Tuesday, May 13, 2025 / 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.

1. Work Session - 5:30 PM

1.1. Presentation of Preliminary Budget for FY 2025/26 (KS)

2. OPENING CEREMONIES - 6:30 PM

2.1. Welcome and Call to Order

2.2. Invocation

2.3. Pledge of Allegiance

3. AGENDA CHANGES OR DELETIONS

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

4. PRESENTATIONS

4.1. Dinuba High School Exchange Students (MA)

5. NEW EMPLOYEES/PROMOTIONS

5.1. Introduction of Single-Role Paramedic Suzette Lugo (GC)

5.2. Introduction of Single-Role Paramedic Austin Gamboa (GC)

5.3. Introduction of Single-Role Paramedic Emilee Flaming (GC)

6. 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.

7. 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.

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

RECOMMENDATION
Council to review and approve the City Council meeting of April 22, 2025, as presented.

7.2. SUBJECT
Authorization to execute one (1) year extension of the Professional Services Agreement for on-call Engineering Services with 4Creeks, Inc. (GA)

RECOMMENDATION
Council to approve a one (1) year extension of the Professional Services Agreement for on-call engineering services with 4Creeks Inc., and authorizing the City Manager or designee to execute the agreement.

7.3. SUBJECT
Resolution No. 2025-25 Authorizing Submittal of a Regional Surface Transportation Exchange Program Claim for FY 2024-25 (GA)

RECOMMENDATION
Council adopt Resolution No. 2024-25 authorizing the Public Works Director to submit a claim to the Tulare County Association of Governments (TCAG) to exchange the City's Fiscal Year 2024-2025 Regional Surface Transportation Program (RSTP) funds for State Highway Account Funds in the estimated amount of $164,620.12.

7.4. SUBJECT
Tulare County Probation Department Non-Custody Intake Program Agreement for FY 2025/26 (AI)

RECOMMENDATION
Council to approve the agreement with the Tulare County Probation Department for the Non-Custody Intake Program for fiscal year 2025/26, and authorize the Chief of Police or designee to execute the agreement.

7.5. SUBJECT
Initiation of Proceedings and Intent for the Annual Levy of Landscaping and Lighting Districts Annual Assessments for Fiscal Year 2025/26 (KS)

RECOMMENDATION
Council to take the following action by one motion:

1. Adopt Resolution No. 2025-26 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 2025/26;

and
2. Adopt Resolution No. 2025-27 approving the Annual Report for the City's Landscaping and Lighting Assessment Districts for Fiscal Year 2025/26; and
3. Adopt Resolution No. 2025-28 declaring the intention to levy and collect assessments within the City's Landscaping and Lighting Assessment Districts for Fiscal Year 2025/26 and setting a public hearing for June 10, 2025 on the levy of the proposed assessments.

7.6. SUBJECT
Proclamation 2025-01 - National Public Works Week (GA)

RECOMMENDATION
Council to adopt Proclamation No. 2025-01 recognizing National Public Works Week from May 18 through May 24, 2025

7.7. SUBJECT
Facility Fee Waiver for a "Day of Community" Event at Parks & Community Services Department (SH)

RECOMMENDATION
Council to approve use of the multipurpose room at the Dinuba Parks & Community Services Department to the organization Somos Unos for a "Day of Community" Event and waive the facility rental fees in the amount of $774.

7.8. SUBJECT
Fee Waiver Request – Dog Vaccination Clinic at Nebraska Park (SH)

RECOMMENDATION
Council to approve the request to waive the $71 park fee for the May 24th, 2025 vaccination clinic at Nebraska Park in support of a community-focused event that enhances animal welfare and public health in Dinuba.

7.9. SUBJECT
Fiscal Year 2024/25 Cash and Investment Report for the Quarter Ending March 30, 2025 (KS)

RECOMMENDATION
Council to review and accept the City of Dinuba Cash and Investment report for the Third quarter of fiscal year 2024/25.

8. WARRANT REGISTER

8.1. SUBJECT
Warrant Register April 25, May 2 & 9, 2025 (KS)

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

9. DEPARTMENT REPORTS

9.1. SUBJECT

Agreement with the Dinuba Unified School District for Expanded Learning Opportunities Program Funding for the City of Dinuba After School Program (SH)

RECOMMENDATION
Council to approve an Agreement with the Dinuba Unified School District for funding of the City of Dinuba After-School Program through the Expanded Learning Opportunities Program (ELOP) in the amount of $429,358.40, and authorize the City Manager or designee to execute the agreement.

9.2. SUBJECT
Resolution No. 2025-29 Authorization to enter into a Discretionary Investment Management Agreement with Meeder Public Funds (KS)

RECOMMENDATION
Council to approve Resolution No. 2025-29 authorizing the Administrative Services Director to enter into a Discretionary Investment Management Agreement with Meeder Public Funds as an SEC-registered investment advisor.

10. MAYOR/COUNCIL REPORTS

11. CITY MANAGER COMMUNICAT IONS

12. CITY STAFF COMMUNICATIONS

13. CLOSED SESSION

13.1. Conference with Labor Negotiators (MA)

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

14. ADJOURNMENT

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

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

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

City Council Staff Report

Department: ADMINISTRATIVE SERVICES | May 13, 2025

To: Mayor and City Council

From: Karina Solis, Administrative Services Director

By: Karina Solis, Administrative Services Director

Subject: Presentation of Preliminary Budget for FY 2025/26 (KS)

RECOMMENDATION:

Council to review the preliminary Fiscal Year 2025/26 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 2025/26 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 2024/25 General fund budget has been prepared for the City Council's review and direction. A copy of the preliminary budget is enclosed as Attachment 'A'.

This budget includes the projected year-end revenues and expenditures for fiscal year 2024/25 and the proposed budget for 2025/26.

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. 25-26 Priliminary Budget book_Workshop #1

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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. The City of Dinuba is unique in that, historically, two-thirds of its sales tax revenue is generated by online sales; however, with the recent determination of shift of a portion of these online sales tax revenues from the California Department of Tax and Fee Administration (CDTFA), the online sales tax has been reduced significantly.

In preparation of the budget, projections of revenues and expenditures are determined by using historical trends, current data, input from departments, and anticipated growth and development. Despite the online sales tax reduction in response to the CDTFA determination, staff has managed to prepare a balanced budget.

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 2022/23 and 2023/24 by $1.5 and $3.2 million, respectively. The projected year-end for FY 2023/24 estimates revenues over expenditures of $2.1 million. The proposed budget for FY 2024/25 is projecting revenues over expenditures of $152 thousand.

Table 1-A

	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 Projected Year End	2025-26 Proposed
Total General Fund Revenues	19,974,027	20,443,695	18,438,194	20,230,066	18,993,293
Less Total General Fund Expenditures	(18,380,659)	(17,279,385)	(18,140,601)	(18,087,053)	(18,841,306)
Operating Revenues/Expenses	1,593,368	3,164,310	297,593	2,143,014	151,987

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

FY 2023/24 Actual

In 2023/24, the City's revenue increased by $470,000 compared to the prior year, primarily due to higher interest earnings. Actual expenses for 2023/24 were $1.1 million lower than in 2022/23, largely due to the conclusion of one-time litigation costs in the prior year and a restructuring of salary allocations to more accurately assign costs to the appropriate funds.

FY 2024/25 Projected Year End

The revenue in the adopted 2024/25 fiscal year budget initially anticipated lower investment earnings; 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 and Inspection Fees. On the expense side, projected year-end figures remain virtually unchanged from the adopted budget.

FY 2025/26 Proposed

The reduction of sales tax revenue after the CDTFA audit and determination have been taken into consideration in the preparation of the City's budget for the past few years, which is also reflected in the proposed 2025/26 budget. A decrease 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 and Inspection Fees. Expenses are anticipated to increase by $754,000 in the new year due to increases in liability and property insurances and increases to contractual agreements based on CPI.

GENERAL FUND SUMMARY OF REVENUES AND EXPENDITURES

The proposed budget for Fiscal Year 2025/26 projects operating revenue of approximately $19 million and operating expenditures of $18.8 million.

GENERAL FUND REVENUES

Table 1 reflects a summary of the General Fund Revenues. The projected revenue for fiscal year ending June 30, 2025 is estimated at approximately $20.2 million. For the upcoming fiscal year, revenues are anticipated to be at $19 million. The decrease between the projected year-end in comparison to 2025/26 is due to anticipated decreases in development in the form of Improvement Plan Checks and Inspection Fees.

Table 1

	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 Projected Year End	2025-26 Proposed
Property Tax	1,922,936	2,128,420	1,947,400	2,008,114	2,071,900
Other Taxes	2,510,424	2,657,238	2,725,000	2,882,443	2,880,000
Utility Users Tax	2,277,276	2,229,716	2,200,000	2,140,000	2,245,000
Sales Tax	7,358,939	6,991,542	6,925,000	6,840,000	6,880,000
Transient Occupancy Tax	363,795	394,204	370,000	300,000	300,000
Licenses & Fees	605,718	818,245	625,500	845,500	695,600
Franchise Tax	340,382	347,315	345,000	300,705	305,000
Service & Fees	1,496,988	1,764,318	1,218,912	1,941,389	970,791
Fines	65,727	63,965	78,100	78,100	78,100
Use of Money & Property	1,331,685	1,458,223	721,600	1,221,600	1,221,600
Intergovernmental	250,029	66,291	22,000	51,000	51,000
Transfers In	60,000	67,270	60,390	148,017	60,390
Overhead/Misc Revenues	1,390,129	1,456,948	1,199,292	1,473,198	1,233,912
Sale of land	0	0	0	0	0
Total General Fund Revenues	**19,974,027**	**20,443,695**	**18,438,194**	**20,230,066**	**18,993,293**

GENERAL FUND EXPENSES

Table 2 reflects a summary of the general fund expenses. Staff is proposing expenses of $18.8 million for the upcoming fiscal year.

Across the general fund, expenses decreased by $1.1 million from 2022/23 actual to 2023/24 actuals due to several factors including, the completion of one-time litigation that took place in 2022/23 and positions that were vacant for a portion of the fiscal year.

The 2024/25 budget was adopted with a slight increase due to the conversion of two part-time positions, a Grounds Maintenance Worker and the Events Coordinator, to full-time in the Parks Department. In addition, a part-time Fire Inspector was also included in the new budget.

In the projected year end 2024/25 expenses are expected to be $54,000 less than originally adopted. For the proposed 2025/26 budget, expenses are expected to increase by $754,000 as increases to liability insurance and contracts have increased due to environmental and economic factors.

Table 2

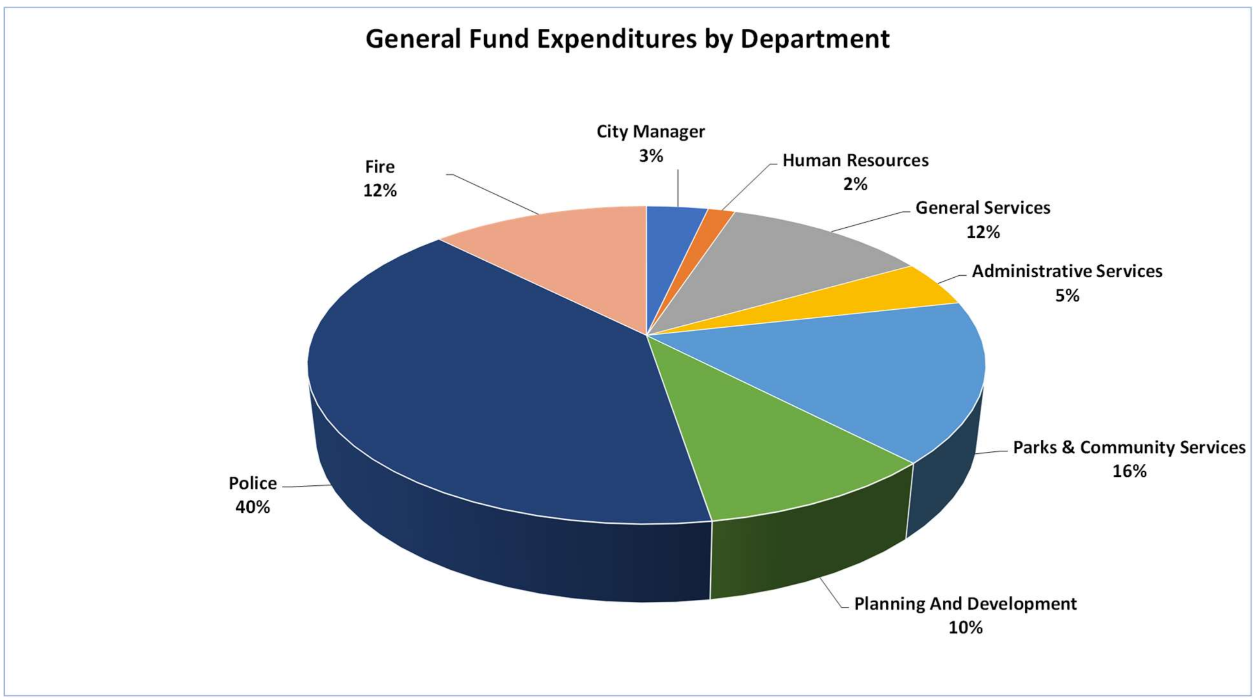
	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 Projected Year End	2025-26 Proposed
Administration	893,862	619,741	637,488	607,838	589,050
General Services	2,247,370	1,932,644	2,119,272	2,130,184	2,172,395
Administrative Services	992,379	1,082,865	1,134,348	1,100,785	1,161,506
Parks & Community Services	2,678,133	2,825,856	2,970,299	2,898,198	3,111,863
Planning And Development	1,954,401	1,626,647	1,743,566	1,771,997	1,828,939
Police	6,806,320	6,791,966	7,278,410	7,257,511	7,600,035
Fire	2,808,195	2,399,666	2,257,218	2,320,540	2,377,518
Total General Fund Expenses	18,380,659	17,279,385	18,140,601	18,087,053	18,841,306

GENERAL FUND EXPENDITURES

As reflected in Table 2, the General Fund Operating Expenditures for Proposed Fiscal Year 2025/26 excluding one-time expenses and Capital Improvements total $18.8 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 2025/26. As is common amongst cities, the City’s greatest investment of General Fund resources is in public safety representing 52% 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



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 2024/25, staff is anticipating to utilize $105k of that fund balance and an additional $21k for fiscal year 2025/26.

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 2024/25 projected year-end and the proposed 2025/26 fiscal year, the fund is anticipated to have revenues that cover all anticipated expenses for the year.

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. After purchasing new fleet and restructuring the fund, significant decreases to expenses were made. For the projected year-end 2024/25 the revenues and fund balance transfer of $4k will ensure the expenses are covered and for the proposed 2024/25 budget, expenses are expected to match revenues.

Property and Facilities Maintenance

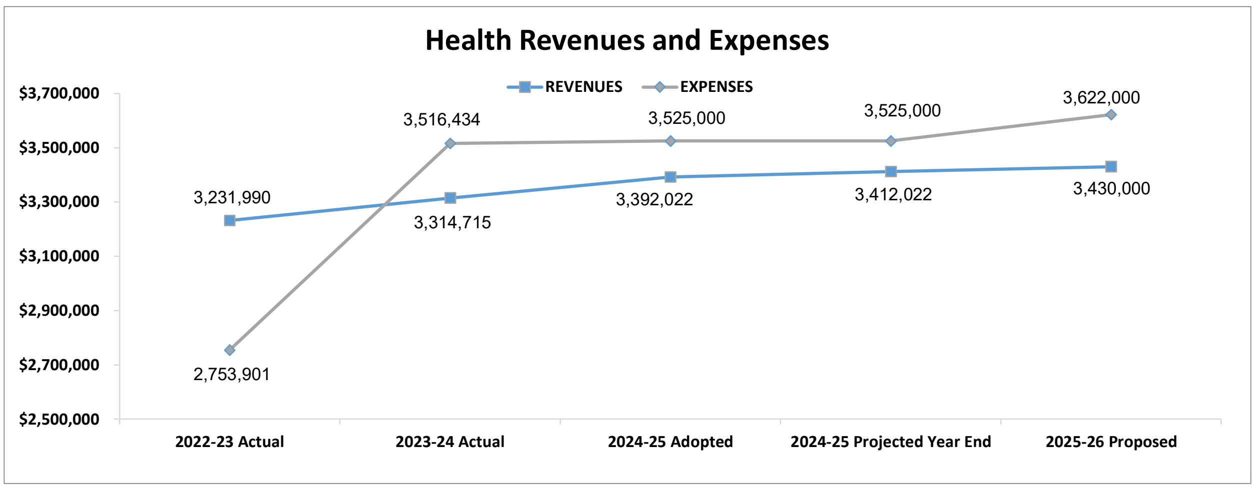
This fund provides for the general maintenance and custodial work associated with the City's facilities. The expenses that are incurred in this fund are reimbursed by the benefitting funds. For the projected year-end 2024/25 and for the proposed 2025/26 budget, the revenues are expected to match expenses.

Health Care Costs

The City's self-insured health care plan expenses have remained steady in the past few years; however, the 2023/24 actual fiscal year had medical claims that exceeded revenues and the trend is expected to continue through the 2025/26 fiscal year. Staff has prudently build up a fund balance to help with the fluctuations that are inherent in being self-funded. In the 2024/25 projected year end, staff is anticipating to apply revenue and $113k from fund balance to cover expenses. In fiscal year 2025/26, an additional $192k in fund balance will be applied to cover the budgeted expenses.

In fiscal year 2025/26, 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, 57% or $35.5 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.

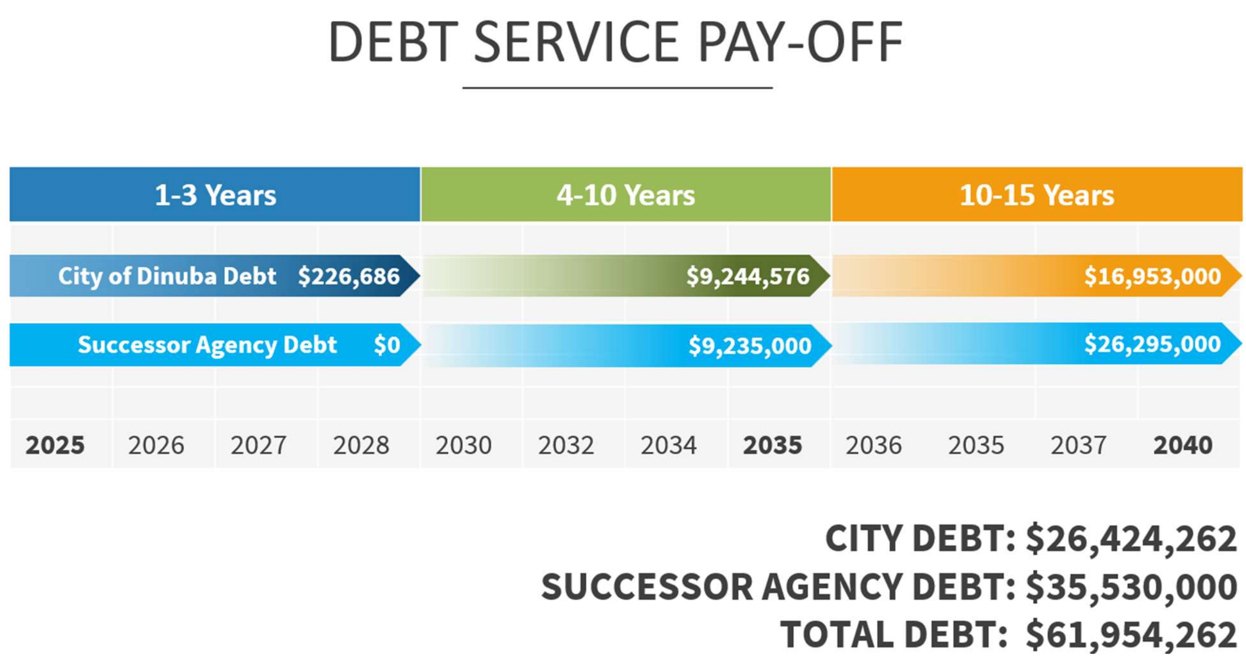
Summary of Debt Service by fund

	Annual Debt Payment	Balance on Debt
General Debt Service	$125,717	$595,041
Water Debt Service	$448,250	$1,892,026
Sewer Debt Service	$819,041	$6,278,000
Financing Authority Debt Service	$1,873,899	$17,121,912
Successor Agency Debt	$3,176,394	$35,530,000
Other Debt	$217,940.44	$537,283
Total	**$6,661,242**	**$61,954,262**

Debt Service Payoff

The chart below represents the city debt by short-term, medium-term, and long-term. The next three years reflects $226,686 that will be retired, followed by $9.2 million in 4-10 years, and the majority of the debt, $17 million will be paid off in 10-20 years. The total debt balance of $26.4 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

NAME	DESCRIPTION	DATE OF LOAN	FY WILL BE PAID OFF	BALANCE AS OF JUNE 30 , 2025
Loan-BBVA Compass PNC Bank	2015 BBVA-Golf event center & pay off Tulare county RDA	1/15/2016	2030-31	$595,041
				$595,041
Loan-Dept of Health Services	Safety Clean Water 2005	3/14/2005	2027-28	$1,892,026
				$1,892,026
Bond-US BANK	2012 Waste water(2008 WW & 1998 #1)	11/7/2012	2038-39	$4,470,000
Bond-US BANK	2019 Wastewater BondsWWTP (2007 WWTP Bonds)	2/1/2020	2038-39	$1,808,000
				$6,278,000
Bond-US BANK	2012 Public works-Refinanced-2002(PW Facility, WWTP Facility & Voc Tech Facility) & 2010(WasteWater Impr)	11/7/2012	2038-39	$5,985,000
Bond-US BANK	2016 Measure R-Refinanced 2007(RDA Project & Road Impr) Measure Bond to Pay Bob Barker & Ave 416	10/1/2016	2038-2039	$4,690,000
Lease-Western Alliance Bank	2013 Solar-Solar Project	2/18/2014	2033-34	$6,446,912
				$17,121,912
Bond-US BANK	2012 Successor-Refinanced 1998 & 2008 Wastewater Bonds-Wastewater Facility Impr Construction	12/6/2012	2039-40	$1,130,000
Bond-US BANK	2015 Successor-Refinanced 2005(RDA Projects (replaced 1997B & 1997C bonds) & 2006(RCR Projects) bonds	3/1/2016	2036-37	$9,425,000
Bond-US BANK	2017 Successor-Refinanced 2006(RCR Projects), 2011A*, and 2011B* bonds	2/1/2017	2037-2038	$15,740,000
Bond-US BANK	2024 Successor-Refinanced 2014	6/30/2024	2033-2034	$9,235,000
				$35,530,000
Enterprise Lease	POLICE Vehicles	12/1/2019	2024-2025	$939
Enterprise Lease	POLICE Vehicles	6/1/2021	2025-2026	$16,765
Enterprise Lease	POLICE Vehicles	6/1/2023	2027-2028	$182,008
Enterprise Lease	POLICE Vehicles	7/1/2023	2028-2029	$128,589
Lease2 Inc	PipeHunter VacHunter Excavator	12/1/2019	2025-2026	$27,337
KS State Bank	Hotbox	10/1/2021	2025-2026	$10,315
Santander bank	Police Vehicles - 3 chargers KS bank	10/18/2021	2025-2026	$45,775
	Tasers - Axon	8/15/2023	2027-2028	$125,554
				$537,282
		Total all Long-Term Debt		$61,954,261

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 10
- Legislative Services 12
    - City Council 12
    - City Attorney 12
    - City Manager 12
- General Services 13
- Finance Services 13
    - Human Resources 14
- Parks & Community Services 14
- Police Services 18
- Fire Services 21
- Community Development Support 22
    - Engineering Services 22
    - Planning Services 22
    - Code Enforcement Services 22
    - Building Services 23
    - Housing Services 24

Account Number	Account Description	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 Projected Year End	2025-26 Proposed
Fund: 101 - General Fund						
REVENUES						
Taxes - Taxes						
400.1000	PROP TAXES Secured - Current Year	907,516	960,848	915,000	965,000	970,000
400.1010	PROP TAXES Secured - Prior Year	14,541	21,838	13,000	15,000	15,000
400.1020	PROP TAXES Unsecured - Current Year	62,659	70,568	70,000	80,000	75,000
400.1030	PROP TAXES Unsecured - Prior Year	512	1,439	400	400	400
400.1040	PROP TAXES Supplemental - Current Year	44,623	74,968	35,000	40,000	40,000
400.1050	PROP TAXES Supplemental - Prior Year	9,331	9,775	9,000	11,000	11,000
400.1060	PROP TAXES Interest & Penalties	5,338	9,699	6,000	6,500	6,500
400.1070	PROP TAXES Passthrough - Redevelopment	831,158	916,793	835,000	835,000	900,000
400.1080	PROP TAXES Property Tax Relief	5,755	5,910	5,500	5,902	5,500
400.1090	PROP TAXES In Lieu of Taxes - Housing Auth	8,926	-	8,500	9,312	8,500
401.1000	OTHER TAXES Motor Vehicle In-Lieu of (VLF)	2,484,668	2,625,778	2,700,000	2,842,122	2,850,000
401.1010	OTHER TAXES Off-Highway Motor Vehicle	25,756	31,460	25,000	40,321	30,000
402.1000	UTILITY USER TAX Gas	577,633	364,759	400,000	350,000	350,000
402.1010	UTILITY USER TAX Electric	1,505,948	1,649,993	1,600,000	1,600,000	1,675,000
402.1020	UTILITY USER TAX Telephone	193,695	214,964	200,000	190,000	220,000
403.1010	SALES TAX Sales & Use Tax	7,213,903	6,812,177	6,780,000	6,700,000	6,700,000
403.1020	SALES TAX Sales Tax - 1/2 Cent	145,037	179,366	145,000	140,000	180,000
404.1000	REAL PROPERTY TRANSFER TAX Real Property Transfer Tax	32,578	56,582	50,000	40,000	40,000
405.1000	TRANSIENT OCCUPANCY TAX Transient Occupancy Tax	363,795	394,204	370,000	300,000	300,000
406.1000	BUS LIC TAX Business License	276,385	330,531	290,000	290,000	290,000
406.1020	BUS LIC TAX SB1186 Fee	4,838	4,828	5,000	5,000	5,100
407.1000	FRANCHISE TAX Electric	165,040	165,623	175,000	165,000	165,000
407.1010	FRANCHISE TAX Cable TV	96,614	87,096	85,000	74,216	75,000
407.1020	FRANCHISE TAX Gas	78,728	94,596	85,000	61,489	65,000
	Account Classification Total: Taxes - Taxes	15,054,975	15,083,794	14,807,400	14,766,262	14,977,000
Lic & Permits - Licenses & Permits						
410.1000	PERMITS Building	323,900	482,216	330,000	550,000	400,000
410.1010	PERMITS Garage & Yard Sales	595	670	500	500	500
	Account Classification Total: Lic & Permits - Licenses & Permits	324,495	482,886	330,500	550,500	400,500
Fines & Forfeit - Fines & Forfeitures						
411.1000	FINES Parking	5,326	3,527	4,000	4,000	4,000
411.1010	FINES Child Passenger Seat	150	33	150	150	150
411.1050	FINES Traffic School	0	-	-	-	-
411.1060	FINES Proof of Corrections	1,111	863	1,750	1,750	1,750
411.1070	FINES Courts - General Based	53,404	53,949	65,000	65,000	65,000
411.1090	FINES Red Light Violations	3,611	3,530	2,500	2,500	2,500
411.1100	FINES Litter	-	-	75	75	75
411.1150	FINES Other Fines	4	9	25	25	25
411.1160	FINES Crime Prevention Program	47	52	100	100	100
411.1170	FINES DUI Lab Fines	2,075	2,003	4,500	4,500	4,500
	Account Classification Total: Fines & Forfeit - Fines & Forfeitures	65,727	63,965	78,100	78,100	78,100
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	731,426	1,380,485	700,000	1,200,000	1,200,000
412.1050	USE OF MONEY & PROP Unrealized Gain/Loss	575,620	52,897	-	-	-
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	3,040	3,242	-	-	-
	Account Classification Total: Use of Money - Use of Money & Property	1,331,685	1,458,223	721,600	1,221,600	1,221,600
Intergov - Intergovernmental						
413.1000	INTERGOVT Mandated Cost Reimbursement	47,237	44,536	11,000	40,000	40,000
413.1040	INTERGOVT Tulare County Receipts	11,095	16,866	11,000	11,000	11,000
413.1190	INTERGOVT Other Grant	33,387	-	-	-	-
413.1530	INTERGOVT SB2	121,799	4,832	-	-	-
413.1540	INTERGOVT LEAP	36,512	58	-	-	-
	Account Classification Total: Intergov - Intergovernmental	250,029	66,291	22,000	51,000	51,000
Service Charges - Services Charges						
409.1010	SRVC & FEE Returned Check Charges	500	150	500	300	300
409.1020	SRVC & FEE Admin Citation	55,000	(49,510)	4,000	5,000	4,000
409.1030	SRVC & FEE Document Copy Charges	7,753	7,706	6,000	6,000	6,000
409.1050	SRVC & FEE Records Research	-	-	-	-	-
409.2010	SRVC & FEE Youth Sports Fees	65,791	57,368	65,000	65,000	60,000
409.2020	SRVC & FEE Adult Sports Fees	2,700	4,500	3,600	4,500	5,000
409.2030	SRVC & FEE Aquatics Lesson Fees	14,829	12,076	15,000	13,500	13,500
409.2040	SRVC & FEE Aquatics Open Swim Fees	7,031	6,126	7,200	6,000	6,500
409.2050	SRVC & FEE Youth-Summer Fun in Park	2,669	2,580	2,000	1,240	1,200
409.2060	SRVC & FEE Special Events Fee	7,335	6,341	4,800	6,000	6,000
409.2070	SRVC & FEE Athletic Light	3,615	6,686	6,800	8,850	7,400
409.2080	SRVC & FEE Major Event PARKS	3,580	4,570	4,500	5,600	5,600
409.2090	SRVC & FEE Seniors Lunch	18,453	19,041	18,330	22,500	22,500
409.2100	SRVC & FEE Athletic Sponsors	18,250	11,750	20,000	15,000	15,000
409.2110	SRVC & FEE After School Care	74,041	68,521	73,300	59,400	59,500
409.2120	SRVC & FEE Private Building Rental	48,659	49,490	46,000	46,777	46,000
409.2130	SRVC & FEE Public Building Rental	6,764	6,456	6,000	4,500	4,500
409.2135	SRVC & FEE Senior Miscellaneous Revenue	1,812	1,775	1,550	1,800	1,800
409.2140	SRVC & FEE Park Rental (BBQ/Shelter)	5,147	7,976	6,000	10,348	6,500
409.2150	SRVC & FEE Sportplex fees	62,891	64,104	60,000	52,200	60,000

Account Number	Account Description	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 Projected Year End	2025-26 Proposed
409.2160	SRVC & FEE Vending Machine	670	796	550	450	550
409.3010	SRVC & FEE Police Emergency Response	12,684	20,278	15,000	18,263	17,500
409.3020	SRVC & FEE School Resource Officer	179,502	149,662	143,198	143,200	164,107
409.3030	SRVC & FEE ABC Application Review	132	231	200	200	200
409.3040	SRVC & FEE Noise Disturbance Callback	276	652	1,000	1,000	1,000
409.3050	SRVC & FEE False Alarm Response	4,356	32,331	3,500	33,725	25,000
409.3060	SRVC & FEE Records Check Service	521	897	600	600	750
409.3070	SRVC & FEE Fingerprinting Service	8,378	8,188	8,000	8,000	8,000
409.3080	SRVC & FEE Accident Report Copies	10,380	11,537	9,000	9,000	9,000
409.3090	SRVC & FEE Vehicle Equip Correction	4,968	3,860	5,500	5,500	5,500
409.3100	SRVC & FEE Crime Scene Photo Reproduction	16	42	500	500	200
409.3110	SRVC & FEE Stored Vehicle Release	40,194	39,564	40,000	42,770	40,000
409.3115	SRVC & FEE Vehicle Repo Release Form Fee	990	1,140	800	1,000	1,250
409.3120	SRVC & FEE Funeral Escort Services	500	756	600	600	600
409.3130	SRVC & FEE Animal Recovery/Return	4,848	5,811	5,000	5,000	5,000
409.3140	SRVC & FEE Cruelty to Animals	-	852	700	700	700
409.3150	SRVC & FEE Running at Large	2,104	4,258	3,500	3,500	3,500
409.3160	SRVC & FEE License Required	810	2,025	1,750	1,750	1,750
409.3170	SRVC & FEE Nuisance Behavior	-	-	100	100	100
409.3180	SRVC & FEE Animal Bite Investigation	720	1,560	1,400	1,400	1,400
409.3190	SRVC & FEE Animal Disposal	781	598	500	500	500
409.3200	SRVC & FEE Major Event POLICE	32,576	56,925	45,000	45,000	45,000
409.3230	SRVC & FEE Police Patches	375	385	500	500	500
409.3240	SRVC & FEE Dog License Fee	1,959	1,824	1,500	1,500	1,500
409.4010	SRVC & FEE Fire Inspection Fee	6,393	9,666	5,040	12,236	6,040
409.4020	SRVC & FEE Fire Report Copies	307	650	550	604	550
409.4030	SRVC & FEE Hydrant Testing	998	700	525	986	525
409.4040	SRVC & FEE Residential Sprinkler Test	17,574	20,639	14,784	16,094	15,784
409.4050	SRVC & FEE Sprinkler Testing/Inspection	2,562	6,557	2,135	3,750	2,135
409.4060	SRVC & FEE Fire Suppression Hood	174	675	696	675	696
409.4120	SRVC & FEE Fireworks Citation	25,500	31,500	-	39,000	30,000
409.5200	SRVC & FEE Public Improvement Plan Check	118,647	138,945	100,000	429,252	75,000
409.5220	SRVC & FEE Row Encroachment Permit	293,115	737,762	175,000	175,000	-
409.5230	SRVC & FEE Subdivision Map Review	14,226	5,589	5,000	5,000	5,000
409.5240	SRVC & FEE Lot Line Adjustment	803	3,065	1,226	1,902	3,065
409.5250	SRVC & FEE Site Plan Review	-	-	1,600	1,600	3,200
409.5260	SRVC & FEE Conditional Use Review	4,561	12,077	3,902	6,520	6,051
409.5270	SRVC & FEE Temporary Use Review	1,000	200	500	500	500
409.5280	SRVC & FEE Home Occupation Review	426	416	500	2,358	860
409.5300	SRVC & FEE Final Parcel Map Review	-	1,665	-	1,722	1,722
409.5310	SRVC & FEE Pub. Improvement Inspection Fee	198,269	86,236	150,000	477,347	100,000
409.5320	SRVC & FEE Sales - Maps, Publication	-	-	-	-	-
409.5350	SRVC & FEE Enviro Impact Review	768	-	-	-	-
409.5360	SRVC & FEE Final Subdivision Map	7,094	1,665	2,574	15,125	2,574
409.5380	SRVC & FEE Light & Landscape District Fee	12,250	-	-	16,256	-
409.5390	SRVC & FEE Preliminary Plan Review	5,063	8,741	4,000	4,000	4,000
409.5400	SRVC & FEE Rezone Review Fee	1,536	4,336	2,168	2,168	2,168
409.5430	SRVC & FEE Variance Review	-	1,952	-	1,211	1,211
409.5440	SRVC & FEE Zoning Letter Fee	214	320	160	490	495
409.5450	SRVC & FEE County Fees	116	444	116	116	84
409.5460	SRVC & FEE Annexation	-	5,578	5,578	5,578	5,578
409.5480	SRVC & FEE Outsourcing Exp	52,982	31,210	85,000	30,000	10,000
409.5490	SRVC & FEE General Plan Amendment	2,712	-	-	-	-
409.5500	SRVC & FEE Mitigated Neg Declaration	-	-	1,277	1,277	1,277
409.5520	SRVC & FEE Negative Declaration	-	3,165	3,165	3,165	3,165
409.5550	SRVC & FEE Tentative Parcel Map Review PC	2,838	3,137	3,137	9,692	9,692
409.5600	SRVC & FEE Address Change Review	222	996	-	2,580	1,720
409.5610	SRVC & FEE Landscape Plan Check	239	-	-	1,344	1,382
409.5620	SRVC & FEE Landscape Inspection	208	-	-	1,530	1,574
409.6010	SRVC & FEE Bldg Safety Inspection Fee	3,794	6,250	3,000	4,737	4,500
409.6020	SRVC & FEE Mobile Home Inspection Fee	2,965	2,965	2,965	2,965	-
409.6040	SRVC & FEE SMIP Receipts	3,519	4,026	4,000	4,000	4,000
409.6050	SRVC & FEE SB1473 Bldg Standard Receipt	1,270	1,314	1,000	1,000	1,000
409.6060	SRVC & FEE Housing Safety Inspection	84	-	336	336	336
	Account Classification Total: Service Charges - Services Charges	1,496,988	1,764,318	1,218,912	1,941,389	970,791
Miscellaneous - Miscellaneous						
414.1000	MISC Cash Over/Short	44	73	-	(80)	-
414.1010	MISC Other Miscellaneous Revenue	7,822	53,255	-	5,709	-
414.1014	MISC Rebate Receipts	4,790	7,628	-	2,678	-
414.1020	MISC Special Projects Revenue	6,242	6,565	-	3,340	-
414.1030	MISC Credit Bureau Receipts	1,789	855	-	1,108	-
414.1210	MISC Other Reimbursement	53,888	118,776	-	261,151	-
414.1230	MISC Coronavirus Relief Fund	4,614	-	-	-	-
425.1000	DONATION Donation	-	51,040	-	-	-
425.1010	DONATION Centennial Celebration	-	18	-	-	-
425.1020	DONATION Fireworks Lottery Booth Deposits	1,570	3,200	-	-	-
425.1030	DONATION Senior Center	30	-	-	-	-
501.1010	OVERHEAD Gas Tax	107,259	71,007	70,497	70,497	62,861

Account Number	Account Description	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 Projected Year End	2025-26 Proposed
501.1020	OVERHEAD Transit	27,455	29,240	10,297	10,297	5,747
501.1030	OVERHEAD Water	254,839	271,403	252,010	252,010	268,809
501.1040	OVERHEAD Sewer	257,238	273,958	260,531	260,531	273,869
501.1050	OVERHEAD Disposal	89,870	81,403	81,156	81,156	76,652
501.1060	OVERHEAD Ambulance	392,901	342,869	393,855	393,855	415,458
501.1070	OVERHEAD Transportation	85,080	75,713	68,546	68,546	80,083
501.1080	OVERHEAD CNG	20,512	16,632	14,045	14,045	4,979
501.1090	OVERHEAD Lighting & Landscaping	74,187	53,312	48,355	48,355	31,029
501.1200	OVERHEAD CFD505 Community Facilities Dist	-	-	-	-	14,425
	Account Classification Total: Miscellaneous - Miscellaneous	1,390,129	1,456,948	1,199,292	1,473,198	1,233,912
Transfers - Transfers						
800.105	TRSF IN American Rescue Plan Act	169,211	216,924	37,093	27,703	-
800.320	TRSF IN Ambulance	60,000	60,000	60,000	60,000	60,000
800.401	TRSF IN HOME	-	3,792	390	3,017	390
800.402	TRSF IN CAL-HOME	-	3,478	-	-	-
800.403	TRSF IN CDBG	-	-	-	-	-
800.426	TRSF IN 2022-CBDG-NH-00003 SrCn	-	-	-	85,000	-
	Account Classification Total: Transfers - Transfers	229,211	284,194	97,483	175,720	60,390
	REVENUES Total	20,143,238	20,660,619	18,475,287	20,257,769	18,993,293
EXPENSES						
Department: 10 - Legislative Services						
Division: 101 - City Council						
Employee Service - Employee Services						
600.1020	EMP SRV Part Time Salaries	18,300	18,000	18,000	18,000	18,000
600.1090	EMP SRV Social Security	1,034	1,061	1,132	1,132	1,132
600.1100	EMP SRV Medicare	242	248	273	273	273
600.1120	EMP SRV Health/Dental/Vision Insurance	76,311	63,035	60,000	60,000	60,000
	Account Classification Total: Employee Service - Employee Services	95,887	82,344	79,405	79,405	79,405
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	1,015	628	500	600	500
630.1010	COMMUNICATION Telephone	1,260	1,846	2,000	1,700	2,000
630.1040	COMMUNICATION Postage	54	184	50	100	50
640.1010	SERVICES Professional & Technical	1,418	4,676	1,000	500	1,000
650.1010	TRAINING Travel & Conference	21,536	32,246	10,000	10,000	10,000
670.1040	MAINTENANCE Vehicle Maintenance	4,874	5,355	4,500	6,000	4,500
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	2,690	2,099	2,500	2,500	2,500
690.1150	SPC DEPT EXP Community Grants/Miscellaneous	7,820	5,570	10,000	10,000	10,000
690.1151	SPC DEPT EXP Community Grants / Car Show	7,000	-	10,000	2,500	10,000
690.1180	SPC DEPT EXP Community Promotion / Misc	590	490	500	500	500
	Account Classification Total: M & O - Maintenance and Operations	48,257	53,093	41,050	34,400	41,050
	Division Total: 101 - City Council	144,144	135,437	120,455	113,805	120,455
Division: 102 - City Attorney						
M & O - Maintenance and Operations						
640.1010	SERVICES Professional & Technical	322,131	110,993	20,000	110,000	50,000
640.1020	SERVICES Contractual	97,076	86,999	200,000	87,000	100,000
650.1010	TRAINING Travel & Conference	629	-	-	-	-
	Account Classification Total: M & O - Maintenance and Operations	419,836	197,993	220,000	197,000	150,000
	Division Total: 102 - City Attorney	419,836	197,993	220,000	197,000	150,000
Division: 103 - City Manager						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	182,309	155,373	154,202	154,202	156,822
600.1015	EMP SRV Buy back Salaries	2,343	2,658	4,637	4,637	4,637
600.1080	EMP SRV PERS	20,524	20,927	20,494	20,494	21,187
600.1081	EMP SRV PERS Unfunded Liability	46,271	32,326	49,698	49,698	64,176
600.1100	EMP SRV Medicare	2,600	2,316	2,261	2,261	2,299
600.1110	EMP SRV Disability/Life Insurance	4,000	3,587	3,587	3,587	3,647
600.1120	EMP SRV Health/Dental/Vision Insurance	22,797	18,997	17,000	17,000	17,000
600.1130	EMP SRV Worker's Compensation	1,038	627	495	495	524
600.1140	EMP SRV Unemployment Insurance	661	378	287	287	279
600.1190	EMP SRV Stipends	3,993	3,870	3,845	3,845	3,845
	Account Classification Total: Employee Service - Employee Services	286,538	241,060	256,506	256,506	274,416
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	726	705	700	700	700
630.1010	COMMUNICATION Telephone	486	-	-	-	-
630.1020	COMMUNICATION Cellphone	1,099	1,752	3,700	3,700	3,700
630.1040	COMMUNICATION Postage	1	4	100	100	100
640.1010	SERVICES Professional & Technical	-	138	200	200	200
650.1010	TRAINING Travel & Conference	9,200	5,908	7,000	6,500	7,000
650.1020	TRAINING Training & Vocational	-	2,302	500	1,000	500
670.1040	MAINTENANCE Vehicle Maintenance	-	-	-	-	-
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	1,362	3,156	3,200	3,200	3,200
	Account Classification Total: M & O - Maintenance and Operations	12,875	13,964	15,400	15,400	15,400
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	7,850	6,656	6,699	6,699	7,784
605.1020	ALLOC COSTS Property & Fire Insurance	3,983	3,383	4,090	4,090	3,866
605.1030	ALLOC COSTS Auto Insurance	817	1,065	1,065	1,065	1,335
605.1040	ALLOC COSTS Risk Management	2,732	2,219	1,975	1,975	2,082
605.1130	ALLOC COSTS Retiree Health	15,087	17,964	11,298	11,298	13,712

Account Number	Account Description	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 Projected Year End	2025-26 Proposed
	Account Classification Total: Allocated Costs - Allocated Costs	30,469	31,287	25,127	25,127	28,779
	Division Total: 103 - City Manager	329,882	286,311	297,033	297,033	318,595
	Department Total: 10 - Legislative Services	893,862	619,741	637,488	607,838	589,050
Department: 20 - Administration						
Division: 201 - General Services						
Employee Service - Employee Services						
600.1020	EMP SRV Part Time Salaries	-	-	9,235	9,235	9,235
600.1090	EMP SRV Social Security	-	-	620	620	620
600.1100	EMP SRV Medicare	-	-	145	145	145
	Account Classification Total: Employee Service - Employee Services	-	-	10,000	10,000	10,000
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	1,702	3,572	1,500	1,500	1,500
610.1020	SUPPLIES Operating Supplies	11,025	4,415	1,800	1,800	1,800
620.1010	UTILITIES Electric	36,517	49,569	38,000	50,000	51,200
620.1020	UTILITIES Gas	5,134	2,683	4,000	3,000	3,000
630.1010	COMMUNICATION Telephone	10,598	10,567	10,500	10,500	11,000
630.1030	COMMUNICATION Internet	76,374	68,731	65,000	75,000	75,000
630.1040	COMMUNICATION Postage	-	7	-	-	-
640.1010	SERVICES Professional & Technical	333,428	323,552	410,000	410,000	430,000
640.1020	SERVICES Contractual	88,296	37,984	105,000	85,000	86,000
640.1080	SERVICES Other Fees	15,139	9,526	10,500	10,000	10,500
640.1090	SERVICES Elections	8,500	-	10,000	10,000	10,000
640.1100	SERVICES Administrative Fees/Costs	26,697	25,203	26,700	24,327	25,800
640.1101	SERVICES L&L General Benefits	106,294	49,293	50,968	50,968	60,308
670.1010	MAINTENANCE Repair & Maintenance	31,828	38,077	40,000	35,000	35,000
670.1020	MAINTENANCE Building Maintenance	-	175	100	100	100
670.1030	MAINTENANCE Equipment Maintenance	4,052	300	4,000	4,000	4,000
670.1050	MAINTENANCE Maintenance Contracts	98,062	100,015	110,000	120,000	120,000
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	22,583	22,454	27,000	25,000	25,000
690.1030	SPC DEPT EXP Printing & Binding	11,079	15,478	13,000	13,800	14,000
690.1050	SPC DEPT EXP Rental	17,464	3,223	2,700	2,700	3,000
690.1130	SPC DEPT EXP Economic Development	1,293	300	1,400	1,400	1,400
690.1261	SPC DEPT EXP SB1186 Fee	460	505	460	460	560
690.1280	SPC DEPT EXP League of Calif Cities	11,615	11,672	11,950	12,400	12,500
690.1300	SPC DEPT EXP Beautification Program	45,390	13,053	-	450	-
690.2010	SPC DEPT EXP Sales Tax reimbursement	9,305,652	-	-	-	-
	Account Classification Total: M & O - Maintenance and Operations	10,269,182	790,354	944,578	947,405	981,668
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	270,927	254,383	236,724	236,724	232,799
605.1060	ALLOC COSTS Custodian	92,942	96,367	100,910	100,910	110,467
605.1130	ALLOC COSTS Retiree Health	87,701	117,319	117,319	117,319	117,319
605.1170	ALLOC COSTS Property Maintenance	118,498	121,319	130,511	130,511	130,087
	Account Classification Total: Allocated Costs - Allocated Costs	570,068	589,388	585,464	585,464	590,672
Capital Outlay - Capital Outlay						
730.1040	CAPITAL OUTLAY Vehicles	33,783	55,903	-	-	-
730.1070	CAPITAL OUTLAY Machinery and Equipment	170,739	100,330	-	-	-
730.1100	CAPITAL OUTLAY IT Functionality	18,269	-	-	-	-
	Account Classification Total: Capital Outlay - Capital Outlay	222,791	156,233	-	-	-
Capital Projects - Capital Projects						
680.9000	CAPITAL PROJECTS Other Projects	-	126,701	62,093	62,093	-
	Account Classification Total: Capital Projects - Capital Projects	-	126,701	62,093	62,093	-
Transfer - Transfer						
900.122	TRSF OUT Equipment Replacement	44,000	46,562	43,996	43,996	43,996
900.181	TRSF OUT General Debt Service	331,718	125,719	125,717	125,717	125,718
900.185	TRSF OUT Financing Authority Debt Service	308,493	308,336	319,688	319,688	330,512
900.207	TRSF OUT Road Repair & Acctblty Act (SB1)	82,333	82,333	82,333	82,333	82,333
900.260	TRSF OUT Transportation Capital Projects	2,072,683	3,438,632	425,318	274,000	-
900.261	TRSF OUT Water Capital Projects	-	18,891	48,004	50,000	-
900.262	TRSF OUT Sewer Capital Projects	973,773	136,606	-	-	-
900.265	TRSF OUT Facilities Capital Projects	39,978	307,759	1,201,373	1,660,878	-
	Account Classification Total: Transfer - Transfer	3,852,978	4,464,837	2,246,429	2,556,612	582,559
	Division Total: 201 - General Services	14,922,515	6,135,008	3,856,060	4,169,070	2,172,395
	Department Total: 20 - Administration	14,922,515	6,135,008	3,856,060	4,169,070	2,172,395
Department: 30 - Finance						
Division: 001 - Administration						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	420,602	465,983	479,235	452,994	470,724
600.1015	EMP SRV Buy back Salaries	12,829	7,143	17,517	20,660	17,141
600.1020	EMP SRV Part Time Salaries	16,140	-	-	-	-
600.1080	EMP SRV PERS	43,446	50,737	54,505	51,905	53,546
600.1081	EMP SRV PERS Unfunded Liability	68,006	60,529	96,899	94,332	120,730
600.1090	EMP SRV Social Security	1,000	-	-	-	-
600.1100	EMP SRV Medicare	6,402	6,775	7,092	6,743	6,964
600.1110	EMP SRV Disability/Life Insurance	10,363	10,727	11,247	10,695	11,043
600.1120	EMP SRV Health/Dental/Vision Insurance	116,136	114,131	109,001	102,195	107,401

Account Number	Account Description	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 Projected Year End	2025-26 Proposed
600.1130	EMP SRV Worker's Compensation	4,502	4,147	4,147	4,147	3,310
600.1140	EMP SRV Unemployment Insurance	2,769	2,500	2,500	2,500	1,764
600.1190	EMP SRV Stipends	1,694	1,728	1,736	1,736	1,736
	Account Classification Total: Employee Service - Employee Services	703,889	724,400	783,879	747,907	794,359
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	909	1,508	2,000	2,000	2,000
610.1030	SUPPLIES Lubricant & Fuels	56	14	100	100	100
630.1020	COMMUNICATION Cellphone	844	836	1,500	1,100	1,500
630.1040	COMMUNICATION Postage	3,870	3,568	3,200	4,300	4,000
650.1010	TRAINING Travel & Conference	3,680	6,009	5,500	5,500	5,500
650.1020	TRAINING Training & Vocational	449	1,136	2,000	2,000	2,000
670.1040	MAINTENANCE Vehicle Maintenance	4,901	5,703	5,664	5,664	5,664
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	4,069	4,749	4,200	4,200	4,200
690.1030	SPC DEPT EXP Printing & Binding	3,019	1,706	1,500	1,500	1,500
690.1050	SPC DEPT EXP Rental	294	645	600	600	600
	Account Classification Total: M & O - Maintenance and Operations	22,090	25,874	26,264	26,964	27,064
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	19,229	17,982	19,417	19,417	23,235
605.1020	ALLOC COSTS Property & Fire Insurance	9,755	9,141	11,856	11,856	11,540
605.1040	ALLOC COSTS Risk Management	6,691	5,994	5,724	5,724	6,213
605.1130	ALLOC COSTS Retiree Health	4,019	4,269	4,189	4,189	4,977
	Account Classification Total: Allocated Costs - Allocated Costs	39,694	37,386	41,186	41,186	45,965
	Division Total: 001 - Administration	767,172	789,159	852,829	817,557	868,888
Division:	**104 - Human Resources**					
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	96,538	107,268	109,620	109,620	112,292
600.1015	EMP SRV Buy back Salaries	1,033	1,076	2,100	2,100	2,152
600.1080	EMP SRV PERS	9,580	11,618	12,113	12,113	12,416
600.1081	EMP SRV PERS Unfunded Liability	28,222	12,268	19,140	19,140	24,810
600.1100	EMP SRV Medicare	1,343	1,493	1,589	1,589	1,628
600.1110	EMP SRV Disability/Life Insurance	2,307	2,455	2,521	2,521	2,582
600.1120	EMP SRV Health/Dental/Vision Insurance	39,704	42,013	40,000	40,000	40,000
600.1130	EMP SRV Worker's Compensation	619	1,193	1,165	1,165	1,233
600.1140	EMP SRV Unemployment Insurance	381	719	676	676	657
600.1190	EMP SRV Stipends	2,832	3,187	3,288	3,288	3,368
	Account Classification Total: Employee Service - Employee Services	182,559	183,289	192,212	192,212	201,138
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	1,238	1,264	2,800	2,800	2,800
610.1020	SUPPLIES Operating Supplies	-	-	-	-	-
630.1010	COMMUNICATION Telephone	268	339	350	350	350
630.1020	COMMUNICATION Cellphone	715	836	800	800	800
630.1040	COMMUNICATION Postage	111	319	340	340	340
640.1010	SERVICES Professional & Technical	6,869	6,986	7,000	7,489	8,000
650.1010	TRAINING Travel & Conference	1,395	929	2,800	4,020	2,800
650.1020	TRAINING Training & Vocational	3,590	3,597	4,500	4,500	4,500
670.1040	MAINTENANCE Vehicle Maintenance	271	2,033	1,500	1,500	1,500
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	634	2,836	6,000	6,000	6,000
690.1030	SPC DEPT EXP Printing & Binding	767	636	800	800	800
690.1040	SPC DEPT EXP Personnel	19,885	79,646	50,000	50,000	50,000
	Account Classification Total: M & O - Maintenance and Operations	35,744	99,421	76,890	78,599	77,890
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	3,721	5,971	6,517	6,517	7,704
605.1020	ALLOC COSTS Property & Fire Insurance	1,888	3,035	3,979	3,979	3,826
605.1040	ALLOC COSTS Risk Management	1,295	1,990	1,921	1,921	2,060
	Account Classification Total: Allocated Costs - Allocated Costs	6,904	10,996	12,417	12,417	13,590
	Division Total: 104 - Human Resources	225,207	293,706	281,519	283,228	292,618
	Department Total: 30 - Finance	992,379	1,082,865	1,134,348	1,100,785	1,161,506
Department:	**40 - Parks & Community Services**					
Division:	**401 - Community Services**					
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	355,052	335,009	355,443	355,443	362,257
600.1015	EMP SRV Buy back Salaries	-	9,269	9,808	9,808	9,808
600.1020	EMP SRV Part Time Salaries	9,045	6,634	11,648	12,012	12,012
600.1080	EMP SRV PERS	36,534	39,397	38,845	38,845	42,968
600.1081	EMP SRV PERS Unfunded Liability	66,112	51,923	63,584	63,584	106,937
600.1090	EMP SRV Social Security	561	381	722	745	745
600.1100	EMP SRV Medicare	5,186	4,993	5,390	5,395	5,494
600.1110	EMP SRV Disability/Life Insurance	8,216	8,436	8,281	8,281	8,438
600.1120	EMP SRV Health/Dental/Vision Insurance	105,336	95,338	100,001	100,001	100,001
600.1130	EMP SRV Worker's Compensation	2,954	3,569	3,482	3,482	3,914
600.1140	EMP SRV Unemployment Insurance	1,817	2,151	2,022	2,022	2,086
600.1170	EMP SRV Uniform Allowance	49	-	-	-	-
	Account Classification Total: Employee Service - Employee Services	590,862	557,099	599,226	599,618	654,660
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	1,588	2,372	2,300	2,300	2,300

