-000	1.0000	403.16	403.16
018-130-033-000	1.0000	403.16	403.16
018-130-034-000	1.0000	403.16	403.16
018-130-035-000	1.0000	403.16	403.16
018-130-036-000	1.0000	403.16	403.16
018-130-037-000	1.0000	403.16	403.16
018-130-038-000	1.0000	403.16	403.16
018-130-039-000	1.0000	403.16	403.16
018-130-040-000	1.0000	403.16	403.16
018-130-041-000	1.0000	403.16	403.16
018-130-042-000	1.0000	403.16	403.16
018-130-043-000	1.0000	403.16	403.16
018-130-045-000	1.0000	403.16	403.16
018-130-046-000	1.0000	403.16	403.16
018-130-047-000	1.0000	403.16	403.16
018-130-048-000	1.0000	403.16	403.16
018-130-049-000	1.0000	403.16	403.16
018-130-050-000	1.0000	403.16	403.16
018-130-051-000	1.0000	403.16	403.16
018-130-052-000	1.0000	403.16	403.16
018-130-053-000	1.0000	403.16	403.16
018-130-054-000	1.0000	403.16	403.16

Slight variances may occur due to rounding

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City of Dinuba

Parkside Village Nos. 2 and 3 LLAD

Final Billing Detail Report for Fiscal Year 2026/27

APN	BU	Max Rate	Grand Total
018-130-055-000	1.0000	403.16	403.16
018-130-056-000	1.0000	403.16	403.16
018-130-057-000	1.0000	403.16	403.16
018-130-058-000	1.0000	403.16	403.16
018-130-059-000	1.0000	403.16	403.16
018-130-060-000	1.0000	403.16	403.16
018-130-061-000	1.0000	403.16	403.16
018-130-062-000	1.0000	403.16	403.16
018-130-063-000	1.0000	403.16	403.16
018-130-064-000	1.0000	403.16	403.16
018-130-065-000	1.0000	403.16	403.16
018-130-066-000	1.0000	403.16	403.16
018-130-067-000	1.0000	403.16	403.16
018-130-068-000	1.0000	403.16	403.16
018-130-069-000	1.0000	403.16	403.16
018-130-070-000	1.0000	403.16	403.16
018-130-071-000	1.0000	403.16	403.16
018-130-072-000	1.0000	403.16	403.16
018-130-073-000	1.0000	403.16	403.16
018-130-074-000	1.0000	403.16	403.16
018-130-075-000	1.0000	403.16	403.16
018-130-076-000	1.0000	403.16	403.16
018-130-077-000	1.0000	403.16	403.16
018-130-078-000	1.0000	403.16	403.16
018-130-079-000	1.0000	403.16	403.16
018-130-080-000	1.0000	403.16	403.16
018-130-081-000	1.0000	403.16	403.16
018-130-082-000	1.0000	403.16	403.16
018-130-083-000	1.0000	403.16	403.16
018-130-084-000	1.0000	403.16	403.16
018-130-085-000	1.0000	403.16	403.16
018-130-086-000	1.0000	403.16	403.16
018-130-087-000	1.0000	403.16	403.16
018-130-088-000	1.0000	403.16	403.16
018-130-089-000	1.0000	403.16	403.16
018-130-090-000	1.0000	403.16	403.16
018-130-091-000	1.0000	403.16	403.16
018-130-092-000	1.0000	403.16	403.16
018-130-093-000	1.0000	403.16	403.16
018-130-094-000	1.0000	403.16	403.16
018-130-095-000	1.0000	403.16	403.16
018-130-096-000	1.0000	403.16	403.16

Slight variances may occur due to rounding

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City of Dinuba

Parkside Village Nos. 2 and 3 LLAD

Final Billing Detail Report for Fiscal Year 2026/27

APN	BU	Max Rate	Grand Total
018-200-077-000	1.0000	403.16	403.16
018-200-078-000	1.0000	403.16	403.16
018-200-079-000	1.0000	403.16	403.16
018-200-080-000	1.0000	403.16	403.16
018-200-081-000	1.0000	403.16	403.16
018-200-082-000	1.0000	403.16	403.16
018-200-083-000	1.0000	403.16	403.16
018-210-069-000	1.0000	403.16	403.16
018-210-070-000	1.0000	403.16	403.16
018-210-071-000	1.0000	403.16	403.16
018-210-072-000	1.0000	403.16	403.16
018-210-073-000	1.0000	403.16	403.16
018-210-074-000	1.0000	403.16	403.16
018-210-075-000	1.0000	403.16	403.16
018-210-076-000	1.0000	403.16	403.16
018-250-001-000	1.0000	403.16	403.16
018-250-002-000	1.0000	403.16	403.16
018-250-003-000	1.0000	403.16	403.16
018-250-004-000	1.0000	403.16	403.16
018-250-005-000	1.0000	403.16	403.16
018-250-006-000	1.0000	403.16	403.16
018-250-007-000	1.0000	403.16	403.16
018-250-008-000	1.0000	403.16	403.16
018-250-009-000	1.0000	403.16	403.16
018-250-010-000	1.0000	403.16	403.16
018-250-011-000	1.0000	403.16	403.16
018-250-012-000	1.0000	403.16	403.16
018-250-013-000	1.0000	403.16	403.16
018-250-014-000	1.0000	403.16	403.16
018-250-015-000	1.0000	403.16	403.16
018-250-016-000	1.0000	403.16	403.16
018-250-017-000	1.0000	403.16	403.16
018-250-018-000	1.0000	403.16	403.16
018-250-019-000	1.0000	403.16	403.16
018-250-020-000	1.0000	403.16	403.16
018-250-021-000	1.0000	403.16	403.16
018-250-022-000	1.0000	403.16	403.16
018-250-023-000	1.0000	403.16	403.16
122 Accounts	**122.0000**		**$49,185.52**

Slight variances may occur due to rounding

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City of Dinuba

Parkside-Muirfield LLAD No. 08-01

Final Billing Detail Report for Fiscal Year 2026/27

APN	BU	Max Rate	Grand Total
018-200-001-000	1.0000	$566.24	$205.82
018-200-002-000	1.0000	566.24	205.82
018-200-003-000	1.0000	566.24	205.82
018-200-004-000	1.0000	566.24	205.82
018-200-005-000	1.0000	566.24	205.82
018-200-006-000	1.0000	566.24	205.82
018-200-007-000	1.0000	566.24	205.82
018-200-008-000	1.0000	566.24	205.82
018-200-009-000	1.0000	566.24	205.82
018-200-010-000	1.0000	566.24	205.82
018-200-011-000	1.0000	566.24	205.82
018-200-012-000	1.0000	566.24	205.82
018-200-013-000	1.0000	566.24	205.82
018-200-014-000	1.0000	566.24	205.82
018-200-015-000	1.0000	566.24	205.82
018-200-016-000	1.0000	566.24	205.82
018-200-017-000	1.0000	566.24	205.82
018-200-018-000	1.0000	566.24	205.82
018-200-019-000	1.0000	566.24	205.82
018-200-020-000	1.0000	566.24	205.82
018-200-021-000	1.0000	566.24	205.82
018-200-022-000	1.0000	566.24	205.82
018-200-023-000	1.0000	566.24	205.82
018-200-024-000	1.0000	566.24	205.82
018-200-025-000	1.0000	566.24	205.82
018-200-026-000	1.0000	566.24	205.82
018-200-027-000	1.0000	566.24	205.82
018-200-028-000	1.0000	566.24	205.82
018-200-029-000	1.0000	566.24	205.82
018-200-030-000	1.0000	566.24	205.82
018-200-031-000	1.0000	566.24	205.82
018-200-032-000	1.0000	566.24	205.82
018-200-033-000	1.0000	566.24	205.82
018-200-034-000	1.0000	566.24	205.82
018-200-035-000	1.0000	566.24	205.82
018-200-036-000	1.0000	566.24	205.82
018-200-037-000	1.0000	566.24	205.82
018-200-038-000	1.0000	566.24	205.82
018-200-039-000	1.0000	566.24	205.82
018-200-040-000	1.0000	566.24	205.82
018-200-041-000	1.0000	566.24	205.82
018-200-042-000	1.0000	566.24	205.82

Slight variances may occur due to rounding

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City of Dinuba

Parkside-Muirfield LLAD No. 08-01

Final Billing Detail Report for Fiscal Year 2026/27

APN	BU	Max Rate	Grand Total
018-200-043-000	1.0000	566.24	205.82
018-200-044-000	1.0000	566.24	205.82
018-200-045-000	1.0000	566.24	205.82
018-200-046-000	1.0000	566.24	205.82
018-200-047-000	1.0000	566.24	205.82
018-200-048-000	1.0000	566.24	205.82
018-200-049-000	1.0000	566.24	205.82
018-200-050-000	1.0000	566.24	205.82
018-200-051-000	1.0000	566.24	205.82
018-200-052-000	1.0000	566.24	205.82
018-200-053-000	1.0000	566.24	205.82
018-200-054-000	1.0000	566.24	205.82
018-200-055-000	1.0000	566.24	205.82
018-200-056-000	1.0000	566.24	205.82
018-200-057-000	1.0000	566.24	205.82
018-200-058-000	1.0000	566.24	205.82
018-200-059-000	1.0000	566.24	205.82
018-200-060-000	1.0000	566.24	205.82
018-200-061-000	1.0000	566.24	205.82
018-200-062-000	1.0000	566.24	205.82
018-200-063-000	1.0000	566.24	205.82
018-200-064-000	1.0000	566.24	205.82
018-200-065-000	1.0000	566.24	205.82
018-200-066-000	1.0000	566.24	205.82
018-200-067-000	1.0000	566.24	205.82
018-200-068-000	1.0000	566.24	205.82
018-200-069-000	1.0000	566.24	205.82
018-200-070-000	1.0000	566.24	205.82
018-200-071-000	1.0000	566.24	205.82
018-200-072-000	1.0000	566.24	205.82
018-200-073-000	1.0000	566.24	205.82
018-200-074-000	1.0000	566.24	205.82
018-200-075-000	1.0000	566.24	205.82
018-200-076-000	1.0000	566.24	205.82
018-210-001-000	1.0000	566.24	205.82
018-210-002-000	1.0000	566.24	205.82
018-210-007-000	1.0000	566.24	205.82
018-210-008-000	1.0000	566.24	205.82
018-210-009-000	1.0000	566.24	205.82
018-210-010-000	1.0000	566.24	205.82
018-210-011-000	1.0000	566.24	205.82
018-210-012-000	1.0000	566.24	205.82

Slight variances may occur due to rounding

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City of Dinuba

Parkside-Muirfield LLAD No. 08-01

Final Billing Detail Report for Fiscal Year 2026/27

APN	BU	Max Rate	Grand Total
018-210-013-000	1.0000	566.24	205.82
018-210-014-000	1.0000	566.24	205.82
018-210-020-000	1.0000	566.24	205.82
018-210-024-000	1.0000	566.24	205.82
018-210-025-000	1.0000	566.24	205.82
018-210-026-000	1.0000	566.24	205.82
018-210-027-000	1.0000	566.24	205.82
018-210-028-000	1.0000	566.24	205.82
018-210-029-000	1.0000	566.24	205.82
018-210-030-000	1.0000	566.24	205.82
018-210-031-000	1.0000	566.24	205.82
018-210-032-000	1.0000	566.24	205.82
018-210-033-000	1.0000	566.24	205.82
018-210-034-000	1.0000	566.24	205.82
018-210-035-000	1.0000	566.24	205.82
018-210-036-000	1.0000	566.24	205.82
018-210-037-000	1.0000	566.24	205.82
018-210-038-000	1.0000	566.24	205.82
018-210-039-000	1.0000	566.24	205.82
018-210-040-000	1.0000	566.24	205.82
018-210-041-000	1.0000	566.24	205.82
018-210-042-000	1.0000	566.24	205.82
018-210-043-000	1.0000	566.24	205.82
018-210-044-000	1.0000	566.24	205.82
018-210-045-000	1.0000	566.24	205.82
018-210-046-000	1.0000	566.24	205.82
018-210-047-000	1.0000	566.24	205.82
018-210-048-000	1.0000	566.24	205.82
018-210-049-000	1.0000	566.24	205.82
018-210-050-000	1.0000	566.24	205.82
018-210-051-000	1.0000	566.24	205.82
018-210-052-000	1.0000	566.24	205.82
018-210-053-000	1.0000	566.24	205.82
018-210-058-000	1.0000	566.24	205.82
018-210-061-000	1.0000	566.24	205.82
018-210-062-000	1.0000	566.24	205.82
018-210-063-000	1.0000	566.24	205.82
018-210-064-000	1.0000	566.24	205.82
018-210-065-000	1.0000	566.24	205.82
018-210-066-000	1.0000	566.24	205.82
018-210-067-000	1.0000	566.24	205.82
018-210-068-000	1.0000	566.24	205.82

Slight variances may occur due to rounding

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City of Dinuba

Parkside-Muirfield LLAD No. 08-01

Final Billing Detail Report for Fiscal Year 2026/27

APN	BU	Max Rate	Grand Total
018-220-001-000	1.0000	566.24	205.82
018-220-002-000	1.0000	566.24	205.82
018-220-003-000	1.0000	566.24	205.82
018-220-004-000	1.0000	566.24	205.82
018-220-005-000	1.0000	566.24	205.82
018-220-006-000	1.0000	566.24	205.82
018-220-007-000	1.0000	566.24	205.82
018-220-008-000	1.0000	566.24	205.82
018-220-009-000	1.0000	566.24	205.82
018-220-010-000	1.0000	566.24	205.82
018-220-011-000	1.0000	566.24	205.82
018-220-012-000	1.0000	566.24	205.82
018-220-013-000	1.0000	566.24	205.82
018-220-014-000	1.0000	566.24	205.82
018-220-015-000	1.0000	566.24	205.82
018-220-016-000	1.0000	566.24	205.82
018-220-017-000	1.0000	566.24	205.82
018-220-018-000	1.0000	566.24	205.82
018-220-019-000	1.0000	566.24	205.82
018-220-020-000	1.0000	566.24	205.82
018-220-021-000	1.0000	566.24	205.82
018-220-022-000	1.0000	566.24	205.82
018-220-023-000	1.0000	566.24	205.82
018-220-024-000	1.0000	566.24	205.82
018-220-025-000	1.0000	566.24	205.82
018-220-026-000	1.0000	566.24	205.82
018-220-027-000	1.0000	566.24	205.82
018-220-028-000	1.0000	566.24	205.82
018-220-029-000	1.0000	566.24	205.82
018-220-030-000	1.0000	566.24	205.82
018-220-031-000	1.0000	566.24	205.82
018-220-032-000	1.0000	566.24	205.82
018-220-033-000	1.0000	566.24	205.82
018-220-034-000	1.0000	566.24	205.82
018-220-035-000	1.0000	566.24	205.82
018-220-036-000	1.0000	566.24	205.82
018-220-037-000	1.0000	566.24	205.82
018-220-038-000	1.0000	566.24	205.82
018-220-039-000	1.0000	566.24	205.82
018-220-040-000	1.0000	566.24	205.82
018-220-041-000	1.0000	566.24	205.82
018-220-042-000	1.0000	566.24	205.82

Slight variances may occur due to rounding

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City of Dinuba

Parkside-Muirfield LLAD No. 08-01

Final Billing Detail Report for Fiscal Year 2026/27

APN	BU	Max Rate	Grand Total
018-220-043-000	1.0000	566.24	205.82
018-220-044-000	1.0000	566.24	205.82
018-220-045-000	1.0000	566.24	205.82
018-220-046-000	1.0000	566.24	205.82
018-220-047-000	1.0000	566.24	205.82
018-220-048-000	1.0000	566.24	205.82
018-220-049-000	1.0000	566.24	205.82
018-220-050-000	1.0000	566.24	205.82
018-220-051-000	1.0000	566.24	205.82
018-220-052-000	1.0000	566.24	205.82
018-220-053-000	1.0000	566.24	205.82
018-220-055-000	1.0000	566.24	205.82
018-220-056-000	1.0000	566.24	205.82
018-220-057-000	1.0000	566.24	205.82
018-220-058-000	1.0000	566.24	205.82
018-220-059-000	1.0000	566.24	205.82
018-220-060-000	1.0000	566.24	205.82
018-220-061-000	1.0000	566.24	205.82
018-220-062-000	1.0000	566.24	205.82
018-220-063-000	1.0000	566.24	205.82
018-220-064-000	1.0000	566.24	205.82
018-220-065-000	1.0000	566.24	205.82
018-220-066-000	1.0000	566.24	205.82
018-220-067-000	1.0000	566.24	205.82
018-220-068-000	1.0000	566.24	205.82
018-220-069-000	1.0000	566.24	205.82
018-220-070-000	1.0000	566.24	205.82
018-220-071-000	1.0000	566.24	205.82
018-220-072-000	1.0000	566.24	205.82
018-220-073-000	1.0000	566.24	205.82
018-220-074-000	1.0000	566.24	205.82
018-220-075-000	1.0000	566.24	205.82
018-220-076-000	1.0000	566.24	205.82
018-220-077-000	1.0000	566.24	205.82
018-220-078-000	1.0000	566.24	205.82
018-220-079-000	1.0000	566.24	205.82
018-220-080-000	1.0000	566.24	205.82
018-220-081-000	1.0000	566.24	205.82
018-220-082-000	1.0000	566.24	205.82
018-220-083-000	1.0000	566.24	205.82
018-220-084-000	1.0000	566.24	205.82
018-220-085-000	1.0000	566.24	205.82

Slight variances may occur due to rounding

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City of Dinuba

Parkside-Muirfield LLAD No. 08-01

Final Billing Detail Report for Fiscal Year 2026/27

APN	BU	Max Rate	Grand Total
018-220-086-000	1.0000	566.24	205.82
018-220-087-000	1.0000	566.24	205.82
018-220-088-000	1.0000	566.24	205.82
018-230-001-000	1.0000	566.24	205.82
018-230-002-000	1.0000	566.24	205.82
018-230-003-000	1.0000	566.24	205.82
018-230-004-000	1.0000	566.24	205.82
018-230-005-000	1.0000	566.24	205.82
018-230-006-000	1.0000	566.24	205.82
018-230-007-000	1.0000	566.24	205.82
018-230-008-000	1.0000	566.24	205.82
018-230-009-000	1.0000	566.24	205.82
018-230-010-000	1.0000	566.24	205.82
018-230-011-000	1.0000	566.24	205.82
018-230-012-000	1.0000	566.24	205.82
018-230-013-000	1.0000	566.24	205.82
018-230-014-000	1.0000	566.24	205.82
018-230-015-000	1.0000	566.24	205.82
018-230-016-000	1.0000	566.24	205.82
018-230-017-000	1.0000	566.24	205.82
018-230-018-000	1.0000	566.24	205.82
018-230-019-000	1.0000	566.24	205.82
018-230-020-000	1.0000	566.24	205.82
018-230-021-000	1.0000	566.24	205.82
018-230-022-000	1.0000	566.24	205.82
018-230-023-000	1.0000	566.24	205.82
018-230-024-000	1.0000	566.24	205.82
018-230-025-000	1.0000	566.24	205.82
018-230-026-000	1.0000	566.24	205.82
018-230-027-000	1.0000	566.24	205.82
018-230-028-000	1.0000	566.24	205.82
018-230-029-000	1.0000	566.24	205.82
018-230-030-000	1.0000	566.24	205.82
018-230-031-000	1.0000	566.24	205.82
018-230-032-000	1.0000	566.24	205.82
018-230-033-000	1.0000	566.24	205.82
018-230-034-000	1.0000	566.24	205.82
018-230-035-000	1.0000	566.24	205.82
018-230-036-000	1.0000	566.24	205.82
018-230-037-000	1.0000	566.24	205.82
018-230-038-000	1.0000	566.24	205.82
018-230-039-000	1.0000	566.24	205.82

Slight variances may occur due to rounding

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City of Dinuba

Parkside-Muirfield LLAD No. 08-01

Final Billing Detail Report for Fiscal Year 2026/27

APN	BU	Max Rate	Grand Total
018-230-040-000	1.0000	566.24	205.82
018-230-041-000	1.0000	566.24	205.82
018-230-042-000	1.0000	566.24	205.82
018-230-043-000	1.0000	566.24	205.82
018-230-044-000	1.0000	566.24	205.82
018-230-045-000	1.0000	566.24	205.82
018-230-046-000	1.0000	566.24	205.82
018-230-047-000	1.0000	566.24	205.82
018-230-048-000	1.0000	566.24	205.82
018-230-049-000	1.0000	566.24	205.82
018-230-050-000	1.0000	566.24	205.82
018-230-051-000	1.0000	566.24	205.82
018-230-052-000	1.0000	566.24	205.82
018-230-053-000	1.0000	566.24	205.82
018-230-054-000	1.0000	566.24	205.82
018-230-055-000	1.0000	566.24	205.82
018-230-056-000	1.0000	566.24	205.82
018-230-057-000	1.0000	566.24	205.82
018-230-058-000	1.0000	566.24	205.82
018-230-059-000	1.0000	566.24	205.82
018-230-060-000	1.0000	566.24	205.82
018-230-061-000	1.0000	566.24	205.82
018-230-062-000	1.0000	566.24	205.82
018-230-063-000	1.0000	566.24	205.82
018-230-064-000	1.0000	566.24	205.82
018-230-065-000	1.0000	566.24	205.82
018-230-066-000	1.0000	566.24	205.82
018-240-001-000	1.0000	566.24	205.82
018-240-002-000	1.0000	566.24	205.82
018-240-003-000	1.0000	566.24	205.82
018-240-004-000	1.0000	566.24	205.82
018-240-005-000	1.0000	566.24	205.82
018-240-006-000	1.0000	566.24	205.82
018-240-007-000	1.0000	566.24	205.82
018-240-008-000	1.0000	566.24	205.82
018-240-009-000	1.0000	566.24	205.82
018-240-010-000	1.0000	566.24	205.82
018-240-011-000	1.0000	566.24	205.82
018-240-012-000	1.0000	566.24	205.82
018-240-013-000	1.0000	566.24	205.82
018-240-014-000	1.0000	566.24	205.82
018-240-015-000	1.0000	566.24	205.82

Slight variances may occur due to rounding

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City of Dinuba

Parkside-Muirfield LLAD No. 08-01

Final Billing Detail Report for Fiscal Year 2026/27

APN	BU	Max Rate	Grand Total
018-240-016-000	1.0000	566.24	205.82
018-240-017-000	1.0000	566.24	205.82
018-240-018-000	1.0000	566.24	205.82
018-240-019-000	1.0000	566.24	205.82
018-240-020-000	1.0000	566.24	205.82
018-240-021-000	1.0000	566.24	205.82
018-240-022-000	1.0000	566.24	205.82
018-240-023-000	1.0000	566.24	205.82
018-240-024-000	1.0000	566.24	205.82
018-240-025-000	1.0000	566.24	205.82
018-240-026-000	1.0000	566.24	205.82
018-240-027-000	1.0000	566.24	205.82
018-240-028-000	1.0000	566.24	205.82
018-240-029-000	1.0000	566.24	205.82
018-240-030-000	1.0000	566.24	205.82
018-240-031-000	1.0000	566.24	205.82
018-240-032-000	1.0000	566.24	205.82
018-240-033-000	1.0000	566.24	205.82
018-240-034-000	1.0000	566.24	205.82
018-240-035-000	1.0000	566.24	205.82
018-240-036-000	1.0000	566.24	205.82
018-240-037-000	1.0000	566.24	205.82
018-240-038-000	1.0000	566.24	205.82
018-240-039-000	1.0000	566.24	205.82
018-240-040-000	1.0000	566.24	205.82
018-240-041-000	1.0000	566.24	205.82
018-240-042-000	1.0000	566.24	205.82
018-240-043-000	1.0000	566.24	205.82
018-240-044-000	1.0000	566.24	205.82
018-240-045-000	1.0000	566.24	205.82
018-240-046-000	1.0000	566.24	205.82
018-240-047-000	1.0000	566.24	205.82
018-240-048-000	1.0000	566.24	205.82
018-240-049-000	1.0000	566.24	205.82
018-240-050-000	1.0000	566.24	205.82
018-240-051-000	1.0000	566.24	205.82
018-240-052-000	1.0000	566.24	205.82
018-240-053-000	1.0000	566.24	205.82
018-240-054-000	1.0000	566.24	205.82
018-240-055-000	1.0000	566.24	205.82
018-240-056-000	1.0000	566.24	205.82
018-240-057-000	1.0000	566.24	205.82

Slight variances may occur due to rounding

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City of Dinuba

Parkside-Muirfield LLAD No. 08-01

Final Billing Detail Report for Fiscal Year 2026/27

APN	BU	Max Rate	Grand Total
018-240-058-000	1.0000	566.24	205.82
018-240-059-000	1.0000	566.24	205.82
018-240-060-000	1.0000	566.24	205.82
018-240-061-000	1.0000	566.24	205.82
018-240-062-000	1.0000	566.24	205.82
018-240-063-000	1.0000	566.24	205.82
018-240-064-000	1.0000	566.24	205.82
018-240-065-000	1.0000	566.24	205.82
018-240-066-000	1.0000	566.24	205.82
018-240-067-000	1.0000	566.24	205.82
018-240-068-000	1.0000	566.24	205.82
018-240-069-000	1.0000	566.24	205.82
018-240-070-000	1.0000	566.24	205.82
018-240-071-000	1.0000	566.24	205.82
018-240-072-000	1.0000	566.24	205.82
018-240-073-000	1.0000	566.24	205.82
018-240-074-000	1.0000	566.24	205.82
018-240-075-000	1.0000	566.24	205.82
018-240-076-000	1.0000	566.24	205.82
018-240-077-000	1.0000	566.24	205.82
356 Accounts	**356.0000**		**$73,271.92**

Slight variances may occur due to rounding

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City of Dinuba

Peachwood Village Subdivision AD No. 90-02

Final Billing Detail Report for Fiscal Year 2026/27

APN	BU	Max Rate	Grand Total
014-390-001-000	1.0000	$336.46	$336.46
014-390-002-000	1.0000	336.46	336.46
014-390-003-000	1.0000	336.46	336.46
014-390-004-000	1.0000	336.46	336.46
014-390-005-000	1.0000	336.46	336.46
014-390-006-000	1.0000	336.46	336.46
014-390-007-000	1.0000	336.46	336.46
014-390-008-000	1.0000	336.46	336.46
014-390-009-000	1.0000	336.46	336.46
014-390-010-000	1.0000	336.46	336.46
014-390-011-000	1.0000	336.46	336.46
014-390-012-000	1.0000	336.46	336.46
014-390-013-000	1.0000	336.46	336.46
014-390-014-000	1.0000	336.46	336.46
014-390-015-000	1.0000	336.46	336.46
014-390-016-000	1.0000	336.46	336.46
014-390-017-000	1.0000	336.46	336.46
014-390-018-000	1.0000	336.46	336.46
014-390-019-000	1.0000	336.46	336.46
014-390-020-000	1.0000	336.46	336.46
014-390-021-000	1.0000	336.46	336.46
014-390-022-000	1.0000	336.46	336.46
014-390-023-000	1.0000	336.46	336.46
014-390-024-000	1.0000	336.46	336.46
014-390-025-000	1.0000	336.46	336.46
014-390-026-000	1.0000	336.46	336.46
014-390-027-000	1.0000	336.46	336.46
014-390-028-000	1.0000	336.46	336.46
014-390-029-000	1.0000	336.46	336.46
014-390-030-000	1.0000	336.46	336.46
014-390-031-000	1.0000	336.46	336.46
014-390-032-000	1.0000	336.46	336.46
014-390-033-000	1.0000	336.46	336.46
014-390-034-000	1.0000	336.46	336.46
014-390-035-000	1.0000	336.46	336.46
014-390-036-000	1.0000	336.46	336.46
014-390-037-000	1.0000	336.46	336.46
014-390-038-000	1.0000	336.46	336.46
014-390-039-000	1.0000	336.46	336.46
014-390-040-000	1.0000	336.46	336.46
014-390-041-000	1.0000	336.46	336.46
014-390-042-000	1.0000	336.46	336.46

Slight variances may occur due to rounding

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City of Dinuba

Peachwood Village Subdivision AD No. 90-02

Final Billing Detail Report for Fiscal Year 2026/27

APN	BU	Max Rate	Grand Total
014-390-043-000	1.0000	336.46	336.46
014-400-001-000	1.0000	336.46	336.46
014-400-002-000	1.0000	336.46	336.46
014-400-003-000	1.0000	336.46	336.46
014-400-004-000	1.0000	336.46	336.46
014-400-005-000	1.0000	336.46	336.46
014-400-006-000	1.0000	336.46	336.46
014-400-007-000	1.0000	336.46	336.46
014-400-008-000	1.0000	336.46	336.46
014-400-009-000	1.0000	336.46	336.46
014-400-010-000	1.0000	336.46	336.46
014-400-011-000	1.0000	336.46	336.46
014-400-012-000	1.0000	336.46	336.46
014-400-013-000	1.0000	336.46	336.46
014-400-014-000	1.0000	336.46	336.46
014-400-015-000	1.0000	336.46	336.46
014-400-016-000	1.0000	336.46	336.46
014-400-017-000	1.0000	336.46	336.46
014-400-018-000	1.0000	336.46	336.46
014-400-019-000	1.0000	336.46	336.46
014-400-020-000	1.0000	336.46	336.46
014-400-021-000	1.0000	336.46	336.46
014-400-022-000	1.0000	336.46	336.46
014-400-023-000	1.0000	336.46	336.46
014-400-024-000	1.0000	336.46	336.46
014-400-025-000	1.0000	336.46	336.46
014-400-026-000	1.0000	336.46	336.46
014-400-027-000	1.0000	336.46	336.46
014-400-028-000	1.0000	336.46	336.46
014-400-029-000	1.0000	336.46	336.46
014-400-030-000	1.0000	336.46	336.46
014-400-031-000	1.0000	336.46	336.46
014-400-032-000	1.0000	336.46	336.46
014-400-033-000	1.0000	336.46	336.46
014-400-034-000	1.0000	336.46	336.46
014-400-035-000	1.0000	336.46	336.46
014-400-036-000	1.0000	336.46	336.46
014-400-037-000	1.0000	336.46	336.46
014-400-038-000	1.0000	336.46	336.46
014-400-039-000	1.0000	336.46	336.46
014-400-040-000	1.0000	336.46	336.46
014-400-041-000	1.0000	336.46	336.46

Slight variances may occur due to rounding

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City of Dinuba

Peachwood Village Subdivision AD No. 90-02

Final Billing Detail Report for Fiscal Year 2026/27

APN	BU	Max Rate	Grand Total
014-400-042-000	1.0000	336.46	336.46
014-400-043-000	1.0000	336.46	336.46
014-400-044-000	1.0000	336.46	336.46
014-400-045-000	1.0000	336.46	336.46
014-400-046-000	1.0000	336.46	336.46
014-400-047-000	1.0000	336.46	336.46
014-400-048-000	1.0000	336.46	336.46
014-400-049-000	1.0000	336.46	336.46
014-400-050-000	1.0000	336.46	336.46
014-400-051-000	1.0000	336.46	336.46
014-400-052-000	1.0000	336.46	336.46
95 Accounts	**95.0000**		**$31,963.70**

Slight variances may occur due to rounding

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City of Dinuba

Sierra Heights LLAD No. 95-02

Final Billing Detail Report for Fiscal Year 2026/27

APN	BU	Max Rate	Grand Total
030-260-002-000	1.0000	$186.16	$186.16
030-260-003-000	1.0000	186.16	186.16
030-260-004-000	1.0000	186.16	186.16
030-260-005-000	1.0000	186.16	186.16
030-260-006-000	1.0000	186.16	186.16
030-260-007-000	1.0000	186.16	186.16
030-260-008-000	1.0000	186.16	186.16
030-260-009-000	1.0000	186.16	186.16
030-260-010-000	1.0000	186.16	186.16
030-260-011-000	1.0000	186.16	186.16
030-260-012-000	1.0000	186.16	186.16
030-260-013-000	1.0000	186.16	186.16
030-260-014-000	1.0000	186.16	186.16
030-260-015-000	1.0000	186.16	186.16
030-260-016-000	1.0000	186.16	186.16
030-260-017-000	1.0000	186.16	186.16
030-260-018-000	1.0000	186.16	186.16
030-260-019-000	1.0000	186.16	186.16
030-260-020-000	1.0000	186.16	186.16
030-260-021-000	1.0000	186.16	186.16
030-260-022-000	1.0000	186.16	186.16
030-260-023-000	1.0000	186.16	186.16
030-260-024-000	1.0000	186.16	186.16
030-260-025-000	1.0000	186.16	186.16
030-260-026-000	1.0000	186.16	186.16
030-260-027-000	1.0000	186.16	186.16
030-260-028-000	1.0000	186.16	186.16
030-260-029-000	1.0000	186.16	186.16
030-260-030-000	1.0000	186.16	186.16
030-260-031-000	1.0000	186.16	186.16
030-260-032-000	1.0000	186.16	186.16
030-260-033-000	1.0000	186.16	186.16
030-260-034-000	1.0000	186.16	186.16
030-260-035-000	1.0000	186.16	186.16
030-260-036-000	1.0000	186.16	186.16
030-260-037-000	1.0000	186.16	186.16
030-260-038-000	1.0000	186.16	186.16
030-260-039-000	1.0000	186.16	186.16
030-270-005-000	1.0000	186.16	186.16
030-270-006-000	1.0000	186.16	186.16
030-270-007-000	1.0000	186.16	186.16
030-270-008-000	1.0000	186.16	186.16

Slight variances may occur due to rounding

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City of Dinuba

Sierra Heights LLAD No. 95-02

Final Billing Detail Report for Fiscal Year 2026/27

APN	BU	Max Rate	Grand Total
030-270-009-000	1.0000	186.16	186.16
030-270-010-000	1.0000	186.16	186.16
030-270-011-000	1.0000	186.16	186.16
030-270-012-000	1.0000	186.16	186.16
030-270-013-000	1.0000	186.16	186.16
030-270-014-000	1.0000	186.16	186.16
030-270-015-000	1.0000	186.16	186.16
030-270-016-000	1.0000	186.16	186.16
030-270-017-000	1.0000	186.16	186.16
030-270-018-000	1.0000	186.16	186.16
030-270-019-000	1.0000	186.16	186.16
030-270-020-000	1.0000	186.16	186.16
030-270-021-000	1.0000	186.16	186.16
030-270-022-000	1.0000	186.16	186.16
030-270-023-000	1.0000	186.16	186.16
030-270-024-000	1.0000	186.16	186.16
030-270-025-000	1.0000	186.16	186.16
030-270-026-000	1.0000	186.16	186.16
030-270-027-000	1.0000	186.16	186.16
030-270-028-000	1.0000	186.16	186.16
030-270-029-000	1.0000	186.16	186.16
030-270-030-000	1.0000	186.16	186.16
030-270-031-000	1.0000	186.16	186.16
030-270-032-000	1.0000	186.16	186.16
030-270-033-000	1.0000	186.16	186.16
030-270-034-000	1.0000	186.16	186.16
030-270-035-000	1.0000	186.16	186.16
030-270-036-000	1.0000	186.16	186.16
030-270-037-000	1.0000	186.16	186.16
030-270-038-000	1.0000	186.16	186.16
030-270-039-000	1.0000	186.16	186.16
030-270-040-000	1.0000	186.16	186.16
030-270-041-000	1.0000	186.16	186.16
030-270-042-000	1.0000	186.16	186.16
030-270-043-000	1.0000	186.16	186.16
030-270-044-000	1.0000	186.16	186.16
030-270-045-000	1.0000	186.16	186.16
030-270-046-000	1.0000	186.16	186.16
030-270-047-000	1.0000	186.16	186.16
030-270-048-000	1.0000	186.16	186.16
030-270-049-000	1.0000	186.16	186.16
030-270-050-000	1.0000	186.16	186.16

