



Tuesday, June 10, 2025 / 6:30 PM / City Hall / 405 East El Monte Way, Dinuba

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

All attendees are advised that electronic devices should be placed on silent upon entering the Council Chambers.

The City Council will take action on all items listed on the agenda.

1. OPENING CEREMONIES

1.1. Welcome and Call to Order

1.2. Invocation

1.3. Pledge of Allegiance

2. AGENDA CHANGES OR DELETIONS

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

3. 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.

4. CONSENT CALENDAR

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

4.1. SUBJECT

Approval of City Council Meeting Minutes (MA)

RECOMMENDATION

Council to review and approve the City Council meeting of May 27, 2025, as presented.

4.2. SUBJECT

Adopt Resolution No. 2025-33 approving Final Map, Subdivision, and Reimbursement Agreement for Los Prados Phase 1 & 2 (JW)

RECOMMENDATION

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

1. Adopt Resolution No. 2025-33 approving the Final Map for the Los Prados Phase 1 & 2 Subdivision consisting of 97 residential lots and authorize City staff to record said map; and,
2. Approve the Subdivision Development Agreement for Los Prados Phase 1 Subdivision and authorize the City Manager or designee to execute the agreement; and,
3. Approve the Subdivision Development Agreement for Los Prados Phase 2 Subdivision and authorize the City Manager or designee to execute the agreement; and,
4. Approve the Subdivision Reimbursement Agreement for Los Prados Phase 1 & 2 Subdivision and authorize the City Manager or designee to execute the agreement.

4.3. SUBJECT

Approve the purchase of a cargo van for the CDBG Senior Meal Program (SH)

RECOMMENDATION

Council to approve the purchase of a 2025 Ford cargo van from Fahrney Ford in the amount of \$61,197 for the Senior Meal Program.

5. WARRANT REGISTER

5.1. SUBJECT

Warrant Register May 30 & June 6, 2025 (KS)

RECOMMENDATION

Council to review and approve the Warrant Register as presented.

6. PUBLIC HEARING

6.1. SUBJECT

Resolution No. 2025-34 Ordering the Annual Levy of Landscape and Lighting Districts Annual Assessments for Fiscal Year 2025-26; and Resolution No. 2025-35 Approving Certification Compliance and Hold Harmless Statement (KS)

RECOMMENDATION

Council conduct a public hearing to receive public testimony, close the public hearing, and take the following action by one motion:

Adopt Resolution No. 2025-34 ordering the levy and collection of assessments within the City's Landscaping and Lighting Assessment Districts for Fiscal Year 2025/26, and

1. Adopt Resolution No. 2025-35 approving the Compliance Certification and Hold Harmless Statement form regarding the levy and collection of assessments

within the City's landscaping and lighting assessment districts for fiscal year 2025/26.

6.2. SUBJECT

Resolution No. 2025-31 Adopting the Fiscal Year 2025/26 Operating Budget and Capital Improvement Program and Adjustments to the Fiscal Year 2024/25 Budget; and Resolution No. 2025-32 Adopting the Fiscal Year 2025/26 GANN Appropriations Limit (KS)

RECOMMENDATION

Council to conduct a public hearing and take the following actions by separate motions:

1. Adopt Resolution No. 2025-31 approving the Fiscal Year 2025/26 Operating Budget and Capital Improvement Program and adjustments to the Fiscal Year 2024/25 budget; and
2. Adopt Resolution No. 2025-32 establishing the Appropriations (GANN) Limit for Fiscal Year 2025/26

7. MAYOR/COUNCIL REPORTS

8. CITY MANAGER COMMUNICATIONS

9. CITY STAFF COMMUNICATIONS

10. ADJOURNMENT

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

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

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



City Council Staff Report

Department: CITY MANAGER'S OFFICE

June 10, 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 May 27, 2025, as presented.

EXECUTIVE SUMMARY:

None.

OUTSTANDING ISSUES:

None.

DISCUSSION:

None.

FISCAL IMPACT:

None.

PUBLIC HEARING:

None required.