Account Number	Account Description	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 Projected Year End	2025-26 Proposed
610.1020	SUPPLIES Operating Supplies	8,853	12,469	9,150	9,150	9,150
610.1030	SUPPLIES Lubricant & Fuels	605	455	800	800	800
610.1040	SUPPLIES Repair & Maintenance Supplies	52	254	250	250	250
610.1060	SUPPLIES Safety Equipment & Supplies	362	865	750	750	750
610.1070	SUPPLIES Athletic Supplies	-	5,399	-	-	-
620.1010	UTILITIES Electric	26,093	21,498	24,000	24,000	24,000
620.1020	UTILITIES Gas	-	2,989	3,500	3,500	3,500
630.1010	COMMUNICATION Telephone	4,362	3,358	4,540	2,005	500
630.1020	COMMUNICATION Cellphone	2,732	2,952	3,200	3,200	3,200
630.1040	COMMUNICATION Postage	466	507	700	700	700
640.1010	SERVICES Professional & Technical	6,962	9,351	5,000	9,200	9,200
640.1020	SERVICES Contractual	5,610	4,058	4,000	5,015	5,150
650.1010	TRAINING Travel & Conference	2,211	2,290	2,300	2,300	2,300
650.1020	TRAINING Training & Vocational	956	669	675	850	675
670.1010	MAINTENANCE Repair & Maintenance	12,990	12,579	13,000	13,000	13,000
670.1040	MAINTENANCE Vehicle Maintenance	3,166	6,376	3,158	3,158	3,158
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	4,212	6,601	4,500	5,600	5,000
690.1030	SPC DEPT EXP Printing & Binding	-	-	-	-	-
690.1050	SPC DEPT EXP Rental	513	588	500	600	650
690.1160	SPC DEPT EXP Copy Machine Expense	1,812	3,097	3,000	3,700	3,200
	Account Classification Total: M & O - Maintenance and Operations	83,546	98,727	85,323	90,078	87,483
Principal Pymts - Principal Payments						
710.1001	PRINCIPAL Copiers	7,508	7,508	7,509	7,509	7,509
	Account Classification Total: Principal Pymts - Principal Payments	7,508	7,508	7,509	7,509	7,509
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	15,239	16,722	20,612	20,612	24,794
605.1020	ALLOC COSTS Property & Fire Insurance	7,731	8,500	12,586	12,586	12,314
605.1030	ALLOC COSTS Auto Insurance	4,085	6,390	4,260	4,260	5,340
605.1040	ALLOC COSTS Risk Management	5,303	5,574	6,076	6,076	6,631
605.1130	ALLOC COSTS Retiree Health	-	2,471	3,335	3,335	3,972
	Account Classification Total: Allocated Costs - Allocated Costs	32,358	39,657	46,869	46,869	53,051
Capital Outlay - Capital Outlay						
730.1020	CAPITAL OUTLAY Buildings	19,259	-	-	-	-
730.1070	CAPITAL OUTLAY Machinery and Equipment	21,000	122,337	-	-	-
730.1090	CAPITAL OUTLAY Improvements	19,936	34,999	-	-	-
	Account Classification Total: Capital Outlay - Capital Outlay	60,195	157,336	-	-	-
	Division Total: 401 - Community Services	774,469	860,328	738,927	744,074	802,703
Division: 402 - Park Services						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	250,148	216,990	267,410	243,294	269,533
600.1015	EMP SRV Buy back Salaries	2,721	14,149	1,320	1,100	870
600.1020	EMP SRV Part Time Salaries	14,858	10,849	3,328	6,621	3,432
600.1030	EMP SRV Overtime	2,283	1,789	-	-	-
600.1080	EMP SRV PERS	26,288	22,689	28,338	26,362	28,073
600.1081	EMP SRV PERS Unfunded Liability	45,417	34,106	19,308	18,056	20,347
600.1090	EMP SRV Social Security	443	191	206	213	213
600.1100	EMP SRV Medicare	3,861	3,416	3,974	3,686	4,007
600.1110	EMP SRV Disability/Life Insurance	6,288	6,301	6,228	5,693	6,276
600.1120	EMP SRV Health/Dental/Vision Insurance	105,249	94,419	112,201	104,035	112,401
600.1130	EMP SRV Worker's Compensation	25,704	26,973	28,137	28,137	27,364
600.1140	EMP SRV Unemployment Insurance	1,977	2,033	2,042	2,042	1,823
600.1170	EMP SRV Uniform Allowance	5,806	6,334	3,366	4,350	3,372
	Account Classification Total: Employee Service - Employee Services	491,043	440,241	475,858	443,589	477,711
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	799	936	700	700	900
610.1020	SUPPLIES Operating Supplies	22,782	23,943	18,000	18,000	18,000
610.1030	SUPPLIES Lubricant & Fuels	28,220	31,659	25,000	27,050	25,500
610.1040	SUPPLIES Repair & Maintenance Supplies	22,806	21,958	23,000	23,000	23,000
610.1050	SUPPLIES Small Tools	8,531	7,890	8,500	8,500	8,500
610.1060	SUPPLIES Safety Equipment & Supplies	2,135	25,456	13,600	13,600	13,600
620.1010	UTILITIES Electric	52,041	64,755	52,000	53,230	55,000
630.1010	COMMUNICATION Telephone	24	125	3,015	1,550	3,050
630.1020	COMMUNICATION Cellphone	5,411	5,846	4,500	4,800	5,300
640.1020	SERVICES Contractual	21,980	13,682	17,500	17,500	18,500
650.1020	TRAINING Training & Vocational	4,114	6,496	5,500	5,500	5,500
670.1010	MAINTENANCE Repair & Maintenance	28,397	19,137	20,000	20,000	20,000
670.1030	MAINTENANCE Equipment Maintenance	3,553	3,411	3,500	3,500	3,500
670.1040	MAINTENANCE Vehicle Maintenance	2,422	4,120	3,750	6,391	6,391
670.1050	MAINTENANCE Maintenance Contracts	122,285	170,390	172,565	173,000	182,493
670.1070	MAINTENANCE Rental Prop Maintenance	-	5,027	-	8,798	8,798
690.1050	SPC DEPT EXP Rental	14,445	12,663	15,000	15,000	15,000
690.1300	SPC DEPT EXP Beautification Program	2,334	51,075	-	-	-
	Account Classification Total: M & O - Maintenance and Operations	342,279	468,569	386,130	400,119	413,032
Principal Pymts - Principal Payments						
710.2050	PRINCIPAL Vehicles	8,798	4,461	8,798	-	-
710.2068	PRINCIPAL Tractor	7,700	-	-	-	-
	Account Classification Total: Principal Pymts - Principal Payments	16,498	4,461	8,798	-	-
Interest Pymts - Interest Payments						

Account Number	Account Description	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 Projected Year End	2025-26 Proposed
720.2050	INTEREST Vehicles	2,641	1,397	2,641	-	-
720.2068	INTEREST Tractor	330	-	-	-	-
	Account Classification Total: Interest Pymts - Interest Payments	2,971	1,397	2,641	-	-
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	14,957	17,581	20,341	20,341	25,003
605.1020	ALLOC COSTS Property & Fire Insurance	7,588	8,937	12,421	12,421	12,418
605.1030	ALLOC COSTS Auto Insurance	6,536	8,520	7,455	7,455	9,345
605.1040	ALLOC COSTS Risk Management	5,205	5,860	5,996	5,996	6,686
605.1130	ALLOC COSTS Retiree Health	4,853	4,722	5,871	5,871	5,871
	Account Classification Total: Allocated Costs - Allocated Costs	39,139	45,620	52,084	52,084	59,323
Capital Outlay - Capital Outlay						
730.1070	CAPITAL OUTLAY Machinery and Equipment	-	59,972	-	13,750	-
730.1100	CAPITAL OUTLAY IT Functionality	-	11,037	-	16,417	-
	Account Classification Total: Capital Outlay - Capital Outlay	-	71,009	-	30,167	-
	Division Total: 402 - Park Services	891,930	1,031,297	925,511	925,959	950,066
Division:	**403 - Special Events**					
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	1,015	(769)	51,223	51,223	53,771
600.1020	EMP SRV Part Time Salaries	20,842	35,244	-	-	-
600.1030	EMP SRV Overtime	268	678	-	-	-
600.1080	EMP SRV PERS	1,048	2,634	4,031	4,031	4,280
600.1081	EMP SRV PERS Unfunded Liability	-	-	133	133	258
600.1100	EMP SRV Medicare	222	523	743	743	780
600.1110	EMP SRV Disability/Life Insurance	-	-	1,178	1,178	1,237
600.1120	EMP SRV Health/Dental/Vision Insurance	-	-	20,000	20,000	20,000
	Account Classification Total: Employee Service - Employee Services	23,395	38,310	77,308	77,308	80,326
M & O - Maintenance and Operations						
610.1020	SUPPLIES Operating Supplies	6,685	8,198	8,500	8,500	8,500
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	808	222	450	450	450
690.1020	SPC DEPT EXP Advertising	98	3,547	3,508	3,508	3,550
690.1050	SPC DEPT EXP Rental	1,740	5,844	6,000	6,000	6,000
690.1140	SPC DEPT EXP Independence Day Event	17,533	29,378	48,224	48,224	48,224
690.1290	SPC DEPT EXP Summer Night Lights Program	10,021	39,483	30,080	30,080	30,080
	Account Classification Total: M & O - Maintenance and Operations	36,884	86,672	96,762	96,762	96,804
	Division Total: 403 - Special Events	60,280	124,982	174,070	174,070	177,130
Division:	**404 - Youth Services**					
Employee Service - Employee Services						
600.1020	EMP SRV Part Time Salaries	176,623	171,640	320,406	299,849	322,276
600.1080	EMP SRV PERS	11,481	11,544	25,218	23,599	25,656
600.1081	EMP SRV PERS Unfunded Liability	7,084	4,583	769	779	1,544
600.1100	EMP SRV Medicare	2,561	2,488	4,646	4,347	4,673
600.1130	EMP SRV Worker's Compensation	23,707	23,047	24,533	24,533	25,966
600.1140	EMP SRV Unemployment Insurance	3,032	2,889	2,961	2,961	2,878
	Account Classification Total: Employee Service - Employee Services	224,487	216,191	378,533	356,068	382,993
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	450	515	450	450	500
610.1020	SUPPLIES Operating Supplies	6,859	7,126	7,500	7,500	7,500
630.1020	COMMUNICATION Cellphone	3,047	3,898	3,600	3,600	3,600
650.1020	TRAINING Training & Vocational	787	285	700	700	1,500
690.1050	SPC DEPT EXP Rental	-	290	300	300	470
	Account Classification Total: M & O - Maintenance and Operations	11,142	12,114	12,550	12,550	13,570
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	6,384	6,111	7,029	7,029	11,195
605.1020	ALLOC COSTS Property & Fire Insurance	3,239	3,106	4,292	4,292	5,560
605.1040	ALLOC COSTS Risk Management	2,221	2,037	2,072	2,072	2,994
	Account Classification Total: Allocated Costs - Allocated Costs	11,844	11,254	13,393	13,393	19,749
	Division Total: 404 - Youth Services	247,473	239,560	404,476	382,011	416,312
Division:	**406 - Sportsplex**					
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	51,034	53,930	49,343	49,343	52,779
600.1015	EMP SRV Buy back Salaries	-	470	-	-	1,030
600.1020	EMP SRV Part Time Salaries	47,727	51,504	73,216	75,504	75,504
600.1080	EMP SRV PERS	3,799	4,109	3,883	3,883	4,201
600.1081	EMP SRV PERS Unfunded Liability	482	-	128	128	253
600.1090	EMP SRV Social Security	2,959	3,193	4,541	4,682	4,682
600.1100	EMP SRV Medicare	1,425	1,524	1,775	1,811	1,861
600.1110	EMP SRV Disability/Life Insurance	1,237	1,325	1,135	1,135	1,214
600.1120	EMP SRV Health/Dental/Vision Insurance	22,000	19,461	20,000	20,000	20,000
600.1130	EMP SRV Worker's Compensation	2,706	8,610	7,001	7,001	9,485
600.1140	EMP SRV Unemployment Insurance	346	1,079	845	845	1,051
	Account Classification Total: Employee Service - Employee Services	133,716	145,206	161,867	164,332	172,060
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	1,080	1,779	1,608	1,608	1,608
610.1020	SUPPLIES Operating Supplies	5,606	5,351	5,350	5,350	5,350
610.1040	SUPPLIES Repair & Maintenance Supplies	3,524	4,347	4,000	4,000	4,000
610.1060	SUPPLIES Safety Equipment & Supplies	147	266	454	454	455
610.1070	SUPPLIES Athletic Supplies	5,229	4,943	5,000	5,000	5,000
620.1010	UTILITIES Electric	22,610	31,207	23,200	30,000	30,000

Account Number	Account Description	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 Projected Year End	2025-26 Proposed
630.1010	COMMUNICATION Telephone	1,354	1,519	1,300	1,300	1,300
640.1020	SERVICES Contractual	11,603	8,837	10,000	10,000	10,000
670.1010	MAINTENANCE Repair & Maintenance	50,000	-	-	-	-
670.1020	MAINTENANCE Building Maintenance	9,256	3,526	2,550	203,300	3,525
690.1020	SPC DEPT EXP Advertising	347	2,060	2,000	2,000	2,000
	Account Classification Total: M & O - Maintenance and Operations	110,758	63,835	55,462	263,012	63,238
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	3,461	4,206	5,439	5,439	11,968
605.1020	ALLOC COSTS Property & Fire Insurance	1,756	2,138	3,321	3,321	5,944
605.1030	ALLOC COSTS Auto Insurance	-	-	-	-	1,335
605.1040	ALLOC COSTS Risk Management	1,204	1,402	1,603	1,603	3,201
	Account Classification Total: Allocated Costs - Allocated Costs	6,421	7,746	10,363	10,363	22,448
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	250,894	233,230	227,692	437,707	257,746
Division: 407 - Sports Programs						
Employee Service - Employee Services						
600.1020	EMP SRV Part Time Salaries	100,022	103,071	90,000	90,000	100,000
600.1030	EMP SRV Overtime	-	24	-	-	-
600.1080	EMP SRV PERS	981	805	2,000	2,000	2,000
600.1090	EMP SRV Social Security	5,653	5,887	5,500	5,500	5,500
600.1100	EMP SRV Medicare	1,448	1,495	1,500	1,500	1,500
600.1130	EMP SRV Worker's Compensation	18,944	18,944	18,944	18,944	18,944
600.1140	EMP SRV Unemployment Insurance	2,423	2,423	2,423	2,423	2,423
	Account Classification Total: Employee Service - Employee Services	129,472	132,650	120,367	120,367	130,367
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	476	413	350	350	350
610.1020	SUPPLIES Operating Supplies	14,006	14,146	14,054	14,054	14,100
610.1040	SUPPLIES Repair & Maintenance Supplies	3,305	4,750	4,500	6,500	4,500
610.1060	SUPPLIES Safety Equipment & Supplies	-	82	100	100	100
610.1070	SUPPLIES Athletic Supplies	34,000	34,668	34,000	34,000	34,000
630.1020	COMMUNICATION Cellphone	609	747	800	800	800
640.1080	SERVICES Other Fees	1,834	1,556	1,400	1,400	1,400
650.1020	TRAINING Training & Vocational	1,000	1,000	1,000	1,000	1,000
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	-	72	200	200	200
690.1050	SPC DEPT EXP Rental	7,920	7,905	8,500	8,500	8,500
	Account Classification Total: M & O - Maintenance and Operations	63,151	65,339	64,904	66,904	64,950
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	3,853	4,130	4,632	4,632	5,304
605.1020	ALLOC COSTS Property & Fire Insurance	1,955	2,099	2,828	2,828	2,634
605.1040	ALLOC COSTS Risk Management	1,341	1,377	1,365	1,365	1,418
	Account Classification Total: Allocated Costs - Allocated Costs	7,149	7,606	8,825	8,825	9,356
	Division Total: 407 - Sports Programs	199,772	205,594	194,096	196,096	204,673
Division: 408 - Senior Center						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	58,422	49,572	51,511	25,756	27,637
600.1015	EMP SRV Buy back Salaries	9,394	457	-	-	-
600.1020	EMP SRV Part Time Salaries	6,970	7,805	19,968	18,612	20,592
600.1080	EMP SRV PERS	5,891	3,741	4,054	2,027	2,200
600.1081	EMP SRV PERS Unfunded Liability	16,822	-	134	67	130
600.1090	EMP SRV Social Security	432	484	1,238	1,154	1,277
600.1100	EMP SRV Medicare	1,076	811	1,036	643	699
600.1110	EMP SRV Disability/Life Insurance	1,412	1,182	1,185	593	636
600.1120	EMP SRV Health/Dental/Vision Insurance	24,036	19,773	20,000	10,000	10,000
600.1130	EMP SRV Worker's Compensation	703	746	728	728	1,448
600.1140	EMP SRV Unemployment Insurance	433	450	423	423	772
	Account Classification Total: Employee Service - Employee Services	125,591	85,021	100,277	60,003	65,391
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	1,331	1,153	1,400	1,400	1,400
610.1020	SUPPLIES Operating Supplies	6,492	6,562	6,500	6,500	6,500
610.1030	SUPPLIES Lubricant & Fuels	215	282	250	250	250
620.1010	UTILITIES Electric	14,254	18,224	18,000	18,000	18,000
620.1020	UTILITIES Gas	3,920	1,975	3,500	2,500	2,500
630.1010	COMMUNICATION Telephone	1,511	1,690	1,300	1,500	1,500
630.1040	COMMUNICATION Postage	26	3	25	25	25
640.1020	SERVICES Contractual	4,858	7,848	6,290	10,395	9,500
670.1020	MAINTENANCE Building Maintenance	1,306	6,315	1,500	2,140	2,150
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	518	660	650	650	650
690.1050	SPC DEPT EXP Rental	1,552	2,296	2,500	2,500	2,500
690.1170	SPC DEPT EXP Senior Citizens Meals	68,742	72,166	80,275	80,275	92,275
	Account Classification Total: M & O - Maintenance and Operations	104,725	119,174	122,190	126,135	137,250
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	4,605	5,032	5,285	5,285	9,056
605.1020	ALLOC COSTS Property & Fire Insurance	2,336	2,558	3,227	3,227	4,498

Account Number	Account Description	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 Projected Year End	2025-26 Proposed
605.1030	ALLOC COSTS Auto Insurance	-	-	-	-	1,335
605.1040	ALLOC COSTS Risk Management	1,603	1,677	1,558	1,558	2,422
605.1060	ALLOC COSTS Custodian	12,767	21,309	16,642	16,642	23,405
605.1130	ALLOC COSTS Retiree Health	-	-	-	-	3,703
605.1170	ALLOC COSTS Property Maintenance	48,982	50,149	53,948	53,948	53,773
	Account Classification Total: Allocated Costs - Allocated Costs	70,293	80,725	80,660	80,660	98,192
Capital Outlay - Capital Outlay						
730.1040	CAPITAL OUTLAY Vehicles	-	-	-	85,000	-
730.1100	CAPITAL OUTLAY IT Functionality	-	10,799	-	-	-
	Account Classification Total: Capital Outlay - Capital Outlay	-	10,799	-	85,000	-
	Division Total: 408 - Senior Center	303,009	298,119	305,527	354,198	303,233
	Department Total: 40 - Parks & Community Services	2,727,828	2,993,110	2,970,299	3,214,115	3,111,863
Department: 50 - Police						
Division: 001 - Administration						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	424,445	470,640	483,752	483,752	484,114
600.1015	EMP SRV Buy back Salaries	48,314	14,127	18,705	18,705	18,705
600.1080	EMP SRV PERS	81,405	95,545	84,621	84,621	84,958
600.1081	EMP SRV PERS Unfunded Liability	160,541	154,972	207,387	207,387	244,830
600.1100	EMP SRV Medicare	6,640	6,859	7,098	7,098	7,103
600.1110	EMP SRV Disability/Life Insurance	11,116	11,022	11,259	11,259	11,267
600.1120	EMP SRV Health/Dental/Vision Insurance	79,576	84,027	80,001	80,001	80,001
600.1130	EMP SRV Worker's Compensation	21,061	29,780	22,376	22,376	23,684
600.1140	EMP SRV Unemployment Insurance	1,039	1,439	1,352	1,352	1,315
600.1170	EMP SRV Uniform Allowance	2,675	3,210	2,770	2,770	2,770
600.1190	EMP SRV Stipends	3,123	-	-	-	-
	Account Classification Total: Employee Service - Employee Services	839,934	871,620	919,321	919,321	958,747
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	1,020	555	800	800	1,000
610.1020	SUPPLIES Operating Supplies	6,462	2,066	4,000	4,000	4,500
610.1030	SUPPLIES Lubricant & Fuels	7,446	8,734	9,000	9,000	9,000
610.1080	SUPPLIES Volunteers Supplies	8,108	7,103	8,150	8,150	8,150
610.1110	SUPPLIES Explorers Supplies	1,900	2,291	1,900	1,900	1,900
620.1010	UTILITIES Electric	5,507	6,474	5,500	7,250	7,250
620.1020	UTILITIES Gas	180	48	250	250	250
620.1040	UTILITIES Cable	922	1,229	950	950	950
630.1010	COMMUNICATION Telephone	267	271	300	300	300
630.1020	COMMUNICATION Cellphone	3,036	2,943	3,000	3,000	3,000
630.1040	COMMUNICATION Postage	87	165	190	190	190
640.1010	SERVICES Professional & Technical	5,853	5,213	6,250	11,850	11,850
640.1020	SERVICES Contractual	68	72	4,500	4,500	4,500
650.1010	TRAINING Travel & Conference	962	680	2,500	2,500	2,500
650.1020	TRAINING Training & Vocational	1,230	1,705	1,500	1,500	1,500
670.1010	MAINTENANCE Repair & Maintenance	11,696	9,225	15,000	15,000	15,000
670.1040	MAINTENANCE Vehicle Maintenance	-	-	4,500	4,500	4,500
670.1050	MAINTENANCE Maintenance Contracts	2,256	2,854	4,500	4,500	4,500
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	1,119	2,440	2,000	2,000	2,000
690.1030	SPC DEPT EXP Printing & Binding	3	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
799.2000	MISCELLANEOUS Bad Debts Expense	3,300	66,903	-	-	-
	Account Classification Total: M & O - Maintenance and Operations	61,421	120,971	76,475	83,825	84,525
Principal Pymts - Principal Payments						
710.1001	PRINCIPAL Copiers	803	777	803	803	499
	Account Classification Total: Principal Pymts - Principal Payments	803	777	803	803	499
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	19,243	21,325	23,373	23,373	28,529
605.1020	ALLOC COSTS Property & Fire Insurance	9,762	10,840	14,272	14,272	14,169
605.1030	ALLOC COSTS Auto Insurance	3,268	4,260	4,260	4,260	6,675
605.1040	ALLOC COSTS Risk Management	6,696	7,108	6,890	6,890	7,629
605.1130	ALLOC COSTS Retiree Health	13,374	16,659	25,591	25,591	27,116
	Account Classification Total: Allocated Costs - Allocated Costs	52,343	60,192	74,386	74,386	84,118
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	954,501	1,064,535	1,070,985	1,161,888	1,127,889
Division: 502 - Patrol						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	1,933,455	1,724,185	1,586,276	1,549,045	1,643,225
600.1015	EMP SRV Buy back Salaries	26,994	51,369	30,038	29,938	32,465
600.1020	EMP SRV Part Time Salaries	-	-	50,000	50,000	50,000
600.1030	EMP SRV Overtime	276,685	273,319	230,000	230,000	180,000
600.1050	EMP SRV Standby	-	100	-	-	-
600.1060	EMP SRV Holiday	95,532	79,751	99,000	99,000	93,000
600.1080	EMP SRV PERS	316,009	306,138	251,270	242,636	258,082
600.1081	EMP SRV PERS Unfunded Liability	383,316	350,453	349,362	354,433	385,223
600.1090	EMP SRV Social Security	922	3,712	4,000	-	

Account Number	Account Description	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 Projected Year End	2025-26 Proposed
600.1100	EMP SRV Medicare	33,393	29,977	23,249	22,724	24,072
600.1110	EMP SRV Disability/Life Insurance	51,590	44,672	36,880	36,048	38,187
600.1120	EMP SRV Health/Dental/Vision Insurance	407,374	348,551	320,003	306,976	320,003
600.1130	EMP SRV Worker's Compensation	160,061	163,792	138,032	138,032	130,716
600.1140	EMP SRV Unemployment Insurance	7,893	7,914	6,423	6,423	5,585
600.1170	EMP SRV Uniform Allowance	31,489	40,051	17,120	26,399	17,120
600.1190	EMP SRV Stipends	4,661	-	-	-	-
	Account Classification Total: Employee Service - Employee Services	3,729,374	3,423,984	3,141,653	3,091,654	3,177,678
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	1,663	2,228	2,750	2,750	3,000
610.1020	SUPPLIES Operating Supplies	28,891	55,337	28,000	28,000	30,000
610.1030	SUPPLIES Lubricant & Fuels	89,369	49,388	70,000	70,000	70,000
610.1090	SUPPLIES Prisoner Supplies	2,261	3,286	500	5,000	5,000
620.1010	UTILITIES Electric	43,841	51,540	43,000	55,000	55,000
620.1020	UTILITIES Gas	1,437	386	1,000	1,000	1,000
630.1010	COMMUNICATION Telephone	2,126	2,140	2,500	2,500	2,500
630.1020	COMMUNICATION Cellphone	2,024	1,962	2,500	2,500	2,500
630.1030	COMMUNICATION Internet	3,202	3,275	3,200	3,200	3,200
630.1040	COMMUNICATION Postage	59	37	90	90	90
640.1010	SERVICES Professional & Technical	57,023	40,899	49,740	49,740	49,750
640.1020	SERVICES Contractual	2,096	656	12,000	12,000	7,000
650.1010	TRAINING Travel & Conference	1,484	-	500	500	3,500
650.1020	TRAINING Training & Vocational	6,018	6,014	18,000	18,000	18,000
670.1030	MAINTENANCE Equipment Maintenance	-	-	-	-	29,042
670.1050	MAINTENANCE Maintenance Contracts	23,778	21,081	25,000	25,000	30,000
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	2,309	1,923	2,750	2,750	2,750
690.1020	SPC DEPT EXP Advertising	-	56	750	750	750
690.1030	SPC DEPT EXP Printing & Binding	2,728	3,107	2,500	2,500	3,250
690.1180	SPC DEPT EXP Community Promotion / Misc	2,262	2,890	3,000	3,000	5,000
690.1200	SPC DEPT EXP Armory/Range Expense	47,089	34,180	40,000	40,000	40,000
	Account Classification Total: M & O - Maintenance and Operations	319,659	280,386	307,780	324,280	361,332
Principal Pymts - Principal Payments						
710.1001	PRINCIPAL Copiers	3,010	2,915	3,010	3,010	1,869
	Account Classification Total: Principal Pymts - Principal Payments	3,010	2,915	3,010	3,010	1,869
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	88,204	98,463	97,451	97,451	105,125
605.1020	ALLOC COSTS Property & Fire Insurance	44,748	50,052	59,505	59,505	52,211
605.1030	ALLOC COSTS Auto Insurance	15,523	17,040	10,650	10,650	41,385
605.1040	ALLOC COSTS Risk Management	30,694	32,821	28,726	28,726	28,113
605.1130	ALLOC COSTS Retiree Health	6,681	7,006	12,141	12,141	10,605
	Account Classification Total: Allocated Costs - Allocated Costs	185,850	205,382	208,473	208,473	237,439
Capital Outlay - Capital Outlay						
730.1070	CAPITAL OUTLAY Machinery and Equipment	2,741	-	-	-	-
	Account Classification Total: Capital Outlay - Capital Outlay	2,741	-	-	-	-
	Division Total: 502 - Patrol	4,240,634	3,912,666	3,660,916	3,627,417	3,778,318
Division: 503 - Investigative						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	277,791	315,154	560,632	555,586	544,246
600.1015	EMP SRV Buy back Salaries	1,498	10,226	11,164	11,164	12,032
600.1030	EMP SRV Overtime	29,475	28,380	29,000	50,000	30,000
600.1050	EMP SRV Standby	2,893	2,025	2,600	4,000	2,600
600.1060	EMP SRV Holiday	11,895	13,426	15,000	17,000	15,000
600.1080	EMP SRV PERS	62,981	65,897	83,699	83,005	82,127
600.1081	EMP SRV PERS Unfunded Liability	121,094	119,707	102,373	102,329	120,745
600.1100	EMP SRV Medicare	4,282	5,097	8,206	8,148	7,968
600.1110	EMP SRV Disability/Life Insurance	8,353	8,310	13,019	12,928	12,641
600.1120	EMP SRV Health/Dental/Vision Insurance	78,149	97,775	120,001	120,001	120,001
600.1130	EMP SRV Worker's Compensation	21,061	29,780	24,595	24,595	41,410
600.1140	EMP SRV Unemployment Insurance	1,039	1,439	1,352	1,352	1,972
600.1170	EMP SRV Uniform Allowance	4,740	8,057	5,350	6,420	5,350
600.1190	EMP SRV Stipends	2,281	-	-	-	-
	Account Classification Total: Employee Service - Employee Services	627,532	705,272	976,991	996,528	996,092
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	941	295	1,000	1,000	1,000
610.1020	SUPPLIES Operating Supplies	9,851	6,907	10,000	10,000	10,000
610.1030	SUPPLIES Lubricant & Fuels	16,088	13,630	16,500	16,500	16,500
620.1010	UTILITIES Electric	5,476	6,443	5,500	7,500	7,500
620.1020	UTILITIES Gas	180	48	180	180	180
630.1010	COMMUNICATION Telephone	540	591	550	550	550
630.1020	COMMUNICATION Cellphone	1,478	1,512	1,400	1,400	1,400
630.1030	COMMUNICATION Internet	1,231	1,260	1,400	1,400	1,400
630.1040	COMMUNICATION Postage	416	144	200	200	200
640.1010	SERVICES Professional & Technical	20,166	21,766	21,500	21,500	21,500
640.1020	SERVICES Contractual	136	144	200	200	200
650.1010	TRAINING Travel & Conference	348	1,149	1,500	1,500	1,500
650.1020	TRAINING Training & Vocational	1,462	1,996	1,500	1,500	2,000
670.1050	MAINTENANCE Maintenance Contracts	2,763	3,386	3,550	3,550	3,750
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	157	194	350	350	350

Account Number	Account Description	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 Projected Year End	2025-26 Proposed
690.1230	SPC DEPT EXP Informant Expenses	600	1,052	1,200	1,200	1,200
	Account Classification Total: M & O - Maintenance and Operations	61,834	60,517	66,530	68,530	69,230
Principal Pymts - Principal Payments						
710.1001	PRINCIPAL Copiers	1,605	1,554	1,605	1,605	997
	Account Classification Total: Principal Pymts - Principal Payments	1,605	1,554	1,605	1,605	997
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	15,014	17,346	19,078	19,078	29,919
605.1020	ALLOC COSTS Property & Fire Insurance	7,617	8,818	11,649	11,649	14,859
605.1030	ALLOC COSTS Auto Insurance	1,634	3,195	5,325	5,325	1,335
605.1040	ALLOC COSTS Risk Management	5,224	5,782	5,624	5,624	8,001
	Account Classification Total: Allocated Costs - Allocated Costs	29,489	35,141	41,676	41,676	54,114
	Division Total: 503 - Investigative	720,460	802,484	1,086,802	1,108,339	1,120,433
Division: 504 - Records & Communication						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	280,242	306,515	455,941	454,932	471,153
600.1015	EMP SRV Buy back Salaries	2,808	3,037	9,478	9,672	10,705
600.1030	EMP SRV Overtime	22,734	24,624	15,000	15,000	15,000
600.1060	EMP SRV Holiday	8,878	10,237	11,000	11,000	11,000
600.1080	EMP SRV PERS	32,868	40,024	66,732	64,365	66,024
600.1081	EMP SRV PERS Unfunded Liability	72,227	43,472	165,323	152,035	189,462
600.1100	EMP SRV Medicare	4,348	4,640	6,671	6,654	6,889
600.1110	EMP SRV Disability/Life Insurance	7,475	7,604	10,581	10,556	10,930
600.1120	EMP SRV Health/Dental/Vision Insurance	108,700	125,418	140,001	135,403	140,001
600.1130	EMP SRV Worker's Compensation	2,813	2,984	3,494	3,494	4,314
600.1140	EMP SRV Unemployment Insurance	1,731	1,799	2,028	2,028	2,300
600.1170	EMP SRV Uniform Allowance	3,217	3,884	4,070	4,070	4,070
	Account Classification Total: Employee Service - Employee Services	548,041	574,237	890,319	869,209	931,848
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	294	618	1,250	1,250	1,250
610.1020	SUPPLIES Operating Supplies	4,328	4,102	5,000	5,000	5,000
620.1010	UTILITIES Electric	13,690	16,106	14,500	17,500	17,500
620.1020	UTILITIES Gas	449	121	450	450	450
630.1010	COMMUNICATION Telephone	4,834	4,775	4,250	4,250	4,250
630.1020	COMMUNICATION Cellphone	739	756	800	800	800
630.1040	COMMUNICATION Postage	1,156	1,028	1,450	1,450	1,450
640.1010	SERVICES Professional & Technical	9,789	8,450	10,260	10,260	10,260
640.1020	SERVICES Contractual	392	415	1,500	1,500	1,500
650.1010	TRAINING Travel & Conference	873	3,122	3,500	3,500	3,500
650.1020	TRAINING Training & Vocational	958	2,095	1,500	1,500	2,000
670.1050	MAINTENANCE Maintenance Contracts	9,611	11,136	17,500	17,500	17,500
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	274	865	800	800	800
690.1020	SPC DEPT EXP Advertising	-	-	100	100	100
	Account Classification Total: M & O - Maintenance and Operations	47,387	53,589	62,860	65,860	66,360
Principal Pymts - Principal Payments						
710.1001	PRINCIPAL Copiers	4,615	4,469	4,615	4,615	2,865
	Account Classification Total: Principal Pymts - Principal Payments	4,615	4,469	4,615	4,615	2,865
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	11,578	14,747	16,763	16,763	27,419
605.1020	ALLOC COSTS Property & Fire Insurance	5,874	7,496	10,236	10,236	13,618
605.1040	ALLOC COSTS Risk Management	4,029	4,916	4,941	4,941	7,332
	Account Classification Total: Allocated Costs - Allocated Costs	21,481	27,159	31,940	31,940	48,369
	Division Total: 504 - Records & Communication	621,524	659,454	989,734	971,624	1,049,442
Division: 505 - Animal Control						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	19,069	51,086	53,288	53,288	54,998
600.1015	EMP SRV Buy back Salaries	-	-	1,029	1,029	1,054
600.1020	EMP SRV Part Time Salaries	19,229	-	-	8,676	22,558
600.1030	EMP SRV Overtime	246	-	-	-	-
600.1080	EMP SRV PERS	3,470	6,807	7,167	7,167	7,430
600.1081	EMP SRV PERS Unfunded Liability	507	7,964	17,505	17,505	23,330
600.1090	EMP SRV Social Security	-	-	-	538	1,399
600.1100	EMP SRV Medicare	543	711	773	899	1,124
600.1110	EMP SRV Disability/Life Insurance	-	1,191	1,226	1,226	1,265
600.1120	EMP SRV Health/Dental/Vision Insurance	7,293	21,007	20,000	20,000	20,000
600.1130	EMP SRV Worker's Compensation	8,151	12,880	7,265	7,265	11,534
600.1140	EMP SRV Unemployment Insurance	483	622	338	338	493
600.1170	EMP SRV Uniform Allowance	1,669	-	1,000	1,500	1,500
	Account Classification Total: Employee Service - Employee Services	60,659	102,269	109,591	119,431	146,685
M & O - Maintenance and Operations						
610.1020	SUPPLIES Operating Supplies	2,236	9,491	2,000	2,000	2,250
610.1030	SUPPLIES Lubricant & Fuels	5,209	6,911	9,500	7,000	7,500
620.1010	UTILITIES Electric	393	85	600	600	600
630.1020	COMMUNICATION Cellphone	246	252	250	250	250
640.1010	SERVICES Professional & Technical	21,803	15,046	12,500	12,500	12,500
640.1020	SERVICES Contractual	56,740	141,942	202,800	205,993	211,919
650.1020	TRAINING Training & Vocational	-	-	300	300	300
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	-	-	250	250	250
690.1360	SPC DEPT EXP Trap & Release program	-	750	1,500	1,500	1,500

Account Number	Account Description	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 Projected Year End	2025-26 Proposed
	Account Classification Total: M & O - Maintenance and Operations	86,627	174,477	229,700	230,393	237,069
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	3,174	3,457	6,901	6,901	9,713
605.1020	ALLOC COSTS Property & Fire Insurance	1,610	1,757	4,214	4,214	4,824
605.1030	ALLOC COSTS Auto Insurance	1,634	1,065	1,065	1,065	1,335
605.1040	ALLOC COSTS Risk Management	1,105	1,152	2,034	2,034	2,597
	Account Classification Total: Allocated Costs - Allocated Costs	7,523	7,431	14,214	14,214	18,469
	Division Total: 505 - Animal Control	154,810	284,177	353,505	364,038	402,223
Division:	**506 - Community Service Officer**					
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	47,269	47,734	47,781	47,781	48,143
600.1015	EMP SRV Buy back Salaries	-	-	1,798	1,798	1,798
600.1080	EMP SRV PERS	5,538	6,407	6,427	6,427	6,504
600.1081	EMP SRV PERS Unfunded Liability	12,842	-	15,419	15,419	19,911
600.1100	EMP SRV Medicare	646	660	693	693	698
600.1110	EMP SRV Disability/Life Insurance	1,078	1,099	1,099	1,099	1,107
600.1120	EMP SRV Health/Dental/Vision Insurance	21,067	21,007	20,000	20,000	20,000
600.1130	EMP SRV Worker's Compensation	14,040	8,042	7,265	7,265	7,689
600.1140	EMP SRV Unemployment Insurance	692	720	338	338	329
	Account Classification Total: Employee Service - Employee Services	103,172	85,668	100,820	100,820	106,179
M & O - Maintenance and Operations						
610.1020	SUPPLIES Operating Supplies	-	379	750	750	750
610.1030	SUPPLIES Lubricant & Fuels	3,344	5,615	5,425	5,425	5,425
620.1010	UTILITIES Electric	206	259	350	350	350
620.1020	UTILITIES Gas	182	21	200	200	200
640.1010	SERVICES Professional & Technical	-	-	100	100	100
650.1020	TRAINING Training & Vocational	55	-	90	90	90
670.1040	MAINTENANCE Vehicle Maintenance	-	-	500	500	500
	Account Classification Total: M & O - Maintenance and Operations	3,786	6,273	7,415	7,415	7,415
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	4,163	2,474	2,644	2,644	3,098
605.1020	ALLOC COSTS Property & Fire Insurance	2,112	1,258	1,615	1,615	1,539
605.1030	ALLOC COSTS Auto Insurance	2,451	1,065	3,195	3,195	2,670
605.1040	ALLOC COSTS Risk Management	1,449	825	779	779	829
	Account Classification Total: Allocated Costs - Allocated Costs	10,175	5,622	8,233	8,233	8,136
	Division Total: 506 - Community Service Officer	117,133	97,563	116,468	116,468	121,730
	Department Total: 50 - Police	6,809,061	6,820,879	7,278,410	7,349,774	7,600,035
Department:	**60 - Fire**					
Division:	**001 - Administration**					
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	1,188,041	921,716	993,054	973,835	942,892
600.1015	EMP SRV Buy back Salaries	38,319	41,264	13,035	16,714	11,855
600.1020	EMP SRV Part Time Salaries	10,768	37,334	37,187	25,745	37,187
600.1030	EMP SRV Overtime	251,468	276,192	100,000	200,000	200,000
600.1080	EMP SRV PERS	179,796	140,692	153,882	146,596	137,267
600.1081	EMP SRV PERS Unfunded Liability	280,464	141,115	186,173	175,401	156,908
600.1090	EMP SRV Social Security	672	1,965	1,500	1,596	2,306
600.1100	EMP SRV Medicare	21,536	18,204	15,032	14,705	14,367
600.1110	EMP SRV Disability/Life Insurance	29,924	24,102	22,992	22,731	21,934
600.1120	EMP SRV Health/Dental/Vision Insurance	283,598	221,329	235,002	231,171	235,002
600.1130	EMP SRV Worker's Compensation	167,260	181,411	139,314	139,314	147,508
600.1140	EMP SRV Unemployment Insurance	5,539	5,576	4,226	4,226	4,264
600.1170	EMP SRV Uniform Allowance	7,256	5,791	7,175	15,015	11,235
600.1190	EMP SRV Stipends	-	-	-	1,391	5,356
	Account Classification Total: Employee Service - Employee Services	2,464,640	2,016,691	1,908,572	1,968,440	1,928,081
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	1,524	1,243	1,145	1,186	1,186
610.1020	SUPPLIES Operating Supplies	9,622	2,406	5,000	466	5,000
610.1030	SUPPLIES Lubricant & Fuels	35,242	33,583	35,298	33,482	35,482
610.1040	SUPPLIES Repair & Maintenance Supplies	2,461	3,936	3,450	3,201	3,450
610.1060	SUPPLIES Safety Equipment & Supplies	2,466	38	-	-	-
610.1110	SUPPLIES Explorers Supplies	4,397	1,852	4,000	4,000	4,000
620.1010	UTILITIES Electric	15,668	20,241	20,160	23,609	25,948
620.1020	UTILITIES Gas	3,171	733	1,198	848	995
630.1010	COMMUNICATION Telephone	2,548	1,823	2,604	1,919	1,901
630.1020	COMMUNICATION Cellphone	8,189	7,987	8,460	9,398	9,398
630.1030	COMMUNICATION Internet	868	-	-	-	-
630.1040	COMMUNICATION Postage	1,292	962	952	944	952
640.1010	SERVICES Professional & Technical	7,751	12,586	38,332	39,775	34,481
640.1020	SERVICES Contractual	1,840	386	729	671	18,036
650.1010	TRAINING Travel & Conference	1,846	1,994	3,500	3,462	3,500
650.1020	TRAINING Training & Vocational	15,004	12,464	15,409	15,409	15,409
650.1030	TRAINING Fire Prevention Training	2,575	6,103	11,432	11,432	11,432
670.1020	MAINTENANCE Building Maintenance	7,694	4,675	6,770	19,412	19,440
670.1030	MAINTENANCE Equipment Maintenance	28,476	43,630	25,593	16,484	17,623
670.1040	MAINTENANCE Vehicle Maintenance	3,928	2,236	5,807	2,708	2,708
670.1050	MAINTENANCE Maintenance Contracts	24,183	27,111	30,093	32,622	36,980
670.1060	MAINTENANCE Fire Prevention Maintenance	1,877	2,466	7,374	7,121	7,374

Account Number	Account Description	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 Projected Year End	2025-26 Proposed
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	3,143	4,451	4,723	4,723	4,723
690.1020	SPC DEPT EXP Advertising	2,382	2,174	3,984	2,173	3,984
690.1030	SPC DEPT EXP Printing & Binding	0	0	-	-	-
690.1210	SPC DEPT EXP Reserve Officer Uniform	4,406	11,651	10,191	9,980	10,191
690.1220	SPC DEPT EXP Physical Examination	10,880	9,196	10,879	15,512	12,879
	Account Classification Total: M & O - Maintenance and Operations	203,435	215,926	257,083	260,537	287,072
Principal Pymts - Principal Payments						
710.1001	PRINCIPAL Copiers	4,416	4,538	4,416	4,416	4,512
	Account Classification Total: Principal Pymts - Principal Payments	4,416	4,538	4,416	4,416	4,512
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	54,533	60,012	53,956	53,956	62,122
605.1020	ALLOC COSTS Property & Fire Insurance	27,666	30,506	32,946	32,946	30,853
605.1030	ALLOC COSTS Auto Insurance	9,804	13,845	13,845	13,845	17,355
605.1040	ALLOC COSTS Risk Management	18,977	20,004	15,905	15,905	16,613
605.1130	ALLOC COSTS Retiree Health	24,723	25,507	29,005	29,005	30,910
	Account Classification Total: Allocated Costs - Allocated Costs	135,703	149,874	145,657	145,657	157,853
Capital Outlay - Capital Outlay						
730.1070	CAPITAL OUTLAY Machinery and Equipment	-	10,800	-	-	-
	Account Classification Total: Capital Outlay - Capital Outlay	-	10,800	-	-	-
	Division Total: 001 - Administration	2,808,195	2,397,829	2,315,728	2,379,050	2,377,518
	Department Total: 60 - Fire	2,808,195	2,427,064	2,315,728	2,379,050	2,377,518
Department: 80 - Community Development						
Division: 801 - Engineering						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	35,239	22,890	23,382	23,382	24,116
600.1015	EMP SRV Buy back Salaries	-	648	1,101	1,101	1,156
600.1080	EMP SRV PERS	3,964	2,930	1,763	1,763	1,881
600.1081	EMP SRV PERS Unfunded Liability	9,298	-	57	57	111
600.1100	EMP SRV Medicare	476	233	343	343	354
600.1110	EMP SRV Disability/Life Insurance	806	826	544	544	561
600.1120	EMP SRV Health/Dental/Vision Insurance	9,269	6,932	7,000	7,000	7,000
	Account Classification Total: Employee Service - Employee Services	59,053	34,459	34,190	34,190	35,179
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	-	48	-	-	-
610.1020	SUPPLIES Operating Supplies	-	-	-	-	300
630.1040	COMMUNICATION Postage	-	-	300	300	300
640.1020	SERVICES Contractual	575,317	370,133	375,000	375,000	386,250
	Account Classification Total: M & O - Maintenance and Operations	575,317	370,181	375,300	375,300	386,850
	Division Total: 801 - Engineering	634,370	404,640	409,490	409,490	422,029
Division: 802 - Planning						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	23,234	18,272	67,439	67,663	69,313
600.1015	EMP SRV Buy back Salaries	4,050	-	1,028	1,028	1,035
600.1030	EMP SRV Overtime	816	1,061	-	-	-
600.1080	EMP SRV PERS	2,794	1,125	8,612	8,630	8,860
600.1081	EMP SRV PERS Unfunded Liability	31,120	19,972	19,390	19,390	25,338
600.1100	EMP SRV Medicare	400	269	980	983	1,008
600.1110	EMP SRV Disability/Life Insurance	2,055	1,228	1,555	1,560	1,598
600.1120	EMP SRV Health/Dental/Vision Insurance	8,686	10,045	27,000	27,000	27,000
600.1130	EMP SRV Worker's Compensation	348	698	1,380	1,380	832
600.1140	EMP SRV Unemployment Insurance	222	421	801	801	444
	Account Classification Total: Employee Service - Employee Services	73,725	53,091	128,185	128,435	135,428
M & O - Maintenance and Operations						
610.1020	SUPPLIES Operating Supplies	562	326	750	750	750
630.1040	COMMUNICATION Postage	206	1,839	1,500	2,500	2,500
640.1010	SERVICES Professional & Technical	54,136	7,766	20,000	20,000	25,000
640.1020	SERVICES Contractual	361,031	326,832	350,000	350,000	350,000
640.1140	SERVICES Commission	4,610	857	2,000	2,000	2,000
640.1190	SERVICES General Plan Update	161,132	20,212	-	-	-
640.1191	SERVICES Zoning Ordinance	22,338	46,813	-	15,453	-
650.1020	TRAINING Training & Vocational	360	949	2,000	2,000	2,000
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	-	740	500	500	500
690.1030	SPC DEPT EXP Printing & Binding	248	480	866	866	750
690.1050	SPC DEPT EXP Rental	-	12	-	-	-
	Account Classification Total: M & O - Maintenance and Operations	604,623	406,826	377,616	394,069	383,500
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	6,176	9,396	12,135	12,135	14,479
605.1020	ALLOC COSTS Property & Fire Insurance	3,133	4,776	7,410	7,410	7,191
605.1030	ALLOC COSTS Auto Insurance	980	1,278	1,065	1,065	1,335
605.1040	ALLOC COSTS Risk Management	2,149	3,132	3,577	3,577	3,872
	Account Classification Total: Allocated Costs - Allocated Costs	12,438	18,582	24,187	24,187	26,877
	Division Total: 802 - Planning	690,786	478,500	529,988	546,691	545,805
Division: 803 - Code Enforcement						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	57,646	108,849	120,775	120,788	123,732
600.1015	EMP SRV Buy back Salaries	-	-	1,325	1,325	2,335
600.1080	EMP SRV PERS	4,748	8,045	9,505	9,506	9,849
600.1081	EMP SRV PERS Unfunded Liability	13,631	18,001	312	312	589

Account Number	Account Description	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 Projected Year End	2025-26 Proposed
600.1100	EMP SRV Medicare	893	1,490	1,751	1,751	1,795
600.1110	EMP SRV Disability/Life Insurance	2,540	2,729	2,777	2,778	2,846
600.1120	EMP SRV Health/Dental/Vision Insurance	21,067	29,894	40,000	40,000	40,000
600.1130	EMP SRV Worker's Compensation	7,788	4,774	9,317	9,317	9,861
600.1140	EMP SRV Unemployment Insurance	599	360	676	676	657
600.1170	EMP SRV Uniform Allowance	-	-	-	-	-
	Account Classification Total: Employee Service - Employee Services	108,912	174,142	186,438	186,453	191,663
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	316	526	500	500	500
610.1020	SUPPLIES Operating Supplies	628	7,409	750	750	750
610.1030	SUPPLIES Lubricant & Fuels	1,116	1,581	2,000	2,000	2,060
620.1010	UTILITIES Electric	4,826	5,302	6,808	6,808	7,148
620.1020	UTILITIES Gas	209	123	200	200	210
630.1010	COMMUNICATION Telephone	366	217	320	320	330
630.1020	COMMUNICATION Cellphone	897	1,896	1,200	1,200	1,200
630.1040	COMMUNICATION Postage	134	439	350	1,200	2,000
640.1010	SERVICES Professional & Technical	-	230	300	300	300
640.1020	SERVICES Contractual	3,365	32,624	2,500	3,500	4,500
650.1010	TRAINING Travel & Conference	745	153	1,000	1,000	2,000
650.1020	TRAINING Training & Vocational	-	3,387	1,000	1,000	1,000
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	805	691	1,000	1,000	1,500
690.1355	SPC DEPT EXP Homelessness Mitigation	5,364	2,104	3,000	3,000	4,000
	Account Classification Total: M & O - Maintenance and Operations	18,770	56,682	20,928	22,778	27,498
Principal Pymts - Principal Payments						
710.1001	PRINCIPAL Copiers	545	542	545	545	545
	Account Classification Total: Principal Pymts - Principal Payments	545	542	545	545	545
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	3,094	4,506	5,263	5,263	5,952
605.1020	ALLOC COSTS Property & Fire Insurance	1,569	2,290	3,214	3,214	2,956
605.1030	ALLOC COSTS Auto Insurance	1,634	1,065	2,130	2,130	2,670
605.1040	ALLOC COSTS Risk Management	1,077	1,502	1,551	1,551	1,592
	Account Classification Total: Allocated Costs - Allocated Costs	7,374	9,363	12,158	12,158	13,170
Capital Outlay - Capital Outlay						
730.1040	CAPITAL OUTLAY Vehicles	33,783	-	-	-	-
	Account Classification Total: Capital Outlay - Capital Outlay	33,783	-	-	-	-
	Division Total: 803 - Code Enforcement	169,384	240,728	220,069	221,934	232,876
Division: 805 - Building						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	97,791	118,610	185,248	186,276	196,666
600.1015	EMP SRV Buy back Salaries	-	8,665	1,338	1,338	1,547
600.1020	EMP SRV Part Time Salaries	1,260	16,594	-	-	-
600.1030	EMP SRV Overtime	7,894	7,484	5,500	5,500	5,500
600.1080	EMP SRV PERS	7,288	10,595	19,353	19,435	20,648
600.1081	EMP SRV PERS Unfunded Liability	902	54,206	29,294	29,296	40,050
600.1090	EMP SRV Social Security	78	1,029	-	-	-
600.1100	EMP SRV Medicare	1,478	2,251	2,700	2,714	2,874
600.1110	EMP SRV Disability/Life Insurance	2,245	4,329	4,280	4,304	4,558
600.1120	EMP SRV Health/Dental/Vision Insurance	36,236	37,260	57,001	57,000	57,000
600.1130	EMP SRV Worker's Compensation	6,969	7,663	6,301	6,301	9,485
600.1140	EMP SRV Unemployment Insurance	718	960	761	761	1,051
600.1170	EMP SRV Uniform Allowance	173	333	-	-	-
600.1190	EMP SRV Stipends	725	900	-	-	-
	Account Classification Total: Employee Service - Employee Services	163,757	270,879	311,776	312,925	339,379
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	804	5,084	3,000	3,000	3,000
610.1020	SUPPLIES Operating Supplies	1,514	2,663	1,700	1,700	2,000
610.1030	SUPPLIES Lubricant & Fuels	3,318	2,403	3,296	3,296	3,500
620.1010	UTILITIES Electric	12,929	14,209	18,794	18,794	19,734
620.1020	UTILITIES Gas	561	329	300	300	315
630.1010	COMMUNICATION Telephone	969	570	900	900	900
630.1020	COMMUNICATION Cellphone	1,506	1,905	1,400	1,400	1,400
630.1040	COMMUNICATION Postage	2,436	492	2,000	2,000	2,000
640.1010	SERVICES Professional & Technical	2,213	513	1,500	1,500	1,500
640.1020	SERVICES Contractual	181,067	140,824	100,000	100,000	100,000
640.1120	SERVICES Development Contracts	4,280	2,865	10,000	10,000	10,000
650.1010	TRAINING Travel & Conference	2,209	1,135	2,000	2,000	2,000
650.1020	TRAINING Training & Vocational	4,128	2,037	2,000	2,000	2,000
670.1040	MAINTENANCE Vehicle Maintenance	-	1	-	-	420
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	578	732	700	700	700
690.1030	SPC DEPT EXP Printing & Binding	2,695	1,015	1,200	1,200	1,200
690.1050	SPC DEPT EXP Rental	352	355	500	500	500
690.1250	SPC DEPT EXP SMIP Payments	3,343	3,824	3,500	3,500	3,500
690.1260	SPC DEPT EXP SB1473 BLDG STRD Payments	1,143	1,183	1,500	1,500	1,500
	Account Classification Total: M & O - Maintenance and Operations	226,047	182,140	154,290	154,290	156,169
Principal Pymts - Principal Payments						
710.1001	PRINCIPAL Copiers	1,089	1,084	1,090	1,090	1,090
	Account Classification Total: Principal Pymts - Principal Payments	1,089	1,084	1,090	1,090	1,090
Allocated Costs - Allocated Costs						

Account Number	Account Description	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 Projected Year End	2025-26 Proposed
605.1010	ALLOC COSTS Liability Insurance	7,545	7,577	12,484	12,484	14,360
605.1020	ALLOC COSTS Property & Fire Insurance	3,828	3,852	7,623	7,623	7,132
605.1030	ALLOC COSTS Auto Insurance	817	2,130	2,130	2,130	2,670
605.1040	ALLOC COSTS Risk Management	2,626	2,526	3,680	3,680	3,840
605.1130	ALLOC COSTS Retiree Health	11,576	11,747	14,514	14,514	15,646
	Account Classification Total: Allocated Costs - Allocated Costs	26,392	27,832	40,431	40,431	43,648
	Division Total: 805 - Building	417,285	481,934	507,587	508,736	540,286
Division:	**806 - Housing**					
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	33,071	17,536	21,471	21,663	23,395
600.1015	EMP SRV Buy back Salaries	1,586	-	334	334	616
600.1030	EMP SRV Overtime	403	263	-	-	-
600.1080	EMP SRV PERS	3,448	1,785	2,187	2,202	2,388
600.1081	EMP SRV PERS Unfunded Liability	8,086	3,658	2,834	2,834	3,864
600.1100	EMP SRV Medicare	518	256	311	314	339
600.1110	EMP SRV Disability/Life Insurance	966	559	494	498	538
600.1120	EMP SRV Health/Dental/Vision Insurance	10,065	5,564	7,000	7,000	7,000
600.1130	EMP SRV Worker's Compensation	79	209	204	204	216
600.1140	EMP SRV Unemployment Insurance	48	126	118	118	115
	Account Classification Total: Employee Service - Employee Services	58,269	29,956	34,953	35,167	38,471
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	-	-	360	175	360
610.1020	SUPPLIES Operating Supplies	-	-	-	185	100
630.1040	COMMUNICATION Postage	202	142	375	375	375
640.1010	SERVICES Professional & Technical	3,860	235	12,000	4,000	5,000
640.1020	SERVICES Contractual	10,675	5,238	12,000	12,000	13,000
640.1150	SERVICES Self Help CDBG Conract	-	-	9,000	17,500	22,450
650.1010	TRAINING Travel & Conference	324	-	1,000	1,000	1,000
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	9	61	500	500	500
690.1020	SPC DEPT EXP Advertising	-	750	1,500	1,500	1,500
	Account Classification Total: M & O - Maintenance and Operations	15,070	6,425	36,735	37,235	44,285
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	1,009	6,235	1,796	1,796	2,052
605.1020	ALLOC COSTS Property & Fire Insurance	512	3,170	1,097	1,097	1,019
605.1040	ALLOC COSTS Risk Management	351	2,078	529	529	549
605.1130	ALLOC COSTS Retiree Health	1,150	1,063	1,322	1,322	1,567
	Account Classification Total: Allocated Costs - Allocated Costs	3,022	12,546	4,744	4,744	5,187
Transfer - Transfer						
900.427	TRSF OUT 2023-CALHOME-18021	-	-	-	8,000	-
	Account Classification Total: Transfer - Transfer	-	-	-	8,000	-
	Division Total: 806 - Housing	76,361	48,927	76,432	85,146	87,943
	Department Total: 80 - Community Development	1,988,185	1,654,729	1,743,566	1,771,997	1,828,939
	EXPENSES Total	31,142,024	21,733,397	19,935,899	20,592,629	18,841,306
	Fund REVENUE Total: 101 - General Fund	20,143,238	20,660,619	18,475,287	20,257,769	18,993,293
	Fund EXPENSE Total: 101 - General Fund	31,142,024	21,733,397	19,935,899	20,592,629	18,841,306
	Fund Total: 101 - General Fund	(10,998,786)	(1,072,778)	(1,460,612)	(334,860)	151,987
Minus One Time Revenues and Expenses						
	REVENUE GRAND Totals:	19,974,027	20,443,695	18,438,194	20,230,066	18,993,293
	EXPENSE GRAND Totals:	18,380,659	17,279,385	18,140,601	18,087,053	18,841,306
	Grand Totals:	1,593,368	3,164,310	297,593	2,143,014	151,987