Slight variances may occur due to rounding

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City of Dinuba

Sierra Heights LLAD No. 95-02

Final Billing Detail Report for Fiscal Year 2026/27

APN	BU	Max Rate	Grand Total
84 Accounts	**84.0000**		**$15,637.44**

Slight variances may occur due to rounding

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City of Dinuba

Sierra View Estates LLAD No. 06-03

Final Billing Detail Report for Fiscal Year 2026/27

APN	BU	Max Rate	Grand Total
013-120-013-000	1.0000	$302.94	$290.26
013-120-014-000	1.0000	302.94	290.26
013-120-015-000	1.0000	302.94	290.26
013-120-016-000	1.0000	302.94	290.26
013-120-017-000	1.0000	302.94	290.26
013-120-018-000	1.0000	302.94	290.26
013-120-019-000	1.0000	302.94	290.26
013-120-020-000	1.0000	302.94	290.26
013-120-021-000	1.0000	302.94	290.26
013-120-022-000	1.0000	302.94	290.26
013-120-023-000	1.0000	302.94	290.26
013-120-024-000	1.0000	302.94	290.26
013-120-025-000	1.0000	302.94	290.26
013-120-026-000	1.0000	302.94	290.26
013-120-027-000	1.0000	302.94	290.26
013-120-030-000	1.0000	302.94	290.26
013-120-031-000	1.0000	302.94	290.26
013-120-032-000	1.0000	302.94	290.26
013-120-033-000	1.0000	302.94	290.26
013-120-034-000	1.0000	302.94	290.26
013-120-035-000	1.0000	302.94	290.26
013-120-036-000	1.0000	302.94	290.26
013-120-037-000	1.0000	302.94	290.26
013-120-038-000	1.0000	302.94	290.26
013-120-039-000	1.0000	302.94	290.26
25 Accounts	**25.0000**		**$7,256.50**

Slight variances may occur due to rounding

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City of Dinuba

Stony Creek LLAD No. 06-04

Final Billing Detail Report for Fiscal Year 2026/27

APN	BU	Max Rate	Grand Total
030-260-048-000	1.0000	$324.96	$183.96
030-260-049-000	1.0000	324.96	183.96
030-260-050-000	1.0000	324.96	183.96
030-260-051-000	1.0000	324.96	183.96
030-260-052-000	1.0000	324.96	183.96
030-260-053-000	1.0000	324.96	183.96
030-260-054-000	1.0000	324.96	183.96
030-260-055-000	1.0000	324.96	183.96
030-260-056-000	1.0000	324.96	183.96
030-260-057-000	1.0000	324.96	183.96
030-260-058-000	1.0000	324.96	183.96
11 Accounts	**11.0000**		**$2,023.56**

Slight variances may occur due to rounding

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City of Dinuba

Sugar Plum - Villagio LLAD No. 06-01

Final Billing Detail Report for Fiscal Year 2026/27

APN	BU	Max Rate	Grand Total
014-500-001-000	1.0000	$311.27	$140.56
014-500-002-000	1.0000	311.27	140.56
014-500-003-000	1.0000	311.27	140.56
014-500-004-000	1.0000	311.27	140.56
014-500-005-000	1.0000	311.27	140.56
014-500-006-000	1.0000	311.27	140.56
014-500-007-000	1.0000	311.27	140.56
014-500-008-000	1.0000	311.27	140.56
014-500-009-000	1.0000	311.27	140.56
014-500-010-000	1.0000	311.27	140.56
014-500-011-000	1.0000	311.27	140.56
014-500-012-000	1.0000	311.27	140.56
014-500-013-000	1.0000	311.27	140.56
014-500-014-000	1.0000	311.27	140.56
014-500-015-000	1.0000	311.27	140.56
014-500-016-000	1.0000	311.27	140.56
014-500-017-000	1.0000	311.27	140.56
014-500-018-000	1.0000	311.27	140.56
014-500-019-000	1.0000	311.27	140.56
014-500-020-000	1.0000	311.27	140.56
014-500-021-000	1.0000	311.27	140.56
014-500-022-000	1.0000	311.27	140.56
014-500-023-000	1.0000	311.27	140.56
014-500-024-000	1.0000	311.27	140.56
014-500-025-000	1.0000	311.27	140.56
014-500-026-000	1.0000	311.27	140.56
014-500-027-000	1.0000	311.27	140.56
014-500-028-000	1.0000	311.27	140.56
014-500-029-000	1.0000	311.27	140.56
014-500-030-000	1.0000	311.27	140.56
014-500-031-000	1.0000	311.27	140.56
014-500-032-000	1.0000	311.27	140.56
014-500-033-000	1.0000	311.27	140.56
014-500-034-000	1.0000	311.27	140.56
014-500-035-000	1.0000	311.27	140.56
014-500-036-000	1.0000	311.27	140.56
014-500-037-000	1.0000	311.27	140.56
014-500-038-000	1.0000	311.27	140.56
014-500-039-000	1.0000	311.27	140.56
014-500-041-000	1.0000	311.27	140.56
014-500-042-000	1.0000	311.27	140.56
014-500-043-000	1.0000	311.27	140.56

Slight variances may occur due to rounding

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Sugar Plum - Villagio LLAD No. 06-01

Final Billing Detail Report for Fiscal Year 2026/27

APN	BU	Max Rate	Grand Total
014-500-044-000	1.0000	311.27	140.56
014-500-045-000	1.0000	311.27	140.56
014-500-046-000	1.0000	311.27	140.56
014-500-047-000	1.0000	311.27	140.56
014-500-048-000	1.0000	311.27	140.56
014-500-049-000	1.0000	311.27	140.56
014-500-050-000	1.0000	311.27	140.56
014-500-051-000	1.0000	311.27	140.56
014-500-052-000	1.0000	311.27	140.56
014-500-053-000	1.0000	311.27	140.56
014-500-054-000	1.0000	311.27	140.56
014-500-055-000	1.0000	311.27	140.56
014-500-056-000	1.0000	311.27	140.56
014-500-057-000	1.0000	311.27	140.56
014-500-058-000	1.0000	311.27	140.56
014-500-059-000	1.0000	311.27	140.56
014-500-060-000	1.0000	311.27	140.56
014-500-061-000	1.0000	311.27	140.56
014-500-062-000	1.0000	311.27	140.56
014-500-063-000	1.0000	311.27	140.56
014-500-064-000	1.0000	311.27	140.56
014-500-065-000	1.0000	311.27	140.56
014-500-066-000	1.0000	311.27	140.56
014-500-067-000	1.0000	311.27	140.56
014-500-068-000	1.0000	311.27	140.56
014-500-069-000	1.0000	311.27	140.56
014-500-070-000	1.0000	311.27	140.56
014-500-071-000	1.0000	311.27	140.56
014-500-072-000	1.0000	311.27	140.56
014-500-073-000	1.0000	311.27	140.56
014-500-074-000	1.0000	311.27	140.56
014-500-075-000	1.0000	311.27	140.56
014-500-076-000	1.0000	311.27	140.56
014-500-077-000	1.0000	311.27	140.56
014-500-078-000	1.0000	311.27	140.56
014-500-079-000	1.0000	311.27	140.56
014-570-001-000	1.0000	311.27	140.56
014-570-002-000	1.0000	311.27	140.56
014-570-003-000	1.0000	311.27	140.56
014-570-004-000	1.0000	311.27	140.56
014-570-005-000	1.0000	311.27	140.56
014-570-006-000	1.0000	311.27	140.56

Slight variances may occur due to rounding

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City of Dinuba

Sugar Plum - Villagio LLAD No. 06-01

Final Billing Detail Report for Fiscal Year 2026/27

APN	BU	Max Rate	Grand Total
014-570-007-000	1.0000	311.27	140.56
014-570-008-000	1.0000	311.27	140.56
014-570-009-000	1.0000	311.27	140.56
014-570-010-000	1.0000	311.27	140.56
014-570-011-000	1.0000	311.27	140.56
014-570-012-000	1.0000	311.27	140.56
014-570-013-000	1.0000	311.27	140.56
014-570-014-000	1.0000	311.27	140.56
014-570-015-000	1.0000	311.27	140.56
014-570-016-000	1.0000	311.27	140.56
014-570-017-000	1.0000	311.27	140.56
014-570-018-000	1.0000	311.27	140.56
014-570-019-000	1.0000	311.27	140.56
014-570-020-000	1.0000	311.27	140.56
014-570-021-000	1.0000	311.27	140.56
014-570-022-000	1.0000	311.27	140.56
014-570-023-000	1.0000	311.27	140.56
014-570-024-000	1.0000	311.27	140.56
014-570-025-000	1.0000	311.27	140.56
014-570-026-000	1.0000	311.27	140.56
014-570-027-000	1.0000	311.27	140.56
014-570-028-000	1.0000	311.27	140.56
014-570-029-000	1.0000	311.27	140.56
014-570-030-000	1.0000	311.27	140.56
014-570-031-000	1.0000	311.27	140.56
014-570-032-000	1.0000	311.27	140.56
014-570-033-000	1.0000	311.27	140.56
014-570-034-000	1.0000	311.27	140.56
014-570-035-000	1.0000	311.27	140.56
014-570-036-000	1.0000	311.27	140.56
014-570-037-000	1.0000	311.27	140.56
014-570-038-000	1.0000	311.27	140.56
014-570-039-000	1.0000	311.27	140.56
014-570-040-000	1.0000	311.27	140.56
014-570-041-000	1.0000	311.27	140.56
014-570-042-000	1.0000	311.27	140.56
014-570-043-000	1.0000	311.27	140.56
014-570-044-000	1.0000	311.27	140.56
014-570-045-000	1.0000	311.27	140.56
014-570-046-000	1.0000	311.27	140.56
014-570-047-000	1.0000	311.27	140.56
014-570-048-000	1.0000	311.27	140.56

Slight variances may occur due to rounding

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City of Dinuba

Sugar Plum - Villagio LLAD No. 06-01

Final Billing Detail Report for Fiscal Year 2026/27

APN	BU	Max Rate	Grand Total
014-570-049-000	1.0000	311.27	140.56
014-570-050-000	1.0000	311.27	140.56
014-570-051-000	1.0000	311.27	140.56
014-570-052-000	1.0000	311.27	140.56
014-570-053-000	1.0000	311.27	140.56
014-570-054-000	1.0000	311.27	140.56
014-570-055-000	1.0000	311.27	140.56
014-570-056-000	1.0000	311.27	140.56
014-570-057-000	1.0000	311.27	140.56
014-570-058-000	1.0000	311.27	140.56
014-570-059-000	1.0000	311.27	140.56
014-570-060-000	1.0000	311.27	140.56
014-570-061-000	1.0000	311.27	140.56
014-570-062-000	1.0000	311.27	140.56
014-570-063-000	1.0000	311.27	140.56
014-570-064-000	1.0000	311.27	140.56
014-570-065-000	1.0000	311.27	140.56
143 Accounts	**143.0000**		**$20,100.08**

Slight variances may occur due to rounding

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City of Dinuba

Tierra Vista Phase I AD No. 95-01

Final Billing Detail Report for Fiscal Year 2026/27

APN	BU	Max Rate	Grand Total
013-110-003-000	1.0000	$288.93	$288.92
013-110-004-000	1.0000	288.93	288.92
013-110-005-000	1.0000	288.93	288.92
013-110-006-000	1.0000	288.93	288.92
013-110-007-000	1.0000	288.93	288.92
013-110-008-000	1.0000	288.93	288.92
013-110-009-000	1.0000	288.93	288.92
013-110-010-000	1.0000	288.93	288.92
013-110-011-000	1.0000	288.93	288.92
013-110-012-000	1.0000	288.93	288.92
013-110-013-000	1.0000	288.93	288.92
013-110-014-000	1.0000	288.93	288.92
013-110-015-000	1.0000	288.93	288.92
013-110-016-000	1.0000	288.93	288.92
013-110-017-000	1.0000	288.93	288.92
013-110-018-000	1.0000	288.93	288.92
013-110-019-000	1.0000	288.93	288.92
013-110-020-000	1.0000	288.93	288.92
013-110-021-000	1.0000	288.93	288.92
013-110-022-000	1.0000	288.93	288.92
013-110-023-000	1.0000	288.93	288.92
013-120-004-000	1.0000	288.93	288.92
013-120-005-000	1.0000	288.93	288.92
013-120-006-000	1.0000	288.93	288.92
013-120-007-000	1.0000	288.93	288.92
013-120-008-000	1.0000	288.93	288.92
013-120-009-000	1.0000	288.93	288.92
013-120-010-000	1.0000	288.93	288.92
013-120-011-000	1.0000	288.93	288.92
013-120-012-000	1.0000	288.93	288.92
30 Accounts	**30.0000**		**$8,667.60**

Slight variances may occur due to rounding

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Viscaya I &II LLAD No. 09-01

Final Billing Detail Report for Fiscal Year 2026/27

APN	BU	Max Rate	Grand Total
014-390-044-000	1.0000	$652.76	$376.24
014-390-045-000	1.0000	652.76	376.24
014-390-046-000	1.0000	652.76	376.24
014-390-047-000	1.0000	652.76	376.24
014-390-048-000	1.0000	652.76	376.24
014-390-049-000	1.0000	652.76	376.24
014-390-050-000	1.0000	652.76	376.24
014-390-051-000	1.0000	652.76	376.24
014-390-052-000	1.0000	652.76	376.24
014-390-053-000	1.0000	652.76	376.24
014-390-054-000	1.0000	652.76	376.24
014-390-055-000	1.0000	652.76	376.24
014-480-001-000	1.0000	652.76	376.24
014-480-002-000	1.0000	652.76	376.24
014-480-003-000	1.0000	652.76	376.24
014-480-004-000	1.0000	652.76	376.24
014-480-005-000	1.0000	652.76	376.24
014-480-006-000	1.0000	652.76	376.24
014-480-007-000	1.0000	652.76	376.24
014-480-008-000	1.0000	652.76	376.24
014-480-009-000	1.0000	652.76	376.24
014-480-010-000	1.0000	652.76	376.24
014-480-011-000	1.0000	652.76	376.24
014-480-012-000	1.0000	652.76	376.24
014-480-013-000	1.0000	652.76	376.24
014-480-014-000	1.0000	652.76	376.24
014-510-001-000	1.0000	652.76	376.24
014-510-002-000	1.0000	652.76	376.24
014-510-003-000	1.0000	652.76	376.24
014-510-004-000	1.0000	652.76	376.24
014-510-005-000	1.0000	652.76	376.24
014-510-006-000	1.0000	652.76	376.24
014-510-007-000	1.0000	652.76	376.24
014-510-008-000	1.0000	652.76	376.24
014-510-009-000	1.0000	652.76	376.24
014-510-010-000	1.0000	652.76	376.24
014-510-011-000	1.0000	652.76	376.24
014-510-012-000	1.0000	652.76	376.24
014-510-013-000	1.0000	652.76	376.24
014-510-014-000	1.0000	652.76	376.24
014-510-015-000	1.0000	652.76	376.24
014-510-016-000	1.0000	652.76	376.24

Slight variances may occur due to rounding

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City of Dinuba

Viscaya I &II LLAD No. 09-01

Final Billing Detail Report for Fiscal Year 2026/27

APN	BU	Max Rate	Grand Total
014-510-017-000	1.0000	652.76	376.24
014-510-018-000	1.0000	652.76	376.24
014-510-019-000	1.0000	652.76	376.24
014-510-020-000	1.0000	652.76	376.24
014-510-021-000	1.0000	652.76	376.24
014-510-022-000	1.0000	652.76	376.24
014-510-023-000	1.0000	652.76	376.24
014-510-024-000	1.0000	652.76	376.24
014-510-026-000	1.0000	652.76	376.24
014-510-027-000	1.0000	652.76	376.24
014-510-028-000	1.0000	652.76	376.24
014-510-030-000	1.0000	652.76	376.24
014-510-031-000	1.0000	652.76	376.24
014-510-032-000	1.0000	652.76	376.24
014-510-033-000	1.0000	652.76	376.24
014-510-034-000	1.0000	652.76	376.24
014-510-035-000	1.0000	652.76	376.24
014-510-036-000	1.0000	652.76	376.24
014-510-037-000	1.0000	652.76	376.24
014-510-038-000	1.0000	652.76	376.24
014-510-039-000	1.0000	652.76	376.24
014-510-040-000	1.0000	652.76	376.24
014-510-041-000	1.0000	652.76	376.24
014-510-042-000	1.0000	652.76	376.24
014-510-043-000	1.0000	652.76	376.24
014-510-044-000	1.0000	652.76	376.24
014-510-045-000	1.0000	652.76	376.24
014-510-046-000	1.0000	652.76	376.24
014-510-047-000	1.0000	652.76	376.24
014-510-048-000	1.0000	652.76	376.24
014-510-049-000	1.0000	652.76	376.24
014-510-050-000	1.0000	652.76	376.24
014-510-051-000	1.0000	652.76	376.24
014-510-052-000	1.0000	652.76	376.24
014-510-053-000	1.0000	652.76	376.24
014-510-054-000	1.0000	652.76	376.24
014-510-055-000	1.0000	652.76	376.24
014-510-056-000	1.0000	652.76	376.24
014-510-057-000	1.0000	652.76	376.24
014-510-058-000	1.0000	652.76	376.24
014-510-059-000	1.0000	652.76	376.24
014-510-060-000	1.0000	652.76	376.24

Slight variances may occur due to rounding

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City of Dinuba

Viscaya I &II LLAD No. 09-01

Final Billing Detail Report for Fiscal Year 2026/27

APN	BU	Max Rate	Grand Total
014-510-061-000	1.0000	652.76	376.24
014-510-062-000	1.0000	652.76	376.24
014-510-063-000	1.0000	652.76	376.24
014-510-064-000	1.0000	652.76	376.24
014-510-065-000	1.0000	652.76	376.24
014-510-066-000	1.0000	652.76	376.24
014-510-067-000	1.0000	652.76	376.24
014-510-068-000	1.0000	652.76	376.24
014-510-069-000	1.0000	652.76	376.24
014-510-070-000	1.0000	652.76	376.24
014-510-071-000	1.0000	652.76	376.24
014-510-072-000	1.0000	652.76	376.24
014-510-073-000	1.0000	652.76	376.24
014-510-074-000	1.0000	652.76	376.24
014-510-075-000	1.0000	652.76	376.24
014-510-076-000	1.0000	652.76	376.24
014-510-077-000	1.0000	652.76	376.24
014-520-001-000	1.0000	652.76	376.24
014-520-002-000	1.0000	652.76	376.24
014-520-003-000	1.0000	652.76	376.24
014-520-004-000	1.0000	652.76	376.24
014-520-005-000	1.0000	652.76	376.24
014-520-006-000	1.0000	652.76	376.24
014-520-007-000	1.0000	652.76	376.24
014-520-008-000	1.0000	652.76	376.24
014-520-009-000	1.0000	652.76	376.24
014-520-010-000	1.0000	652.76	376.24
014-520-011-000	1.0000	652.76	376.24
014-520-012-000	1.0000	652.76	376.24
014-520-013-000	1.0000	652.76	376.24
014-520-014-000	1.0000	652.76	376.24
014-520-015-000	1.0000	652.76	376.24
014-520-016-000	1.0000	652.76	376.24
014-520-017-000	1.0000	652.76	376.24
014-520-020-000	1.0000	652.76	376.24
014-520-021-000	1.0000	652.76	376.24
014-520-022-000	1.0000	652.76	376.24
014-520-023-000	1.0000	652.76	376.24
014-520-024-000	1.0000	652.76	376.24
014-520-025-000	1.0000	652.76	376.24
014-520-031-000	1.0000	652.76	376.24
014-520-032-000	1.0000	652.76	376.24

Slight variances may occur due to rounding

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City of Dinuba

Viscaya I &II LLAD No. 09-01

Final Billing Detail Report for Fiscal Year 2026/27

APN	BU	Max Rate	Grand Total
014-520-033-000	1.0000	652.76	376.24
014-520-034-000	1.0000	652.76	376.24
014-520-035-000	1.0000	652.76	376.24
014-520-036-000	1.0000	652.76	376.24
014-520-037-000	1.0000	652.76	376.24
014-520-038-000	1.0000	652.76	376.24
014-520-039-000	1.0000	652.76	376.24
014-520-040-000	1.0000	652.76	376.24
014-520-041-000	1.0000	652.76	376.24
014-520-042-000	1.0000	652.76	376.24
014-520-043-000	1.0000	652.76	376.24
014-520-044-000	1.0000	652.76	376.24
014-520-045-000	1.0000	652.76	376.24
014-520-046-000	1.0000	652.76	376.24
014-520-047-000	1.0000	652.76	376.24
014-520-048-000	1.0000	652.76	376.24
014-520-049-000	1.0000	652.76	376.24
014-520-064-000	1.0000	652.76	376.24
014-520-065-000	1.0000	652.76	376.24
014-520-066-000	1.0000	652.76	376.24
014-520-067-000	1.0000	652.76	376.24
014-520-068-000	1.0000	652.76	376.24
014-520-069-000	1.0000	652.76	376.24
014-520-070-000	1.0000	652.76	376.24
014-520-071-000	1.0000	652.76	376.24
014-520-072-000	1.0000	652.76	376.24
014-520-073-000	1.0000	652.76	376.24
014-520-074-000	1.0000	652.76	376.24
014-520-075-000	1.0000	652.76	376.24
014-520-076-000	1.0000	652.76	376.24
014-520-077-000	1.0000	652.76	376.24
014-520-078-000	1.0000	652.76	376.24
014-520-079-000	1.0000	652.76	376.24
014-520-080-000	1.0000	652.76	376.24
014-530-002-000	1.0000	652.76	376.24
014-530-009-000	1.0000	652.76	376.24
014-530-010-000	1.0000	652.76	376.24
014-530-011-000	1.0000	652.76	376.24
014-530-012-000	1.0000	652.76	376.24
014-530-013-000	1.0000	652.76	376.24
014-530-014-000	1.0000	652.76	376.24
014-530-015-000	1.0000	652.76	376.24

Slight variances may occur due to rounding

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City of Dinuba

Viscaya I &II LLAD No. 09-01

Final Billing Detail Report for Fiscal Year 2026/27

APN	BU	Max Rate	Grand Total
014-530-016-000	1.0000	652.76	376.24
014-530-017-000	1.0000	652.76	376.24
014-530-018-000	1.0000	652.76	376.24
014-530-019-000	1.0000	652.76	376.24
014-530-020-000	1.0000	652.76	376.24
014-530-021-000	1.0000	652.76	376.24
014-530-022-000	1.0000	652.76	376.24
014-530-023-000	1.0000	652.76	376.24
014-530-024-000	1.0000	652.76	376.24
014-530-025-000	1.0000	652.76	376.24
014-530-026-000	1.0000	652.76	376.24
014-530-027-000	1.0000	652.76	376.24
014-530-028-000	1.0000	652.76	376.24
014-530-029-000	1.0000	652.76	376.24
014-530-030-000	1.0000	652.76	376.24
014-530-031-000	1.0000	652.76	376.24
014-530-032-000	1.0000	652.76	376.24
014-530-033-000	1.0000	652.76	376.24
014-530-054-000	1.0000	652.76	376.24
014-530-055-000	1.0000	652.76	376.24
014-530-056-000	1.0000	652.76	376.24
014-530-057-000	1.0000	652.76	376.24
014-530-058-000	1.0000	652.76	376.24
014-530-059-000	1.0000	652.76	376.24
014-530-060-000	1.0000	652.76	376.24
014-530-061-000	1.0000	652.76	376.24
014-530-062-000	1.0000	652.76	376.24
014-530-063-000	1.0000	652.76	376.24
014-530-064-000	1.0000	652.76	376.24
014-530-065-000	1.0000	652.76	376.24
014-530-066-000	1.0000	652.76	376.24
014-530-067-000	1.0000	652.76	376.24
014-530-068-000	1.0000	652.76	376.24
014-530-069-000	1.0000	652.76	376.24
014-530-070-000	1.0000	652.76	376.24
014-530-071-000	1.0000	652.76	376.24
014-530-072-000	1.0000	652.76	376.24
014-530-073-000	1.0000	652.76	376.24
014-530-074-000	1.0000	652.76	376.24
014-530-075-000	1.0000	652.76	376.24
014-530-076-000	1.0000	652.76	376.24
014-540-001-000	1.0000	652.76	376.24

Slight variances may occur due to rounding

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City of Dinuba

Viscaya I &II LLAD No. 09-01

Final Billing Detail Report for Fiscal Year 2026/27

APN	BU	Max Rate	Grand Total
014-540-002-000	1.0000	652.76	376.24
014-540-003-000	1.0000	652.76	376.24
014-540-004-000	1.0000	652.76	376.24
014-540-005-000	1.0000	652.76	376.24
014-540-006-000	1.0000	652.76	376.24
014-540-007-000	1.0000	652.76	376.24
014-540-008-000	1.0000	652.76	376.24
014-540-009-000	1.0000	652.76	376.24
014-540-010-000	1.0000	652.76	376.24
014-540-011-000	1.0000	652.76	376.24
014-540-012-000	1.0000	652.76	376.24
014-540-013-000	1.0000	652.76	376.24
014-540-014-000	1.0000	652.76	376.24
014-540-015-000	1.0000	652.76	376.24
014-540-016-000	1.0000	652.76	376.24
014-540-017-000	1.0000	652.76	376.24
014-540-018-000	1.0000	652.76	376.24
014-540-019-000	1.0000	652.76	376.24
014-540-020-000	1.0000	652.76	376.24
014-540-021-000	1.0000	652.76	376.24
014-540-022-000	1.0000	652.76	376.24
014-540-023-000	1.0000	652.76	376.24
014-540-024-000	1.0000	652.76	376.24
014-540-025-000	1.0000	652.76	376.24
014-540-026-000	1.0000	652.76	376.24
014-540-027-000	1.0000	652.76	376.24
014-540-028-000	1.0000	652.76	376.24
014-540-029-000	1.0000	652.76	376.24
014-540-030-000	1.0000	652.76	376.24
014-540-031-000	1.0000	652.76	376.24
014-540-032-000	1.0000	652.76	376.24
014-540-033-000	1.0000	652.76	376.24
014-540-034-000	1.0000	652.76	376.24
014-540-035-000	1.0000	652.76	376.24
014-540-036-000	1.0000	652.76	376.24
014-540-037-000	1.0000	652.76	376.24
014-540-038-000	1.0000	652.76	376.24
014-540-039-000	1.0000	652.76	376.24
014-540-040-000	1.0000	652.76	376.24
014-540-041-000	1.0000	652.76	376.24
014-550-001-000	1.0000	652.76	376.24
014-550-002-000	1.0000	652.76	376.24

Slight variances may occur due to rounding

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City of Dinuba

Viscaya I &II LLAD No. 09-01

Final Billing Detail Report for Fiscal Year 2026/27

APN	BU	Max Rate	Grand Total
014-550-003-000	1.0000	652.76	376.24
014-550-004-000	1.0000	652.76	376.24
014-550-005-000	1.0000	652.76	376.24
014-550-006-000	1.0000	652.76	376.24
014-550-007-000	1.0000	652.76	376.24
014-550-008-000	1.0000	652.76	376.24
014-550-009-000	1.0000	652.76	376.24
014-550-010-000	1.0000	652.76	376.24
014-550-011-000	1.0000	652.76	376.24
014-550-012-000	1.0000	652.76	376.24
014-550-013-000	1.0000	652.76	376.24
014-550-014-000	1.0000	652.76	376.24
014-550-015-000	1.0000	652.76	376.24
014-550-016-000	1.0000	652.76	376.24
014-550-017-000	1.0000	652.76	376.24
014-550-018-000	1.0000	652.76	376.24
014-550-020-000	1.0000	652.76	376.24
014-550-021-000	1.0000	652.76	376.24
014-550-022-000	1.0000	652.76	376.24
014-550-023-000	1.0000	652.76	376.24
014-550-024-000	1.0000	652.76	376.24
014-550-025-000	1.0000	652.76	376.24
014-550-026-000	1.0000	652.76	376.24
014-550-027-000	1.0000	652.76	376.24
014-550-028-000	1.0000	652.76	376.24
014-550-029-000	1.0000	652.76	376.24
014-550-030-000	1.0000	652.76	376.24
014-550-031-000	1.0000	652.76	376.24
014-550-033-000	1.0000	652.76	376.24
014-550-034-000	1.0000	652.76	376.24
014-550-035-000	1.0000	652.76	376.24
014-550-036-000	1.0000	652.76	376.24
014-550-037-000	1.0000	652.76	376.24
014-550-038-000	1.0000	652.76	376.24
014-550-039-000	1.0000	652.76	376.24
014-550-040-000	1.0000	652.76	376.24
014-550-041-000	1.0000	652.76	376.24
014-550-042-000	1.0000	652.76	376.24
014-550-043-000	1.0000	652.76	376.24
014-550-044-000	1.0000	652.76	376.24
014-550-045-000	1.0000	652.76	376.24
014-550-046-000	1.0000	652.76	376.24

Slight variances may occur due to rounding

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City of Dinuba

Viscaya I &II LLAD No. 09-01

Final Billing Detail Report for Fiscal Year 2026/27

APN	BU	Max Rate	Grand Total
014-550-047-000	1.0000	652.76	376.24
014-550-048-000	1.0000	652.76	376.24
014-550-049-000	1.0000	652.76	376.24
014-550-050-000	1.0000	652.76	376.24
014-550-051-000	1.0000	652.76	376.24
014-550-052-000	1.0000	652.76	376.24
014-550-053-000	1.0000	652.76	376.24
014-550-054-000	1.0000	652.76	376.24
014-550-055-000	1.0000	652.76	376.24
014-550-056-000	1.0000	652.76	376.24
014-550-057-000	1.0000	652.76	376.24
014-550-058-000	1.0000	652.76	376.24
014-550-060-000	1.0000	652.76	376.24
014-550-061-000	34.0000	652.76	12,792.16
014-550-062-000	1.0000	652.76	376.24
014-550-063-000	1.0000	652.76	376.24
014-550-064-000	1.0000	652.76	376.24
014-560-001-000	1.0000	652.76	376.24
014-560-002-000	1.0000	652.76	376.24
014-560-003-000	1.0000	652.76	376.24
014-560-004-000	1.0000	652.76	376.24
014-560-005-000	1.0000	652.76	376.24
014-560-006-000	1.0000	652.76	376.24
014-560-007-000	1.0000	652.76	376.24
014-560-008-000	1.0000	652.76	376.24
014-560-009-000	1.0000	652.76	376.24
014-560-010-000	1.0000	652.76	376.24
014-560-011-000	1.0000	652.76	376.24
014-580-001-000	1.0000	652.76	376.24
014-580-002-000	1.0000	652.76	376.24
014-580-003-000	1.0000	652.76	376.24
014-580-004-000	1.0000	652.76	376.24
014-580-005-000	1.0000	652.76	376.24
014-580-006-000	1.0000	652.76	376.24
014-580-007-000	1.0000	652.76	376.24
014-580-008-000	1.0000	652.76	376.24
014-580-009-000	1.0000	652.76	376.24
014-580-010-000	1.0000	652.76	376.24
014-580-011-000	1.0000	652.76	376.24
014-580-012-000	1.0000	652.76	376.24
014-580-013-000	1.0000	652.76	376.24
014-580-014-000	1.0000	652.76	376.24

Slight variances may occur due to rounding

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City of Dinuba

Viscaya I &II LLAD No. 09-01

Final Billing Detail Report for Fiscal Year 2026/27

APN	BU	Max Rate	Grand Total
014-580-015-000	1.0000	652.76	376.24
014-580-016-000	1.0000	652.76	376.24
014-580-017-000	1.0000	652.76	376.24
014-580-018-000	1.0000	652.76	376.24
014-580-019-000	1.0000	652.76	376.24
014-580-020-000	1.0000	652.76	376.24
014-580-021-000	1.0000	652.76	376.24
014-580-022-000	1.0000	652.76	376.24
014-580-023-000	1.0000	652.76	376.24
014-580-024-000	1.0000	652.76	376.24
014-580-025-000	1.0000	652.76	376.24
014-580-026-000	1.0000	652.76	376.24
014-580-027-000	1.0000	652.76	376.24
014-580-028-000	1.0000	652.76	376.24
014-580-029-000	1.0000	652.76	376.24
014-580-030-000	1.0000	652.76	376.24
014-580-031-000	1.0000	652.76	376.24
014-580-032-000	1.0000	652.76	376.24
014-580-033-000	1.0000	652.76	376.24
014-580-034-000	1.0000	652.76	376.24
014-580-035-000	1.0000	652.76	376.24
014-580-036-000	1.0000	652.76	376.24
014-580-037-000	1.0000	652.76	376.24
014-580-038-000	1.0000	652.76	376.24
014-580-039-000	1.0000	652.76	376.24
014-580-040-000	1.0000	652.76	376.24
014-580-041-000	1.0000	652.76	376.24
014-580-042-000	1.0000	652.76	376.24
014-580-043-000	1.0000	652.76	376.24
014-580-044-000	1.0000	652.76	376.24
014-580-045-000	1.0000	652.76	376.24
014-580-046-000	1.0000	652.76	376.24
368 Accounts	**401.0000**		**$150,872.24**
1,959 Total Accounts	**2,016.7959**		**$525,693.98**

Slight variances may occur due to rounding

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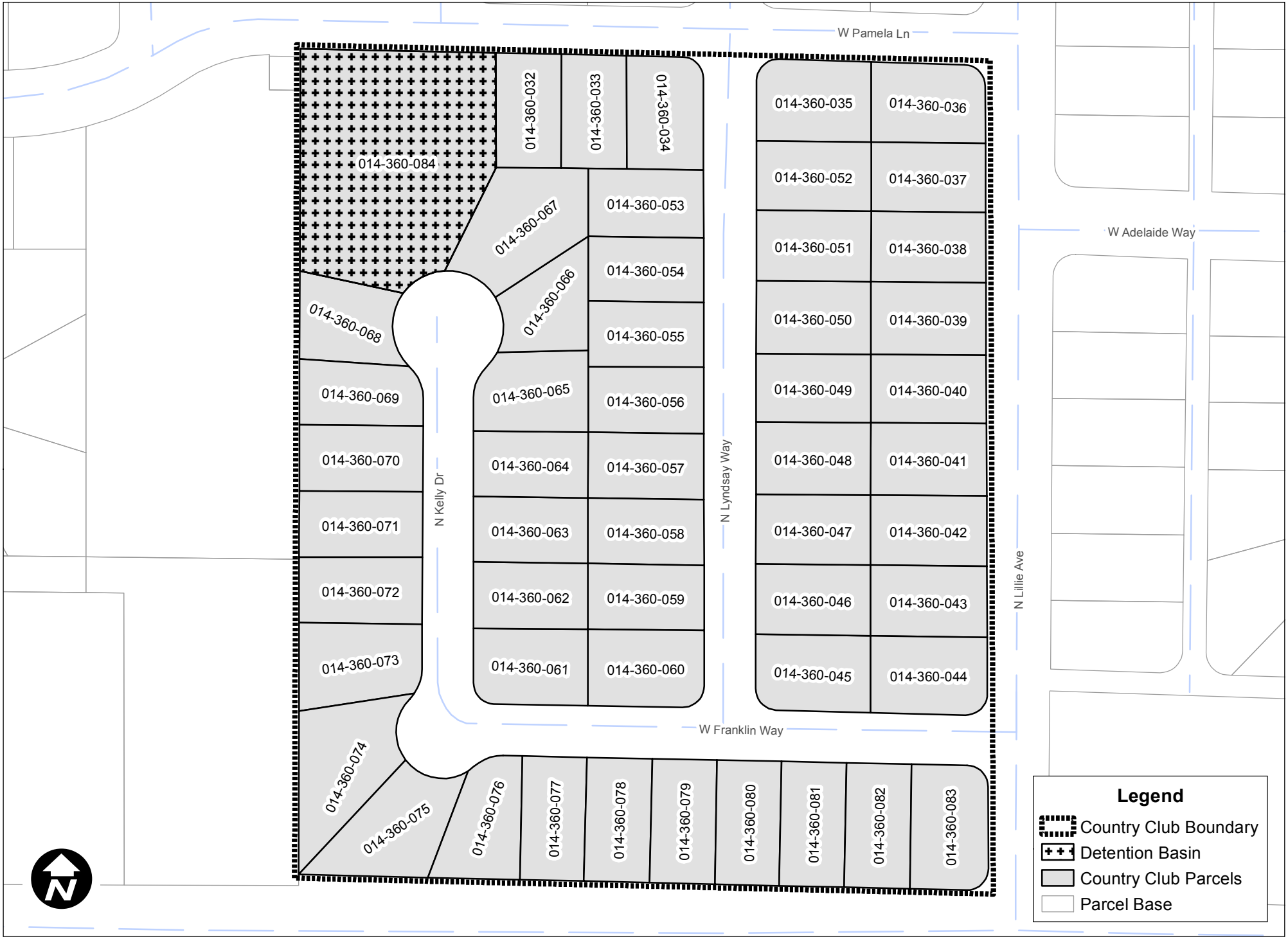
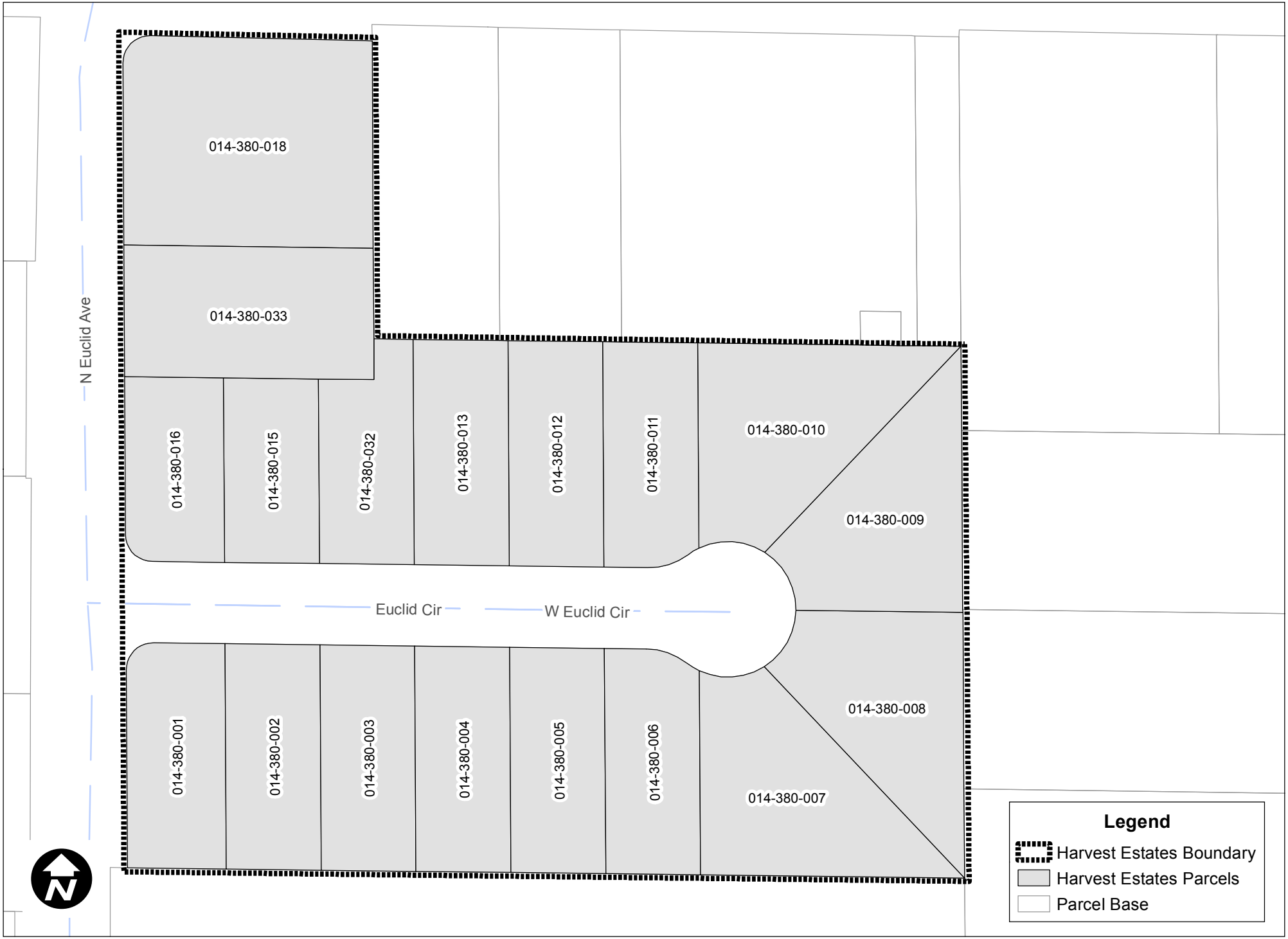
21. APPENDIX B: BOUNDARY MAPS