ATTACHMENTS:

1. City Council Meeting Minutes, May 27, 2025



**May 27, 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, Lopez, Montejano, Patlan, Solis

1. Work Session - 5:30 PM

- 1.1.** Presentation of Toptracer technology, a range cover structure, and mini golf course concept by Kemper Sports (DJ)

Monica Davis, Operations Executive for Kemper Sports, and Robb Palmgren, General Manager of Ridge Creek Golf Course, presented information on Toptracer and Mini Golf at Ridge Creek Golf Course.

- 1.2.** Presentation of Preliminary Budget for FY 2025/26 (KS)

Administrative Services Director Solis introduced the FY 2025/2026 basic operating budget. Solis presented the Enterprise Funds, including sewer, transit, golf course, ambulance, CNG, and disposal. Senior Fiscal Analyst Lopez presented the water fund and Capital Improvement projects.

Solis shared that staff are searching for ways to reduce expenses in the General Fund by streamlining functions, reducing reliance on outside consultants, and the annual contribution to the Chamber of Commerce. Solis shared that the formal budget adoption will be presented to the Council on June 10th.

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

- 2.1.** Welcome and Call to Order

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

- 2.2.** Invocation

The Invocation was led by Chaplain Garcia.

- 2.3.** Pledge of Allegiance

The Pledge of Allegiance was led by Vice Mayor Prado.

3. AGENDA CHANGES OR DELETIONS

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

None.

4. REQUEST TO ADDRESS COUNCIL

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

None.

5. CONSENT CALENDAR

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

5.1. SUBJECT

Approval of City Council Meeting Minutes (MA)

RECOMMENDATION

Council to review and approve the City Council meeting of May 13, 2025, as presented.

5.2. SUBJECT

Fiscal Year 2024/25 Third Quarter Financial Report (KS)

RECOMMENDATION

Council to accept the financial report for the third quarter ending March 31, 2025 for the 2024/2025 fiscal year.

5.3. SUBJECT

Notice of Completion - Fire Department Training Facility (JW)

RECOMMENDATION

Council to accept the Fire Department Training Facility Project as complete and authorize the City Engineer to file a Notice of Completion with the Tulare County Recorder's Office.

5.4. SUBJECT

Extension of Management Services Contract with KemperSports, Inc. for Management of Ridge Creek Golf Course (DJ)

RECOMMENDATION

Council to extend management services contract with Kemper Sports, Inc. for ten (10) years for the maintenance and operations of the Ridge Creek Golf Course.

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

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

Absent: None.

6. WARRANT REGISTER

6.1. SUBJECT

Warrant Register May 16 & 23, 2025 (KS)

RECOMMENDATION

Council to review and approve the Warrant Register as presented.

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

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

Absent: None.

7. PUBLIC HEARING

7.1. SUBJECT

City Vacancies Report Pursuant to Assembly Bill 2561 (MA)

RECOMMENDATION

Council to conduct a public hearing on position vacancies pursuant to Assembly Bill 2561.

City Clerk/Human Resources Director Alaniz presented the City Vacancies Report under Assembly Bill 2561.

Mayor Nerio Guerrero opened the public hearing.

Tomas Higgins, representative for the Dinuba Police Officers Association, approached the podium to express the association's concerns, including recruitment and retention.

Ryan Wilson, representative for the Dinuba Firefighter Association, approached the podium to express concerns about staffing and pay.

Keri Babcock approached the podium with concerns about pay and recruitment in the Police Department.

Mayor Nerio-Guerrero closed the public hearing.

8. DEPARTMENT REPORTS

8.1. SUBJECT

Resolution No. 2025-30 adopting Vision Zero Action Plan for the City of Dinuba (JW)

RECOMMENDATION

Council to adopt Resolution No. 2025-30 approving the Vision Zero Action Plan for the City of Dinuba.

City Engineer Watts reported on the Vision Zero Action Plan for the City of Dinuba. Vision Zero aims to reduce traffic deaths and serious injuries. By the Council adopting Resolution 2025-30 and approving the Vision Zero Action Plan, the city is eligible to pursue federal grant funding for road safety projects.

A motion was made by Council Member Thusu, seconded by Council Member Reynosa, to adopt Resolution No. 2025-30 approving the Vision Zero Action Plan for the City of Dinuba.

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

Absent: None.