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* 26
- 191 - Special Community Events 26
- 202 - Gas Tax Fund 27
- 203 - Transportation Fund 28
- 207-Road and Repair Accountability Act (SB1) Fund 29
- 250-256 Impact Fees Fund 29
- 301 -Public Safety Sales Tax Measure F Fund 32
- 302-306 COPS/Post Training 34
- 322 - State Fire Suppression Reimbursement 35
- 323- Fire/EMS Training 35
- 324-EMS Enhancement Fund 35
- 401-427 HOME/CDBG Funds 36
- 501 - Successor Agency Fund 40
- 502 - Downtown Improvement District 41
- 503 - LLMD Assessment District 41
- 505 – Community Facilities District 46

Account Number	Account Description	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 Projected Year End	2025-26 Proposed
Fund: 105 - American Rescue Plan Act						
REVENUES						
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	134,051	130,965	60,000	35,000	-
	Account Classification Total: Use of Money - Use of Money & Property	134,051	130,965	60,000	35,000	-
Miscellaneous - Miscellaneous						
414.1230	MISC Coronavirus Relief Fund	2,470,015	2,529,556	-	-	-
	Account Classification Total: Miscellaneous - Miscellaneous	2,470,015	2,529,556	-	-	-
	REVENUES Total	2,604,066	2,660,521	60,000	35,000	-
EXPENSES						
Department: 30 - Finance						
Division: 001 - Administration						
Transfer - Transfer						
900.101	TRSF OUT General Fund	169,211	216,924	37,093	27,703	-
900.231	TRSF OUT Sewer	176,400	82,432	-	-	-
900.260	TRSF OUT Transportation Capital Projects	520,780	1,043,480	150,000	115,946	-
900.262	TRSF OUT Sewer Capital Projects	1,277,264	23,813	-	-	-
900.265	TRSF OUT Facilities Capital Projects	468,432	1,020,835	495,278	464,837	-
	Account Classification Total: Transfer - Transfer	2,612,087	2,387,483	682,371	608,486	-
	Division Total: 001 - Administration	2,612,087	2,387,483	682,371	608,486	-
	Department Total: 30 - Finance	2,612,087	2,387,483	682,371	608,486	-
	EXPENSES Total	2,612,087	2,387,483	682,371	608,486	-
	Fund REVENUE Total: 105 - American Rescue Plan Act	2,604,066	2,660,521	60,000	35,000	-
	Fund EXPENSE Total: 105 - American Rescue Plan Act	2,612,087	2,387,483	682,371	608,486	-
	Fund Total: 105 - American Rescue Plan Act	(8,021)	273,038	(622,371)	(573,486)	-
Fund: 191 - Special Community Events						
REVENUES						
Miscellaneous - Miscellaneous						
425.1030	DONATION Senior Center	633	1,266	1,000	1,000	1,000
425.1040	DONATION Community Service Projects	4,196	-	-	-	-
425.1050	DONATION Special Events	11,604	49,518	36,000	39,500	36,000
425.1060	DONATION Youth Services	1,065	543	1,250	1,250	1,000
425.1070	DONATION Youth Sports	8,468	9,975	5,000	3,500	4,000
425.1080	DONATION Dog Days	963	1,181	1,500	2,722	2,000
425.1100	DONATION Sports Tournament	-	-	1,000	500	750
425.1130	DONATION Sportsplex	-	-	-	-	500
425.1140	DONATION Save the Children	4,000	5,000	-	4,000	4,000
	Account Classification Total: Miscellaneous - Miscellaneous	30,929	67,483	45,750	52,472	49,250
	REVENUES Total	30,929	67,483	45,750	52,472	49,250
EXPENSES						
Department: 40 - Parks & Community Services						
Division: 401 - Community Services						
M & O - Maintenance and Operations						
610.1020	SUPPLIES Operating Supplies	4,873	-	3,097	3,097	-
	Account Classification Total: M & O - Maintenance and Operations	4,873	-	3,097	3,097	-
	Division Total: 401 - Community Services	4,873	-	3,097	3,097	-
Division: 403 - Special Events						
M & O - Maintenance and Operations						
610.1020	SUPPLIES Operating Supplies	5,893	29,321	24,100	24,100	25,100
	Account Classification Total: M & O - Maintenance and Operations	5,893	29,321	24,100	24,100	25,100
	Division Total: 403 - Special Events	5,893	29,321	24,100	24,100	25,100
Division: 404 - Youth Services						
M & O - Maintenance and Operations						
610.1020	SUPPLIES Operating Supplies	1,349	945	950	950	500
	Account Classification Total: M & O - Maintenance and Operations	1,349	945	950	950	500
	Division Total: 404 - Youth Services	1,349	945	950	950	500
Division: 407 - Sports Programs						
M & O - Maintenance and Operations						
610.1020	SUPPLIES Operating Supplies	5,899	3,408	3,500	2,500	2,500
	Account Classification Total: M & O - Maintenance and Operations	5,899	3,408	3,500	2,500	2,500
	Division Total: 407 - Sports Programs	5,899	3,408	3,500	2,500	2,500
Division: 408 - Senior Center						
M & O - Maintenance and Operations						
610.1020	SUPPLIES Operating Supplies	964	743	1,000	1,000	1,000
	Account Classification Total: M & O - Maintenance and Operations	964	743	1,000	1,000	1,000
	Division Total: 408 - Senior Center	964	743	1,000	1,000	1,000
Division: 409 - Dog Days						
M & O - Maintenance and Operations						
610.1020	SUPPLIES Operating Supplies	427	244	250	6,566	500
	Account Classification Total: M & O - Maintenance and Operations	427	244	250	6,566	500
	Division Total: 409 - Dog Days	427	244	250	6,566	500
Division: 410 - Commission Projects						
M & O - Maintenance and Operations						
610.1020	SUPPLIES Operating Supplies	-	-	-	-	-
	Account Classification Total: M & O - Maintenance and Operations	-	-	-	-	-
	Division Total: 410 - Commission Projects	-	-	-	-	-
Division: 411 - Sports Tournaments						
M & O - Maintenance and Operations						

Account Number	Account Description	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 Projected Year End	2025-26 Proposed
610.1020	SUPPLIES Operating Supplies	-	-	1,000	1,000	1,000
	Account Classification Total: M & O - Maintenance and Operations	-	-	1,000	1,000	1,000
	Division Total: 411 - Sports Tournaments	-	-	1,000	1,000	1,000
Division: 413 - Scouts						
M & O - Maintenance and Operations						
610.1020	SUPPLIES Operating Supplies	168	482	1,000	400	400
	Account Classification Total: M & O - Maintenance and Operations	168	482	1,000	400	400
	Division Total: 413 - Scouts	168	482	1,000	400	400
Division: 414 - Sportsplex						
M & O - Maintenance and Operations						
610.1020	SUPPLIES Operating Supplies	-	-	-	-	250
	Account Classification Total: M & O - Maintenance and Operations	-	-	-	-	250
	Division Total: 414 - Sportsplex	-	-	-	-	250
Division: 415 - Save the Children						
M & O - Maintenance and Operations						
610.1020	SUPPLIES Operating Supplies	2,888	3,149	-	1,500	4,000
	Account Classification Total: M & O - Maintenance and Operations	2,888	3,149	-	1,500	4,000
	Division Total: 415 - Save the Children	2,888	3,149	-	1,500	4,000
	Department Total: 40 - Parks & Community Services	22,461	38,292	34,897	41,113	35,250
	EXPENSES Total	22,461	38,292	34,897	41,113	35,250
	Fund REVENUE Total: 191 - Special Community Events	30,929	67,483	45,750	52,472	49,250
	Fund EXPENSE Total: 191 - Special Community Events	22,461	38,292	34,897	41,113	35,250
	Fund Total: 191 - Special Community Events	8,468	29,191	10,853	11,359	14,000
Fund: 202 - Gas Tax						
REVENUES						
Taxes - Taxes						
408.1000	GAS TAX 2103	204,325	237,004	226,164	236,645	232,723
408.1010	GAS TAX 2105	144,109	155,015	158,118	161,531	162,793
408.1020	GAS TAX 2106	85,824	92,444	90,294	92,254	92,950
408.1030	GAS TAX 2107	196,275	209,712	216,089	220,401	222,176
408.1040	GAS TAX 2107.5	6,000	6,000	6,000	6,000	6,000
	Account Classification Total: Taxes - Taxes	636,533	700,174	696,665	716,831	716,642
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	6,830	6,293	4,000	4,000	2,000
	Account Classification Total: Use of Money - Use of Money & Property	6,830	6,293	4,000	4,000	2,000
Intergov - Intergovernmental						
413.1010	INTERGOVT STP State Local Transportation	325,359	158,306	303,000	159,889	161,488
	Account Classification Total: Intergov - Intergovernmental	325,359	158,306	303,000	159,889	161,488
Miscellaneous - Miscellaneous						
414.1010	MISC Other Miscellaneous Revenue	-	-	-	337	-
	Account Classification Total: Miscellaneous - Miscellaneous	-	-	-	337	-
	REVENUES Total	968,722	864,774	1,003,665	881,057	880,130
EXPENSES						
Department: 70 - Public Works						
Division: 709 - Transportation						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	105,378	124,646	91,319	91,357	95,360
600.1015	EMP SRV Buy back Salaries	3,753	558	618	618	843
600.1030	EMP SRV Overtime	7,251	3,105	2,300	2,300	2,300
600.1050	EMP SRV Standby	1,146	424	1,700	1,700	1,700
600.1080	EMP SRV PERS	11,215	11,801	9,545	9,548	10,083
600.1081	EMP SRV PERS Unfunded Liability	21,642	38,504	13,773	13,773	18,920
600.1100	EMP SRV Medicare	1,685	1,766	1,336	1,337	1,403
600.1110	EMP SRV Disability/Life Insurance	2,504	2,631	2,120	2,121	2,225
600.1120	EMP SRV Health/Dental/Vision Insurance	41,234	45,781	32,000	32,000	32,000
600.1130	EMP SRV Worker's Compensation	8,148	9,596	12,857	12,857	7,889
600.1140	EMP SRV Unemployment Insurance	627	723	933	933	526
600.1170	EMP SRV Uniform Allowance	2,845	6,135	840	840	840
	Account Classification Total: Employee Service - Employee Services	207,429	245,670	169,341	169,384	174,089
M & O - Maintenance and Operations						
610.1020	SUPPLIES Operating Supplies	159,948	220,322	191,000	191,000	194,820
610.1030	SUPPLIES Lubricant & Fuels	12,557	18,037	16,074	16,074	16,395
610.1050	SUPPLIES Small Tools	-	-	500	500	510
610.1060	SUPPLIES Safety Equipment & Supplies	35	-	215	215	220
620.1010	UTILITIES Electric	224,506	217,719	231,750	231,750	238,703
620.1020	UTILITIES Gas	637	373	361	361	371
630.1010	COMMUNICATION Telephone	1,077	932	1,200	1,200	1,224
630.1020	COMMUNICATION Cellphone	1,558	1,487	1,556	1,556	1,587
630.1040	COMMUNICATION Postage	3	18	100	100	102
640.1010	SERVICES Professional & Technical	1,110	319	1,500	1,500	1,530
640.1020	SERVICES Contractual	53,156	9,501	35,730	35,730	36,445
650.1010	TRAINING Travel & Conference	829	119	1,000	1,000	1,020
650.1020	TRAINING Training & Vocational	-	529	1,040	1,040	1,061
670.1010	MAINTENANCE Repair & Maintenance	-	-	1,040	1,040	1,061
670.1030	MAINTENANCE Equipment Maintenance	-	-	500	500	510
670.1040	MAINTENANCE Vehicle Maintenance	-	454	500	500	510
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	115	588	1,000	1,000	1,020
690.1050	SPC DEPT EXP Rental	485	-	1,040	1,040	1,061

Account Number	Account Description	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 Projected Year End	2025-26 Proposed
	Account Classification Total: M & O - Maintenance and Operations	456,016	470,399	486,106	486,106	498,150
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	14,388	12,546	17,324	17,324	18,763
605.1020	ALLOC COSTS Property & Fire Insurance	7,299	6,378	10,578	10,578	9,319
605.1030	ALLOC COSTS Auto Insurance	1,634	2,609	2,396	2,396	3,004
605.1040	ALLOC COSTS Risk Management	5,007	4,182	5,107	5,107	5,018
605.1050	ALLOC COSTS Vehicle Maintenance	9,423	17,620	7,841	7,841	30,072
605.1060	ALLOC COSTS Custodian	3,433	2,616	2,739	2,739	2,874
605.1080	ALLOC COSTS Interdepartment Overhead	107,259	71,007	70,497	70,497	62,861
605.1170	ALLOC COSTS Property Maintenance	2,917	2,986	3,212	3,212	3,202
	Account Classification Total: Allocated Costs - Allocated Costs	151,360	119,944	119,694	119,694	135,113
Transfer - Transfer						
900.122	TRSF OUT Equipment Replacement	825	873	825	825	825
900.185	TRSF OUT Financing Authority Debt Service	10,677	11,398	12,093	12,093	12,823
900.260	TRSF OUT Transportation Capital Projects	200,000	147,230	-	166,000	-
	Account Classification Total: Transfer - Transfer	211,502	159,501	12,918	178,918	13,648
	Division Total: 709 - Transportation	1,026,307	995,514	788,059	954,102	821,000
	Department Total: 70 - Public Works	1,026,307	995,514	788,059	954,102	821,000
	EXPENSES Total	1,026,307	995,514	788,059	954,102	821,000
	Fund REVENUE Total: 202 - Gas Tax	968,722	864,774	1,003,665	881,057	880,130
	Fund EXPENSE Total: 202 - Gas Tax	1,026,307	995,514	788,059	954,102	821,000
	Fund Total: 202 - Gas Tax	(57,585)	(130,740)	215,606	(73,045)	59,130
Fund: 203 - Transportation						
REVENUES						
Taxes - Taxes						
403.1030	SALES TAX Measure R	696,833	692,560	610,839	599,486	617,948
	Account Classification Total: Taxes - Taxes	696,833	692,560	610,839	599,486	617,948
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	15,093	37,916	20,000	40,000	20,000
	Account Classification Total: Use of Money - Use of Money & Property	15,093	37,916	20,000	40,000	20,000
Intergov - Intergovernmental						
413.1020	INTERGOVT TDA Receipts	850,177	803,707	782,375	782,375	790,199
	Account Classification Total: Intergov - Intergovernmental	850,177	803,707	782,375	782,375	790,199
Miscellaneous - Miscellaneous						
414.1010	MISC Other Miscellaneous Revenue	10	7,796	-	10,000	-
	Account Classification Total: Miscellaneous - Miscellaneous	10	7,796	-	10,000	-
Transfers - Transfers						
800.230	TRSF IN Water	3,652	3,652	3,652	3,652	3,652
800.231	TRSF IN Sewer	3,652	3,652	3,652	3,652	3,652
	Account Classification Total: Transfers - Transfers	7,304	7,304	7,304	7,304	7,304
	REVENUES Total	1,569,417	1,549,283	1,420,518	1,439,165	1,435,451
EXPENSES						
Department: 70 - Public Works						
Division: 709 - Transportation						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	157,330	183,304	216,909	216,252	225,216
600.1015	EMP SRV Buy back Salaries	3,753	3,959	2,507	2,507	2,939
600.1020	EMP SRV Part Time Salaries	34,739	33,693	34,547	34,548	34,548
600.1030	EMP SRV Overtime	8,293	4,237	5,000	5,200	5,000
600.1050	EMP SRV Standby	1,896	1,911	1,500	2,400	1,500
600.1080	EMP SRV PERS	21,665	27,477	30,491	25,471	26,629
600.1081	EMP SRV PERS Unfunded Liability	45,818	71,833	62,639	33,892	45,606
600.1100	EMP SRV Medicare	2,939	3,144	3,689	3,680	3,820
600.1110	EMP SRV Disability/Life Insurance	3,706	3,853	5,044	5,028	5,251
600.1120	EMP SRV Health/Dental/Vision Insurance	61,248	66,387	82,001	82,001	82,001
600.1130	EMP SRV Worker's Compensation	20,212	17,616	22,314	22,314	23,814
600.1140	EMP SRV Unemployment Insurance	1,554	1,327	1,619	1,619	1,587
600.1170	EMP SRV Uniform Allowance	3,998	4,243	2,850	2,850	12,650
	Account Classification Total: Employee Service - Employee Services	367,150	422,983	471,110	437,762	470,561
M & O - Maintenance and Operations						
610.1020	SUPPLIES Operating Supplies	77,141	100,392	86,090	86,090	87,812
610.1030	SUPPLIES Lubricant & Fuels	6,160	4,134	3,600	3,600	3,672
610.1050	SUPPLIES Small Tools	-	418	1,000	1,000	1,020
610.1060	SUPPLIES Safety Equipment & Supplies	2,437	1,317	1,000	1,000	1,020
620.1010	UTILITIES Electric	32,157	36,201	30,972	37,004	31,591
620.1020	UTILITIES Gas	626	367	500	500	510
630.1010	COMMUNICATION Telephone	3,656	5,625	3,420	3,420	3,488
630.1020	COMMUNICATION Cellphone	505	1,546	2,500	2,500	2,550
630.1040	COMMUNICATION Postage	134	-	200	200	204
640.1010	SERVICES Professional & Technical	17,909	19,499	16,995	22,234	17,335
640.1020	SERVICES Contractual	51,200	31,315	32,476	39,315	33,125
650.1020	TRAINING Training & Vocational	995	1,276	1,020	5,700	1,200
670.1030	MAINTENANCE Equipment Maintenance	6,426	2,082	6,941	6,941	7,080
670.1040	MAINTENANCE Vehicle Maintenance	3,005	3,200	3,500	3,500	3,570
670.1070	MAINTENANCE Rental Prop Maintenance	-	6,588	-	20,000	20,400
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	1,516	1,986	676	2,040	2,081
799.1100	MISCELLANEOUS Uncollectible Accounts Expense	107,152	-	-	-	-
	Account Classification Total: M & O - Maintenance and Operations	311,020	215,946	190,890	235,044	216,658

Account Number	Account Description	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 Projected Year End	2025-26 Proposed
Principal Pymts - Principal Payments						
710.2050	PRINCIPAL Vehicles	14,344	8,666	16,000	-	-
710.2071	PRINCIPAL Trailer Hot Box	8,606	9,142	9,710	9,710	10,315
720.2071	INTEREST Trailer Hot Box	2,351	1,815	1,246	1,246	642
	Account Classification Total: Principal Pymts - Principal Payments	25,301	19,622	26,956	10,956	10,957
Interest Pymts - Interest Payments						
720.2050	INTEREST Vehicles	4,353	2,687	6,000	-	-
	Account Classification Total: Interest Pymts - Interest Payments	4,353	2,687	6,000	-	-
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	11,211	12,076	14,016	14,016	19,581
605.1020	ALLOC COSTS Property & Fire Insurance	5,688	6,139	8,559	8,559	9,725
605.1030	ALLOC COSTS Auto Insurance	2,002	6,869	6,656	6,656	8,344
605.1040	ALLOC COSTS Risk Management	3,901	4,025	4,132	4,132	5,236
605.1050	ALLOC COSTS Vehicle Maintenance	9,423	17,620	7,841	7,841	30,072
605.1060	ALLOC COSTS Custodian	3,359	2,560	2,680	2,680	2,812
605.1080	ALLOC COSTS Interdepartment Overhead	85,080	75,713	68,546	68,546	80,083
605.1170	ALLOC COSTS Property Maintenance	2,854	2,921	3,143	3,143	3,133
	Account Classification Total: Allocated Costs - Allocated Costs	123,518	127,923	115,573	115,573	158,986
Capital Outlay - Capital Outlay						
730.1100	CAPITAL OUTLAY IT Functionality	-	-	7,750	-	-
	Account Classification Total: Capital Outlay - Capital Outlay	-	-	7,750	-	-
Transfer - Transfer						
900.122	TRSF OUT Equipment Replacement	825	873	825	825	825
900.185	TRSF OUT Financing Authority Debt Service	415,240	420,668	422,173	571,681	417,151
900.260	TRSF OUT Transportation Capital Projects	476,150	343,197	468,900	85,000	135,000
900.265	TRSF OUT Facilities Capital Projects	-	-	-	-	-
	Account Classification Total: Transfer - Transfer	892,215	764,738	891,898	657,506	552,976
	Division Total: 709 - Transportation	1,723,558	1,553,898	1,710,177	1,456,841	1,410,138
	Department Total: 70 - Public Works	1,723,558	1,553,898	1,710,177	1,456,841	1,410,138
	EXPENSES Total	1,723,558	1,553,898	1,710,177	1,456,841	1,410,138
	Fund REVENUE Total: 203 - Transportation	1,569,417	1,549,283	1,420,518	1,439,165	1,435,451
	Fund EXPENSE Total: 203 - Transportation	1,723,558	1,553,898	1,710,177	1,456,841	1,410,138
	Fund Total: 203 - Transportation	(154,140)	(4,616)	(289,659)	(17,676)	25,313
Fund: 207 - Road Repair & Acctblty Act (SB1)						
REVENUES						
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	13,507	45,030	3,000	50,000	10,000
	Account Classification Total: Use of Money - Use of Money & Property	13,507	45,030	3,000	50,000	10,000
Intergov - Intergovernmental						
413.1060	INTERGOVT State Grants	554,413	643,663	651,812	645,699	670,953
	Account Classification Total: Intergov - Intergovernmental	554,413	643,663	651,812	645,699	670,953
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	650,253	771,026	737,145	778,032	763,286
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	-	-	-	-	25,000
680.1105	CAPITAL PROJECTS ADA Ramp	-	-	-	12,800	25,000
680.1156	CAPITAL PROJECTS Wells 21	-	-	-	100,000	475,000
680.1263	CAPITAL PROJECTS Alta/Kamm Roundabout	-	126,141	-	548,859	-
680.1264	CAPITAL PROJECTS Alta/Nebraska Roundabout	486,343	-	-	-	-
680.1286	CAPITAL PROJECTS ATP Bldg Dinuba's Active Transp	-	-	422,000	100,000	353,639
680.1288	CAPITAL PROJECTS Whitney Water Main Improvements	-	-	-	100,000	100,000
680.1292	CAPITAL PROJECTS Corridor Street Improvements	-	-	-	250,000	750,000
	Account Classification Total: Capital Projects - Capital Projects	486,343	212,557	422,000	1,111,659	1,728,639
	Division Total: 709 - Transportation	486,343	212,557	422,000	1,111,659	1,728,639
	Department Total: 70 - Public Works	486,343	212,557	422,000	1,111,659	1,728,639
	EXPENSES Total	486,343	212,557	422,000	1,111,659	1,728,639
	Fund REVENUE Total: 207 - Road Repair & Acctblty Act (SB1)	650,253	771,026	737,145	778,032	763,286
	Fund EXPENSE Total: 207 - Road Repair & Acctblty Act (SB1)	486,343	212,557	422,000	1,111,659	1,728,639
	Fund Total: 207 - Road Repair & Acctblty Act (SB1)	163,910	558,469	315,145	(333,627)	(965,353)
Fund: 250 - Water Impact Fees						
REVENUES						
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	19,189	32,544	500	20,000	1,500
	Account Classification Total: Use of Money - Use of Money & Property	19,189	32,544	500	20,000	1,500
Service Charges - Services Charges						
409.5080	SRVC & FEE Developer Fees	143,544	50,891	41,703	4,010	71,779
	Account Classification Total: Service Charges - Services Charges	143,544	50,891	41,703	4,010	71,779
	REVENUES Total	162,733	83,435	42,203	24,010	73,279
EXPENSES						
Department: 70 - Public Works						
Division: 703 - Water						

Account Number	Account Description	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 Projected Year End	2025-26 Proposed
Capital Projects - Capital Projects						
680.1015	CAPITAL PROJECTS Preliminary Design	21,514	-	-	-	-
680.1176	CAPITAL PROJECTS Water Master Plan	-	-	-	100,000	150,000
680.1285	CAPITAL PROJECTS West El Monte Way Water Main Imp	-	-	-	-	-
	Account Classification Total: Capital Projects - Capital Projects	21,514	-	-	100,000	150,000
Transfer - Transfer						
900.182	TRSF OUT Water Debt Service	87,074	87,075	87,075	87,075	87,075
900.260	TRSF OUT Transportation Capital Projects	-	-	-	-	-
900.261	TRSF OUT Water Capital Projects	11,161	205,061	79,132	-	175,000
	Account Classification Total: Transfer - Transfer	98,235	292,136	166,207	87,075	262,075
	Division Total: 703 - Water	119,749	292,136	166,207	187,075	412,075
	Department Total: 70 - Public Works	119,749	292,136	166,207	187,075	412,075
	EXPENSES Total	119,749	292,136	166,207	187,075	412,075
	Fund REVENUE Total: 250 - Water Impact Fees	162,733	83,435	42,203	24,010	73,279
	Fund EXPENSE Total: 250 - Water Impact Fees	119,749	292,136	166,207	187,075	412,075
	Fund Total: 250 - Water Impact Fees	42,984	(208,701)	(124,004)	(163,065)	(338,796)
Fund: 251 - Sewer Impact Fees						
REVENUES						
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	24,352	28,897	500	10,000	1,500
	Account Classification Total: Use of Money - Use of Money & Property	24,352	28,897	500	10,000	1,500
Service Charges - Services Charges						
409.5080	SRVC & FEE Developer Fees	104,561	44,867	77,850	3,460	17,992
	Account Classification Total: Service Charges - Services Charges	104,561	44,867	77,850	3,460	17,992
	REVENUES Total	128,913	73,765	78,350	13,460	19,492
EXPENSES						
Department: 70 - Public Works						
Division: 705 - Sewer Collection						
M & O - Maintenance and Operations						
640.1020	SERVICES Contractual	-	2,460	-	-	60,000
	Account Classification Total: M & O - Maintenance and Operations	-	2,460	-	-	60,000
Capital Projects - Capital Projects						
680.1015	CAPITAL PROJECTS Preliminary Design	123,197	-	-	-	-
	Account Classification Total: Capital Projects - Capital Projects	123,197	-	-	-	-
Transfer - Transfer						
900.183	TRSF OUT Sewer Debt Service	200,000	-	-	99,999	30,000
900.260	TRSF OUT Transportation Capital Projects	-	-	-	-	-
900.262	TRSF OUT Sewer Capital Projects	162,210	508,448	-	-	-
	Account Classification Total: Transfer - Transfer	362,210	508,448	-	99,999	30,000
	Division Total: 705 - Sewer Collection	485,407	510,908	-	99,999	90,000
	Department Total: 70 - Public Works	485,407	510,908	-	99,999	90,000
	EXPENSES Total	485,407	510,908	-	99,999	90,000
	Fund REVENUE Total: 251 - Sewer Impact Fees	128,913	73,765	78,350	13,460	19,492
	Fund EXPENSE Total: 251 - Sewer Impact Fees	485,407	510,908	-	99,999	90,000
	Fund Total: 251 - Sewer Impact Fees	(356,494)	(437,143)	78,350	(86,539)	(70,508)
Fund: 252 - Transportation Impact Fees						
REVENUES						
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	4,199	1,623	500	100	100
	Account Classification Total: Use of Money - Use of Money & Property	4,199	1,623	500	100	100
Service Charges - Services Charges						
409.5080	SRVC & FEE Developer Fees	342,599	129,585	28,723	719	28,723
	Account Classification Total: Service Charges - Services Charges	342,599	129,585	28,723	719	28,723
Transfers - Transfers						
800.417	TRSF IN 2015 CDBG	119,699	-	-	-	-
	Account Classification Total: Transfers - Transfers	119,699	-	-	-	-
	REVENUES Total	466,497	131,208	29,223	819	28,823
EXPENSES						
Department: 70 - Public Works						
Division: 721 - Impact Fees						
M & O - Maintenance and Operations						
640.1010	SERVICES Professional & Technical	2,500	(2,500)	-	-	-
	Account Classification Total: M & O - Maintenance and Operations	2,500	(2,500)	-	-	-
Transfer - Transfer						
900.185	TRSF OUT Financing Authority Debt Service	149,427	148,393	149,508	-	149,508
900.260	TRSF OUT Transportation Capital Projects	258,656	39,000	-	1,000,000	100,000
	Account Classification Total: Transfer - Transfer	408,083	187,393	149,508	1,000,000	249,508
	Division Total: 721 - Impact Fees	410,583	184,893	149,508	1,000,000	249,508
	Department Total: 70 - Public Works	410,583	184,893	149,508	1,000,000	249,508
	EXPENSES Total	410,583	184,893	149,508	1,000,000	249,508
	Fund REVENUE Total: 252 - Transportation Impact Fees	466,497	131,208	29,223	819	28,823
	Fund EXPENSE Total: 252 - Transportation Impact Fees	410,583	184,893	149,508	1,000,000	249,508
	Fund Total: 252 - Transportation Impact Fees	55,914	(53,685)	(120,285)	(999,181)	(220,685)
Fund: 253 - Police Impact Fees						
REVENUES						
Use of Money - Use of Money & Property						

Account Number	Account Description	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 Projected Year End	2025-26 Proposed
412.1000	USE OF MONEY & PROP Investment Earnings	2,647	8,826	1,000	9,000	1,500
	Account Classification Total: Use of Money - Use of Money & Property	2,647	8,826	1,000	9,000	1,500
Service Charges - Services Charges						
409.5080	SRVC & FEE Developer Fees	123,827	64,581	60,114	60,114	101,977
	Account Classification Total: Service Charges - Services Charges	123,827	64,581	60,114	60,114	101,977
	REVENUES Total	126,474	73,407	61,114	69,114	103,477
EXPENSES						
Department: 70 - Public Works						
Division: 000 - Non-divisional						
M & O - Maintenance and Operations						
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	-	-	-	28,275	-
	Account Classification Total: M & O - Maintenance and Operations	-	-	-	28,275	-
Capital Outlay - Capital Outlay						
730.1070	CAPITAL OUTLAY Machinery and Equipment	11,500	-	-	-	-
	Account Classification Total: Capital Outlay - Capital Outlay	11,500	-	-	-	-
Transfer - Transfer						
900.265	TRSF OUT Facilities Capital Projects	-	-	-	37,588	-
	Account Classification Total: Transfer - Transfer	-	-	-	37,588	-
	Division Total: 000 - Non-divisional	11,500	-	-	65,863	-
	Department Total: 70 - Public Works	11,500	-	-	65,863	-
	EXPENSES Total	11,500	-	-	65,863	-
	Fund REVENUE Total: 253 - Police Impact Fees	126,474	73,407	61,114	69,114	103,477
	Fund EXPENSE Total: 253 - Police Impact Fees	11,500	-	-	65,863	-
	Fund Total: 253 - Police Impact Fees	114,974	73,407	61,114	3,251	103,477
Fund: 254 - Parks Impact Fees						
REVENUES						
Fines & Forfeit - Fines & Forfeitures						
411.1180	FINES Park In Lieu Fees	177,626	25,811	-	30,000	31,450
	Account Classification Total: Fines & Forfeit - Fines & Forfeitures	177,626	25,811	-	30,000	31,450
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	9,396	3,678	-	2,500	1,500
	Account Classification Total: Use of Money - Use of Money & Property	9,396	3,678	-	2,500	1,500
	REVENUES Total	187,021	29,489	-	32,500	32,950
EXPENSES						
Department: 70 - Public Works						
Division: 721 - Impact Fees						
Capital Projects - Capital Projects						
680.9000	CAPITAL PROJECTS Other Projects	-	-	-	-	50,000
	Account Classification Total: Capital Projects - Capital Projects	-	-	-	-	50,000
Transfer - Transfer						
900.260	TRSF OUT Transportation Capital Projects	-	-	-	60,000	-
900.265	TRSF OUT Facilities Capital Projects	405,577	-	-	-	-
	Account Classification Total: Transfer - Transfer	405,577	-	-	60,000	-
	Division Total: 721 - Impact Fees	405,577	-	-	60,000	50,000
	Department Total: 70 - Public Works	405,577	-	-	60,000	50,000
	EXPENSES Total	405,577	-	-	60,000	50,000
	Fund REVENUE Total: 254 - Parks Impact Fees	187,021	29,489	-	32,500	32,950
	Fund EXPENSE Total: 254 - Parks Impact Fees	405,577	-	-	60,000	50,000
	Fund Total: 254 - Parks Impact Fees	(218,556)	29,489	-	(27,500)	(17,050)
Fund: 255 - Strom Drain Impact Fee						
REVENUES						
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	385	833	500	700	750
	Account Classification Total: Use of Money - Use of Money & Property	385	833	500	700	750
Service Charges - Services Charges						
409.5080	SRVC & FEE Developer Fees	48,888	4,606	1,539	2,774	15,409
	Account Classification Total: Service Charges - Services Charges	48,888	4,606	1,539	2,774	15,409
Other - Other Financing Sources						
415.1060	OTH FIN SOURCES Sale of City Dirt	500	100	500	500	100
	Account Classification Total: Other - Other Financing Sources	500	100	500	500	100
	REVENUES Total	49,773	5,540	2,539	3,974	16,259
EXPENSES						
Department: 20 - Administration						
Division: 000 - Non-divisional						
Capital Projects - Capital Projects						
680.1015	CAPITAL PROJECTS Preliminary Design	954	-	-	-	-
	Account Classification Total: Capital Projects - Capital Projects	954	-	-	-	-
Transfer - Transfer						
900.260	TRSF OUT Transportation Capital Projects	13,910	-	-	-	-
	Account Classification Total: Transfer - Transfer	13,910	-	-	-	-
	Division Total: 000 - Non-divisional	14,864	-	-	-	-
	Department Total: 20 - Administration	14,864	-	-	-	-
	EXPENSES Total	14,864	-	-	-	-
	Fund REVENUE Total: 255 - Strom Drain Impact Fee	49,773	5,540	2,539	3,974	16,259
	Fund EXPENSE Total: 255 - Strom Drain Impact Fee	14,864	-	-	-	-
	Fund Total: 255 - Strom Drain Impact Fee	34,909	5,540	2,539	3,974	16,259
Fund: 256 - Fire Impact Fees						

Account Number	Account Description	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 Projected Year End	2025-26 Proposed
REVENUES						
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	20,917	42,827	10,000	20,000	2,000
	Account Classification Total: Use of Money - Use of Money & Property	20,917	42,827	10,000	20,000	2,000
Service Charges - Services Charges						
409.4080	SRVC & FEE Impact Fees - Single Family	47,675	71,365	68,000	68,000	133,407
409.4090	SRVC & FEE Impact Fees - Commercial	32,014	2,219	1,500	1,217	408
409.4100	SRVC & FEE Impact Fees - Multiple Family	80,603	11,134	10,000	-	-
409.4110	SRVC & FEE Impact Fees - Industrial	745	-	-	-	-
	Account Classification Total: Service Charges - Services Charges	161,037	84,718	79,500	69,217	133,815
	REVENUES Total	181,954	127,545	89,500	89,217	135,815
EXPENSES						
Department: 60 - Fire						
Division: 721 - Impact Fees						
Transfer - Transfer						
900.265	TRSF OUT Facilities Capital Projects	-	582,894	-	-	-
	Account Classification Total: Transfer - Transfer	-	582,894	-	-	-
	Division Total: 721 - Impact Fees	-	582,894	-	-	-
	Department Total: 60 - Fire	-	582,894	-	-	-
	EXPENSES Total	-	582,894	-	-	-
	Fund REVENUE Total: 256 - Fire Impact Fees	181,954	127,545	89,500	89,217	135,815
	Fund EXPENSE Total: 256 - Fire Impact Fees	-	582,894	-	-	-
	Fund Total: 256 - Fire Impact Fees	181,954	(455,349)	89,500	89,217	135,815
Fund: 301 - Public Safety Sales Tax						
REVENUES						
Taxes - Taxes						
403.1010	SALES TAX Sales & Use Tax	3,209,591	3,391,384	3,327,000	3,482,000	3,510,000
	Account Classification Total: Taxes - Taxes	3,209,591	3,391,384	3,327,000	3,482,000	3,510,000
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	51,505	108,090	50,000	80,000	85,000
	Account Classification Total: Use of Money - Use of Money & Property	51,505	108,090	50,000	80,000	85,000
	REVENUES Total	3,261,096	3,499,474	3,377,000	3,562,000	3,595,000
EXPENSES						
Department: 50 - Police						
Division: 502 - Patrol						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	491,663	909,407	1,010,590	980,454	1,035,510
600.1015	EMP SRV Buy back Salaries	20,035	7,154	10,402	10,402	8,668
600.1030	EMP SRV Overtime	91,992	140,290	85,000	85,000	85,000
600.1050	EMP SRV Standby	-	1,100	-	-	-
600.1060	EMP SRV Holiday	25,109	44,487	32,000	36,000	32,000
600.1080	EMP SRV PERS	79,679	130,794	146,407	138,538	148,683
600.1081	EMP SRV PERS Unfunded Liability	100,995	35,266	88,137	50,818	63,625
600.1100	EMP SRV Medicare	9,102	15,739	14,822	14,403	15,184
600.1110	EMP SRV Disability/Life Insurance	17,369	23,679	23,515	22,847	24,088
600.1120	EMP SRV Health/Dental/Vision Insurance	116,246	185,875	220,002	208,508	220,002
600.1130	EMP SRV Worker's Compensation	49,142	52,116	94,443	94,443	84,581
600.1140	EMP SRV Unemployment Insurance	2,423	2,518	4,395	4,395	3,614
600.1170	EMP SRV Uniform Allowance	5,397	7,655	11,770	12,840	11,770
	Account Classification Total: Employee Service - Employee Services	1,009,152	1,556,080	1,741,483	1,658,648	1,732,725
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	-	-	850	850	850
610.1020	SUPPLIES Operating Supplies	237	7,661	7,000	7,000	7,000
610.1030	SUPPLIES Lubricant & Fuels	16,510	49,243	50,000	50,000	50,000
630.1010	COMMUNICATION Telephone	-	-	250	250	250
630.1020	COMMUNICATION Cellphone	1,970	2,016	3,500	3,500	3,500
630.1030	COMMUNICATION Internet	10,837	11,085	11,000	11,000	11,000
640.1010	SERVICES Professional & Technical	3,913	6,973	4,500	4,500	4,500
650.1010	TRAINING Travel & Conference	-	-	500	500	500
650.1020	TRAINING Training & Vocational	-	1,378	2,750	2,750	2,750
670.1030	MAINTENANCE Equipment Maintenance	-	1,990	-	2,069	26,151
670.1040	MAINTENANCE Vehicle Maintenance	67,791	62,457	12,836	12,836	13,228
	Account Classification Total: M & O - Maintenance and Operations	101,259	142,801	93,186	95,255	119,729
Principal Pymts - Principal Payments						
710.2050	PRINCIPAL Vehicles	56,387	144,451	131,986	130,556	132,415
710.2073	PRINCIPAL Tasers	-	28,430	29,566	29,566	30,750
	Account Classification Total: Principal Pymts - Principal Payments	56,387	172,880	161,552	160,122	163,165
Interest Pymts - Interest Payments						
720.2050	INTEREST Vehicles	12,115	34,067	31,018	32,192	29,775
	Account Classification Total: Interest Pymts - Interest Payments	12,115	34,067	31,018	32,192	29,775
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	25,079	31,273	42,489	42,489	53,208
605.1020	ALLOC COSTS Property & Fire Insurance	12,723	15,897	25,944	25,944	26,426
605.1030	ALLOC COSTS Auto Insurance	4,085	10,650	10,650	10,650	28,035
605.1040	ALLOC COSTS Risk Management	8,727	10,424	12,525	12,525	14,229
	Account Classification Total: Allocated Costs - Allocated Costs	50,614	68,244	91,608	91,608	121,898
Capital Outlay - Capital Outlay						
730.1040	CAPITAL OUTLAY Vehicles	760	-	-	-	

Account Number	Account Description	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 Projected Year End	2025-26 Proposed
730.1070	CAPITAL OUTLAY Machinery and Equipment	10,948	16,123	-	-	-
	Account Classification Total: Capital Outlay - Capital Outlay	11,708	16,123	-	-	-
	Division Total: 502 - Patrol	1,241,235	1,990,196	2,118,847	2,037,825	2,167,292
Division:	**503 - Investigative**					
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	91,335	95,578	99,700	97,185	80,296
600.1015	EMP SRV Buy back Salaries	5,798	2,893	-	-	-
600.1030	EMP SRV Overtime	23,394	19,359	15,000	15,000	15,000
600.1050	EMP SRV Standby	2,164	1,804	2,000	2,000	2,000
600.1060	EMP SRV Holiday	4,468	4,161	4,499	4,499	4,500
600.1080	EMP SRV PERS	14,084	13,370	13,719	14,586	14,710
600.1081	EMP SRV PERS Unfunded Liability	34,041	-	489	12,954	43,858
600.1100	EMP SRV Medicare	1,836	1,736	1,461	1,441	1,180
600.1110	EMP SRV Disability/Life Insurance	2,273	2,318	2,318	2,284	1,871
600.1120	EMP SRV Health/Dental/Vision Insurance	21,067	21,007	20,000	20,000	20,000
600.1130	EMP SRV Worker's Compensation	7,020	7,445	7,265	7,265	7,689
600.1140	EMP SRV Unemployment Insurance	346	360	338	338	329
600.1170	EMP SRV Uniform Allowance	1,070	1,070	1,070	2,140	1,070
	Account Classification Total: Employee Service - Employee Services	208,896	171,100	167,859	179,692	192,503
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	3,898	4,647	4,147	4,147	4,805
605.1020	ALLOC COSTS Property & Fire Insurance	1,978	2,362	2,532	2,532	2,387
605.1030	ALLOC COSTS Auto Insurance	-	-	-	-	4,005
605.1040	ALLOC COSTS Risk Management	1,357	1,549	1,222	1,222	1,285
	Account Classification Total: Allocated Costs - Allocated Costs	7,233	8,558	7,901	7,901	12,482
	Division Total: 503 - Investigative	216,129	179,658	175,760	187,593	204,985
Division:	**504 - Records & Communication**					
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	79,385	94,685	111,100	116,213	118,896
600.1015	EMP SRV Buy back Salaries	-	967	2,107	2,205	2,205
600.1030	EMP SRV Overtime	1,397	5,283	3,000	8,000	3,000
600.1060	EMP SRV Holiday	3,521	4,770	3,000	4,500	3,000
600.1080	EMP SRV PERS	9,616	10,978	11,841	12,387	12,685
600.1081	EMP SRV PERS Unfunded Liability	30,145	8,720	19,135	20,021	25,945
600.1100	EMP SRV Medicare	1,197	1,486	1,633	1,706	1,745
600.1110	EMP SRV Disability/Life Insurance	2,636	2,543	2,590	2,707	2,769
600.1120	EMP SRV Health/Dental/Vision Insurance	29,170	37,166	40,000	40,000	40,000
600.1130	EMP SRV Worker's Compensation	1,125	1,193	1,165	1,165	1,233
600.1140	EMP SRV Unemployment Insurance	692	719	676	676	657
600.1170	EMP SRV Uniform Allowance	1,125	750	1,500	1,500	1,500
	Account Classification Total: Employee Service - Employee Services	160,009	169,259	197,747	211,080	213,635
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	4,356	4,854	4,800	4,800	5,661
605.1020	ALLOC COSTS Property & Fire Insurance	2,210	2,467	2,931	2,931	2,812
605.1040	ALLOC COSTS Risk Management	1,516	1,618	1,415	1,415	1,514
	Account Classification Total: Allocated Costs - Allocated Costs	8,082	8,939	9,146	9,146	9,987
	Division Total: 504 - Records & Communication	168,091	178,198	206,893	220,226	223,622
	Department Total: 50 - Police	1,625,456	2,348,052	2,501,500	2,445,644	2,595,899
Department:	**60 - Fire**					
Division:	**603 - Fire Services**					
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	214,199	429,467	441,174	419,610	325,355
600.1015	EMP SRV Buy back Salaries	19,055	3,170	5,860	8,995	3,388
600.1030	EMP SRV Overtime	34,712	108,671	55,531	107,762	55,531
600.1080	EMP SRV PERS	31,404	61,484	64,349	61,387	43,727
600.1081	EMP SRV PERS Unfunded Liability	29,094	38,297	39,785	39,737	46,299
600.1100	EMP SRV Medicare	3,759	7,640	6,436	6,217	4,759
600.1110	EMP SRV Disability/Life Insurance	5,697	9,774	10,210	9,863	7,551
600.1120	EMP SRV Health/Dental/Vision Insurance	49,427	103,418	100,001	100,001	100,001
600.1130	EMP SRV Worker's Compensation	38,826	41,175	66,964	66,964	70,876
600.1140	EMP SRV Unemployment Insurance	1,039	1,079	1,690	1,690	1,643
600.1170	EMP SRV Uniform Allowance	1,442	3,326	3,500	10,080	3,780
	Account Classification Total: Employee Service - Employee Services	428,655	807,500	795,500	832,306	662,910
M & O - Maintenance and Operations						
610.1060	SUPPLIES Safety Equipment & Supplies	38,730	59,006	70,000	70,000	95,000
620.1010	UTILITIES Electric	9,088	12,154	10,541	17,455	18,450
620.1020	UTILITIES Gas	2,409	1,538	1,844	1,650	1,750
640.1020	SERVICES Contractual	1,409	386	407	880	560
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	155	360	2,415	2,300	2,415
	Account Classification Total: M & O - Maintenance and Operations	51,792	73,443	85,207	92,285	118,175
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	10,861	11,959	19,954	19,954	25,212
605.1020	ALLOC COSTS Property & Fire Insurance	5,510	6,079	12,184	12,184	12,522
605.1040	ALLOC COSTS Risk Management	3,780	3,986	5,882	5,882	6,742
	Account Classification Total: Allocated Costs - Allocated Costs	20,151	22,024	38,020	38,020	44,476
Capital Outlay - Capital Outlay						
730.1050	CAPITAL OUTLAY Trucks and Other Heavy Vehicles	713,479	-	61,521	-	61,521
	Account Classification Total: Capital Outlay - Capital Outlay	713,479	-	61,521	-	61,521

Account Number	Account Description	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 Projected Year End	2025-26 Proposed
Transfer - Transfer						
900.185	TRSF OUT Financing Authority Debt Service	5,461	5,830	6,186	6,186	6,559
	Account Classification Total: Transfer - Transfer	5,461	5,830	6,186	6,186	6,559
	Division Total: 603 - Fire Services	1,219,537	908,797	986,434	968,797	893,641
	Department Total: 60 - Fire	1,219,537	908,797	986,434	968,797	893,641
	EXPENSES Total	2,844,993	3,256,849	3,487,934	3,414,441	3,489,540
	Fund REVENUE Total: 301 - Public Safety Sales Tax	3,261,096	3,499,474	3,377,000	3,562,000	3,595,000
	Fund EXPENSE Total: 301 - Public Safety Sales Tax	2,844,993	3,256,849	3,487,934	3,414,441	3,489,540
	Fund Total: 301 - Public Safety Sales Tax	416,103	242,625	(110,934)	147,559	105,460
Fund: 302 - State (COPS) Program Fund						
REVENUES						
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	3,412	5,634	-	-	-
	Account Classification Total: Use of Money - Use of Money & Property	3,412	5,634	-	-	-
Intergov - Intergovernmental						
413.1170	INTERGOVT L E Tech State Grant	165,271	186,159	110,000	185,000	185,000
	Account Classification Total: Intergov - Intergovernmental	165,271	186,159	110,000	185,000	185,000
	REVENUES Total	168,683	191,793	110,000	185,000	185,000
EXPENSES						
Department: 50 - Police						
Division: 502 - Patrol						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	89,787	93,035	99,700	99,700	99,700
600.1015	EMP SRV Buy back Salaries	3,399	-	3,467	3,467	3,467
600.1030	EMP SRV Overtime	31,788	6,227	-	-	-
600.1060	EMP SRV Holiday	4,334	4,681	-	-	-
600.1080	EMP SRV PERS	11,702	7,034	18,205	18,205	18,265
600.1081	EMP SRV PERS Unfunded Liability	425	34,305	46,610	46,610	54,456
600.1100	EMP SRV Medicare	1,807	1,528	1,461	1,461	1,461
600.1110	EMP SRV Disability/Life Insurance	1,705	2,318	2,318	2,318	2,318
600.1120	EMP SRV Health/Dental/Vision Insurance	19,792	20,993	20,000	20,000	20,000
600.1170	EMP SRV Uniform Allowance	936	1,070	1,070	1,070	1,070
	Account Classification Total: Employee Service - Employee Services	165,676	171,191	192,831	192,831	200,737
	Division Total: 502 - Patrol	165,676	171,191	192,831	192,831	200,737
	Department Total: 50 - Police	165,676	171,191	192,831	192,831	200,737
	EXPENSES Total	165,676	171,191	192,831	192,831	200,737
	Fund REVENUE Total: 302 - State (COPS) Program Fund	168,683	191,793	110,000	185,000	185,000
	Fund EXPENSE Total: 302 - State (COPS) Program Fund	165,676	171,191	192,831	192,831	200,737
	Fund Total: 302 - State (COPS) Program Fund	3,007	20,603	(82,831)	(7,831)	(15,737)
Fund: 303 - Byrnes Justice Assistance						
REVENUES						
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	0	3	-	-	-
	Account Classification Total: Use of Money - Use of Money & Property	0	3	-	-	-
Intergov - Intergovernmental						
413.1180	INTERGOVT JAG Grant	12,525	13,490	-	-	-
	Account Classification Total: Intergov - Intergovernmental	12,525	13,490	-	-	-
	REVENUES Total	12,525	13,493	-	-	-
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	-	-	-
Capital Outlay - Capital Outlay						
730.1070	CAPITAL OUTLAY Machinery and Equipment	12,525	-	-	-	-
	Account Classification Total: Capital Outlay - Capital Outlay	12,525	-	-	-	-
	Division Total: 000 - Non-divisional	12,525	13,247	-	-	-
	Department Total: 50 - Police	12,525	13,247	-	-	-
	EXPENSES Total	12,525	13,247	-	-	-
	Fund REVENUE Total: 303 - Byrnes Justice Assistance	12,525	13,493	-	-	-
	Fund EXPENSE Total: 303 - Byrnes Justice Assistance	12,525	13,247	-	-	-
	Fund Total: 303 - Byrnes Justice Assistance	0	247	-	-	-
Fund: 305 - Post Training Revolving						
REVENUES						
Intergov - Intergovernmental						
413.1160	INTERGOVT P.O.S.T Reimbursements	7,010	16,372	-	-	-
	Account Classification Total: Intergov - Intergovernmental	7,010	16,372	-	-	-
	REVENUES Total	7,010	16,372	-	-	-
EXPENSES						
Department: 50 - Police						
Division: 000 - Non-divisional						
M & O - Maintenance and Operations						
650.1020	TRAINING Training & Vocational	17,452	24,830	-	-	-
	Account Classification Total: M & O - Maintenance and Operations	17,452	24,830	-	-	-
	Division Total: 000 - Non-divisional	17,452	24,830	-	-	-
	Department Total: 50 - Police	17,452	24,830	-	-	-

Account Number	Account Description	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 Projected Year End	2025-26 Proposed
	EXPENSES Total	17,452	24,830	-	-	-
	Fund REVENUE Total: 305 - Post Training Revolving	7,010	16,372	-	-	-
	Fund EXPENSE Total: 305 - Post Training Revolving	17,452	24,830	-	-	-
	Fund Total: 305 - Post Training Revolving	(10,442)	(8,459)	-	-	-
Fund: 322 - State Fire Suppression Reimb						
REVENUES						
Intergov - Intergovernmental						
413.1060	INTERGOVT State Grants	2,000,000	-	-	-	-
	Account Classification Total: Intergov - Intergovernmental	2,000,000	-	-	-	-
Miscellaneous - Miscellaneous						
414.1010	MISC Other Miscellaneous Revenue	11,988	(6,773)	-	-	-
414.1190	MISC State Mutual Aid Reimbursement	169,239	22,595	-	102,614	-
425.1000	DONATION Donation	115,025	310,454	-	10,025	-
	Account Classification Total: Miscellaneous - Miscellaneous	296,253	326,276	-	112,639	-
	REVENUES Total	2,296,253	326,276	-	112,639	-
EXPENSES						
Department: 60 - Fire						
Division: 601 - Ambulance						
M & O - Maintenance and Operations						
610.1060	SUPPLIES Safety Equipment & Supplies	3,434	58,111	-	-	-
690.1155	SPC DEPT EXP Grant	-	12,902	-	-	-
690.1156	SPC DEPT EXP Fire Safety Improvement Grant	-	-	-	-	-
	Account Classification Total: M & O - Maintenance and Operations	3,434	71,013	-	-	-
Capital Outlay - Capital Outlay						
730.1040	CAPITAL OUTLAY Vehicles	98,639	246,341	-	112,000	-
730.1050	CAPITAL OUTLAY Trucks and Other Heavy Vehicles	1,323,521	9,290	112,000	387,500	-
730.1070	CAPITAL OUTLAY Machinery and Equipment	119,129	46,702	-	-	-
	Account Classification Total: Capital Outlay - Capital Outlay	1,541,289	302,333	112,000	499,500	-
	Division Total: 601 - Ambulance	1,544,723	373,345	112,000	499,500	-
	Department Total: 60 - Fire	1,544,723	373,345	112,000	499,500	-
	EXPENSES Total	1,544,723	373,345	112,000	499,500	-
	Fund REVENUE Total: 322 - State Fire Suppression Reimb	2,296,253	326,276	-	112,639	-
	Fund EXPENSE Total: 322 - State Fire Suppression Reimb	1,544,723	373,345	112,000	499,500	-
	Fund Total: 322 - State Fire Suppression Reimb	751,529	(47,069)	(112,000)	(386,861)	-
Fund: 323 - Fire/EMS Training						
REVENUES						
Miscellaneous - Miscellaneous						
414.1010	MISC Other Miscellaneous Revenue	26,206	25,854	25,850	25,850	-
	Account Classification Total: Miscellaneous - Miscellaneous	26,206	25,854	25,850	25,850	-
	REVENUES Total	26,206	25,854	25,850	25,850	-
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	26,206	25,854	25,850	25,850	-
	Fund EXPENSE Total: 323 - Fire/EMS Training	-	-	-	44	-
	Fund Total: 323 - Fire/EMS Training	26,206	25,854	25,850	25,806	-
Fund: 324 - EMS Enhancement Fund						
REVENUES						
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	-	-	-	-	-
	Account Classification Total: Use of Money - Use of Money & Property	-	-	-	-	-
Intergov - Intergovernmental						
413.1190	INTERGOVT Other Grant	-	-	-	300,000	-
	Account Classification Total: Intergov - Intergovernmental	-	-	-	300,000	-
	REVENUES Total	-	-	-	300,000	-
EXPENSES						
Department: 60 - Fire						
Division: 603 - Fire Services						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	-	-	-	79,674	129,554
600.1030	EMP SRV Overtime	-	-	-	-	-
600.1080	EMP SRV PERS	-	-	-	6,270	10,312
600.1081	EMP SRV PERS Unfunded Liability	-	-	-	207	622
600.1100	EMP SRV Medicare	-	-	-	1,155	1,878
600.1110	EMP SRV Disability/Life Insurance	-	-	-	1,832	2,979
600.1120	EMP SRV Health/Dental/Vision Insurance	-	-	-	39,311	60,001
600.1170	EMP SRV Uniform Allowance	-	-	-	-	-
600.1210	EMP SRV Physical Examination	-	-	-	4,086	-
	Account Classification Total: Employee Service - Employee Services	-	-	-	132,535	205,346
	Division Total: 603 - Fire Services	-	-	-	132,535	205,346
	Department Total: 60 - Fire	-	-	-	132,535	205,346