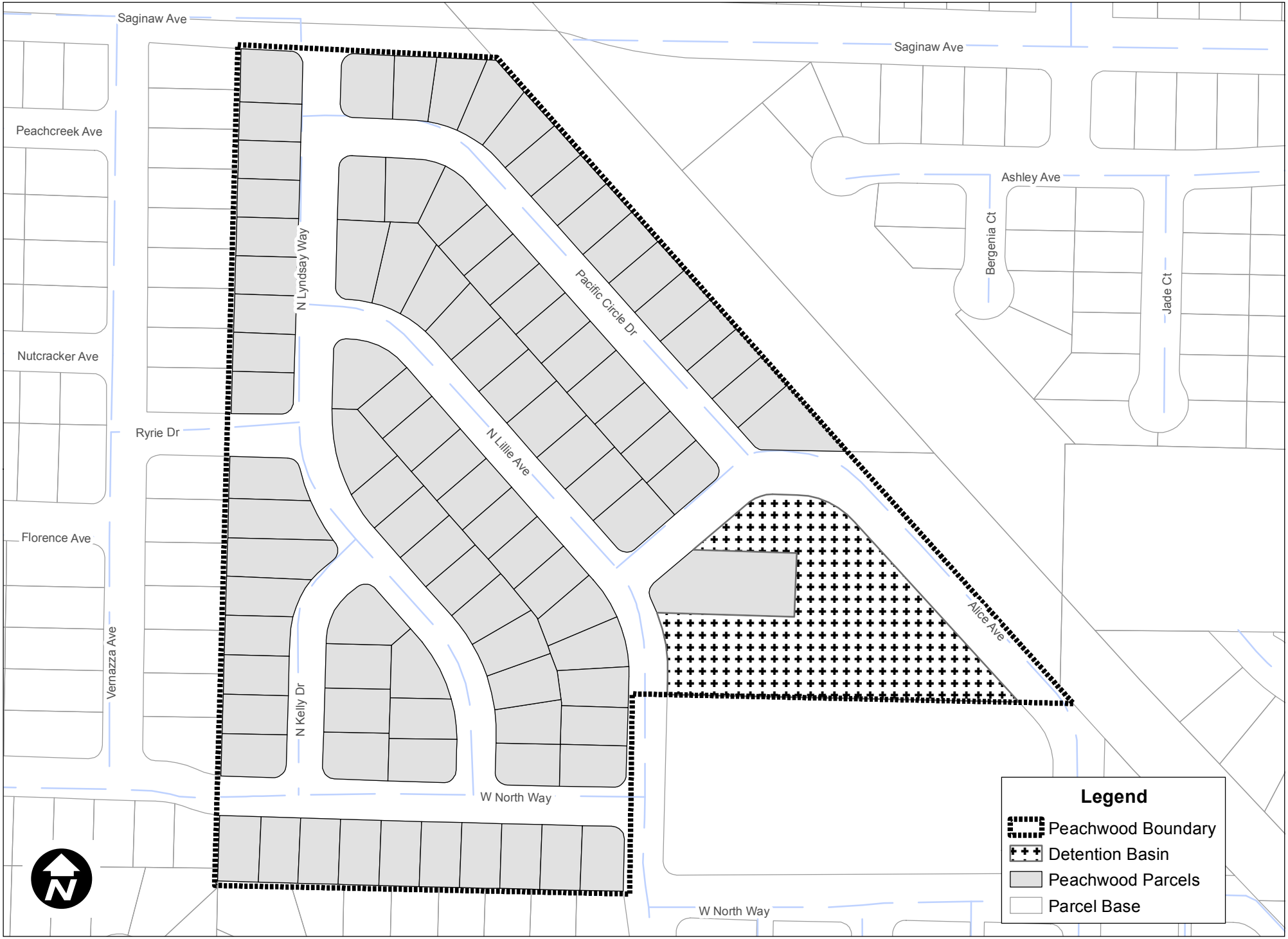
The Assessment Diagrams have been submitted to, and are on file with, the City Clerk in the format required under the provisions of the 1972 Act. The lines and dimensions of each assessable parcel, as shown on the maps of the County Assessor for the current year, are made part of this Engineer's Report by reference. Boundary maps for each assessment district referenced within the report have been included on the following pages.



Dinuba - AD 89-01 Country Club Estates



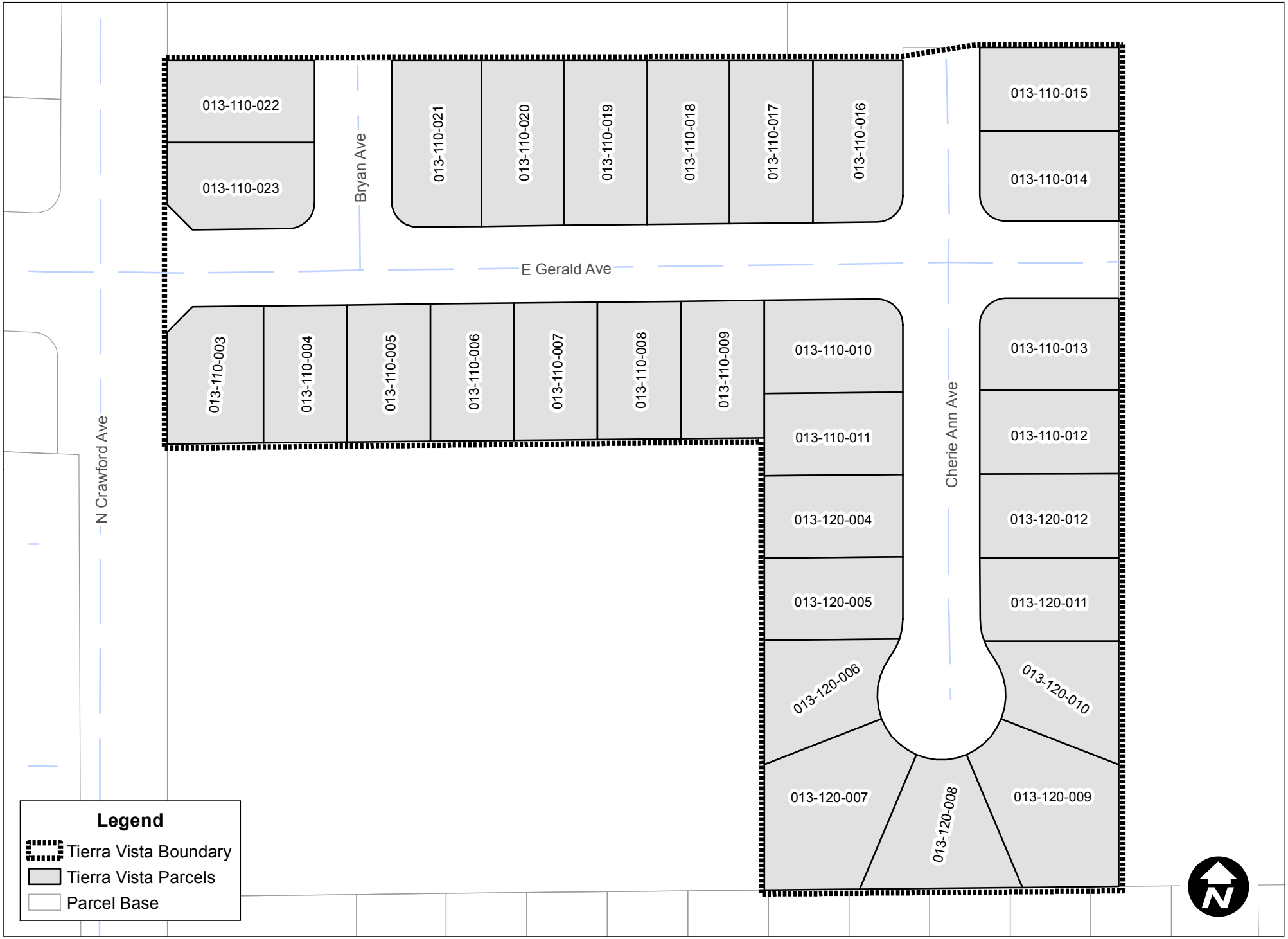
Dinuba - AD 90-01 Harvest Estates



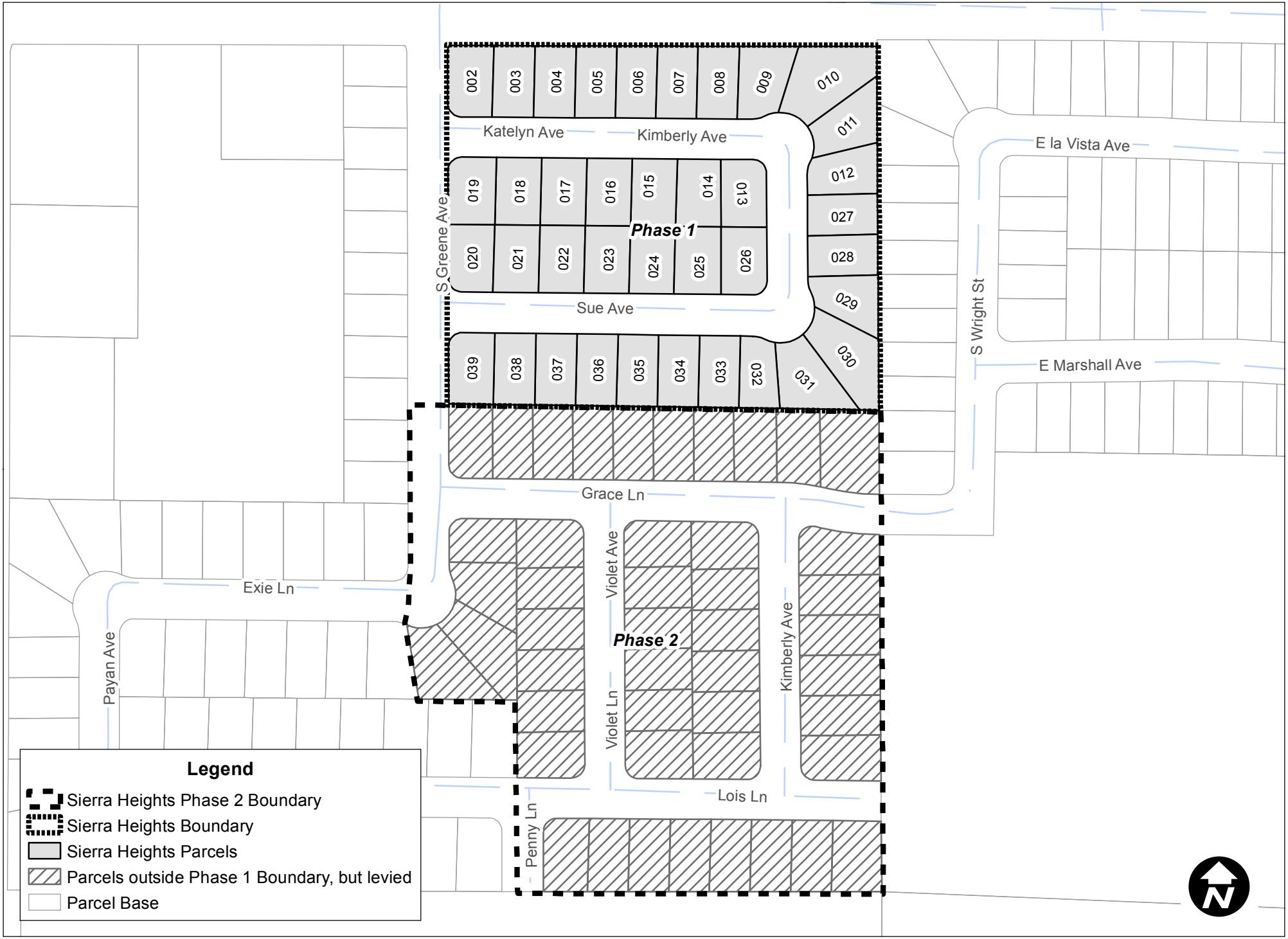
Dinuba - AD 90-02 Peachwood

Dinuba - AD 92-01 Nebraska

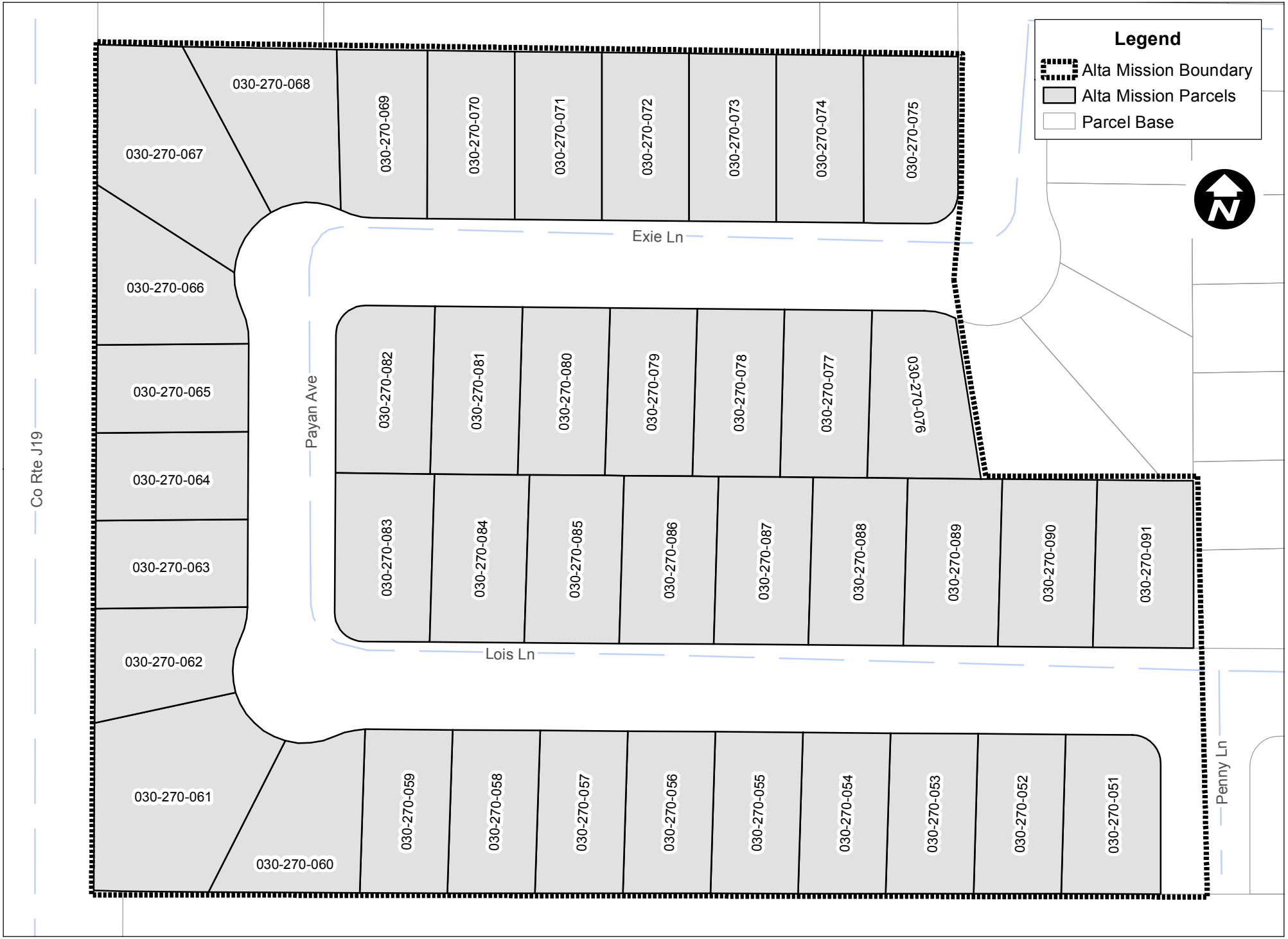
Dinuba - AD 93-01 Marshall Acres



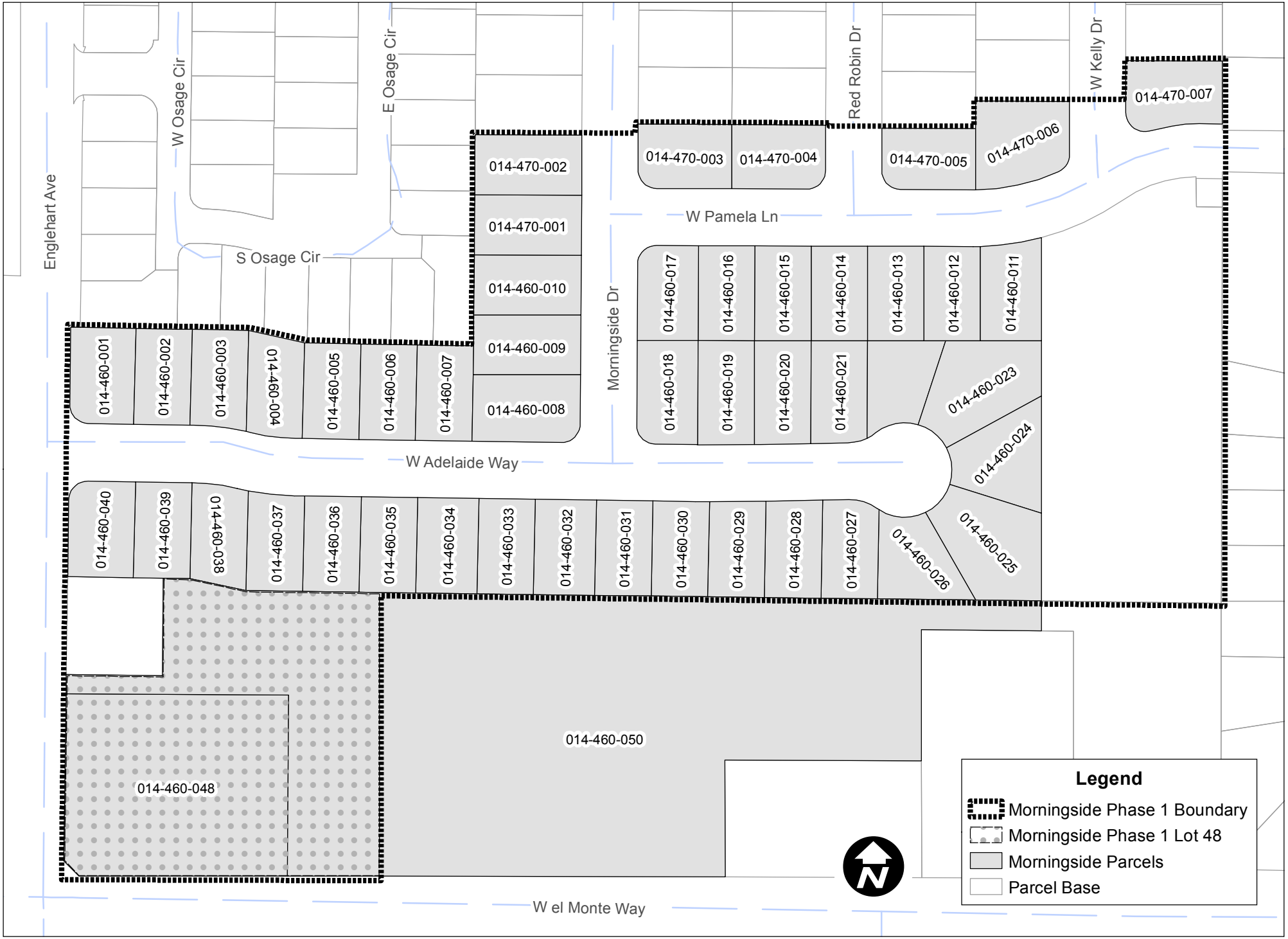
Dinuba - AD 95-01 Tierra Vista



Dinuba - AD 95-02 Sierra Heights



Dinuba - AD 98-01 Alta Mission

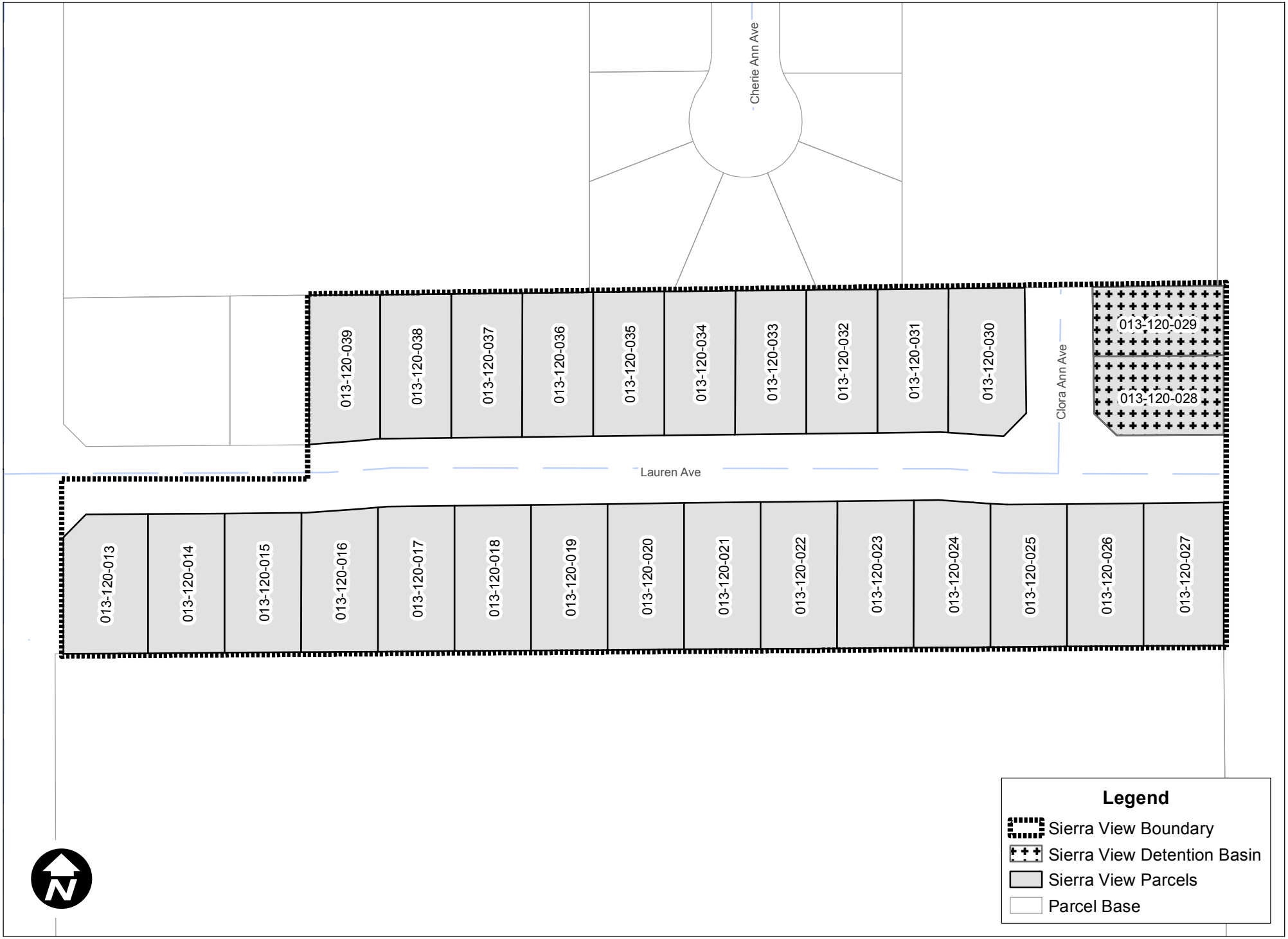


Dinuba - AD 98-02 Morningside

Dinuba - AD 99-01 Morningside Phase 2

Dinuba - AD 06-01 Sugar Plum-Villagio

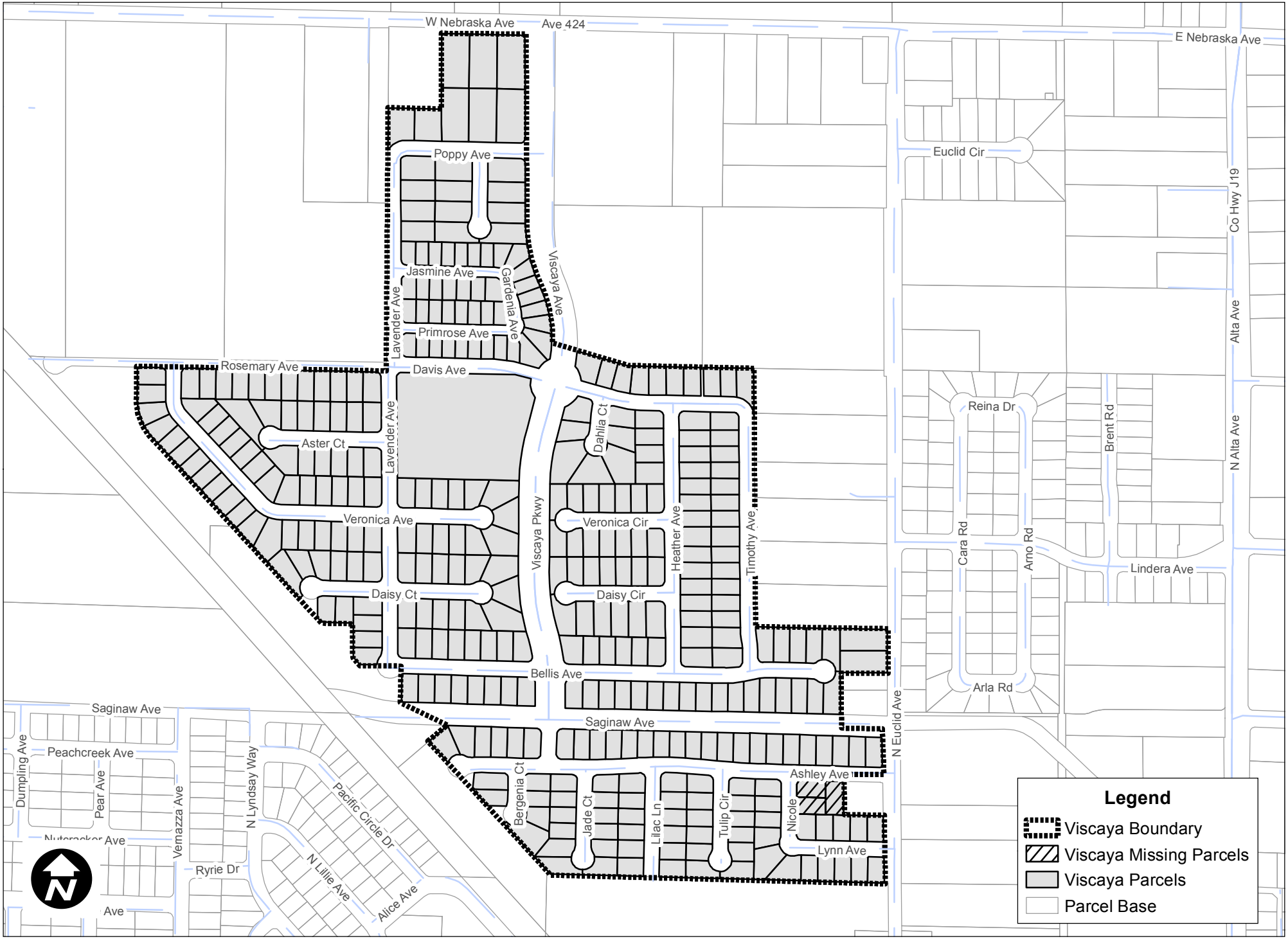
Dinuba - AD 06-02 Citrus Heights



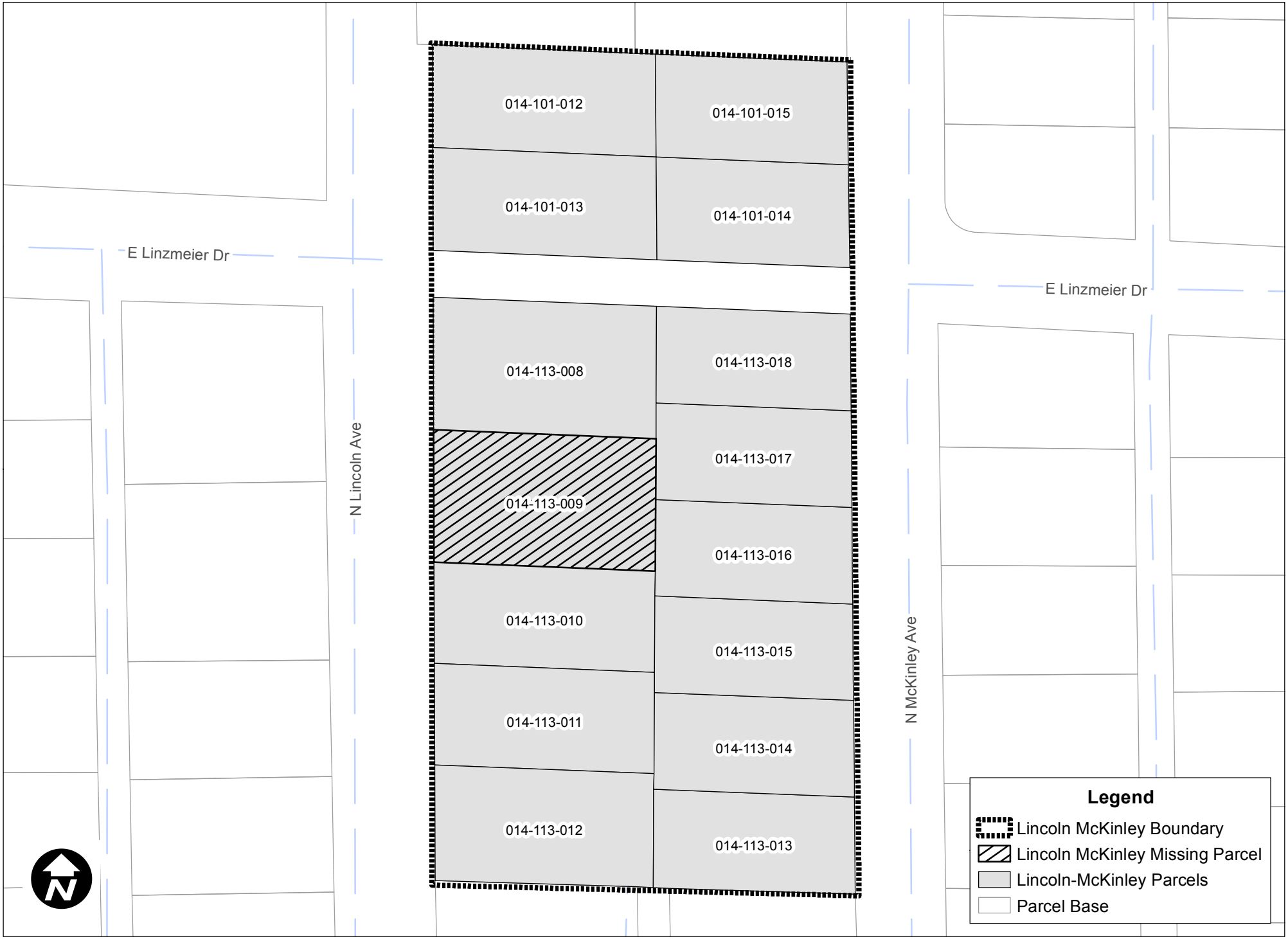
Dinuba - AD 06-03 Sierra View Estates

Dinuba - AD 06-04 Stony Creek

Dinuba - AD 08-01 Parkside-Muirfield



Dinuba - AD 09-01 Viscaya



Dinuba - AD 10-02 Lincoln-McKinley

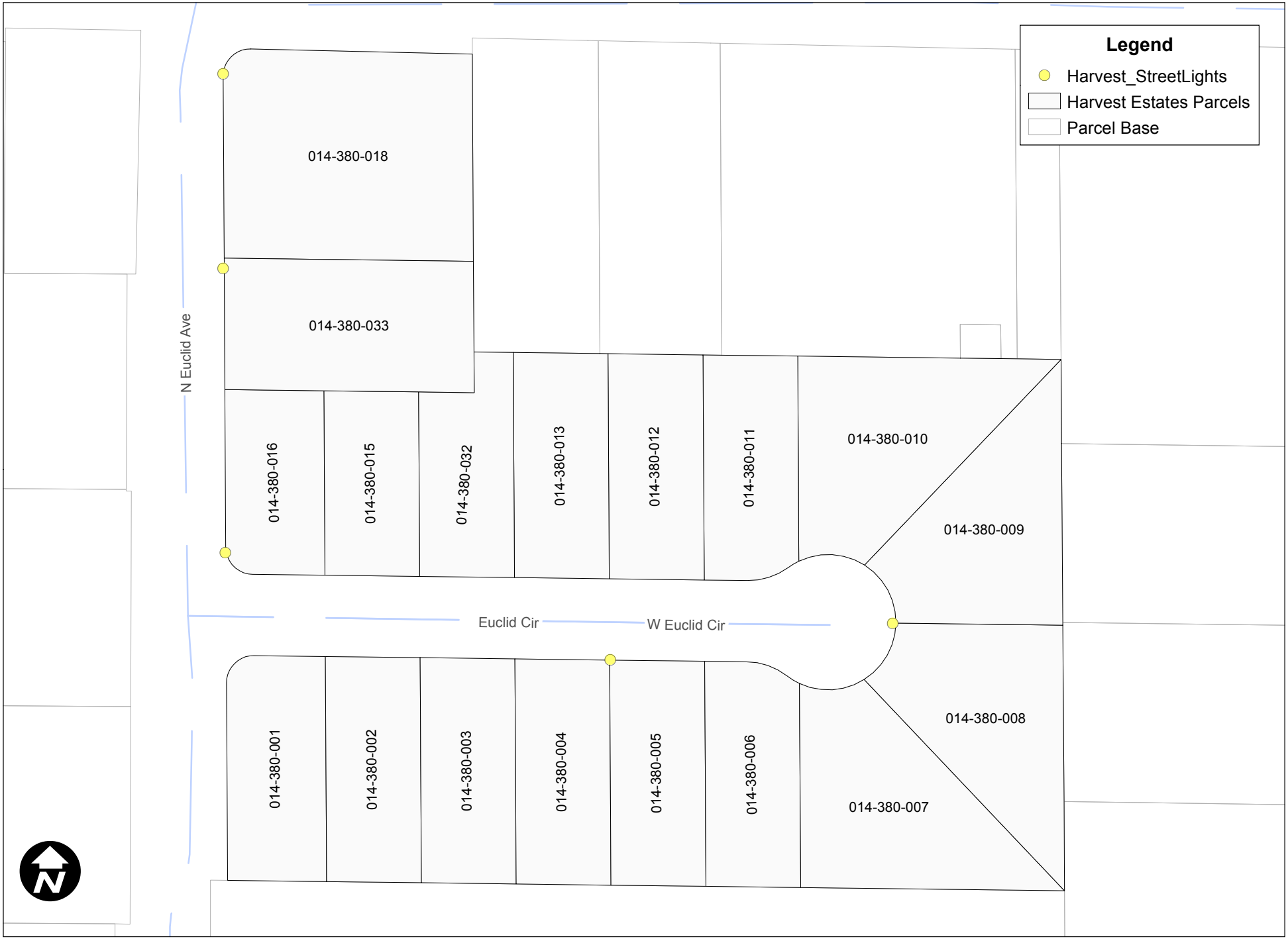
22. APPENDIX C: MAPS OF IMPROVEMENTS

The following pages contain maps of each assessment district referenced within this report, showing the location and type of the improvements funded by the assessments.