9. MAYOR/COUNCIL REPORTS

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

10. CITY MANAGER COMMUNICATIONS

City Manager Patlan reminded the Council about the Employee Appreciation Picnic and shared information about the South San Joaquin Valley Golf Tournament. Patlan shared that city staff and Ridge Creek staff would be visiting a San Luis Obispo golf course to assess Toptracer at that site.

11. CITY STAFF COMMUNICATIONS

City Attorney Lew reported working with staff on ongoing issues.

Fire Chief Chastain provided a staffing update.

Police Chief Iriarte provided a staffing update.

Parks & Community Services Director Hurtado shared that the Farmers Market had a good turnout. This Friday's entertainment is The Fabulate Enchancements.

City Engineer Watts gave an update on ongoing projects, including the Crawford road closure starting June 2nd, and the Whitney and Parkway project. Watts shared that the Montebella Phase II park equipment has been installed.

Public Works Director Avila shared information on alley repairs on Edwards Place and the installation of solar lights in the alley by Dinuba Market.

12. ADJOURNMENT

The meeting was adjourned at 7:25 p.m.

[MIN_SIGNATURES]



City Council Staff Report

Department: ENGINEERING

June 10, 2025

To: Mayor and City Council
From: Watts Jason, City Engineer
By: Watts Jason, City Engineer
Subject: Adopt Resolution No. 2025-33 approving Final Map, Subdivision, and Reimbursement Agreement for Los Prados Phase 1 & 2 (JW)

RECOMMENDATION:

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

1. Adopt Resolution No. 2025-33 approving the Final Map for the Los Prados Phase 1 & 2 Subdivision consisting of 97 residential lots and authorize City staff to record said map; and,
2. Approve the Subdivision Development Agreement for Los Prados Phase 1 Subdivision and authorize the City Manager or designee to execute the agreement; and,
3. Approve the Subdivision Development Agreement for Los Prados Phase 2 Subdivision and authorize the City Manager or designee to execute the agreement; and,
4. Approve the Subdivision Reimbursement Agreement for Los Prados Phase 1 & 2 Subdivision and authorize the City Manager or designee to execute the agreement.

EXECUTIVE SUMMARY:

Lennar Homes is developing the Los Prados Subdivision at the northeast corner of El Monte Way and Crawford Avenue, with Phase 1 consisting of 46 lots and Phase 2 consisting of 51 lots, totaling 97 lots. To proceed with lot sales, the final map must be approved by the City Council and recorded with the County. As a condition of approval, the developer must enter into a Subdivision Development Agreement with the City. This agreement outlines required public improvements and any credits owed to the developer.

OUTSTANDING ISSUES:

None

DISCUSSION:

On December 12, 2023, the City Council approved a Tentative Subdivision Map for the Los Prados Subdivision, consisting of 99 single-family residential lots located at the northeast corner of El Monte Way and Crawford Avenue.

The proposed subdivision encompasses 97 residential lots over approximately 23.31 acres. The Final Map, included as Exhibit 'A' to Resolution No. 2025-33 (Attachment 'A'), has been reviewed and found by the City Engineer to be in conformance with the approved Tentative Map and all applicable City and State standards.

As required for all subdivisions, the developer must enter into a Subdivision Agreement with the City. This agreement outlines the scope of required public improvements, the associated security instruments, and applicable fees. Improvements include roadway, sewer, water, storm drainage, and utility infrastructure necessary to serve the development. The total estimated cost of improvements is \$3,123,406.18 for Phase 1 and \$2,181,108.30 for Phase 2. Bonds or other securities are required to ensure completion, with deadlines of May 31, 2026, for Phase 1 and June 30, 2026, for Phase 2. The Subdivision Agreement for Phase 1 is provided as Attachment 'B' and Phase 2 as Attachment 'C'.

Additionally, the developer has agreed to grind and overlay Crawford Avenue between El Monte Way and Saginaw Avenue to address existing pavement deficiencies. The estimated cost of this work is \$350,000, which will be credited against transportation impact fees. These improvements and credits are included in the Subdivision Agreement.