Account Number	Account Description	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 Projected Year End	2025-26 Proposed
	EXPENSES Total	-	-	-	132,535	205,346
	Fund REVENUE Total: 324 - EMS Enhancement Fund	-	-	-	300,000	-
	Fund EXPENSE Total: 324 - EMS Enhancement Fund	-	-	-	132,535	205,346
	Fund Total: 324 - EMS Enhancement Fund	-	-	-	167,465	(205,346)
Fund: 401 - HOME						
REVENUES						
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	4,071	10,665	3,500	1,500	1,500
	Account Classification Total: Use of Money - Use of Money & Property	4,071	10,665	3,500	1,500	1,500
Miscellaneous - Miscellaneous						
426.2004	PRINCIPAL 01-HOME-0507	-	-	-	-	-
426.2005	PRINCIPAL 02-HOME-0579	-	-	800	1,800	2,000
426.2006	PRINCIPAL 03-HOME-0664	-	-	-	-	-
426.2010	PRINCIPAL 09-HOME-6200	-	-	7,000	57,047	-
427.2011	INTEREST 11-HOME-6989	257,725	255,164	-	-	-
	Account Classification Total: Miscellaneous - Miscellaneous	257,725	255,164	7,800	58,847	2,000
	REVENUES Total	261,795	265,829	11,300	60,347	3,500
EXPENSES						
Department: 70 - Public Works						
Division: 722 - Housing						
State Grant - State EDBG Grant						
700.1010	STATE GRANT General Administration	600	-	7,270	16,800	1,200
700.1020	STATE GRANT Activity Delivery	-	46,466	13,000	1,750	2,400
700.1030	STATE GRANT Loans	-	-	182,000	70,000	20,000
700.1040	STATE GRANT Housing Rehabilitation LOANS	-	-	-	-	-
	Account Classification Total: State Grant - State EDBG Grant	600	46,466	202,270	88,550	23,600
Transfer - Transfer						
900.101	TRSF OUT General Fund	-	3,792	390	3,017	390
	Account Classification Total: Transfer - Transfer	-	3,792	390	3,017	390
	Division Total: 722 - Housing	600	50,258	202,660	91,567	23,990
	Department Total: 70 - Public Works	600	50,258	202,660	91,567	23,990
	EXPENSES Total	600	50,258	202,660	91,567	23,990
	Fund REVENUE Total: 401 - HOME	261,795	265,829	11,300	60,347	3,500
	Fund EXPENSE Total: 401 - HOME	600	50,258	202,660	91,567	23,990
	Fund Total: 401 - HOME	261,195	215,571	(191,360)	(31,220)	(20,490)
Fund: 402 - CAL-HOME						
REVENUES						
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	2,745	6,532	100	4,500	4,545
	Account Classification Total: Use of Money - Use of Money & Property	2,745	6,532	100	4,500	4,545
Miscellaneous - Miscellaneous						
426.4000	PRINCIPAL DINUBA PI - CALHOME	-	-	-	809	-
426.4002	PRINCIPAL 06-CALHOME--228	-	-	-	19,303	-
426.4003	PRINCIPAL 08-CALHOME-4899	-	-	-	-	-
	Account Classification Total: Miscellaneous - Miscellaneous	-	-	-	20,112	-
	REVENUES Total	2,745	6,532	100	24,612	4,545
EXPENSES						
Department: 70 - Public Works						
Division: 722 - Housing						
State Grant - State EDBG Grant						
700.1010	STATE GRANT General Administration	350	350	-	1,411	500
700.1020	STATE GRANT Activity Delivery	-	1,390	-	7,464	-
700.1030	STATE GRANT Loans	-	-	-	30,600	3,000
700.1040	STATE GRANT Housing Rehabilitation LOANS	-	-	-	57,492	30,000
	Account Classification Total: State Grant - State EDBG Grant	350	1,740	-	96,967	33,500
Transfer - Transfer						
900.101	TRSF OUT General Fund	-	3,478	-	1,231	227
900.206	TRSF OUT Housing	-	-	-	-	-
	Account Classification Total: Transfer - Transfer	-	3,478	-	1,231	227
	Division Total: 722 - Housing	350	5,218	-	98,198	33,727
	Department Total: 70 - Public Works	350	5,218	-	98,198	33,727
	EXPENSES Total	350	5,218	-	98,198	33,727
	Fund REVENUE Total: 402 - CAL-HOME	2,745	6,532	100	24,612	4,545
	Fund EXPENSE Total: 402 - CAL-HOME	350	5,218	-	98,198	33,727
	Fund Total: 402 - CAL-HOME	2,395	1,314	100	(73,586)	(29,182)
Fund: 403 - CDBG						
REVENUES						
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	14,666	30,686	500	34,000	20,000
	Account Classification Total: Use of Money - Use of Money & Property	14,666	30,686	500	34,000	20,000
Miscellaneous - Miscellaneous						
426.3002	PRINCIPAL 83-STBG-079	-	-	-	-	-
426.3004	PRINCIPAL 87-STBG-226	-	-	-	-	-
426.3005	PRINCIPAL 89-STBG-359	-	-	-	-	1,200
426.3006	PRINCIPAL 92-STBG-644	-	-	-	-	-
426.3009	PRINCIPAL 97-STBG-1111	-	-	-	-	-
426.3018	PRINCIPAL 08-STBG-4842	-	-	3,612	3,612	3,612

Account Number	Account Description	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 Projected Year End	2025-26 Proposed
426.3026	PRINCIPAL 2021-CDBG-HA-6&7	-	-	-	3,400	3,600
427.3005	INTEREST 89-STBG-359	-	-	-	1,300	-
427.3006	INTEREST 92-STBG-644	130	-	-	-	-
	Account Classification Total: Miscellaneous - Miscellaneous	130	-	3,612	8,312	8,412
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	14,796	32,163	4,112	42,312	28,412
EXPENSES						
Department: 70 - Public Works						
Division: 722 - Housing						
State Grant - State EDBG Grant						
700.1010	STATE GRANT General Administration	1,070	2,616	-	3,500	22,800
700.1020	STATE GRANT Activity Delivery	-	1,311	-	3,500	-
700.1030	STATE GRANT Loans	-	-	-	-	-
700.1035	STATE GRANT Grants	-	-	-	58,625	-
700.1130	STATE GRANT Sewer Lateral Program	-	9,250	-	25,000	-
	Account Classification Total: State Grant - State EDBG Grant	1,070	13,177	-	90,625	22,800
Capital Projects - Capital Projects						
680.1284	CAPITAL PROJECTS Rosanne Vuich Park	-	-	700,000	420,000	357,200
	Account Classification Total: Capital Projects - Capital Projects	-	-	700,000	420,000	357,200
Transfer - Transfer						
900.101	TRSF OUT General Fund	-	-	-	-	-
900.420	TRSF OUT 2020-CDBG-12005	39	-	-	-	-
	Account Classification Total: Transfer - Transfer	39	-	-	-	-
	Division Total: 722 - Housing	1,109	13,177	700,000	510,625	380,000
	Department Total: 70 - Public Works	1,109	13,177	700,000	510,625	380,000
	EXPENSES Total	1,109	13,177	700,000	510,625	380,000
	Fund REVENUE Total: 403 - CDBG	14,796	32,163	4,112	42,312	28,412
	Fund EXPENSE Total: 403 - CDBG	1,109	13,177	700,000	510,625	380,000
	Fund Total: 403 - CDBG	13,687	18,986	(695,888)	(468,313)	(351,588)
Fund: 417 - 2015-CDBG-10560 closed						
EXPENSES						
Department: 70 - Public Works						
Division: 722 - Housing						
Transfer - Transfer						
900.252	TRSF OUT Transportation Impact Fees	119,699	-	-	-	-
	Account Classification Total: Transfer - Transfer	119,699	-	-	-	-
	Division Total: 722 - Housing	119,699	-	-	-	-
	Department Total: 70 - Public Works	119,699	-	-	-	-
	EXPENSES Total	119,699	-	-	-	-
	Fund REVENUE Total: 417 - 2015-CDBG-10560 closed					
	Fund EXPENSE Total: 417 - 2015-CDBG-10560 closed	119,699	-	-	-	-
	Fund Total: 417 - 2015-CDBG-10560 closed	(119,699)	-	-	-	-
Fund: 418 - 2018-CDBG-12892 closed						
EXPENSES						
Department: 70 - Public Works						
Division: 722 - Housing						
Transfer - Transfer						
900.403	TRSF OUT CDBG	-	1	-	-	-
	Account Classification Total: Transfer - Transfer	-	1	-	-	-
	Division Total: 722 - Housing	-	1	-	-	-
	Department Total: 70 - Public Works	-	1	-	-	-
	EXPENSES Total	-	1	-	-	-
	Fund REVENUE Total: 418 - 2018-CDBG-12892 closed					
	Fund EXPENSE Total: 418 - 2018-CDBG-12892 closed	-	1	-	-	-
	Fund Total: 418 - 2018-CDBG-12892 closed	-	(1)	-	-	-
Fund: 419 - 2018-HOME-12599						
REVENUES						
Intergov - Intergovernmental						
413.1060	INTERGOVT State Grants	2,344	214,505	341,251	-	450,368
	Account Classification Total: Intergov - Intergovernmental	2,344	214,505	341,251	-	450,368
	REVENUES Total	2,344	214,505	341,251	-	450,368
EXPENSES						
Department: 70 - Public Works						
Division: 722 - Housing						
State Grant - State EDBG Grant						
700.1010	STATE GRANT General Administration	2,344	-	3,892	-	6,875
700.1020	STATE GRANT Activity Delivery	-	41,699	52,041	-	2,301
700.1030	STATE GRANT Loans	-	-	159,535	-	242,451
700.1035	STATE GRANT Grants	-	1,299	-	-	-
700.1040	STATE GRANT Housing Rehabilitation LOANS	-	-	129,675	-	24,505
	Account Classification Total: State Grant - State EDBG Grant	2,344	42,998	345,143	-	276,132
	Division Total: 722 - Housing	2,344	42,998	345,143	-	276,132
	Department Total: 70 - Public Works	2,344	42,998	345,143	-	276,132
	EXPENSES Total	2,344	42,998	345,143	-	276,132

Account Number	Account Description	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 Projected Year End	2025-26 Proposed
	Fund REVENUE Total: 419 - 2018-HOME-12599	2,344	214,505	341,251	-	450,368
	Fund EXPENSE Total: 419 - 2018-HOME-12599	2,344	42,998	345,143	-	276,132
	Fund Total: 419 - 2018-HOME-12599	0	171,507	(3,892)	-	174,236
Fund: 420 - 2020-CDBG-12005 closed						
REVENUES						
Transfers - Transfers						
800.403	TRSF IN CDBG	39	-	-	-	-
	Account Classification Total: Transfers - Transfers	39	-	-	-	-
	REVENUES Total	39	-	-	-	-
	Fund REVENUE Total: 420 - 2020-CDBG-12005 closed	39	-	-	-	-
	Fund EXPENSE Total: 420 - 2020-CDBG-12005 closed					
	Fund Total: 420 - 2020-CDBG-12005 closed	39	-	-	-	-
Fund: 421 - 2019-HOME-14967						
REVENUES						
Intergov - Intergovernmental						
413.1060	INTERGOVT State Grants	8,748	47,055	234,867	-	692,224
	Account Classification Total: Intergov - Intergovernmental	8,748	47,055	234,867	-	692,224
	REVENUES Total	8,748	47,055	234,867	-	692,224
EXPENSES						
Department: 70 - Public Works						
Division: 722 - Housing						
State Grant - State EDBG Grant						
700.1010	STATE GRANT General Administration	7,776	1,948	-	-	1,944
700.1020	STATE GRANT Activity Delivery	-	9,295	48,320	-	94,786
700.1030	STATE GRANT Loans	-	-	159,534	-	319,069
700.1035	STATE GRANT Grants	-	5,000	-	-	-
700.1040	STATE GRANT Housing Rehabilitation LOANS	-	-	27,013	-	225,622
	Account Classification Total: State Grant - State EDBG Grant	7,776	16,243	234,867	-	641,421
	Division Total: 722 - Housing	7,776	16,243	234,867	-	641,421
	Department Total: 70 - Public Works	7,776	16,243	234,867	-	641,421
	EXPENSES Total	7,776	16,243	234,867	-	641,421
	Fund REVENUE Total: 421 - 2019-HOME-14967	8,748	47,055	234,867	-	692,224
	Fund EXPENSE Total: 421 - 2019-HOME-14967	7,776	16,243	234,867	-	641,421
	Fund Total: 421 - 2019-HOME-14967	972	30,812	-	-	50,803
Fund: 422 - 2020-CDBG-CV1-00014 closed						
REVENUES						
Intergov - Intergovernmental						
413.1060	INTERGOVT State Grants	1,478	-	-	-	-
	Account Classification Total: Intergov - Intergovernmental	1,478	-	-	-	-
	REVENUES Total	1,478	-	-	-	-
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	1,478	-	-	-	-
	Fund EXPENSE Total: 422 - 2020-CDBG-CV1-00014 closed	-	1,477	-	-	-
	Fund Total: 422 - 2020-CDBG-CV1-00014 closed	1,478	(1,477)	-	-	-
Fund: 423 - 2020-CDBG-CV2-3-00056						
REVENUES						
Intergov - Intergovernmental						
413.1060	INTERGOVT State Grants	182,215	46,721	-	-	-
	Account Classification Total: Intergov - Intergovernmental	182,215	46,721	-	-	-
	REVENUES Total	182,215	46,721	-	-	-
EXPENSES						
Department: 70 - Public Works						
Division: 722 - Housing						
State Grant - State EDBG Grant						
700.1010	STATE GRANT General Administration	15,587	2,105	-	-	-
700.1100	STATE GRANT Business Assistance	37,291	42,507	-	-	-
700.1110	STATE GRANT Subsistence Payments	129,144	2,303	-	-	-
	Account Classification Total: State Grant - State EDBG Grant	182,022	46,916	-	-	-
	Division Total: 722 - Housing	182,022	46,916	-	-	-
	Department Total: 70 - Public Works	182,022	46,916	-	-	-
	EXPENSES Total	182,022	46,916	-	-	-
	Fund REVENUE Total: 423 - 2020-CDBG-CV2-3-00056	182,215	46,721	-	-	-
	Fund EXPENSE Total: 423 - 2020-CDBG-CV2-3-00056	182,022	46,916	-	-	-
	Fund Total: 423 - 2020-CDBG-CV2-3-00056	193	(194)	-	-	-
Fund: 424 - 2020-PLHA-15150/15984						
REVENUES						
Intergov - Intergovernmental						
413.1060	INTERGOVT State Grants	155,925	230,897	-	-	-
	Account Classification Total: Intergov - Intergovernmental	155,925	230,897	-	-	

Account Number	Account Description	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 Projected Year End	2025-26 Proposed
	REVENUES Total	155,925	230,897	-	-	-
EXPENSES						
Department: 70 - Public Works						
Division: 722 - Housing						
State Grant - State EDBG Grant						
700.1030	STATE GRANT Loans	-	-	-	-	-
	Account Classification Total: State Grant - State EDBG Grant	-	-	-	-	-
	Division Total: 722 - Housing	-	-	-	-	-
	Department Total: 70 - Public Works	-	-	-	-	-
	EXPENSES Total	-	-	-	-	-
	Fund REVENUE Total: 424 - 2020-PLHA-15150/15984	155,925	230,897	-	-	-
	Fund EXPENSE Total: 424 - 2020-PLHA-15150/15984	-	-	-	-	-
	Fund Total: 424 - 2020-PLHA-15150/15984	155,925	230,897	-	-	-
Fund: 425 - 2021-CDBG-HA-6&7						
REVENUES						
Intergov - Intergovernmental						
413.1060	INTERGOVT State Grants	-	689,249	-	458,270	114,544
	Account Classification Total: Intergov - Intergovernmental	-	689,249	-	458,270	114,544
	REVENUES Total	-	689,249	-	458,270	114,544
EXPENSES						
Department: 70 - Public Works						
Division: 722 - Housing						
State Grant - State EDBG Grant						
700.1010	STATE GRANT General Administration	17	33,644	-	30,446	20,909
700.1020	STATE GRANT Activity Delivery	-	76,823	-	36,362	12,365
700.1030	STATE GRANT Loans	-	-	-	7,535	24,600
700.1035	STATE GRANT Grants	-	12,063	-	8,720	-
700.1040	STATE GRANT Housing Rehabilitation LOANS	-	-	-	353,322	17,670
700.1120	STATE GRANT S. El Monte Revitalization Plan	-	165,395	-	30,605	39,000
	Account Classification Total: State Grant - State EDBG Grant	17	287,925	-	466,990	114,544
	Division Total: 722 - Housing	17	287,925	-	466,990	114,544
	Department Total: 70 - Public Works	17	287,925	-	466,990	114,544
	EXPENSES Total	17	287,925	-	466,990	114,544
	Fund REVENUE Total: 425 - 2021-CDBG-HA-6&7	-	689,249	-	458,270	114,544
	Fund EXPENSE Total: 425 - 2021-CDBG-HA-6&7	17	287,925	-	466,990	114,544
	Fund Total: 425 - 2021-CDBG-HA-6&7	(17)	401,324	-	(8,720)	-
Fund: 426 - 2022-CDBG-NH-00003 SrCn						
REVENUES						
Intergov - Intergovernmental						
413.1060	INTERGOVT State Grants	-	66,124	-	190,742	266,000
	Account Classification Total: Intergov - Intergovernmental	-	66,124	-	190,742	266,000
	REVENUES Total	-	66,124	-	190,742	266,000
EXPENSES						
Department: 40 - Parks & Community Services						
Division: 408 - Senior Center						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	-	-	-	25,756	27,637
600.1020	EMP SRV Part Time Salaries	-	11,338	24,960	15,840	25,740
600.1080	EMP SRV PERS	-	711	1,356	2,027	2,200
600.1081	EMP SRV PERS Unfunded Liability	-	-	-	67	130
600.1090	EMP SRV Social Security	-	103	1,548	982	1,596
600.1100	EMP SRV Medicare	-	164	362	603	774
600.1110	EMP SRV Disability/Life Insurance	-	-	-	593	636
600.1120	EMP SRV Health/Dental/Vision Insurance	-	-	-	10,000	10,000
	Account Classification Total: Employee Service - Employee Services	-	12,317	28,226	55,868	68,713
M & O - Maintenance and Operations						
610.1020	SUPPLIES Operating Supplies	-	1,980	2,300	9,000	12,000
690.1170	SPC DEPT EXP Senior Citizens Meals	-	46,390	60,970	111,250	174,000
	Account Classification Total: M & O - Maintenance and Operations	-	48,370	63,270	120,250	186,000
State Grant - State EDBG Grant						
700.1010	STATE GRANT General Administration	-	5,438	5,000	5,875	8,000
	Account Classification Total: State Grant - State EDBG Grant	-	5,438	5,000	5,875	8,000
Transfer - Transfer						
900.101	TRSF OUT General Fund	-	-	-	85,000	-
	Account Classification Total: Transfer - Transfer	-	-	-	85,000	-
	Division Total: 408 - Senior Center	-	66,124	96,496	266,993	262,713
	Department Total: 40 - Parks & Community Services	-	66,124	96,496	266,993	262,713
	EXPENSES Total	-	66,124	96,496	266,993	262,713
	Fund REVENUE Total: 426 - 2022-CDBG-NH-00003 SrCn	-	66,124	-	190,742	266,000
	Fund EXPENSE Total: 426 - 2022-CDBG-NH-00003 SrCn	-	66,124	96,496	266,993	262,713
	Fund Total: 426 - 2022-CDBG-NH-00003 SrCn	-	-	(96,496)	(76,251)	3,287
Fund: 427 - 2023-CALHOME-18021						
REVENUES						
Intergov - Intergovernmental						
413.1060	INTERGOVT State Grants	-	803	-	408,540	672,100
	Account Classification Total: Intergov - Intergovernmental	-	803	-	408,540	672,100
Transfers - Transfers						

Account Number	Account Description	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 Projected Year End	2025-26 Proposed
800.101	TRSF IN General Fund	-	-	-	8,000	16,000
	Account Classification Total: Transfers - Transfers	-	-	-	8,000	16,000
	REVENUES Total	-	803	-	416,540	688,100
EXPENSES						
Department: 70 - Public Works						
Division: 722 - Housing						
State Grant - State EDBG Grant						
700.1010	STATE GRANT General Administration	-	803	-	8,000	16,000
700.1020	STATE GRANT Activity Delivery	-	-	-	37,400	61,100
700.1030	STATE GRANT Loans	-	-	-	371,400	211,000
700.1040	STATE GRANT Housing Rehabilitation LOANS	-	-	-	-	400,000
	Account Classification Total: State Grant - State EDBG Grant	-	803	-	416,800	688,100
	Division Total: 722 - Housing	-	803	-	416,800	688,100
	Department Total: 70 - Public Works	-	803	-	416,800	688,100
	EXPENSES Total	-	803	-	416,800	688,100
	Fund REVENUE Total: 427 - 2023-CALHOME-18021	-	803	-	416,540	688,100
	Fund EXPENSE Total: 427 - 2023-CALHOME-18021	-	803	-	416,800	688,100
	Fund Total: 427 - 2023-CALHOME-18021	-	(0)	-	(260)	-
Fund: 501 - Successor Agency Recognized Obli						
REVENUES						
Taxes - Taxes						
400.1000	PROP TAXES Secured - Current Year	3,502,592	3,514,933	3,500,000	3,500,000	3,500,000
	Account Classification Total: Taxes - Taxes	3,502,592	3,514,933	3,500,000	3,500,000	3,500,000
Use of Money - Use of Money & Property						
412.1417	USE OF MONEY & PROP 2015 Successor	798	1,318	-	1,100	-
412.1419	USE OF MONEY & PROP 2017 Successor	1	1	-	-	-
412.1421	USE OF MONEY & PROP 2024 Successor	-	-	-	-	-
	Account Classification Total: Use of Money - Use of Money & Property	799	1,319	-	1,100	-
Miscellaneous - Miscellaneous						
427.1006	INTEREST Senior Apartments	730	-	-	-	-
	Account Classification Total: Miscellaneous - Miscellaneous	730	-	-	-	-
	REVENUES Total	3,504,121	3,516,252	3,500,000	3,501,100	3,500,000
EXPENSES						
Department: 20 - Administration						
Division: 000 - Non-divisional						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	131,530	109,623	108,576	118,155	121,211
600.1015	EMP SRV Buy back Salaries	1,137	1,504	3,962	6,169	4,497
600.1080	EMP SRV PERS	15,015	14,254	14,471	15,759	16,376
600.1081	EMP SRV PERS Unfunded Liability	34,896	22,189	35,139	38,493	50,039
600.1100	EMP SRV Medicare	1,915	1,599	1,607	1,769	1,796
600.1110	EMP SRV Disability/Life Insurance	3,012	2,926	2,550	2,806	2,849
600.1120	EMP SRV Health/Dental/Vision Insurance	17,940	13,412	12,600	13,966	14,200
	Account Classification Total: Employee Service - Employee Services	205,444	165,506	178,905	197,117	210,968
M & O - Maintenance and Operations						
640.1020	SERVICES Contractual	-	-	72,160	72,160	-
640.1040	SERVICES Fiscal Agent Fees	16,025	15,525	-	15,525	-
670.1040	MAINTENANCE Vehicle Maintenance	1,844	1,069	1,061	1,061	1,061
690.1240	SPC DEPT EXP Cost of Issuance	-	351,557	-	-	-
	Account Classification Total: M & O - Maintenance and Operations	17,869	368,151	73,221	88,746	1,061
Principal Pymts - Principal Payments						
710.1070	PRINCIPAL 2012 Successor	-	-	55,000	55,000	55,000
710.1080	PRINCIPAL 2014 Successor	-	-	425,000	425,000	-
710.1090	PRINCIPAL 2015 Successor	-	-	795,000	795,000	835,000
710.1100	PRINCIPAL 2017 Successor	207,833	(207,833)	423,000	435,000	460,000
710.1110	PRINCIPAL 2024 Successor	-	-	-	-	395,000
720.1110	INTEREST 2024 Successor	-	-	-	-	451,875
	Account Classification Total: Principal Pymts - Principal Payments	207,833	(207,833)	1,698,000	1,710,000	2,196,875
Interest Pymts - Interest Payments						
720.1070	INTEREST 2012 Successor	71,046	69,192	47,756	47,756	45,625
720.1080	INTEREST 2014 Successor	477,812	602,400	500,875	500,875	-
720.1090	INTEREST 2015 Successor	491,130	454,913	385,956	385,956	345,206
720.1100	INTEREST 2017 Successor	682,060	1,081,029	615,287	615,287	597,888
	Account Classification Total: Interest Pymts - Interest Payments	1,722,047	2,207,534	1,549,874	1,549,874	988,719
Depreciation - Depreciation Expense						
740.1020	DEPRECIATION Depreciation Expense	5,219	5,188	-	-	-
	Account Classification Total: Depreciation - Depreciation Expense	5,219	5,188	-	-	-
	Division Total: 000 - Non-divisional	2,158,413	2,538,546	3,500,000	3,545,737	3,397,623
	Department Total: 20 - Administration	2,158,413	2,538,546	3,500,000	3,545,737	3,397,623
	EXPENSES Total	2,158,413	2,538,546	3,500,000	3,545,737	3,397,623
	Fund REVENUE Total: 501 - Successor Agency Recognized Obli	3,504,121	3,516,252	3,500,000	3,501,100	3,500,000
	Fund EXPENSE Total: 501 - Successor Agency Recognized Obli	2,158,413	2,538,546	3,500,000	3,545,737	3,397,623
	Fund Total: 501 - Successor Agency Recognized Obli	1,345,708	977,706	-	(44,637)	102,377
Fund: 502 - Downtown Improvement District						
REVENUES						
Taxes - Taxes						
406.1010	BUS LIC TAX Downtown / Improvement District	11,169	11,534	-	-	-

Account Number	Account Description	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 Projected Year End	2025-26 Proposed
	Account Classification Total: Taxes - Taxes	11,169	11,534	-	-	-
	REVENUES Total	11,169	11,534	-	-	-
EXPENSES						
Department: 20 - Administration						
Division: 000 - Non-divisional						
M & O - Maintenance and Operations						
690.1180	SPC DEPT EXP Community Promotion / Misc	14,968	7,499	-	-	-
	Account Classification Total: M & O - Maintenance and Operations	14,968	7,499	-	-	-
	Division Total: 000 - Non-divisional	14,968	7,499	-	-	-
	Department Total: 20 - Administration	14,968	7,499	-	-	-
	EXPENSES Total	14,968	7,499	-	-	-
	Fund REVENUE Total: 502 - Downtown Improvement District	11,169	11,534	-	-	-
	Fund EXPENSE Total: 502 - Downtown Improvement District	14,968	7,499	-	-	-
	Fund Total: 502 - Downtown Improvement District	(3,798)	4,035	-	-	-
Fund: 503 - Assessment District						
REVENUES						
Miscellaneous - Miscellaneous						
416.1010	ASSESSMENT Country Club	16,528	16,092	17,995	17,995	19,175
416.1020	ASSESSMENT Peachwood	25,519	26,002	29,857	29,857	31,341
416.1030	ASSESSMENT Harvest Estate	4,856	2,535	2,181	2,181	2,207
416.1040	ASSESSMENT Marshall Acres	20,230	18,656	19,249	19,249	20,565
416.1050	ASSESSMENT Nebraska	112,815	102,120	103,045	103,045	108,828
416.1060	ASSESSMENT Tierra Vista	7,776	7,572	8,208	8,208	8,716
416.1070	ASSESSMENT Sierra Heights	18,875	17,568	17,323	17,323	17,413
416.1080	ASSESSMENT Alta Mission Estate	9,909	7,146	6,368	6,368	6,442
416.1090	ASSESSMENT Morningside I	24,874	15,061	12,041	12,041	12,258
416.1100	ASSESSMENT Morningside II	11,485	10,591	10,932	10,932	12,559
416.1110	ASSESSMENT Sugar Plum/Villagio	24,982	23,327	22,553	22,553	23,095
416.1120	ASSESSMENT Citrus Heights	2,890	2,477	2,347	2,347	2,372
416.1130	ASSESSMENT Sierra View Estates	6,470	6,373	6,857	6,857	7,269
416.1140	ASSESSMENT Parkside-Muirfiled	87,493	77,816	75,646	75,646	83,685
416.1150	ASSESSMENT Viscaya	126,019	124,652	141,442	141,442	150,268
416.1160	ASSESSMENT Stony Creek	3,290	3,329	2,997	2,997	3,417
416.1170	ASSESSMENT Lincoln Mckinley	5,791	5,272	5,481	5,481	5,791
416.1180	ASSESSMENT Parkside II & III	49,557	47,391	50,059	50,059	50,782
	Account Classification Total: Miscellaneous - Miscellaneous	559,360	513,980	534,581	534,581	566,183
	REVENUES Total	559,360	513,980	534,581	534,581	566,183
EXPENSES						
Department: 20 - Administration						
Division: 261 - Country Club						
M & O - Maintenance and Operations						
610.1040	SUPPLIES Repair & Maintenance Supplies	60	-	28	400	400
620.1010	UTILITIES Electric	4,719	5,210	4,000	4,600	4,600
620.1030	UTILITIES Water	2,807	4,070	3,383	4,600	4,600
640.1010	SERVICES Professional & Technical	1,146	1,259	1,277	1,286	1,350
640.1020	SERVICES Contractual	12,393	525	2,394	1,000	2,514
	Account Classification Total: M & O - Maintenance and Operations	21,125	11,064	11,082	11,886	13,464
Allocated Costs - Allocated Costs						
605.1080	ALLOC COSTS Interdepartment Overhead	1,750	1,315	1,339	1,339	794
	Account Classification Total: Allocated Costs - Allocated Costs	1,750	1,315	1,339	1,339	794
	Division Total: 261 - Country Club	22,875	12,379	12,421	13,225	14,258
Division: 262 - Peachwood						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	-	62	2,826	-	2,156
600.1020	EMP SRV Part Time Salaries	2,377	2,266	-	-	-
600.1080	EMP SRV PERS	281	317	380	-	172
600.1081	EMP SRV PERS Unfunded Liability	619	513	928	-	10
600.1100	EMP SRV Medicare	34	33	42	-	32
600.1110	EMP SRV Disability/Life Insurance	-	-	66	66	50
600.1120	EMP SRV Health/Dental/Vision Insurance	-	-	1,400	-	1,000
600.1130	EMP SRV Worker's Compensation	178	247	233	233	233
600.1140	EMP SRV Unemployment Insurance	15	18	17	17	16
600.1170	EMP SRV Uniform Allowance	-	-	42	-	30
	Account Classification Total: Employee Service - Employee Services	3,504	3,456	5,934	316	3,699
M & O - Maintenance and Operations						
610.1040	SUPPLIES Repair & Maintenance Supplies	-	28	18	400	400
620.1010	UTILITIES Electric	6,620	8,265	6,261	6,261	6,637
620.1030	UTILITIES Water	5,111	4,574	6,250	6,400	6,500
640.1010	SERVICES Professional & Technical	1,146	1,259	1,277	1,294	1,359
640.1020	SERVICES Contractual	4,944	4,944	5,239	6,332	5,501
	Account Classification Total: M & O - Maintenance and Operations	17,821	19,070	19,045	20,687	20,397
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	226	301	324	324	366
605.1020	ALLOC COSTS Property & Fire Insurance	115	153	198	198	182
605.1030	ALLOC COSTS Auto Insurance	22	32	34	34	40
605.1040	ALLOC COSTS Risk Management	79	100	96	96	98
605.1080	ALLOC COSTS Interdepartment Overhead	2,850	2,791	2,535	2,535	-
	Account Classification Total: Allocated Costs - Allocated Costs	3,292	3,377	3,187	3,187	686

Account Number	Account Description	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 Projected Year End	2025-26 Proposed
	Division Total: 262 - Peachwood	24,617	25,903	28,166	24,190	24,782
Division: 263 - Harvest						
M & O - Maintenance and Operations						
620.1010	UTILITIES Electric	1,464	1,613	1,468	1,468	1,541
640.1010	SERVICES Professional & Technical	1,146	1,259	1,199	1,278	1,342
	Account Classification Total: M & O - Maintenance and Operations	2,610	2,872	2,667	2,746	2,883
Allocated Costs - Allocated Costs						
605.1080	ALLOC COSTS Interdepartment Overhead	386	317	322	322	170
	Account Classification Total: Allocated Costs - Allocated Costs	386	317	322	322	170
	Division Total: 263 - Harvest	2,996	3,189	2,989	3,068	3,053
Division: 264 - Marshall Acres						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	-	71	3,229	-	2,156
600.1020	EMP SRV Part Time Salaries	2,717	2,590	-	-	-
600.1080	EMP SRV PERS	321	362	434	-	172
600.1081	EMP SRV PERS Unfunded Liability	707	586	1,061	-	10
600.1100	EMP SRV Medicare	39	38	48	-	32
600.1110	EMP SRV Disability/Life Insurance	-	-	75	-	50
600.1120	EMP SRV Health/Dental/Vision Insurance	-	-	1,600	-	1,000
600.1130	EMP SRV Worker's Compensation	204	283	267	-	233
600.1140	EMP SRV Unemployment Insurance	18	21	19	-	16
600.1170	EMP SRV Uniform Allowance	-	-	48	-	30
	Account Classification Total: Employee Service - Employee Services	4,006	3,951	6,781	-	3,699
M & O - Maintenance and Operations						
610.1040	SUPPLIES Repair & Maintenance Supplies	174	-	-	-	-
620.1010	UTILITIES Electric	363	435	509	509	509
620.1030	UTILITIES Water	3,008	2,868	3,400	7,400	6,500
640.1010	SERVICES Professional & Technical	1,146	1,259	1,241	1,337	1,404
640.1020	SERVICES Contractual	2,796	7,791	2,931	2,563	2,990
	Account Classification Total: M & O - Maintenance and Operations	7,488	12,353	8,081	11,809	11,403
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	259	344	371	371	366
605.1020	ALLOC COSTS Property & Fire Insurance	131	175	226	226	182
605.1030	ALLOC COSTS Auto Insurance	26	36	39	39	40
605.1040	ALLOC COSTS Risk Management	90	115	109	109	98
605.1080	ALLOC COSTS Interdepartment Overhead	-	1,566	1,425	1,425	-
	Account Classification Total: Allocated Costs - Allocated Costs	506	2,236	2,170	2,170	686
	Division Total: 264 - Marshall Acres	12,000	18,539	17,032	13,979	15,788
Division: 265 - Nebraska						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	13,830	11,658	19,121	13,732	18,130
600.1015	EMP SRV Buy back Salaries	561	951	92	92	238
600.1020	EMP SRV Part Time Salaries	4,075	3,885	-	1,276	-
600.1030	EMP SRV Overtime	252	180	-	-	-
600.1080	EMP SRV PERS	1,747	1,588	2,015	1,540	1,693
600.1081	EMP SRV PERS Unfunded Liability	2,796	2,185	1,620	769	87
600.1100	EMP SRV Medicare	268	234	281	222	266
600.1110	EMP SRV Disability/Life Insurance	353	348	446	322	423
600.1120	EMP SRV Health/Dental/Vision Insurance	5,806	5,067	8,400	6,027	8,000
600.1130	EMP SRV Worker's Compensation	1,988	2,210	1,850	1,850	1,952
600.1140	EMP SRV Unemployment Insurance	172	163	134	134	130
600.1170	EMP SRV Uniform Allowance	-	-	252	306	240
	Account Classification Total: Employee Service - Employee Services	31,847	28,469	34,211	26,270	31,159
M & O - Maintenance and Operations						
610.1040	SUPPLIES Repair & Maintenance Supplies	2,056	788	229	600	700
620.1010	UTILITIES Electric	2,874	3,045	2,582	3,000	3,600
620.1030	UTILITIES Water	4,638	4,051	6,000	5,500	5,600
640.1010	SERVICES Professional & Technical	3,539	3,757	3,776	3,957	4,155
640.1020	SERVICES Contractual	74,139	15,012	15,960	24,261	26,000
	Account Classification Total: M & O - Maintenance and Operations	87,245	26,653	28,547	37,318	40,055
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	2,270	2,690	2,572	2,572	3,061
605.1020	ALLOC COSTS Property & Fire Insurance	1,152	1,367	1,571	1,571	1,520
605.1030	ALLOC COSTS Auto Insurance	225	284	268	268	332
605.1040	ALLOC COSTS Risk Management	790	896	758	758	819
605.1080	ALLOC COSTS Interdepartment Overhead	10,547	8,129	6,928	6,928	4,522
	Account Classification Total: Allocated Costs - Allocated Costs	14,984	13,366	12,097	12,097	10,254
	Division Total: 265 - Nebraska	134,076	68,488	74,855	75,685	81,468
Division: 266 - Tierra Vista						
M & O - Maintenance and Operations						
610.1040	SUPPLIES Repair & Maintenance Supplies	-	248	50	50	53
620.1010	UTILITIES Electric	1,757	1,936	1,706	1,706	2,000
620.1030	UTILITIES Water	635	606	921	800	800
640.1010	SERVICES Professional & Technical	1,146	1,259	1,254	1,278	1,342
640.1020	SERVICES Contractual	960	4,960	1,015	1,015	2,000
	Account Classification Total: M & O - Maintenance and Operations	4,498	9,008	4,946	4,849	6,195
Allocated Costs - Allocated Costs						
605.1080	ALLOC COSTS Interdepartment Overhead	663	581	592	592	365

Account Number	Account Description	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 Projected Year End	2025-26 Proposed
	Account Classification Total: Allocated Costs - Allocated Costs	663	581	592	592	365
	Division Total: 266 - Tierra Vista	5,161	9,589	5,538	5,441	6,560
Division:	**267 - Sierra Heights**					
M & O - Maintenance and Operations						
620.1010	UTILITIES Electric	4,977	5,485	5,586	5,586	5,900
640.1010	SERVICES Professional & Technical	1,146	1,259	1,240	1,293	1,358
640.1020	SERVICES Contractual	4,152	4,152	4,446	4,393	4,668
	Account Classification Total: M & O - Maintenance and Operations	10,275	10,895	11,272	11,272	11,926
Allocated Costs - Allocated Costs						
605.1080	ALLOC COSTS Interdepartment Overhead	1,646	1,338	1,362	1,362	3,094
	Account Classification Total: Allocated Costs - Allocated Costs	1,646	1,338	1,362	1,362	3,094
	Division Total: 267 - Sierra Heights	11,921	12,233	12,634	12,634	15,020
Division:	**268 - Alta Mission**					
M & O - Maintenance and Operations						
620.1010	UTILITIES Electric	2,928	3,226	3,000	3,136	3,400
620.1030	UTILITIES Water	878	980	1,136	1,000	1,000
640.1010	SERVICES Professional & Technical	1,804	1,432	1,241	1,278	1,342
640.1020	SERVICES Contractual	1,507	1,644	1,700	1,700	1,785
	Account Classification Total: M & O - Maintenance and Operations	7,118	7,283	7,077	7,114	7,527
Allocated Costs - Allocated Costs						
605.1080	ALLOC COSTS Interdepartment Overhead	876	840	855	855	444
	Account Classification Total: Allocated Costs - Allocated Costs	876	840	855	855	444
	Division Total: 268 - Alta Mission	7,994	8,123	7,932	7,969	7,971
Division:	**269 - Morningside**					
M & O - Maintenance and Operations						
610.1040	SUPPLIES Repair & Maintenance Supplies	6,000	-	-	-	-
620.1010	UTILITIES Electric	4,716	5,207	4,653	4,600	5,600
620.1030	UTILITIES Water	1,205	1,093	2,068	1,500	1,500
640.1010	SERVICES Professional & Technical	1,146	1,259	1,240	1,285	1,349
640.1020	SERVICES Contractual	10,464	6,564	7,012	15,004	7,400
	Account Classification Total: M & O - Maintenance and Operations	23,531	14,122	14,973	22,389	15,849
Allocated Costs - Allocated Costs						
605.1080	ALLOC COSTS Interdepartment Overhead	2,260	1,777	1,809	1,809	934
	Account Classification Total: Allocated Costs - Allocated Costs	2,260	1,777	1,809	1,809	934
	Division Total: 269 - Morningside	25,791	15,899	16,782	24,198	16,783
Division:	**270 - Morningside II**					
M & O - Maintenance and Operations						
620.1010	UTILITIES Electric	3,834	4,219	3,797	3,797	4,200
620.1030	UTILITIES Water	842	1,036	1,035	1,100	1,100
640.1010	SERVICES Professional & Technical	1,146	1,259	1,240	1,293	1,358
640.1020	SERVICES Contractual	16,293	8,484	3,250	8,484	8,908
	Account Classification Total: M & O - Maintenance and Operations	22,115	14,997	9,322	14,674	15,566
Allocated Costs - Allocated Costs						
605.1080	ALLOC COSTS Interdepartment Overhead	1,290	1,106	1,126	1,126	918
	Account Classification Total: Allocated Costs - Allocated Costs	1,290	1,106	1,126	1,126	918
	Division Total: 270 - Morningside II	23,405	16,103	10,448	15,800	16,484
Division:	**271 - Sugar Plum**					
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	-	99	4,037	2,356	4,975
600.1015	EMP SRV Buy back Salaries	-	-	-	37	-
600.1020	EMP SRV Part Time Salaries	3,396	3,237	-	1,913	-
600.1080	EMP SRV PERS	401	452	543	524	396
600.1081	EMP SRV PERS Unfunded Liability	884	733	1,326	1,107	24
600.1100	EMP SRV Medicare	49	47	59	64	73
600.1110	EMP SRV Disability/Life Insurance	-	-	94	56	116
600.1120	EMP SRV Health/Dental/Vision Insurance	-	-	2,000	1,134	2,400
600.1130	EMP SRV Worker's Compensation	255	354	333	333	545
600.1140	EMP SRV Unemployment Insurance	22	26	24	24	36
600.1170	EMP SRV Uniform Allowance	-	-	60	168	72
	Account Classification Total: Employee Service - Employee Services	5,007	4,949	8,476	7,716	8,637
M & O - Maintenance and Operations						
610.1040	SUPPLIES Repair & Maintenance Supplies	24	-	186	186	195
620.1010	UTILITIES Electric	5,037	5,938	5,274	5,274	5,800
620.1030	UTILITIES Water	3,105	3,968	5,066	5,255	5,800
640.1010	SERVICES Professional & Technical	2,342	2,508	2,565	2,606	2,736
640.1020	SERVICES Contractual	6,816	6,816	7,217	6,955	7,578
670.1040	MAINTENANCE Vehicle Maintenance	21	18	25	82	86
670.1070	MAINTENANCE Rental Prop Maintenance	-	1,204	-	207	217
	Account Classification Total: M & O - Maintenance and Operations	17,346	20,451	20,333	20,565	22,412
Principal Pymts - Principal Payments						
710.2050	PRINCIPAL Vehicles	174	102	175	-	-
	Account Classification Total: Principal Pymts - Principal Payments	174	102	175	-	-
Interest Pymts - Interest Payments						
720.2050	INTEREST Vehicles	56	33	57	-	-
	Account Classification Total: Interest Pymts - Interest Payments	56	33	57	-	-
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	-	430	463	463	855
605.1020	ALLOC COSTS Property & Fire Insurance	-	219	283	283	425

Account Number	Account Description	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 Projected Year End	2025-26 Proposed
605.1030	ALLOC COSTS Auto Insurance	-	45	48	48	93
605.1040	ALLOC COSTS Risk Management	-	143	137	137	229
605.1080	ALLOC COSTS Interdepartment Overhead	4,016	3,200	2,908	2,908	6,125
	Account Classification Total: Allocated Costs - Allocated Costs	4,016	4,037	3,839	3,839	7,727
	Division Total: 271 - Sugar Plum	26,600	29,571	32,880	32,120	38,776
Division:	**272 - Citrus Heights**					
M & O - Maintenance and Operations						
620.1010	UTILITIES Electric	962	1,081	1,026	1,026	1,100
640.1010	SERVICES Professional & Technical	1,146	1,259	1,240	1,278	1,342
	Account Classification Total: M & O - Maintenance and Operations	2,108	2,340	2,266	2,304	2,442
Allocated Costs - Allocated Costs						
605.1080	ALLOC COSTS Interdepartment Overhead	314	269	274	274	531
	Account Classification Total: Allocated Costs - Allocated Costs	314	269	274	274	531
	Division Total: 272 - Citrus Heights	2,422	2,609	2,540	2,578	2,973
Division:	**273 - Sierra View**					
M & O - Maintenance and Operations						
610.1040	SUPPLIES Repair & Maintenance Supplies	21	-	-	-	-
620.1010	UTILITIES Electric	2,607	2,916	3,071	3,071	3,080
620.1030	UTILITIES Water	364	360	341	540	540
640.1010	SERVICES Professional & Technical	1,146	1,259	1,235	1,278	1,342
640.1020	SERVICES Contractual	-	6,500	-	-	-
	Account Classification Total: M & O - Maintenance and Operations	4,138	11,034	4,647	4,889	4,962
Allocated Costs - Allocated Costs						
605.1080	ALLOC COSTS Interdepartment Overhead	586	551	561	561	293
	Account Classification Total: Allocated Costs - Allocated Costs	586	551	561	561	293
	Division Total: 273 - Sierra View	4,724	11,585	5,208	5,450	5,255
Division:	**274 - Parkside-Muirfield**					
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	10,528	9,575	15,239	10,850	14,609
600.1015	EMP SRV Buy back Salaries	496	144	183	183	46
600.1020	EMP SRV Part Time Salaries	3,396	3,237	-	1,595	-
600.1030	EMP SRV Overtime	195	127	-	-	-
600.1080	EMP SRV PERS	1,144	1,178	1,425	1,136	1,396
600.1081	EMP SRV PERS Unfunded Liability	987	733	1,355	945	1,073
600.1100	EMP SRV Medicare	208	183	224	185	215
600.1110	EMP SRV Disability/Life Insurance	268	260	355	256	340
600.1120	EMP SRV Health/Dental/Vision Insurance	4,752	4,503	7,000	5,146	6,400
600.1130	EMP SRV Worker's Compensation	1,537	1,621	1,486	1,486	1,643
600.1140	EMP SRV Unemployment Insurance	133	119	108	108	109
600.1170	EMP SRV Uniform Allowance	-	-	210	330	192
	Account Classification Total: Employee Service - Employee Services	23,643	21,680	27,585	22,220	26,023
M & O - Maintenance and Operations						
610.1040	SUPPLIES Repair & Maintenance Supplies	1,658	3,126	1,675	4,000	4,000
620.1010	UTILITIES Electric	10,284	12,103	7,987	11,000	11,500
620.1030	UTILITIES Water	11,530	13,420	11,891	30,000	30,000
640.1010	SERVICES Professional & Technical	1,146	1,259	3,730	1,419	1,490
640.1020	SERVICES Contractual	14,912	11,412	11,763	20,412	20,983
670.1040	MAINTENANCE Vehicle Maintenance	424	289	470	150	200
670.1070	MAINTENANCE Rental Prop Maintenance	-	588	-	2,350	2,350
	Account Classification Total: M & O - Maintenance and Operations	39,953	42,197	37,516	69,331	70,523
Principal Pymts - Principal Payments						
710.2050	PRINCIPAL Vehicles	1,862	1,086	1,863	-	-
	Account Classification Total: Principal Pymts - Principal Payments	1,862	1,086	1,863	-	-
Interest Pymts - Interest Payments						
720.2050	INTEREST Vehicles	600	350	600	-	-
	Account Classification Total: Interest Pymts - Interest Payments	600	350	600	-	-
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	-	1,973	2,066	2,066	2,576
605.1020	ALLOC COSTS Property & Fire Insurance	-	1,003	1,261	1,261	1,279
605.1030	ALLOC COSTS Auto Insurance	-	209	215	215	280
605.1040	ALLOC COSTS Risk Management	-	658	609	609	689
605.1080	ALLOC COSTS Interdepartment Overhead	16,018	8,232	7,408	7,408	5,976
	Account Classification Total: Allocated Costs - Allocated Costs	16,018	12,075	11,559	11,559	10,800
	Division Total: 274 - Parkside-Muirfield	82,077	77,388	79,123	103,110	107,346
Division:	**275 - Viscaya**					
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	9,123	8,241	15,822	10,092	13,775
600.1015	EMP SRV Buy back Salaries	496	144	128	128	-
600.1020	EMP SRV Part Time Salaries	5,094	4,856	-	2,392	-
600.1030	EMP SRV Overtime	195	127	-	-	-
600.1080	EMP SRV PERS	1,251	1,302	1,583	1,217	1,196
600.1081	EMP SRV PERS Unfunded Liability	1,417	1,100	2,014	1,402	66
600.1100	EMP SRV Medicare	212	187	233	186	203
600.1110	EMP SRV Disability/Life Insurance	236	227	369	238	321
600.1120	EMP SRV Health/Dental/Vision Insurance	4,092	3,843	7,400	4,854	6,400
600.1130	EMP SRV Worker's Compensation	-	1,636	1,506	1,506	1,499
600.1140	EMP SRV Unemployment Insurance	-	120	109	109	100
600.1170	EMP SRV Uniform Allowance	-	-	222	354	192

Account Number	Account Description	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 Projected Year End	2025-26 Proposed
	Account Classification Total: Employee Service - Employee Services	22,115	21,783	29,386	22,478	23,752
M & O - Maintenance and Operations						
610.1040	SUPPLIES Repair & Maintenance Supplies	11,602	5,832	3,420	5,000	5,800
620.1010	UTILITIES Electric	19,532	21,216	16,829	21,000	21,000
620.1030	UTILITIES Water	23,906	28,267	34,471	40,000	44,500
640.1010	SERVICES Professional & Technical	3,539	3,757	3,876	3,958	4,156
640.1020	SERVICES Contractual	34,200	34,882	35,340	34,900	37,000
670.1040	MAINTENANCE Vehicle Maintenance	381	308	251	250	250
670.1070	MAINTENANCE Rental Prop Maintenance	-	622	-	2,489	2,489
	Account Classification Total: M & O - Maintenance and Operations	93,159	94,884	94,187	107,597	115,195
Principal Pymts - Principal Payments						
710.2050	PRINCIPAL Vehicles	1,969	1,149	1,149	-	-
	Account Classification Total: Principal Pymts - Principal Payments	1,969	1,149	1,149	-	-
Interest Pymts - Interest Payments						
720.2050	INTEREST Vehicles	634	370	371	-	-
	Account Classification Total: Interest Pymts - Interest Payments	634	370	371	-	-
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	-	1,991	2,093	2,093	2,351
605.1020	ALLOC COSTS Property & Fire Insurance	-	1,012	1,278	1,278	1,168
605.1030	ALLOC COSTS Auto Insurance	-	210	218	218	255
605.1040	ALLOC COSTS Risk Management	-	664	617	617	629
605.1080	ALLOC COSTS Interdepartment Overhead	23,337	14,874	13,442	13,442	4,251
	Account Classification Total: Allocated Costs - Allocated Costs	23,337	18,751	17,648	17,648	8,654
	Division Total: 275 - Viscaya	141,215	136,936	142,741	147,723	147,601
Division: 276 - Stony Creek						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	-	38	1,615	483	2,073
600.1020	EMP SRV Part Time Salaries	1,358	1,295	-	638	-
600.1080	EMP SRV PERS	160	181	217	151	165
600.1081	EMP SRV PERS Unfunded Liability	354	293	530	368	10
600.1100	EMP SRV Medicare	20	19	24	17	31
600.1110	EMP SRV Disability/Life Insurance	(1)	-	38	12	48
600.1120	EMP SRV Health/Dental/Vision Insurance	-	-	800	245	1,000
600.1130	EMP SRV Worker's Compensation	102	141	133	133	227
600.1140	EMP SRV Unemployment Insurance	9	10	10	10	15
600.1170	EMP SRV Uniform Allowance	-	-	24	48	30
	Account Classification Total: Employee Service - Employee Services	2,003	1,977	3,391	2,105	3,599
M & O - Maintenance and Operations						
610.1040	SUPPLIES Repair & Maintenance Supplies	-	-	1,034	990	950
620.1010	UTILITIES Electric	-	-	165	-	-
640.1010	SERVICES Professional & Technical	1,146	1,259	1,237	1,279	1,343
	Account Classification Total: M & O - Maintenance and Operations	1,146	1,259	2,436	2,269	2,293
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	-	172	185	185	356
605.1020	ALLOC COSTS Property & Fire Insurance	-	87	113	113	177
605.1030	ALLOC COSTS Auto Insurance	-	18	19	19	39
605.1040	ALLOC COSTS Risk Management	-	57	55	55	95
605.1080	ALLOC COSTS Interdepartment Overhead	148	592	540	540	-
	Account Classification Total: Allocated Costs - Allocated Costs	148	926	912	912	667
	Division Total: 276 - Stony Creek	3,296	4,162	6,739	5,286	6,559
Division: 277 - Lincoln Mckinley						
M & O - Maintenance and Operations						
610.1040	SUPPLIES Repair & Maintenance Supplies	-	342	52	52	55
620.1010	UTILITIES Electric	60	259	206	206	286
620.1030	UTILITIES Water	756	294	880	800	800
640.1010	SERVICES Professional & Technical	1,146	1,259	1,237	1,279	1,343
640.1020	SERVICES Contractual	-	-	52	10	50
	Account Classification Total: M & O - Maintenance and Operations	1,962	2,153	2,427	2,347	2,534
Allocated Costs - Allocated Costs						
605.1080	ALLOC COSTS Interdepartment Overhead	456	288	293	293	150
	Account Classification Total: Allocated Costs - Allocated Costs	456	288	293	293	150
	Division Total: 277 - Lincoln Mckinley	2,418	2,441	2,720	2,640	2,684
Division: 278 - Parkside II & III						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	11,585	10,892	16,017	11,561	14,100
600.1015	EMP SRV Buy back Salaries	330	201	110	110	-
600.1020	EMP SRV Part Time Salaries	3,396	3,238	-	797	-
600.1030	EMP SRV Overtime	244	153	-	-	-
600.1080	EMP SRV PERS	1,434	1,496	1,486	1,051	1,372
600.1081	EMP SRV PERS Unfunded Liability	2,398	1,877	1,357	489	68
600.1100	EMP SRV Medicare	220	203	235	183	207
600.1110	EMP SRV Disability/Life Insurance	294	292	373	271	328
600.1120	EMP SRV Health/Dental/Vision Insurance	5,128	4,794	7,200	5,195	6,000
600.1130	EMP SRV Worker's Compensation	1,629	1,863	1,551	1,551	1,506
600.1140	EMP SRV Unemployment Insurance	141	137	113	113	100
600.1170	EMP SRV Uniform Allowance	-	-	216	252	180
	Account Classification Total: Employee Service - Employee Services	26,800	25,145	28,658	21,573	23,861
M & O - Maintenance and Operations						

Account Number	Account Description	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 Projected Year End	2025-26 Proposed
610.1040	SUPPLIES Repair & Maintenance Supplies	857	-	1,810	880	880
620.1030	UTILITIES Water	628	727	798	898	898
640.1010	SERVICES Professional & Technical	3,539	3,757	3,693	3,897	4,092
640.1020	SERVICES Contractual	35,811	5,004	5,273	5,273	5,537
670.1040	MAINTENANCE Vehicle Maintenance	236	187	256	200	200
670.1070	MAINTENANCE Rental Prop Maintenance	-	467	-	1,867	1,867
	Account Classification Total: M & O - Maintenance and Operations	41,070	10,142	11,830	13,015	13,474
Principal Pymts - Principal Payments						
710.2050	PRINCIPAL Vehicles	1,534	895	896	-	-
	Account Classification Total: Principal Pymts - Principal Payments	1,534	895	896	-	-
Interest Pymts - Interest Payments						
720.2050	INTEREST Vehicles	494	288	289	-	-
	Account Classification Total: Interest Pymts - Interest Payments	494	288	289	-	-
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	-	2,267	2,156	2,156	2,362
605.1020	ALLOC COSTS Property & Fire Insurance	-	1,153	1,316	1,316	1,173
605.1030	ALLOC COSTS Auto Insurance	-	240	224	224	257
605.1040	ALLOC COSTS Risk Management	-	756	636	636	632
605.1080	ALLOC COSTS Interdepartment Overhead	7,044	5,546	4,637	4,637	2,462
	Account Classification Total: Allocated Costs - Allocated Costs	7,044	9,962	8,969	8,969	6,886
	Division Total: 278 - Parkside II & III	76,943	46,432	50,642	43,557	44,221
	Department Total: 20 - Administration	610,530	501,571	511,390	538,653	557,582
	EXPENSES Total	610,530	501,571	511,390	538,653	557,582
	Fund REVENUE Total: 503 - Assessment District	559,360	513,980	534,581	534,581	566,183
	Fund EXPENSE Total: 503 - Assessment District	610,530	501,571	511,390	538,653	557,582
	Fund Total: 503 - Assessment District	(51,170)	12,409	23,191	(4,072)	8,601
Fund: 505 - Community Facilities Districts						
REVENUES						
Taxes - Taxes						
401.1200	OTHER TAXES Laurabrook	8,584	9,137	9,444	9,444	9,916
401.1210	OTHER TAXES Quail Run South	20,227	21,532	22,253	22,253	23,366
401.1220	OTHER TAXES Tierra Vista II	16,150	17,191	17,768	17,768	18,657
401.1230	OTHER TAXES Autumn Gate	20,525	22,374	23,124	23,124	24,281
401.1240	OTHER TAXES Autumn Gate Phase II	15,189	16,169	16,711	16,711	16,711
401.1250	OTHER TAXES Autumn Gate Phase III	15,753	16,770	17,332	17,332	17,332
401.1260	OTHER TAXES Castro	-	11,657	12,328	31,504	31,504
401.1270	OTHER TAXES Vineyard Estates	-	-	-	2,573	2,702
401.1280	OTHER TAXES Castro/Montebella II	-	3,025	-	-	-
	Account Classification Total: Taxes - Taxes	96,428	117,856	118,960	140,709	144,469
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	2,801	6,142	-	-	-
	Account Classification Total: Use of Money - Use of Money & Property	2,801	6,142	-	-	-
	REVENUES Total	99,229	123,998	118,960	140,709	144,469
EXPENSES						
Department: 20 - Administration						
Division: 291 - Laurabrook						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	1,600	2,796	3,446	3,248	2,488
600.1015	EMP SRV Buy back Salaries	-	302	-	-	-
600.1030	EMP SRV Overtime	-	7	-	-	-
600.1080	EMP SRV PERS	124	226	367	349	198
600.1081	EMP SRV PERS Unfunded Liability	-	294	6	8	12
600.1090	EMP SRV Social Security	1	-	-	-	-
600.1100	EMP SRV Medicare	22	44	51	48	37
600.1110	EMP SRV Disability/Life Insurance	47	82	80	76	58
600.1120	EMP SRV Health/Dental/Vision Insurance	729	1,190	1,400	1,400	1,200
600.1130	EMP SRV Worker's Compensation	-	-	338	338	354
600.1140	EMP SRV Unemployment Insurance	-	-	25	25	24
600.1170	EMP SRV Uniform Allowance	-	-	42	42	36
	Account Classification Total: Employee Service - Employee Services	2,523	4,941	5,755	5,534	4,407
M & O - Maintenance and Operations						
620.1010	UTILITIES Electric	11	-	26	26	26
620.1030	UTILITIES Water	354	262	477	700	700
640.1010	SERVICES Professional & Technical	996	2,086	1,129	2,440	2,562
640.1020	SERVICES Contractual	1,812	1,812	1,915	1,812	1,950
	Account Classification Total: M & O - Maintenance and Operations	3,173	4,160	3,547	4,978	5,238
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	-	-	209	209	214
605.1020	ALLOC COSTS Property & Fire Insurance	-	-	128	128	106
605.1040	ALLOC COSTS Risk Management	-	-	62	62	57
605.1080	ALLOC COSTS Interdepartment Overhead	-	-	-	-	1,496
	Account Classification Total: Allocated Costs - Allocated Costs	-	-	399	399	1,873
	Division Total: 291 - Laurabrook	5,696	9,101	9,701	10,911	11,518
Division: 292 - Quail Run South						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	3,840	5,619	10,971	9,001	4,560
600.1015	EMP SRV Buy back Salaries	-	302	92	92	-
600.1020	EMP SRV Part Time Salaries	-	-	-	797	