Note: The Nebraska district has undergone one parcel change and is notated on that map.

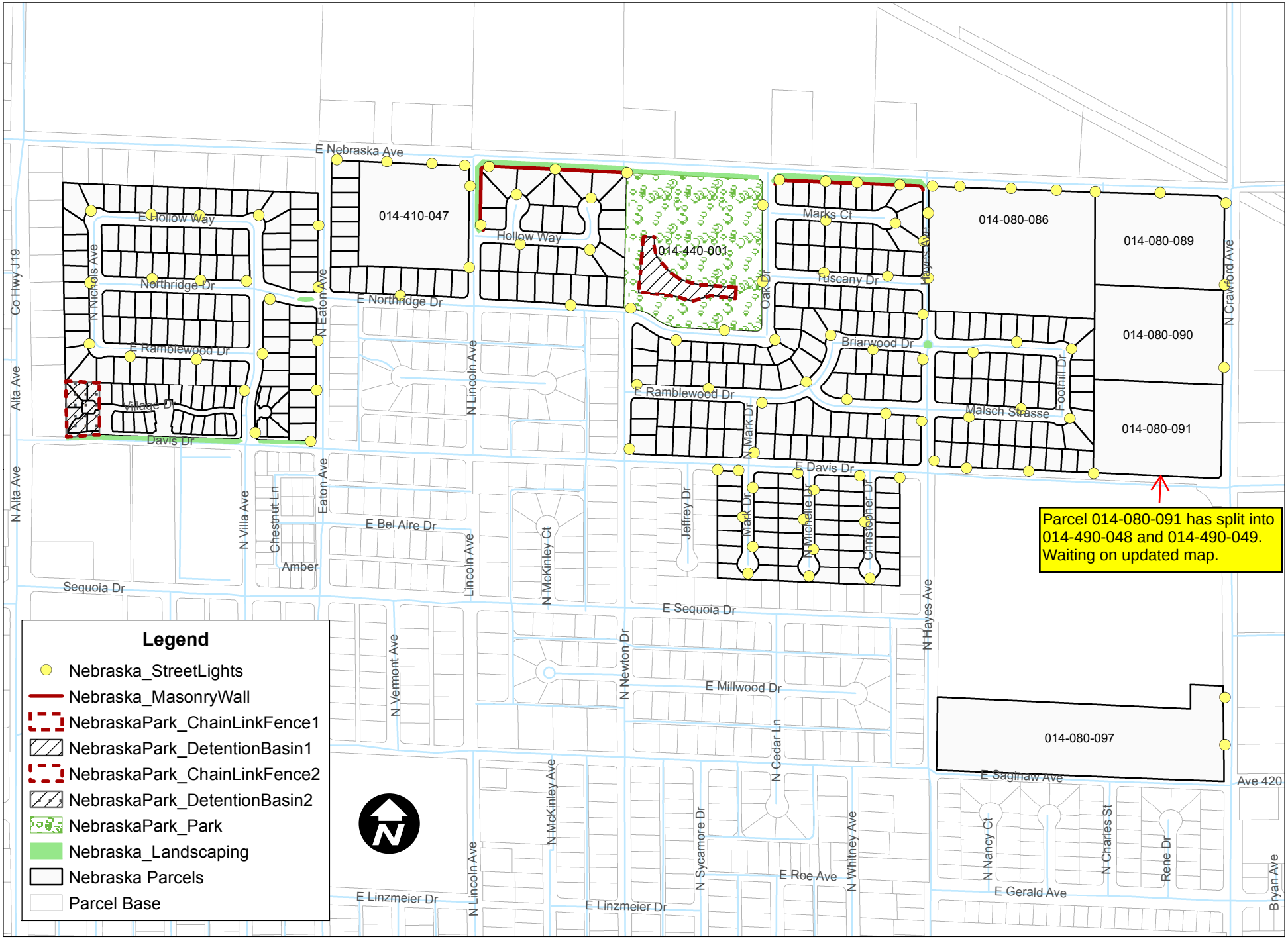
City of Dinuba - Parkside Village Improvements

Dinuba - AD 89-01 Country Club Estates Improvements

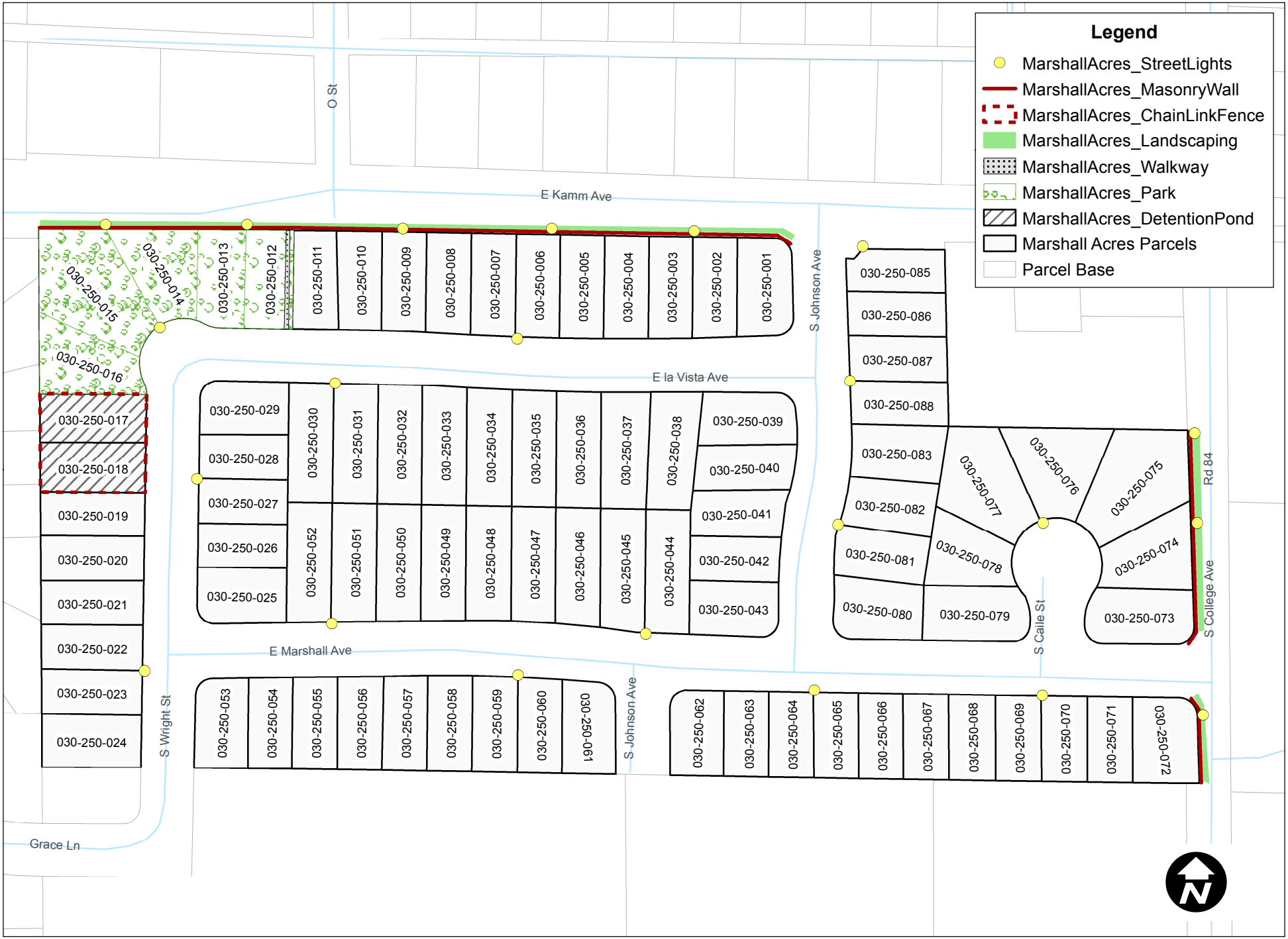


Dinuba - AD 90-01 Harvest Estates Improvements

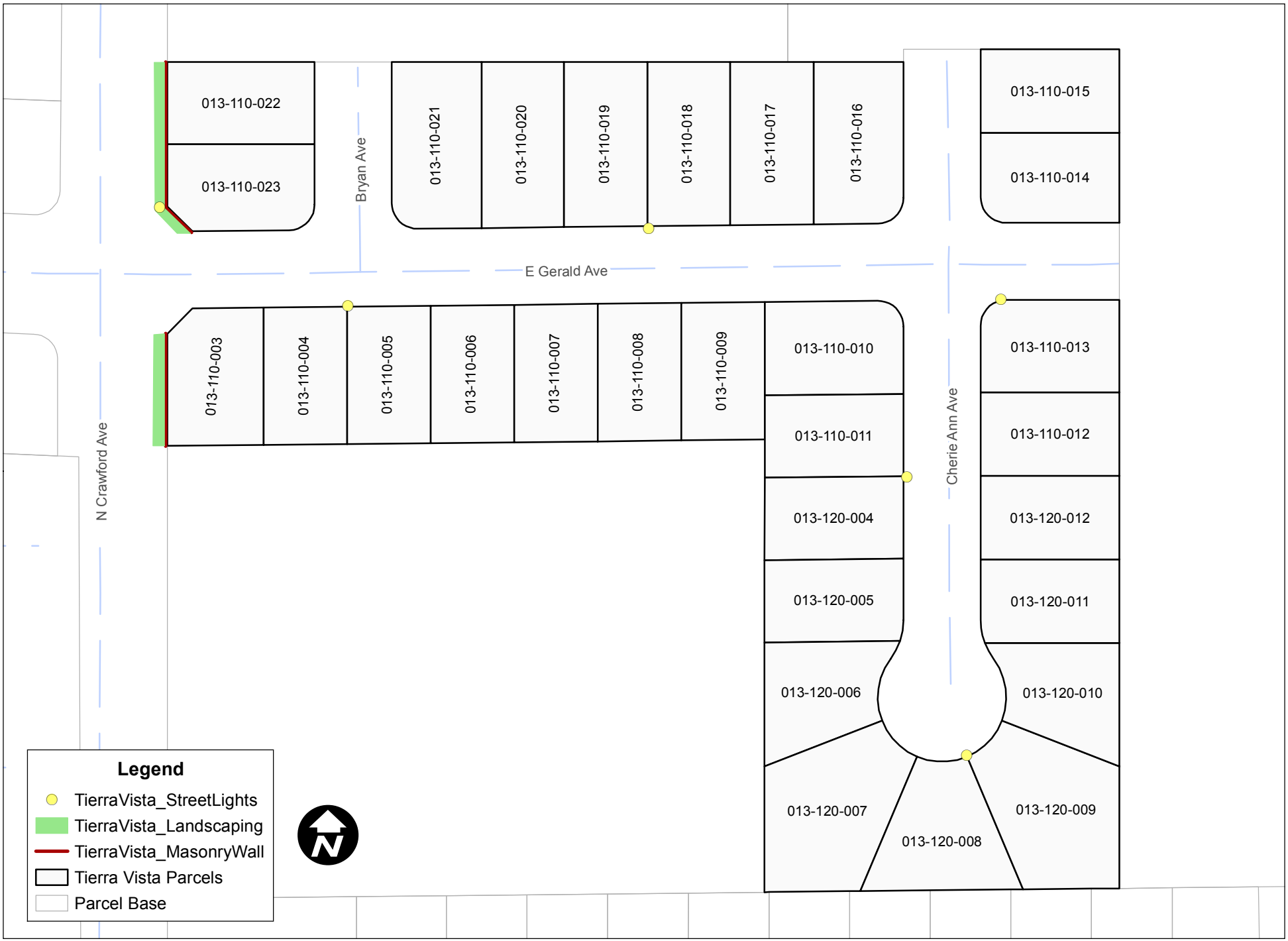
Dinuba - AD 90-02 Peachwood Improvements



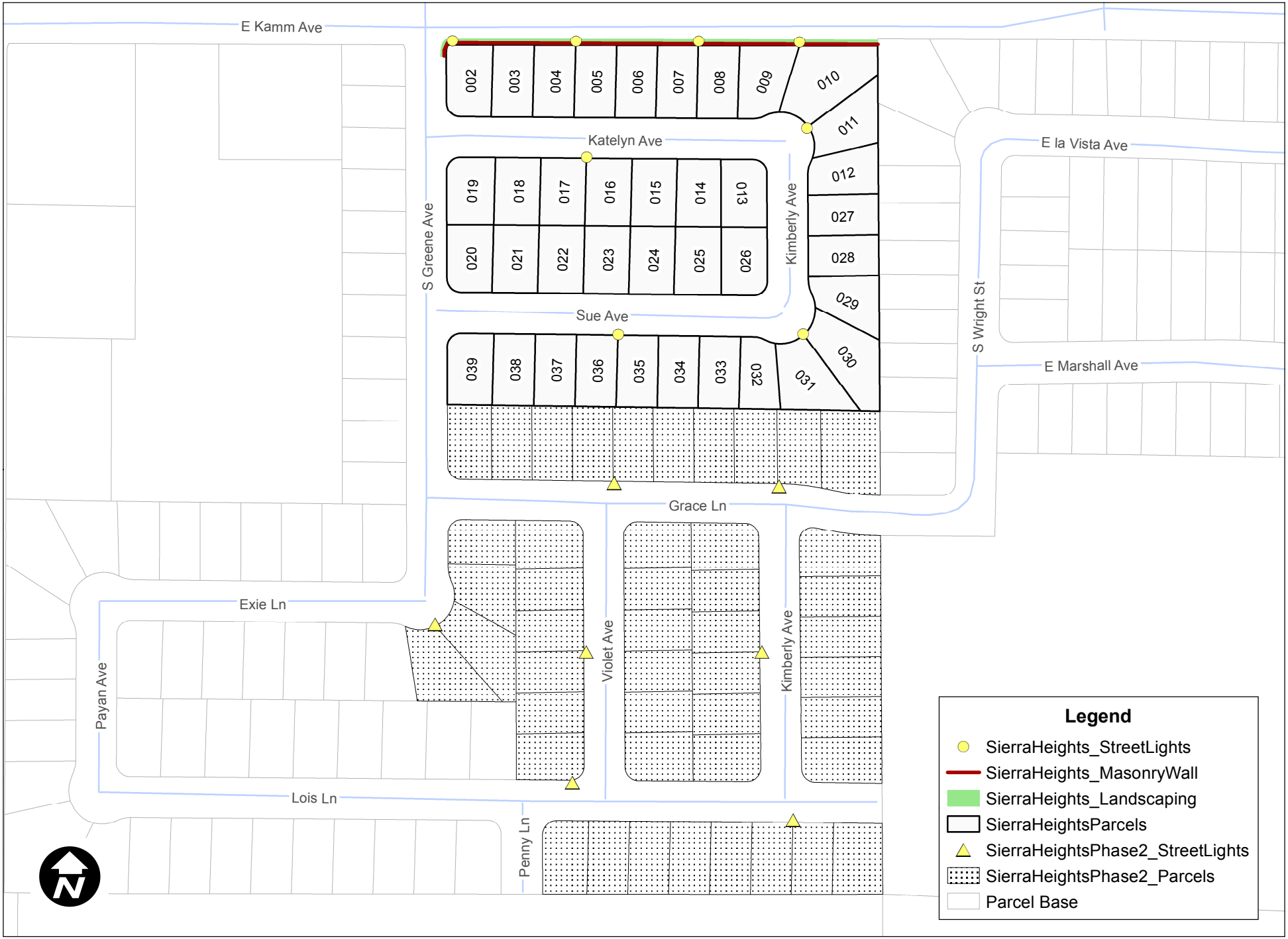
Dinuba - AD 92-01 Nebraska Park Improvements



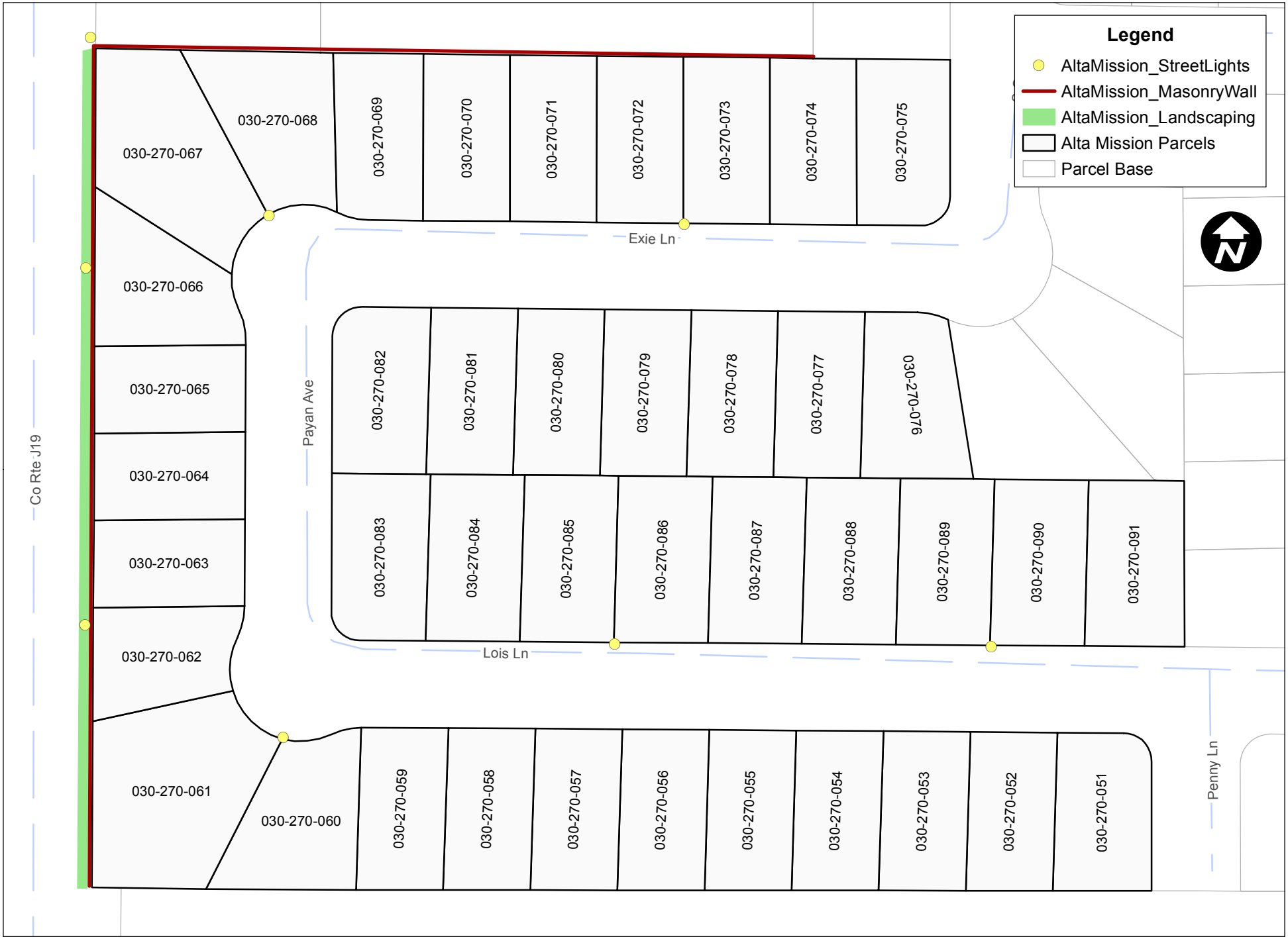
Dinuba - AD 93-01 Marshall Acres Improvements



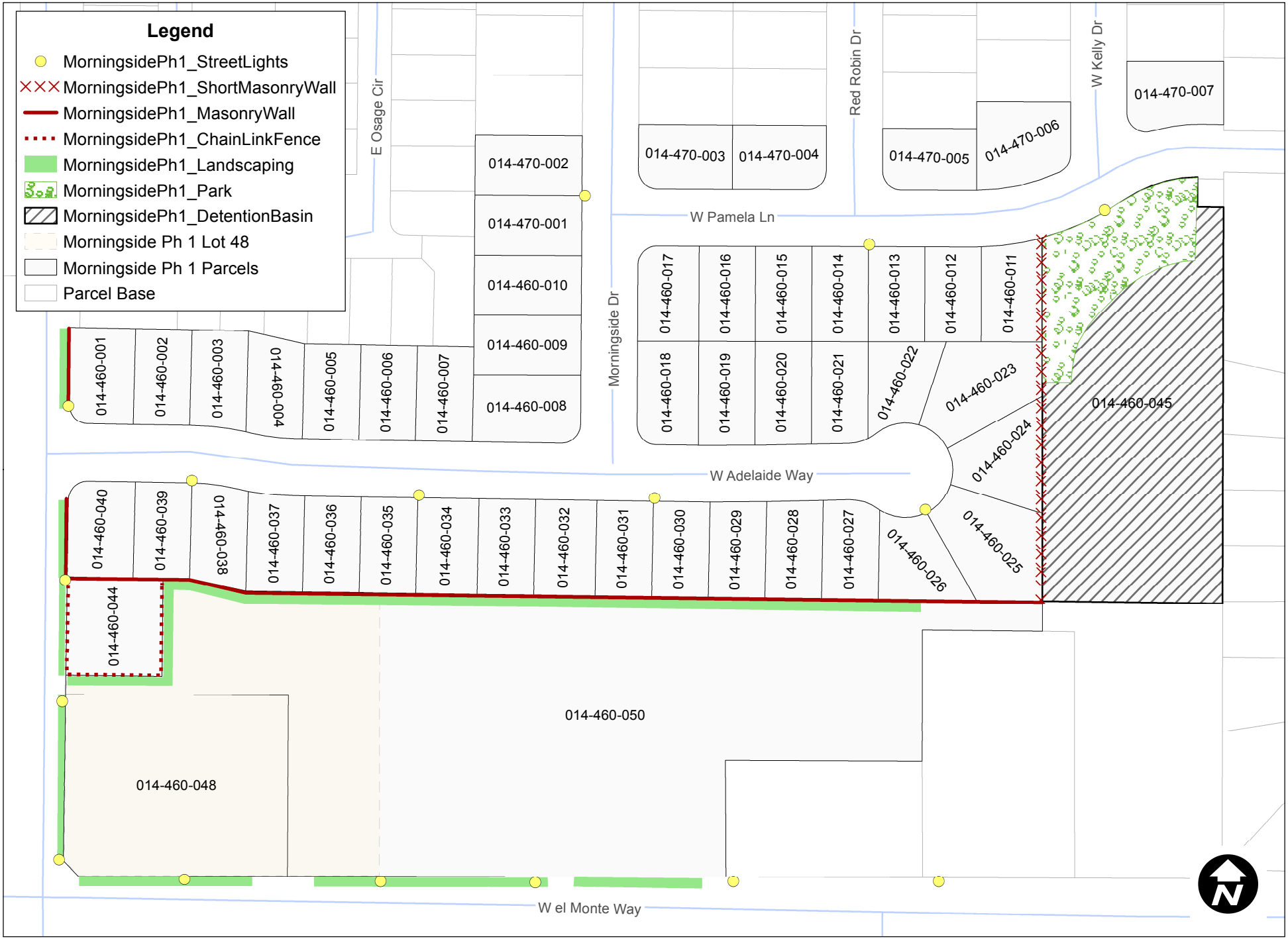
Dinuba - AD 95-01 Tierra Vista Improvements



Dinuba - AD 95-02 Sierra Heights Improvements



Dinuba - AD 98-01 Alta Mission Improvements

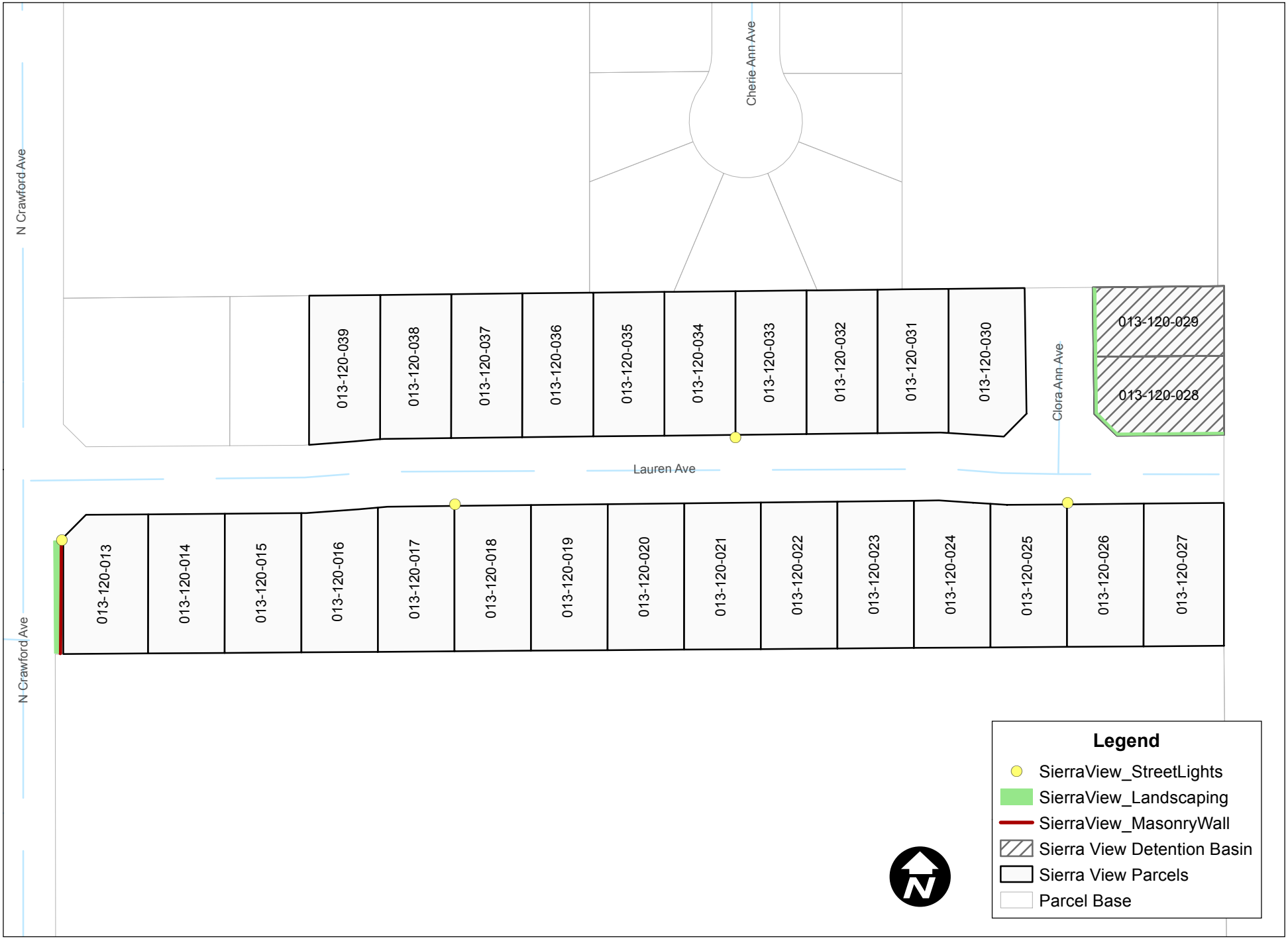


Dinuba - AD 98-02 Morningside Phase 1 Improvements

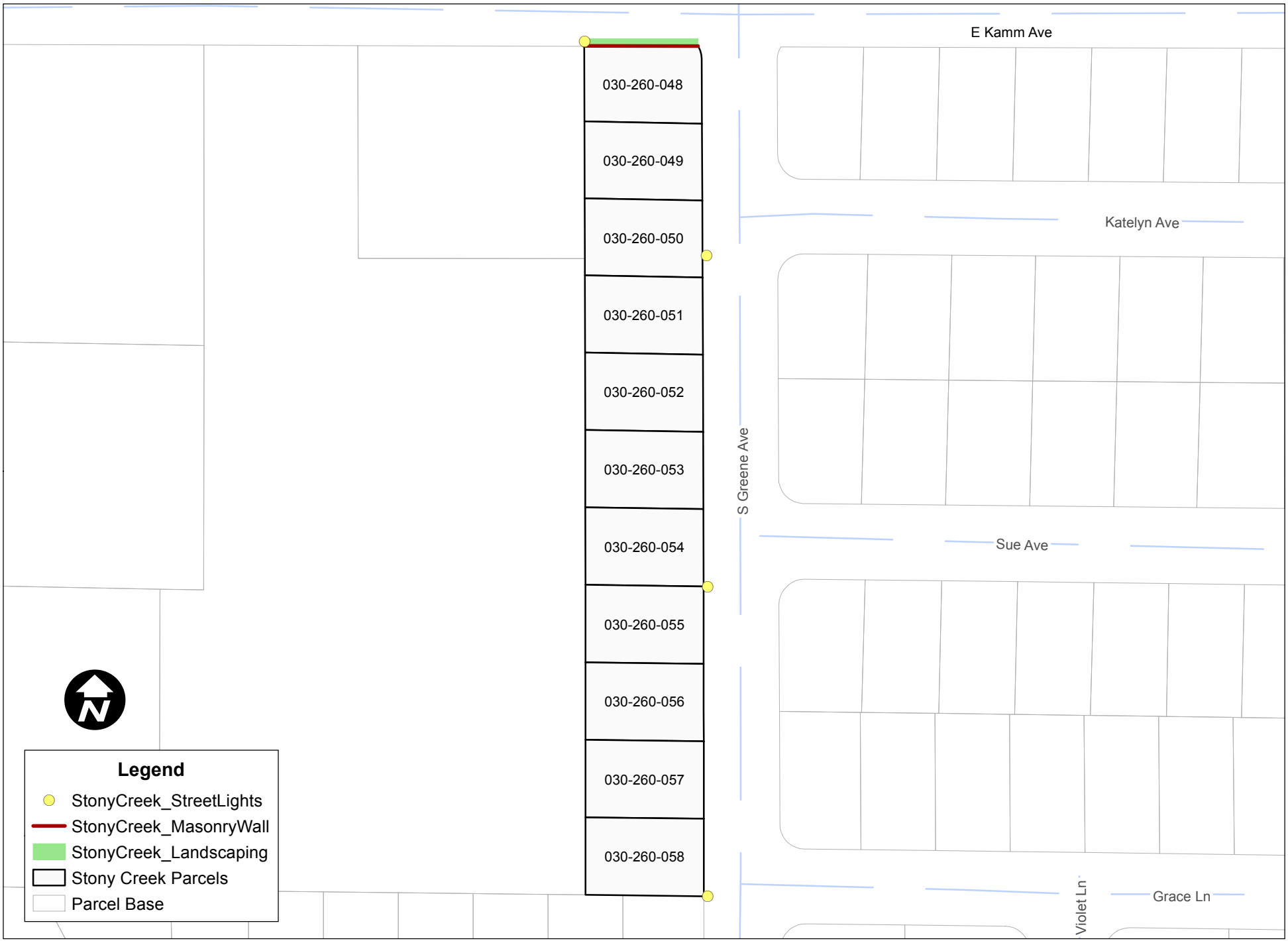
Dinuba - AD 99-01 Morningside Phase 2 Improvements

Dinuba - AD 06-01 Sugar Plum-Villagio Improvements

Dinuba - AD 06-02 Citrus Heights Improvements

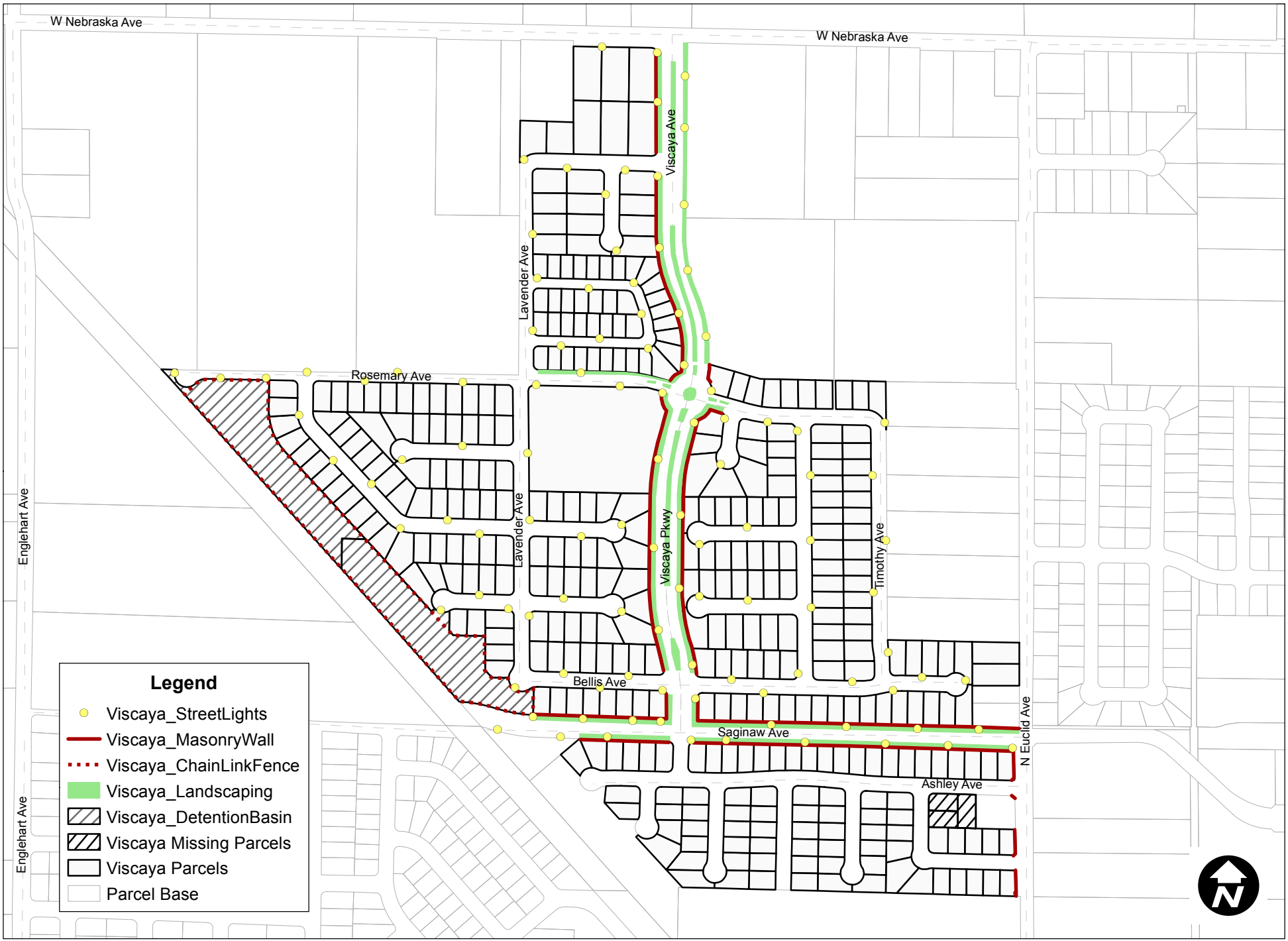


Dinuba - AD 06-03 Sierra View Improvements



Dinuba - AD 06-04 Stony Creek Improvements

Dinuba - AD 08-01 Parkside-Muirfield Improvements



Dinuba - AD 09-01 Viscaya Improvements

Dinuba - AD 10-02 Lincoln-McKinley Improvements

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City Council Staff Report

Department: FIRE SERVICES

May 12, 2026

To: Mayor and City Council

From: Greg Chastain, Fire Chief

By:

Subject: Resolution No. 2026-25, Authorizing the Dinuba Fire Department to Access State and Federal Level Summary Criminal History Information (GC)

RECOMMENDATION:

Council to adopt Resolution No. 2026-25 authorizing the Dinuba Fire Department to request and receive state and federal level summary criminal history information, including fingerprint-based Live Scan background checks, for the purpose of evaluating applicants for employment and volunteer service.