Due to the limited availability of sewer and park impact fee credits, the City and the developer will enter into a Reimbursement Agreement to address costs associated with the construction of eligible sewer and park infrastructure improvements. Under this agreement, the City will reimburse the developer for costs exceeding the available fee credits as additional development occurs and corresponding impact fees are collected. This arrangement ensures the timely delivery of necessary public infrastructure while maintaining the financial integrity of the City's impact fee program. A copy of the Reimbursement Agreement is provided as Attachment 'D'.

Staff recommends that the City Council adopt Resolution No. 2025-33 (Attachment 'A'), approving the Final Map for the Los Prados Phase 1 & 2 Subdivision, accepting the Subdivision and Reimbursement Agreements.

FISCAL IMPACT:

The City will receive approximately \$17,565.57 per unit for all impact fees for each residential unit. These fees will be collected with the issuance of each building permit.

PUBLIC HEARING:

None

ATTACHMENTS:

1. A. Resolution 2025-33
2. B. Los Prados Subdivision Agreement Phase 1
3. C. Los Prados Subdivision Agreement Phase 2
4. D. Los Prados Reimbursement Agreement

RESOLUTION 2025-33

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DINUBA ADOPTING THE LOS PRADOS PHASE 1 & 2 SUBDIVISION, ON BEHALF OF THE CITY OF DINUBA

WHEREAS, at a meeting held on December 12, 2023, the Dinuba City Council considered the Los Prados Phase 1 & 2 Subdivision. The application submitted by Lennar Homes of California LLC, A California Limited Partnership (Owner/Applicant): seeks approval of a Final Tract Map, to subdivide an existing 23.31 acre parcel into 97 single-family residential lots, and offers to dedicate public rights-of-way and public utility easements shown on said Final Tract Map; and

WHEREAS, the City Council adopted Resolution No. 2023-65, 2023-66, 2023-09 (Waive), and 2023-67 on December 12, 2023, adopting a mitigated negative declaration, general plan amendment, zone change, waiving reading in full of the Ordinance adjusting the zoning map boundary, and approving the Los Prados Tentative Subdivision Map to subdivide approximately 26.8 acres into 99 single family lots ; and

WHEREAS, the Planning Commission on December 5, 2023 adopted Resolution 1134, 1135, and 1136 approving adoption of a mitigated negative declaration, general plan amendment, zone change, and a tentative subdivision map to create 99 single family residential lots; and

WHEREAS, due to insufficient available sewer and park impact fee credits, the City and the developer have negotiated a Reimbursement Agreement, whereby the City agrees to reimburse the developer for the costs of eligible sewer and park improvements that exceed available fee credits, to be repaid as future impact fees are collected; and

WHEREAS, the developer has also agreed to grind and overlay Crawford Avenue from El Monte Way to Saginaw Avenue, with an estimated cost of \$350,000 to be credited against transportation impact fees; and

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

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

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

WHEREAS, the City Council considered the staff report and all testimony present for the Project and was of the opinion that the Los Prados Phase 1 & 2 Subdivision Final Map should be approved as submitted; and

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

1. Adopt Resolution No. 2025-33 approving the Final Subdivision Map for Los Prados Phase 1 & 2
2. Approves and authorizes the City Manager to execute the Subdivision Agreement between the City and the developer for Phase 1 & 2.

3. Approves and authorizes the City Manager to execute the Reimbursement Agreement between the City and the developer.
4. Accepts all dedications and authorizes the recordation of the Final Map with the Tulare County Recorder's Office.
5. The above recitals are true and correct and are adopted as the findings of the City Council.
6. The provisions of this Resolution are severable and if any provision, clause, sentence, word or part thereof is held illegal, invalid, unconstitutional, or inapplicable to any person or circumstances, such illegality, invalidity, unconstitutionality, or inapplicability shall not affect or impair any of the remaining provisions, clauses, sentences, sections, words or parts thereof of the Resolution or their applicability to other persons or circumstances.
7. That the City Clerk shall certify to the adoption of this Resolution and that the same shall be in full force and effect.