Account Number	Account Description	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 Projected Year End	2025-26 Proposed
600.1030	EMP SRV Overtime	-	7	-	-	-
600.1080	EMP SRV PERS	298	441	1,072	943	363
600.1081	EMP SRV PERS Unfunded Liability	-	294	683	482	22
600.1090	EMP SRV Social Security	2	-	-	-	-
600.1100	EMP SRV Medicare	52	83	161	145	67
600.1110	EMP SRV Disability/Life Insurance	113	153	256	211	106
600.1120	EMP SRV Health/Dental/Vision Insurance	1,750	2,491	4,800	4,103	2,200
600.1130	EMP SRV Worker's Compensation	-	-	647	647	649
600.1140	EMP SRV Unemployment Insurance	-	-	47	47	43
600.1170	EMP SRV Uniform Allowance	-	-	144	204	66
	Account Classification Total: Employee Service - Employee Services	6,055	9,390	18,873	16,672	8,076
M & O - Maintenance and Operations						
610.1040	SUPPLIES Repair & Maintenance Supplies	20	6	31	31	33
620.1030	UTILITIES Water	869	1,157	1,230	2,500	2,800
640.1010	SERVICES Professional & Technical	996	2,086	1,129	2,440	2,562
640.1020	SERVICES Contractual	6,816	15,316	7,072	6,816	7,500
	Account Classification Total: M & O - Maintenance and Operations	8,700	18,565	9,462	11,787	12,895
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	-	-	400	400	392
605.1020	ALLOC COSTS Property & Fire Insurance	-	-	245	245	195
605.1040	ALLOC COSTS Risk Management	-	-	118	118	105
605.1080	ALLOC COSTS Interdepartment Overhead	-	-	-	-	3,234
	Account Classification Total: Allocated Costs - Allocated Costs	-	-	763	763	3,926
	Division Total: 292 - Quail Run South	14,756	27,955	29,098	29,222	24,897
Division: 293 - Tierra Vista II						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	2,880	4,409	8,455	5,860	9,015
600.1015	EMP SRV Buy back Salaries	-	302	-	-	-
600.1020	EMP SRV Part Time Salaries	-	-	-	1,276	-
600.1030	EMP SRV Overtime	-	7	-	-	-
600.1080	EMP SRV PERS	224	349	942	780	718
600.1081	EMP SRV PERS Unfunded Liability	-	294	1,071	749	43
600.1090	EMP SRV Social Security	2	-	-	-	-
600.1100	EMP SRV Medicare	39	66	124	106	132
600.1110	EMP SRV Disability/Life Insurance	85	123	197	137	210
600.1120	EMP SRV Health/Dental/Vision Insurance	1,313	1,934	3,800	2,690	4,000
600.1130	EMP SRV Worker's Compensation	-	-	515	515	1,252
600.1140	EMP SRV Unemployment Insurance	-	-	37	37	83
600.1170	EMP SRV Uniform Allowance	-	-	114	162	120
	Account Classification Total: Employee Service - Employee Services	4,542	7,483	15,255	12,312	15,573
M & O - Maintenance and Operations						
640.1010	SERVICES Professional & Technical	996	2,086	1,129	2,440	2,562
640.1020	SERVICES Contractual	-	5,100	-	-	-
	Account Classification Total: M & O - Maintenance and Operations	996	7,186	1,129	2,440	2,562
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	-	-	318	318	755
605.1020	ALLOC COSTS Property & Fire Insurance	-	-	195	195	375
605.1040	ALLOC COSTS Risk Management	-	-	94	94	202
605.1080	ALLOC COSTS Interdepartment Overhead	-	-	-	-	2,701
	Account Classification Total: Allocated Costs - Allocated Costs	-	-	607	607	4,033
	Division Total: 293 - Tierra Vista II	5,538	14,669	16,991	15,359	22,168
Division: 294 - Autumn Gate I						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	3,200	4,815	10,081	8,178	9,226
600.1015	EMP SRV Buy back Salaries	-	302	92	92	-
600.1020	EMP SRV Part Time Salaries	-	-	-	797	-
600.1030	EMP SRV Overtime	-	7	-	-	-
600.1080	EMP SRV PERS	248	380	1,002	878	934
600.1081	EMP SRV PERS Unfunded Liability	-	294	681	480	44
600.1090	EMP SRV Social Security	2	-	-	-	-
600.1100	EMP SRV Medicare	43	72	148	133	136
600.1110	EMP SRV Disability/Life Insurance	94	133	235	192	215
600.1120	EMP SRV Health/Dental/Vision Insurance	1,459	2,119	4,400	3,703	4,000
600.1130	EMP SRV Worker's Compensation	-	-	559	559	1,290
600.1140	EMP SRV Unemployment Insurance	-	-	41	41	86
600.1170	EMP SRV Uniform Allowance	-	-	132	192	120
	Account Classification Total: Employee Service - Employee Services	5,046	8,122	17,371	15,245	16,051
M & O - Maintenance and Operations						
610.1040	SUPPLIES Repair & Maintenance Supplies	-	-	163	163	171
620.1010	UTILITIES Electric	1,107	743	1,275	900	900
620.1030	UTILITIES Water	1,399	873	1,644	2,300	2,300
640.1010	SERVICES Professional & Technical	996	2,086	1,129	2,460	2,583
640.1020	SERVICES Contractual	5,620	3,420	3,642	3,420	3,600
670.1010	MAINTENANCE Repair & Maintenance	19	-	-	-	-
	Account Classification Total: M & O - Maintenance and Operations	9,141	7,121	7,853	9,243	9,554
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	-	-	801	801	779
605.1020	ALLOC COSTS Property & Fire Insurance	-	-	489	489	387

Account Number	Account Description	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 Projected Year End	2025-26 Proposed
605.1040	ALLOC COSTS Risk Management	-	-	236	236	208
605.1080	ALLOC COSTS Interdepartment Overhead	-	-	-	-	4,028
	Account Classification Total: Allocated Costs - Allocated Costs	-	-	1,526	1,526	5,402
	Division Total: 294 - Autumn Gate I	14,186	15,243	26,750	26,014	31,007
Division:	**295 - Autumn Gate II & III**					
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	4,480	6,418	10,680	7,917	8,374
600.1015	EMP SRV Buy back Salaries	-	302	-	-	-
600.1020	EMP SRV Part Time Salaries	-	-	-	1,276	-
600.1030	EMP SRV Overtime	-	7	-	-	-
600.1080	EMP SRV PERS	347	502	1,117	942	667
600.1081	EMP SRV PERS Unfunded Liability	-	294	1,077	754	40
600.1090	EMP SRV Social Security	3	-	-	-	-
600.1100	EMP SRV Medicare	61	94	157	136	123
600.1110	EMP SRV Disability/Life Insurance	131	173	249	185	195
600.1120	EMP SRV Health/Dental/Vision Insurance	2,042	2,862	4,800	3,690	4,000
600.1130	EMP SRV Worker's Compensation	-	-	736	736	1,188
600.1140	EMP SRV Unemployment Insurance	-	-	53	53	79
600.1170	EMP SRV Uniform Allowance	-	-	144	192	120
	Account Classification Total: Employee Service - Employee Services	7,063	10,653	19,013	15,881	14,786
M & O - Maintenance and Operations						
620.1010	UTILITIES Electric	-	-	-	-	-
620.1030	UTILITIES Water	328	326	414	414	435
640.1010	SERVICES Professional & Technical	1,027	2,164	1,129	3,220	3,381
	Account Classification Total: M & O - Maintenance and Operations	1,355	2,490	1,543	3,634	3,816
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	-	-	-	-	717
605.1020	ALLOC COSTS Property & Fire Insurance	-	-	-	-	356
605.1040	ALLOC COSTS Risk Management	-	-	-	-	192
605.1080	ALLOC COSTS Interdepartment Overhead	-	-	-	-	2,966
	Account Classification Total: Allocated Costs - Allocated Costs	-	-	-	-	4,231
	Division Total: 295 - Autumn Gate II & III	8,418	13,143	20,556	19,515	22,833
Division:	**296 - Montebella**					
M & O - Maintenance and Operations						
640.1010	SERVICES Professional & Technical	-	-	-	786	2,562
	Account Classification Total: M & O - Maintenance and Operations	-	-	-	786	2,562
	Division Total: 296 - Montebella	-	-	-	786	2,562
Division:	**297 - Vineyard Estates**					
M & O - Maintenance and Operations						
640.1010	SERVICES Professional & Technical	-	-	-	786	2,562
	Account Classification Total: M & O - Maintenance and Operations	-	-	-	786	2,562
	Division Total: 297 - Vineyard Estates	-	-	-	786	2,562
Division:	**298 - Montebella II**					
M & O - Maintenance and Operations						
640.1010	SERVICES Professional & Technical	-	-	-	36	1,281
	Account Classification Total: M & O - Maintenance and Operations	-	-	-	36	1,281
	Division Total: 298 - Montebella II	-	-	-	36	1,281
	Department Total: 20 - Administration	48,594	80,111	103,096	102,629	118,828
	EXPENSES Total	48,594	80,111	103,096	102,629	118,828
Fund REVENUE	Total: 505 - Community Facilities Districts	99,229	123,998	118,960	140,709	144,469
Fund EXPENSE	Total: 505 - Community Facilities Districts	48,594	80,111	103,096	102,629	118,828
	Fund Total: 505 - Community Facilities Districts	50,635	43,887	15,864	38,080	25,641
	REVENUE GRAND Totals:	17,702,490	16,276,380	11,828,028	12,973,522	13,776,557
	EXPENSE GRAND Totals:	15,050,224	14,256,907	13,439,636	15,862,681	15,186,893
	Grand Totals:	2,652,266	2,019,474	(1,611,608)	(2,889,159)	(1,410,336)

Minus One Time Revenues and Expenses

REVENUE GRAND Totals:	17,702,490	16,276,380	11,828,028	12,973,522	13,776,557
EXPENSE GRAND Totals:	8,393,542	7,059,614	11,605,962	13,149,913	13,171,733
Grand Totals:	9,308,948	9,216,767	222,066	(176,391)	604,824

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 50
- 112 –Health Fund 50
- 122 – Equipment Replacement Fund **new in 19-20* 51
- 215 - Fleet Maintenance Fund 51
- 216 - Property & Facility Maintenance Fund 52

Account Number	Account Description	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 Projected Year End	2025-26 Proposed
Fund: 111 - Risk Management						
REVENUES						
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	14,321	23,456	-	14,526	12,000
	Account Classification Total: Use of Money - Use of Money & Property	14,321	23,456	-	14,526	12,000
Miscellaneous - Miscellaneous						
414.1050	MISC Liability Insurance Receipts	540,496	598,507	712,400	712,400	882,500
414.1060	MISC Auto Insurance Receipts	79,522	109,723	101,175	101,175	164,205
414.1070	MISC Fire/Property Insurance Receipts	274,208	324,091	435,000	435,000	438,300
414.1080	MISC Risk Management Receipts	188,088	199,998	210,000	210,000	236,000
414.1090	MISC LTD/Life Insurance Receipts	246,910	260,278	280,000	280,000	280,000
414.1100	MISC Unemployment Insurance Receipts	54,872	57,298	55,000	55,000	55,000
414.1110	MISC Worker's Comp Insurance Receipts	921,097	969,802	1,012,614	1,012,614	1,121,850
	Account Classification Total: Miscellaneous - Miscellaneous	2,305,193	2,519,697	2,806,189	2,806,189	3,177,855
	REVENUES Total	2,319,514	2,543,153	2,806,189	2,820,715	3,189,855
EXPENSES						
Department: 20 - Administration						
Division: 000 - Non-divisional						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	90,534	140,254	133,994	133,994	134,275
600.1015	EMP SRV Buy back Salaries	3,972	5,295	4,444	4,753	4,453
600.1080	EMP SRV PERS	11,297	16,582	17,708	17,708	17,812
600.1081	EMP SRV PERS Unfunded Liability	26,485	27,014	40,572	40,779	52,401
600.1100	EMP SRV Medicare	1,449	1,933	1,974	1,987	1,978
600.1110	EMP SRV Disability/Life Insurance	2,298	3,096	3,130	3,152	3,137
600.1120	EMP SRV Health/Dental/Vision Insurance	17,058	22,259	21,400	21,400	21,400
600.1180	EMP SRV OPEB GASB 75	(6,988)	(14,446)	-	-	-
600.1185	EMP SRV PENSION GASB 68	(60,225)	11,285	-	-	-
600.1220	EMP SRV Safety Program	17	157	1,000	1,000	1,000
600.1230	EMP SRV EAP (Risk Management)	3,489	3,277	5,000	5,000	-
	Account Classification Total: Employee Service - Employee Services	89,387	216,706	229,222	229,773	236,456
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	450	447	500	500	500
610.1060	SUPPLIES Safety Equipment & Supplies	897	-	200	200	200
640.1010	SERVICES Professional & Technical	750	1,000	2,000	1,500	2,000
640.1020	SERVICES Contractual	25,718	25,543	26,000	26,500	26,500
660.1020	INSURANCE Health Self-Insurance Claims	516	7,255	8,294	10,000	-
660.1030	INSURANCE Disability & Life Insurance	151,822	136,352	280,000	200,000	280,000
660.1040	INSURANCE Auto Insurance	85,792	110,053	150,000	200,000	164,205
660.1050	INSURANCE Liabiltity Insurance-JPA contrac	538,978	470,001	712,400	712,400	882,500
660.1070	INSURANCE Fire Insurance	274,902	441,750	435,000	475,000	438,300
660.1080	INSURANCE Unemployment Insurance	5,893	22,477	55,000	55,000	55,000
670.1040	MAINTENANCE Vehicle Maintenance	632	635	632	632	632
690.1050	SPC DEPT EXP Rental	147	322	250	250	250
690.1310	SPC DEPT EXP Worker's Comp - JPA	776,667	991,712	1,012,614	1,012,614	1,121,850
	Account Classification Total: M & O - Maintenance and Operations	1,863,164	2,207,547	2,682,890	2,694,596	2,971,937
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						
900.122	TRSF OUT Equipment Replacement	1,329	1,406	1,329	1,329	1,329
	Account Classification Total: Transfer - Transfer	1,329	1,406	1,329	1,329	1,329
	Division Total: 000 - Non-divisional	1,954,630	2,426,408	2,914,191	2,926,448	3,210,472
	Department Total: 20 - Administration	1,954,630	2,426,408	2,914,191	2,926,448	3,210,472
	EXPENSES Total	1,954,630	2,426,408	2,914,191	2,926,448	3,210,472
	Fund REVENUE Total: 111 - Risk Management	2,319,514	2,543,153	2,806,189	2,820,715	3,189,855
	Fund EXPENSE Total: 111 - Risk Management	1,954,630	2,426,408	2,914,191	2,926,448	3,210,472
	Fund Total: 111 - Risk Management	364,884	116,745	(108,002)	(105,733)	(20,617)
Fund: 112 - Health Insurance						
REVENUES						
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	58,218	111,779	75,000	95,000	100,000
	Account Classification Total: Use of Money - Use of Money & Property	58,218	111,779	75,000	95,000	100,000
Miscellaneous - Miscellaneous						
414.1120	MISC Health Insurance Receipts	2,935,997	2,933,112	3,067,022	3,067,022	3,080,000
414.1130	MISC COBRA Insurance (Employee)	30,419	20,954	20,000	20,000	20,000
414.1150	MISC Retiree Health	207,356	248,870	230,000	230,000	230,000
	Account Classification Total: Miscellaneous - Miscellaneous	3,173,772	3,202,936	3,317,022	3,317,022	3,330,000
	REVENUES Total	3,231,990	3,314,715	3,392,022	3,412,022	3,430,000
EXPENSES						
Department: 20 - Administration						
Division: 000 - Non-divisional						
M & O - Maintenance and Operations						
660.1100	INSURANCE Vision & Dental Admin	279,649	263,253	280,000	280,000	280,000
660.1110	INSURANCE Medical Ins Claim	868,234	1,302,158	1,500,000	1,400,000	1,500,000
660.1115	INSURANCE Medical Ins Prescription	417,596	412,320	500,000	500,000	500,000
660.1120	INSURANCE Medical Ins Admin	895,323	912,051	800,000	850,000	850,000
660.1125	INSURANCE Retiree Claims	91,535	430,618	200,000	260,000	250,000

Account Number	Account Description	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 Projected Year End	2025-26 Proposed
660.1130	INSURANCE Retiree Prescription	135,264	100,444	150,000	140,000	140,000
660.1135	INSURANCE Medicare Supplement - Medical	46,549	61,847	60,000	60,000	62,000
660.1140	INSURANCE Medicare Supplement - RX	19,752	33,743	35,000	35,000	40,000
	Account Classification Total: M & O - Maintenance and Operations	2,753,901	3,516,434	3,525,000	3,525,000	3,622,000
	Division Total: 000 - Non-divisional	2,753,901	3,516,434	3,525,000	3,525,000	3,622,000
	Department Total: 20 - Administration	2,753,901	3,516,434	3,525,000	3,525,000	3,622,000
	EXPENSES Total	2,753,901	3,516,434	3,525,000	3,525,000	3,622,000
	Fund REVENUE Total: 112 - Health Insurance	3,231,990	3,314,715	3,392,022	3,412,022	3,430,000
	Fund EXPENSE Total: 112 - Health Insurance	2,753,901	3,516,434	3,525,000	3,525,000	3,622,000
	Fund Total: 112 - Health Insurance	478,089	(201,719)	(132,978)	(112,978)	(192,000)
Fund: 122 - Technology Replacement						
REVENUES						
Transfers - Transfers						
800.101	TRSF IN General Fund	44,000	46,562	43,996	43,996	43,996
800.111	TRSF IN Insurance	1,329	1,406	1,329	1,329	1,329
800.202	TRSF IN Gas Tax	825	873	825	825	825
800.203	TRSF IN Transportation	825	873	825	825	825
800.215	TRSF IN Fleet Maintenance	2,337	2,473	2,337	2,337	2,337
800.216	TRSF IN Property Maintenance	1,329	1,406	1,329	1,329	1,329
800.230	TRSF IN Water	3,511	3,715	3,511	3,511	3,511
800.231	TRSF IN Sewer	5,023	5,316	5,023	5,023	5,023
800.232	TRSF IN Disposal	3,007	3,182	3,007	3,007	3,007
800.234	TRSF IN CNG	825	873	-	-	-
800.320	TRSF IN Ambulance	4,857	7,240	9,019	9,019	9,019
	Account Classification Total: Transfers - Transfers	67,868	73,919	71,201	71,201	71,201
	REVENUES Total	67,868	73,919	71,201	71,201	71,201
EXPENSES						
Department: 20 - Administration						
Division: 000 - Non-divisional						
M & O - Maintenance and Operations						
610.1020	SUPPLIES Operating Supplies	45,139	12,594	30,000	20,000	26,000
670.1010	MAINTENANCE Repair & Maintenance	-	-	-	10,000	6,000
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	-	-	8,000	8,000	6,000
	Account Classification Total: M & O - Maintenance and Operations	45,139	12,594	38,000	38,000	38,000
Principal Pymts - Principal Payments						
710.2067	PRINCIPAL Dell	-	-	30,000	30,000	30,000
	Account Classification Total: Principal Pymts - Principal Payments	-	-	30,000	30,000	30,000
Interest Pymts - Interest Payments						
720.2067	INTEREST Dell	2,383	1,321	1,100	1,100	1,100
	Account Classification Total: Interest Pymts - Interest Payments	2,383	1,321	1,100	1,100	1,100
	Division Total: 000 - Non-divisional	47,522	13,915	69,100	69,100	69,100
	Department Total: 20 - Administration	47,522	13,915	69,100	69,100	69,100
	EXPENSES Total	47,522	13,915	69,100	69,100	69,100
	Fund REVENUE Total: 122 - Technology Replacement	67,868	73,919	71,201	71,201	71,201
	Fund EXPENSE Total: 122 - Technology Replacement	47,522	13,915	69,100	69,100	69,100
	Fund Total: 122 - Technology Replacement	20,346	60,004	2,101	2,101	2,101
Fund: 215 - Fleet Maintenance						
REVENUES						
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	619	1,311	-	-	-
	Account Classification Total: Use of Money - Use of Money & Property	619	1,311	-	-	-
Miscellaneous - Miscellaneous						
501.1150	OVERHEAD Fleet Maintenance	463,000	465,940	498,525	498,525	512,550
	Account Classification Total: Miscellaneous - Miscellaneous	463,000	465,940	498,525	498,525	512,550
	REVENUES Total	463,619	467,251	498,525	498,525	512,550
EXPENSES						
Department: 70 - Public Works						
Division: 710 - Fleet						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	107,698	123,133	136,108	139,616	139,984
600.1015	EMP SRV Buy back Salaries	-	1,086	4,058	4,193	4,291
600.1030	EMP SRV Overtime	6,315	6,934	5,000	5,000	5,000
600.1050	EMP SRV Standby	870	1,533	2,000	2,000	2,000
600.1080	EMP SRV PERS	8,215	9,078	11,122	11,398	11,572
600.1081	EMP SRV PERS Unfunded Liability	994	-	2,649	2,658	3,773
600.1100	EMP SRV Medicare	1,604	1,810	1,991	2,042	2,049
600.1110	EMP SRV Disability/Life Insurance	2,569	2,628	3,159	3,240	3,251
600.1120	EMP SRV Health/Dental/Vision Insurance	40,028	39,913	41,600	41,600	41,600
600.1130	EMP SRV Worker's Compensation	8,553	9,071	9,689	9,689	10,255
600.1140	EMP SRV Unemployment Insurance	658	683	703	703	683
600.1170	EMP SRV Uniform Allowance	4,218	4,780	1,248	1,248	5,059
600.1180	EMP SRV OPEB GASB 75	(8,274)	(17,101)	-	-	-
600.1185	EMP SRV PENSION GASB 68	(13,703)	2,620	-	-	-
	Account Classification Total: Employee Service - Employee Services	159,745	186,167	219,327	223,387	229,517
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	978	699	1,500	1,500	1,530
610.1020	SUPPLIES Operating Supplies	15,426	3,369	18,200	12,200	5,152

Account Number	Account Description	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 Projected Year End	2025-26 Proposed
610.1030	SUPPLIES Lubricant & Fuels	5,050	4,595	10,000	10,000	10,200
610.1040	SUPPLIES Repair & Maintenance Supplies	3,624	927	8,000	8,000	8,160
610.1050	SUPPLIES Small Tools	3,747	852	4,500	4,500	4,590
610.1060	SUPPLIES Safety Equipment & Supplies	77	-	500	500	510
620.1010	UTILITIES Electric	9,149	10,074	14,900	14,900	15,198
620.1020	UTILITIES Gas	398	233	400	400	408
630.1010	COMMUNICATION Telephone	645	420	800	800	816
630.1020	COMMUNICATION Cellphone	937	833	1,228	1,228	1,253
630.1040	COMMUNICATION Postage	593	38	300	300	306
640.1020	SERVICES Contractual	3,894	2,413	1,672	7,672	7,825
650.1010	TRAINING Travel & Conference	-	-	1,000	1,000	1,020
650.1020	TRAINING Training & Vocational	390	-	530	530	541
670.1030	MAINTENANCE Equipment Maintenance	-	791	1,000	1,000	1,020
670.1040	MAINTENANCE Vehicle Maintenance	203,116	190,653	174,000	174,000	177,480
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	326	15	530	530	541
	Account Classification Total: M & O - Maintenance and Operations	248,350	215,911	239,060	239,060	236,550
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	8,078	8,439	9,998	9,998	13,122
605.1020	ALLOC COSTS Property & Fire Insurance	4,098	4,290	6,105	6,105	6,517
605.1030	ALLOC COSTS Auto Insurance	817	1,065	1,065	1,065	1,335
605.1040	ALLOC COSTS Risk Management	2,811	2,813	2,947	2,947	3,509
605.1060	ALLOC COSTS Custodian	2,824	2,152	2,253	2,253	2,364
605.1170	ALLOC COSTS Property Maintenance	2,399	2,456	1,602	1,602	2,634
	Account Classification Total: Allocated Costs - Allocated Costs	21,027	21,215	23,970	23,970	29,481
Capital Outlay - Capital Outlay						
730.1070	CAPITAL OUTLAY Machinery and Equipment	-	-	-	-	-
	Account Classification Total: Capital Outlay - Capital Outlay	-	-	-	-	-
Transfer - Transfer						
900.122	TRSF OUT Equipment Replacement	2,337	2,473	2,337	2,337	2,337
900.185	TRSF OUT Financing Authority Debt Service	12,211	13,036	13,831	13,831	14,665
	Account Classification Total: Transfer - Transfer	14,548	15,509	16,168	16,168	17,002
	Division Total: 710 - Fleet	443,669	438,803	498,525	502,585	512,550
	Department Total: 70 - Public Works	443,669	438,803	498,525	502,585	512,550
	EXPENSES Total	443,669	438,803	498,525	502,585	512,550
	Fund REVENUE Total: 215 - Fleet Maintenance	463,619	467,251	498,525	498,525	512,550
	Fund EXPENSE Total: 215 - Fleet Maintenance	443,669	438,803	498,525	502,585	512,550
	Fund Total: 215 - Fleet Maintenance	19,950	28,449	-	(4,060)	-
Fund: 216 - Property & Facility Maintenance						
REVENUES						
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	2,607	3,007	-	1,000	-
	Account Classification Total: Use of Money - Use of Money & Property	2,607	3,007	-	1,000	-
Miscellaneous - Miscellaneous						
414.1010	MISC Other Miscellaneous Revenue	-	2,700	-	-	-
501.1160	OVERHEAD Property Maintenance	210,001	215,000	231,290	231,290	230,538
501.1190	OVERHEAD Custodial	135,001	140,000	144,591	144,591	162,251
	Account Classification Total: Miscellaneous - Miscellaneous	345,002	357,700	375,881	375,881	392,789
	REVENUES Total	347,609	360,707	375,881	376,881	392,789
EXPENSES						
Department: 70 - Public Works						
Division: 711 - Property Services						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	52,921	52,939	59,310	59,310	59,632
600.1015	EMP SRV Buy back Salaries	-	1,013	234	234	319
600.1020	EMP SRV Part Time Salaries	2,116	13,663	-	-	-
600.1030	EMP SRV Overtime	1,266	1,250	-	-	-
600.1080	EMP SRV PERS	6,126	7,089	7,977	7,977	8,056
600.1081	EMP SRV PERS Unfunded Liability	14,492	19,560	19,392	19,392	25,173
600.1090	EMP SRV Social Security	139	847	1,032	-	-
600.1100	EMP SRV Medicare	776	966	869	869	875
600.1110	EMP SRV Disability/Life Insurance	1,202	1,230	1,379	1,379	1,388
600.1120	EMP SRV Health/Dental/Vision Insurance	21,067	21,007	21,400	21,400	21,400
600.1130	EMP SRV Worker's Compensation	10,038	8,259	9,643	9,643	5,276
600.1140	EMP SRV Unemployment Insurance	772	622	700	700	352
600.1170	EMP SRV Uniform Allowance	2,931	2,236	642	642	3,475
600.1185	EMP SRV PENSION GASB 68	(22,529)	4,241	-	-	-
	Account Classification Total: Employee Service - Employee Services	91,317	134,922	122,578	121,546	125,946
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	-	220	200	200	204
610.1020	SUPPLIES Operating Supplies	13,171	12,034	5,000	5,000	5,100
610.1030	SUPPLIES Lubricant & Fuels	9,315	3,069	7,000	7,000	7,140
610.1040	SUPPLIES Repair & Maintenance Supplies	45,436	42,678	38,400	59,000	60,180
610.1050	SUPPLIES Small Tools	81	-	600	600	-
630.1020	COMMUNICATION Cellphone	968	232	1,224	1,174	1,197
630.1040	COMMUNICATION Postage	-	2	-	50	51
640.1020	SERVICES Contractual	7,297	10,159	10,200	10,200	10,404
650.1020	TRAINING Training & Vocational	-	-	750	750	750
670.1030	MAINTENANCE Equipment Maintenance	6,986	6,132	25,500	5,500	5,610

Account Number	Account Description	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 Projected Year End	2025-26 Proposed
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	18	18	1,040	1,040	1,061
	Account Classification Total: M & O - Maintenance and Operations	83,272	74,544	89,914	90,514	91,697
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	6,459	6,570	8,697	8,697	6,649
605.1020	ALLOC COSTS Property & Fire Insurance	3,277	3,340	5,310	5,310	3,302
605.1030	ALLOC COSTS Auto Insurance	-	2,150	2,130	2,130	2,670
605.1040	ALLOC COSTS Risk Management	2,248	2,190	2,564	2,564	1,778
	Account Classification Total: Allocated Costs - Allocated Costs	11,984	14,250	18,701	18,701	14,399
Transfer - Transfer						
900.122	TRSF OUT Equipment Replacement	1,329	1,406	1,329	1,329	1,329
	Account Classification Total: Transfer - Transfer	1,329	1,406	1,329	1,329	1,329
	Division Total: 711 - Property Services	187,902	225,122	232,522	232,090	233,371
Division:	**723 - Custodial Services**					
Employee Service - Employee Services						
600.1020	EMP SRV Part Time Salaries	20,204	-	-	-	-
600.1080	EMP SRV PERS	1,480	-	-	-	-
600.1100	EMP SRV Medicare	293	-	-	-	-
600.1170	EMP SRV Uniform Allowance	178	-	-	-	-
	Account Classification Total: Employee Service - Employee Services	22,154	-	-	-	-
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	-	-	100	100	102
610.1020	SUPPLIES Operating Supplies	8,304	18,698	19,659	19,659	17,220
610.1030	SUPPLIES Lubricant & Fuels	32	-	-	-	-
610.1040	SUPPLIES Repair & Maintenance Supplies	-	-	-	-	-
630.1010	COMMUNICATION Telephone	-	216	-	-	-
640.1020	SERVICES Contractual	102,273	119,535	123,600	123,600	142,096
	Account Classification Total: M & O - Maintenance and Operations	110,610	138,448	143,359	143,359	159,418
	Division Total: 723 - Custodial Services	132,764	138,448	143,359	143,359	159,418
	Department Total: 70 - Public Works	320,666	363,570	375,881	375,449	392,789
	EXPENSES Total	320,666	363,570	375,881	375,449	392,789
Fund REVENUE	Total: 216 - Property & Facility Maintenance	347,609	360,707	375,881	376,881	392,789
Fund EXPENSE	Total: 216 - Property & Facility Maintenance	320,666	363,570	375,881	375,449	392,789
	Fund Total: 216 - Property & Facility Maintenance	26,943	(2,863)	-	1,432	-
	REVENUE GRAND Totals:	6,430,600	6,759,746	7,143,818	7,179,344	7,596,395
	EXPENSE GRAND Totals:	5,520,388	6,759,130	7,382,697	7,398,582	7,806,911
	Grand Totals:	910,212	616	(238,879)	(219,238)	(210,516)
Minus One Time Revenues and Expenses						
	REVENUE GRAND Totals:	6,430,600	6,759,746	7,143,818	7,179,344	7,596,395
	EXPENSE GRAND Totals:	5,520,388	6,759,130	7,375,697	7,389,500	7,806,911
	Grand Totals:	910,212	616	(231,879)	(210,156)	(210,516)

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 56
- 182 - Water Debt Fund 56
- 183 -Sewer Debt Fund 56
- 185 - Financing Authority Debt Fund 57

Account Number	Account Description	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 Projected Year End	2025-26 Proposed
Fund: 181 - General Debt Service						
REVENUES						
Use of Money - Use of Money & Property						
412.1411	USE OF MONEY & PROP 2012 Land	1	-	-	-	-
	Account Classification Total: Use of Money - Use of Money & Property	1	-	-	-	-
Transfers - Transfers						
800.101	TRSF IN General Fund	331,718	125,719	125,717	125,717	125,718
	Account Classification Total: Transfers - Transfers	331,718	125,719	125,717	125,717	125,718
	REVENUES Total	331,719	125,719	125,717	125,717	125,718
EXPENSES						
Department: 20 - Administration						
Division: 000 - Non-divisional						
M & O - Maintenance and Operations						
640.1010	SERVICES Professional & Technical	950	-	-	-	-
640.1040	SERVICES Fiscal Agent Fees	-	-	-	-	-
	Account Classification Total: M & O - Maintenance and Operations	950	-	-	-	-
Principal Pymts - Principal Payments						
710.1055	PRINCIPAL 2012 Land	200,000	-	-	-	-
710.1085	PRINCIPAL 2015 BBVA - PNC	185,624	86,777	91,331	91,331	96,123
	Account Classification Total: Principal Pymts - Principal Payments	385,624	86,777	91,331	91,331	96,123
Interest Pymts - Interest Payments						
720.1055	INTEREST 2012 Land	6,000	-	-	-	-
720.1085	INTEREST 2015 BBVA - PNC	64,847	38,425	34,386	34,386	29,595
	Account Classification Total: Interest Pymts - Interest Payments	70,847	38,425	34,386	34,386	29,595
Transfer - Transfer						
900.185	TRSF OUT Financing Authority Debt Service	-	82,000	-	-	-
	Account Classification Total: Transfer - Transfer	-	82,000	-	-	-
	Division Total: 000 - Non-divisional	457,420	207,202	125,717	125,717	125,718
	Department Total: 20 - Administration	457,420	207,202	125,717	125,717	125,718
	EXPENSES Total	457,420	207,202	125,717	125,717	125,718
	Fund REVENUE Total: 181 - General Debt Service	331,719	125,719	125,717	125,717	125,718
	Fund EXPENSE Total: 181 - General Debt Service	457,420	207,202	125,717	125,717	125,718
	Fund Total: 181 - General Debt Service	(125,702)	(81,483)	-	-	-
Fund: 182 - Water Debt Service						
REVENUES						
Use of Money - Use of Money & Property						
412.1408	USE OF MONEY & PROP 2009 Safe Water	13,408	23,614	2,000	15,000	2,000
	Account Classification Total: Use of Money - Use of Money & Property	13,408	23,614	2,000	15,000	2,000
Transfers - Transfers						
800.230	TRSF IN Water	470,590	375,882	361,175	361,175	361,175
800.250	TRSF IN Water Impact Fees	87,074	87,075	87,075	87,075	87,075
	Account Classification Total: Transfers - Transfers	557,664	462,957	448,250	448,250	448,250
	REVENUES Total	571,072	486,571	450,250	463,250	450,250
EXPENSES						
Department: 70 - Public Works						
Division: 703 - Water						
M & O - Maintenance and Operations						
640.1040	SERVICES Fiscal Agent Fees	220	1,320	2,000	2,000	2,000
	Account Classification Total: M & O - Maintenance and Operations	220	1,320	2,000	2,000	2,000
Principal Pymts - Principal Payments						
710.2010	PRINCIPAL Clean Water Loan 1998	-	-	-	-	-
710.2040	PRINCIPAL SDWSRF Safe Drinking Water	-	-	391,408	391,408	401,651
	Account Classification Total: Principal Pymts - Principal Payments	-	-	391,408	391,408	401,651
Interest Pymts - Interest Payments						
720.2010	INTEREST Clean Water Loan 1998	2,387	(1,558)	-	-	-
720.2040	INTEREST SDWSRF Safe Drinking Water	71,867	62,019	56,842	56,842	46,599
	Account Classification Total: Interest Pymts - Interest Payments	74,254	60,461	56,842	56,842	46,599
Transfer - Transfer						
900.230	TRSF OUT Water	477,209	434,028	-	-	-
	Account Classification Total: Transfer - Transfer	477,209	434,028	-	-	-
	Division Total: 703 - Water	551,683	495,809	450,250	450,250	450,250
	Department Total: 70 - Public Works	551,683	495,809	450,250	450,250	450,250
	EXPENSES Total	551,683	495,809	450,250	450,250	450,250
	Fund REVENUE Total: 182 - Water Debt Service	571,072	486,571	450,250	463,250	450,250
	Fund EXPENSE Total: 182 - Water Debt Service	551,683	495,809	450,250	450,250	450,250
	Fund Total: 182 - Water Debt Service	19,389	(9,238)	-	13,000	-
Fund: 183 - Sewer Debt Service						
REVENUES						
Use of Money - Use of Money & Property						
412.1412	USE OF MONEY & PROP 2012 Wastewater	17,052	29,363	7,500	20,000	8,000
	Account Classification Total: Use of Money - Use of Money & Property	17,052	29,363	7,500	20,000	8,000
Transfers - Transfers						
800.231	TRSF IN Sewer	446,335	805,300	830,124	730,124	789,041
800.251	TRSF IN Sewer Impact Fees	200,000	-	-	99,999	30,000
	Account Classification Total: Transfers - Transfers	646,335	805,300	830,124	830,123	819,041
	REVENUES Total	663,387	834,663	837,624	850,123	827,041
EXPENSES						

Account Number	Account Description	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 Projected Year End	2025-26 Proposed
Department: 70 - Public Works						
Division: 705 - Sewer Collection						
M & O - Maintenance and Operations						
640.1040	SERVICES Fiscal Agent Fees	8,325	5,625	7,500	7,500	7,500
	Account Classification Total: M & O - Maintenance and Operations	8,325	5,625	7,500	7,500	7,500
Principal Pymts - Principal Payments						
710.1060	PRINCIPAL 2012 Wastewater	-	-	470,000	470,000	475,000
710.1105	PRINCIPAL 2019 Wastewater	-	-	116,000	116,000	119,000
	Account Classification Total: Principal Pymts - Principal Payments	-	-	586,000	586,000	594,000
Interest Pymts - Interest Payments						
720.1060	INTEREST 2012 Wastewater	323,713	310,515	194,487	194,487	178,531
720.1105	INTEREST 2019 Wastewater	54,669	51,693	49,635	49,635	46,510
	Account Classification Total: Interest Pymts - Interest Payments	378,381	362,208	244,122	244,122	225,041
	Division Total: 705 - Sewer Collection	386,706	367,833	837,622	837,622	826,541
	Department Total: 70 - Public Works	386,706	367,833	837,622	837,622	826,541
	EXPENSES Total	386,706	367,833	837,622	837,622	826,541
	Fund REVENUE Total: 183 - Sewer Debt Service	663,387	834,663	837,624	850,123	827,041
	Fund EXPENSE Total: 183 - Sewer Debt Service	386,706	367,833	837,622	837,622	826,541
	Fund Total: 183 - Sewer Debt Service	276,680	466,830	2	12,501	500
Fund: 185 - Financing Authority Debt Service						
REVENUES						
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	315	-	-	-	-
412.1413	USE OF MONEY & PROP 2012 Public Works	20,854	36,040	-	20,975	8,000
412.1415	USE OF MONEY & PROP 2013 Solar	-	-	-	904	-
412.1418	USE OF MONEY & PROP 2016 Measure R	431	870	-	-	-
	Account Classification Total: Use of Money - Use of Money & Property	21,600	36,910	-	21,879	8,000
Transfers - Transfers						
800.101	TRSF IN General Fund	308,493	308,336	319,688	319,688	330,512
800.181	TRSF IN General Debt Service	-	82,000	-	-	-
800.202	TRSF IN Gas Tax	10,677	11,398	12,093	12,093	12,823
800.203	TRSF IN Transportation	415,240	420,668	422,173	571,681	417,151
800.215	TRSF IN Fleet Maintenance	12,211	13,036	13,831	13,831	14,665
800.230	TRSF IN Water	327,075	346,443	365,607	365,607	385,447
800.231	TRSF IN Sewer	518,718	523,723	534,242	534,242	540,139
800.232	TRSF IN Disposal	14,236	15,198	16,124	16,124	17,097
800.252	TRSF IN Transportation Impact Fees	149,427	148,393	149,508	-	149,508
800.301	TRSF IN Public Safety Sales Tax	5,461	5,830	6,186	6,186	6,559
	Account Classification Total: Transfers - Transfers	1,761,537	1,875,025	1,839,452	1,839,452	1,873,901
Other - Other Financing Sources						
415.1020	OTH FIN SOURCES Proceeds of Bonds	-	-	-	-	-
	Account Classification Total: Other - Other Financing Sources	-	-	-	-	-
	REVENUES Total	1,783,138	1,911,935	1,839,452	1,861,331	1,881,901
EXPENSES						
Department: 20 - Administration						
Division: 000 - Non-divisional						
M & O - Maintenance and Operations						
640.1040	SERVICES Fiscal Agent Fees	10,025	7,325	-	7,325	8,000
	Account Classification Total: M & O - Maintenance and Operations	10,025	7,325	-	7,325	8,000
Principal Pymts - Principal Payments						
710.1065	PRINCIPAL 2012 Public Works	470,000	475,000	495,000	495,000	510,000
710.1075	PRINCIPAL 2013 Solar	304,955	356,286	411,724	411,724	471,541
710.1095	PRINCIPAL 2016 Measure R	240,000	250,000	260,000	260,000	265,000
	Account Classification Total: Principal Pymts - Principal Payments	1,014,955	1,081,286	1,166,724	1,166,724	1,246,541
Interest Pymts - Interest Payments						
720.1065	INTEREST 2012 Public works	263,925	249,750	235,200	235,200	218,213
720.1075	INTEREST 2013 Solar	311,914	298,790	283,278	283,278	265,396
720.1095	INTEREST 2016 Measure R	170,550	163,200	154,250	154,250	143,750
	Account Classification Total: Interest Pymts - Interest Payments	746,389	711,740	672,728	672,728	627,359
	Division Total: 000 - Non-divisional	1,771,369	1,800,351	1,839,452	1,846,777	1,881,900
	Department Total: 20 - Administration	1,771,369	1,800,351	1,839,452	1,846,777	1,881,900
	EXPENSES Total	1,771,369	1,800,351	1,839,452	1,846,777	1,881,900
	Fund REVENUE Total: 185 - Financing Authority Debt Service	1,783,138	1,911,935	1,839,452	1,861,331	1,881,901
	Fund EXPENSE Total: 185 - Financing Authority Debt Service	1,771,369	1,800,351	1,839,452	1,846,777	1,881,900
	Fund Total: 185 - Financing Authority Debt Service	11,769	111,585	-	14,554	1
	REVENUE GRAND Totals:	3,349,315	3,358,888	3,253,043	3,300,421	3,284,910
	EXPENSE GRAND Totals:	3,167,179	2,871,194	3,253,041	3,260,366	3,284,409
	Grand Totals:	182,136	487,694	2	40,055	501

CITY OF DINUBA
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City Council Staff Report

Department: CITY MANAGER'S OFFICE | May 13, 2025

To: Mayor and City Council

From: Maria Alaniz, City Clerk/HR Director

By: Lupe Montejano, Billing & Collections Supervisor

Subject: Approval of City Council Meeting Minutes (MA)

RECOMMENDATION:

Council to review and approve the City Council meeting of April 22, 2025, as presented.

EXECUTIVE SUMMARY:

None.

OUTSTANDING ISSUES:

None.

DISCUSSION:

None.

FISCAL IMPACT:

None,

PUBLIC HEARING:

None required.

ATTACHMENTS:

1. City Council Meeting Minutes, April 22, 2025

April 22, 2025
MINUTES

COUNCIL MEMBERS PRESENT:

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

COUNCIL MEMBERS ABSENT:

STAFF MEMBERS PRESENT:

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

1. OPENING CEREMONIES

1.1. Welcome and Call to Order

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

1.2. Invocation

The Invocation was led by Police Chief Iriarte.

1.3. Pledge of Allegiance

The Pledge of Allegiance was led by Council Member Launer.

2. AGENDA CHANGES OR DELETIONS

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

None.

3. PRESENTATIONS

3.1. Dinuba Youth Basketball Champions Recognition (SH)

Elijah Luna, Sports Coordinator introduced the Dinuba Youth Basketball Championship teams for recognition.

The Council gave words of encouragement and congratulations.

4. NEW EMPLOYEES AND PROMOTIONS

4.1. Introduction and Oath of Office for Police Officer Sandra Ovedo (AI)

Police Chief Iriarte introduced Police Officer Sandra Ovedo and briefly shared the history of her law enforcement experience. Officer Ovedo was joined by her family and pinned by her mother, Sophia.

Mayor Nerio-Guerrero administered the Oath of Office.

Ovedo thanked the council for their support and expressed excitement about working in the community.

The Council gave words of support and encouragement.

4.2. Introduction and Oath of Office for Police Officer Omar Lua (AI)

Police Chief Iriarte introduced Police Officer Omar Lua and briefly gave a history of his law enforcement experience. Officer Lua was joined by his family and pinned by his grandmother, Leticia.

Mayor Nerio-Guerrero administered the Oath of Office.

Lua thanked the Council and expressed appreciation to his family and the community. Lua looks forward to helping the community.

The Council gave words of encouragement and support.

5. 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.

Alondra Cabrera approached the podium regarding safety concerns at the Alta and Kamm roundabout.

6. CONSENT CALENDAR

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

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

RECOMMENDATION
Council to review and approve the City Council meeting of April 8, 2025, as presented.

6.2. SUBJECT
Dinuba Lowrider Council Request for Sponsorship for the 2nd Annual Charity Car Show Event (MA)

RECOMMENDATION

Council to approve the sponsorship amount of $500 for the Dinuba Lowrider Council 2nd Annual Charity Car Show scheduled to take place on May 17, 2025.

6.3. **SUBJECT**
Authorization to Execute Encroachment Agreement with Alta Irrigation District for a Utility Crossing on Kamm Avenue (JW)

RECOMMENDATION
Council to approve an Encroachment Agreement with Alta Irrigation District (AID) for various utility crossings in connection with Alta and Kamm Avenue Roundabout Project and authorize City Manager or designee to execute the agreement and any related documents.

6.4. **SUBJECT**
Authorization to Execute Encroachment Agreement with Alta Irrigation District for Utility Crossings on Crawford Avenue (JW)

RECOMMENDATION
Council to approve an Encroachment Agreement with Alta Irrigation District (AID) for the installation of traffic signs in connection with HSIP Safety Improvements Project at Various Locations and authorize City Manager or designee to execute the agreement and any related documents.

6.5. **SUBJECT**
Resolution No. 2025-21 Road Repair and Accountability Act (SB1) Proposed Project List (JW)

RECOMMENDATION
Council adopt Resolution No. 2025-21 approving the SB1 proposed project list to be included in the Capital Improvement Program (CIP), as prescribed, to satisfy the program objectives and statutory requirements of the Road Repair and Accountability Act of 2017 (SB1).

6.6. **SUBJECT**
Authorization to award the purchase a new aerator motor for the Waste Water Reclamation Facility and Adopt Resolution No. 2025-23 Approving FY 24/25 Budget Amendment No. 2025-24 (GA)

RECOMMENDATION
Council by one motion take the following actions:

1. Award the purchase of a new aerator motor in the aerobic digester from Aquaturbo Systems. Inc. in the amount of $45,512.50 and,
2. Adopt Resolution No. 2025-23 approving Budget Amendment No. 2025-24 for FY 24/25 in the amount of $48,000 to fund the aerator motor purchase and installation.

6.7. **SUBJECT**
Resolution No. 2025-24 Approving the Annual Amendment to the Investment Policy (KS)

RECOMMENDATION
Council approve amendment to update the City’s Investment Policy and to reflect updates based on the recommendations of California Debt and

Investment Advisory Committee (CDIAC).

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

Ayes: Rachel Nerio-Guerrero, Maribel Reynosa, Benjamin Prado, Kuldip Thusu, Linda Launer
Absent: None.

7. WARRANT REGISTER

7.1. SUBJECT
Warrant Register April 11 & April 18, 2025 (KS)

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

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

Ayes: Rachel Nerio-Guerrero, Maribel Reynosa, Benjamin Prado, Kuldip Thusu, Linda Launer
Absent: None.

8. PUBLIC HEARING

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

RECOMMENDATION
Council conduct a public hearing and adopt Resolution No. 2025-18 implementing the recommended fees and fines effective July 1, 2025.

Administrative Services Director Solis introduced Senior FIscal Analyst Jackie Lopez to present the Annual Review and Adjustment to Fees, Charges, and Fines.

Mayor Nerio-Guerrero opened the Public Hearing.

Wyatt Thomason approached the podium with questions regarding the revenue collected from the fees and asked if the fees would impact the city's budget.

Mayor Nerio-Guerrero closed the Public Hearing.

A motion was made by Council Member Reynosa, second by Council Member Thusu, to adopt Resolution 2025-18, implementing the recommended fees and fines effective July 1, 2025.

Ayes: Rachel Nerio-Guerrero, Maribel Reynosa, Benjamin Prado, Kuldip Thusu, Linda Launer
Absent: None.

9. DEPARTMENT REPORTS

9.1. SUBJECT
Centennial Park Master Plan Design (SH)

RECOMMENDATION
Council to receive information, review the proposed design, and provide input and direction for Centennial Park improvements.

Parks & Community Services Director Hurtado reviewed the proposed design for Centennial Park improvements and asked for input from the Council. Hurtado reported that staff worked closely with Volz Design to develop the design improvements for Centennial Park.

The Council gave words of support.

9.2. SUBJECT
Resolution No. 2025-22 Approval of Adjustment to Development Impact Fees (JW)

RECOMMENDATION
Council adopt Resolution No. 2025-22 approving the adjustment to Development Impact Fees.

City Engineer Watts presented the adjustment to Development Impact Fees.

Wyatt Thomason approached the podium to ask about the fees applied to each single-family home, such as the transportation fee.

A motion was made by Council Member Thusu, second by Council Member Reynosa, to adopt Resolution 2025-22 approving the adjustment to Development Impact Fees.

Ayes: Rachel Nerio-Guerrero, Maribel Reynosa, Benjamin Prado, Kuldip Thusu, Linda Launer
Absent: None.

10. MAYOR/COUNCIL REPORTS

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

11. CITY MANAGER COMMUNICAT IONS

City Manager Patlan reported the Refined Coffee House's official opening is Thursday at 11 a.m. Patlan thanked the Council, Department Directors, and staff for their support.

12. CITY STAFF COMMUNICATIONS

Assistant City Manager James thanked the Council for their support.

CIty Attorney Lew reported he is tracking the homeless ordinances from local cities and their effect. Lew will attend the League of Cities conference in May.

Administrative Services Director Solis reported that City Hall will have entrance doors replaced next week. During installation, staff will escort customers through the building. Solis shared an update on the Part-Time Billing Clerk recruitment process.

Fire Chief Chastain reported on recruitments in his department and provided an update on the new fire truck. Chastain shared that weed abatement notices have been mailed with a compliance date of June 1st.

Police Chief Iriarte reported that staff attended the Fresno State Career Fair and will attend the Memorial Quilt Ceremony at the Tulare County DA's Office on Thursday. Iriarte reported he will be presenting the officer of the year recognition to Jorge Gonzalez at the Elks Lodge next Tuesday, the 29th. Iriarte shared that his department will host a peer support wellness and this Saturday is prescription take-back. Iriarte gave an update on the department's recruitments.

Director Hurtado thanked the Council for their feedback on the Spring Fling event. Hurtado shared that pending the weather this Saturday is opening day for baseball and softball. Hurtado reminded the Council that on Wednesday, the 30th, is the Viscaya Park Ribbon Cutting Ceremony.

City Engineer Watts reported that subdivisions are moving forward, as well as summer projects.

Public Works Director Avila reported that well 20 is back online.

City Clerk/Human Resources Director Alaniz shared that there are tickets available for Saturday's Alta Historical Society Roundup event.

13. CLOSED SESSION

13.1. Conference with Labor Negotiators (MA)

Nothing to report.

13.2. Conference with Legal Counsel - Anticipated Litigation (KS)

Nothing to report.

14. ADJOURNMENT

The meeting was adjourned at 9:59 p.m.

[MIN_SIGNATURES]

CITY OF DINUBA
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City Council Staff Report

Department: PUBLIC WORKS | May 13, 2025

To: Mayor and City Council

From: George Avila, Public Works Director

By: Elva Patino, Business Manager

Subject: Authorization to execute one (1) year extension of the Professional Services Agreement for on-call Engineering Services with 4Creeks, Inc. (GA)

RECOMMENDATION:

Council to approve a one (1) year extension of the Professional Services Agreement for on-call engineering services with 4Creeks Inc., and authorizing the City Manager or designee to execute the agreement.

EXECUTIVE SUMMARY:

On May 24, 2022, the City Council awarded a three-year Professional Services Agreement to 4Creeks, Inc. for civil engineering services following a competitive Request for Qualifications (RFQ) process. The current agreement is set to expire on May 31, 2025. Due to the continued need for professional engineering services and the firm's consistent and satisfactory performance, staff recommend a one-year extension of the existing contract with 4Creeks, Inc.

OUTSTANDING ISSUES:

None

DISCUSSION:

On May 24, 2022, the City Council approved a three-year Professional Services Agreement with 4Creeks, Inc. to provide civil engineering services and serve as the designated City Engineer, following a competitive Request for Qualifications (RFQ) process. This agreement will expire on May 31, 2025. In light of the City's ongoing need for professional engineering support and the firm's consistent delivery of high-quality services, staff is recommending a one-year extension of the existing agreement with 4Creeks, Inc.

Since being awarded the original contract, 4Creeks, Inc. has provided reliable and effective engineering services for both routine city needs and specific capital projects.

Their work has included:

- General city engineering and consulting services
- Preparation of technical documents and reports
- Traffic engineering studies and analysis
- Review of development and capital improvement project plans
- Construction inspections and survey services
- Grant and funding support documentation

Given the firm's familiarity with City projects, procedures, and staff, and the continued need for these services, extending the contract will ensure uninterrupted support while maintaining consistency and quality in engineering operations.

The proposed one-year extension will maintain the existing scope of services, terms, and conditions, with the inclusion of an updated fee schedule. Addendum No. 1, outlining these revisions, is provided as Attachment 'A'.

FISCAL IMPACT:

As with the original agreement, services under the extended contract will be issued on a task order basis. Costs will be covered by project-specific budgets, many of which include state or federal funding, as well as the City's general fund allocation for engineering services.

PUBLIC HEARING:

ATTACHMENTS:

1. Attachment 'A' - Addendum No. 1

CITY OF DINUBA
PROFESSIONAL SERVICES AGREEMENT FOR
ON-CALL CIVIL ENGINEERING SERVICES
WITH A DESIGNATED CITY ENGINEER
(EFFECTIVE JUNE 1, 2025)

ADDENDUM #1

This Addendum ("Addendum") is made and entered into this ___ day of ____________, 2025, by and between **City of Dinuba**, hereinafter referred to as "Client," and **4Creeks, Inc.**, hereinafter referred to as "Consultant."

RECITALS

WHEREAS, the Client and Consultant entered into a Professional Services Agreement for On-Call Civil Engineering Services with a Designated City Engineer Agreement dated June 1, 2022, ("Agreement") for the provision of professional engineering services; and

WHEREAS, the Agreement is set to expire on May 31, 2025; and

WHEREAS, the Client desires to extend the term of the Agreement, and the Consultant agrees to such extension under the same terms and conditions as provided in the original Agreement, unless otherwise specified in this Addendum.

NOW, THEREFORE, in consideration of the mutual promises and covenants contained herein and for other good and valuable consideration, the parties agree as follows:

1. **Extension of Term**
   The term of the Agreement shall be extended for an additional one (1) year period, beginning **June 1, 2025**, and ending **May 31, 2026**, unless otherwise terminated in accordance with the provisions of the Agreement.

2. **Compensation**
   Compensation shall be modified per updated fee schedule see Exhibit 'A'.

3. **Effect of Addendum**
   Except as expressly modified by this Addendum, all other terms, conditions, and provisions of the Agreement shall remain in full force and effect.

4. **Entire Agreement**
   This Addendum, together with the Agreement, constitutes the entire agreement between the parties and supersedes all prior discussions, negotiations, and agreements, whether oral or written.