EXECUTIVE SUMMARY:

The City Council is asked to adopt a resolution authorizing the Dinuba Fire Department to conduct Live Scan fingerprint-based background checks and obtain state and federal criminal history information for employment and volunteer applicants. This authorization will enhance applicant screening, helping to ensure individuals with serious or violent criminal histories are not placed in positions of public trust.

OUTSTANDING ISSUES:

DISCUSSION:

Approval of the proposed resolution will authorize the Dinuba Fire Department to submit applicant fingerprints via the Live Scan system to the appropriate state and federal agencies, including the California Department of Justice and the Federal Bureau of Investigations, for the purpose of obtaining criminal history information.

This process will allow the department to:

- Verify applicant eligibility for employment or volunteer service
- Identify individuals convicted of serious or violent felonies or disqualifying misdemeanors

- Enhance public safety and maintain the integrity of fire department operations
- Ensure compliance with applicable laws governing access to criminal offender record information

The use of Live Scan fingerprinting is a standard practice among public safety agencies and provides a more reliable and thorough background screening compared to name-based checks.

All information obtained through this process will be handled in accordance with state and federal privacy laws and used solely for employment and volunteer screening purposes.

FISCAL IMPACT:

Live Scan background checks are $49.00 per applicant and will be absorbed within the fire department's existing budget.

PUBLIC HEARING:

ATTACHMENTS:

1. RESOLUTION NO. 2026-25

RESOLUTION 2026-25

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DINUBA AUTHORIZING THE DINUBA FIRE DEPARTMENT TO ACCESS STATE AND FEDERAL LEVEL SUMMARY CRIMINAL HISTORY INFORMATION

WHEREAS, Penal Code Sections 11105(b)(11) and 13300(b)(11) authorize cities, counties, districts, and joint powers authorities to access state and local summary criminal history information for employment purposes; and

WHEREAS, Penal Code Section 11105(b)(11) authorizes cities, counties, districts, and joint powers authorities to access federal level criminal history information by transmitting fingerprint images and related information to the Department of Justice to be transmitted to the Federal Bureau of Investigation; and

WHEREAS, Penal Code Sections 11105(b)(11) and 13300(b)(11) require that there be a requirement or exclusion from employment based on specific criminal conduct on the part of the subject of the record; and

WHEREAS, Penal Code Sections 11105(b)(11) and 13300(b)(11) require the city council, board of supervisors, governing body of a city, county or district or joint powers authority to specifically authorize access to summary criminal history information for employment purposes.

NOW, THEREFORE, BE IT RESOLVED that the City of Dinuba Fire Department is hereby authorized to access state and federal level summary criminal history information for employment with the City of Dinuba (including volunteers and contract employees) and may not disseminate the information to a private entity; and

BE IT FURTHER RESOLVED, that the City of Dinuba Fire Department shall not consider a person who has been convicted of a violent or serious felony or misdemeanor eligible for employment (including volunteers and contract employees, if applicable).

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-five.

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

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

_____
Mayor

ATTEST:

_____
City Clerk

City Council Staff Report

Department: ADMINISTRATIVE SERVICES

May 12, 2026

To: Mayor and City Council

From: Karina Solis, Administrative Services Director

By: Karina Solis, Administrative Services Director

Subject: Fiscal Year 2025/26 Cash and Investment Report for the Quarter Ending March 30, 2026 (KS)

RECOMMENDATION:

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

EXECUTIVE SUMMARY:

The investment report summarizes the city's cash and rates of return on investments for the third quarter of fiscal year 2025/26. This report is informational only with no action required.

OUTSTANDING ISSUES:

None.

DISCUSSION:

Cash and Investment Summary

The cash and investment summary through the third quarter of the 2025/26 fiscal year covers the city’s cash position and return on investments for the first six months of the fiscal year, July 1, 2025, through March 30, 2026.

The city’s cash and investments as of March 30, 2026, total $68.05 million as reflected in Table 1 and summarized in Attachment ‘1’.

Table 1: Cash Summary as of March 30, 2026

Cash/Investment Type	Amount (in millions)

Banks & Deposits	$3.37
Trustee Cash and Investments	$1.66
Local Agency Investment Fund (LAIF)	$27.21
Money Market Deposit (PIMMA)	$13.05
California Asset Management Program (CAMP)	$2.27
Tulare County Investment Pool	$0.00
Meeder	$20.49
Total Cash & Investments	**$68.05**

Portfolio and Managed Investments

The City invests with the Local Agency Investment Fund (LAIF). LAIF is a pooled investment fund established by the state to provide cities with safe investment option that is administered by the State of California Treasurer's Office. Interest rates in LAIF lag behind the current economic trends. At the end of the third quarter, the interest rate for LAIF was at 4.20%.

The City also invests in Mechanics Bank's Public Investment Money Market Account (PIMMA). At the end of March, the PIMMA interest rate was at 3.80%.

The City also invested in the Tulare County investment pool; however, all funds were withdrawn as of August 8, 2025. Interest earned from July 1, 2025, through August 8, 2025 totaled $11,348. As a result of the withdrawal, no interest was received from the Tulare County pool during the third quarter.

The city began investing in the California Asset Management Program (CAMP) Joint Powers Authority (JPA) in January 2023. CAMP's Trust's Cash Reserve Portfolio (Pool) is a short-term portfolio which seeks to preserve principal, provide daily liquidity and earn a high level of income. The Pool is a long-established short-term investment alternative for California public agencies. At the end of March, the interest rate for CAMP was at 3.80%.

In August 2025, the City began investing with Meeder Public Funds to achieve greater diversification within its investment portfolio and to pursue higher yields. The investments with Meeder are structured as long-term holdings, which are expected to generate higher returns over time compared to the City's overnight investment vehicles

that fluctuate with daily interest rate changes. At the end of March, the interest rate with Meeder was at 3.89%.

The combined pooled interest earnings of $1,493,243 are broken down as follows:

Investment	Rate at Quarter End	Fiscal Year to date Interest earnings
LAIF - Local Agency Investment Fund	4.20%	$ 145,446
US Bank - Meeder	3.89%	$ 492,238
PIMMA - Public Investment Money Market Account	3.80%	$ 750,858
CAMP - California Asset Management Program	3.80%	$ 93,353
Tulare County Investment Pool		$ 11,348

To compare the current fiscal year through the third quarter to the third quarter of last fiscal year, there is a reduction of interest earned in the amount of $516,995.

Through the third quarter of 2024/25, the interest collected was $2,010,238 with the breakdown and interest rates at the end of the quarter as follows:

Investment	Rate at Quarter End	Fiscal Year to date Interest earnings
LAIF - Local Agency Investment Fund	4.62%	$ 170,234
PIMMA - Public Investment Money Market Account	4.58%	$ 354,755
CAMP - California Asset Management Program	4.47%	$1,454,546
Tulare County Investment Pool	3.575%	$ 30,703

The difference between the current and previous fiscal years is due to the changing interest rates. Since the third quarter 2025, there have been three Fed rate cuts of 0.25 percentage points for a total of 0.75 percentage point cuts.

In summary, the city’s interest earnings on cash investments through the third quarter of the fiscal year totaled $1,493,243. The City’s Cash and Investment Summary is

enclosed as Attachment ‘1’.

The last Federal Reserve meeting was held last month on April 25, 2026. During this meeting, the US central bank voted unanimously to keep the benchmark federal funds rate in the range of 3.5% to 3.75%. This is the third consecutive meeting that has resulted in holding steady with the rates, which means that for the Third Quarter, there were no changes in the Fed rates.

Staff will continue to monitor the federal fund rate and investment returns to ensure the best outcome for the City’s investments.

FISCAL IMPACT:

The investment report for the period ending March 30, 2026, shows a combined pool balance of $68,051,305 of which, $1,493,243 was the combined pool interest earnings.

PUBLIC HEARING:

None.

ATTACHMENTS:

1. Cash and Investment Summary Qtr 1 2025-26

CITY OF DINUBA
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Cash and Investment Summary
As of March 31, 2026

Name of Institution	Purpose	Rate	Actual Cash Balance or Portfolio Market Value	2025/26 Fiscal Year to date Interest Earnings
Cash In Banks				
Mechanics Bank	Accounts Payable, Payroll, Golf		3,283,900	
Bank of the Sierra	Police		76,972	
Petty Cash	Various City Departments		8,570	
Total Cash Deposits			**$3,369,442**	
Cash and Investments with Fiscal Agents (Trustee)				
US Bank	Safe Drinking Water		521,329	
US Bank	2012 Lease Revenue Bonds		612,816	
US Bank	2012 Wastewater Revenue Bonds		528,876	
Total Trustee Deposits			**$1,663,021**	
Portfolio Investments				
LAIF - Local Agency Investment Fund	State of California Investment	4.20%	27,210,288	145,446
PIMMA - Public Investment Money Market Account	Money Market Investment	3.80%	13,050,193	750,858
Total Portfolio Investments			**$40,260,481**	**$896,304**
Managed Investments				
CAMP - California Asset Management Program**	Joint Powers Authority Investment	3.80%	2,266,123	93,353
Tulare County Investment Pool***	Tulare County Investment	3.735%*	-	11,348
US BANK - Meeder****	Longer-Term Investment Account	3.89%	20,492,238	492,238
Total Managed Investments			**$22,758,361**	**$596,939**
Total Cash and Investments			**$68,051,305**	**$1,493,243**

* The rate indicated is at the end of the period indicated on the report. Daily rates vary.
** Managed by PFM Financial Advisors
*** Managed by Tulare County Treasury Staff and PFM Financial Advisors
**** Investments with Meeder began after the beginning of the fiscal year on 8/12/2025

City Council Staff Report

Department: ADMINISTRATIVE SERVICES

May 12, 2026

To: Mayor and City Council

From: Karina Solis, Administrative Services Director

By: Karina Solis, Administrative Services Director

Subject: Fiscal Year 2025/26 Third Quarter Financial Report (KS)

RECOMMENDATION:

Council to accept the financial report for the third quarter ending March 31, 2026, for the 2025/2026 fiscal year.

EXECUTIVE SUMMARY:

The fiscal year 2025/26 third quarter financials are presented to the City Council in accordance with the City Charter. The third quarter Report reflects the city's financial position as of March 31, 2026 for the budget year that begins on July 1, 2025 and ends on June 30, 2026.

OUTSTANDING ISSUES:

None.

DISCUSSION:

For the third quarter, the report is summarized by fund type. They are as follows:

General Fund Revenues (Attachment 1)

The General Fund covers core services such as Police, Fire, Planning and Development, and Parks and Community Services. Sales and property taxes are the two largest sources of revenue in the General Fund. Revenues in the General Fund are at 66% and expenditures were at 73% in the third quarter.

Property Tax
Through the third quarter, the City received 57% of property tax revenues. The major portion of property tax revenue is received in December and the second-largest receipt comes in April.

Motor Vehicle In Lieu
The city has received 53% of Motor Vehicle in Lieu Fees (VLF) through March 31, 2026. VLF revenues are property tax shares allocated to cities and counties that began in fiscal year 2004/2005 as compensation for Vehicle License Fee previously allocated to cities and counties by the state. Two equal payments are received twice a year. As of March 31, 2026, the first payment has been received.

Sales Tax
Through the third quarter, 57% of the budgeted Sales Tax revenues were received. As the largest revenue source for the City, sales tax revenue is closely monitored. It is important to note that Sales Tax is received two months in arrears. Therefore, at the end of the third quarter, only seven months of revenue had been received.

Utility Users Tax
Through the third quarter, 74% of Utility User's tax revenues were received. Amounts usually vary in this tax because usage varies from one season (hot summer) to the next (mild fall) and the next (cold winter).

Transient Occupancy Tax
The city has received 42% of Transient Occupancy Tax (TOT), or hotel tax through March 31, 2026. These taxes are received on a quarterly basis. The 42% reflects $125,467 received through January, which shows six months' worth of revenue. The next installment to be received in late April will reflect a true nine months' worth of revenue.

Business Licenses
The city received 94% of Business License revenues through March 31, 2026. Business Licenses are collected at the beginning of each fiscal year. This revenue category will routinely appear high during the first three quarters of every year.

Franchise Tax
The collection of fees from utilities (i.e., PG&E, Comcast Cable, etc.) is made for using city rights-of-way. The City has received 10% of Franchise Tax revenues, or $31,647, from the cable company as of March 2026. Pacific Gas & Electric and The Gas Company pay their Franchise Tax to the city in April of each year.

Permits/Fines/Service Fees
Permits, Fines and Services Fees through March 31, 2026, were at 113%. Permits and Recreational Activities make up a large portion of these estimated revenues, and they are exceeding the benchmark for the first nine months of the year largely due to Right of Way Encroachment Permits and Public Improvement Plan Check fees. A budget amendment will be made at year-end to adjust for the additional revenue received.

Overhead/Internal Service
Revenues from Internal Service charges through March 31, 2026, were at 75%. These charges are allocated to the appropriate funds on a monthly basis.

Other Revenue
Revenue from other sources is currently at 61%. The revenues considered “other” are from grants, franchise tax, investments, reimbursements, and miscellaneous receipts.

GENERAL FUND EXPENDITURES (Attachment 1)

The City has expended roughly 66% of its appropriations as of March 31, 2026. Overall, departments are on target from budget to actual for the third quarter.

REVENUES AND EXPENDITURES - ALL FUNDS (Attachment 2)

As summarized in Attachment '1', the summary of all funds revenues reflects the revenues and expenditures through the third quarter ending March 31, 2026, by fund type.

ENTERPRISE FUNDS

Utility Funds
Through March, revenues were at 59%, 59% and 63% for Water, Sewer and Disposal respectively; expenses came in at 56%, 80% and 64% in these funds. At the end of this quarter, the utility funds revenues only reflect seven months’ worth of revenues. However, at the end of the year the two months will be accrued. It is anticipated that all three utility funds will meet the budgeted amounts in both revenues and expenses.

Transit
Expenses are at 98% in the third quarter and revenues have not yet been received for the fiscal year. Revenue for this fund through March was at 69%. The transit revenue was previously received from the State of California, the federal government, and Fresno County, but now that the Tulare County Regional Transit Authority (TCRTA) joint powers authority is managing the City’s transit, revenues received (reimbursements) are solely from the TCRTA. It is expected that all reimbursements will be made at the end of the fiscal year.

Ambulance
The City continues to secure additional funding through the Intergovernmental Transfer (IGT) program through the California Health Care Services Department. In the third quarter, revenues were at 89% of the budget, while expenses were at 74%.

Golf Course
The golf course fund revenues are at 64% for the third quarter, while expenditures are at 76%. The revenues are slightly lower than the 75% benchmark for the third quarter. It is anticipated that at year-end, the revenues and expenses will meet budgeted amounts.

INTERNAL SERVICE FUNDS

Risk Insurance
For the third quarter, revenues are on track at 76%, while expenditures are at 74% due to a portion of payments that were made at the beginning of the fiscal year. Both revenues and expenses are anticipated to be on target at year-end.

Health Insurance
For Health Insurance, both revenues are hovering close to the third quarter benchmark at 80%. However, expenses have exceeded the budget at 103% of budgeted expenses. The City of Dinuba is self-funded and because of this, has built up the reserves in this fund for fluctuations. A budget amendment at year-end will allow for the additional expenses made through the third quarter and through the end of the fiscal year.

SPECIAL REVENUES

Gas Tax and Transportation
The Gas Tax fund is at 48% of revenue and expenses are at 68%. Gas tax revenue is historically received two months in arrears. Through March 31, 2026, the transportation fund is 31% of revenues and expenses are at 79%. Intergovernmental transfers from the state for both Gas Tax and Transportation are typically received towards the end of the fiscal year.

Public Safety Sales Tax
The Public Safety Sales Tax revenues are at 49% as of the third quarter and expenses are at 64%. Revenues are expected to be on target at year-end. However, two months are accrued back at the end of the year, revenues appear to be low in the third quarter.

Cops and Post Training
The revenue for these funds is currently at 106% due to an increase in the allocation for the Cops grant, while expenses are at 100%. Budget amendments will be prepared at year-end to adjust for the additional revenue and expenses.

Successor Agency
The payments for the Redevelopment Agency Debt Service were made in the first and third quarters, putting expenses at 99% and revenues at 96%.

CAPITAL FUNDS

Construction Funds
The construction funds consist of four main funds that are designated for Capital Projects and two litigation settlement funds. The Capital funds include Capital Facilities, Water, Sewer and Transportation. Through the third quarter, expenses were at 6% while revenues were at 1%. For these funds, the expense must be made in order to receive reimbursement. Therefore, the revenues will be received in future months.

Debt Service Funds
The long-term debt service funds of General, Water, Sewer and the Financing Authority

are all showing revenues are at 83% and expenses at 82% through March 31, 2026. The revenues and expenses are slightly higher due to the significant debt service payments being made in the first and third quarters, but are expected to be on target for year-end.

FISCAL IMPACT:

Revenues and expenditures for all fund types are expected to be on target for the most part. Necessary budget amendments will be presented to council at the end of the fiscal year.

PUBLIC HEARING:

None.

ATTACHMENTS:

1. General Fund Revenues & Expenses 2025-2026
2. Summary of All Funds 2025-2026

GENERAL FUND
For the Period Ending 03/31/2026

REVENUES	**BUDGET 2024-2025**	**REVENUES AS OF 3/1/2026**	**PERCENTAGE REVENUES 3/1/2026**
Property Tax	2,071,900	1,189,802	57%
Motor Vehicle In Lieu of VLF	2,889,098	1,542,155	53%
Sales Tax	6,880,000	3,939,614	57%
Utility Users Tax	2,245,000	1,659,840	74%
Transient Occupancy Tax	300,000	125,467	42%
Business Lic Tax	295,100	277,086	94%
Franchise Tax	305,000	31,647	10%
Permits/Fines/Service Fees	2,389,391	2,699,663	113%
Overhead	1,233,912	925,434	75%
Other	1,428,158	865,794	61%
Total Revenues	$20,037,559	$13,256,502	66%

EXPENDITURES	**BUDGET 2024-2025**	**EXPENDITURES AS OF 3/1/2026**	**PERCENTAGE EXPENDITURES 3/1/2026**
City Council	125,455	103,924	83%
City Attorney	150,000	54,739	36%
City Manager	318,595	286,486	90%
Human Resources	292,618	319,746	109%
Finance	868,888	730,721	84%
General Services	1,894,488	1,485,677	78%
Community Services	3,190,729	2,307,839	72%
Police Services	7,624,380	5,819,535	76%
Fire Services	2,433,150	1,705,693	70%
Community Development	1,713,335	979,872	57%
One-Time Expenses	260,907	50,336	19%
Total Expenditures	$18,872,545	$13,844,568	73%

QUARTERLY REPORT FUND ANALYSIS - ALL FUNDS

For the Period Ending 03/31/2026

2025-2026		REVENUES			APPROPRIATIONS		
		FY 2025/26 BUDGET	REVENUES AS OF 03-31-2026	PERCENT REC'S YTD	FY 2025/26 BUDGET	EXPENSES AS OF 03-31-2026	PERCENT USED YTD
GENERAL FUND							
General Fund - Operating Budget		$20,024,458	$13,256,502	66%	$18,611,638	$13,794,232	73%
General Fund - one time items		$13,101	$0	0%	$260,907	$50,336	19%
	Sub-total	$20,037,559	$13,256,502	66%	$18,872,545	$13,844,568	73%
ENTERPRISE FUNDS							
Vocational Center		70,000	55,629	79%	0		
Ridge Creek Golf Club		4,516,628	2,902,205	64%	3,968,099	3,004,794	76%
Water		4,548,882	2,667,662	59%	6,419,451	3,592,757	56%
Sewer		5,051,542	2,969,957	59%	5,096,789	4,077,866	80%
Disposal		4,168,501	2,607,258	63%	4,399,246	2,801,213	64%
Transit		110,876	76,412	69%	145,197	141,801	98%
CNG Station		108,121	23,710	22%	109,208	47,212	43%
Ambulance		6,332,183	5,621,560	89%	5,839,912	4,346,027	74%
	Sub-total	$24,906,733	$16,924,392	68%	$25,977,902	$18,011,670	69%
SPECIAL REVENUE FUNDS							
Special Community Events		49,250	43,045	87%	33,250	38,508	116%
Gas Tax		880,130	422,909	48%	821,000	560,910	68%
Transportation		1,449,509	444,460	31%	1,322,848	1,039,846	79%
Road Repair & Acctabililty Act (SB1)		803,286	600,105	75%	1,778,639	252,331	14%
Impact Fees		1,110,095	1,159,154	104%	851,583	273,954	32%
Public Safety Sales Tax		4,070,033	1,979,011	49%	3,972,165	2,556,742	64%
COPS/Byrnes/Post Training Fund		185,000	196,175	106%	200,737	201,695	100%
State Fire Suppression Reimb		385,000	395,288	103%	716,691	322,665	45%
Fire/EMS Training/Enhancement		300,000	225,000	75%	285,560	187,145	66%
HOME/CDBG		2,432,744	357,923	15%	2,439,027	2,198,070	90%
Successor Agency		3,500,000	3,356,026	96%	3,397,876	3,375,019	99%
Downtown Improvement District		0	0	0%	0	0	0%
Assessment Districts		566,183	326,513	58%	559,582	368,456	66%
Community Facilities Districts		153,519	86,451	56%	127,028	92,594	73%
	Sub-total	$15,884,749	$9,592,059	60%	$16,505,986	$11,467,934	69%
INTERNAL SERVICE FUNDS							
Insurance Risk		3,189,855	2,429,752	76%	3,223,935	2,370,499	74%
Health		3,430,000	2,728,274	80%	3,622,000	3,732,761	103%
Technology Replacement		71,201	71,201	100%	69,100	53,434	77%
Fleet Maintenance		512,550	440,787	86%	512,550	473,691	92%
Property & Facility Maintenance		392,789	294,979	75%	392,789	303,067	77%
	Sub-total	$7,596,395	$5,964,994	79%	$7,820,374	$6,933,451	89%
CAPITAL FUNDS							
Transportation Construction		24,987,867	0	0%	26,586,823	1,249,447	5%
Water Capital Projects		14,296,919	599,522	4%	15,189,018	661,946	4%
Sewer Capital Projects		50,100	198	0%	50,000	0	0%
MTBE		0	0	0%	0	0	0%
DBCP		0	101	0%	0	5,100	0%
Facilties Capital Projects		5,314,755	11,549	0%	5,314,655	837,514	16%
	Sub-total	$44,649,641	$611,370	1%	$47,140,496	$2,754,008	6%
DEBT SERVICE FUNDS							
General Debt		125,718	125,717	100%	125,718	125,657	100%
Water Debt		448,250	224,125	50%	450,250	224,125	50%
Sewer Debt		827,041	834,632	101%	826,541	820,899	99%
Financing Authority Debt		1,881,901	1,527,413	81%	1,881,900	1,508,631	80%
	Sub-total	$3,282,910	$2,711,887	83%	$3,284,409	$2,679,311	82%

CITY OF DINUBA
Together, A Better Community
CALIFORNIA • 1906

City Council Staff Report

Department: ADMINISTRATIVE SERVICES

May 12, 2026

To: Mayor and City Council

From: Karina Solis, Administrative Services Director

By: Karina Solis, Administrative Services Director

Subject: Resolution No. 2026-27 Approving the Annual Amendment to the Investment Policy (KS)

RECOMMENDATION:

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

EXECUTIVE SUMMARY:

The City of Dinuba adopted a formal investment policy to guide how it invests surplus cash to maximize returns. The California Debt and Investment Advisory Commission recommends that local agencies periodically review and update their investment policies. The current investment policy has been updated to provide clarification on language, extending Commercial Paper days as per the California Government Code, adding a source for looking up the California Government Code, adding a section to track portfolio performance, and lastly, updating the delegation of authority section.

OUTSTANDING ISSUES:

None.

DISCUSSION:

The California Debt and Investment Advisory Commission (CDIAC) updates the Local Agency Investment Guidelines annually and recommends that local agencies periodically review and update their investment policies to ensure compliance with current State regulations. In accordance with these recommendations, the City's Investment Policy has been updated to reflect recent changes and improve overall clarity.

Key updates to the policy include a revision to the Prudent Man Rule to the Prudent

Investor Standard to manage assets with the care, skill, and caution of a prudent person, prioritizing safety and reasonable income over speculation, which better aligns with current best practices.

The allowable maturity for Commercial Paper has also been extended from 270 days to 397 days, consistent with the California Government Code.

To improve accessibility and transparency, a reference source for the California Government Code has been added to the policy, allowing users to more easily review applicable statutes. Additionally, a new section has been incorporated to track and monitor portfolio performance, enhancing oversight and accountability of the City's investments.

Lastly, the Delegation of Authority section has been updated to include the ability for the City to seek professional advice in making investment decisions in order to optimize investment selections.

These modifications strengthen the City's Investment Policy by ensuring compliance with State guidelines, improving clarity, and enhancing internal controls and monitoring processes.

FISCAL IMPACT:

There is no fiscal impact for this recommended action.

PUBLIC HEARING:

None.

ATTACHMENTS:

1. Resolution No 2026-27

Attachment “1”

RESOLUTION 2026-27
RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DINUBA, CALIFORNIA, AMENDING AND ADOPTING THE CITY INVESTMENT POLICY

WHEREAS, the City of Dinuba, California has determined that, as a policy and practice of the City, any monies (“Surplus Funds”), or surplus money in, it’s treasury not required for the immediate necessities of the City, may be invested in such a manner as to maximize the return thereof for the benefit of the City, its citizens and its taxpayers; and

WHEREAS, the California Debt and Investment Advisory Commission (CDIAC) updates the Local Agency Investment Guidelines annually and recommends that local agencies periodically review and update their investment policies to ensure compliance with current State regulations; and

WHEREAS, the City Council of the City of Dinuba adopted resolution number 2022-50 authorizing investment of excess funds into the Tulare County Treasury Pool; and

WHEREAS, the City Council of the City of Dinuba adopted resolution number 2022-61 authorizing investment of excess funds into the Tulare County Treasury Pool and Joint Powers Authorities as a method of investments; and

WHEREAS, the Administrative Services Director (Treasurer), is responsible for updating the City Investment Policy on an annual basis;

WHEREAS, in accordance with CDIAC recommendations, the City’s Investment Policy has been updated to reflect recent changes and improve overall clarity; and

WHEREAS, key updates to the Investment Policy include revising the Prudent Man Rule to the Prudent Investor Standard to ensure assets are managed with the care, skill, prudence, and diligence of a prudent person, prioritizing safety and reasonable income over speculation; and

WHEREAS, the allowable maturity for Commercial Paper has been extended from 270 days to 397 days, consistent with the California Government Code; and

WHEREAS, a reference source for the California Government Code has been added to improve accessibility and transparency; and

WHEREAS, a new section has been incorporated to track and monitor portfolio performance, enhancing oversight and accountability of the City’s investments; and

WHEREAS, the Delegation of Authority section has been updated to include the ability for the City to seek professional advice in making investment decisions to optimize investment selections; and

WHEREAS, these modifications strengthen the City's Investment Policy by ensuring compliance with State guidelines, improving clarity, and enhancing internal controls and monitoring processes;

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Dinuba, amends and adopts the Investment Policy attached Hereto as Exhibit 'A',

PASSED AND ADOPTED by the City Council of the City of Dinuba at a regular meeting held on Tuesday, May 12, 2026 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

_____
Mayor

ATTEST:

_____
City Clerk

EXHIBIT 'A'

INVESTMENT POLICY

OF THE

CITY OF DINUBA

A. PURPOSE AND SCOPE

This statement is intended to provide guidelines for the prudent investment of the City of Dinuba's temporary idle cash for all funds and outline the policies for maximizing the efficiency of the City's cash management system. The ultimate goal is to enhance the economic status of the City while protecting its pooled cash. It is intended that this policy cover all otherwise unrestricted funds and investment activities under the direct authority of the City Council, the Board of the Successor Agency for the Dinuba Redevelopment Agency, and the Board of the Dinuba Financing Authority. This policy is in compliance with City Charter Section 5.08 – Depositories and Investments.

B. OBJECTIVE

The City's cash management system is designed to accurately monitor and forecast expenditures and revenues, thus enabling the City to invest funds to the fullest extent possible. The City attempts to obtain the highest yield obtainable as long as investments meet the criteria established for safety and liquidity. It is the duty of the City Manager and Administrative Services Director to protect, preserve, and maintain cash and investments placed in his/her trust on behalf of the citizens of the City.

C. CRITERIA FOR INVESTMENTS

The City of Dinuba operates its temporarily idle pooled cash investments under the "prudent investor" standard The legal standard requiring fiduciaries to manage assets with the care, skill, and caution of a prudent person, prioritizing safety and reasonable income over speculation. It requires diversifying investments and evaluating risk at the portfolio level, rather than in isolation.

The basic premise underlying the City's investment philosophy is, and will continue to be, to ensure that the city's funds are always safe and available when needed. Therefore, the criteria for selecting investments, and the order of priorities are:

1. SAFETY - The safety and risk associated with an investment refers to the potential loss of principal, interest or a combination of these amounts. Safety of principal is the foremost objective of the investment program. Investments of the City of Dinuba shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. To attain this objective, diversification is required in order that potential losses on individual securities do not exceed the income generated from the remainder of the portfolio.

2. LIQUIDITY - This refers to the ability to "cash in" at any moment in time with a minimal chance of losing some portion of principal or interest. The investment portfolio will remain sufficiently liquid to enable the City to meet all operating requirement that might be reasonably anticipated.
3. YIELD – Return on investment is of secondary importance compared to the safety and liquidity objectives described above.
4. MATURITY – The maturity of all investment shall be selected to anticipate the cash needs of the City, thus avoiding forced liquidations.

D. ALLOWABLE INVESTMENTS

California Government Code Section 53601 defines allowable investments for municipalities. Permitted Investment Instruments are those listed below and as amended – Including but not limited to the following:

Investment Type	Maximum Maturity	Maximum amount of the portfolio	Minimum Quality Requirements	Gov't Code Sections
Local Agency Bonds	5 years	None	None	53601(a)
U.S. Treasury Obligations	5 years	None	None	53601(b)
State Obligations – CA and Others	5 Years	None	None	53601 (c) 53601(d)
CA Local Agency Obligations	5 years	None	None	53601 (e)
US Agency Obligations	5 years	None	None	53601 (f)
Bankers's Acceptances	180 days	40%	None	53601 (g)
Commercial Paper – Non-Pooled Funds (under $100,000,000 of investments)	397 days or less	25%	Highest letter and number rating by an NRSRO	53601(h)(2)(c)
Commercial Paper Pooled Funds	397 days or less	40%	Highest letter and number rating by an NRSRO	53635(a)(1)
Negotiable Certificates of Deposit	5 years	30%	None	53601 (i)
Non-Negotiable Certificates of Deposit	5 years	None	None	53630 et seq.
Placement Service Deposits	5 years	50%	None	53601.8 and 53635.8
Repurchase Agreements	1 year	None	None	53601 (j)
Medium-Term Notes	5 years	30%	"A" rating or its equivalent or better	53601 (o)
Mutual Funds and Money Market Mutual Funds	N/A	20%	Multiple	53601 (I) and 53601.6 (b)
Collateralized Bank Deposits	5 years	None	None	53630 et seq. and 53601 (n)

Mortgage Pass-Through and Asset-Backed Securities	5 years	20%	"AA" rating or its equivalent or better	53601 (o)
County Pool Investment Funds	N/A	None	None	27133
Joint Powers Authority Pool	N/A	None	Multiple	53601 (p)
Local Agency Investment Fund	N/A	$75,000,000	None	16429.1
Voluntary Investment Program Fund	N/A	None	None	16340
Supranational Obligations	5 years	30%	"AA" or its equivalent or better	53601 (q)[1]

No more than 5% of the total portfolio may be invested in securities of any single issuer other than the US government, its agencies, and instrumentalities.

E. PERFORMANCE MEASUREMENT AND IMPAIRMENT

The investment portfolio shall be designed to earn a market rate of investment income in relation to prevailing budgetary and economic cycles, while taking into account investment risk constraints and liquidity needs of the City of Dinuba. Given this strategy, the benchmark for investment considerations shall be a benchmark which reflects the prominent and persistent characteristics of the portfolio overtime. The benchmark may be adjusted periodically as material changes take place in regard to asset allocation and/or weighted average maturity.

The City shall comply with Government Code 54646 (a)(b) and shall within 30 days of the end of each quarter, provide an analysis of the value of individual investments by determining the market value as of the date of the Report in Section I and determining whether an impairment exists. Impairment is defined as follows:

Investments are deemed "impaired" when either of the following occurs:

1. There is a significant decline (20% or more) in the fair value of the instrument as compared to its original costs; or

2. There is a prolonged decline in the fair value, i.e. for a period of more than one year, over the entire period for which the instrument has been held.

Recognized investment losses shall be allocated in the same manner used in Section H for interest allocation.

F. INVESTMENTS NOT ALLOWED

Investments not specifically stated under "Allowable Investments", such as common or preferred stock, convertible bonds, commodities, options, limited partnerships, uninsured deposits, etc.

[1] California Government Code §53601; California Debt and Investment Advisory Commission (CDIAC), *Local Agency Investment Guidelines*, available at https://www.treasurer.ca.gov/cdiac/laig/guideline.pdf.

G. REVIEW AND ANALYSIS OF PROSPECTIVE INVESTMENTS

The securities held by the City must be in compliance with Section D "Allowable Investments" at the time of purchase. Because some securities may not comply with Section D subsequent to the date of purchase, the City shall at least review the portfolio quarterly to identify those securities that do not comply. The City Manager and or Administrative Services Director shall report to the Council, the major and critical incidences of noncompliance identified through the review of the portfolio.

H. INTEREST ALLOCATION

Interest earned by the City, the Agency, and the Authority on their pooled investments will be allocated to any fund in accordance with the policies set by the City Manager.

I. REPORTING

The Administrative Services Director shall prepare a report of City Investments quarterly. This report will include the following:

1. A Statement of Compliance with the Investment Policy

2. A listing of individual securities and moneys held at the end of the reporting period to include:
    a. The type of instrument.
    b. The name of the issuer.
    c. Purchase date, maturity date, and days to maturity.
    d. Issuers rating.
    e. Par and dollar amount invested in each security.
    f. The current market value of securities as of the date of the report and the source of the valuation.

3. A Statement of Interest Earnings Report and rate of return of the portfolio.

4. If applicable, a description of any funds, investments, or programs that are under the management of contracted parties but excluding funds deposited into the Local Agency Investment Fund administered by the State Treasurer.

This report will be submitted to City Council

J. BANKING INSTITUTION PREFERENCE

As often as is practical, but in no case not less than once each five years, the Administrative Services Director will review the banking services provided to the City by its primary banking institution including, but not limited to, monthly service charges, charges for direct deposit, charges for account reconciliation, and interest earned on deposits. Other banking institutions will be consulted in order to obtain quality services for the City at the most reasonable cost to the City. If a change of institutions is warranted, the Administrative Services Director will recommend the change to the City Manager for concurrence.

Preference will be given to banking institutions having branch offices within the City of Dinuba.

K. DELEGATION OF AUTHORITY

The City's Charter provides for the investment of monies in Section 5.08 which states:

"The Finance Department shall receive and account for all revenues, monies and assets received by the city or any of its agencies from any and all sources."

The Administrative Services Director shall be designated as the Treasurer and shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials. Due to the complexity of the various investment instruments available and uncertainty of market conditions the City Manager and Administrative Services Director may seek professional advice in making investment decisions in order to optimize investment selections.