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

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

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

Rachel Nerio-Guerrero, Mayor

ATTEST:

Maria Alaniz, City Clerk

LOS PRADOS PHASE 1

RECORD TITLE INTEREST STATEMENT

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

THE PROPERTY BELOW IS DEDICATED IN FEE FOR PUBLIC PURPOSES:

- EDWARD PLACE, BRYAN AVENUE, EAST BOLINGER WAY, MERRILL AVENUE, AND NORTH BUENA VISTA AVENUE FOR PUBLIC STREET PURPOSES WITHIN THE BOUNDARY OF THIS SUBDIVISION SHOWN HEREON
- OUTLOT "A" FOR PARK PURPOSES

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

- THE 20.00 FOOT WIDE EASEMENT FOR STORM WATER AND INGRESS AND EGRESS PURPOSES WITHIN THE BORDER LINES HEREON.
- THE 2.00 FOOT BLOCK WALL EASEMENTS WITHIN THE BORDER LINES HEREON
- THE TEMPORARY STORM DRAIN BASIN TO THE CITY OF DINUBA FOR PUBLIC USE
- THE 10.00 FOOT PUBLIC UTILITY EASEMENTS (PUE) SHOWN WITHIN THE BORDER LINES HEREON.

TPG AG EHC III (LEN) CA 2, L.P., A DELAWARE LIMITED PARTNERSHIP

BY: ESSENTIAL HOUSING ASSET MANAGEMENT, LLC
AN ARIZONA LIMITED LIABILITY COMPANY,
ITS AUTHORIZED AGENT

BY: STEVEN S. BENSON DATE
MANAGER

NOTARY ACKNOWLEDGEMENT

A NOTARY PUBLIC OR OTHER OFFICER COMPLETING THIS CERTIFICATE VERIFIES ONLY THE IDENTITY OF THE INDIVIDUAL WHO SIGNED THE DOCUMENT TO WHICH THIS CERTIFICATE IS ATTACHED, AND NOT THE TRUTHFULNESS, ACCURACY, OR VALIDITY OF THAT DOCUMENT.

STATE OF CALIFORNIA
COUNTY OF _____ S.S.

ON _____, BEFORE ME, _____, A NOTARY PUBLIC, PERSONALLY APPEARED, _____ WHO PROVED TO ME ON THE BASIS OF SATISFACTORY EVIDENCE TO BE THE PERSON(S) WHOSE NAME(S) IS/ARE SUBSCRIBED TO THE WITHIN INSTRUMENT AND ACKNOWLEDGED TO ME THAT HE/SHE/THEY EXECUTED THE SAME IN HIS/HER/THEIR AUTHORIZED CAPACITY(IES) AND THAT BY HIS/HER/THEIR SIGNATURE(S) ON THE INSTRUMENT THE PERSON(S),OR THE ENTITY UPON BEHALF OF WHICH THE PERSON(S) ACTED, EXECUTED THE INSTRUMENT.

I CERTIFY UNDER PENALTY OF PERJURY UNDER THE LAWS OF THE STATE OF CALIFORNIA THAT THE FOREGOING PARAGRAPH IS TRUE AND CORRECT. WITNESS MY HAND.

SIGNATURE

PRINTED NAME: _____

COUNTY OF: _____

COMMISSION EXPIRES: _____

COMMISSION NO: _____

FLOOD HAZARD ZONE NOTE

THIS PROPERTY LIES WITHIN ZONE A & ZONE X. THE FLOOD ZONE INFORMATION IS BASED ON LETTER OF MAP AMENDMENT (REMOVAL) DATED APRIL 18, 2025, CASE NO. 25-09-0447A, REMOVING A PORTION OF THE SUBJECT PROPERTY FROM THE FLOOD ZONE AND AFFECTING FEDERAL EMERGENCY MANAGEMENT AGENCY (FEMA) NATIONAL FLOOD INSURANCE PROGRAM FLOOD INSURANCE RATE MAP DATED JUNE 16, 2009, PANEL NO. . 06107C0317E & 06107C0340E.

BOARD OF SUPERVISOR'S STATEMENT

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

DATED THIS _____ DAY OF _____, 20 _____.