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

City of Dinuba	**4Creeks**
By: ____________________________	By: ____________________________
Name:	Name:
Title:	Title:
Date: __________________________	Date: ___________________________

Exhibit 'A'

4Creeks, Inc. Fee Schedule – Professional

Fees are based on the median hourly pay rate for employees in each classification, plus indirect costs, overhead, and profit. Multi-Year contracts are subject to any subsequent changes in these rates. Fee schedules for the various billing categories are:

4CREEKS Design

Classification	Charges Per Hour	Classification	Charges Per Hour
Architectural Services		**Planning Services**	
Associate Architect	$160	Assistant Planner	$108
Architect	$185	Associate Planner	$129
Senior Architect	$221	Planner	$149
Principal Architect	$252	Senior Planner	$180
		Principal Planner	$216
Civil Engineering Services			
Associate Engineer	$149	**Project Manager/Coordinator**	
Engineer I	$165	Associate Project Manager/Coordinator	$124
Engineer II	$180	Associate Design Project Manager	$149
Senior Engineer	$201	Project Manager/Coordinator	$149
Principal Engineer	$252	Design Project Manager	$175
		Senior Project Manager/Coordinator	$196
Construction Inspection (Non-Prevailing Wage)			
Associate Construction Inspector*	$129	**Public Outreach Coordination**	
Construction Inspector*	$155	Associate Outreach Coordinator	$108
Senior Construction Inspector*	$175	Outreach Coordinator	$129
Construction Management		**Software Engineering Services**	
Associate Construction Manager	$139	Assistant Software Engineer	$93
Construction Manager	$170	Associate Software Engineer	$113
Senior Construction Manager	$196	Software Engineer	$139
Principal Construction Manager	$216	Senior Software Engineer	$170
Expert Witness		**Structural Engineering Services**	
Expert Witness	$309	Associate Structural Engineer	$149
		Structural Engineer	$170
GIS Services		Senior Structural Engineer	$196
GIS Technician	$108	Principal Structural Engineer	$221
GIS Analyst/Developer	$124		
GIS Manager	$149	**Technical Services**	
Drone Pilot	$180	Project Technician I	$98
		Project Technician II	$113
Land Surveying Services		Project Technician III	$129
Assistant Surveyor	$124	Project Technician IV	$144
Land Surveyor	$160		
Senior Survey Manager	$165	**Utility Design Services**	
Senior Surveyor	$191	Associate Designer	$129
Principal Land Surveyor	$221	Designer	$160
1-Man Survey Crew *	$185	Senior Designer	$201
2-Man Survey Crew *	$268		
3-Man Survey Crew*	$361	**Water Consulting Services**	
		Associate Water Consultant	$118
		Water Consultant	$144
		Senior Water Consultant	$175

Direct Charges

At cost plus fifteen percent (15%):

- *Transportation and per-diem expenses (auto mileage @ current IRS rate, off-road charges $50.00/day)*
- *Printing and reproduction: $0.03 per b/w copy, $0.12 per color copy, $0.80 per sq. ft. large printing*
- *Equipment rentals, subcontractors, laboratory analyses*
- *Website Hosting Fees: $15/mo. | $150/annual*

*Prevailing wage rates by separate schedule – Varies by County

Effective May 20, 2024 – Amended 04/07/2025*

4Creeks, Inc. Fee Schedule – Professional

Fees are based on the median hourly pay rate for employees in each classification, plus indirect costs, overhead, and profit. Prevailing Wage and Multi-Year contracts are subject to any subsequent changes in these rates. Fee schedules for the various billing categories are:

4CREEKS
Design & Build

Classification	Charges Per Hour
Construction Inspection (Prevailing Wage)	
Construction Inspector	**$170 -$205**
Construction Inspector - Over Time	**$220-$305**
Construction Inspector – Double Time	**$260-$325**
Land Surveying (Prevailing Wage)	
1-Man Survey Crew – Tulare County	**$245**
1-Man Survey Crew – Fresno County	**$245**
1-Man Survey Crew – Kings County	**$245**
1-Man Survey Crew – Kern County	**$245**
1-Man Survey Crew – Merced County	**$245**
2-Man Survey Crew – Tulare County	**$345**
2-Man Survey Crew – Fresno County	**$345**
2-Man Survey Crew – Kings County	**$345**
2-Man Survey Crew – Kern County	**$345**
2-Man Survey Crew – Merced County	**$345**
3-Man Survey Crew – Tulare County	**$585**
3-Man Survey Crew – Fresno County	**$585**
3-Man Survey Crew – Kings County	**$585**
3-Man Survey Crew – Kern County	**$585**
3-Man Survey Crew – Merced County	**$585**

Direct Charges

At cost plus fifteen percent (15%):

- Transportation and per-diem expenses (auto mileage @ current IRS rate, off-road charges $50.00/day)
- Printing and reproduction: $0.03 per b/w copy, $0.12 per color copy, $0.80 per sq. ft. large printing
- Equipment rentals, subcontractors, laboratory analyses

EXHIBIT 10-H2 COST PROPOSAL Page 1 of 2

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

Prime Consultant

Consultant or Subconsultant: 4Creek, Inc. Subconsultant

Project No. N/A Contract No. ______ Participation Amount: ______ Date: 05-01-25

For Combined Rate	Fringe Benefit % + General & Administrative % Safe Harbor Rate	=	129.91% Home Office ICR%
OR			
For Home Office Rate	Fringe Benefit % + General & Administrative %	=	Home Office ICR%
For Field Office Rate	Fringe Benefit % + General & Administrative %	=	0.00% Field Office ICR%
FEE % = 20%			

BILLING INFORMATION — CALCULATION INFORMATION

Conversion Rate 2.7515

Name / Job Title / Classification[1]	Hourly Billing Rates Straight[3]	OT (1.5x)	OT (2.0x)	Effective date of hourly rate From	To	Actual or Avg Hourly Rate[4]	% or $ Increase	Hourly Range for Classifications Only
Matt Ainley Principal Engineer Salaried - Exempt	343.94			5/1/2025	4/31/2026	125.00	0.00%	
	0.00							
	0.00							
Jason Watts * Senior Engineer Salaried - Exempt	216.28			5/1/2025	4/31/2026	79.33	0.00%	
	0.00							
	0.00							
Kyle McDonald * Senior Engineer Salaried - Exempt	205.04			5/1/2025	4/31/2026	74.52	0.00%	
	0.00							
	0.00							
Lisa Wallis- Dutra* Senior Engineer Salaried - Exempt	198.44			5/1/2025	4/31/2026	72.12	0.00%	
	0.00							
	0.00							
Elsa Mejia* Senior Engineer Salaried - Exempt	178.57			5/1/2025	4/31/2026	64.90	0.00%	
	0.00							
	0.00							
Taryn Pascua* Engineer Salaried - Exempt	171.97			5/1/2025	4/31/2026	62.50	0.00%	
	0.00							
	0.00							
Tim Jarvi* Engineer Salaried - Exempt	119.06			5/1/2025	4/31/2026	43.27	0.00%	
	0.00							
	0.00							
Vincent Fielder* Engineer Salaried - Exempt	165.37			5/1/2025	4/31/2026	60.10	0.00%	
	0.00							
	0.00							
Elizabth Broyels* Engineer Salaried - Exempt	171.97			5/1/2025	4/31/2026	62.50	0.00%	
	0.00							
	0.00							
Macy Hernandez* Project Tech IV Hourly - Non Exempt	123.82	142.39	247.64	5/1/2025	4/31/2026	45.00	0.00%	
	0.00	0.00	0.00					
	0.00	0.00	0.00					
Krystal Chavez* Project Tech IV Hourly - Non Exempt	123.82	142.39	247.64	5/1/2025	4/31/2026	45.00	0.00%	
	0.00	0.00	0.00					
	0.00	0.00	0.00					
Trevor Brooks* Project Tech II Hourly - Non Exempt	89.42	102.84	178.85	5/1/2025	4/31/2026	32.50	0.00%	
	0.00	0.00	0.00					
	0.00	0.00	0.00					
Derek Nelson* Project Tech II Hourly - Non Exempt	93.55	107.58	187.10	5/1/2025	4/31/2026	34.00	0.00%	
	0.00	0.00	0.00					
	0.00	0.00	0.00					
Maggie Navarrette* Project Tech II Hourly - Non Exempt	99.05	113.91	198.11	5/1/2025	4/31/2026	36.00	0.00%	
	0.00	0.00	0.00					
	0.00	0.00	0.00					
Tyra Seaborn* Project Tech II Hourly - Non Exempt	88.05	101.26	176.10	5/1/2025	4/31/2026	32.00	0.00%	
	0.00	0.00	0.00					
	0.00	0.00	0.00					

Maria Naveda* Project Tech II Hourly - Non Exempt	88.05	101.26	176.10	5/1/2025	4/31/2026	32.00	0.00%	
	0.00	0.00	0.00					
	0.00	0.00	0.00					
Kaylee Blackburn* Project Tech II Hourly - Non Exempt	77.04	88.60	154.08	5/1/2025	4/31/2026	28.00	0.00%	
	0.00	0.00	0.00					
	0.00	0.00	0.00					
Angel Barajias Diaz* Project Tech II Hourly - Non Exempt	96.30	110.75	192.61	5/1/2025	4/31/2026	35.00	0.00%	
	0.00	0.00	0.00					
	0.00	0.00	0.00					
Randy Wasnick* Principal Surveyor Salaried - Exempt	297.63			5/1/2025	4/31/2026	108.17	0.00%	
	0.00							
	0.00							
Clinton Caudle* Land Surveyor Salaried - Exempt	158.73	182.54	317.47	5/1/2025	4/31/2026	57.69	0.00%	
	0.00	0.00	0.00					
	0.00	0.00	0.00					
Terry Holmes* Land Surveyor Salaried - Exempt	158.73			5/1/2025	4/31/2026	57.69	0.00%	
	0.00							
	0.00							
Matt Limas* Associate Surveyor/Assistant Surveyor Salaried - Exempt	145.50			5/1/2025	4/31/2026	52.88	0.00%	
	0.00							
	0.00							
Justin Asleson* Associate Surveyor/Assistant Surveyor Hourly - Non Exempt	115.56	132.90	231.13	5/1/2025	4/31/2026	42.00	0.00%	
	0.00	0.00	0.00					
	0.00	0.00	0.00					
Anthony Sampietro* Project Tech II Hourly - Non Exempt	93.55	107.58	187.10	5/1/2025	4/31/2026	34.00	0.00%	
	0.00	0.00	0.00					
	0.00	0.00	0.00					
Justin Vandermyden* Project Tech II Hourly - Non Exempt	68.79	79.11	137.58	5/1/2025	4/31/2026	25.00	0.00%	
	0.00	0.00	0.00					
	0.00	0.00	0.00					
Johnny Rivera* Project Tech II Hourly - Non Exempt	93.55	107.58	187.10	5/1/2025	4/31/2026	34.00	0.00%	
	0.00	0.00	0.00					
	0.00	0.00	0.00					
Mark Sorhouet Senior Structural Engineer Salaried - Exempt	205.04			5/1/2025	4/31/2026	74.52	0.00%	
	0.00							
	0.00							
Ejaz Waris Structural Engineer Salaried - Exempt	158.74			5/1/2025	4/31/2026	57.69	0.00%	
	0.00							
	0.00							
Fransisco Perez* Project Tech III Hourly - Non Exempt	107.31	123.40	214.62	5/1/2025	4/31/2026	39.00	0.00%	
	0.00	0.00	0.00					
	0.00	0.00	0.00					
Jason Arellano* Senior Utility Designer Salaried - Exempt	198.44			5/1/2025	4/31/2026	72.12	0.00%	
	0.00							
	0.00							
David Mendes* Project Tech IV Hourly - Non Exempt	112.81	129.73	225.62	5/1/2025	4/31/2026	41.00	0.00%	
	0.00	0.00	0.00					
	0.00	0.00	0.00					
Rilee Breckenridge Project Tech II Hourly - Non Exempt	96.30	110.75	192.61	5/1/2025	4/31/2026	35.00	0.00%	
	0.00	0.00	0.00					
	0.00	0.00	0.00					
Vanessa Ramirez-Lupin Project Tech I Hourly - Non Exempt	71.54	82.27	143.08	5/1/2025	4/31/2026	26.00	0.00%	
	0.00	0.00	0.00					
	0.00	0.00	0.00					
Brooklyn deCampos Project Tech I Hourly - Non Exempt	71.54	82.27	143.08	5/1/2025	4/31/2026	26.00	0.00%	
	0.00	0.00	0.00					
	0.00	0.00	0.00					

EXHIBIT 10-H2 COST PROPOSAL Page 2 of 3

SPECIFIC RATE OF COMPENSATION (CONSTRUCTION ENGINEERING AND INSPECTION CONTRACTS)

Prime Consultant ☑

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

Project No. Various Contract Date:

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

EXHIBIT 10-H2 COST PROPOSAL Page 1 of 2

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

Prime Consultant

Consultant or Subconsultant: 4Creek, Inc. Subconsultant

Project No. N/A Contract No. ______ Participation Amount: ______ Date: 5-1-25

For Combined Rate	Fringe Benefit % + General & Administrative % Safe Harbor Rate	=	129.91%	Home Office ICR%
	OR			
For Home Office Rate	Fringe Benefit % + General & Administrative %	=		Home Office ICR%
For Field Office Rate	Fringe Benefit % + General & Administrative %	=	0.00%	Field Office ICR%
	FEE % = 20%			

BILLING INFORMATION | CALCULATION INFORMATION

Conversion Rate 2.7515

Name / Job Title / Classification[1]	Hourly Billing Rates			Effective date of hourly rate		Actual or Avg Hourly Rate[4]	% or $ Increase	Hourly Range for Classifications Only
	Straight[3]	OT (1.5x)	OT (2.0x)	From	To			
Will Ruoff Senior Architet Salaried - Exempt	185.20			5/1/2025	4/31/2026	67.31	0.00%	
	0.00							
	0.00							
Karl Ludeen* Project Manager Salaried - Exempt	145.51			5/1/2025	4/31/2026	52.88	0.00%	
	0.00							
	0.00							
John Stuezel* Project Manager Salaried - Exempt	132.28			5/1/2025	4/31/2026	48.08	0.00%	
	0.00							
	0.00							
David Duda* Principal Planner Salaried - Exempt	185.20			5/1/2025	4/31/2026	67.31	0.00%	
	0.00							
	0.00							
Karl Schoettler* Principal Planner Salaried - Exempt	178.57			5/1/2025	4/31/2026	64.90	0.00%	
	0.00							
	0.00							
Ellie Krantz* Associate Planner Hourly - Non Exempt	96.30	110.75	192.61	5/1/2025	4/31/2026	35.00	0.00%	
	0.00	0.00	0.00					
	0.00	0.00	0.00					
Teella R * Assistant Planner Hourly - Non Exempt	77.04	88.60	154.08	5/1/2025	4/31/2026	28.00	0.00%	
	0.00	0.00	0.00					
	0.00	0.00	0.00					
Nate Antepenko* Associate Planner Hourly - Non Exempt	82.55	94.93	165.09	5/1/2025	4/31/2026	30.00	0.00%	
	0.00	0.00	0.00					
	0.00	0.00	0.00					

EXHIBIT 10-H2 COST PROPOSAL Page 1 of 2

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

Prime Consultant

Consultant or Subconsultant: 4Creek, Inc. Subconsultant

Project No. N/A Contract No. ______ Participation Amount: ______ Date: 5-1-25

For Combined Rate	Fringe Benefit % + General & Administrative %	Safe Harbor Rate	=	129.91% Home Office ICR%
		OR		
For Home Office Rate	Fringe Benefit % + General & Administrative %		=	Home Office ICR%
For Field Office Rate	Fringe Benefit % + General & Administrative %		=	0.00% Field Office ICR%
		FEE % = 20%		

BILLING INFORMATION | CALCULATION INFORMATION

Conversion Rate 2.7515

Name / Job Title / Classification[1]	Hourly Billing Rates			Effective date of hourly rate		Actual or Avg Hourly Rate[4]	% or $ Increase	Hourly Range for Classifications Only
	Straight[3]	OT (1.5x)	OT (2.0x)	From	To			
Clay Garland** Senior Construction Inspector Hourly - Non Exempt	236.11	271.52	472.21	5/1/2025	4/31/2026	85.81	0.00%	
	0.00	0.00	0.00					
	0.00	0.00	0.00					
Dustin Smith** Senior Construction Inspector Hourly - Non Exempt	229.92	264.40	459.83	5/1/2025	4/31/2026	83.56	0.00%	
	0.00	0.00	0.00					
	0.00	0.00	0.00					
Kyle Hunt** Senior Construction Inspector Hourly - Non Exempt	230.41	264.97	460.82	5/1/2025	4/31/2026	83.74	0.00%	
	0.00	0.00	0.00					
	0.00	0.00	0.00					
Marco Cortez** Construction Inspector Hourly - Non Exempt	239.30	275.19	478.60	5/1/2025	4/31/2026	86.97	0.00%	
	0.00	0.00	0.00					
	0.00	0.00	0.00					

City Council Staff Report

Department: PUBLIC WORKS May 13, 2025

To: Mayor and City Council

From: George Avila, Public Works Director

By: Elva Patino, Business Manager

Subject: Resolution No. 2025-25 Authorizing Submittal of a Regional Surface Transportation Exchange Program Claim for FY 2024-25 (GA)

RECOMMENDATION:

Council adopt Resolution No. 2024-25 authorizing the Public Works Director to submit a claim to the Tulare County Association of Governments (TCAG) to exchange the City's Fiscal Year 2024-2025 Regional Surface Transportation Program (RSTP) funds for State Highway Account Funds in the estimated amount of $164,620.12.

EXECUTIVE SUMMARY:

Each year the City of Dinuba is allocated federal Regional Surface Transportation Program (RSTP) funds. This funding is designated for surface transportation improvements and must be spent in compliance with federal regulations. However, State law allows for RSTP funds to be exchanged for State Highway Account Funds that give the City more spending flexibility. In order to receive this money, the City must submit a claim to the Tulare County Association of Governments (TCAG) authorized by City Council Resolution. The amount allocated to the City of Dinuba for FY 2024-25 is estimated at $164,620.12.

OUTSTANDING ISSUES:

None.

DISCUSSION:

The Surface Transportation Program (STP) was established by the 1991 Federal Intermodal Surface Transportation Efficiency Act (ISTEA). The STP is administered by the U.S. Department of Transportation. STP funds may be used for public transportation capital improvements such as roads, bicycle and pedestrian facilities, and intercity or intracity bus terminals and bus facilities. The STP provides funding allocations for urban and rural cities.

The Tulare County Association of Governments (TCAG) receives regional STP (RSTP) funds on behalf of Tulare County. TCAG is expected to receive over $6 million dollars this fiscal year, $3 million is committed to regional projects leaving the balance available for distribution among member agencies. TCAG distributes these funds to member cities using a population-based formula. The estimated allocation of RSTP funds for the City of Dinuba for FY 2024/25 is $164,620.12. Given the rural classification of Tulare County, state law allows for some jurisdictions to exchange their regional share of federal STP funding for State Highway Account Funds in an equal amount.

This exchange is beneficial to smaller cities because state funds have fewer restrictions, shorter environmental processes, and no local match requirement. In short, this exchange gives Dinuba more spending flexibility. The City of Dinuba has participated in the "RSTP Exchange Program" for many years. As in previous years, these funds will be deposited into the City's Gas Tax fund and will be used to fund a portion of the operating expenditures for the City's Transportation Services Division. These expenditures include employee salaries, debt service, and capital maintenance.

Resolution No. 2025-25 enclosed herein as Attachment 'A' will authorize the Public Works Director to submit a claim for regional STP funds to be exchanged for State Highway Accounts funds in the amount of $164,620.12 for FY 2024/25.

FISCAL IMPACT:

The $164,620.12 allocation pays for a portion of the operating expenses of the City's Transportation Services Division.

PUBLIC HEARING:

None.

ATTACHMENTS:

1. RSTP FY 24-25 Resolution No. 2025-25

RESOLUTION NO. 2025-25

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DINUBA AUTHORIZING THE PUBLIC WORKS DIRECTOR TO FILE A REGIONAL SURFACE TRANSPORTATION PROGRAM (RSTP) CLAIM FORM IN EXCHANGE FOR STATE HIGHWAY ACCOUNT FUNDS FOR FISCAL YEAR 2024-2025

WHEREAS, the Tulare County Association of Governments (TCAG) and the California Department of Transportation (Caltrans) have entered into a Standard Agreement contract to exchange unobligated balances of federal Regional Surface Transportation Program (RSTP) funds with non-federal State Highway Account funds; and

WHEREAS, Caltrans Division of Programming releases a 5-year ESTIMATE of RSTP Exchange Program apportionments for inclusion in the Federal Transportation Improvement Program (FTIP) Programming document every 2-years to California Metropolitan Planning Organizations (MPOs);

WHEREAS, TCAG is the designated MPO for Tulare County;

WHEREAS, the Annual RSTP Exchange Program fund apportionment is an ESTIMATE and subject to change during the fiscal year (2024-2025) due to many Federal Surface Transportation Bill variables including the annual appropriations act as well as other Congressional action (i.e. rescissions);

WHEREAS, a FINAL RSTP Exchange apportionment amount is published at the end of the FY24-25 and can be different from the ESTIMATE RSTP Exchange apportionment figure;

WHEREAS, annually, Caltrans sends TCAG a Standard Agreement contract that includes an RSTP Exchange Program apportionment figure;

WHEREAS, TCAG applies a RSTP population based distribution formula using current Department of Finance (DOF) population estimates (January 2024) to the RSTP apportionment to determine the amount of RSTP Exchange funds to be distribution to TCAG member jurisdictions;

WHEREAS, the City of Dinuba has an ESTIMATE RSTP Exchange Program fund apportionment amount available to claim in FY24-25 is $164,620.12;

WHEREAS, payment of the ESTIMATE RSTP Exchange fund claim will be subject to all conditions specified in the fully executed standard contract agreement between TCAG and Caltrans, as well as the TCAG RSTP Exchange Claim form requirements: Projects to be funded with this claim are only those projects that are defined under Sections 133(b) and 133(c) of Title 23, United States Code and Article

XIX of the California State Constitution, implemented in accordance with the requirements of Section 182.6(d)(1) of the Streets and Highways Code.

WHEREAS, if the FINAL RSTP Exchange apportionment figure is higher for FY24-25 than the ESTIMATE RSTP Exchange apportionment figure, Caltrans would have to revise the RSTP Exchange Standard Agreement contract with the higher RSTP figure before TCAG could instruct the Tulare County Auditor Controller's Officer to distribute a greater amount of RSTP Exchange Program funds to member agencies, than identified in this resolution;

WHEREAS, if the FINAL RSTP Exchange apportionment figure is lower for FY24-25 than the ESTIMATE RSTP Exchange apportionment amount, Caltrans does not have to revise the RSTP Exchange contract with the lower amount before TCAG could recalculate the available RSTP Exchange Program funds using the same population-based formula and then instruct the Tulare County Auditor Controller's Officer to distribute the lower FY 24-25 FINAL RSTP Exchange Program fund amount to member agencies;

WHEREAS, the City of Dinuba has established special gas tax street improvement fund as a requirement to receive the RSTP Exchange Program funds; and

WHEREAS, it is deemed in the best interest of the City of Dinuba the Public Works Director is authorized to sign the FY 24-25 RSTP Exchange Program fund claim form and to submit said claim form to TCAG for processing.

NOW THEREFORE, be it resolved that the Public Works Director of the City of Dinuba is authorized and directed to sign and file the above described FY 24-25 RSTP Exchange Program fund claim on behalf of the City of Dinuba in the amount of $164,620.12.

PASSED AND ADOPTED by the City Council of the City of Dinuba at a regular meeting held on Tuesday, May 13, 2025, by the following vote:

AYES:
NOES:
ABSTAIN:
ABSENT:

APPROVED:

____
Rachel Nerio-Guerrero, Mayor

ATTEST:

____
Maria Alaniz, City Clerk

City Council Staff Report

Department: POLICE SERVICES | May 13, 2025

To: Mayor and City Council

From: Abel Iriarte, Police Chief

By: Luz Torres, Administrative Assistant II

Subject: Tulare County Probation Department Non-Custody Intake Program Agreement for FY 2025/26 (AI)

RECOMMENDATION:

Council to approve the agreement with the Tulare County Probation Department for the Non-Custody Intake Program for fiscal year 2025/26, and authorize the Chief of Police or designee to execute the agreement.

EXECUTIVE SUMMARY:

The Dinuba Police Department and the Tulare County Probation Department initiated a partnership and mutual agreement for the Thunderbolt Program in July of 1998. Since 2001, the agreement has provided for two days per week service by a probation officer. The program has since changed its name to the Non-Custody Intake Program.

OUTSTANDING ISSUES:

None.

DISCUSSION:

The Non-Custody Intake Program is a worthwhile alternative for the youth of our community, which provides informal probation for first-time offenders instead of charging them with a formal criminal record. The estimated cost of the program for fiscal year 2025/26 is $24,422. The Police Department's fiscal year 2025/26 budget reflects a yearly allocation of $24,422 to assist in the costs associated with the officer's salary, benefits, communication and transportation for this program.

The Non-Custody Intake Program agreement for fiscal year 2025/26 is enclosed herein as Attachment A. The program cost estimate is enclosed herein as Attachment B.

FISCAL IMPACT:

The estimated program costs for the fiscal year 2025/26 budget will be $24,422. There are sufficient funds in the budget to cover the program costs.

PUBLIC HEARING:

None.

ATTACHMENTS:

1. Attachment A - FY 2025-26 Non-Custody Intake Program Agreement
2. Attachment B - FY 2025-26 Non-Custody Intake Program - Cost Estimate

COUNTY OF TULARE
SERVICES AGREEMENT
CITY OF DINUBA

THIS AGREEMENT ("Agreement") is entered into as of ________________, between the **COUNTY OF TULARE**, a political subdivision of the State of California ("COUNTY"), and **THE CITY OF DINUBA** (CITY). COUNTY and CITY are each a "Party" and together are the "Parties" to this Agreement, which is made with reference to the following:

A. WHEREAS, COUNTY AND CITY have established that there is a present need for the CITY to benefit from the services of Probation Officer(s) employed by the COUNTY for the Non-Custody Intake Program.

B. WHEREAS COUNTY is authorized to enter into this Agreement by the laws and regulations to which COUNTY is subject.

C. WHEREAS COUNTY and CITY agree that the terms and conditions of this Agreement apply to the services provided hereunder.

D. NOW, THEREFORE, in consideration of the promises contained herein, the parties are willing to enter into this Agreement upon the terms and conditions set forth.

THE PARTIES AGREE AS FOLLOWS:

1. TERM: This Agreement becomes effective on July 1, 2025, and expires at 11:59 PM on June 30, 2026, unless earlier terminated as provided below, or unless the Parties extend the term by a written amendment to this Agreement.

2. SERVICES: COUNTY shall provide CITY with the services shown in the attached **Exhibit A.**

3. PAYMENT FOR SERVICES: As consideration for the services provided by COUNTY hereunder, CITY shall pay COUNTY in accordance with the attached **Exhibits B.**

4. GENERAL AGREEMENT TERMS AND CONDITIONS: COUNTY'S "General Agreement Terms and Conditions (Form revision approved as of 01/01/2021)" are hereby incorporated by reference and made a part of this Agreement as if fully set forth herein. COUNTY'S "General Agreement Terms and Conditions" can be viewed at https://tularecountycounsel.org/main/contract-exhibits/

5. NOTICES: (a) Except as may be otherwise required by law, any notice to be given must be written and must be either personally delivered, sent by facsimile transmission or sent by first class mail, postage prepaid and addressed as follows:

COUNTY:
Marichu A. Moles, Fiscal Manager
Tulare County Probation Department
3241 West Noble Avenue
Visalia, California 93277
Phone No. +1 (559) 608-9008
Fax No. +1 (559) 687-6984

With a Copy to:
COUNTY ADMINISTRATIVE OFFICER
2800 W. Burrel Ave.
Visalia, CA 93291
Phone No.: 559-636-5005
Fax No.: 559- 733-6318

COUNTY OF TULARE
SERVICES AGREEMENT
CITY OF DINUBA

CITY:
Luz Torres, Administrative Assistant
Dinuba Police Department
680 South Alta Avenue
Dinuba, California 93618
Phone No.: +1 (559) 591-5900
Fax No.: +1 (559) 591-5920

(b) Notice personally delivered is effective when delivered. Notice sent by facsimile transmission is deemed to be received upon successful transmission. Notice sent by first-class mail will be deemed received on the fifth calendar day after the date of mailing. Either Party may change the above address by giving written notice under this section.

6. AUTHORITY: CITY represents and warrants to COUNTY that the individual(s) signing this Agreement on its behalf are duly authorized and have the legal capacity to sign this Agreement and bind CITY to its terms. CITY acknowledges that COUNTY has relied upon this representation and warranty in entering into this Agreement.

7. COUNTERPARTS: The Parties may sign this Agreement in counterparts, each of which shall be deemed an original and all of which taken together form one and the same agreement. A signed copy or signed counterpart of this Agreement delivered by facsimile, email, or other means of electronic transmission shall be deemed to have the same legal effect as delivery of a signed original or signed copy of this Agreement.

8. MANUAL OR ELECTRONIC SIGNATURES: The Parties may sign this Agreement by means of manual or electronic signatures. The Parties agree that the electronic signature of a Party, whether digital or encrypted, is intended to authenticate this Agreement and to have the same force and effect as a manual signature. For purposes of this Agreement, the term “electronic signature” means any electronic sound, symbol, or process attached to or logically associated with this Agreement and executed and adopted by a Party with the intent to sign this Agreement, including facsimile, portable document format, or email electronic signatures, pursuant to the California Uniform Electronic Transactions Act (Cal. Civ. Code §§ 1633.1 to 1633.17), as it may be amended from time to time.

COUNTY OF TULARE
SERVICES AGREEMENT
CITY OF DINUBA

THE PARTIES, having read and considered the above provisions, indicate their agreement by their authorized signatures below.

CITY OF DINUBA

Date: ______________________ By ______________________

Print Name Luis Patlan

Title City Manager

Date: ______________________ By ______________________

Print Name Abel Iriarte

Title Chief of Police

[Pursuant to Corporations Code section 313, County policy requires that contracts with a **Corporation** be signed by both (1) the chairman of the Board of Directors, the president or any vice-president (or another officer having general, operational responsibilities), and (2) the secretary, any assistant secretary, the chief financial officer, or any assistant treasurer (or another officer having recordkeeping or financial responsibilities), unless the contract is accompanied by a certified copy of a resolution of the corporation's Board of Directors authorizing the execution of the contract. Similarly, pursuant to California Corporations Code section 17703.01, County policy requires that contracts with a **Limited Liability Company** be signed by at least two managers, unless the contract is accompanied by a certified copy of the articles of organization stating that the LLC is managed by only one manager.]

COUNTY OF TULARE

Date: ______________________ By ______________________

Pete Vander Poel
Chair, Board of Supervisors

ATTEST: JASON T. BRITT
County Administrative Officer/Clerk of the Board
of Supervisors of the County of Tulare

By ______________________
Deputy Clerk

Approved as to Form
COUNTY COUNSEL

By______________________
Deputy

Matter # ______________________

COUNTY OF TULARE
SERVICES AGREEMENT
CITY OF DINUBA

EXHIBIT A
SCOPE OF SERVICES
CITY OF DINUBA

The COUNTY shall assign to CITY (2/5) of one (1) full-time Deputy Probation Officer (DPO) (i.e., two (2) days per week) to provide the services outlined below to CITY. For the purposes of this agreement, "full-time" shall be deemed as no less than 20 hours per week (50%), up to a maximum of 40 hours per week. The DPO shall be employed by the Tulare County Probation Department (Probation) and shall be under the exclusive direction and control of Probation. The service outlined below shall be assigned and carried out after consultation with the CITY and approval from the Chief Probation Officer or her authorized representative. COUNTY shall provide a substitute DPO should the designated/assigned DPO be unavailable for an assigned workday.

The DPO shall provide the following services relative to minors within Section 602 of the Welfare and Institutions Code:

a. Out-of-custody intake of Section 602 referrals within the city.

b. Help to divert juvenile offenders from behaviors that could potentially lead to being declared wards of the Juvenile Court by referring juveniles to meaningful and effective programs.

c. Supervision of minors placed on informal probation within the provisions of Section 654 of the Welfare and Institutions Code.

d. Assistance in developing community-based delinquency prevention programs in conjunction with the Dinuba Police Department, schools, and community-based youth organizations.

Activities may change as requested by written agreement of both parties.

COUNTY OF TULARE
SERVICES AGREEMENT
CITY OF DINUBA

EXHIBIT B
PAYMENT FOR SERVICES
CITY OF DINUBA

The CITY agrees to reimburse the COUNTY twenty percent (20%) of all costs of one (1) full-time Deputy Probation Officer, including salary and benefits, communication and transportation costs, including Workers' Compensation insurance, and retirement contributions. COUNTY shall be responsible for the balance of said costs. The COUNTY will invoice the CITY at the end of each quarter for the costs and expenses incurred during the quarter and the CITY shall pay the invoice within thirty (30) days of receipt. The total amount of this agreement will not exceed $24,422 for Fiscal Year 2025-26. All billings shall be directed to the Dinuba Chief of Police.

Quarter	Term
First	July 1st through September 30th
Second	October 1st through December 31st
Third	January 1st through March 31st
Fourth	April 1st through June 30th

Tulare County Probation Department

Non-Custody Intake Program- Dinuba PD

Cost Estimate for Fiscal Year 2025/2026
One (1) Probation Officer II @ Range 877; Step 2

Description		Program Costs	50%
Salaries & Benefits			
	Regular Salary	68,585.39	
	Other Pay	2,807.69	
	Benefits	11,054.73	
	Retirement	17,024.95	
	Social Security	5,891.49	
	POB	6,901.91	
	Unemployment Insurance	2,253.94	
	Workers Comp.	5,989.10	
Salary and Benefits Total		$120,509.19	$60,254.60
	Communication Cost	600.00	
	Transportation Cost	1,000.00	
Communication & Transportation Total		$1,600.00	800.00
Total Estimated Cost per Officer		**122,109.19**	**$61,054.60**
Agency Cost	**One-half Day Per Week**	**$6,105.00**	
	3/4 Day Per Week	**$9,159.00**	
	One Day Per Week	**$12,211.00**	
	1 1/4 Day Per Week	**$15,264.00**	
	Two Days Per Week	**$24,422.00**	
	Three Days Per Week	**$36,633.00**	
	Four Days Per Week	**$48,844.00**	

City Council Staff Report

Department: ADMINISTRATIVE SERVICES

May 13, 2025

To: Mayor and City Council

From: Karina Solis, Administrative Services Director

By: Lopez Jacqueline, Sr. Fiscal Analyst

Subject: Initiation of Proceedings and Intent for the Annual Levy of Landscaping and Lighting Districts Annual Assessments for Fiscal Year 2025/26 (KS)

RECOMMENDATION:

Council to take the following action by one motion:

1. Adopt Resolution No. 2025-26 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 2025/26; and
2. Adopt Resolution No. 2025-27 approving the Annual Report for the City's Landscaping and Lighting Assessment Districts for Fiscal Year 2025/26; and
3. Adopt Resolution No. 2025-28 declaring the intention to levy and collect assessments within the City's Landscaping and Lighting Assessment Districts for Fiscal Year 2025/26 and setting a public hearing for June 10, 2025 on the levy of the proposed assessments.

EXECUTIVE SUMMARY:

The City of Dinuba created 18 Landscaping and Lighting Assessment Districts for maintenance and repairs in various residential subdivisions. The City is required on an annual basis to update the assessments that 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 2025/26. The action by the Council will initiate proceedings and set a public hearing for June 10, 2025, 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 benefitted 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 estimates for the operating budget, to calculate the assessment annually 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 2025/26 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 the 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 10, 2025. 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 2025/26.

FISCAL IMPACT:

The amount of the levy on each parcel is proposed to either stay the same or increase from Fiscal Year 2024/25. 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 $621,117 is required for Fiscal Year 2025/26, of which, $60,308 is General Benefit that cannot be funded through the assessments. It is anticipated that a total of approximately $505,877 will be collected in assessment revenue. A total of $43,857 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 $11,075 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 Dinuba Sentinel and on the City’s website for June 10, 2025.

ATTACHMENTS:

1. Resolution 2025-26 Initiating Proceedings for the annual levy and collection of assessments
2. Resolution 2025-27 Approving the Annual Report for the City's Landscaping and lighting Assessment Districts
3. Resolution 2025-28 Declaring the intention to levy and collect assessments within the City's Landscaping and Lighting Assessment Districts

RESOLUTION NO. 2025-26

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 2025/26

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 2025/26 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, 2025 and ending June 30, 2026. 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 13th day of May, 2025, 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. 2025-27

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 2025/26

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 2025/26.

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 2025/26 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, 2025 and ending June 30, 2026.

THE FOREGOING RESOLUTION WAS ADOPTED upon motion of Council Member ___________________, seconded by Council Member ___________________, at a regular meeting this 13th day of May, 2025, 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. 2025-28

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 2025/26, 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
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- 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 2025/26 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, 2025 and ending June 30, 2026 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 2025/26 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 10, 2025 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 13th day of May, 2025, 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
Together, A Better Community
CALIFORNIA • 1906

City Council Staff Report

Department: PUBLIC WORKS | May 13, 2025

To: Mayor and City Council

From: George Avila, Public Works Director

By: Elva Patino, Business Manager

Subject: Proclamation 2025-01 - National Public Works Week (GA)

RECOMMENDATION:

Council to adopt Proclamation No. 2025-01 recognizing National Public Works Week from May 18 through May 24, 2025

EXECUTIVE SUMMARY:

OUTSTANDING ISSUES:

DISCUSSION:

FISCAL IMPACT:

PUBLIC HEARING:

ATTACHMENTS:

1. Proclamation-2025-01 - PW Week

CITY OF DINUBA

Proclamation

National Public Works Week

WHEREAS, the Public Works Department provides services for our community/county and are a vital and integral part of our citizens' everyday lives; and

WHEREAS, the support of the community is vital to the efficient operation of public works systems and programs such as water, sewers, streets, fleet maintenance, building maintenance, wastewater treatment, solid waste collection, and transit operations; and

WHEREAS, the health, safety and comfort of this community greatly depends on these facilities and services; and

WHEREAS, the quality and effectiveness of these facilities, as well as their planning, design and construction, is vitally dependent upon the efforts and skill of public works officials; and

WHEREAS, the efficiency and effectiveness of the qualified and skilled staff contribute to the quality of the life that residents and visitors alike enjoy and rely upon from the City of Dinuba.

NOW, THEREFORE, BE IT RESOLVED, I, Rachel Nerio-Guerrero, Mayor of the City of Dinuba, hereby proclaim that the Dinuba City Council recognizes and extends appreciation to our dedicated and skilled staff and hereby proclaim the week of May 18-24, 2025, as "National Public Works Week."

AND, BE IT FURTHER PROCLAIMED, I have hereunto set my hand and cause the great seal of the City of Dinuba to be affixed, on this 13th day of May, two-thousand-twenty-five.

THE FOREGOING, was passed and adopted by the following vote of the City of Dinuba this 13th day of May, two-thousand-twenty-five.

Maria Alaniz

Rachel Nerio-Guerrero,
Mayor

Attest
Maria Alaniz, City Clerk

No. 2025-01

City Council Staff Report

Department: PARKS & COMMUNITY SERVICES | May 13, 2025

To: Mayor and City Council

From: Stephanie Hurtado, Park & Community Svs Director

By: Crystal Garza, Administrative Asst.

Subject: Facility Fee Waiver for a "Day of Community" Event at Parks & Community Services Department (SH)

RECOMMENDATION:

Council to approve use of the multipurpose room at the Dinuba Parks & Community Services Department to the organization Somos Unos for a "Day of Community" Event and waive the facility rental fees in the amount of $774.

EXECUTIVE SUMMARY:

The organization, Somos Unos (We Are One), would like to host a "Day of Community" event to support Latino immigrant families in Dinuba and surrounding communities, by offering and providing valuable resources on Sunday, July 27, 2025. The request before the Council is to waive the rental fees for the use of the facility and staff supervision for up to 6 hours.

OUTSTANDING ISSUES:

None.

DISCUSSION:

Journey Hulsey is the organizer currently working to launch the non-profit group, Somos Unos (We Are One). The mission is to support Latino immigrant families and offer and provide resources that may be out of reach for some of these families. This annual, one-day event will offer free haircuts by local barbers and stylists, a food pantry, and clothing racks for those in need. Proteus and Tulare County Resource Family Approval have also partnered to help share other valuable resources.

To encourage community involvement, the organizer will be placing food and clothing donation boxes in local businesses throughout Dinuba to help collect nonperishable food items and/or gently used clothing. Journey Hulsey and Somos Unos are requesting facility rental fees to be waived. They are prepared to provide liability insurance, as required. Enclosed is Attachment 'A' Request Letter.

FISCAL IMPACT:

Waive $774 for facility rental fees and staff supervision for use of the multipurpose room at the Dinuba Parks & Community Services Department

PUBLIC HEARING:

ATTACHMENTS:

1. Attachment 'A' Request Letter

SOMOS UNO

Somos Uno

559.616.6711 somos.uno@icloud.com 864 S Flake St Dinuba CA 93618 United States

May 1, 2025

City of Dinuba - Parks & Community Services Dept.
1390 Elizabeth Way
Dinuba, CA 93618

Dear City of Dinuba,

My name is Journey Hulsey, and I'm currently working on launching a non-profit organization called *Somos Uno*. Our mission is to support Latino immigrant families in Dinuba and the surrounding communities by connecting them with resources they may not be aware of.

To achieve this, I plan to organize annual one-day events in cities like Dinuba. These events will offer free haircuts provided by local volunteer barbers and hairstylists, a food drive, and a clothing rack for those in need. In addition, local organizations such as Proteus and Tulare County Resource Family Approval will be invited to share valuable resources and services with community members.

To encourage community involvement, I will be placing food and clothing donation boxes in local businesses across Dinuba and neighboring cities. This will provide an easy way for residents to contribute by donating nonperishable food items or gently used clothing.

With this in mind, I kindly ask for your support and partnership in hosting this event at your facility, as noted in the attached application. Your involvement would play a vital role in helping us better serve Latino immigrant families in our community.

Sincerely yours,

Journey Hulsey

Join us for a free community event created to support and uplift our Latino immigrant families. Whether you are looking for a fresh haircut, food pantry, clothes for your loved ones, or help finding local resources – this day is for you.

DIA DE COMUNIDAD

DATE: JULY 27TH, 2025
TIME: 12:00PM
LOCATION: PENDING
DINUBA, CA 93618

What we will be offering — all at no cost:

- Free haircuts for adults & kids
- Food donations
- Clothing Donations
- Resource Fair

Hosted By:
SomosUno

For More Information, Contact:
Journey Hulsey – 559.616.6711

SOMOS UNO

City Council Staff Report

Department: PARKS & COMMUNITY SERVICES

May 13, 2025

To: Mayor and City Council

From: Stephanie Hurtado, Park & Community Svs Director

By:

Subject: Fee Waiver Request – Dog Vaccination Clinic at Nebraska Park (SH)

RECOMMENDATION:

Council to approve the request to waive the $71 park fee for the May 24th, 2025 vaccination clinic at Nebraska Park in support of a community-focused event that enhances animal welfare and public health in Dinuba.

EXECUTIVE SUMMARY:

Dr. Alba is proposing to host a vaccination clinic on Saturday, May 24th, 2025 at Nebraska Park to further expand access to affordable pet care for Dinuba families. To help keep costs low for participants and allow the clinic to serve more pets, Dr. Alba is requesting that the $71 park fee be waived.

OUTSTANDING ISSUES:

None.

DISCUSSION:

Dr. Christina Alba, a local resident and veterinarian at Tulare Veterinary Hospital, has partnered with the City of Dinuba to support the annual Dog Days event by offering low-cost vaccinations for dogs. Building on this partnership, Dr. Alba is proposing to host a separate vaccination clinic on Saturday, May 24th, 2025 at Nebraska Park to further expand access to affordable pet care for Dinuba families. To help keep costs low for participants and allow the clinic to serve more pets, Dr. Alba is requesting that the $71 park fee be waived. Vaccinations are a critical part of preventive veterinary care. They protect dogs from serious and potentially fatal diseases such as rabies, parvovirus, distemper, and canine hepatitis. Vaccines not only help ensure the health and longevity of pets, but also play an essential role in protecting public health. Community-based vaccination clinics increase access to these life-saving services, particularly for families who may face financial barriers to regular veterinary care. By keeping more pets vaccinated, the City reduces the risk of disease outbreaks and supports a safer, healthier environment for both residents and animals.

Event Benefits:

- Provides low-cost vaccinations for local dogs.
- Promotes public health through preventive care.
- Supports responsible pet ownership.
- Increases access to essential veterinary services for Dinuba residents.

Dr. Alba will provide all necessary liability insurance for the event. The clinic will operate from 7:00 AM to 11:00 AM, with all setup and tear down completed within that timeframe. Please see attachment 'A' waiver request letter.

FISCAL IMPACT:

Waive the $71 half-day park rental fee.

PUBLIC HEARING:

ATTACHMENTS:

1. Attachment 'A' Vaccine Clinic Waiver Request

Date: 5/6/2025

To the Honorable Members of the Dinuba City Council,

I am writing to respectfully request a waiver of park rental fees for the use of Nebraska Park on Saturday, May 24, for a low-cost vaccine clinic for dogs. This community event is designed to make essential veterinary care more accessible to Dinuba residents, promote public health, and support responsible pet ownership.

Our goal is to provide affordable vaccinations in a convenient and welcoming setting, particularly for pet owners who may face financial barriers to care. We believe this event aligns with the city's commitment to public service and the well-being of its residents—both two- and four-legged.

Waiving the park fees would significantly support our ability to keep costs low for attendees and allow us to serve more families and their pets.

Thank you for considering our request and for your continued dedication to the Dinuba community.

Respectfully,
Christina Alba, DVM

Thank you!

City Council Staff Report

Department: ADMINISTRATIVE SERVICES | May 13, 2025

To: Mayor and City Council

From: Karina Solis, Administrative Services Director

By: Karina Solis, Administrative Services Director

Subject: Fiscal Year 2024/25 Cash and Investment Report for the Quarter Ending March 30, 2025 (KS)

RECOMMENDATION:

Council to review and accept the City of Dinuba Cash and Investment report for the Third quarter of fiscal year 2024/25.

EXECUTIVE SUMMARY:

The investment report summarizes the city's cash and rates of return on investments for the third quarter of fiscal year 2024/25. 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 2024/25 fiscal year covers the city’s cash position and return on investments for the first six months of the 2024-25 fiscal year, July 1, 2024, through March 30, 2025. The city’s cash and investments as of March 30, 2025, total $66.04 million as reflected in Table 1 and summarized in Attachment ‘A’.

Table 1: Cash Summary as of March 30, 2025.

Cash/Investment Type	Amount (in millions)
Banks & Deposits	$5.79

Trustee Cash and Investments	$1.78
Local Agency Investment Fund (LAIF)	$5.01
Money Market Deposit (PIMMA)	$35.18
California Asset Management Program (CAMP)	$17.08
Tulare County Investment Pool	$1.19
Total Cash & Investments	$66.04

Portfolio and Managed Investments

The City invests cash in a variety of investment accounts broken down as follows:

LAIF - the City invests with the Local Agency Investment Fund (LAIF). LAIF is a pooled investment fund established by the state to provide cities with a safe investment option that is administered by the State of California Treasurer's Office. Interest rates in LAIF lag behind the current economic trends; as such, earnings or returns are typically lower than other investment vehicles. At the end of the third quarter ending March 30, 2025, funds invested in LAIF returned a total of $170,234 on a rate of 4.62%.

Mechanics Bank - 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 4.58%. As of the end of the third quarter ending March 30, 2025

Tulare County Pool - investments with the Tulare County Investment Pool began on November 7, 2022. The Tulare County Treasury Pool objectives align with those of the city by making the primary objective to provide safety of principal, and secondly to provide adequate liquidity to meet all requirements which might be reasonably anticipated; and lastly to earn a rate of return that is commensurate with the first two objectives. The Tulare County Pool interest rate at the end of the third quarter was 3.575%.

CAMP - 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 4.47%.

In summary, the city's interest earnings on cash investments through the third quarter of fiscal year totaled $2,010,238. The City's Cash and Investment Summary is enclosed as Attachment 'A'.

The last Federal Reserve meeting was held last week on May 7, 2025. During this meeting, the US central bank voted unanimously to keep the benchmark federal funds rate in the range of 4.25% to 4.5%. Federal Reserve Chair Jerome Powell indicated that there is no hurry to adjust interest rates since there are still undetermined impacts of tariffs. The concern is that the tariffs will trigger higher inflation and unemployment.

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 City's monetary resources are organized and accounted for on a fund basis with some of those funds being restricted for specified uses and others that are unrestricted. For investment purposes, all funds are invested as a pool.

The investment report for the period ending March 30, 2025 shows a combined pool balance of $66,041,955 of which, $2,010,238 was the combined pool interest earnings.

The combined pooled interest earnings of $2,010,238 are broken down as follows:

LAIF - Local Agency Investment Fund	$ 170,234
PIMMA - Public Investment Money Market Account	$ 354,755
CAMP - California Asset Management Program	$1,454,546
Tulare County Investment Pool	$ 30,703

PUBLIC HEARING:

None.

ATTACHMENTS:

1. A. Cash and Investment Summary

Attachment 'A'

Cash and Investment Summary
As of March 31, 2025

Name of Institution	Purpose	Rate	Actual Cash Balance or Portfolio Market Value	2024/25 Fiscal Year to date Interest Earnings
Cash In Banks				
Mechanics Bank	Accounts Payable, Payroll, Golf		5,692,323	
Bank of the Sierra	Police		93,493	
Petty Cash	Various City Departments		9,070	
Total Cash Deposits			**$5,794,887**	
Cash and Investments with Fiscal Agents (Trustee)				
US Bank	Safe Drinking Water		502,176	
US Bank	2012 Lease Revenue Bonds		715,374	
US Bank	2012 Wastewater Revenue Bonds		565,192	
Total Trustee Deposits			**$1,782,741**	
Portfolio Investments				
LAIF - Local Agency Investment Fund	State of California Investment	4.62%	5,009,637	170,234
PIMMA - Public Investment Money Market Account	Money Market Investment	4.58%	35,184,037	354,755
Total Portfolio Investments			**$40,193,674**	**$524,989**
Managed Investments				
CAMP - California Asset Management Program**	Joint Powers Authority Investment	4.47%	17,083,254	1,454,546
Tulare County Investment Pool***	Tulare County Investment	3.575%*	1,187,399	30,703
Total Managed Investments			**$18,270,653**	**$1,485,249**
Total Cash and Investments			**$66,041,955**	**$2,010,238**

* 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

City Council Staff Report

Department: CITY MANAGER'S OFFICE May 13, 2025

To: Mayor and City Council

From: Karina Solis, Administrative Services Director

By: Lupe Montejano, Billing & Collections Supervisor

Subject: Warrant Register April 25, May 2 & 9, 2025 (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 4.25.25
2. WR 5.2.25
3. WR 5.9.25

Accounts Payable Invoice Report

G/L Date Range 04/20/25 - 04/25/25
Report By Vendor - Invoice
Summary Listing

Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
Vendor **1060 - A & E Industrial Cleaning Equipment Corp.**									
53981	A&E Pressure Washers- Routine Maintenance	Paid by Check #51974		04/19/2025	04/25/2025	04/25/2025		04/25/2025	560.76
		Vendor **1060 - A & E Industrial Cleaning Equipment Corp.** Totals				Invoices		1	$560.76
Vendor **206 - ADT Security Services, Inc.**									
1131964027	adt 110 S College Ave	Paid by Check #51975		04/04/2025	04/25/2025	04/25/2025		04/25/2025	222.69
1131964293	ADT 6675 Ave. 412	Paid by Check #51975		04/04/2025	04/25/2025	04/25/2025		04/25/2025	56.90
		Vendor **206 - ADT Security Services, Inc.** Totals				Invoices		2	$279.59
Vendor **263 - Advantek Benefit Administrators**									
2504 0011	April 2025	Paid by Check #51976		04/09/2025	04/25/2025	04/25/2025		04/25/2025	82,866.64
Funding 4/16/25	Miscellaneous	Paid by Check #51976		04/16/2025	04/25/2025	04/25/2025		04/25/2025	8,840.09
Funding 4/18/25	Miscellaneous	Paid by Check #51976		04/18/2025	04/25/2025	04/25/2025		04/25/2025	34,216.57
		Vendor **263 - Advantek Benefit Administrators** Totals				Invoices		3	$125,923.30
Vendor **1058 - Alta District Historical Society, Inc.**									
00005	FY24/25-Special Events-BBQ Brew Fest-03/15/25-Valley Wide Bev	Paid by Check #51977		04/12/2025	04/25/2025	04/25/2025	04/15/2025	04/25/2025	450.00
		Vendor **1058 - Alta District Historical Society, Inc.** Totals				Invoices		1	$450.00
Vendor **20 - Ameritas Life Insurance**									
4/1/25-4/30/25	010-007745-00000	Paid by Check #51978		04/21/2025	04/25/2025	04/25/2025		04/25/2025	22,575.04
		Vendor **20 - Ameritas Life Insurance** Totals				Invoices		1	$22,575.04
Vendor **351 - Anthem Blue Cross**									
000389019332	Medders 975A79192 5/1/25-5/31/25	Paid by Check #51981		04/05/2025	04/25/2025	04/25/2025		04/25/2025	164.90
000389038978	Magyar 792A24403 5/1/25-5/31/25	Paid by Check #51980		04/05/2025	04/25/2025	04/25/2025		04/25/2025	135.60
000389043580	Tyler 299A24237 5/1/25-5/31/25	Paid by Check #51982		04/05/2025	04/25/2025	04/25/2025		04/25/2025	135.60
000390783501	Tyler 141A75193 5/1/25-5/31/25	Paid by Check #51983		04/07/2025	04/25/2025	04/25/2025		04/25/2025	310.12
REF 24-4404	Refund 24-4404	Paid by Check #51979		04/15/2025	04/25/2025	04/25/2025		04/25/2025	1,200.02
		Vendor **351 - Anthem Blue Cross** Totals				Invoices		5	$1,946.24
Vendor **665 - Christy Arias**									
April 2025	Anthem Reimb 4/1/25-4/30/25	Paid by Check #51984		04/16/2025	04/25/2025	04/25/2025		04/25/2025	344.12
		Vendor **665 - Christy Arias** Totals				Invoices		1	$344.12
Vendor **17 - AT&T**									
9391054740 04/25	PD - 03/11/2025 - 04/10/2025 Billing Charges	Paid by Check #51985		04/11/2025	04/25/2025	04/25/2025		04/25/2025	305.12
		Vendor **17 - AT&T** Totals				Invoices		1	$305.12
Vendor **1575 - Avison Construction, Inc.**									
23367	Avison Construction- Roadway Segment HSIP	Paid by Check #51986		04/22/2025	04/25/2025	04/25/2025		04/25/2025	97,662.34
		Vendor **1575 - Avison Construction, Inc.** Totals				Invoices		1	$97,662.34
Vendor **65 - Banner Pest Control**									
220615	PD - Removal of Pigeons Downtown	Paid by Check #51987		04/02/2025	04/25/2025	04/25/2025		04/25/2025	75.00

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220733	PD - Removal of Pigeons Downtown	Paid by Check #51987		04/15/2025	04/25/2025	04/25/2025		04/25/2025	75.00
		Vendor **65 - Banner Pest Control** Totals				Invoices		2	$150.00
Vendor **1513 - Barnes Welding**									
0091696525	barnes supplies	Paid by Check #51988		03/31/2025	04/25/2025	04/25/2025		04/25/2025	32.26
		Vendor **1513 - Barnes Welding** Totals				Invoices		1	$32.26
Vendor **1826 - Bouncing Off the Walls, INC**									
22-123	FY24/25-Special Events-SNL/Farmers Market-6/6/25-obstacle course	Paid by Check #51989		03/31/2025	04/25/2025	04/25/2025	04/01/2025	04/25/2025	215.00
		Vendor **1826 - Bouncing Off the Walls, INC** Totals				Invoices		1	$215.00
Vendor **822 - Boundtree Medical LLC**									
85669968	Supplies	Paid by Check #51990		02/20/2025	04/25/2025	04/25/2025		04/25/2025	1,822.17
85692863	Supplies	Paid by Check #51990		03/11/2025	04/25/2025	04/25/2025		04/25/2025	1,356.38
85731874	Supplies	Paid by Check #51990		04/11/2025	04/25/2025	04/25/2025		04/25/2025	1,027.43
		Vendor **822 - Boundtree Medical LLC** Totals				Invoices		3	$4,205.98
Vendor **116 - BSK Associates**									
AI09797	bsk bacti report	Paid by Check #51991		04/10/2025	04/25/2025	04/25/2025		04/25/2025	176.00
AI10241	BSK coliform presence/absence	Paid by Check #51991		04/10/2025	04/25/2025	04/25/2025		04/25/2025	176.00
		Vendor **116 - BSK Associates** Totals				Invoices		2	$352.00
Vendor **364 - California Building Standards Commission**									
CBSC2025	California Building standards Jan-Mar 2025	Paid by Check #51992		04/21/2025	04/25/2025	04/25/2025		04/25/2025	157.50
		Vendor **364 - California Building Standards Commission** Totals				Invoices		1	$157.50
Vendor **1415 - California Depart. of Tax and Fee Administration**									
ALT Fuel 03/2025	FY 24/25 Alt Fuel 058-100947 01/01/25-03/31/25	Paid by EFT #3435		03/31/2025	04/21/2025	04/21/2025		04/21/2025	1,002.00
		Vendor **1415 - California Depart. of Tax and Fee Administration** Totals				Invoices		1	$1,002.00
Vendor **94 - California Public Employees Retirement**									
17881236	RBC April 2025	Paid by EFT #3439		04/08/2025	04/22/2025	04/22/2025		04/22/2025	890.46
2025-00000321	31 - 457 - Employee CalPERS $*	Paid by EFT #3438		04/15/2025	04/22/2025	04/22/2025		04/22/2025	9,795.31
3/9-3/22/25	03/09/2025-03/22/2025	Paid by EFT #3440		04/15/2025	04/22/2025	04/22/2025		04/22/2025	94,697.24
		Vendor **94 - California Public Employees Retirement** Totals				Invoices		3	$105,383.01
Vendor **1275 - California Turf Equipment**									
672642	FY24/25-Parks-Grass Maint.-Seed-Sr. Center, Griggs, Ent. Plaza	Paid by Check #51993		04/11/2025	04/25/2025	04/25/2025	04/16/2025	04/25/2025	324.74
		Vendor **1275 - California Turf Equipment** Totals				Invoices		1	$324.74
Vendor **1726 - Central Valley Salinity Coalition Inc.**									
25-2660	CV Salts- 2025 Annual Participation	Paid by Check #51994		04/18/2025	04/25/2025	04/25/2025		04/25/2025	1,923.83
		Vendor **1726 - Central Valley Salinity Coalition Inc.** Totals				Invoices		1	$1,923.83
Vendor **170 - Comcast**									