L. INTERNAL CONTROLS

Internal controls shall be established and maintained to prevent losses of public funds arising from fraud, employee error, misrepresentation by third parties, or imprudent actions by employees and officers of the City.

Controls deemed most significant include segregation of duties, separation of transaction authority from accounting and record keeping, custodial safekeeping, clear delegation of authority, specific limitations regarding securities losses and remedial action, control over wire transfers, minimizing the number of authorized investment officials, and documentation of transactions and strategies.

The Administrative Services Director shall establish an annual independent review process. This review will provide internal control by assuring compliance with the policies and procedures outlined in this document.

M. CUSTODY AND DELIVERY VS. PAYMENT

Delivery vs. Payment: All Trades of marketable securities will be executed by delivery vs. payment (DVP) to ensure that securities are deposited in an eligible financial institution before the release of funds.

Custody: Securities will be held by a third-party custodian selected by the City and evidenced by custodial reports. Securities will be registered in the name of Dinuba, California.

N. APPROVAL

The City's Council shall adopt the city's investment policy. The policy shall be reviewed annually by the Administrative Services Director, City Manager, and external investment service provider.

City Council Staff Report

Department: CITY MANAGER'S OFFICE May 12, 2026

To: Mayor and City Council

From: Karina Solis, Administrative Services Director

By: Lupe Montejano, Billing Supervisor/Deputy City Clerk

Subject: Warrant Register May 1 & 8, 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 5.1.26
2. WR 5.8.26

Accounts Payable Invoice Report

G/L Date Range 04/26/26 - 05/08/26
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.**									
4C109314	4 Creeks Los Prados Phase 2	Paid by Check #57277		01/26/2026	05/01/2026	05/01/2026		05/01/2026	2,792.50
4C109818	4 Creeks Los Prados Phase 2	Paid by Check #57277		02/16/2026	05/01/2026	05/01/2026		05/01/2026	196.00
4C109820	4 Creeks Water Operations Plan	Paid by Check #57277		02/16/2026	05/01/2026	05/01/2026		05/01/2026	2,416.20
4C109973	4 creeks Entertainment Plaza Clean California	Paid by Check #57277		03/23/2026	05/01/2026	05/01/2026		05/01/2026	3,748.82
4C109991	4 Creeks Rose View Estates Phase I	Paid by Check #57277		03/23/2026	05/01/2026	05/01/2026		05/01/2026	2,632.50
4C109993	4 Creeks 412/72 Subdivision Empire Estates	Paid by Check #57277		03/23/2026	05/01/2026	05/01/2026		05/01/2026	3,324.50
4C109999	4 Creeks El Monte & Perry Roundabout	Paid by Check #57277		03/23/2026	05/01/2026	05/01/2026		05/01/2026	1,106.50
4C110000	4Creeks 344 S Uruapan	Paid by Check #57277		03/23/2026	05/01/2026	05/01/2026		05/01/2026	378.00
4C110003	4 Creeks Los Prados Phase 2	Paid by Check #57277		03/23/2026	05/01/2026	05/01/2026		05/01/2026	3,021.00
4C110027	4 Creeks WWTP Monitoring Wells	Paid by Check #57277		03/23/2026	05/01/2026	05/01/2026		05/01/2026	175.00
4C110198	4 Creeks Whitney Water Main Final invoice	Paid by Check #57277		03/23/2026	05/01/2026	05/01/2026		05/01/2026	2,205.00
4C110243	4 Creeks WWTP Concrete Sludge Beds	Paid by Check #57277		03/23/2026	05/01/2026	05/01/2026		05/01/2026	175.00
4C110342	4 Creeks Water Operations Plan	Paid by Check #57277		03/23/2026	05/01/2026	05/01/2026		05/01/2026	378.50
			Vendor **385 - 4 Creeks, Inc.** Totals			Invoices	13		$22,549.52
Vendor **206 - ADT Security Services, Inc.**									
1209967481	ADT 6675 Ave. 412	Paid by Check #57278		04/13/2026	05/01/2026	05/01/2026		05/01/2026	182.82
			Vendor **206 - ADT Security Services, Inc.** Totals			Invoices	1		$182.82
Vendor **263 - Advantek Benefit Administrators**									
Funding 4/24/26	Miscellaneous	Paid by Check #57279		04/24/2026	05/01/2026	05/01/2026		05/01/2026	108,006.98
			Vendor **263 - Advantek Benefit Administrators** Totals			Invoices	1		$108,006.98
Vendor **393 - Airgas NCN**									
5523952176	Supplies	Paid by Check #57280		03/31/2026	05/01/2026	05/01/2026		05/01/2026	205.52
			Vendor **393 - Airgas NCN** Totals			Invoices	1		$205.52
Vendor **1036 - Allstar Fire Equipment**									
271679	New Engine Equipment	Paid by Check #57281		04/10/2026	05/01/2026	05/01/2026		05/01/2026	361.38
			Vendor **1036 - Allstar Fire Equipment** Totals			Invoices	1		$361.38
Vendor **20 - Ameritas Life Insurance**									
4/1/26-4/30/26	010-007745-00000	Paid by Check #57282		04/14/2026	05/01/2026	05/01/2026		05/01/2026	25,024.64
			Vendor **20 - Ameritas Life Insurance** Totals			Invoices	1		$25,024.64
Vendor **2045 - Angel Armor, LLC**									
INV18149	PD - RISE-Stealth Carrier / Roberto Hernandez	Paid by Check #57283		04/27/2026	05/01/2026	05/01/2026		05/01/2026	973.43
			Vendor **2045 - Angel Armor, LLC** Totals			Invoices	1		$973.43
Vendor **351 - Anthem Blue Cross**									
000439517632	Tyler 141A75193 5/1/26-5/31/26	Paid by Check #57286		04/07/2026	05/01/2026	05/01/2026		05/01/2026	356.33

Accounts Payable Invoice Report

G/L Date Range 04/26/26 - 05/08/26
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
000439545932	Hartley 925M97595 5/1/26-5/31/26	Paid by Check #57285		04/07/2026	05/01/2026	05/01/2026		05/01/2026	390.70
REF3056536-01-01	Refund 3056536-01-01 Duplicate and incorrect modifier2026-000719	Paid by Check #57287		04/20/2026	05/01/2026	05/01/2026		05/01/2026	833.50
REF3530389-01-01	REF 03530389-01-01 Overpayment & incorrect billing 2026-00068827	Paid by Check #57284		04/22/2026	05/01/2026	05/01/2026		05/01/2026	1,168.18
			Vendor **351 - Anthem Blue Cross** Totals			Invoices	4		$2,748.71
Vendor **665 - Christy Arias**									
April 2026	Anthem Reimb 4/1/26-4/30/26	Paid by Check #57288		04/21/2026	05/01/2026	05/01/2026		05/01/2026	376.91
			Vendor **665 - Christy Arias** Totals			Invoices	1		$376.91
Vendor **17 - AT&T**									
9391054470 4/26	4/10/2026	Paid by Check #57291		04/11/2026	05/01/2026	05/01/2026		05/01/2026	31.91
9391054471 4/26	4/10/2026	Paid by Check #57290		04/11/2026	05/01/2026	05/01/2026		05/01/2026	31.91
9391054479 4/26	4/10/2026	Paid by Check #57292		04/11/2026	05/01/2026	05/01/2026		05/01/2026	31.91
9391054740 04/26	PD - 03/11/2026 - 04/10/2026 Billing Charges	Paid by Check #57293		04/11/2026	05/01/2026	05/01/2026		05/01/2026	305.64
9391054742 4/26	4/10/2026	Paid by Check #57289		04/11/2026	05/01/2026	05/01/2026		05/01/2026	128.63
			Vendor **17 - AT&T** Totals			Invoices	5		$530.00
Vendor **2201 - BlueTriton Brands, Inc.**									
06D8730269225	PD - Water Cooler Service	Paid by Check #57294		04/24/2026	05/01/2026	05/01/2026		05/01/2026	250.12
			Vendor **2201 - BlueTriton Brands, Inc.** Totals			Invoices	1		$250.12
Vendor **822 - Boundtree Medical LLC**									
86173081	Supplies	Paid by Check #57295		04/16/2026	05/01/2026	05/01/2026		05/01/2026	1,697.69
86179404	Supplies	Paid by Check #57295		04/22/2026	05/01/2026	05/01/2026		05/01/2026	52.61
86181094	Supplies	Paid by Check #57295		04/23/2026	05/01/2026	05/01/2026		05/01/2026	809.81
			Vendor **822 - Boundtree Medical LLC** Totals			Invoices	3		$2,560.11
Vendor **116 - BSK Associates**									
AJ09438	COLIFORM PRESENCE/ABSENCE	Paid by Check #57296		04/22/2026	05/01/2026	05/01/2026		05/01/2026	188.00
			Vendor **116 - BSK Associates** Totals			Invoices	1		$188.00
Vendor **232 - Courier Printing and Village Printer**									
C27025	PW Envelopes	Paid by Check #57297		04/17/2026	05/01/2026	05/01/2026		05/01/2026	1,811.96
			Vendor **232 - Courier Printing and Village Printer** Totals			Invoices	1		$1,811.96
Vendor **2208 - Dave Bang Associates, Inc of California**									
CA60646	Entertainment Plaza Beautification-Playground Equipment	Paid by Check #57298		04/23/2026	05/01/2026	05/01/2026		05/01/2026	103,690.59
			Vendor **2208 - Dave Bang Associates, Inc of California** Totals			Invoices	1		$103,690.59
Vendor **2060 - Diamondback Fire & Rescue, INC.**									
26828	New Engine Equipment	Paid by Check #57299		12/16/2025	05/01/2026	05/01/2026		05/01/2026	48,013.53
26829	New Engine Equipment	Paid by Check #57299		12/17/2025	05/01/2026	05/01/2026		05/01/2026	5,327.35
			Vendor **2060 - Diamondback Fire & Rescue, INC.** Totals			Invoices	2		$53,340.88

Accounts Payable Invoice Report

G/L Date Range 04/26/26 - 05/08/26
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 **166 - Dinuba Glass Company**									
35295	Station Remodel	Paid by Check #57300		04/21/2026	05/01/2026	05/01/2026		05/01/2026	1,203.80
			Vendor **166 - Dinuba Glass Company** Totals			Invoices	1		$1,203.80
Vendor **552 - Dragnet Pest Control**									
1283-2602-0426	FY25/26-Senior Center-Pest control services-April 2026	Paid by Check #57301		04/13/2026	05/01/2026	05/01/2026	04/20/2026	05/01/2026	68.00
			Vendor **552 - Dragnet Pest Control** Totals			Invoices	1		$68.00
Vendor **2028 - Durham Construction Company, Inc**									
2503-5	Durham Construction Fire Station Remodel #5	Paid by Check #57302		04/09/2026	05/01/2026	05/01/2026		05/01/2026	14,127.93
			Vendor **2028 - Durham Construction Company, Inc** Totals			Invoices	1		$14,127.93
Vendor **309 - Elbert Distributing**									
26250230	INVENTORY	Paid by Check #57303		04/16/2026	05/01/2026	05/01/2026		05/01/2026	490.86
			Vendor **309 - Elbert Distributing** Totals			Invoices	1		$490.86
Vendor **23 - Entenmann-Rovin Co.**									
0194509-IN	PD - Badges / Refinish Service	Paid by Check #57304		04/16/2026	05/01/2026	05/01/2026		05/01/2026	463.47
			Vendor **23 - Entenmann-Rovin Co.** Totals			Invoices	1		$463.47
Vendor **1663 - ESO Solutions, Inc.**									
ESO-196482	Supplies	Paid by Check #57305		04/22/2026	05/01/2026	05/01/2026		05/01/2026	1,223.73
			Vendor **1663 - ESO Solutions, Inc.** Totals			Invoices	1		$1,223.73
Vendor **1404 - Fireworks America**									
23760	FY25/26-Special Events-Indep. Day fireworks (50% dep.) 7/2/26	Paid by Check #57306		04/24/2026	05/01/2026	05/01/2026	04/27/2026	05/01/2026	10,500.00
			Vendor **1404 - Fireworks America** Totals			Invoices	1		$10,500.00
Vendor **2215 - Fresno County Fire Protection District**									
3309	New Engine Equipment	Paid by Check #57307		04/14/2026	05/01/2026	05/01/2026		05/01/2026	1,582.04
			Vendor **2215 - Fresno County Fire Protection District** Totals			Invoices	1		$1,582.04
Vendor **519 - Government Training AgencyRegional Training Center**									
83667	PD - POST Records Supervisor Training - 06/01/2026 - 06/05/2026	Paid by Check #57308		11/07/2025	05/01/2026	05/01/2026		05/01/2026	625.00
			Vendor **519 - Government Training AgencyRegional Training Center** Totals			Invoices	1		$625.00
Vendor **2294 - Health Net**									
REF 24-2077	Refund 24-2077 Overpayment Rec. 2025-00004917	Paid by Check #57309		04/23/2026	05/01/2026	05/01/2026		05/01/2026	105.35
REF 24-2418	Refund 24-2418 Overpayment Rec. 2025-00034316	Paid by Check #57310		04/23/2026	05/01/2026	05/01/2026		05/01/2026	105.64
			Vendor **2294 - Health Net** Totals			Invoices	2		$210.99
Vendor **139 - Henry Schein Inc.**									
55952333	Supplies	Paid by Check #57311		04/17/2026	05/01/2026	05/01/2026		05/01/2026	196.15
56212371	Supplies	Paid by Check #57311		04/24/2026	05/01/2026	05/01/2026		05/01/2026	391.04
			Vendor **139 - Henry Schein Inc.** Totals			Invoices	2		$587.19
Vendor **1685 - Saulo Hernandez**									

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Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
ACLS 2026	Reimbursement	Paid by Check #57312		04/27/2026	05/01/2026	05/01/2026		05/01/2026	173.00
			Vendor **1685 - Saulo Hernandez** Totals			Invoices	1		$173.00
Vendor **2244 - High Quality Pro Roofing Inc.**									
4/23/2026	Roof Repair	Paid by Check #57313		04/23/2026	05/01/2026	05/01/2026		05/01/2026	650.00
			Vendor **2244 - High Quality Pro Roofing Inc.** Totals			Invoices	1		$650.00
Vendor **1150 - Hoffman Security**									
767449	FY25/26-Senior Center-Alarm monitoring srvc.-5/1/26-5/31/26	Paid by Check #57314		04/20/2026	05/01/2026	05/01/2026	04/20/2026	05/01/2026	132.00
			Vendor **1150 - Hoffman Security** Totals			Invoices	1		$132.00
Vendor **974 - InfoSend, Inc.**									
308482	DC Manual- Inserts 57346 April 2026	Paid by Check #57315		04/24/2026	05/01/2026	05/01/2026		05/01/2026	905.45
			Vendor **974 - InfoSend, Inc.** Totals			Invoices	1		$905.45
Vendor **1718 - JCL Company, LLC**									
04212628025	SHOP TOOL	Paid by Check #57316		04/21/2026	05/01/2026	05/01/2026		05/01/2026	32.28
			Vendor **1718 - JCL Company, LLC** Totals			Invoices	1		$32.28
Vendor **6 - Jim Manning Dodge Inc.**									
170136DOR	PD-24	Paid by Check #57317		04/20/2026	05/01/2026	05/01/2026		05/01/2026	845.71
170186DOR	PD-45	Paid by Check #57317		04/23/2026	05/01/2026	05/01/2026		05/01/2026	122.51
			Vendor **6 - Jim Manning Dodge Inc.** Totals			Invoices	2		$968.22
Vendor **1917 - Kimball Midwest**									
104375075	LUBRICANT & GREASE	Paid by Check #57318		04/15/2026	05/01/2026	05/01/2026		05/01/2026	443.24
			Vendor **1917 - Kimball Midwest** Totals			Invoices	1		$443.24
Vendor **1403 - Kings Industrial Occupational Medical Center, Inc.**									
273945	Cruz, Toyota	Paid by Check #57319		02/10/2025	05/01/2026	05/01/2026		05/01/2026	115.00
337166	Contractual	Paid by Check #57319		04/06/2026	05/01/2026	05/01/2026		05/01/2026	1,607.99
			Vendor **1403 - Kings Industrial Occupational Medical Center, Inc.** Totals			Invoices	2		$1,722.99
Vendor **1014 - Knox Company**									
INV-KA-512182	New Engine Equipment	Paid by Check #57320		04/15/2026	05/01/2026	05/01/2026		05/01/2026	12,846.43
			Vendor **1014 - Knox Company** Totals			Invoices	1		$12,846.43
Vendor **1747 - KRC Safety Co Inc**									
71549	ASPHALT & STREET NAME	Paid by Check #57321		11/19/2025	05/01/2026	05/01/2026		05/01/2026	2,535.51
73669	NO TRESPASSING SIGN	Paid by Check #57321		04/21/2026	05/01/2026	05/01/2026		05/01/2026	2,331.56
73705	HIP WITH 1160I OVERLWAY	Paid by Check #57321		04/23/2026	05/01/2026	05/01/2026		05/01/2026	1,073.78
			Vendor **1747 - KRC Safety Co Inc** Totals			Invoices	3		$5,940.85
Vendor **449 - Les Schwab Tire Centers of Central California**									
55100385151	R-06	Paid by Check #57322		04/23/2026	05/01/2026	05/01/2026		05/01/2026	719.50
			Vendor **449 - Les Schwab Tire Centers of Central California** Totals			Invoices	1		$719.50
Vendor **1723 - Matson Alarm Co, Inc.**									
8213802	405 E El Monte Way 05/01/26-05/31/26	Paid by Check #57323		05/01/2026	05/01/2026	05/01/2026		05/01/2026	137.62
			Vendor **1723 - Matson Alarm Co, Inc.** Totals			Invoices	1		$137.62

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Vendor **1943 - Mineral King Publishing, Inc**									
72503	Ord No. 20126-07	Paid by Check #57324		03/27/2026	05/01/2026	05/01/2026		05/01/2026	370.00
72504	Ord No. 2026-06	Paid by Check #57324		03/27/2026	05/01/2026	05/01/2026		05/01/2026	360.00
		Vendor **1943 - Mineral King Publishing, Inc** Totals				Invoices	2		$730.00
Vendor **22 - Moore Twining Associates Inc.**									
2604410	INDUSTRIAL	Paid by Check #57325		04/20/2026	05/01/2026	05/01/2026		05/01/2026	106.00
		Vendor **22 - Moore Twining Associates Inc.** Totals				Invoices	1		$106.00
Vendor **142 - ODP Business Solutions, LLC**									
465876249001	Supplies	Paid by Check #57326		04/10/2026	05/01/2026	05/01/2026		05/01/2026	424.72
464797640001	PD - Supplies	Paid by Check #57326		04/14/2026	05/01/2026	05/01/2026		05/01/2026	165.84
464797929001	PD - Supplies	Paid by Check #57326		04/14/2026	05/01/2026	05/01/2026		05/01/2026	146.97
		Vendor **142 - ODP Business Solutions, LLC** Totals				Invoices	3		$737.53
Vendor **1708 - James Olvera**									
May 2026	Anthem Reimb 5/1/26-5/31/26	Paid by Check #57327		04/21/2026	05/01/2026	05/01/2026		05/01/2026	349.64
		Vendor **1708 - James Olvera** Totals				Invoices	1		$349.64
Vendor **1773 - Pace Supply Corp.**									
1911341327	SUPPLIES	Paid by Check #57328		04/16/2026	05/01/2026	05/01/2026		05/01/2026	130.20
		Vendor **1773 - Pace Supply Corp.** Totals				Invoices	1		$130.20
Vendor **76 - Pacific Gas & Electric**									
1557710974504/26	Parks 1851 E Kamm Ave 03/12/26 -04/09/26	Paid by Check #57329		04/10/2026	05/01/2026	05/01/2026		05/01/2026	2,222.38
35474471071 4/26	420 E TULARE ST 3/12/26-4/9/2026	Paid by Check #57337		04/10/2026	05/01/2026	05/01/2026		05/01/2026	1,414.20
5751498437604/26	Parks 139 N K St 03/12/26-04/09/26	Paid by Check #57331		04/10/2026	05/01/2026	05/01/2026		05/01/2026	17.64
6021181187604/26	Sportsplex 201 N URUAPAN WAY 03/12/26-04/09/26	Paid by Check #57332		04/10/2026	05/01/2026	05/01/2026		05/01/2026	1,928.06
61830544740 4/26	496 E TULARE ST 3/12/26-4/9/26	Paid by Check #57336		04/13/2026	05/01/2026	05/01/2026		05/01/2026	1,061.45
0915078178004/26	PW-Various 03/18/26-04/15/26	Paid by Check #57339		04/15/2026	05/01/2026	05/01/2026		05/01/2026	1,767.72
4323390246904/26	L & L CITRUS HEIGHTS VENTURA AND O 03/18/26-04/15/26	Paid by Check #57330		04/15/2026	05/01/2026	05/01/2026		05/01/2026	77.47
7232679737904/26	PW-Various 03/18/26-04/15/26	Paid by Check #57340		04/15/2026	05/01/2026	05/01/2026		05/01/2026	17,358.53
8543598174204/26	L & L 03/18/26-04/15/26	Paid by Check #57333		04/15/2026	05/01/2026	05/01/2026		05/01/2026	213.28
9018373735304/26	L & L DUNMORE HOMES VISCAYA 1 AT SAGINA 03/18/26-04/15/26	Paid by Check #57334		04/15/2026	05/01/2026	05/01/2026		05/01/2026	1,140.56
9196176758804/26	L & L SIERRA WAY AND BUENA VISTA AVE 03/18/26-04/15/26	Paid by Check #57335		04/15/2026	05/01/2026	05/01/2026		05/01/2026	114.20
0375636985004/26	PW N/E Rd 76 & Ave 416 03/25/26-04/22/26	Paid by Check #57338		04/23/2026	05/01/2026	05/01/2026		05/01/2026	106.80
		Vendor **76 - Pacific Gas & Electric** Totals				Invoices	12		$27,422.29
Vendor **2195 - Miguel A Pelayo**									
0000046	Discing at multiple city owned locations	Paid by Check #57341		04/27/2026	05/01/2026	05/01/2026		05/01/2026	8,600.00

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0000047	Discing at multiple city owned locations	Paid by Check #57341		04/27/2026	05/01/2026	05/01/2026		05/01/2026	4,569.00
0000048	Discing at multiple city owned locations	Paid by Check #57341		04/27/2026	05/01/2026	05/01/2026		05/01/2026	3,023.00
0000049	Discing at multiple city owned locations	Paid by Check #57341		04/27/2026	05/01/2026	05/01/2026		05/01/2026	6,745.00
		Vendor **2195 - Miguel A Pelayo** Totals				Invoices	4		$22,937.00
Vendor **221 - Rene G. Ortega Concrete**									
2118	Tulare St 20FT Curb& Gutter	Paid by Check #57342		04/27/2026	05/01/2026	05/01/2026		05/01/2026	6,500.00
		Vendor **221 - Rene G. Ortega Concrete** Totals				Invoices	1		$6,500.00
Vendor **349 - Rescom Pest Control**									
288455554	PD - WWTP Kennels Pest Control Service	Paid by Check #57343		04/21/2026	05/01/2026	05/01/2026		05/01/2026	48.00
		Vendor **349 - Rescom Pest Control** Totals				Invoices	1		$48.00
Vendor **350 - Ridge Creek Dinuba Golf Club**									
500-04142026	Sponsorship City of Dinuba Night on the Range 05/23/26	Paid by EFT #4023		04/23/2026	04/30/2026	04/30/2026		04/30/2026	500.00
		Vendor **350 - Ridge Creek Dinuba Golf Club** Totals				Invoices	1		$500.00
Vendor **1691 - Serviam by Wright LLP**									
33506	740 Harvard-Services for March 2026	Paid by Check #57344		04/01/2026	05/01/2026	05/01/2026		05/01/2026	2,260.20
		Vendor **1691 - Serviam by Wright LLP** Totals				Invoices	1		$2,260.20
Vendor **1813 - St. Francis Electric, LLC**									
24189713	St Francis E El Monte & S. Alta	Paid by Check #57345		04/20/2026	05/01/2026	05/01/2026		05/01/2026	7,300.00
		Vendor **1813 - St. Francis Electric, LLC** Totals				Invoices	1		$7,300.00
Vendor **214 - Stericycle, Inc.**									
8014026956	Supplies	Paid by Check #57346		04/18/2026	05/01/2026	05/01/2026		05/01/2026	172.38
		Vendor **214 - Stericycle, Inc.** Totals				Invoices	1		$172.38
Vendor **991 - James Susee**									
042004242026	PD - Law Enforcement Chaplain Advanced Academy - Meals	Paid by Check #57347		04/27/2026	05/01/2026	05/01/2026		05/01/2026	61.24
		Vendor **991 - James Susee** Totals				Invoices	1		$61.24
Vendor **1447 - Monte Sylvester**									
May 2026	Anthem Reimb 5/1/26-5/31/26	Paid by Check #57348		04/24/2026	05/01/2026	05/01/2026		05/01/2026	508.50
		Vendor **1447 - Monte Sylvester** Totals				Invoices	1		$508.50
Vendor **1461 - Teleflex LLC**									
9511272027	Supplies	Paid by Check #57349		03/04/2026	05/01/2026	05/01/2026		05/01/2026	1,443.05
9511456382	Supplies	Paid by Check #57349		04/17/2026	05/01/2026	05/01/2026		05/01/2026	1,443.05
		Vendor **1461 - Teleflex LLC** Totals				Invoices	2		$2,886.10
Vendor **311 - Top Dog Training Center**									
2078	PD - K9 Maintenance Training / Enzo & Zeus	Paid by Check #57350		04/21/2026	05/01/2026	05/01/2026		05/01/2026	180.00
		Vendor **311 - Top Dog Training Center** Totals				Invoices	1		$180.00

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Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
Vendor **49 - Tulare County**									
22076	PD - 2025 Awards & Officer of the Quarter Jan-Mar	Paid by Check #57351		04/21/2026	05/01/2026	05/01/2026		05/01/2026	225.68
			Vendor **49 - Tulare County** Totals			Invoices	1		$225.68
Vendor **2246 - US Bank Voyager Fleet Systems**									
8693601312617	FY 25/26 Parks-PW CNG Fuel April 2026	Paid by Check #57352		04/24/2026	05/01/2026	05/01/2026		05/01/2026	2,156.57
			Vendor **2246 - US Bank Voyager Fleet Systems** Totals			Invoices	1		$2,156.57
Vendor **154 - USA Bluebook**									
INV01028571	padlock high security lock	Paid by Check #57353		04/23/2026	05/01/2026	05/01/2026		05/01/2026	796.50
			Vendor **154 - USA Bluebook** Totals			Invoices	1		$796.50
Vendor **354 - Verizon Wireless**									
6140518510	verizon admin	Paid by Check #57360		04/07/2026	05/01/2026	05/01/2026		05/01/2026	1,537.76
6140701319	PD - 03/11/2026 - 04/10/2026 Billing Charges Additional Modems	Paid by Check #57361		04/10/2026	05/01/2026	05/01/2026		05/01/2026	27,628.14
6140964695	Mar/Apr 2026	Paid by Check #57357		04/12/2026	05/01/2026	05/01/2026		05/01/2026	460.20
6141079400	verizon admin	Paid by Check #57354		04/14/2026	05/01/2026	05/01/2026		05/01/2026	267.70
6141079401	FY25/26-Mult. Div-Cell phones services-3/15/26-4/14/26	Paid by Check #57359		04/14/2026	05/01/2026	05/01/2026	04/22/2026	05/01/2026	1,173.89
6141079402	Mar/Apr 2026	Paid by Check #57358		04/14/2026	05/01/2026	05/01/2026		05/01/2026	515.11
6141079403	HR/Finance 03/15/26-04/14/26	Paid by Check #57356		04/14/2026	05/01/2026	05/01/2026		05/01/2026	166.56
6141079404	CMO/Council 03/15/26-04/14/26	Paid by Check #57355		04/14/2026	05/01/2026	05/01/2026		05/01/2026	267.30
			Vendor **354 - Verizon Wireless** Totals			Invoices	8		$32,016.66
Vendor **21 - Vestis Services LLC**									
5031713214	FY25/26-Parks-Uniform Allowance - Parks staff-Wk. of 4/22/26	Paid by Check #57362		04/22/2026	05/01/2026	05/01/2026	04/23/2026	05/01/2026	281.28
			Vendor **21 - Vestis Services LLC** Totals			Invoices	1		$281.28
Vendor **2094 - Victory Outreach of Selma**									
INV0002	FY25/26-Special Events-Parade-staffing support 10staff@16.5hrs	Paid by Check #57363		04/21/2026	05/01/2026	05/01/2026	04/22/2026	05/01/2026	891.00
			Vendor **2094 - Victory Outreach of Selma** Totals			Invoices	1		$891.00
Vendor **1313 - Yepez Plumbing**									
11249	Broken water Line to Backflow at RoseAnn	Paid by Check #57364		03/23/2026	05/01/2026	05/01/2026		05/01/2026	562.86
11254	Gregory Park Utility Room	Paid by Check #57364		04/27/2026	05/01/2026	05/01/2026		05/01/2026	284.80
			Vendor **1313 - Yepez Plumbing** Totals			Invoices	2		$847.66
			Grand Totals			Invoices	117		$488,600.59

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Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
Vendor **385 - 4 Creeks, Inc.**									
4C010264	4 Creeks Kamm/Alta Ave 80 Acre	Paid by Check #57365		07/21/2025	05/08/2026	05/08/2026		05/08/2026	6,346.50
4C107110	4 Creeks Kamm/Alta Ave 80 Acre	Paid by Check #57365		08/28/2025	05/08/2026	05/08/2026		05/08/2026	3,121.50
4C107488	4 creeks Entertainment Plaza Clean California	Paid by Check #57365		09/22/2025	05/08/2026	05/08/2026		05/08/2026	57,400.51
4C109808	4 Creeks Rose View Estates Phase I	Paid by Check #57365		02/16/2026	05/08/2026	05/08/2026		05/08/2026	9,540.50
4C109956	4 Creeks Fire Station Remodel	Paid by Check #57365		03/23/2026	05/08/2026	05/08/2026		05/08/2026	5,096.00
4C109989	4 Creeks El Monte/Road 56 Roundabout	Paid by Check #57365		03/23/2026	05/08/2026	05/08/2026		05/08/2026	7,881.17
4C109997	4 Creeks Water Master Plan	Paid by Check #57365		03/23/2026	05/08/2026	05/08/2026		05/08/2026	19,644.02
4C110023	4 Creeks Euclid Water Main Improvements	Paid by Check #57365		03/23/2026	05/08/2026	05/08/2026		05/08/2026	13,547.00
4C110029	4 Creeks FY 25/26 General Engineering	Paid by Check #57365		03/23/2026	05/08/2026	05/08/2026		05/08/2026	16,768.50
4C110063	4 Creeks Walmart Gas Station	Paid by Check #57365		03/23/2026	05/08/2026	05/08/2026		05/08/2026	723.00
4C110075	4 Creeks SS4A Vision Zero Action plan	Paid by Check #57365		03/23/2026	05/08/2026	05/08/2026		05/08/2026	5,422.16
4C110090	4 Creeks ATP Pedestrian Walkway Impv	Paid by Check #57365		03/23/2026	05/08/2026	05/08/2026		05/08/2026	125,584.69
4C110215	4 Creeks Sewer Infrastructure- P Street	Paid by Check #57365		03/23/2026	05/08/2026	05/08/2026		05/08/2026	37,401.57
4C110218	4 Creeks Kamm, College, El Monte 2025 Corridor Impv	Paid by Check #57365		03/23/2026	05/08/2026	05/08/2026		05/08/2026	56,155.50
4C109953	4 Creeks General GIS 25/26	Paid by Check #57365		03/25/2026	05/08/2026	05/08/2026		05/08/2026	5,783.50
		Vendor **385 - 4 Creeks, Inc.** Totals				Invoices	15		$370,416.12
Vendor **1143 - AAA Quality Services, Inc.**									
00365246	FY25/26-Parks-Portable restroom services (2)-Nebraska Park	Paid by Check #57366		05/02/2026	05/08/2026	05/08/2026	05/04/2026	05/08/2026	507.39
00365247	FY25/26-Parks-Portable restroom services (2)-Centennial Park	Paid by Check #57366		05/02/2026	05/08/2026	05/08/2026	05/04/2026	05/08/2026	507.39
00365248	FY25/26-Parks-Portable restroom services (1) Vuich Park	Paid by Check #57366		05/02/2026	05/08/2026	05/08/2026	05/04/2026	05/08/2026	133.01
		Vendor **1143 - AAA Quality Services, Inc.** Totals				Invoices	3		$1,147.79
Vendor **1939 - Absolute Software, Inc**									
INV01859995	PD - 51 Licenses / VPN Absolute Secure Access Edge (SDP)	Paid by Check #57367		05/01/2026	05/08/2026	05/08/2026		05/08/2026	6,120.00
		Vendor **1939 - Absolute Software, Inc** Totals				Invoices	1		$6,120.00
Vendor **263 - Advantek Benefit Administrators**									
Funding 05/01/26	Miscellaneous	Paid by Check #57368		05/01/2026	05/08/2026	05/08/2026		05/08/2026	96,693.99
		Vendor **263 - Advantek Benefit Administrators** Totals				Invoices	1		$96,693.99
Vendor **1036 - Allstar Fire Equipment**									
272021	Fire Hose	Paid by Check #57369		04/30/2026	05/08/2026	05/08/2026		05/08/2026	19,578.17
		Vendor **1036 - Allstar Fire Equipment** Totals				Invoices	1		$19,578.17

Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
Vendor **17 - AT&T**									
939103727704/26	PW Telephone 03/10/26-04/09/26	Paid by Check #57372		04/10/2026	05/08/2026	05/08/2026		05/08/2026	35.35
939105447204/26	PW Telephone 03/10/26-04/09/26	Paid by Check #57370		04/10/2026	05/08/2026	05/08/2026		05/08/2026	62.26
939105447404/26	PW Telephone 03/10/26-04/09/26	Paid by Check #57371		04/10/2026	05/08/2026	05/08/2026		05/08/2026	62.26
939105447704/26	PW Telephone 03/10/26-04/09/26	Paid by Check #57375		04/10/2026	05/08/2026	05/08/2026		05/08/2026	31.91
939105447804/26	PW Telephone 03/10/26-04/09/26	Paid by Check #57373		04/10/2026	05/08/2026	05/08/2026		05/08/2026	31.91
939105474104/26	PW Telephone 03/11/26-04/10/26	Paid by Check #57374		04/11/2026	05/08/2026	05/08/2026		05/08/2026	165.42
			Vendor **17 - AT&T** Totals			Invoices	6		$389.11
Vendor **65 - Banner Pest Control**									
226205	PD - Removal of Pigeons Downtown	Paid by Check #57376		04/06/2026	05/08/2026	05/08/2026		05/08/2026	75.00
226464	PD - Removal of Pigeons Downtown	Paid by Check #57376		04/24/2026	05/08/2026	05/08/2026		05/08/2026	75.00
			Vendor **65 - Banner Pest Control** Totals			Invoices	2		$150.00
Vendor **2095 - BCS Consulting, Inc.**									
1096	Monthly IT Consulting, Support, Backup Maintenance April 2026	Paid by Check #57377		05/05/2026	05/08/2026	05/08/2026		05/08/2026	6,200.00
			Vendor **2095 - BCS Consulting, Inc.** Totals			Invoices	1		$6,200.00
Vendor **1275 - California Turf Equipment**									
717186	FY25/26-Parks-landscape maint.-lawn mower blades+shipping	Paid by Check #57378		05/02/2026	05/08/2026	05/08/2026	05/04/2026	05/08/2026	296.81
			Vendor **1275 - California Turf Equipment** Totals			Invoices	1		$296.81
Vendor **2293 - Central Valley Demolition, Inc.**									
2896	Demolition & Abatement 1051 E El Monte Perry Roundabout	Paid by Check #57379		04/16/2026	05/08/2026	05/08/2026		05/08/2026	27,985.00
			Vendor **2293 - Central Valley Demolition, Inc.** Totals			Invoices	1		$27,985.00
Vendor **333 - Cintas Corporation No. 2**									
5332162906	FY25/26-Comm. Srvcs.-Safety Supplies-First Aid restock	Paid by Check #57380		04/27/2026	05/08/2026	05/08/2026	04/28/2026	05/08/2026	63.83
			Vendor **333 - Cintas Corporation No. 2** Totals			Invoices	1		$63.83
Vendor **127 - City of Visalia**									
AR109494	PD - Animal Shelter Services / May 2026	Paid by Check #57381		05/01/2026	05/08/2026	05/08/2026		05/08/2026	17,356.25
			Vendor **127 - City of Visalia** Totals			Invoices	1		$17,356.25
Vendor **386 - Clean Tech Environmental, Inc.**									
930133	USED MOTOR OIL DISPOSAL	Paid by Check #57382		03/31/2026	05/08/2026	05/08/2026		05/08/2026	187.45
			Vendor **386 - Clean Tech Environmental, Inc.** Totals			Invoices	1		$187.45
Vendor **274 - Code Publishing Company**									
GCI0019735	Municipal Code - New Pages, Pages with Pictures/Tables	Paid by Check #57383		04/30/2026	05/08/2026	05/08/2026		05/08/2026	2,089.50
GCI0019841	Municipal Code - New Pages	Paid by Check #57383		04/30/2026	05/08/2026	05/08/2026		05/08/2026	220.50
			Vendor **274 - Code Publishing Company** Totals			Invoices	2		$2,310.00
Vendor **1419 - Collins & Schoettler Planning Consultant, Inc.**									