JASON T. BRITT
COUNTY ADMINISTRATIVE OFFICER / CLERK OF THE BOARD OF SUPERVISORS

BY: _____
DEPUTY

BASIS OF BEARINGS

THE WEST LINE OF THE SOUTHWEST QUARTER BEARS N00°02'00"E PER SIERRA VIEW ESTATES RECORDED IN VOLUME 41 OF MAPS AT PAGE 96 OF TULARE COUNTY RECORDS

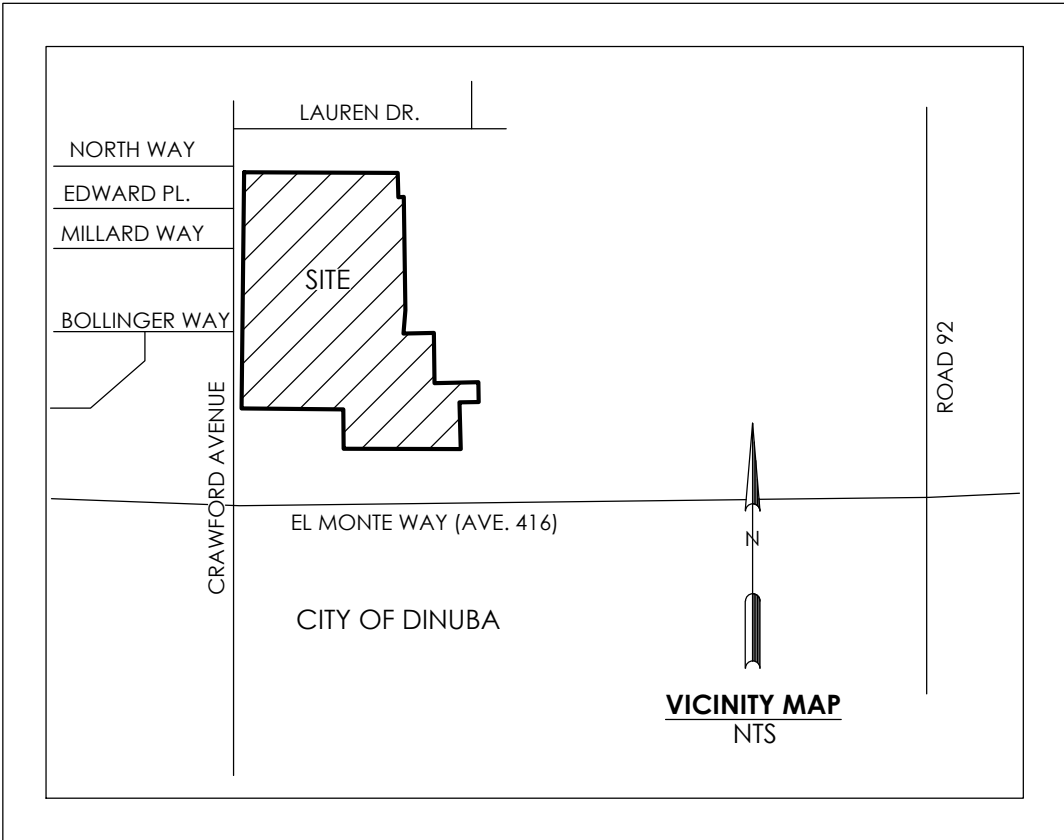
BEING A DIVISION OF A PORTION OF THE SOUTHEAST QUARTER OF THE SOUTHWEST QUARTER OF SECTION 9, TOWNSHIP 16 SOUTH, RANGE 24 EAST, MOUNT DIABLO MERIDIAN IN THE CITY OF DINUBA, COUNTY OF TULARE, STATE OF CALIFORNIA.
APRIL 2025

PREPARED BY:

BORUM LAND SURVEYING INC.
1445 WEST GRAND AVE STE. C
GROVER BEACH, CA 93433

PREPARED FOR:

LENNAR HOMES OF CALIFORNIA, LLC,
5 RIVER PARK PLACE EAST STE. 210
FRESNO, CA 93720



LEGAL DESCRIPTION

PARCEL 1 AND PARCEL 2 OF CERTIFICATE OF COMPLIANCE FOR LOT LINE ADJUSTMENT NO. 2023-22 AS RECORDED AS DOCUMENT NO. 2024-0020274 OF OFFICIAL RECORDS AND LOCATED IN SOUTHWEST QUARTER OF THE SOUTHWEST QUARTER OF SECTION 9, TOWNSHIP 16 SOUTH, RANGE 24 EAST, MOUNT DIABLO BASE AND MERIDIAN IN THE CITY OF DINUBA, COUNTY OF TULARE, STATE OF CALIFORNIA.