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0160181 04/07/25	1088 E KAMM AVE 04/11/25-05/10/25	Paid by Check #51995		04/07/2025	04/25/2025	04/25/2025		04/25/2025	48.48
0148160 04/11/25	1390 E Elizabeth Way 04/16/25-05/15/25	Paid by Check #51996		04/11/2025	04/25/2025	04/25/2025		04/25/2025	519.23
0148178 04/12/25	PD 680 S ALTA AVE OFC 04/17/25-05/16/25	Paid by Check #51997		04/12/2025	04/25/2025	04/25/2025		04/25/2025	585.67
		Vendor **170 - Comcast** Totals				Invoices		3	$1,153.38
Vendor **1035 - De Lage Landen Public Finance**									
589991680	April/May 2025	Paid by EFT #3429		04/20/2025	04/25/2025	04/25/2025		04/25/2025	428.92
		Vendor **1035 - De Lage Landen Public Finance** Totals				Invoices		1	$428.92
Vendor **71 - Department of Conservation**									
DOC2025	dept. of cons. Jan- March 2025	Paid by Check #51998		04/21/2025	04/25/2025	04/25/2025		04/25/2025	641.71
		Vendor **71 - Department of Conservation** Totals				Invoices		1	$641.71
Vendor **77 - Department of Justice**									
808285	PD - Fingerprints Service / March 2025	Paid by Check #51999		04/03/2025	04/25/2025	04/25/2025		04/25/2025	805.00
812865	PD - Blood Alcohol Analysis / March 2025	Paid by Check #51999		04/10/2025	04/25/2025	04/25/2025		04/25/2025	175.00
		Vendor **77 - Department of Justice** Totals				Invoices		2	$980.00
Vendor **309 - Elbert Distributing**									
25174410	ELBERT DISTRIBUTING WELL-17	Paid by Check #52000		04/08/2025	04/25/2025	04/25/2025		04/25/2025	88.73
25175150-1	elbert distributing inventory	Paid by Check #52000		04/10/2025	04/25/2025	04/25/2025		04/25/2025	190.45
		Vendor **309 - Elbert Distributing** Totals				Invoices		2	$279.18
Vendor **36 - Ewing Irrigation Products**									
25497793	FY24/25-Parks-Irrigation supplies/parts-Roos. Park-Field 2	Paid by Check #52001		04/09/2025	04/25/2025	04/25/2025	04/17/2025	04/25/2025	97.04
25498557	FY24/25-Parks-Irrigation supplies/parts-Fire Dept	Paid by Check #52001		04/09/2025	04/25/2025	04/25/2025	04/17/2025	04/25/2025	85.87
25565212	FY24/25-L&L/Parks-Irrigation supplies/parts-Nebraska	Paid by Check #52001		04/14/2025	04/25/2025	04/25/2025	04/21/2025	04/25/2025	126.98
25565706	FY24/25-L&L/Parks-Irrigation supplies/parts-Alta Mission	Paid by Check #52001		04/14/2025	04/25/2025	04/25/2025	04/21/2025	04/25/2025	227.38
25573203	FY24/25-L&L/Parks-Irrigation supplies/parts-Nebraska	Paid by Check #52001		04/14/2025	04/25/2025	04/25/2025	04/16/2025	04/25/2025	(126.98)
25573257	FY24/25-Parks-Irrigation supplies/parts-Nebraska	Paid by Check #52001		04/14/2025	04/25/2025	04/25/2025	04/16/2025	04/25/2025	133.46
		Vendor **36 - Ewing Irrigation Products** Totals				Invoices		6	$543.75
Vendor **18 - The Gas Company**									
1620156700104/25	PARKS & REC 1390 E ELIZABETH WAY 03/05/25-04/03/25	Paid by Check #52002		04/07/2025	04/25/2025	04/25/2025		04/25/2025	421.14
16201580004 4/25	March 2025	Paid by Check #52003		04/07/2025	04/25/2025	04/25/2025		04/25/2025	84.45
		Vendor **18 - The Gas Company** Totals				Invoices		2	$505.59
Vendor **1431 - Patricia Hartman**									
May 2025	Anthem Reimb 5/1/25-5/31/25	Paid by Check #52004		04/18/2025	04/25/2025	04/25/2025		04/25/2025	164.90

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			Vendor **1431 - Patricia Hartman** Totals			Invoices	1		$164.90
Vendor **533 - Herwaldt Motorsports**									
35656	herwaldt pd-2	Paid by Check #52005		04/16/2025	04/25/2025	04/25/2025		04/25/2025	3,623.76
			Vendor **533 - Herwaldt Motorsports** Totals			Invoices	1		$3,623.76
Vendor **175 - Krazan & Associates Inc.**									
INVA203020-17965	krazan el monte ave (rd 416) boring	Paid by Check #52006		03/31/2025	04/25/2025	04/25/2025		04/25/2025	9,700.00
			Vendor **175 - Krazan & Associates Inc.** Totals			Invoices	1		$9,700.00
Vendor **2191 - Leo's Nursery, Inc.**									
21639	FY24/25-L&L/Parks-Parkside I-Landscape Maint.	Paid by Check #52007		04/10/2025	04/25/2025	04/25/2025	04/10/2025	04/25/2025	350.19
21640	FY24/25-L&L/Parks-Country Club -Landscape	Paid by Check #52007		04/10/2025	04/25/2025	04/25/2025	04/10/2025	04/25/2025	142.23
			Vendor **2191 - Leo's Nursery, Inc.** Totals			Invoices	2		$492.42
Vendor **2179 - Logan Bros Pump & Ag, INC**									
6183	Logan Bros- Well 20 Rehab	Paid by Check #52008		04/16/2025	04/25/2025	04/25/2025		04/25/2025	51,950.00
			Vendor **2179 - Logan Bros Pump & Ag, INC** Totals			Invoices	1		$51,950.00
Vendor **1723 - Matson Alarm Co, Inc.**									
6276251	FY24/25-Sportsplex-Alarm monitoring/service 5/1/25-5/31/25	Paid by Check #52009		04/18/2025	04/25/2025	04/25/2025	04/21/2025	04/25/2025	110.77
			Vendor **1723 - Matson Alarm Co, Inc.** Totals			Invoices	1		$110.77
Vendor **1943 - Mineral King Publishing, Inc**									
717372	Public Notice-User fees, charges and fines	Paid by Check #52010		04/11/2025	04/25/2025	04/25/2025		04/25/2025	396.00
			Vendor **1943 - Mineral King Publishing, Inc** Totals			Invoices	1		$396.00
Vendor **1931 - MissionSquare Plan Services**									
2025-00000327	30 - 457 - Employee MissionSquare $*	Paid by EFT #3441		04/24/2025	04/24/2025	04/24/2025		04/24/2025	2,928.48
			Vendor **1931 - MissionSquare Plan Services** Totals			Invoices	1		$2,928.48
Vendor **22 - Moore Twining Associates Inc.**									
2500139	MOORE IN-HOUSE	Paid by Check #52011		03/05/2025	04/25/2025	04/25/2025		04/25/2025	179.00
2501437	MOORE INDUSTRIAL	Paid by Check #52011		04/01/2025	04/25/2025	04/25/2025		04/25/2025	88.00
2501470	moore well annual sampling	Paid by Check #52011		04/02/2025	04/25/2025	04/25/2025		04/25/2025	1,652.00
2501547	MOORE INDUSTRIAL	Paid by Check #52011		04/04/2025	04/25/2025	04/25/2025		04/25/2025	88.00
2501662	moore industrial	Paid by Check #52011		04/08/2025	04/25/2025	04/25/2025		04/25/2025	88.00
2501663	MOORE IN-HOUSE	Paid by Check #52011		04/08/2025	04/25/2025	04/25/2025		04/25/2025	94.00
			Vendor **22 - Moore Twining Associates Inc.** Totals			Invoices	6		$2,189.00
Vendor **1570 - Mountain Valley Environmental Services, Inc.**									
5990	mountain valley Cheif plant operator services MAY 2025	Paid by Check #52012		04/01/2025	04/25/2025	04/25/2025		04/25/2025	4,871.70
			Vendor **1570 - Mountain Valley Environmental Services, Inc.** Totals			Invoices	1		$4,871.70
Vendor **2051 - Novielli Painting**									

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1526	Fire Training Facility Training Improv- Painting Seatrain Tower	Paid by Check #52013		04/18/2025	04/25/2025	04/25/2025		04/25/2025	22,520.00
7525	Fire Training Facility Training - Painting of Semi Trailers	Paid by Check #52013		04/18/2025	04/25/2025	04/25/2025		04/25/2025	11,145.00
		Vendor **2051 - Novielli Painting** Totals				Invoices		2	$33,665.00
Vendor **142 - Office Depot BSD**									
417621811001	FY24/25-Youth Services-D7 board retreat supplies-reimb.	Paid by Check #52014		03/26/2025	04/25/2025	04/25/2025	04/08/2025	04/25/2025	65.48
417976453001	Lorena	Paid by Check #52014		04/11/2025	04/25/2025	04/25/2025		04/25/2025	253.97
		Vendor **142 - Office Depot BSD** Totals				Invoices		2	$319.45
Vendor **1708 - James Olvera**									
May 2025	Anthem Reimb 5/1/25-5/31/25	Paid by Check #52015		04/16/2025	04/25/2025	04/25/2025		04/25/2025	366.65
		Vendor **1708 - James Olvera** Totals				Invoices		1	$366.65
Vendor **76 - Pacific Gas & Electric**									
1693144969404/25	Parks- N/KAMM E/Green 03/10/25 -04/07/25	Paid by Check #52017		04/08/2025	04/25/2025	04/25/2025		04/25/2025	99.65
2567113494504/25	Autumn Gate Phase II & III	Paid by Check #52018		04/08/2025	04/25/2025	04/25/2025		04/25/2025	1,868.43
35474471071 4/25	420 E TULARE ST 3/7/25-4/6/2025	Paid by Check #52023		04/08/2025	04/25/2025	04/25/2025		04/25/2025	738.46
6021181187604/25	Sportsplex 201 N URUAPAN WAY 03/07/25-04/06/25	Paid by Check #52020		04/08/2025	04/25/2025	04/25/2025		04/25/2025	1,925.13
61830544740 4/25	496 E TULARE ST 3/7/25-4/6/25	Paid by Check #52022		04/08/2025	04/25/2025	04/25/2025		04/25/2025	1,372.65
7314274871104/25	Parks & CS 03/03/25-03/31/25	Paid by Check #52021		04/09/2025	04/25/2025	04/25/2025		04/25/2025	2,664.50
1557710974504/25	Parks 1851 E Kamm Ave 03/11/25 -04/08/25	Paid by Check #52016		04/10/2025	04/25/2025	04/25/2025		04/25/2025	2,200.44
2567113494504-25	Autumn Gate Phase II & III	Paid by Check #52019		04/14/2025	04/25/2025	04/25/2025		04/25/2025	61.64
3166578419004/25	3007 W Kamm Ave 03/18/25-4/15/25	Paid by Check #52024		04/16/2025	04/25/2025	04/25/2025		04/25/2025	24.29
		Vendor **76 - Pacific Gas & Electric** Totals				Invoices		9	$10,955.19
Vendor **7 - Pena's Disposal Services**									
877277	FY24/25-Parks-Yard waste disposal fees -Rose Ann Vuich Park	Paid by Check #52025		04/17/2025	04/25/2025	04/25/2025	04/21/2025	04/25/2025	388.74
877283	penas 12y & 20y	Paid by Check #52025		04/17/2025	04/25/2025	04/25/2025		04/25/2025	2,213.20
		Vendor **7 - Pena's Disposal Services** Totals				Invoices		2	$2,601.94
Vendor **1566 - Quality Construction, Inc.**									
6199	Dinuba Police Department Break Room Remodel	Paid by Check #52026		04/15/2025	04/25/2025	04/25/2025		04/25/2025	18,000.00
		Vendor **1566 - Quality Construction, Inc.** Totals				Invoices		1	$18,000.00
Vendor **1099 - Ramirez Mobile Car Wash Inc.**									
44	RAMIREZ CAR WAS PD-5	Paid by Check #52027		04/08/2024	04/25/2025	04/25/2025		04/25/2025	140.00
45	RAMIREZ PD-21	Paid by Check #52027		04/11/2025	04/25/2025	04/25/2025		04/25/2025	360.00
		Vendor **1099 - Ramirez Mobile Car Wash Inc.** Totals				Invoices		2	$500.00
Vendor **42 - Scout Specialties**									

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184303-02	scout specialties supplies	Paid by Check #52028		03/27/2025	04/25/2025	04/25/2025		04/25/2025	125.38
		Vendor **42 - Scout Specialties** Totals				Invoices	1		$125.38
Vendor **957 - Shred-It USA LLC**									
8010492470	PD - Shred-It Service	Paid by Check #52029		04/18/2025	04/25/2025	04/25/2025		04/25/2025	160.05
		Vendor **957 - Shred-It USA LLC** Totals				Invoices	1		$160.05
Vendor **1372 - Josue Silva**									
040804112025	PD - Perishable Skills Training / Lunch Reimbursement	Paid by Check #52030		04/15/2025	04/25/2025	04/25/2025		04/25/2025	69.96
		Vendor **1372 - Josue Silva** Totals				Invoices	1		$69.96
Vendor **361 - SJVAPCD**									
S182045	SJVAPCD ALLEY OF MILSAP AND MYRTLE	Paid by Check #52031		04/01/2025	04/25/2025	04/25/2025		04/25/2025	290.00
		Vendor **361 - SJVAPCD** Totals				Invoices	1		$290.00
Vendor **92 - Target Specialty Products**									
INVP501753939	target specialty landscape and aqautic	Paid by Check #52032		02/12/2025	04/25/2025	04/25/2025		04/25/2025	1,065.84
INVP501754967	TARGET SPECIALTIES SPRAY GUN	Paid by Check #52032		02/13/2025	04/25/2025	04/25/2025		04/25/2025	165.52
		Vendor **92 - Target Specialty Products** Totals				Invoices	2		$1,231.36
Vendor **866 - The Flower Box**									
FB42125	PD - Sympathy Plant Delivery - K. Solis	Paid by Check #52033		04/21/2025	04/25/2025	04/25/2025		04/25/2025	115.42
		Vendor **866 - The Flower Box** Totals				Invoices	1		$115.42
Vendor **426 - Tioga Solar Dinuba LLC**									
1060430837	Standard tioga solar production 3/1/25 - 3/31/25	Paid by Check #52034		03/31/2025	04/25/2025	04/25/2025		04/25/2025	22,024.04
		Vendor **426 - Tioga Solar Dinuba LLC** Totals				Invoices	1		$22,024.04
Vendor **49 - Tulare County**									
30233-C-25Qtr3	PD - Non-Custody Intake Program / 3rd Quarter	Paid by Check #52035		04/02/2025	04/25/2025	04/25/2025		04/25/2025	4,303.68
		Vendor **49 - Tulare County** Totals				Invoices	1		$4,303.68
Vendor **950 - United States Treasury**									
03/31/25 1st Qtr	Excise Tax 1st Qtr. 2025	Paid by EFT #3436		03/31/2025	04/22/2025	04/22/2025		04/22/2025	3,522.97
		Vendor **950 - United States Treasury** Totals				Invoices	1		$3,522.97
Vendor **51 - Urban Futures Inc.**									
CD-2024-038	Continuing Disclosures and Compliance Services - FY 2024 Reporti	Paid by Check #52036		04/15/2025	04/25/2025	04/25/2025		04/25/2025	9,300.00
CD-2024-039	Continuing Disclosures and Compliance Services - FY 2024 Reporti	Paid by Check #52036		04/15/2025	04/25/2025	04/25/2025		04/25/2025	6,500.00
		Vendor **51 - Urban Futures Inc.** Totals				Invoices	2		$15,800.00
Vendor **1702 - US Bank Corporate Payment System**									
0714 4/11/2025	Greg	Paid by EFT #3433		04/11/2025	04/25/2025	04/25/2025		04/25/2025	697.74

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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
3437 4/11/2025	FD	Paid by EFT #3432		04/11/2025	04/25/2025	04/25/2025		04/25/2025	1,435.72
4210 4/11/2025	Michelle	Paid by EFT #3431		04/11/2025	04/25/2025	04/25/2025		04/25/2025	1,109.97
5855 4/11/2025	Dustin	Paid by EFT #3430		04/11/2025	04/25/2025	04/25/2025		04/25/2025	342.20
6510 4/11/2025	Joanne	Paid by EFT #3434		04/11/2025	04/25/2025	04/25/2025		04/25/2025	4,248.80
		Vendor **1702 - US Bank Corporate Payment System** Totals				Invoices		5	$7,834.43
Vendor **154 - USA Bluebook**									
INV00670997	USA BLUEBOOK	Paid by Check #52037		04/03/2025	04/25/2025	04/25/2025		04/25/2025	75.57
SCN326728	USA BLUEBOOK	Paid by Check #52037		04/03/2025	04/25/2025	04/25/2025		04/25/2025	(75.57)
INV00678678	USA BLUEBOOK	Paid by Check #52037		04/10/2025	04/25/2025	04/25/2025		04/25/2025	2,013.92
INV00686696	usa bluebook supplies	Paid by Check #52037		04/18/2025	04/25/2025	04/25/2025		04/25/2025	808.67
		Vendor **154 - USA Bluebook** Totals				Invoices		4	$2,822.59
Vendor **359 - Valero Marketing & Supply Company**									
104080028	PW Fuel for March 2025	Paid by EFT #3437		04/06/2025	04/25/2025	04/25/2025		04/25/2025	8,587.75
		Vendor **359 - Valero Marketing & Supply Company** Totals				Invoices		1	$8,587.75
Vendor **201 - Valley Farm Services, Inc.**									
28832	VALLEY FARM WWRP-DISC	Paid by Check #52038		03/28/2025	04/25/2025	04/25/2025		04/25/2025	275.39
		Vendor **201 - Valley Farm Services, Inc.** Totals				Invoices		1	$275.39
Vendor **721 - Valley Iron Inc.**									
2485030	Valley Iron- Shop Supplies	Paid by Check #52039		04/17/2025	04/25/2025	04/25/2025		04/25/2025	479.42
		Vendor **721 - Valley Iron Inc.** Totals				Invoices		1	$479.42
Vendor **354 - Verizon Wireless**									
6110462137	Verizon pw	Paid by Check #52040		04/07/2025	04/25/2025	04/25/2025		04/25/2025	1,153.59
6110643378	PD - 03/11/2025 - 04/10/2025 Billing Charges	Paid by Check #52041		04/10/2025	04/25/2025	04/25/2025		04/25/2025	2,215.31
6111012265	HR/Finance 03/15/25-04/14/25	Paid by Check #52042		04/14/2025	04/25/2025	04/25/2025		04/25/2025	167.02
		Vendor **354 - Verizon Wireless** Totals				Invoices		3	$3,535.92
Vendor **21 - Vestis Services LLC**									
5031555954	FY24/25-Parks-uniform allowance/safety supplies	Paid by Check #52043		04/16/2025	04/25/2025	04/25/2025	04/17/2025	04/25/2025	444.49
		Vendor **21 - Vestis Services LLC** Totals				Invoices		1	$444.49
Vendor **1444 - Video Inspection Specialists, Inc.**									
9518	Video Inspection Specialist Inc-Cleaning 6 Lift Stations	Paid by Check #52044		03/07/2025	04/25/2025	04/25/2025		04/25/2025	2,695.00
		Vendor **1444 - Video Inspection Specialists, Inc.** Totals				Invoices		1	$2,695.00
Vendor **820 - Vulcan Materials Company**									
3039048	vulcan supplies	Paid by Check #52045		03/29/2025	04/25/2025	04/25/2025		04/25/2025	564.24
		Vendor **820 - Vulcan Materials Company** Totals				Invoices		1	$564.24
Vendor **2062 - W & E Electric**									
2503017	W & E LINZMEIER AND LINCOLN	Paid by Check #52046		03/07/2025	04/25/2025	04/25/2025		04/25/2025	150.00
2503051	w & e Dinuba waste water headworks electrical panel	Paid by Check #52046		03/14/2025	04/25/2025	04/25/2025		04/25/2025	6,932.40
2503056	W & E LINXMEIER AND LINCOLN	Paid by Check #52046		03/14/2025	04/25/2025	04/25/2025		04/25/2025	358.02

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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
2503078	w & e Dinuba waste water MMC ROOM 1	Paid by Check #52046		03/21/2025	04/25/2025	04/25/2025		04/25/2025	150.00
2503111	W & E WELL #20	Paid by Check #52046		03/31/2025	04/25/2025	04/25/2025		04/25/2025	150.00
		Vendor **2062 - W & E Electric** Totals				Invoices	5		$7,740.42
Vendor **2080 - Xcitium Inc.**									
42662535-50	Contractual	Paid by Check #52047		04/04/2025	04/25/2025	04/25/2025		04/25/2025	888.80
		Vendor **2080 - Xcitium Inc.** Totals				Invoices	1		$888.80
Vendor **1313 - Yepez Plumbing**									
10327	FY24/25-Parks-Irrigation valve repair-Nebraska Park	Paid by Check #52048		03/27/2025	04/25/2025	04/25/2025	04/11/2025	04/25/2025	250.00
10332	FY24/25-Parks-Plumbing repair-Vuich Park-Band Shell	Paid by Check #52048		04/01/2025	04/25/2025	04/25/2025	04/11/2025	04/25/2025	939.01
		Vendor **1313 - Yepez Plumbing** Totals				Invoices	2		$1,189.01
Vendor **California MMIS Fiscal Intermediary**									
REF 24-3791	Refund 24-3791	Paid by Check #52049		04/15/2025	04/25/2025	04/25/2025		04/25/2025	1,053.30
		Vendor **California MMIS Fiscal Intermediary** Totals				Invoices	1		$1,053.30
Vendor **Francisco Martinez**									
REF-F.Martinez25	Refund Francisco Martinez	Paid by Check #52050		04/21/2025	04/25/2025	04/25/2025		04/25/2025	315.26
		Vendor **Francisco Martinez** Totals				Invoices	1		$315.26
Vendor **Dora Reyes**									
Rfnd-DReyes-2025	FY24/25-Comm. Srvcs-Refund park rental 4.20.25-Delgado Park	Paid by Check #52051		04/21/2025	04/25/2025	04/25/2025	04/21/2025	04/25/2025	52.00
		Vendor **Dora Reyes** Totals				Invoices	1		$52.00
		Grand Totals				Invoices	125		$597,281.50

CITY OF DINUBA
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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 **206 - ADT Security Services, Inc.**									
1133552995	ADT 6675 Ave. 412	Paid by Check #52052		04/13/2025	05/02/2025	05/02/2025		05/02/2025	182.82
		Vendor **206 - ADT Security Services, Inc.** Totals				Invoices		1	$182.82
Vendor **263 - Advantek Benefit Administrators**									
Funding 4/25/25	Miscellaneous	Paid by Check #52053		04/25/2025	05/02/2025	05/02/2025	05/02/2025	05/02/2025	8,983.02
		Vendor **263 - Advantek Benefit Administrators** Totals				Invoices		1	$8,983.02
Vendor **1058 - Alta District Historical Society, Inc.**									
00006	ADHS Spring Roundup Auction & Dinner	Paid by Check #52054		04/24/2025	05/02/2025	05/02/2025		05/02/2025	400.00
		Vendor **1058 - Alta District Historical Society, Inc.** Totals				Invoices		1	$400.00
Vendor **985 - Angel's Tree Service**									
2250	Angels Tree Service- Cut down tree	Paid by Check #52055		04/22/2025	05/02/2025	05/02/2025		05/02/2025	3,200.00
		Vendor **985 - Angel's Tree Service** Totals				Invoices		1	$3,200.00
Vendor **351 - Anthem Blue Cross**									
10656285	Contractual	Paid by Check #52056		04/13/2025	05/02/2025	05/02/2025	05/02/2025	05/02/2025	557.50
		Vendor **351 - Anthem Blue Cross** Totals				Invoices		1	$557.50
Vendor **17 - AT&T**									
939103727704/25	PW Telephone 03/10/25-04/09/25	Paid by Check #52060		04/10/2025	05/02/2025	05/02/2025		05/02/2025	35.10
939105447204/25	PW Telephone 03/10/25-04/09/25	Paid by Check #52058		04/10/2025	05/02/2025	05/02/2025		05/02/2025	61.75
939105447404/25	PW Telephone 03/10/25-04/09/25	Paid by Check #52059		04/10/2025	05/02/2025	05/02/2025		05/02/2025	30.22
939105447704/25	PW Telephone 03/10/25-04/09/25	Paid by Check #52057		04/10/2025	05/02/2025	05/02/2025		05/02/2025	31.65
939105447804/25	PW Telephone 03/10/25-04/09/25	Paid by Check #52061		04/10/2025	05/02/2025	05/02/2025		05/02/2025	31.65
939105474104/25	PW Telephone 03/11/25-04/10/25	Paid by Check #52062		04/11/2025	05/02/2025	05/02/2025		05/02/2025	308.84
9391054736 04/25	PD - 03/20/2025 - 04/19/2025 Billing Charges	Paid by Check #52063		04/20/2025	05/02/2025	05/02/2025		05/02/2025	131.37
		Vendor **17 - AT&T** Totals				Invoices		7	$630.58
Vendor **1044 - AutoZone, Inc.**									
02833674795	autozone shop tool	Paid by Check #52064		04/17/2025	05/02/2025	05/02/2025		05/02/2025	20.98
		Vendor **1044 - AutoZone, Inc.** Totals				Invoices		1	$20.98
Vendor **195 - Battery Systems Inc.**									
6574011	battery systems shop gator	Paid by Check #52065		04/15/2025	05/02/2025	05/02/2025		05/02/2025	2,232.44
		Vendor **195 - Battery Systems Inc.** Totals				Invoices		1	$2,232.44
Vendor **1826 - Bouncing Off the Walls, INC**									
22-124	FY24/25-Special Events-SNL/Farmers Market-Bounce House 6/13/25	Paid by Check #52066		03/31/2025	05/02/2025	05/02/2025	04/01/2025	05/02/2025	255.00
		Vendor **1826 - Bouncing Off the Walls, INC** Totals				Invoices		1	$255.00
Vendor **822 - Boundtree Medical LLC**									
85738809	Supplies	Paid by Check #52067		04/17/2025	05/02/2025	05/02/2025		05/02/2025	1,773.54
85738810	Supplies	Paid by Check #52067		04/17/2025	05/02/2025	05/02/2025		05/02/2025	151.79
		Vendor **822 - Boundtree Medical LLC** Totals				Invoices		2	$1,925.33
Vendor **274 - Code Publishing Company**									

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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
GCI0017015	Municipal Code - Cumulative Supplement	Paid by Check #52068		03/26/2025	05/02/2025	05/02/2025		05/02/2025	24.50
		Vendor **274 - Code Publishing Company** Totals				Invoices	1		$24.50
Vendor **232 - Courier Printing and Village Printer**									
C26892	PD - Envelopes	Paid by Check #52069		04/22/2025	05/02/2025	05/02/2025		05/02/2025	1,230.72
		Vendor **232 - Courier Printing and Village Printer** Totals				Invoices	1		$1,230.72
Vendor **1987 - Cuco's Cuts And Welding**									
44103	Cucos Cuts & Welding-Awaning Over Well	Paid by Check #52070		04/24/2025	05/02/2025	05/02/2025		05/02/2025	7,180.00
		Vendor **1987 - Cuco's Cuts And Welding** Totals				Invoices	1		$7,180.00
Vendor **2194 - Dinuba Lowrider Council**									
CarShowMay2025	Dinuba Lowrider 2nd Annual Charity Car Show	Paid by Check #52071		04/28/2025	05/02/2025	05/02/2025		05/02/2025	500.00
		Vendor **2194 - Dinuba Lowrider Council** Totals				Invoices	1		$500.00
Vendor **2081 - Dod Construction LTD**									
11	DOD- Viscaya Park Improvements	Paid by Check #52072		04/28/2025	05/02/2025	05/02/2025		05/02/2025	389,663.19
		Vendor **2081 - Dod Construction LTD** Totals				Invoices	1		$389,663.19
Vendor **836 - Engie Services U.S. Inc.**									
90073301	Engie Repairs to well 14 & 20 repairs	Paid by Check #52073		03/24/2025	05/02/2025	05/02/2025		05/02/2025	8,777.78
		Vendor **836 - Engie Services U.S. Inc.** Totals				Invoices	1		$8,777.78
Vendor **36 - Ewing Irrigation Products**									
25613031	FY24/25-L&L-Irrigation supplies/parts	Paid by Check #52074		04/16/2025	05/02/2025	05/02/2025	04/22/2025	05/02/2025	369.52
25613071	FY24/25-Parks-Irrigation supplies/parts	Paid by Check #52074		04/16/2025	05/02/2025	05/02/2025	04/22/2025	05/02/2025	93.73
25613139	FY24/25-Parks-Irrigation supplies/parts	Paid by Check #52074		04/16/2025	05/02/2025	05/02/2025	04/22/2025	05/02/2025	119.18
25613246	FY24/25-Parks-Irrigation supplies/parts	Paid by Check #52074		04/16/2025	05/02/2025	05/02/2025	04/22/2025	05/02/2025	90.80
		Vendor **36 - Ewing Irrigation Products** Totals				Invoices	4		$673.23
Vendor **2192 - First Light Technologies LTD**									
INV0250164	First Light Technologies- Viscaya Park	Paid by Check #52075		03/18/2025	05/02/2025	05/02/2025		05/02/2025	4,305.00
		Vendor **2192 - First Light Technologies LTD** Totals				Invoices	1		$4,305.00
Vendor **18 - The Gas Company**									
0865742471204/25	Natural Gas Vehicle Fuel 03/01/25 -04/01/25	Paid by Check #52078		04/07/2025	05/02/2025	05/02/2025		05/02/2025	8,028.44
1641156700704/25	110 S College Ave 03/05/25-04/03/25	Paid by Check #52077		04/07/2025	05/02/2025	05/02/2025		05/02/2025	50.43
1683513818704/25	SOCALGAS- 180 W Merced St Unit A	Paid by Check #52079		04/07/2025	05/02/2025	05/02/2025		05/02/2025	138.37
1285520359704/25	1088 E KAMM AVE 03/06/25-04/04/25	Paid by Check #52076		04/08/2025	05/02/2025	05/02/2025		05/02/2025	284.98

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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 **18 - The Gas Company** Totals			Invoices	4		$8,502.22
Vendor **252 - Geil Enterprises, Inc.**									
460434	geil Quartey service april-june 2025PW	Paid by Check #52080		04/01/2025	05/02/2025	05/02/2025		05/02/2025	357.00
			Vendor **252 - Geil Enterprises, Inc.** Totals			Invoices	1		$357.00
Vendor **1717 - Golden Valley Ace Hardware**									
39782	FY24/25-Parks-Equipment repair/maintenance	Paid by Check #52081		04/24/2025	05/02/2025	05/02/2025	04/28/2025	05/02/2025	101.36
			Vendor **1717 - Golden Valley Ace Hardware** Totals			Invoices	1		$101.36
Vendor **1150 - Hoffman Security**									
718092	FY24/25-Senior Center-Alarm monitoring service-5/1/25-5/31/25	Paid by Check #52082		04/20/2025	05/02/2025	05/02/2025	04/22/2025	05/02/2025	117.00
			Vendor **1150 - Hoffman Security** Totals			Invoices	1		$117.00
Vendor **6 - Jim Manning Dodge Inc.**									
167055DOR	jim manning pd-38	Paid by Check #52083		04/23/2025	05/02/2025	05/02/2025		05/02/2025	1,661.35
			Vendor **6 - Jim Manning Dodge Inc.** Totals			Invoices	1		$1,661.35
Vendor **2167 - Juanito's Express**									
96989	FY24/25-CDBG Grant-Senior Lunches-5/5/25	Paid by Check #52084		04/23/2025	05/02/2025	05/02/2025	04/23/2025	05/02/2025	1,800.00
			Vendor **2167 - Juanito's Express** Totals			Invoices	1		$1,800.00
Vendor **1403 - Kings Industrial Occupational Medical Center, Inc.**									
279389	Contractual	Paid by Check #52085		04/07/2025	05/02/2025	05/02/2025	05/02/2025	05/02/2025	659.00
			Vendor **1403 - Kings Industrial Occupational Medical Center, Inc.** Totals			Invoices	1		$659.00
Vendor **449 - Les Schwab Tire Centers of Central California**									
55100362007	LES SCHWAB M-733	Paid by Check #52086		04/22/2025	05/02/2025	05/02/2025		05/02/2025	560.31
55100362039	les schwab pd-40	Paid by Check #52086		04/23/2025	05/02/2025	05/02/2025		05/02/2025	744.33
			Vendor **449 - Les Schwab Tire Centers of Central California** Totals			Invoices	2		$1,304.64
Vendor **1881 - Loera, Andrew**									
MOTORS2025REIMB	PD - Motors Training 04/07/2025 - 04/11/2025 Reimbursement	Paid by Check #52087		04/23/2025	05/02/2025	05/02/2025		05/02/2025	114.00
			Vendor **1881 - Loera, Andrew** Totals			Invoices	1		$114.00
Vendor **640 - Miguel Lopez**									
MOTORS2025REIMB	PD - Motors Training 04/07/2025 - 04/11/2025 Reimbursement	Paid by Check #52088		04/23/2025	05/02/2025	05/02/2025		05/02/2025	114.00
			Vendor **640 - Miguel Lopez** Totals			Invoices	1		$114.00
Vendor **1723 - Matson Alarm Co, Inc.**									
6286006	City Hall Monitoring 05/01/25-05/31/25	Paid by Check #52089		05/01/2025	05/02/2025	05/02/2025		05/02/2025	128.62
			Vendor **1723 - Matson Alarm Co, Inc.** Totals			Invoices	1		$128.62
Vendor **1943 - Mineral King Publishing, Inc**									
717371	Mineral King Public Notice-MVT 256-15_pn_Ordinance	Paid by Check #52090		04/11/2025	05/02/2025	05/02/2025		05/02/2025	475.20

Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
		Vendor **1943 - Mineral King Publishing, Inc** Totals				Invoices	1		$475.20
Vendor **2193 - Monroy Electrical, Inc.**									
2537	City Hall Doors Motion Sensor	Paid by Check #52091		04/24/2025	05/02/2025	05/02/2025		05/02/2025	1,603.13
		Vendor **2193 - Monroy Electrical, Inc.** Totals				Invoices	1		$1,603.13
Vendor **2182 - Motor Squad Training Institute**									
25-112-022	PD - Pre-Training / Andrew Loera & Miguel Lopez	Paid by Check #52092		04/22/2025	05/02/2025	05/02/2025		05/02/2025	1,950.00
		Vendor **2182 - Motor Squad Training Institute** Totals				Invoices	1		$1,950.00
Vendor **142 - Office Depot BSD**									
417575803001	PD - Supplies	Paid by Check #52093		04/11/2025	05/02/2025	05/02/2025		05/02/2025	196.29
417629781001	PD - Supplies	Paid by Check #52093		04/11/2025	05/02/2025	05/02/2025		05/02/2025	34.07
419263894001	Supplies	Paid by Check #52093		04/14/2025	05/02/2025	05/02/2025		05/02/2025	283.79
		Vendor **142 - Office Depot BSD** Totals				Invoices	3		$514.15
Vendor **76 - Pacific Gas & Electric**									
1344455159504/25	PW NW COR M & VENTURA AVE 03/07/25-04/06/25	Paid by Check #52095		04/07/2025	05/02/2025	05/02/2025		05/02/2025	37.31
2104753778804/25	155 W Merced Ave 03/07/25-04/06/25	Paid by Check #52101		04/07/2025	05/02/2025	05/02/2025		05/02/2025	56.94
4475716051804/25	PGE 180 W MERCED STE A 3/7/25-4/6/25	Paid by Check #52100		04/07/2025	05/02/2025	05/02/2025		05/02/2025	522.22
6058049267004/25	148 S M ST 03/07/25-04/06/25	Paid by Check #52109		04/07/2025	05/02/2025	05/02/2025		05/02/2025	2.99
7681012419804/25	PGE 180 W MERCED STE C 03/07/25-04/06/25	Paid by Check #52098		04/07/2025	05/02/2025	05/02/2025		05/02/2025	142.28
9750865237304/25	PGE 180 W MERCED STE B 03/07/25-04/06/25	Paid by Check #52099		04/07/2025	05/02/2025	05/02/2025		05/02/2025	94.96
4964113683004/25	MILSAP & MYRTLE ALLEY 03/07/25-04/06/25	Paid by Check #52105		04/08/2025	05/02/2025	05/02/2025		05/02/2025	71.68
5167308560404/25	S/E Kamm & Alta 03/10/25-04/07/25	Paid by Check #52107		04/08/2025	05/02/2025	05/02/2025		05/02/2025	48.99
6724721106204/25	TULARE & L ST 03/08/25-04/07/25	Paid by Check #52111		04/08/2025	05/02/2025	05/02/2025		05/02/2025	147.10
6766387770104/25	TULARE & L ST 03/08/25-04/07/25	Paid by Check #52113		04/08/2025	05/02/2025	05/02/2025		05/02/2025	102.41
1349716235704/25	Kamm & Green Ave 03/10/25-04/07/25	Paid by Check #52096		04/09/2025	05/02/2025	05/02/2025		05/02/2025	3,764.89
2073277197504/25	1088 E KAMM AVE 03/11/25-04/08/25	Paid by Check #52102		04/10/2025	05/02/2025	05/02/2025		05/02/2025	873.44
8474719951504/25	Alta & Kamm Aves 03/11/25-04/08/25	Paid by Check #52114		04/10/2025	05/02/2025	05/02/2025		05/02/2025	14.29
1561888272204/25	PW 03/13/25-04/10/25	Paid by Check #52097		04/11/2025	05/02/2025	05/02/2025		05/02/2025	146.23
3380779542304/25	2007 N CRAWFORD 03/12/25-04/09/25	Paid by Check #52103		04/14/2025	05/02/2025	05/02/2025		05/02/2025	2,583.74
4323390246904/25	L & L CITRUS HEIGHTS VENTURA AND O 3/15/25-04/14/25	Paid by Check #52104		04/14/2025	05/02/2025	05/02/2025		05/02/2025	81.54
6407995725004/25	PW 03/13/25-25-04/10/25	Paid by Check #52110		04/14/2025	05/02/2025	05/02/2025		05/02/2025	41,744.37

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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
8543598174204/25	L & L 03/15/25-04/14/25	Paid by Check #52115		04/14/2025	05/02/2025	05/02/2025		05/02/2025	455.84
9018373735304/25	L & L DUNMORE HOMES VISCAYA 1 AT SAGINA 03/15/25-04/14/25	Paid by Check #52116		04/14/2025	05/02/2025	05/02/2025		05/02/2025	1,202.67
9179222553304/25	PW 03/15/25-04/14/25	Paid by Check #52117		04/14/2025	05/02/2025	05/02/2025		05/02/2025	1,082.91
9196176758804/25	L & L SIERRA WAY AND BUENA VISTA AVE 03/15/25-04/14/25	Paid by Check #52118		04/14/2025	05/02/2025	05/02/2025		05/02/2025	126.00
9548749847904/25	Alta & Nebraska Ave 03/13/25-04/10/25	Paid by Check #52119		04/15/2025	05/02/2025	05/02/2025		05/02/2025	109.38
6402990649804/25	PD - 03/18/2025 - 04/15/2025 Billing Charges	Paid by Check #52094		04/16/2025	05/02/2025	05/02/2025		05/02/2025	28.94
5949665550304/25	6675 AVE 412 03/18/25-04/15/25	Paid by Check #52108		04/17/2025	05/02/2025	05/02/2025		05/02/2025	23.82
6744215678104/25	6675 AVE 412 03/18/25-04/15/25	Paid by Check #52112		04/17/2025	05/02/2025	05/02/2025		05/02/2025	5,237.77
5022214690904/25	L & L PARKSIDE VILLAGE PHASE I 03/21/25-04/18/25	Paid by Check #52106		04/18/2025	05/02/2025	05/02/2025		05/02/2025	271.77
	Vendor **76 - Pacific Gas & Electric** Totals					Invoices	26		$58,974.48
Vendor **7 - Pena's Disposal Services**									
PD2504-03	Penas- SB1383 Compost Procurement	Paid by Check #52120		04/24/2025	05/02/2025	05/02/2025		05/02/2025	1,083.84
	Vendor **7 - Pena's Disposal Services** Totals					Invoices	1		$1,083.84
Vendor **1836 - Quality Landscape Construction Inc.**									
16414	Fire Department Training Facility Training Landscape & Irrig	Paid by Check #52121		01/21/2025	05/02/2025	05/02/2025		05/02/2025	31,500.00
	Vendor **1836 - Quality Landscape Construction Inc.** Totals					Invoices	1		$31,500.00
Vendor **688 - Rogelio Ramirez**									
April 2025	Anthem Reimb 4/1/25-4/30/25	Paid by Check #52122		04/25/2025	05/02/2025	05/02/2025	05/02/2025	05/02/2025	424.13
	Vendor **688 - Rogelio Ramirez** Totals					Invoices	1		$424.13
Vendor **1099 - Ramirez Mobile Car Wash Inc.**									
46	ramirez pd-54	Paid by Check #52123		04/21/2025	05/02/2025	05/02/2025		05/02/2025	120.00
	Vendor **1099 - Ramirez Mobile Car Wash Inc.** Totals					Invoices	1		$120.00
Vendor **349 - RES COM Pest Control**									
2418496	PD - Pest Control Service	Paid by Check #52124		04/24/2025	05/02/2025	05/02/2025		05/02/2025	48.00
	Vendor **349 - RES COM Pest Control** Totals					Invoices	1		$48.00
Vendor **689 - Denis Richardson**									
Denis2ndpair25	Denis second pair of boots 24/25	Paid by Check #52125		04/24/2025	05/02/2025	05/02/2025		05/02/2025	184.18
	Vendor **689 - Denis Richardson** Totals					Invoices	1		$184.18
Vendor **42 - Scout Specialties**									
184901	scout specialties supplies	Paid by Check #52126		04/15/2025	05/02/2025	05/02/2025		05/02/2025	68.36
184936	scout specialties supplies	Paid by Check #52126		04/16/2025	05/02/2025	05/02/2025		05/02/2025	13.83
	Vendor **42 - Scout Specialties** Totals					Invoices	2		$82.19
Vendor **1691 - Serviam by Wright LLP**									
32969	740 Harvard-Services for March 2025	Paid by Check #52127		04/01/2025	05/02/2025	05/02/2025		05/02/2025	804.60
	Vendor **1691 - Serviam by Wright LLP** Totals					Invoices	1		$804.60

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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 **431 - Sparkletts**									
5080520 042425	PD - Water Cooler Service	Paid by Check #52128		04/24/2025	05/02/2025	05/02/2025		05/02/2025	174.77
			Vendor **431 - Sparkletts** Totals			Invoices	1		$174.77
Vendor **1049 - Torres Tinting**									
7951	PD - Tint Service / U#5 & U#25	Paid by Check #52129		04/24/2025	05/02/2025	05/02/2025		05/02/2025	300.00
			Vendor **1049 - Torres Tinting** Totals			Invoices	1		$300.00
Vendor **49 - Tulare County**									
21304	Tulare county digital print of vehicle graphics	Paid by Check #52130		04/22/2025	05/02/2025	05/02/2025		05/02/2025	755.16
			Vendor **49 - Tulare County** Totals			Invoices	1		$755.16
Vendor **129 - Valley Industrial & Family Medical Group**									
526683	JC Gonzalez and Pizano	Paid by Check #52131		10/04/2024	05/02/2025	05/02/2025	05/02/2025	05/02/2025	230.00
529287	Richardson & Aldaz	Paid by Check #52131		11/07/2024	05/02/2025	05/02/2025	05/02/2025	05/02/2025	230.00
			Vendor **129 - Valley Industrial & Family Medical Group** Totals			Invoices	2		$460.00
Vendor **721 - Valley Iron Inc.**									
661100	valley iron supplies	Paid by Check #52132		04/16/2025	05/02/2025	05/02/2025		05/02/2025	367.97
			Vendor **721 - Valley Iron Inc.** Totals			Invoices	1		$367.97
Vendor **101 - Valley Soil & Forest Products**									
51675	FY24/25-Parks-Maintenance soil for baseball fields-Roosevelt Par	Paid by Check #52133		04/24/2025	05/02/2025	05/02/2025	04/28/2025	05/02/2025	323.74
			Vendor **101 - Valley Soil & Forest Products** Totals			Invoices	1		$323.74
Vendor **354 - Verizon Wireless**									
6110904560	Mar/Apr 2025	Paid by Check #52134		04/12/2025	05/02/2025	05/02/2025		05/02/2025	424.18
6111012263	FY24/25-PCS-Multiple divisions-cell phone service 3/15-4/14	Paid by Check #52136		04/14/2025	05/02/2025	05/02/2025	04/28/2025	05/02/2025	1,179.17
6111012266	CMO/Council 03/15/25-04/14/25	Paid by Check #52135		04/14/2025	05/02/2025	05/02/2025		05/02/2025	281.70
			Vendor **354 - Verizon Wireless** Totals			Invoices	3		$1,885.05
Vendor **21 - Vestis Services LLC**									
5031479860	FY24/25-Parks-uniform allowance/safety supplies	Paid by Check #52137		10/23/2024	05/02/2025	05/02/2025	04/22/2025	05/02/2025	99.57
5031489016	FY24/25-Parks-uniform allowance/safety supplies	Paid by Check #52137		11/13/2024	05/02/2025	05/02/2025	04/22/2025	05/02/2025	309.00
5031546983	FY24/25-Parks-uniform allowance/safety supplies	Paid by Check #52137		03/26/2025	05/02/2025	05/02/2025	04/22/2025	05/02/2025	101.62
5031558932	FY24/25-Parks-uniform allowance/safety supplies	Paid by Check #52137		04/23/2025	05/02/2025	05/02/2025	04/24/2025	05/02/2025	148.69
			Vendor **21 - Vestis Services LLC** Totals			Invoices	4		$658.88
Vendor **Yaritza Sandoval Zepeda**									
2025-00070187	Refund - Cite #125300	Paid by Check #52138		04/23/2025	05/02/2025	05/02/2025		05/02/2025	18.00
			Vendor **Yaritza Sandoval Zepeda** Totals			Invoices	1		$18.00
			Grand Totals			Invoices	99		$548,308.75

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Vendor **263 - Advantek Benefit Administrators**									
Funding 5/2/25	Miscellaneous	Paid by Check #52139		05/02/2025	05/09/2025	05/09/2025		05/09/2025	52,350.16
		Vendor **263 - Advantek Benefit Administrators** Totals				Invoices		1	$52,350.16
Vendor **2005 - All Star Elite Sports**									
4945	FY24/25-Sports-2025 youth baseball/softball/tball jerseys/hats	Paid by Check #52140		04/28/2025	05/09/2025	05/09/2025	04/29/2025	05/09/2025	11,236.52
4979	FY24/25-Sports- 2025 youth baseballl jerseys-add-ons	Paid by Check #52140		04/28/2025	05/09/2025	05/09/2025	04/29/2025	05/09/2025	77.82
4983	FY24/25-Sports-2025 baseball jersey-add-ons	Paid by Check #52140		04/28/2025	05/09/2025	05/09/2025	04/29/2025	05/09/2025	230.42
		Vendor **2005 - All Star Elite Sports** Totals				Invoices		3	$11,544.76
Vendor **1036 - Allstar Fire Equipment**									
263833	Safety Equipment	Paid by Check #52141		04/24/2025	05/09/2025	05/09/2025		05/09/2025	2,677.13
		Vendor **1036 - Allstar Fire Equipment** Totals				Invoices		1	$2,677.13
Vendor **351 - Anthem Blue Cross**									
000389021073	Harman 532W04713 5/1/25-5/31/25	Paid by Check #52142		04/05/2025	05/09/2025	05/09/2025		05/09/2025	164.90
		Vendor **351 - Anthem Blue Cross** Totals				Invoices		1	$164.90
Vendor **973 - Applied Business Software, Inc.**									
35291	FY 2026 Mortgage Office-Quarterly Subscription 6/11/25-10/10/25	Paid by Check #52143		05/02/2025	05/09/2025	05/09/2025		05/09/2025	1,167.00
		Vendor **973 - Applied Business Software, Inc.** Totals				Invoices		1	$1,167.00
Vendor **17 - AT&T**									
939105474305/25	Telephone 04/02/25-05/01/25	Paid by Check #52144		05/02/2025	05/09/2025	05/09/2025		05/09/2025	65.68
		Vendor **17 - AT&T** Totals				Invoices		1	$65.68
Vendor **1044 - AutoZone, Inc.**									
02833681335	autozone wwrp-11	Paid by Check #52145		04/25/2025	05/09/2025	05/09/2025		05/09/2025	5.66
		Vendor **1044 - AutoZone, Inc.** Totals				Invoices		1	$5.66
Vendor **1575 - Avison Construction, Inc.**									
15-Retention	Avision Construction Kamm & Alta Roundabout #15 Retention	Paid by Check #52146		04/22/2025	05/09/2025	05/09/2025		05/09/2025	228,462.79
		Vendor **1575 - Avison Construction, Inc.** Totals				Invoices		1	$228,462.79
Vendor **40 - Richard Leroy Barkley**									
9985	FY24/25-Parks-Roos. Park-ball field breaker replacement	Paid by Check #52147		01/16/2025	05/09/2025	05/09/2025	05/05/2025	05/09/2025	131.87
		Vendor **40 - Richard Leroy Barkley** Totals				Invoices		1	$131.87
Vendor **1826 - Bouncing Off the Walls, INC**									
22-125	FY24/25-Special Events-SNL/Farmers Market-Bounce House 6/20/25	Paid by Check #52148		03/31/2025	05/09/2025	05/09/2025	04/01/2025	05/09/2025	215.00
		Vendor **1826 - Bouncing Off the Walls, INC** Totals				Invoices		1	$215.00
Vendor **822 - Boundtree Medical LLC**									
70365014	Supplies	Paid by Check #52149		04/17/2025	05/09/2025	05/09/2025		05/09/2025	(642.87)

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70365015	Credit Memo	Paid by Check #52149		04/17/2025	05/09/2025	05/09/2025		05/09/2025	(704.77)
85743598	Supplies	Paid by Check #52149		04/22/2025	05/09/2025	05/09/2025		05/09/2025	607.78
85751751	Supplies	Paid by Check #52149		04/29/2025	05/09/2025	05/09/2025		05/09/2025	544.89
85753480	Supplies	Paid by Check #52149		04/30/2025	05/09/2025	05/09/2025		05/09/2025	174.72
85755437	Supplies	Paid by Check #52149		05/01/2025	05/09/2025	05/09/2025		05/09/2025	168.56
		Vendor **822 - Boundtree Medical LLC** Totals				Invoices	6		$148.31
Vendor **1141 - Business Location Advisors, Inc.**									
02/17/2025	Bestbuy.com 4 Qtr.-24	Paid by Check #52150		02/17/2025	05/09/2025	05/09/2025		05/09/2025	180,641.37
		Vendor **1141 - Business Location Advisors, Inc.** Totals				Invoices	1		$180,641.37
Vendor **563 - John Carrillo**									
May 2025	Anthem Reimb 5/1/25-5/31/25	Paid by Check #52151		05/05/2025	05/09/2025	05/09/2025		05/09/2025	351.37
		Vendor **563 - John Carrillo** Totals				Invoices	1		$351.37
Vendor **369 - City of Kingsburg**									
32	Firemed Memberships 12/24/2024 - 4/24/2025	Paid by Check #52152		04/24/2025	05/09/2025	05/09/2025		05/09/2025	1,140.00
		Vendor **369 - City of Kingsburg** Totals				Invoices	1		$1,140.00
Vendor **127 - City of Visalia**									
AR105395	PD - Spay Surgery Charges	Paid by Check #52153		03/31/2025	05/09/2025	05/09/2025		05/09/2025	65.00
AR105396	PD - Spay Surgery Charges	Paid by Check #52153		03/31/2025	05/09/2025	05/09/2025		05/09/2025	65.00
		Vendor **127 - City of Visalia** Totals				Invoices	2		$130.00
Vendor **125 - College of the Sequoias**									
202520-04-2	Wilson - PC832	Paid by Check #52154		04/30/2025	05/09/2025	05/09/2025		05/09/2025	164.00
		Vendor **125 - College of the Sequoias** Totals				Invoices	1		$164.00
Vendor **170 - Comcast**									
0136611 04/26/25	PD - 05/01/2025 - 05/31/2025	Paid by Check #52157		04/26/2025	05/09/2025	05/09/2025		05/09/2025	65.51
0002177 04/27/25	1390 E Elizabeth Way 05/01/25-05/31/25	Paid by Check #52155		04/27/2025	05/09/2025	05/09/2025		05/09/2025	88.88
0181138 04/27/25	180 W Merced St 05/02/25-06/01/25	Paid by Check #52156		04/27/2025	05/09/2025	05/09/2025		05/09/2025	919.54
		Vendor **170 - Comcast** Totals				Invoices	3		$1,073.93
Vendor **1992 - Melvin R Cox**									
200096	Mel Cox shopping carts	Paid by Check #52158		04/30/2025	05/09/2025	05/09/2025		05/09/2025	480.00
		Vendor **1992 - Melvin R Cox** Totals				Invoices	1		$480.00
Vendor **720 - Dell Marketing L.P.**									
10805667921	Rugged Laptops	Paid by Check #52159		03/20/2025	05/09/2025	05/09/2025		05/09/2025	7,332.88
		Vendor **720 - Dell Marketing L.P.** Totals				Invoices	1		$7,332.88
Vendor **309 - Elbert Distributing**									
25179030	elbert distributing inventory	Paid by Check #52160		04/29/2025	05/09/2025	05/09/2025		05/09/2025	340.34
		Vendor **309 - Elbert Distributing** Totals				Invoices	1		$340.34
Vendor **23 - Entenmann-Rovin Co.**									
0187809-IN	Badges	Paid by Check #52161		04/28/2025	05/09/2025	05/09/2025		05/09/2025	550.67
		Vendor **23 - Entenmann-Rovin Co.** Totals				Invoices	1		$550.67

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Vendor **1506 - Enterprise FM Trust**									
FBN5331317	PD - 3 Malibus, 7 Durangos, 5 Chargers	Paid by Check #52162		05/03/2025	05/09/2025	05/09/2025		05/09/2025	13,298.87
		Vendor **1506 - Enterprise FM Trust** Totals				Invoices		1	$13,298.87
Vendor **16 - Ernest Packaging Solutions**									
91145643	FY24/25-Parks-cleaning/park supplies/PPE-Cinco de Mayo Event	Paid by Check #52163		04/29/2025	05/09/2025	05/09/2025	05/02/2025	05/09/2025	241.53
91145644	FY24/25-Parks-cleaning/park supplies/PPE	Paid by Check #52163		04/29/2025	05/09/2025	05/09/2025	05/02/2025	05/09/2025	364.44
		Vendor **16 - Ernest Packaging Solutions** Totals				Invoices		2	$605.97
Vendor **1717 - Golden Valley Ace Hardware**									
39870	FY24/25-Parks-Equipment repair/maintenance-	Paid by Check #52164		04/30/2025	05/09/2025	05/09/2025	05/01/2025	05/09/2025	594.69
		Vendor **1717 - Golden Valley Ace Hardware** Totals				Invoices		1	$594.69
Vendor **2113 - Green Pro Solutions**									
25924	Green Pro Solutions- Deodorant Blocks	Paid by Check #52165		04/08/2025	05/09/2025	05/09/2025		05/09/2025	499.77
		Vendor **2113 - Green Pro Solutions** Totals				Invoices		1	$499.77
Vendor **605 - Frank Guerra**									
May 2025	Anthem Reimb 5/1/25-5/31/25	Paid by Check #52166		05/01/2025	05/09/2025	05/09/2025		05/09/2025	358.85
		Vendor **605 - Frank Guerra** Totals				Invoices		1	$358.85
Vendor **174 - Howard's Pest Control**									
130366	FY24/25-Parks-Pest control service-Vuich Park-May 2025	Paid by Check #52167		05/05/2025	05/09/2025	05/09/2025	05/05/2025	05/09/2025	85.00
		Vendor **174 - Howard's Pest Control** Totals				Invoices		1	$85.00
Vendor **1721 - Image 2000 Fresno**									
769199	PD - Copier Supplies Freight Charges	Paid by Check #52168		04/30/2025	05/09/2025	05/09/2025		05/09/2025	16.75
		Vendor **1721 - Image 2000 Fresno** Totals				Invoices		1	$16.75
Vendor **974 - InfoSend, Inc.**									
286628	Insert No. 52205 (May 2025)	Paid by Check #52169		05/06/2025	05/09/2025	05/09/2025		05/09/2025	1,976.85
		Vendor **974 - InfoSend, Inc.** Totals				Invoices		1	$1,976.85
Vendor **6 - Jim Manning Dodge Inc.**									
167090DOR	jim manning pd-44	Paid by Check #52170		04/28/2025	05/09/2025	05/09/2025		05/09/2025	1,581.76
167115DOR	JIM MANNING P-08	Paid by Check #52170		04/29/2025	05/09/2025	05/09/2025		05/09/2025	68.51
		Vendor **6 - Jim Manning Dodge Inc.** Totals				Invoices		2	$1,650.27
Vendor **5 - Jorgensen & Co.**									
6186284	Service	Paid by Check #52171		04/14/2025	05/09/2025	05/09/2025		05/09/2025	269.11
6187758	PD - Fire Extinguishers Service	Paid by Check #52171		04/23/2025	05/09/2025	05/09/2025		05/09/2025	256.47
		Vendor **5 - Jorgensen & Co.** Totals				Invoices		2	$525.58
Vendor **1747 - KRC Safety Co Inc**									
67854	krc signs	Paid by Check #52172		04/01/2025	05/09/2025	05/09/2025		05/09/2025	2,998.38
67899	krc signs	Paid by Check #52172		04/03/2025	05/09/2025	05/09/2025		05/09/2025	224.69