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224462	FY 25/26 Collins City Planning January 2026	Paid by Check #57384		02/25/2026	05/08/2026	05/08/2026		05/08/2026	12,077.00
224470	FY 25/26 Collins City Planning February 2026	Paid by Check #57384		03/26/2026	05/08/2026	05/08/2026		05/08/2026	13,702.00
		Vendor **1419 - Collins & Schoettler Planning Consultant, Inc.** Totals				Invoices	2		$25,779.00
Vendor **170 - Comcast**									
0191269 04/22/26	201 N Uruapan Way 04/27/26-05/26/26	Paid by Check #57386		04/22/2026	05/08/2026	05/08/2026		05/08/2026	390.68
0136611 04/26/26	PD - 05/01/2026 - 05/31/2026 Billing Charges	Paid by Check #57385		04/26/2026	05/08/2026	05/08/2026		05/08/2026	139.18
		Vendor **170 - Comcast** Totals				Invoices	2		$529.86
Vendor **77 - Department of Justice**									
041810	PD - Blood Alcohol Analysis / March 2026	Paid by Check #57387		04/16/2026	05/08/2026	05/08/2026		05/08/2026	210.00
		Vendor **77 - Department of Justice** Totals				Invoices	1		$210.00
Vendor **4 - Dinuba Lumber Company**									
1039443	Maintenance	Paid by Check #57388		04/01/2026	05/08/2026	05/08/2026		05/08/2026	36.12
1039475	Maintenance	Paid by Check #57388		04/01/2026	05/08/2026	05/08/2026		05/08/2026	22.05
1039516	Maintenance	Paid by Check #57388		04/01/2026	05/08/2026	05/08/2026		05/08/2026	34.17
1039598	Maintenance	Paid by Check #57388		04/01/2026	05/08/2026	05/08/2026		05/08/2026	45.98
1039999	Maintenance	Paid by Check #57388		04/01/2026	05/08/2026	05/08/2026		05/08/2026	322.27
1040000	Maintenance	Paid by Check #57388		04/02/2026	05/08/2026	05/08/2026		05/08/2026	28.69
1040012	Maintenance	Paid by Check #57388		04/02/2026	05/08/2026	05/08/2026		05/08/2026	4.16
1040013	Maintenance	Paid by Check #57388		04/02/2026	05/08/2026	05/08/2026		05/08/2026	26.35
1040014	Maintenance	Paid by Check #57388		04/02/2026	05/08/2026	05/08/2026		05/08/2026	7.80
1040046	Maintenance	Paid by Check #57388		04/02/2026	05/08/2026	05/08/2026		05/08/2026	10.41
1040090	Maintenance	Paid by Check #57388		04/02/2026	05/08/2026	05/08/2026		05/08/2026	13.37
1040453	Maintenance	Paid by Check #57388		04/03/2026	05/08/2026	05/08/2026		05/08/2026	59.53
1040480	Maintenance	Paid by Check #57388		04/03/2026	05/08/2026	05/08/2026		05/08/2026	72.59
1040648	Maintenance	Paid by Check #57388		04/03/2026	05/08/2026	05/08/2026		05/08/2026	126.92
1041358	Maintenance	Paid by Check #57388		04/06/2026	05/08/2026	05/08/2026		05/08/2026	67.26
1041369	Maintenance	Paid by Check #57388		04/06/2026	05/08/2026	05/08/2026		05/08/2026	106.33
1041877	Maintenance	Paid by Check #57388		04/07/2026	05/08/2026	05/08/2026		05/08/2026	47.70
1041909	Maintenance	Paid by Check #57388		04/07/2026	05/08/2026	05/08/2026		05/08/2026	164.37
1041966	Maintenance	Paid by Check #57388		04/07/2026	05/08/2026	05/08/2026		05/08/2026	46.37
1042011	Maintenance	Paid by Check #57388		04/07/2026	05/08/2026	05/08/2026		05/08/2026	30.26
1042086	Maintenance	Paid by Check #57388		04/07/2026	05/08/2026	05/08/2026		05/08/2026	111.28
1042133	Maintenance	Paid by Check #57388		04/07/2026	05/08/2026	05/08/2026		05/08/2026	7.61
1042168	Maintenance	Paid by Check #57388		04/07/2026	05/08/2026	05/08/2026		05/08/2026	60.53
1042177	Maintenance	Paid by Check #57388		04/07/2026	05/08/2026	05/08/2026		05/08/2026	33.55
1042361	Maintenance	Paid by Check #57388		04/08/2026	05/08/2026	05/08/2026		05/08/2026	224.39
1042390	Maintenance	Paid by Check #57388		04/08/2026	05/08/2026	05/08/2026		05/08/2026	7.22
1042421	Maintenance	Paid by Check #57388		04/08/2026	05/08/2026	05/08/2026		05/08/2026	32.85

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1042488	Maintenance	Paid by Check #57388		04/08/2026	05/08/2026	05/08/2026		05/08/2026	56.16
1042497	Maintenance	Paid by Check #57388		04/08/2026	05/08/2026	05/08/2026		05/08/2026	6.52
1042599	Maintenance	Paid by Check #57388		04/08/2026	05/08/2026	05/08/2026		05/08/2026	99.83
1042615	Maintenance	Paid by Check #57388		04/08/2026	05/08/2026	05/08/2026		05/08/2026	7.50
1042621	Maintenance	Paid by Check #57388		04/08/2026	05/08/2026	05/08/2026		05/08/2026	14.34
1042795	Maintenance	Paid by Check #57388		04/09/2026	05/08/2026	05/08/2026		05/08/2026	101.96
1042838	Maintenance	Paid by Check #57388		04/09/2026	05/08/2026	05/08/2026		05/08/2026	55.43
1042840	Maintenance	Paid by Check #57388		04/09/2026	05/08/2026	05/08/2026		05/08/2026	71.06
1042860	Maintenance	Paid by Check #57388		04/09/2026	05/08/2026	05/08/2026		05/08/2026	5.47
1042934	Maintenance	Paid by Check #57388		04/09/2026	05/08/2026	05/08/2026		05/08/2026	5.75
1043100	Maintenance	Paid by Check #57388		04/09/2026	05/08/2026	05/08/2026		05/08/2026	21.97
1043109	Maintenance	Paid by Check #57388		04/09/2026	05/08/2026	05/08/2026		05/08/2026	6.62
1043300	Maintenance	Paid by Check #57388		04/10/2026	05/08/2026	05/08/2026		05/08/2026	147.17
1043352	Maintenance	Paid by Check #57388		04/10/2026	05/08/2026	05/08/2026		05/08/2026	62.39
1043443	Maintenance	Paid by Check #57388		04/10/2026	05/08/2026	05/08/2026		05/08/2026	22.93
1043558	Maintenance	Paid by Check #57388		04/10/2026	05/08/2026	05/08/2026		05/08/2026	42.94
1043601	Maintenance	Paid by Check #57388		04/10/2026	05/08/2026	05/08/2026		05/08/2026	62.79
1043804	Maintenance	Paid by Check #57388		04/11/2026	05/08/2026	05/08/2026		05/08/2026	11.92
1043906	Maintenance	Paid by Check #57388		04/11/2026	05/08/2026	05/08/2026		05/08/2026	56.72
1044226	Maintenance	Paid by Check #57388		04/12/2026	05/08/2026	05/08/2026		05/08/2026	7.22
1044511	Maintenance	Paid by Check #57388		04/13/2026	05/08/2026	05/08/2026		05/08/2026	13.03
1044528	Maintenance	Paid by Check #57388		04/13/2026	05/08/2026	05/08/2026		05/08/2026	10.14
1044638	Maintenance	Paid by Check #57388		04/13/2026	05/08/2026	05/08/2026		05/08/2026	87.44
1044717	Maintenance	Paid by Check #57388		04/13/2026	05/08/2026	05/08/2026		05/08/2026	31.52
1044719	Maintenance	Paid by Check #57388		04/13/2026	05/08/2026	05/08/2026		05/08/2026	45.98
1044741	Maintenance	Paid by Check #57388		04/13/2026	05/08/2026	05/08/2026		05/08/2026	20.29
1044928	Maintenance	Paid by Check #57388		04/14/2026	05/08/2026	05/08/2026		05/08/2026	5.75
1045035	Maintenance	Paid by Check #57388		04/14/2026	05/08/2026	05/08/2026		05/08/2026	26.52
1045047	Maintenance	Paid by Check #57388		04/14/2026	05/08/2026	05/08/2026		05/08/2026	9.27
1045055	Maintenance	Paid by Check #57388		04/14/2026	05/08/2026	05/08/2026		05/08/2026	1.75
1045118	Maintenance	Paid by Check #57388		04/14/2026	05/08/2026	05/08/2026		05/08/2026	14.34
1045131	Maintenance	Paid by Check #57388		04/14/2026	05/08/2026	05/08/2026		05/08/2026	8.19
1045371	Maintenance	Paid by Check #57388		04/15/2026	05/08/2026	05/08/2026		05/08/2026	14.34
1045590	Maintenance	Paid by Check #57388		04/15/2026	05/08/2026	05/08/2026		05/08/2026	37.48
1045713	Maintenance	Paid by Check #57388		04/15/2026	05/08/2026	05/08/2026		05/08/2026	67.35
1045716	Maintenance	Paid by Check #57388		04/15/2026	05/08/2026	05/08/2026		05/08/2026	6.24
1045799	Maintenance	Paid by Check #57388		04/16/2026	05/08/2026	05/08/2026		05/08/2026	9.24
1045839	Maintenance	Paid by Check #57388		04/16/2026	05/08/2026	05/08/2026		05/08/2026	37.13
1045849	Maintenance	Paid by Check #57388		04/16/2026	05/08/2026	05/08/2026		05/08/2026	19.23
1045855	Maintenance	Paid by Check #57388		04/16/2026	05/08/2026	05/08/2026		05/08/2026	29.28
1045880	Maintenance	Paid by Check #57388		04/16/2026	05/08/2026	05/08/2026		05/08/2026	50.94
1046308	Maintenance	Paid by Check #57388		04/17/2026	05/08/2026	05/08/2026		05/08/2026	15.52

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1046355	Maintenance	Paid by Check #57388		04/17/2026	05/08/2026	05/08/2026		05/08/2026	14.39
1046367	Maintenance	Paid by Check #57388		04/17/2026	05/08/2026	05/08/2026		05/08/2026	45.31
1046397	Maintenance	Paid by Check #57388		04/17/2026	05/08/2026	05/08/2026		05/08/2026	41.22
1046478	Maintenance	Paid by Check #57388		04/17/2026	05/08/2026	05/08/2026		05/08/2026	43.16
1046482	Maintenance	Paid by Check #57388		04/17/2026	05/08/2026	05/08/2026		05/08/2026	68.34
1046507	Maintenance	Paid by Check #57388		04/17/2026	05/08/2026	05/08/2026		05/08/2026	29.71
1046520	Maintenance	Paid by Check #57388		04/17/2026	05/08/2026	05/08/2026		05/08/2026	30.20
1046523	Maintenance	Paid by Check #57388		04/17/2026	05/08/2026	05/08/2026		05/08/2026	9.70
1046532	Maintenance	Paid by Check #57388		04/17/2026	05/08/2026	05/08/2026		05/08/2026	8.94
1046557	Maintenance	Paid by Check #57388		04/17/2026	05/08/2026	05/08/2026		05/08/2026	32.77
1046569	Maintenance	Paid by Check #57388		04/17/2026	05/08/2026	05/08/2026		05/08/2026	6.34
1046635	Maintenance	Paid by Check #57388		04/17/2026	05/08/2026	05/08/2026		05/08/2026	67.69
1047495	Maintenance	Paid by Check #57388		04/20/2026	05/08/2026	05/08/2026		05/08/2026	180.10
1047503	Maintenance	Paid by Check #57388		04/20/2026	05/08/2026	05/08/2026		05/08/2026	8.94
1047508	Maintenance	Paid by Check #57388		04/20/2026	05/08/2026	05/08/2026		05/08/2026	24.78
1047510	Maintenance	Paid by Check #57388		04/20/2026	05/08/2026	05/08/2026		05/08/2026	21.69
1047530	Maintenance	Paid by Check #57388		04/20/2026	05/08/2026	05/08/2026		05/08/2026	9.17
1047540	Maintenance	Paid by Check #57388		04/20/2026	05/08/2026	05/08/2026		05/08/2026	7.22
1047617	Maintenance	Paid by Check #57388		04/20/2026	05/08/2026	05/08/2026		05/08/2026	92.23
1047626	Maintenance	Paid by Check #57388		04/20/2026	05/08/2026	05/08/2026		05/08/2026	23.43
1047627	Maintenance	Paid by Check #57388		04/20/2026	05/08/2026	05/08/2026		05/08/2026	27.49
1047632	Maintenance	Paid by Check #57388		04/20/2026	05/08/2026	05/08/2026		05/08/2026	9.16
1047698	Maintenance	Paid by Check #57388		04/20/2026	05/08/2026	05/08/2026		05/08/2026	35.14
1047711	Maintenance	Paid by Check #57388		04/20/2026	05/08/2026	05/08/2026		05/08/2026	69.53
1047762	Maintenance	Paid by Check #57388		04/20/2026	05/08/2026	05/08/2026		05/08/2026	56.42
1047933	Maintenance	Paid by Check #57388		04/21/2026	05/08/2026	05/08/2026		05/08/2026	31.41
1047942	Maintenance	Paid by Check #57388		04/21/2026	05/08/2026	05/08/2026		05/08/2026	318.62
1047948	Maintenance	Paid by Check #57388		04/21/2026	05/08/2026	05/08/2026		05/08/2026	41.46
1047961	Maintenance	Paid by Check #57388		04/21/2026	05/08/2026	05/08/2026		05/08/2026	64.94
1047968	Maintenance	Paid by Check #57388		04/21/2026	05/08/2026	05/08/2026		05/08/2026	8.53
1047971	Maintenance	Paid by Check #57388		04/21/2026	05/08/2026	05/08/2026		05/08/2026	7.60
1047984	Maintenance	Paid by Check #57388		04/21/2026	05/08/2026	05/08/2026		05/08/2026	37.10
1047995	Maintenance	Paid by Check #57388		04/21/2026	05/08/2026	05/08/2026		05/08/2026	41.47
1048048	Maintenance	Paid by Check #57388		04/21/2026	05/08/2026	05/08/2026		05/08/2026	87.87
1048069	Maintenance	Paid by Check #57388		04/21/2026	05/08/2026	05/08/2026		05/08/2026	47.81
1048312	Maintenance	Paid by Check #57388		04/22/2026	05/08/2026	05/08/2026		05/08/2026	20.50
1048314	Maintenance	Paid by Check #57388		04/22/2026	05/08/2026	05/08/2026		05/08/2026	8.19
1048318	Maintenance	Paid by Check #57388		04/22/2026	05/08/2026	05/08/2026		05/08/2026	4.34
1048325	Maintenance	Paid by Check #57388		04/22/2026	05/08/2026	05/08/2026		05/08/2026	7.22
1048327	Maintenance	Paid by Check #57388		04/22/2026	05/08/2026	05/08/2026		05/08/2026	13.55
1048361	Maintenance	Paid by Check #57388		04/22/2026	05/08/2026	05/08/2026		05/08/2026	47.41
1048372	Maintenance	Paid by Check #57388		04/22/2026	05/08/2026	05/08/2026		05/08/2026	32.21

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1048394	Maintenance	Paid by Check #57388		04/22/2026	05/08/2026	05/08/2026		05/08/2026	98.81
1048395	Maintenance	Paid by Check #57388		04/22/2026	05/08/2026	05/08/2026		05/08/2026	14.32
1048760	Maintenance	Paid by Check #57388		04/23/2026	05/08/2026	05/08/2026		05/08/2026	112.80
1048775	Maintenance	Paid by Check #57388		04/23/2026	05/08/2026	05/08/2026		05/08/2026	12.67
1048780	Maintenance	Paid by Check #57388		04/23/2026	05/08/2026	05/08/2026		05/08/2026	43.36
1048812	Maintenance	Paid by Check #57388		04/23/2026	05/08/2026	05/08/2026		05/08/2026	23.63
1048868	Maintenance	Paid by Check #57388		04/23/2026	05/08/2026	05/08/2026		05/08/2026	177.26
1048942	Maintenance	Paid by Check #57388		04/23/2026	05/08/2026	05/08/2026		05/08/2026	199.17
1049099	Maintenance	Paid by Check #57388		04/23/2026	05/08/2026	05/08/2026		05/08/2026	46.64
1049171	Maintenance	Paid by Check #57388		04/24/2026	05/08/2026	05/08/2026		05/08/2026	40.03
1049187	Maintenance	Paid by Check #57388		04/24/2026	05/08/2026	05/08/2026		05/08/2026	541.42
1049189	Maintenance	Paid by Check #57388		04/24/2026	05/08/2026	05/08/2026		05/08/2026	137.57
1049193	Maintenance	Paid by Check #57388		04/24/2026	05/08/2026	05/08/2026		05/08/2026	49.68
1049306	Maintenance	Paid by Check #57388		04/24/2026	05/08/2026	05/08/2026		05/08/2026	124.07
1049420	Maintenance	Paid by Check #57388		04/24/2026	05/08/2026	05/08/2026		05/08/2026	55.29
1049445	Maintenance	Paid by Check #57388		04/24/2026	05/08/2026	05/08/2026		05/08/2026	(63.46)
1049446	Maintenance	Paid by Check #57388		04/24/2026	05/08/2026	05/08/2026		05/08/2026	18.33
1050365	Maintenance	Paid by Check #57388		04/27/2026	05/08/2026	05/08/2026		05/08/2026	341.73
1050390	Maintenance	Paid by Check #57388		04/27/2026	05/08/2026	05/08/2026		05/08/2026	22.55
1050421	Maintenance	Paid by Check #57388		04/27/2026	05/08/2026	05/08/2026		05/08/2026	38.14
1050427	Maintenance	Paid by Check #57388		04/27/2026	05/08/2026	05/08/2026		05/08/2026	(107.40)
1050497	Maintenance	Paid by Check #57388		04/27/2026	05/08/2026	05/08/2026		05/08/2026	5.25
1050544	Maintenance	Paid by Check #57388		04/27/2026	05/08/2026	05/08/2026		05/08/2026	41.44
1050586	Maintenance	Paid by Check #57388		04/27/2026	05/08/2026	05/08/2026		05/08/2026	10.19
1050842	Maintenance	Paid by Check #57388		04/28/2026	05/08/2026	05/08/2026		05/08/2026	34.17
1050860	Maintenance	Paid by Check #57388		04/28/2026	05/08/2026	05/08/2026		05/08/2026	133.67
1050957	Maintenance	Paid by Check #57388		04/28/2026	05/08/2026	05/08/2026		05/08/2026	43.02
1051060	Maintenance	Paid by Check #57388		04/28/2026	05/08/2026	05/08/2026		05/08/2026	36.28
1051070	Maintenance	Paid by Check #57388		04/28/2026	05/08/2026	05/08/2026		05/08/2026	39.05
1051150	Maintenance	Paid by Check #57388		04/28/2026	05/08/2026	05/08/2026		05/08/2026	106.67
1051272	Maintenance	Paid by Check #57388		04/29/2026	05/08/2026	05/08/2026		05/08/2026	541.42
1051294	Maintenance	Paid by Check #57388		04/29/2026	05/08/2026	05/08/2026		05/08/2026	1.07
1051298	Maintenance	Paid by Check #57388		04/29/2026	05/08/2026	05/08/2026		05/08/2026	50.65
1051386	Maintenance	Paid by Check #57388		04/29/2026	05/08/2026	05/08/2026		05/08/2026	2.30
1051396	Maintenance	Paid by Check #57388		04/29/2026	05/08/2026	05/08/2026		05/08/2026	2.96
1051513	Maintenance	Paid by Check #57388		04/29/2026	05/08/2026	05/08/2026		05/08/2026	60.72
1051523	Maintenance	Paid by Check #57388		04/29/2026	05/08/2026	05/08/2026		05/08/2026	18.43
1051553	Maintenance	Paid by Check #57388		04/29/2026	05/08/2026	05/08/2026		05/08/2026	39.05
1051564	Maintenance	Paid by Check #57388		04/29/2026	05/08/2026	05/08/2026		05/08/2026	15.97
1051712	Maintenance	Paid by Check #57388		04/30/2026	05/08/2026	05/08/2026		05/08/2026	73.78
1051851	Maintenance	Paid by Check #57388		04/30/2026	05/08/2026	05/08/2026		05/08/2026	128.85
1051920	Maintenance	Paid by Check #57388		04/30/2026	05/08/2026	05/08/2026		05/08/2026	59.33

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Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
1051943	Maintenance	Paid by Check #57388		04/30/2026	05/08/2026	05/08/2026		05/08/2026	36.78
1051957	Maintenance	Paid by Check #57388		04/30/2026	05/08/2026	05/08/2026		05/08/2026	72.24
1052007	Maintenance	Paid by Check #57388		04/30/2026	05/08/2026	05/08/2026		05/08/2026	30.82
1052057	Maintenance	Paid by Check #57388		04/30/2026	05/08/2026	05/08/2026		05/08/2026	66.72
1052078	Maintenance	Paid by Check #57388		04/30/2026	05/08/2026	05/08/2026		05/08/2026	26.14
		Vendor **4 - Dinuba Lumber Company** Totals				Invoices	158		$8,564.67
Vendor **341 - Dinuba Tires LLC**									
074699	FY25/26-Parks-Vehicle maintenance-tire repair-P-92	Paid by Check #57389		04/24/2026	05/08/2026	05/08/2026	04/28/2026	05/08/2026	20.00
		Vendor **341 - Dinuba Tires LLC** Totals				Invoices	1		$20.00
Vendor **2028 - Durham Construction Company, Inc**									
2503-6	Durham Construction Fire Station Remodel-Retention	Paid by Check #57390		04/09/2026	05/08/2026	05/08/2026		05/08/2026	26,196.00
		Vendor **2028 - Durham Construction Company, Inc** Totals				Invoices	1		$26,196.00
Vendor **1558 - EMD Networking Services, Inc.**									
176159	New Engine Equipment	Paid by Check #57391		04/28/2026	05/08/2026	05/08/2026		05/08/2026	3,443.08
176178	New Engine Equipment	Paid by Check #57391		04/28/2026	05/08/2026	05/08/2026		05/08/2026	1,440.88
		Vendor **1558 - EMD Networking Services, Inc.** Totals				Invoices	2		$4,883.96
Vendor **16 - Ernest Packaging Solutions**									
91358004	FY25/26-Parks-Cleaning/Maintenance Supplies	Paid by Check #57392		04/28/2026	05/08/2026	05/08/2026	04/28/2026	05/08/2026	702.96
		Vendor **16 - Ernest Packaging Solutions** Totals				Invoices	1		$702.96
Vendor **36 - Ewing Irrigation Products**									
29895263	FY25/26-Parks-Irrigation parts/supplies-Sports field-KC Park	Paid by Check #57393		04/17/2026	05/08/2026	05/08/2026	05/04/2026	05/08/2026	303.04
29895351	FY25/26-Parks-Irrigation parts/supplies-Police Dept.	Paid by Check #57393		04/17/2026	05/08/2026	05/08/2026	05/01/2026	05/08/2026	187.01
29901753	FY25/26-Parks-Irrigation parts/supplies-Sports field-Roos. Park	Paid by Check #57393		04/17/2026	05/08/2026	05/08/2026	05/04/2026	05/08/2026	356.87
29960911	FY25/26-Parks-Irrigation parts/supplies	Paid by Check #57393		04/22/2026	05/08/2026	05/08/2026	04/28/2026	05/08/2026	316.80
		Vendor **36 - Ewing Irrigation Products** Totals				Invoices	4		$1,163.72
Vendor **603 - Mario Febres**									
April 2026	Anthem Reimb 4/1/26-4/30/26	Paid by Check #57394		05/04/2026	05/08/2026	05/08/2026		05/08/2026	272.80
		Vendor **603 - Mario Febres** Totals				Invoices	1		$272.80
Vendor **2064 - Ferguson Enterprises, LLC**									
0060189	2 MACH 10 CF 17LL NICOR	Paid by Check #57395		04/23/2026	05/08/2026	05/08/2026		05/08/2026	8,260.40
		Vendor **2064 - Ferguson Enterprises, LLC** Totals				Invoices	1		$8,260.40
Vendor **605 - Frank Guerra**									
May 2026	Anthem Reimb 5/1/26-5/31/26	Paid by Check #57396		05/04/2026	05/08/2026	05/08/2026		05/08/2026	301.60
		Vendor **605 - Frank Guerra** Totals				Invoices	1		$301.60

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Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
Vendor **174 - Howard's Pest Control**									
135532	FY25/26-Parks-Pest Control Srvcs.-Jan. 2026-KC Park Concession	Paid by Check #57397		01/09/2026	05/08/2026	05/08/2026	05/04/2026	05/08/2026	46.00
137876	FY25/26-Sportsplex-Pest Control Srvc.-May 2026	Paid by Check #57397		05/04/2026	05/08/2026	05/08/2026	05/04/2026	05/08/2026	147.00
137888	FY25/26-Parks-KC Park Concession-Pest control Srvc.-May 2026	Paid by Check #57397		05/04/2026	05/08/2026	05/08/2026	05/04/2026	05/08/2026	46.00
		Vendor **174 - Howard's Pest Control** Totals				Invoices	3		$239.00
Vendor **253 - Jam Services Inc.**									
202098	SOLAR ST LIGHT ASSEMBLY	Paid by Check #57398		04/30/2026	05/08/2026	05/08/2026		05/08/2026	16,220.75
		Vendor **253 - Jam Services Inc.** Totals				Invoices	1		$16,220.75
Vendor **1718 - JCL Company, LLC**									
04282628178	SHOP TOOL	Paid by Check #57399		04/28/2026	05/08/2026	05/08/2026		05/08/2026	61.85
		Vendor **1718 - JCL Company, LLC** Totals				Invoices	1		$61.85
Vendor **115 - Kesting Welding**									
376233	dump trailer repairs	Paid by Check #57400		04/23/2026	05/08/2026	05/08/2026		05/08/2026	1,317.00
		Vendor **115 - Kesting Welding** Totals				Invoices	1		$1,317.00
Vendor **796 - L.N. Curtis & Sons**									
INV1061627	New Engine Equipment	Paid by Check #57401		04/27/2026	05/08/2026	05/08/2026		05/08/2026	236.68
		Vendor **796 - L.N. Curtis & Sons** Totals				Invoices	1		$236.68
Vendor **2191 - Leo's Nursery, Inc.**									
22112	FY25/26-Parks-landscape maint.-plants/trees-downtown planter	Paid by Check #57402		04/22/2026	05/08/2026	05/08/2026	05/01/2026	05/08/2026	628.19
		Vendor **2191 - Leo's Nursery, Inc.** Totals				Invoices	1		$628.19
Vendor **449 - Les Schwab Tire Centers of Central California**									
55100385447	PD-14	Paid by Check #57403		04/28/2026	05/08/2026	05/08/2026		05/08/2026	99.99
		Vendor **449 - Les Schwab Tire Centers of Central California** Totals				Invoices	1		$99.99
Vendor **2140 - David Little**									
DavidLReimb05/26	Tuition Reimbursement 01/05/26-02/21/26	Paid by Check #57404		03/30/2026	05/08/2026	05/08/2026		05/08/2026	180.83
		Vendor **2140 - David Little** Totals				Invoices	1		$180.83
Vendor **1797 - David Mendoza**									
April 2026	Anthem Reimb 4/1/26-4/30/26	Paid by Check #57405		04/29/2026	05/08/2026	05/08/2026		05/08/2026	399.00
		Vendor **1797 - David Mendoza** Totals				Invoices	1		$399.00
Vendor **589 - Rosa Montanez**									
April 2026	Anthem Reimb 4/1/26-4/30/26	Paid by Check #57406		04/29/2026	05/08/2026	05/08/2026		05/08/2026	247.82
		Vendor **589 - Rosa Montanez** Totals				Invoices	1		$247.82
Vendor **22 - Moore Twining Associates Inc.**									
2604636	INDUSTRIAL	Paid by Check #57407		04/24/2026	05/08/2026	05/08/2026		05/08/2026	106.00
2604714	INDUSTRIAL	Paid by Check #57407		04/28/2026	05/08/2026	05/08/2026		05/08/2026	181.00
2604822	IN-HOUSE	Paid by Check #57407		04/29/2026	05/08/2026	05/08/2026		05/08/2026	102.00

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2604978	INDUSTRIAL	Paid by Check #57407		05/04/2026	05/08/2026	05/08/2026		05/08/2026	181.00
2605005	INDUSTRIAL	Paid by Check #57407		05/04/2026	05/08/2026	05/08/2026		05/08/2026	106.00
2605009	INDUSTRIAL	Paid by Check #57407		05/04/2026	05/08/2026	05/08/2026		05/08/2026	106.00
		Vendor **22 - Moore Twining Associates Inc.** Totals				Invoices	6		$782.00
Vendor **884 - Napa Auto Parts**									
131708	Vehicles	Paid by Check #57408		04/01/2026	05/08/2026	05/08/2026		05/08/2026	232.98
131757	Vehicles	Paid by Check #57408		04/01/2026	05/08/2026	05/08/2026		05/08/2026	360.18
131768	Vehicles	Paid by Check #57408		04/01/2026	05/08/2026	05/08/2026		05/08/2026	145.56
131873	Vehicles	Paid by Check #57408		04/03/2026	05/08/2026	05/08/2026		05/08/2026	99.81
131966	Vehicles	Paid by Check #57408		04/06/2026	05/08/2026	05/08/2026		05/08/2026	111.41
132002	Vehicles	Paid by Check #57408		04/06/2026	05/08/2026	05/08/2026		05/08/2026	8.67
132185	Vehicles	Paid by Check #57408		04/09/2026	05/08/2026	05/08/2026		05/08/2026	(192.66)
132324	Vehicles	Paid by Check #57408		04/13/2026	05/08/2026	05/08/2026		05/08/2026	32.16
132492	Vehicles	Paid by Check #57408		04/15/2026	05/08/2026	05/08/2026		05/08/2026	123.68
132501	Vehicles	Paid by Check #57408		04/15/2026	05/08/2026	05/08/2026		05/08/2026	150.67
132546	Vehicles	Paid by Check #57408		04/15/2026	05/08/2026	05/08/2026		05/08/2026	246.82
132562	Vehicles	Paid by Check #57408		04/15/2026	05/08/2026	05/08/2026		05/08/2026	200.71
132579	Vehicles	Paid by Check #57408		04/16/2026	05/08/2026	05/08/2026		05/08/2026	(19.53)
132867	Vehicles	Paid by Check #57408		04/20/2026	05/08/2026	05/08/2026		05/08/2026	120.03
132869	Vehicles	Paid by Check #57408		04/20/2026	05/08/2026	05/08/2026		05/08/2026	68.71
133168	Vehicles	Paid by Check #57408		04/24/2026	05/08/2026	05/08/2026		05/08/2026	(34.42)
133169	Vehicles	Paid by Check #57408		04/24/2026	05/08/2026	05/08/2026		05/08/2026	18.99
133183	Vehicles	Paid by Check #57408		04/24/2026	05/08/2026	05/08/2026		05/08/2026	13.39
133189	Vehicles	Paid by Check #57408		04/24/2026	05/08/2026	05/08/2026		05/08/2026	511.43
133199	Vehicles	Paid by Check #57408		04/24/2026	05/08/2026	05/08/2026		05/08/2026	10.30
133221	Vehicles	Paid by Check #57408		04/27/2026	05/08/2026	05/08/2026		05/08/2026	62.89
133222	Vehicles	Paid by Check #57408		04/27/2026	05/08/2026	05/08/2026		05/08/2026	20.22
133226	Vehicles	Paid by Check #57408		04/27/2026	05/08/2026	05/08/2026		05/08/2026	63.44
133229	Vehicles	Paid by Check #57408		04/27/2026	05/08/2026	05/08/2026		05/08/2026	246.82
133287	Vehicles	Paid by Check #57408		04/27/2026	05/08/2026	05/08/2026		05/08/2026	56.38
133388	Vehicles	Paid by Check #57408		04/29/2026	05/08/2026	05/08/2026		05/08/2026	33.62
133401	Vehicles	Paid by Check #57408		04/29/2026	05/08/2026	05/08/2026		05/08/2026	(22.77)
133426	Vehicles	Paid by Check #57408		04/29/2026	05/08/2026	05/08/2026		05/08/2026	(19.53)
133440	Vehicles	Paid by Check #57408		04/29/2026	05/08/2026	05/08/2026		05/08/2026	103.58
133533	Vehicles	Paid by Check #57408		04/30/2026	05/08/2026	05/08/2026		05/08/2026	55.87
		Vendor **884 - Napa Auto Parts** Totals				Invoices	30		$2,809.41
Vendor **142 - ODP Business Solutions, LLC**									
465859833001	wwtp trimmer	Paid by Check #57409		04/16/2026	05/08/2026	05/08/2026		05/08/2026	98.18
		Vendor **142 - ODP Business Solutions, LLC** Totals				Invoices	1		$98.18
Vendor **76 - Pacific Gas & Electric**									
2073277197504/26	1088 E KAMM AVE 03/12/26-04/09/26	Paid by Check #57419		04/10/2026	05/08/2026	05/08/2026		05/08/2026	873.44

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2459149581704/26	PW SW SW 7-16-24 03/12/26-04/09/26	Paid by Check #57421		04/10/2026	05/08/2026	05/08/2026		05/08/2026	566.87
3120184832704/26	7387 W Sierra Ave 03/12/26-04/09/26	Paid by Check #57422		04/10/2026	05/08/2026	05/08/2026		05/08/2026	18,672.30
3380779542304/26	2007 N CRAWFORD 03/12/26-04/09/26	Paid by Check #57423		04/10/2026	05/08/2026	05/08/2026		05/08/2026	1,136.92
4964113683004/26	MILSAP & MYRTLE ALLEY 03/12/26-04/09/26	Paid by Check #57427		04/10/2026	05/08/2026	05/08/2026		05/08/2026	94.63
5027356573404/26	RANDLE AVE 03/12/26-04/09/26	Paid by Check #57428		04/10/2026	05/08/2026	05/08/2026		05/08/2026	34.16
6407995725004/26	PW-Various 03/12/26-04/09/26	Paid by Check #57432		04/10/2026	05/08/2026	05/08/2026		05/08/2026	531.83
6744215678104/26	6675 AVE 412 03/12/26-04/09/26	Paid by Check #57434		04/10/2026	05/08/2026	05/08/2026		05/08/2026	4,685.99
7149346409404/26	EUCLD S/LINDARA WELL #18 03/12/26-04/09/26	Paid by Check #57435		04/10/2026	05/08/2026	05/08/2026		05/08/2026	5,134.68
8218800681904/26	2099 W SIERRA WAY B 03/12/26-04/09/26	Paid by Check #57436		04/10/2026	05/08/2026	05/08/2026		05/08/2026	2,415.30
3616571038904/26	2099 W Sierra Way A 03/12/26-04/09/26	Paid by Check #57424		04/13/2026	05/08/2026	05/08/2026		05/08/2026	5,766.10
8474719951504/26	Alta & Kamm Aves 03/11/26-04/08/26	Paid by Check #57440		04/14/2026	05/08/2026	05/08/2026		05/08/2026	14.29
9548749847904/26	Alta & Nebraska Ave 03/14/26-04/13/26	Paid by Check #57439		04/14/2026	05/08/2026	05/08/2026		05/08/2026	359.64
9179222553304/26	PW-Various 03/18/26-04/15/26	Paid by Check #57438		04/15/2026	05/08/2026	05/08/2026		05/08/2026	1,029.20
0008508132-1	2099 W SIERRA WAY B March 2026	Paid by Check #57415		04/17/2026	05/08/2026	05/08/2026		05/08/2026	30.36
3166578419004/26	3007 W Kamm Ave 03/19/26-04/16/26	Paid by Check #57441		04/17/2026	05/08/2026	05/08/2026		05/08/2026	45.17
5949665550304/26	6675 AVE 412 03/19/26-04/16/26	Paid by Check #57431		04/17/2026	05/08/2026	05/08/2026		05/08/2026	46,794.64
6402990649804/26	PD - 03/19/2026 - 04/16/2026 Billing Charges	Paid by Check #57416		04/17/2026	05/08/2026	05/08/2026		05/08/2026	44.90
5022214690904/26	L & L PARKSIDE VILLAGE PHASE I 03/24/26-04/21/26	Paid by Check #57412		04/21/2026	05/08/2026	05/08/2026		05/08/2026	258.20
5438816975404/26	L & L NEWTON & NORTHRIDGE 03/26/26-04/23/26	Paid by Check #57413		04/24/2026	05/08/2026	05/08/2026		05/08/2026	255.59
0418167531704/26	RD 72 & W Sierra Way 03/27/26-04/26/26	Paid by Check #57417		04/27/2026	05/08/2026	05/08/2026		05/08/2026	662.41
0584832101304/26	NE CRAWFORD & GERALD 03/27/26-04/26/26	Paid by Check #57418		04/27/2026	05/08/2026	05/08/2026		05/08/2026	392.58
0766265341404/26	L & L 1300 ROSEMARY AVE 03/27/26-04/26/26	Paid by Check #57410		04/27/2026	05/08/2026	05/08/2026		05/08/2026	1.35
1594680195604/26	Parks-855 E El Monte Way 03/27/26-04/26/26	Paid by Check #57411		04/27/2026	05/08/2026	05/08/2026		05/08/2026	871.97
2076925656904/26	S/E Cor Newton & Davis 03/27/26-04/26/26	Paid by Check #57420		04/27/2026	05/08/2026	05/08/2026		05/08/2026	148.72
4592247189604/26	111 N HAYES AVE 03/27/26-04/26/26	Paid by Check #57425		04/27/2026	05/08/2026	05/08/2026		05/08/2026	4.53