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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
67950	krc street names	Paid by Check #52172		04/07/2025	05/09/2025	05/09/2025		05/09/2025	2,877.16
		Vendor **1747 - KRC Safety Co Inc** Totals				Invoices	3		$6,100.23
Vendor **449 - Les Schwab Tire Centers of Central California**									
55100362232	les schwab u-42	Paid by Check #52173		04/25/2025	05/09/2025	05/09/2025		05/09/2025	844.84
		Vendor **449 - Les Schwab Tire Centers of Central California** Totals				Invoices	1		$844.84
Vendor **89 - Liebert Cassidy Whitmore**									
291131	DI030-00030	Paid by Check #52174		03/31/2025	05/09/2025	05/09/2025		05/09/2025	1,389.00
291132	DI030-00001	Paid by Check #52174		03/31/2025	05/09/2025	05/09/2025		05/09/2025	653.50
291133	DI030-00031	Paid by Check #52174		03/31/2025	05/09/2025	05/09/2025		05/09/2025	132.00
291134	DI030-00032	Paid by Check #52174		03/31/2025	05/09/2025	05/09/2025		05/09/2025	924.00
291135	DI030-00033	Paid by Check #52174		03/31/2025	05/09/2025	05/09/2025		05/09/2025	4,312.00
		Vendor **89 - Liebert Cassidy Whitmore** Totals				Invoices	5		$7,410.50
Vendor **2140 - David Little**									
DavidL403-40	David's educational assistance reimbursement	Paid by Check #52175		01/07/2025	05/09/2025	05/09/2025		05/09/2025	403.40
		Vendor **2140 - David Little** Totals				Invoices	1		$403.40
Vendor **1881 - Loera, Andrew**									
MOTORSMAY2025 A1	PD - Motors Training 05/12/2025 - 05/16/2025	Paid by Check #52176		04/17/2025	05/09/2025	05/09/2025		05/09/2025	374.00
MOTORSMAY2025 A2	PD - Motors Training 05/19/2025 - 05/23/2025	Paid by Check #52176		04/17/2025	05/09/2025	05/09/2025		05/09/2025	374.00
		Vendor **1881 - Loera, Andrew** Totals				Invoices	2		$748.00
Vendor **2179 - Logan Bros Pump & Ag, INC**									
6184	Logan Bros- Well 20 Install	Paid by Check #52177		04/16/2025	05/09/2025	05/09/2025		05/09/2025	107,630.75
6185	Logan Bros- Well 20 Change Order	Paid by Check #52177		04/16/2025	05/09/2025	05/09/2025		05/09/2025	18,691.00
		Vendor **2179 - Logan Bros Pump & Ag, INC** Totals				Invoices	2		$126,321.75
Vendor **640 - Miguel Lopez**									
MOTORSMAY2025 M1	PD - Motors Training 05/12/2025 - 05/16/2025	Paid by Check #52178		04/17/2025	05/09/2025	05/09/2025		05/09/2025	374.00
MOTORSMAY2025 M2	PD - Motors Training 05/19/2025 - 05/23/2025	Paid by Check #52178		04/17/2025	05/09/2025	05/09/2025		05/09/2025	374.00
		Vendor **640 - Miguel Lopez** Totals				Invoices	2		$748.00
Vendor **1181 - McCormick, Kabot & Lew**									
15666	General Matters	Paid by Check #52179		02/25/2025	05/09/2025	05/09/2025		05/09/2025	1,653.00
15665	Retainer January 27 through February 25, 2025	Paid by Check #52179		04/22/2025	05/09/2025	05/09/2025		05/09/2025	3,300.00
		Vendor **1181 - McCormick, Kabot & Lew** Totals				Invoices	2		$4,953.00
Vendor **1797 - David Mendoza**									
April 2025	Anthem Reimb 4/1/25-4/30/25	Paid by Check #52180		04/30/2025	05/09/2025	05/09/2025		05/09/2025	356.85
		Vendor **1797 - David Mendoza** Totals				Invoices	1		$356.85
Vendor **1943 - Mineral King Publishing, Inc**									

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Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
717553	Mid-Valley- Planning Commission Vacancy	Paid by Check #52181		04/28/2025	05/09/2025	05/09/2025		05/09/2025	704.00
	Vendor **1943 - Mineral King Publishing, Inc** Totals					Invoices	1		$704.00
Vendor **1931 - MissionSquare Plan Services**									
2025-00000339	30 - 457 - Employee MissionSquare $*	Paid by EFT #3469		05/08/2025	05/08/2025	05/08/2025		05/08/2025	3,055.36
	Vendor **1931 - MissionSquare Plan Services** Totals					Invoices	1		$3,055.36
Vendor **589 - Rosa Montanez**									
May 2025	Anthem Reimb 5/1/25-5/31/25	Paid by Check #52182		04/30/2025	05/09/2025	05/09/2025		05/09/2025	374.71
	Vendor **589 - Rosa Montanez** Totals					Invoices	1		$374.71
Vendor **2182 - Motor Squad Training Institute**									
25-119-002	PD - Motorcycle Course / Andrew Loera & Miguel Lopez	Paid by Check #52183		04/29/2025	05/09/2025	05/09/2025		05/09/2025	4,200.00
	Vendor **2182 - Motor Squad Training Institute** Totals					Invoices	1		$4,200.00
Vendor **142 - Office Depot BSD**									
419444664001	office supplies	Paid by Check #52184		04/09/2025	05/09/2025	05/09/2025		05/09/2025	102.96
420104841001	Office Supplies-Paper	Paid by Check #52184		04/22/2025	05/09/2025	05/09/2025		05/09/2025	306.70
414964052001	office supplies	Paid by Check #52184		04/23/2025	05/09/2025	05/09/2025		05/09/2025	248.37
	Vendor **142 - Office Depot BSD** Totals					Invoices	3		$658.03
Vendor **1773 - Pace Supply Corp.**									
1910041585	pace supplies	Paid by Check #52185		12/04/2024	05/09/2025	05/09/2025		05/09/2025	135.95
199936331	pace supplies	Paid by Check #52185		12/06/2024	05/09/2025	05/09/2025		05/09/2025	1,066.60
1910041585-1	pace supplies	Paid by Check #52185		12/11/2024	05/09/2025	05/09/2025		05/09/2025	299.16
1910058539	pace supplies	Paid by Check #52185		12/11/2024	05/09/2025	05/09/2025		05/09/2025	314.65
1910023116	pace supplies	Paid by Check #52185		12/30/2024	05/09/2025	05/09/2025		05/09/2025	1,407.33
1910045073	pace supplies	Paid by Check #52185		12/30/2024	05/09/2025	05/09/2025		05/09/2025	303.37
199842455	pace supplies	Paid by Check #52185		12/30/2024	05/09/2025	05/09/2025		05/09/2025	3,572.43
1910109926	pace supplies angle key meter	Paid by Check #52185		01/07/2025	05/09/2025	05/09/2025		05/09/2025	11,335.26
1910124470	pace supplies	Paid by Check #52185		01/14/2025	05/09/2025	05/09/2025		05/09/2025	465.89
1910124470-1	pace supplies	Paid by Check #52185		01/14/2025	05/09/2025	05/09/2025		05/09/2025	650.85
1910110512	pace supplies	Paid by Check #52185		02/13/2025	05/09/2025	05/09/2025		05/09/2025	697.87
1910175048	pace supplies lid fibrelyte water	Paid by Check #52185		02/14/2025	05/09/2025	05/09/2025		05/09/2025	6,213.14
1910216342	pace supplies	Paid by Check #52185		02/14/2025	05/09/2025	05/09/2025		05/09/2025	3,970.58
1910110512-1	pace supplies	Paid by Check #52185		02/19/2025	05/09/2025	05/09/2025		05/09/2025	905.15
1910242880	pace supplies	Paid by Check #52185		02/25/2025	05/09/2025	05/09/2025		05/09/2025	65.10
1910110512-2	pace supplies	Paid by Check #52185		03/03/2025	05/09/2025	05/09/2025		05/09/2025	1,475.17
1910286631	pace supplies	Paid by Check #52185		03/14/2025	05/09/2025	05/09/2025		05/09/2025	233.97
1910314922	pace supplies	Paid by Check #52185		03/27/2025	05/09/2025	05/09/2025		05/09/2025	566.91
1910388704	pace supplies	Paid by Check #52185		04/18/2025	05/09/2025	05/09/2025		05/09/2025	4,129.29
	Vendor **1773 - Pace Supply Corp.** Totals					Invoices	19		$37,808.67
Vendor **76 - Pacific Gas & Electric**									

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6220088828704/25	PARKS-EL MONTE & MCKINLEY 12/24/24-01/23/25	Paid by Check #52191		04/21/2025	05/09/2025	05/09/2025		05/09/2025	75.56
5438816975404/25	L & L NEWTON & NORTHRIDGE 03/25/25-04/22/25	Paid by Check #52189		04/23/2025	05/09/2025	05/09/2025		05/09/2025	163.23
1594680195604/25	Parks-855 E El Monte Way 03/26/25-04/23/25	Paid by Check #52190		04/24/2025	05/09/2025	05/09/2025		05/09/2025	788.70
7022723403904/25	1480 W El Monte Way 03/28/25-04/27/25	Paid by Check #52186		04/28/2025	05/09/2025	05/09/2025		05/09/2025	682.36
9001498229304/25	405 E El Monte Way 03/27/25-04/24/25	Paid by Check #52187		04/28/2025	05/09/2025	05/09/2025		05/09/2025	1,182.65
9825087728304/25	595 W Nebraska Ave 03/28/25-04/27/25	Paid by Check #52188		04/28/2025	05/09/2025	05/09/2025		05/09/2025	15.30
		Vendor **76 - Pacific Gas & Electric** Totals				Invoices		6	$2,907.80
Vendor **2195 - Miguel A Pelayo**									
00000099	Discing at S/E Rd 74 & Ave 412	Paid by Check #52192		04/24/2025	05/09/2025	05/09/2025		05/09/2025	2,235.00
00000100	Discing at W. Sierra Way	Paid by Check #52192		04/26/2025	05/09/2025	05/09/2025		05/09/2025	3,023.00
0000101	Discing at Rd 74	Paid by Check #52192		04/27/2025	05/09/2025	05/09/2025		05/09/2025	2,250.00
0000102	Discing at Surabian Dr	Paid by Check #52192		04/28/2025	05/09/2025	05/09/2025		05/09/2025	2,059.00
		Vendor **2195 - Miguel A Pelayo** Totals				Invoices		4	$9,567.00
Vendor **1185 - Prime Towing & Transportation, Inc.**									
25-94251	prime towing n euclid & saginaw ave	Paid by Check #52193		04/15/2025	05/09/2025	05/09/2025		05/09/2025	845.63
		Vendor **1185 - Prime Towing & Transportation, Inc.** Totals				Invoices		1	$845.63
Vendor **1139 - Robert E. Cendejas and Associates, Inc.**									
02/17/2025	Bestbuy.com 4 Qtr.-24	Paid by Check #52194		02/17/2025	05/09/2025	05/09/2025		05/09/2025	180,641.37
		Vendor **1139 - Robert E. Cendejas and Associates, Inc.** Totals				Invoices		1	$180,641.37
Vendor **761 - Rod's Custom Signs Inc.**									
15875	Sign Ranch- Well 21 Sign for Water Resources Board	Paid by Check #52195		03/23/2025	05/09/2025	05/09/2025		05/09/2025	483.78
15968	Sign Ranch-Viscaya Park Temp. Letters	Paid by Check #52195		05/04/2025	05/09/2025	05/09/2025		05/09/2025	1,079.80
		Vendor **761 - Rod's Custom Signs Inc.** Totals				Invoices		2	$1,563.58
Vendor **1677 - Rodeo Wild West**									
027918	FY24/25-Parks-Uniform Allowance-Boots- Juan Canela-New Emp.	Paid by Check #52196		04/30/2025	05/09/2025	05/09/2025	05/05/2025	05/09/2025	194.21
027919	rodeo sam lopez 2nd pair 24/25	Paid by Check #52196		05/01/2025	05/09/2025	05/09/2025		05/09/2025	194.21
		Vendor **1677 - Rodeo Wild West** Totals				Invoices		2	$388.42
Vendor **1161 - Jacqueline L. Ryle Ph.D.**									
05/04/2025	Facilitate City Council & Leadership Staff	Paid by Check #52197		05/04/2025	05/09/2025	05/09/2025		05/09/2025	450.00
		Vendor **1161 - Jacqueline L. Ryle Ph.D.** Totals				Invoices		1	$450.00
Vendor **1662 - Santander Leasing, LLC**									

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15767817	Santander Hydroexcavator Payment #6	Paid by Check #52198		04/21/2025	05/09/2025	05/09/2025		05/09/2025	28,368.00
		Vendor **1662 - Santander Leasing, LLC** Totals				Invoices		1	$28,368.00
Vendor **2004 - SCA of CA, LLC**									
2025-004098	SCA- Street Sweeping April 2025	Paid by Check #52199		04/30/2025	05/09/2025	05/09/2025		05/09/2025	16,685.00
		Vendor **2004 - SCA of CA, LLC** Totals				Invoices		1	$16,685.00
Vendor **42 - Scout Specialties**									
185124	scout specialties supplies	Paid by Check #52200		04/23/2025	05/09/2025	05/09/2025		05/09/2025	132.41
185215	scout specialties supplies	Paid by Check #52200		04/28/2025	05/09/2025	05/09/2025		05/09/2025	76.84
185236	scout specialties supplies	Paid by Check #52200		04/28/2025	05/09/2025	05/09/2025		05/09/2025	32.84
		Vendor **42 - Scout Specialties** Totals				Invoices		3	$242.09
Vendor **46 - Self Help Enterprises**									
DIN21HB March25	21-CDBG-HA-07 General Admin/ Act. Deliv. HB March 2025	Paid by Check #52201		04/15/2025	05/09/2025	05/09/2025		05/09/2025	642.25
DIN21RE March25	21-CDBG-HA-06 Gen Admin & Act Deliv March 2025	Paid by Check #52201		04/15/2025	05/09/2025	05/09/2025		05/09/2025	971.43
DIN21SL March25	Sewer Lateral General Admin March 2025	Paid by Check #52201		04/15/2025	05/09/2025	05/09/2025		05/09/2025	183.02
DIN23CH Mar-25	DIN23CH CALHOME OSCAR RAMIREZ LOAN#16467	Paid by Check #52201		04/21/2025	05/09/2025	05/09/2025		05/09/2025	147,745.23
DINCHPI03-25	CalHome PI Loan #16467 Oscar Ramirez	Paid by Check #52201		04/23/2025	05/09/2025	05/09/2025		05/09/2025	11,308.11
		Vendor **46 - Self Help Enterprises** Totals				Invoices		5	$160,850.04
Vendor **61 - Silvas Oil Company Inc.**									
198126CT	April 2025	Paid by Check #52202		04/30/2025	05/09/2025	05/09/2025		05/09/2025	244.65
		Vendor **61 - Silvas Oil Company Inc.** Totals				Invoices		1	$244.65
Vendor **431 - Sparkletts**									
9406519 050125	FY24/25-PCS-Multiple divisions-Water bottle service/rental	Paid by Check #52203		04/17/2025	05/09/2025	05/09/2025	05/05/2025	05/09/2025	217.74
		Vendor **431 - Sparkletts** Totals				Invoices		1	$217.74
Vendor **214 - Stericycle, Inc.**									
8010504787	May 2025	Paid by Check #52204		04/18/2025	05/09/2025	05/09/2025		05/09/2025	164.33
		Vendor **214 - Stericycle, Inc.** Totals				Invoices		1	$164.33
Vendor **1140 - Strategic Business Locations, Inc.**									
02/17/2025	Bestbuy.com 4 Qtr.-24	Paid by Check #52205		02/17/2025	05/09/2025	05/09/2025		05/09/2025	180,641.37
		Vendor **1140 - Strategic Business Locations, Inc.** Totals				Invoices		1	$180,641.37
Vendor **1447 - Monte Sylvester**									
May 2025	Anthem Reimb 5/1/25-5/31/25	Paid by Check #52206		04/30/2025	05/09/2025	05/09/2025		05/09/2025	465.51
		Vendor **1447 - Monte Sylvester** Totals				Invoices		1	$465.51
Vendor **2066 - Terminix Commercial**									
459141101	405 E El Monte Way 04/23/25	Paid by Check #52207		04/23/2025	05/09/2025	05/09/2025		05/09/2025	78.14
		Vendor **2066 - Terminix Commercial** Totals				Invoices		1	$78.14
Vendor **717 - TMI Research Services**									

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CITYOD 25-4-30	Miscellaneous	Paid by Check #52208		04/30/2025	05/09/2025	05/09/2025		05/09/2025	180.00
		Vendor **717 - TMI Research Services** Totals				Invoices	1		$180.00
Vendor **329 - Townsend Public Affairs**									
23317	CONSULTING May 2025	Paid by Check #52209		05/01/2025	05/09/2025	05/09/2025		05/09/2025	6,000.00
		Vendor **329 - Townsend Public Affairs** Totals				Invoices	1		$6,000.00
Vendor **2117 - TRANSUNION RISK & ALTERNATIVE DATA SOLUTIONS, INC.**									
210720-202504-1	PD - Monthly Service / Account ID 210720	Paid by Check #52210		05/01/2025	05/09/2025	05/09/2025		05/09/2025	108.00
		Vendor **2117 - TRANSUNION RISK & ALTERNATIVE DATA SOLUTIONS, INC.** Totals				Invoices	1		$108.00
Vendor **307 - Tulare County Consolidated Ambulance Dispatch, Inc**									
25-05-07	April 2025	Paid by Check #52211		05/05/2025	05/09/2025	05/09/2025		05/09/2025	8,062.50
		Vendor **307 - Tulare County Consolidated Ambulance Dispatch, Inc** Totals				Invoices	1		$8,062.50
Vendor **273 - US Bank**									
8693601312517	FY24/25-Parks-PW-fuel-staff vehicles-April 2025	Paid by Check #52212		04/24/2025	05/09/2025	05/09/2025		05/09/2025	766.93
554291534	CH Copier Charges 04/20/25-05/20/25	Paid by Check #52213		04/26/2025	05/09/2025	05/09/2025		05/09/2025	2,545.27
		Vendor **273 - US Bank** Totals				Invoices	2		$3,312.20
Vendor **1434 - Vast Networks**									
64125	05/01/25-05/31/25 Internet	Paid by Check #52214		05/01/2025	05/09/2025	05/09/2025		05/09/2025	4,657.10
		Vendor **1434 - Vast Networks** Totals				Invoices	1		$4,657.10
Vendor **354 - Verizon Wireless**									
6111012264	Mar/Apr 2025	Paid by Check #52215		04/14/2025	05/09/2025	05/09/2025		05/09/2025	517.50
		Vendor **354 - Verizon Wireless** Totals				Invoices	1		$517.50
Vendor **21 - Vestis Services LLC**									
5031561900	FY24/25-Parks-uniform allowance/safety supplies	Paid by Check #52216		04/30/2025	05/09/2025	05/09/2025	05/05/2025	05/09/2025	74.84
		Vendor **21 - Vestis Services LLC** Totals				Invoices	1		$74.84
Vendor **820 - Vulcan Materials Company**									
3249281	Vulcan Agg & Asphalt	Paid by Check #52217		04/23/2025	05/09/2025	05/09/2025		05/09/2025	506.41
		Vendor **820 - Vulcan Materials Company** Totals				Invoices	1		$506.41
Vendor **2072 - Wells Fargo Vendor Financial Services LLC**									
5034151156	May/June 2025	Paid by Check #52218		04/24/2025	05/09/2025	05/09/2025		05/09/2025	126.51
		Vendor **2072 - Wells Fargo Vendor Financial Services LLC** Totals				Invoices	1		$126.51
Vendor **1313 - Yepez Plumbing**									
10340	Yepez- PW tankless water heater	Paid by Check #52219		01/28/2025	05/09/2025	05/09/2025		05/09/2025	2,450.00
10338	PD - New Water Heater / Labor & Repairs	Paid by Check #52219		03/27/2025	05/09/2025	05/09/2025		05/09/2025	2,450.00
10358	Yepez- Vacant House El Monte/Perry	Paid by Check #52219		04/14/2025	05/09/2025	05/09/2025		05/09/2025	1,330.00
		Vendor **1313 - Yepez Plumbing** Totals				Invoices	3		$6,230.00
Vendor **Vicki Besse**									

Accounts Payable Invoice Report

G/L Date Range 05/04/25 - 05/09/25
Report By Vendor - Invoice
Summary Listing

Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
REF 24-4864	Refund 24-4864 Vicki Besse	Paid by Check #52220		02/19/2025	05/09/2025	05/09/2025		05/09/2025	610.20
			Vendor	**Vicki Besse** Totals		Invoices	1		$610.20
				Grand Totals		Invoices	137		$1,318,143.69

City Council Staff Report

Department: PARKS & COMMUNITY SERVICES | May 13, 2025

To: Mayor and City Council

From: Stephanie Hurtado, Park & Community Svs Director

By:

Subject: Agreement with the Dinuba Unified School District for Expanded Learning Opportunities Program Funding for the City of Dinuba After School Program (SH)

RECOMMENDATION:

Council to approve an Agreement with the Dinuba Unified School District for funding of the City of Dinuba After-School Program through the Expanded Learning Opportunities Program (ELOP) in the amount of $429,358.40, and authorize the City Manager or designee to execute the agreement.

EXECUTIVE SUMMARY:

The City of Dinuba and the Dinuba Unified School District have agreed to form a partnership to fund the After School Program. The District is proposing to use state funds from the Expanded Learning Opportunities Program to fund the City of Dinuba After School Program in the amount of $429,358.40. The City agrees to continue to operate the program at designated school sites during the school year. The agreement is for one-year beginning July 1, 2025 through June 30, 2026.

OUTSTANDING ISSUES:

The City also acknowledges the potential challenge if ELOP funding is reduced or eliminated in the future.

DISCUSSION:

The Expanded Learning Opportunities Program (ELOP) is a grant-funded initiative provided by the California Department of Education, aimed at supporting enrichment and learning opportunities outside of regular school hours. By aligning resources Dinuba Unified School District through the ELOP grant program, the City will leverage funding to maintain and expand services, ensuring Dinuba’s students have continued access to safe, engaging, and educational after school environments.

Importantly, this proposed partnership will not compromise the structure, goals, or values of the City's existing after school program. Rather, it seeks to reinforce the City's commitment to providing high-quality, consistent, and enriching opportunities for youth in the community by support available through ELOP. The program will remain under City management and will continue to operate with the same flexibility and responsiveness that Dinuba families value. The addition of ELOP resources will simply enhance what is already a successful and community-centered program. The expected outcome is to increase student engagement and attendance, enhance social and emotional peer relationships, and provide free programming for families in Dinuba.

Key program updates include:

- The City's enrollment program will transition to the SixCrickets online portal. This upgrade will streamline registration for families, improve data tracking and reporting, and significantly reduce reliance on paper forms—resulting in a more efficient and environmentally friendly process.
- The student-to-leader ratio will be adjusted to 20:1, allowing for more individualized attention and support for participating students, and enhancing the overall quality and safety of the program.
- If enrollment reaches capacity and there is demonstrated community need, an addendum to the agreement may be executed to allow for increased funding and staffing. This ensures the City can accommodate additional students by hiring more assistant leaders and maintaining program quality standards.

General Fund will still need to support program staffing for special events assistance and summer program operations. ELOP funding will support the following components:

- Program operations expenses
- 15% of total cost for administrative and overhead costs
- Salaries and rates for Youth Services Coordinator, Recreation Leaders, Assistant Leaders, and substitutes during school year
- Hourly wages for Recreation Leaders and Assistant Leaders will mirror Tulare County Choices after-school program wages
- Youth Services Coordinator will become a full-time position

If the council sees value in this partnership, the program will begin in August 2025. The next steps would be to enter into an agreement with Dinuba Unified School District. City staff will work closely with Dinuba Unified School District and relevant partners to ensure a seamless integration that maintains the integrity and effectiveness of the existing program while exploring ways to strengthen and sustain it for the future. This collaboration is a testament to Dinuba’s commitment to fiscal responsibility, partnerships, community enrichment, and providing benefits to families in our community. Staff recommends that the City Council authorize the City Manager or designee to enter into an agreement with Dinuba Unified School District (DUSD) for

Expanded Learning Opportunities Program (ELOP) grant funding in the amount of $429,358.40.

FISCAL IMPACT:

The ELOP grant funds in the amount of $429,358.40 will fully fund the cost of the after school program and enhance activities provided by the City. There will be a cost saving to the City's General Fund.

PUBLIC HEARING:

ATTACHMENTS:

1. Agreement between City of Dinuba and DUSD - ELOP After School Program Funding

May 2, 2025

This agreement is between the **City of Dinuba**, referred to as **CITY,** and the **Dinuba Unified School District**, referred to as **DISTRICT**.

Accordingly, it is agreed:

1. Term: This agreement shall become effective as of July 1, 2025 and expire on June 30, 2026.
2. Services: DISTRICT shall provide services as set forth. (Exhibit – A Scope of Services)
3. Cost of Services: DISTRICT shall pay CITY for the actual cost of services through Expanded Learning Opportunities Program (ELOP) Funding to the extent they are allowable, not to exceed the sum of **$429,358.40** *(Exhibit B – Estimated Budget, Exhibit C –* Acknowledgement *Operations Requirements)*
4. Method of payment:
    a. CITY must submit itemized invoices to DISTRICT for the cost of services.
    b. CITY is responsible for maintaining verifiable records for all expenditures.
5. INDEMNIFICATION: The CITY and DISTRICT will hold each other harmless, defend and indemnify their respective agents, officers and employees from and against any liability, claims, actions, costs, damages or losses of any kind, including death or injury to any person and/or damage to property, arising out of the activities of the CITY or DISTRICT or their agents, officers and employees under this MOU. This indemnification will be provided by each party to the other party regarding its own activities undertaken pursuant to this MOU, or as a result of the relationship thereby created, including any claims made against either party by any taxing authority asserting that an employer-employee relationship exists by reason of this MOU, or any claims made against either party alleging civil rights violation by such party under Government Code Section 12920 et seq. (California Fair Employment and Housing Act). This indemnification obligation will continue beyond the term of this MOU as to any acts or omissions occurring under this MOU or any extension of this MOU.
6. TERMINATION: Either party may terminate this Agreement without cause by giving the other party thirty (30) calendar days advance written notice.

THE PARTIES have read and considered the above provisions and indicate their agreement by their authorized signatures below.

________________________________	________________________________
DINUBA UNIFIED SCHOOL DISTRICT	CITY OF DINUBA

Exhibit A

SCOPE OF SERVICES

This partnership will not alter or compromise the current structure, vision, or operations of the City of Dinuba After School Program. Dinuba Unified School District (DUSD) has agreed to allow the City to continue operating the program independently, as it sees fit. Expanded Learning Opportunities Program (ELOP) will support and enhance the City's existing after-school program.

RESPONSIBILITIES OF CONTRACTOR DINUBA UNIFIED SCHOOL DISTRICT:

a. Ensure daily supper and snacks are provided for the additional students participating in the CITY after-school program. Supper and snacks will be coordinated through the District Nutrition Services Department and align with the National School Lunch Program requirements and the California Department of Education.
b. Provide any necessary facility/classroom space for the additional after-school enrichment program. The area(s) will be conducive to students' learning and safety.
c. Release necessary student data upon request of the CITY to support the program’s evaluation process.
d. As needed, contact the CITY Recreation Supervisor (or designated support staff) for assistance with questions or concerns about the program.
e. Reimburse CITY for the service costs within 30 days of receiving the invoice.

1. RESPONSIBILITIES OF CITY:
   The City of Dinuba will ensure the coordination and placement of (1) Experienced Youth Coordinator, (5) experienced Recreation Leaders, and (6) experienced Recreation Assistant Leaders members, (1) Recreation Leader Sub, (1) Recreation Assistant Sub for the after-school programs at Jefferson Elementary, Wilson Elementary, Roosevelt Elementary, Lincoln Elementary, and Kennedy Elementary for 2025 – 2026 school year. This will include the following responsibilities:
   a. Plan, provide, and/or facilitate developmentally and age-appropriate student activities. These offerings shall include and are not limited to, the following components: Distributing and tracking lunch and snack information, homework time, educational and enrichment activities and field trips. All while collaborating with parents, school staff, and community organizations to meet local needs.
   b. Operate the program every regular school day, including minimum days, beginning immediately upon the conclusion of the regular day until at least 5:30 pm and maintain a pupil-to-instructor ratio of not more than 20:1.
   c. Recreation staff will receive appropriate professional development and training for their employment. The Recreation Supervisor will coordinate these activities, which will include, but not be limited to, program management and engagement strategies, homework time implementation, and crafting developmentally and age-appropriate activities.
   d. Recreation staff will have background experience and knowledge of Youth Programs. They will also have knowledge of methods and techniques for planning and organizing group recreation and social activities, basic rules, practices, and equipment used in specialized recreation activities, recordkeeping procedures, and appropriate safety precautions and procedures.

e. Recreation staff will ensure the premises are kept clean and that equipment and supplies are put away daily, as appropriate. Recreation staff will only use supplies/equipment designated for after-school use.
f. The City will provide site materials and supplies (not to exceed $45,250) and other resources needed to ensure the program is implemented and fulfills its intent.
g. City will invoice the Dinuba Unified School District for actual expenses incurred by the City every month. Estimated attached is just an estimate, City will invoice actual cost.

Exhibit B

Estimated Cost

City of Dinuba After School Program
Estimated Budget for Dinuba Unified School District 2025 - 2026
200 students - 40 per each school site Roosevelt, Lincoln, Kennedy, Jefferson, Wilson Elementary

CATEGORY

Recreation Staff	COST PER YEAR	
Youth Coordinator, Recreation Leaders, Recreation Assistants, Subs	$275,599.00	$ 275,599.00

Employment Services		
Medicare, Workmans Comp, Unemployment Insurance	$37,877.00	$ 37,877.00

Allocated and Overhead Costs	$64,232.40	$ 64,232.40

Program Operations	COST PER YEAR	SITE LOCATIONS /STAFFING	
Office Supplies	$200	5	$ 1,000.00
Communication	$720	5	$ 3,600.00
Training: cpr, food handlers, mandate reporting and other	$150	12	$ 1,800.00
			$ 6,400.00

	PER STUDENT	STUDENT ENROLLMENT	SCHOOL DAYS	NOT TO EXCEED
Operating Supplies/ Field Trips	$1.00	250	181	$ 45,250.00

Proposal total	***$ 429,358.40***

CITY OF DINUBA
Together, A Better Community
CALIFORNIA • 1906

Exhibit C

PRINCIPLE'S ACKNOWLEDGMENT OPERATION REQUIREMENTS

CITY intends to provide DISTRICT students participating in the City of Dinuba After School Program (CODASP) with an exceptional after-school program by working in collaboration with representatives from schools, parents/guardians, youth, governmental agencies, individuals from community–based organizations, and the private sector to provide academic and literacy support, and safe, constructive alternatives for youth. The CITY personnel will be referred to as Recreation Supervisor **(RS)**, Youth Coordinator **(YC)**, Recreation Leader **(RL)**, and Assistant Recreation Leader **(ARL)**.

To provide CODASP, CITY requires the following operational support from DISTRICT:

PROFESSIONAL DEVELOPMENT

- The Youth Coordinator will provide all staff with bi-weekly meetings, trainings, and development days.
- Recreation Leaders will meet with the Youth Coordinator once a month.
- Youth Coordinator and or Recreation Leaders will meet with the Principal as needed.
- Meetings will take place before the program starts.

SAFETY

- The Principal promotes student safety after school by providing the YC with the emergency procedures, evacuation plans, and protocols the school has in place.
- The Principal will support the YC in modified emergency procedures, evacuation plans, and protocols.
- The Principal promotes student safety after school by requesting input from the CODASP staff, including RS and the YC to ensure appropriate structures are in place to respond correctly during after-school hours.
- CODASP, including additional after-school programs, and Principal coordinate after-school staff participation in disaster response training that could affect student safety after school. (e.g., phone system, emergency enforcement call list, etc.).
- The City and Principal know student health and medical needs and adjust staff training and activities.
- The City, including additional after-school programs, and the Principal will calendar dates for emergency drills to be practiced after school.

SCHOOL ALIGNMENT

- The Principal and YC ensure school staff are informed of program activities.
- The Principal communicates with the YC or RL if site-based instructional strategies/resources are requested for implementation after school. (e.g., PBIS, thinking maps strategies.)

OPERATION

- CITY operates Monday through Friday when school is released until 5:30 p.m. Some program closing times will exceed 5:30 p.m.
- CITY cannot enforce homework completion as a required component.

STAFF

- If concerns arise about the performance of the staff assigned to the school site, the Principal should promptly inform the RS and/or the YC, who will respond appropriately.

COMMUNICATION

- The YC will address any concerns from parents, teachers, employees, students, or neighbors regarding the operation of the CITY with the RS. If any expressed concerns indicate a potential threat to the safety of the program staff or school property, the YC and RS will communicate with the Principal immediately.
- The Principal designates a mailbox for the program to receive school bulletins, notes, announcements, etc., If a mailbox is unavailable, a similar receptacle is sufficient.
- Email will serve as the most effective form of communication between the school site, the YC, and the RS, the DISTRICT will email the primary CITY email address.
- The Principal can enhance program development and momentum by offering the YC and RS continued access to bulletin boards, school bulletins, newsletters, and other visual communication platforms frequented by students, parents, and guests.
- The Principal will assist in promoting the CITY program on the DISTRICT's website, school websites, and social media platforms.

SCHOOL FACILITIES

- The Principal identifies classrooms in good repair to be used for up to 40 students prior to the first day of the school/program.
- The Principal designates a secure area that allows the CITY to store and maintain student records.
- The Principal designates storage area(s) for student supplies and material that can be accessed by the RL before, during and after the program.
- The Principal understands that, on occasion, CITY will request access to facilities such as cafeteria for evening activities.
- RL ensures that borrowed classrooms, workspaces, storage areas, or other areas CITY occupies will be kept free of debris or remnants of supplies from that day.
- RL will obtain Principal permission prior to using any classroom or other facility not previously identified for CITY use.
- The DISTRICT will be responsible for replacement of damaged or missing furnishes that have been damaged outside of after school program hours by students or DISTRCT staff.
- The CITY will be responsible for replacing damaged or missing furnishings that were damaged during after school program hours by students or staff.

PROGRAM COORDINATION

- The Principal coordinates with the YC on backup plans for classroom placement in case of unique activities, minimum days, open houses, parent-teacher conferences, construction, or repair work.
- The Principal notifies the YC of changes affecting the program’s operation at least one week in advance.
- The Principal and RL will coordinate a system for transferring students from the regular school day into the after-school program.
- YC will provide the Principal with a program schedule and appropriate contact information.
- Principal notifies YC of changes in facility access in the event a parallel activity will occur after-school.
- YC notifies the Principal of changes in program schedule and/or special events.
- RS will be readily available to the Site Principal and YC to assist with program coordination when unexpected challenges arise.
- The district will communicate with the CITY within ten days of the event regarding all potential presentations and/or assemblies during extended-day programming at the contracted site(s).

SNACK/SUPPER PROGRAMS

- The Principal and YC will coordinate a regular and appropriate location for students to be served and eat snack/supper.
- The DISTRICT Nutritional Services department will provide snacks/supper for program sites.
- The DISTRICT ensures snacks/suppers are nutritious and meet the requirements set forth by the CDE in the Nutrition Standards for Snack and After-school.
- The DISTRICT stores perishable food items at the school site.
- CODASP staff will disseminate snack/supper according to the district's requirements, understanding they will be held responsible to demonstrate compliant procedures for the district's audit processes. The RS will seek guidance from the DISTRICT Nutrition Services department for serving guidelines to ensure compliance.

This Agency Agreement will cover the CITY'S operations. The purpose is to plan, provide, and/or facilitate developmentally and age-appropriate student activities. These offerings shall include, and are not limited to, the following components: Distributing and tracking supper and snack information, homework time, and enrichment activities. Provide safe, academic and literacy support, constructive alternatives for youth. All while collaborating with parents, representatives from school, individuals from community-based organizations, Expanded Learning programs and community organizations to meet local needs. The CITY will provide an after-school program, commonly referred to as the CITY OF DINUBA AFTER-SCHOOL PROGRAM (CODASP), every day the school district is in session at the following school(s):

- Roosevelt Elementary School
- Lincoln Elementary School
- John F. Kennedy Elementary School
- Jefferson Elementary School
- Wilson Elementary School

Any DISTRICT requesting to change the program offerings (e.g. enrollment capacity, days of operation, addition of sites) must submit a request to CITY on writing. Upon receipt, CITY will review the request to ensure it complies with CITY protocols. CITY will obtain appropriate approval(s) on behalf of the DISTRICT when applicable.

CITY ACKNOWLEDGMENT OPERATION REQUIREMENTS

The CITY, at minimum, will provide:

- An educational and literacy component whereby homework time and assistance are provided in one or more of the following areas: language arts, mathematics, history and social science, or science.
- An enrichment component may include but is not limited to, fine arts, recreation, physical fitness, and prevention activities. Such activities might involve the arts, music, physical activity, health promotion, general recreation, community service learning, and other youth development activities based on students' needs and interests.
- The CITY will establish and employ a flexible release policy.
- No student may attend the CODASP who is not enrolled.

ATTENDANCE REQUIREMENTS

- Daily attendance goals are set at one hundred percent (100%) but are not required.

AFTER-SCHOOL PROGRAM PERSONNEL AND VOLUNTEERS

- The CITY will be responsible for coordinating all matters regarding personnel in partnership. Before being placed at school sites, background and medical clearance are required. Employees will meet qualifications that ensure “highly experienced” status. Under the direction of the CITY, staff recruitment, hiring, scheduling, and placement of after-school line staff will be conducted at all program locations.
- The volunteers participating in CODASP will provide their volunteer services through the CITY and must complete a volunteer packet for clearance.

STUDENT DATA AND EVALUATION

- The DISTRICT agrees to cooperate with annual evaluations of the CITY program. The DISTRICT agrees to provide, as needed, within a timely manner, information necessary for the completion of the program evaluation. The DISTRICT agrees to assist CODASP in obtaining permission from the student's parents or guardians to release the information to the YC and/or RS. The CITY and the DISTRICT agree to protect the privacy of student information in a manner that would not identify individual students.

SAFETY ON CAMPUS AFTER SCHOOL

- The CITY is committed to promoting the safety of all CODASP participants, including staff, students, and guests. The CITY will work collaboratively with the DISTRICT to develop a modified plan for execution during the after-school program that is aligned with the School Safety Plan used by the district.

REQUEST FOR SCOPE OF CHANGE IN SCOPE OF SERVICES

- Requests for operational changes initiated by the DISTRICT must receive approval from the CITY. Requests must be submitted to the RS in writing before implementing any changes in program operation. Operational changes may include, but are not limited to, the following:
  - Increasing student program capacity
  - School site locations to conduct the program

INSURANCE

- The CITY will carry a self-insured pooled liability program with a limit of one million dollars ($1,000,000) in liability insurance coverage related to the operation of the CODASP. A certificate of liability insurance, listing the DISTRICT as an additional covered party will be provided to the DISTRICT upon request before the opening day of the after-school program.
- DUSD will provide the City of Dinuba with a certificate of liability insurance, with a limit of one million dollars ($1,000,000) in liability insurance coverage related to the operations of DUSD; listing the CITY as an additional covered party and will be provided to the CITY upon request before the opening day of the after-school program.

TERMINATION

Termination of this MOU may be put in effect upon thirty (30) day written notice by the DISTRICT to the CITY. Depending on when a notice of termination is submitted or received, termination of services outlined in this MOU may not be immediately effective.

City Council Staff Report

Department: ADMINISTRATIVE SERVICES | May 13, 2025

To: Mayor and City Council

From: Karina Solis, Administrative Services Director

By: Karina Solis, Administrative Services Director

Subject: Resolution No. 2025-29 Authorization to enter into a Discretionary Investment Management Agreement with Meeder Public Funds (KS)

RECOMMENDATION:

Council to approve Resolution No. 2025-29 authorizing the Administrative Services Director to enter into a Discretionary Investment Management Agreement with Meeder Public Funds as an SEC-registered investment advisor.

EXECUTIVE SUMMARY:

The City of Dinuba is seeking to enhance the management of its public investment portfolio by entering into a discretionary investment management agreement with Meeder Public Funds, a registered investment advisor with expertise in public sector investing. Partnering with Meeder will allow the City to improve portfolio performance, ensure compliance with state laws and the City's Investment Policy, and gain access to professional investment strategy and market expertise, all while maintaining transparency and accountability through regular reporting.

OUTSTANDING ISSUES:

None.

DISCUSSION:

Meeder Public Funds was founded in 1974 and has been working with California public entities since 1990. As of 12/31/2024, Meeder works with over 400 public entities and has over $165 billion in public funds under advisement and management. Meeder Public Funds Division has approximately 45 employees who are dedicated to serving the public fund space.

Meeder Public Funds customizes portfolios to fit its clients' needs by aligning the City's objectives of preservation of principal, adequate liquidity, and competitive return with its own unique set of cash flows. Meeder brings experience, a holistic approach, and a trusted advisor relationship to the City of Dinuba.

- Experience - Meeder Public Funds is a registered investment advisor with specific expertise in managing public sector portfolios. They offer discretionary investment management services that are aligned with California Government Code requirements and the City's Investment Policy. Meeder brings a unique combination of advisory and investment experience, with a team that includes seven individuals who have previously served in state, county, and city government roles - offering first-hand insight into the operational and financial needs of public entities. Their Portfolio Management team averages more than 18 years of fixed-income investment experience, which uniquely positions them to help guide the City through evolving financial conditions and market environments.
- Holistic Approach - Meeder focuses not only on the investment of funds but also on understanding the City's full financial picture. Meeder will assist with cash flow analysis and offer recommendations to enhance the broader treasury management process. This comprehensive engagement distinguishes Meeder from managers who limit their role to just one segment of a public agency's investments.
- Trusted Advisor - Meeder's goal is to act as a trusted advisor, a partner available to support the City across all aspects of its treasury and financial operations. The Meeder team is accessible for questions ranging from investment strategy to best practices in public finance, leveraging both their internal expertise and insights from a broad network of other public agency clients.

The services that Meeder Public Funds will provide to the City include:

- Investment Policy Review
- Cash Flow Analysis/Modeling
- Execution of Trades
- Monthly Reporting and Review
- Compliance Monitoring
- Credit Research
- Banking and Custody Procurement

While Meeder Public Funds will provide discretionary investment management services, City staff will continue to oversee all investment activity to ensure full compliance with the City's adopted Investment Policy and California law. The City will continue utilizing its existing investment vehicles, including CAMP, LAIF, permitted bank deposits, and other authorized instruments and any changes to investment strategy or allocations will be made in consultation with staff. Staff will also continue to prepare and present regular investment reports to the City Council to maintain transparency and meet state oversight requirements.

The Investment Management Agreement with Meeder Public Funds is enclosed as Exhibit '1' to Resolution No. 2025-29, enclosed as Attachment 'A'.

FISCAL IMPACT:

The cost of investment management services will be paid from portfolio earnings and is consistent with industry norms and the agreement structure is fee-based. No additional General Fund allocation is required.

PUBLIC HEARING:

None.

ATTACHMENTS:

1. A. Resolution 2025-29 Authorizing Engagement of Meeder Public Funds; Exhibit '1' MPF Investment Management Agreement

RESOLUTION 2025-29

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DINUBA, CALIFORNIA, AUTHORIZING THE ENGAGEMENT OF MEEDER PUBLIC FUNDS TO PROVIDE DISCRETIONARY INVESTMENT MANAGEMENT SERVICES

WHEREAS, the City of Dinuba, California, desires to prudently manage and invest public funds in a manner that upholds the principles of safety, liquidity, and yield, in compliance with California law;

WHEREAS, pursuant to California Government Code Sections 53600 through 53609, the legislative body of a local agency may invest surplus funds not required for the immediate needs of the agency, and may engage professional investment managers under specific statutory conditions;

WHEREAS, California Government Code Section 53601 and Section 53607 authorize the delegation of investment authority to a professional investment advisor for a period of up to one year, with annual renewal by the legislative body;

WHEREAS, Meeder Public Funds is a registered investment adviser with expertise in public sector investments and provides discretionary investment management services in accordance with applicable laws and best practices for the public funds sector;

WHEREAS, the City Council finds that engaging Meeder Public Funds will enhance the Municipality's investment program and further the goal of responsibly managing public funds;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF DINUBA, CALIFORNIA, AS FOLLOWS:

1. **Delegation of Authority**: Pursuant to California Government Code Section 53607, the City Council hereby delegates authority to Meeder Public Funds to act as a discretionary investment manager for the Municipality's surplus funds, for a term not to exceed one year, subject to annual renewal.
2. **Compliance with Law and Policy**: All investments made by Meeder Public Funds on behalf of the Municipality shall conform to the requirements of the California Government Code and the Municipality's adopted Investment Policy.
3. **Authorization to Execute Agreements**: The Administrative Services Director is hereby authorized and directed to negotiate, execute, and administer an agreement with Meeder Public Funds to carry out the intent of this Resolution, including any related documents, amendments, or renewals.
4. **Review and Oversight**: The Administrative Services Director shall regularly review investment reports and ensure compliance with state law and the terms of the agreement, and shall report to the City Council on investment performance and compliance.

5. **Effective Date**: This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED by the City Council of the City of Dinuba, California, this 13th day of May 2025, by the following vote:

AYES:
NOES:
ABSTAIN:
ABSENT:

ATTEST: **BY:**

______________________________ ______________________________

Maria Alaniz, City Clerk

Rachel Nerio-Guerrero, Mayor of the City of Dinuba

MEEDER

Investment Management Agreement

Meeder Public Funds

This Investment Management Agreement ("Agreement") is effective as of the date executed by and between Meeder Public Funds, Inc. ("Meeder"), its applicable affiliates, and the undersigned account owner ("Client").

1. **Investment Management Services**. Under this Agreement, Meeder provides discretionary investment management services for public entity clients in accordance with the terms of the applicable state investment code and investment policy.

2. **Appointment**. Client appoints Meeder as discretionary investment manager to manage the assets deposited in any account subject to the terms of this Agreement ("Account"). Meeder accepts the appointment as investment manager and shall invest, reinvest and manage the securities, cash and other assets of the Account subject to any Investment Policy Statement provided by Client. Meeder shall provide advice only with respect to assets in the Account and shall have no responsibility for the actions or non-actions of predecessor investment advisors or for the management of assets other than the assets allocated to the Account.

3. **Trading Authorization**. Client grants Meeder discretionary trading authority and appoints Meeder as agent and attorney-in-fact with respect to investments in the Account. Meeder may direct the purchase, sale, exchange, conversion, delivery or other acquisition or disposition of securities and other investments in the Account and act on behalf of Client in all other matters incidental to the handling of Account investments, all without prior consultation with Client.

4. **Custody**. Meeder will not assume physical custody of the Account or any portion of it. Client shall establish a custodial account with a qualified custodian ("Custodian"). Client will receive from the Custodian account statements and confirmations identifying assets and transactions in the Account. All transactions will be consummated by payment to, or delivery by, the Custodian of all cash, securities and other assets due to or from the Account. The Custodian shall be responsible for investing any daily cash balances in the Account and Meeder will not exercise discretion to select sweep vehicles for the Account.

5. **Investment Objectives and Restrictions**. Client may provide Meeder with an Investment Policy Statement or other written directions setting forth the investment objectives and any specific investment restrictions or limitations which govern the Account. Meeder shall be entitled to rely on such guidelines, objectives and restrictions relating to the Account as it may receive from Client. It is Client's responsibility to inform Meeder in writing of any changes or modifications to these directions, which shall be given ten days in advance of any such change.

6. **Brokerage**. Unless otherwise directed, Meeder will place trades for the Account through such brokers or dealers as it may select. When selecting brokers, Meeder's primary consideration will be the broker's ability to provide best execution of trades and Meeder may consider the quality and reliability of the brokerage services, trade price and commission, as well as research and other services provided by the broker-dealers.

7. **Trade Aggregation**. Meeder may aggregate trades for multiple clients when, in the adviser's judgment, aggregation is in the best interests of the clients involved. Orders are aggregated to facilitate best execution and allocate equitably among clients the effects of any market fluctuations that might have otherwise occurred had these orders been placed independently. Where it is not possible to obtain the same execution price for all securities purchased or sold on an aggregated basis, Meeder may allocate trades equitably among its clients using the average execution price.

8. **Fees.** For the services provided in accordance with this Agreement, Client will pay an investment advisory fee as indicated on Schedule A to this Agreement. Investment advisory fees do not include custody fees charged by Client's selected Custodian. Where Client has elected to have fees deducted, Client authorizes the Custodian to deduct fees from the Account and pay them to Meeder.

9. **Promoter Arrangements**. Meeder accepts Clients referred through unaffiliated third parties ("Promoters") and may pay cash compensation for the endorsement of Meeder's services, which provides the Promoter with an incentive to refer clients. Clients will not incur any additional fees for being referred to Meeder by a Promoter. Clients that engage Meeder as their investment adviser as a result of a referral by a Promoter will receive a written Promoter disclosure statement describing the nature and terms of the arrangement, including the amount payable to the Promoter.

10. **Local Government Investment Pools**. Where appropriate, Meeder may recommend the use of local government investment pools in which Meeder or one of its affiliates earn advisory and/or administration fees. Assets placed in these pools are not included among eligible assets when calculating the investment advisory fee. Because Meeder or its affiliates receive fees in connection with programs we sponsor or recommend, use of these programs presents a conflict of interest.

11. **Third-Party Payments.** Meeder or its affiliates receive compensation from unaffiliated third parties for endorsing or recommending certain financial products to its clients. This arrangement presents a conflict of interest because it provides Meeder with an incentive to solicit and secure participation in the program. Asset based advisory fees are not charged for assets invested in products that pay indirect compensation to Meeder.

12. **Proxy Voting.** Meeder does not accept or assume authority to vote proxies for its public fund clients. Clients will receive their proxies or other solicitations directly from their Custodian. Client agrees that Meeder will not advise or act for Client in any legal proceedings, including bankruptcies or class actions, involving securities held or previously held by the Account or the issuers of such securities.

13. **Electronic Delivery**. Client consents to electronic delivery of all documents from Meeder, including but not limited to a copy of the executed Agreement, statements, confirmations, Meeder's Form ADV Part 2 and amendments thereto, and other general communications delivered to Client's electronic mail address of record. Delivery of communications to Clients in this fashion will be deemed effective unless Meeder is notified otherwise. Client is responsible for maintaining an accurate and up to date email address and to ensure that Client at all times has the ability to receive communications directed in this manner.

14. **Confidentiality**. All information and advice furnished by either party to the other, including their respective agents and employees, shall be treated as confidential and shall not be disclosed to third parties except as otherwise required by law or as agreed to in writing by Client. Notwithstanding the foregoing, Client consents to the use of Client's name in sales and marketing material used by Meeder or its affiliates solely for the purpose of identifying the Client as an investment advisory client.

15. **Services to Other Clients**. Client understands that Meeder serves as investment adviser for other clients and will continue to do so. Client also understands that Meeder, its personnel and affiliates ("Affiliated Persons") may give advice or take action in performing their duties to other clients, or for their own accounts, that differ from advice given to or action taken for Client. Meeder is not obligated to buy, sell or recommend for Client any security or other investment that Meeder or its Affiliated Persons may buy, sell or recommend for any other client or their own accounts.

16. **Meeder's Representations**. Meeder represents that it is a registered investment adviser under the Investment Advisers Act of 1940.

17. **Client's Representations**. Client represents and acknowledges that: (i) Client is the sole owner of the Account assets and has full power and authority to enter into this Agreement and to commit the assets to Meeder's management and supervision; (ii) that the person signing this Agreement on behalf of Client is authorized and empowered to establish accounts and commit the assets to Meeder's management and supervision on the entity's

behalf; (iii) Client has received Meeder's current Form ADV, Part 2A and B; and (iv) Client has received a copy of Meeder's Privacy Policy.

18. **Term**. This Agreement may be terminated by either party for any or no reason upon delivery by first class U.S. mail, postage prepaid, or delivery by hand, of a written “Notice of Termination” to the other party at least thirty (30) days prior to the date of the intended early termination of this Agreement. Termination of this Agreement will not affect the status, obligations or liabilities of the parties to this Agreement that arose prior to such termination.

19. **Limitation of Liability**. Except for negligence, malfeasance or violation of applicable law, neither Meeder nor its officers, directors or employees shall be liable to Client for any action performed, or omitted to be performed, or for any errors of judgment in managing the Account. Nor shall Meeder be liable to Client for any act or failure to act by any other third party. The federal securities laws impose liabilities under certain circumstances on persons even when they act in good faith. Therefore, nothing in this Agreement shall in any way constitute a waiver or limitation of any rights that Client may have under any federal or state securities laws.

20. **Assignment**. This Agreement may not be assigned by either party without the consent of the other party. Meeder will provide Client at least thirty (30) days prior written notice of any proposed assignment, and Client’s consent will be presumed unless Client notifies Meeder otherwise in writing prior to the date of the assignment indicated on the notice.

21. **Amendment**. This Agreement may be amended by Meeder with thirty (30) days prior written notice to Client and may be amended immediately upon notice to the extent reasonably required to satisfy federal or state regulatory requirements.

22. **Governing Law**. This Agreement will be governed by and construed in accordance with the laws of the State of Ohio without giving effect to any conflict or choice of law provisions of that State.

23. **Severability**. If any provision of this Agreement is or should become inconsistent with any law or rule of any governmental or regulatory body having jurisdiction over the subject matter of this Agreement, the provision will be deemed to be rescinded or modified in accordance with any such law or rule. In all other respects, this Agreement will continue and remain in full force and effect.

24. **Affiliates**. To the extent necessary to carry out the terms of this Agreement, any named affiliate of Meeder shall be deemed to be a party to the Agreement for that purpose.

IN WITNESS WHEREOF, the parties have caused this Agreement to be executed by their duly authorized officers or agents to become effective as of the day and year first written above.

MEEDER PUBLIC FUNDS, Inc.	CITY OF DINUBA
______________________	______________________
BY	BY
______________________	______________________
TITLE	TITLE
______________________	______________________
SIGNATURE	SIGNATURE
______________________	______________________
DATE	DATE

Meeder Public Funds

Schedule of Fees

This schedule sets forth the standard annual investment advisory fee applicable to the Account under this Agreement. The schedule is tiered and each tier of assets under management will be assessed at the rate set forth in the schedule.

Discretionary Accounts	
Assets Under Management	**Annual Advisory Fee**
Up to $25,000,000	0.10%
$25,000,000 - $50,000,000	0.08%
$50,000,000 - $100,000,000	0.06%
Over $100,000,000	0.04%

Investment advisory fees are subject to a minimum fee of $15,000 per year. Fees are calculated and billed monthly in arrears based on the value of the securities, cash and other assets in the account at the end of the billing period. Unless otherwise agreed, fees are deducted directly from the Account. For clients who utilize Meeder's Preferred Custodian, fees may be credited an amount equal to the custodial fee up to a maximum annual credit of 0.01%. Meeder reserves the right to discontinue credits for custodial fees charged by the Preferred Custodian at any time and upon 30 days' notice in writing of the change to Client.

CITY OF DINUBA
Together, A Better Community
CALIFORNIA • 1906

City Council Staff Report

Department: CITY MANAGER'S OFFICE May 13, 2025

To: Mayor and City Council

From: Maria Alaniz, City Clerk/HR Director

By:

Subject: Conference with Labor Negotiators (MA)

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

RECOMMENDATION:

EXECUTIVE SUMMARY:

OUTSTANDING ISSUES:

DISCUSSION:

FISCAL IMPACT:

PUBLIC HEARING:

ATTACHMENTS:

None