Accounts Payable Invoice Report

G/L Date Range 05/03/26 - 05/08/26
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
4772157652904/26	ALTA & EL MONTE 03/27/26-04/26/26	Paid by Check #57426		04/27/2026	05/08/2026	05/08/2026		05/08/2026	175.23
5355488862704/26	912 N ALTA AVE @ SAGINAW & ALTA 03/27/26-04/26/26	Paid by Check #57429		04/27/2026	05/08/2026	05/08/2026		05/08/2026	80.26
5657667089904/26	NW COR ALICE & W EL MONTE WAY 03/27/26-04/26/26	Paid by Check #57430		04/27/2026	05/08/2026	05/08/2026		05/08/2026	111.35
6657667025204/26	NW COR ALTA & RD 80 03/27/26-04/26/26	Paid by Check #57433		04/27/2026	05/08/2026	05/08/2026		05/08/2026	81.98
8968787345804/26	651 W SAGINAW AVE 03/27/26-04/26/26	Paid by Check #57437		04/27/2026	05/08/2026	05/08/2026		05/08/2026	215.60
9480504109504/26	Parks 990 E El Monte Way 03/27/26-04/26/26	Paid by Check #57414		04/27/2026	05/08/2026	05/08/2026		05/08/2026	78.33
7022723403904/26	1480 W El Monte Way 03/31/26-04/28/26	Paid by Check #57442		04/29/2026	05/08/2026	05/08/2026		05/08/2026	578.97
9825087728304/26	595 W Nebraska Ave 03/31/26-04/28/26	Paid by Check #57443		04/29/2026	05/08/2026	05/08/2026		05/08/2026	25.73
		Vendor **76 - Pacific Gas & Electric** Totals				Invoices	34		$92,173.22
Vendor **275 - Proforce Marketing Inc.**									
601066	PD - Range/Armory Supplies	Paid by Check #57444		05/04/2026	05/08/2026	05/08/2026		05/08/2026	700.37
		Vendor **275 - Proforce Marketing Inc.** Totals				Invoices	1		$700.37
Vendor **2295 - PuroClean of Tulare**									
18754	1273 Brent Rd.	Paid by Check #57445		04/28/2026	05/08/2026	05/08/2026		05/08/2026	1,977.15
		Vendor **2295 - PuroClean of Tulare** Totals				Invoices	1		$1,977.15
Vendor **688 - Rogelio Ramirez**									
April 2026	Anthem Reimb 4/1/26-4/30/26	Paid by Check #57446		05/01/2026	05/08/2026	05/08/2026		05/08/2026	329.83
		Vendor **688 - Rogelio Ramirez** Totals				Invoices	1		$329.83
Vendor **1662 - Santander Leasing, LLC**									
20701137	PIPE HUNTER VACHAUNTER EXCAVATOR PAYMENT #7 FINAL PAYMENT	Paid by Check #57447		04/21/2026	05/08/2026	05/08/2026		05/08/2026	28,368.00
		Vendor **1662 - Santander Leasing, LLC** Totals				Invoices	1		$28,368.00
Vendor **1859 - Simplot Grower Solutions, Simplot Partners, Simplo**									
223027515	CREW HERBICIDE WWTP	Paid by Check #57448		04/23/2026	05/08/2026	05/08/2026		05/08/2026	406.88
223027576	CLEARCAST AQUATIC HERBICIDE WWTP	Paid by Check #57448		04/28/2026	05/08/2026	05/08/2026		05/08/2026	679.92
		Vendor **1859 - Simplot Grower Solutions, Simplot Partners, Simplo** Totals				Invoices	2		$1,086.80
Vendor **1813 - St. Francis Electric, LLC**									
24189710	ON CALL MAINTENACE	Paid by Check #57449		02/27/2026	05/08/2026	05/08/2026		05/08/2026	2,517.00
		Vendor **1813 - St. Francis Electric, LLC** Totals				Invoices	1		$2,517.00
Vendor **329 - Townsend Public Affairs**									
25267	Consulting May 2026	Paid by Check #57450		05/01/2026	05/08/2026	05/08/2026		05/08/2026	6,500.00
		Vendor **329 - Townsend Public Affairs** Totals				Invoices	1		$6,500.00
Vendor **152 - Trac Net Corp.**									

Accounts Payable Invoice Report

G/L Date Range 05/03/26 - 05/08/26
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
10165	PD - Annual Maintenance 07/01/2026 - 06/30/2027	Paid by Check #57451		05/01/2026	05/08/2026	05/08/2026		05/08/2026	28,336.46
10166	PD - Annual RIPA 07/01/2026 - 06/30/2027	Paid by Check #57451		05/01/2026	05/08/2026	05/08/2026		05/08/2026	5,000.00
			Vendor **152 - Trac Net Corp.** Totals			Invoices	2		$33,336.46
Vendor **2117 - TRANSUNION RISK & ALTERNATIVE DATA SOLUTIONS, INC.**									
210720-202604-1	PD - Monthly Service / Account ID 210720	Paid by Check #57452		05/01/2026	05/08/2026	05/08/2026		05/08/2026	108.00
			Vendor **2117 - TRANSUNION RISK & ALTERNATIVE DATA SOLUTIONS, INC.** Totals			Invoices	1		$108.00
Vendor **307 - Tulare County Consolidated Ambulance Dispatch, Inc**									
26-05-07	April 2026	Paid by Check #57453		05/01/2026	05/08/2026	05/08/2026		05/08/2026	8,159.25
			Vendor **307 - Tulare County Consolidated Ambulance Dispatch, Inc** Totals			Invoices	1		$8,159.25
Vendor **273 - US Bank**									
580729994	CH Copier Charges 04/20/26-05/20/26	Paid by Check #57454		04/26/2026	05/08/2026	05/08/2026		05/08/2026	2,578.21
			Vendor **273 - US Bank** Totals			Invoices	1		$2,578.21
Vendor **129 - Valley Industrial & Family Medical Group**									
566878	Flores DOT	Paid by Check #57455		04/20/2026	05/08/2026	05/08/2026		05/08/2026	115.00
			Vendor **129 - Valley Industrial & Family Medical Group** Totals			Invoices	1		$115.00
Vendor **1434 - Vast Networks**									
74813	05/01/2026-05/31/2026 Internet SIP Trunks 30	Paid by Check #57456		05/01/2026	05/08/2026	05/08/2026		05/08/2026	5,161.80
			Vendor **1434 - Vast Networks** Totals			Invoices	1		$5,161.80
Vendor **21 - Vestis Services LLC**									
5031716037	FY25/26-Parks-Uniform Allowance - Parks staff-Wk. of 4/29/26	Paid by Check #57457		04/29/2026	05/08/2026	05/08/2026	05/01/2026	05/08/2026	56.28
			Vendor **21 - Vestis Services LLC** Totals			Invoices	1		$56.28
Vendor **2072 - Wells Fargo Vendor Financial Services LLC**									
5038538178	May/Jun 2026	Paid by Check #57458		04/25/2026	05/08/2026	05/08/2026		05/08/2026	139.17
			Vendor **2072 - Wells Fargo Vendor Financial Services LLC** Totals			Invoices	1		$139.17
			Grand Totals			Invoices	312		$832,406.73

City Council Staff Report

Department: PLANNING

May 12, 2026

To: Mayor and City Council

From: Schoettler Karl, City Planner

By:

Subject: Application 2026-10 (Zone Change and General Plan Amendment at 42778 N. Alta Avenue) (Sch)

RECOMMENDATION:

Council to conduct a hearing to receive testimony concerning Application No. 2020-10, close the hearing and take the following action by one motion:

1. Adopt Resolution No. 2026-31 (Attachment "A") amending the General Plan Land Use Map from "Medium-Low Density Residential" to "General Commercial."

2. Introduce and conduct the first reading, waive reading in full, of Ordinance No. 2026-09 (Attachment "B") amending the City of Dinuba Zoning Map from "R-1-7.5" (Single Family Residential) to "C-4" (General Commercial).

EXECUTIVE SUMMARY:

Public Hearing to consider Application 2026-10 - a request for approval of a zone change and General Plan Amendment for one parcel on the east side of Alta Avenue between Peony Drive and Union Avenue.

OUTSTANDING ISSUES:

None.

DISCUSSION:

The application is a request to change the zoning and land use designations on one parcel located on the east side of Alta Avenue between Peony Drive and Union Avenue, in the north part of Dinuba. Attachment "C" shows the Location Map and Attachment "D" shows an Aerial Photo of the site.

This portion of the City was annexed from the County in 2007 and the subject site has been used for commercial business since then (most recently an auto glass shop and thrift shop). When the site was annexed into the City, for unknown reasons, the City

erroneously applied Single Family Residential zoning, specifically the “R-1-7.5” zone.

Because a business was operating at the site when the City’s residential zoning was applied, the business was allowed to keep operating (as a “legal, nonconforming use”). However, the zoning code provides that if a business is discontinued for a period of 90 days or more, any subsequent use of the property must conform to standards of the zone that applies to the site. In this case, the applicable zoning is the “R-1-7.5” zone – so any subsequent use must be one that is allowed in that zone. Single-family homes are the most prevalent use that is permitted in this zone; an auto glass shop or thrift store is not permitted.

The property owner was recently notified of the non-conforming status and has requested the zoning be changed to the “C-4” zone (General Commercial). This zone allows for a wide variety of commercial uses, including stores and auto repair businesses, among others. This would allow the property owner to resume business at the site. In the short term, the property owner has indicated interest in continuing a thrift store at the site.

Staff believes that when the City annexed the site, the application of residential zoning may have been an error/oversight, and staff feels that the zone change (and General Plan amendment) are warranted and will allow for the resumption of commercial use of the property.

Planning Commission Action

The Planning Commission conducted a public hearing to consider the request on May 5, 2026, and voted unanimously to recommend approval of the zone change and General Plan Amendment. One member of the Commission was absent/excused. The applicant spoke in favor of the request; no other members of the public were present.

ENVIRONMENTAL ANALYSIS

Staff is recommending the action be exempted from environmental review under CEQA (California Environmental Quality Act). The site is already fully developed with a building and other improvements. No new development is proposed.

CONSULTATION/PUBLIC COMMENT

As required by municipal code, the City mailed notices of the proposed use and 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 for approval of a Zone Change/General Plan Amendment contained in the attached

resolution.

BACKGROUND INFORMATION

APPLICANT

Patricia Hernandez
42760 Road 80
Dinuba, CA 93618

LOCATION: East side of N. Alta Avenue between Peony Drive and Union Avenue.

ASSESSOR PARCEL NUMBER: 013-040-001.

SITE SIZE: 5,100± square feet.

ZONING: Existing: "R-1-7.5" (Single Family Residential); Proposed: "C-4" (General Commercial)

GENERAL PLAN: Existing: "Medium Low Density Residential"; Proposed: "General Commercial"

EXISTING LAND USE: Thrift shop.

ADJACENT LAND USES, ZONING, AND GENERAL PLAN DESIGNATIONS

Direction	Current Use	Zoning	General Plan
North	Former railroad right-of-way and auto repair business	"M-1" (Light Industrial	"Light Industrial"
South	Single family homes	"R-1-7.5" (Single Family Residential)	"Medium-Low Density Residential"
East	Single family homes	R-1-7.5" (Single Family Residential)	"Medium-Low Density Residential"
West	Industrial (container manufacturing)	"M-1" (Light Industrial	"Light Industrial"

FISCAL IMPACT:

None.

PUBLIC HEARING:

A public hearing notice was published in the Midvalley Times, at least ten days before

the hearing. Notice was also mailed to all property owners within 300 feet of the site and all occupants within 100 feet of the site, at least ten days before the hearing.

ATTACHMENTS:

1. A. Resolution
2. B. Ordinance Hernandez 5-12-26
3. C. Location Map
4. D. Aerial Photo

ATTACHMENT "A"

RESOLUTION NO 2026-31

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 APPLICATION 2026-10 (GENERAL PLAN AMENDMENT AND ZONE CHANGE AMENDMENT AT 42778 N. ALTA AVENUE (HERNANDEZ))

WHEREAS, an application for a General Plan amendment and zone change was submitted by Patricia Hernandez, 42778 N. Alta Avenue, Dinuba, CA 93618, for one parcel located on the east side of Alta Avenue between Peony Drive and Union Avenue. The Assessor Parcel Number of the site is 013-040-001, and

WHEREAS, the subject site is currently zoned "R-1-7.5" (Single Family Residential) and the applicant is requesting the site be classified "C-4" (General Commercial). Further, the Proposed Land Use Map of the Dinuba General Plan designates the site "Medium-Low Density Residential" and the requested designation is "General Commercial", and

WHEREAS, the purpose of the request is to facilitate commercial use of the site, which has occurred in the past, including under Tulare County jurisdiction, 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 ten (10) 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 will have no significant impacts on the environment and is exempt from review, 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 Application 2026-10 (including a General Plan Amendment and Zone Change, as shown in Exhibit "A") is hereby approved by the Dinuba City Council.

The foregoing resolution was adopted upon a motion of Council member _____, second by Council member _____, at a regular meeting of the Dinuba City Council on the 12th day of May, 2026, by the following roll call vote:

AYES:

NOES:

ABSENT:

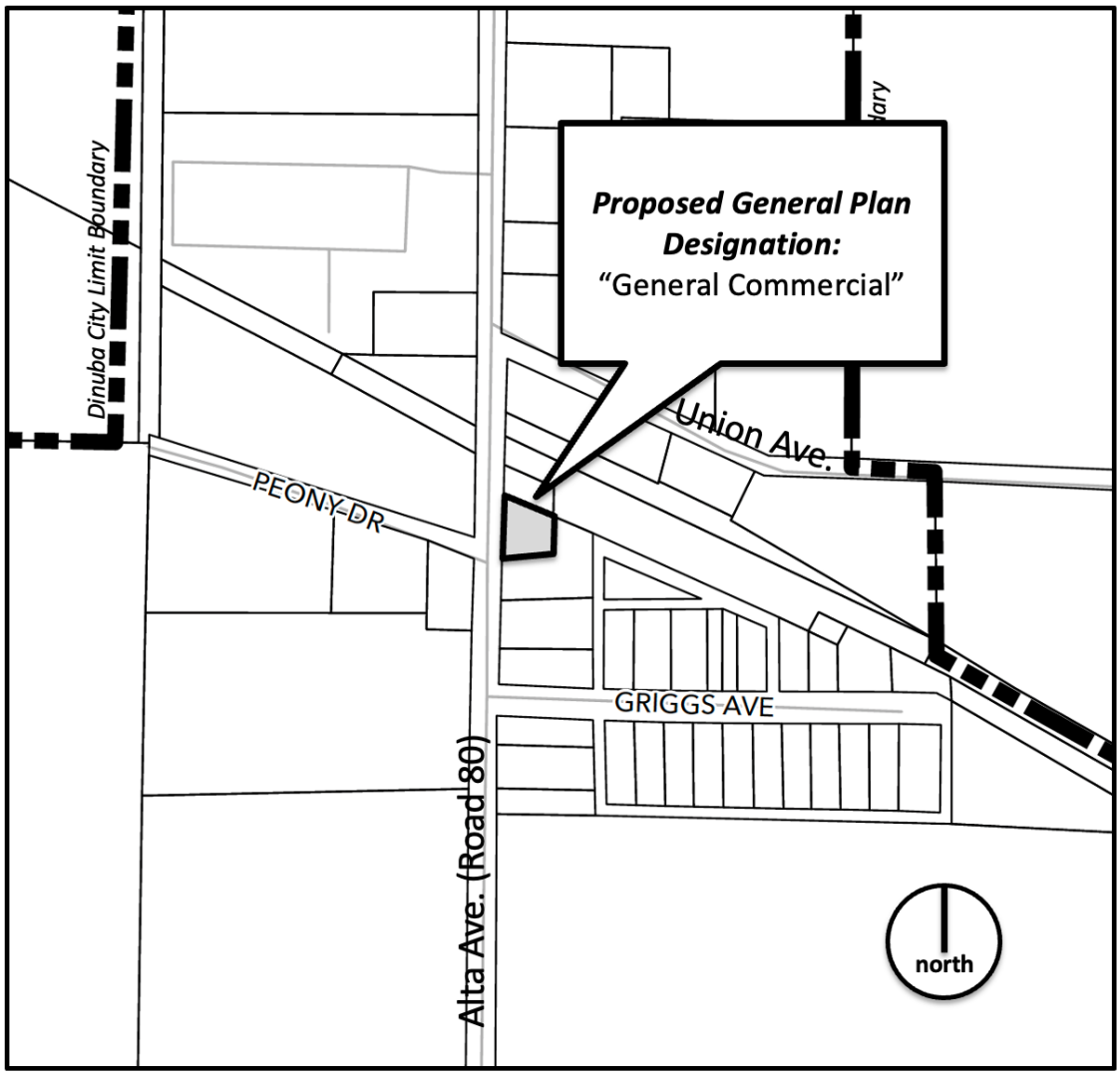
ABSTAIN:

_____
Rachel Nerio-Guerrero, Mayor of the City of Dinuba

ATTEST:

_____
Maria Ananiz, City Clerk

Exhibit "A": Proposed General Plan Land Use Designation



ATTACHMENT "B"

ORDINANCE NO. 2026-09

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF DINUBA AMENDING THE ZONING OF ONE PARCEL LOCATED ON THE EAST SIDE OF NORTH ALTA AVENUE BETWEEN PEONY DRIVE AND UNION AVENUE (42778 N. ALTA).

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 for rezoning on one parcel located on the east side of Alta Avenue between Peony Drive and Union Avenue.

(d) The Assessor Parcel Number of the subject parcel is 013-040-001.

(e) The purpose of the zone change is to correct zoning that was applied when this site was annexed into the City.

(f) The proposed zone change is shown on Exhibit 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 12th day of May, 2026, by the following vote:

AYES:

NOES:

ABSENT:

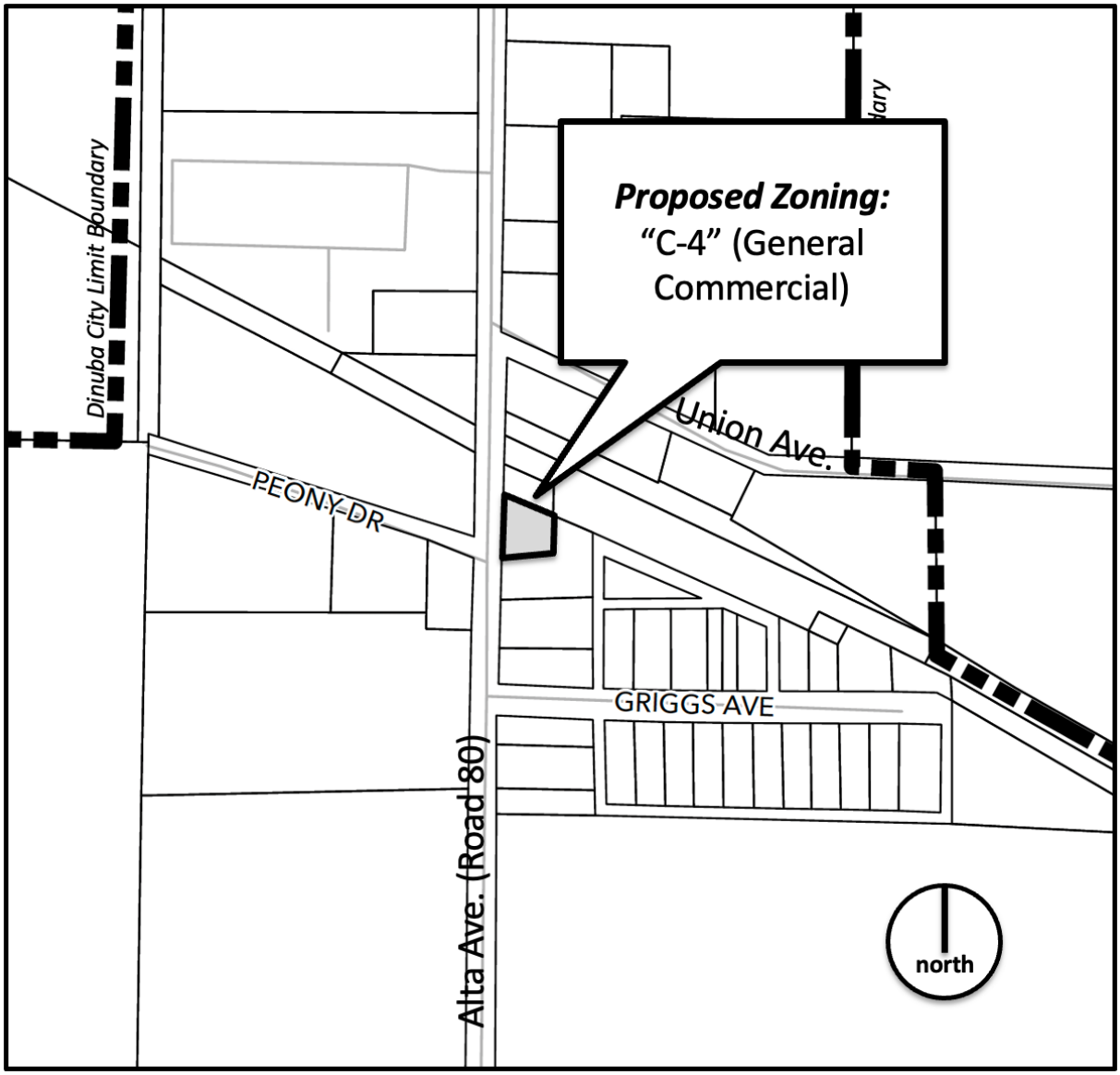
ABSTAIN:

_____
Rachel Nerio-Guerrero, Mayor of the City of Dinuba

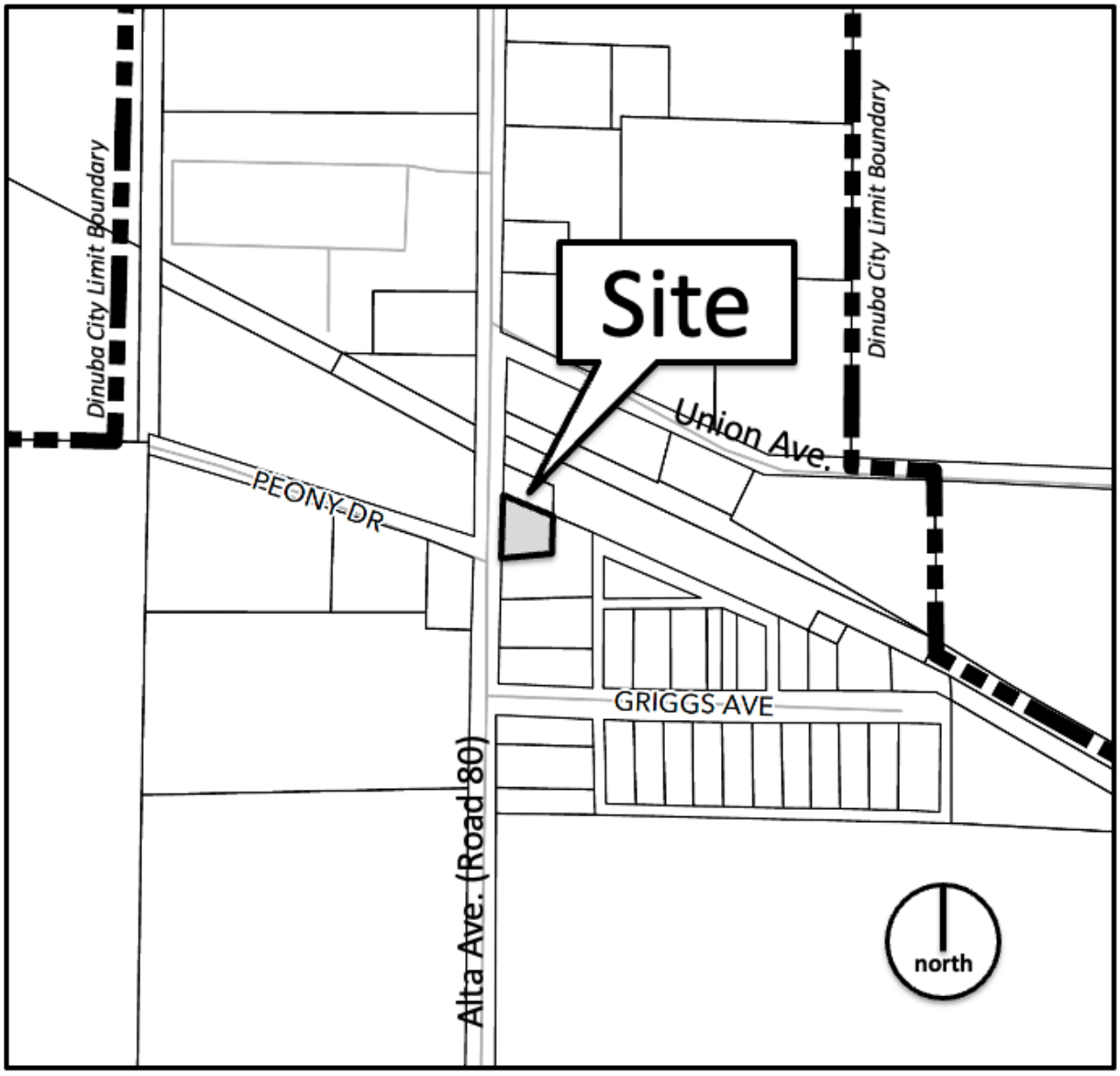
ATTEST:

_____
Maria Ananiz, City Clerk

EXHIBIT 1


Dinuba City Limit Boundary
Proposed Zoning:
"C-4" (General Commercial)
Union Ave.
PEONY DR
GRIGGS AVE
Alta Ave. (Road 80)
north

Attachment “C”: Location Map



Attachment “D”: Aerial Photo

CITY OF DINUBA
Together, A Better Community
CALIFORNIA • 1906

City Council Staff Report

Department: ENGINEERING

May 12, 2026

To: Mayor and City Council

From: Watts Jason, City Engineer

By: Watts Jason, City Engineer

Subject: SS4A. HSIP, and ATP Grant Discussions (JW)

RECOMMENDATION:

City Council, by one motion, authorize staff to prepare and submit applications for the Active Transportation Program (ATP), Safe Streets and Roads for All (SS4A), and Highway Safety Improvement Program (HSIP) for eligible projects that improve pedestrian, bicycle, and overall roadway safety within the City, and approve the proposed project corridors and improvements identified by staff for inclusion in these applications.

EXECUTIVE SUMMARY:

The City is pursuing grant funding through the Active Transportation Program (ATP), Safe Streets and Roads for All (SS4A), and Highway Safety Improvement Program (HSIP) to implement projects that enhance pedestrian, bicycle, and overall roadway safety. These funding opportunities provide critical resources to advance infrastructure improvements that support safe routes to school, reduce traffic-related collisions, and improve multi-modal access throughout the City.

Staff has identified priority corridors and projects that align with State and Federal safety goals, including improvements near school sites, completion of missing pedestrian infrastructure, and corridor-wide safety enhancements. Application deadlines for each of the grants are as follows: May 26, 2026 (SS4A), June 22, 2026 (ATP), and September 30, 2026 (HSIP), In the interest of time, staff recommends Council authorize staff to prepare and submit competitive applications for each of these grants.

OUTSTANDING ISSUES:

None

DISCUSSION:

The Dinuba City Council and staff have been historically successful in obtaining funding through various grant programs. Some of these grants include funding through the Active Transportation Program (ATP), Safe Streets and Roads for All (SS4A), and Highway Safety Improvement Program (HSIP). Staff have identified new opportunities for these programs, which could provide critical resources to fund new projects throughout the community.

The list below summarizes the goals and focus of each of the grants:

1. Active Transportation Program (ATP): Focuses on Safe Routes to School and pedestrian connectivity

2. Safe Streets and Roads for All (SS4A): Targets the El Monte Way Safey Improvements project

3. Highway Safety Improvement Program (HSIP): Focuses on infrastructure projects with nationally recognized crash reduction factors (CRFs)

Based on these criteria, staff has identified the following projects for each of the three grant programs, and recommendations for potential projects to be included each of the respective applications:

ACTIVE TRANSPORTATION PROGRAM (ATP):

- **Englehart Avenue Corridor Improvements Phase 1 (recommended)** – Development of a pedestrian trail along the west side of Englehart Avenue combined with a road diet to reduce conflicts, calm traffic, and improve multimodal safety. Staff recommends pursuing ATP funding for this project. Preliminary exhibit and preliminary images attached as Attachment A.
- **New High School Circulation Improvements** – Pedestrian and bicycle improvements surrounding the new high school, including enhanced drop-off circulation, sidewalks, and bicycle accommodations.
- **Nebraska Avenue Improvements (Crawford Avenue to Alta Avenue)** – Installation of curb, gutter, and sidewalk to close gaps in pedestrian infrastructure and improve accessibility.
- **Old High School Area Improvements** – Sidewalk, curb, and gutter improvements surrounding the existing school site. This project was previously included in an AHSC application, and staff does not recommend pursuing ATP funding at this time.

Recommended ATP project cost is approximately: $9 Million

SAFE STREETS AND ROADS FOR ALL (SS4A):

Staff recommends submitting the **El Monte Way Safety Improvements (recommended)** project. This project was previously submitted and recommended for funding but not awarded. Staff completed a debrief with SS4A representatives and refined the project based on their feedback to improve competitiveness.

The proposed SS4A application includes:

- **El Monte Way Median Improvements (Englehart Avenue to Alta Avenue)** – Raised medians to control access and reduce conflicts.
- **HAWK Signal at El Monte Way and Lilly Avenue** – Pedestrian crossing enhancement at a key location.
- **HAWK Signal at El Monte Way and Rose Ann Vuich Park** – Pedestrian crossing enhancement at a key location.

Recommended SS4A project cost is approximately: $4 Million

Alternative projects for future consideration include:

- **Alta Avenue Median Improvements (Nebraska Avenue to El Monte Way)** – Median improvements and a traffic signal at Northway and Alta Avenue.
- **Saginaw Avenue Realignment (west of Alta Avenue)** – Realignment to improve connectivity and traffic operations.

Each project addresses specific safety concerns and aligns with SS4A objectives. The recommended project reflects a focused approach based on prior feedback, while the alternatives provide future funding opportunities.

Highway Safety Improvement Program (HSIP):

Staff recommends pursuing HSIP funding for the **Alta Avenue Median Improvements (recommended) -** Median improvements and a traffic signal at Northway and Alta Avenue, which were identified as a secondary project under SS4A. Advancing this corridor through HSIP would allow the City to continue progressing safety improvements while maintaining flexibility across multiple funding sources.

The Recommended HSIP project cost is approximately: $3.5 Million

FISCAL IMPACT:

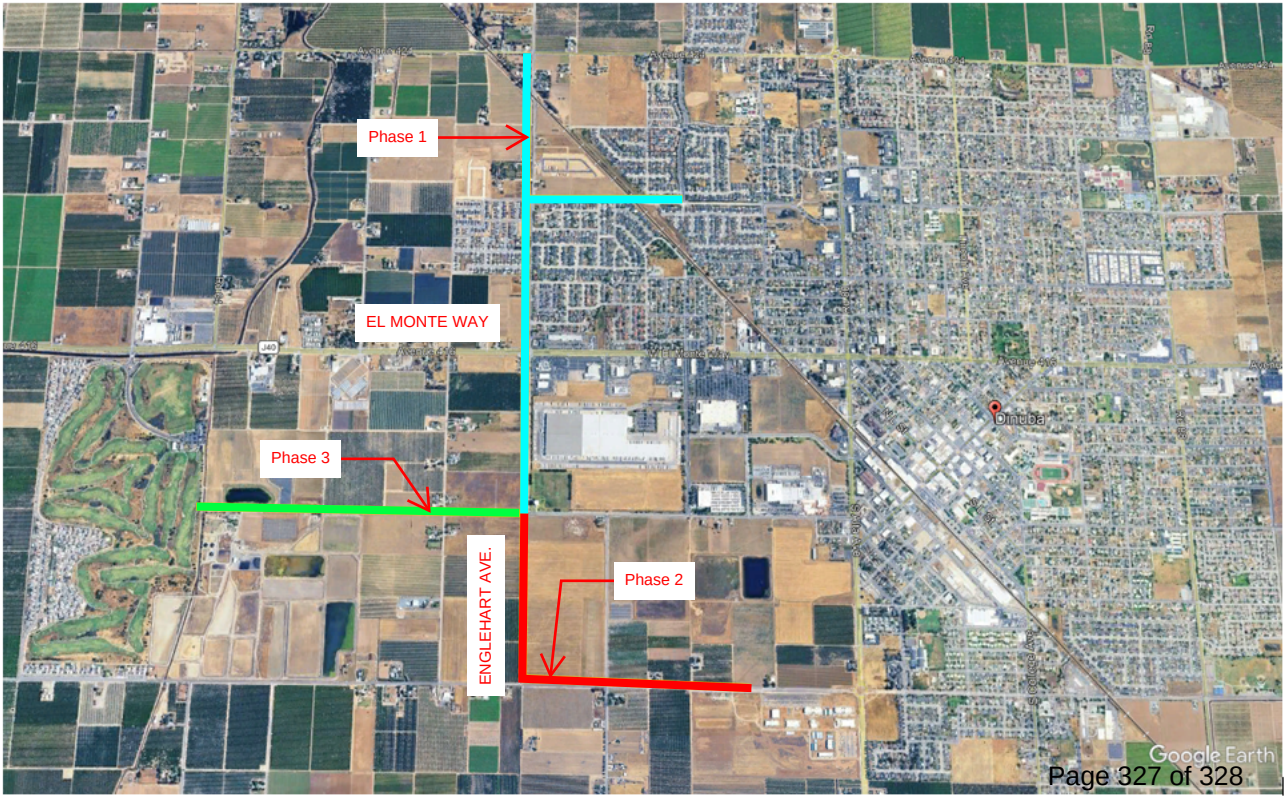
The proposed grant applications will require the City to provide matching funds if awarded. For Fiscal Year 2026, the Safe Streets and Roads for All (SS4A) program requires a 20% non-federal match, while the California Active Transportation Program (ATP) Cycle 8 and Highway Safety Improvements Project (HSIP) regional funding requires a minimum match of approximately 11.47%.

PUBLIC HEARING:

None

ATTACHMENTS:

1. A. Preliminary Exhibit and Images


Phase 1
EL MONTE WAY
Phase 3
ENGLEHART AVE.
Phase 2
Dinuba
Google Earth

CLASS 1 TRAIL EXAMPLES

Class I: Shared-Use Path/Trail

Class II: Bike Lane

Class III: Bike Route

Class IV: Cycle Track or Separated Lane