EXCEPTING THEREFROM THAT PORTION THEREOF DESCRIBED AS FOLLOWS:
BEGINNING AT THE SOUTHEAST CORNER OF SAID PARCEL 2; THENCE, SOUTH 89°35'13" WEST ALONG THE SOUTH LINE OF SAID PARCEL 2, A DISTANCE OF 737.77 FEET MORE OR LESS TO THE SOUTHWEST CORNER THEREOF; THENCE, NORTH 00°02'00" EAST, ALONG THE WESTERLY LINE OF SAID PARCEL 2, A DISTANCE OF 263.80 FEET TO THE SOUTHERLY LINE OF SAID PARCEL 1; THENCE, NORTH 89°35'13" EAST ALONG SAID SOUTHERLY LINE AND ITS EASTERLY PROLONGATION, 737.77 FEET MORE OR LESS TO THE EAST LINE OF SAID PARCEL 2; THENCE, SOUTH 00°02'00" WEST ALONG THE EAST LINE OF SAID PARCEL 2, A DISTANCE OF 263.80 FEET MORE OR LESS TO SAID SOUTHEAST CORNER OF PARCEL 2 AND THE POINT OF BEGINNING.

AS PER THAT CERTAIN CERTIFICATE OF COMPLIANCE, LOT LINE ADJUSTMENT NO. 2024-10, RECORDED DECEMBER 5, 2024, AS DOCUMENT NO. 2024-0061084, OF OFFICIAL RECORDS.

THIS PROJECT IS SUBJECT TO THE FOLLOWING:

- ANY AND ALL OFFERS DEDICATIONS, CONDITIONS, RESTRICTIONS, EASEMENTS, NOTES AND/OR PROVISIONS SHOWN OR DISCLOSED BY THE FILED OR RECORDED MAP REFERRED TO IN THE LEGAL DESCRIPTION, INCLUDING BUT NOT LIMITED TO: EASEMENT FOR UTILITIES AND INCIDENTAL PURPOSES AFFECTING SAID LAND.
- THE TERMS, PROVISIONS AND EASEMENT(S) CONTAINED IN THE DOCUMENT ENTITLED "GRANT DEED" RECORDED APRIL 5, 2001 AS INSTRUMENT NO. 2001-0025525 OF OFFICIAL RECORDS.
- THE FACT THAT THE LAND LIES WITHIN THE BOUNDARIES OF THE DINUBA REDEVELOPMENT PROJECT NO. 2 REDEVELOPMENT PROJECT AREA, AS DISCLOSED BY THE DOCUMENT RECORDED JUNE 29, 1989 AS INSTRUMENT NO. 34693, BOOK 4853, PAGE 620 OF OFFICIAL RECORDS.

STATEMENT OF COMMENCEMENT OF REDEVELOPMENT ACTIVITIES RECORDED JANUARY 8, 1992, INSTRUMENT NO. 92-001249, OFFICIAL RECORDS.
- THE TERMS AND PROVISIONS CONTAINED IN THE DOCUMENT RESERVING MINERAL LAND EXCEPTED, ISSUED TO AND BY SOUTHERN PACIFIC RAILROAD COMPANY OF CALIFORNIA AND THE UNITED STATES OF AMERICA, RECORDED FEBRUARY 3, 1879, AS INSTRUMENT NO. IN BOOK H, PAGE 270 OF PATENTS.
- COVENANTS, CONDITIONS, RESTRICTIONS AND EASEMENTS IN THE DOCUMENT RECORDED DECEMBER 6, 1988 AS INSTRUMENT NO. 76053, BOOK 4777, PAGE 324 OF OFFICIAL RECORDS MODIFIED MARCH 22, 1991 INSTRUMENT NO. 16780.
- THE TERMS AND PROVISIONS CONTAINED IN THE DOCUMENT ENTITLED "RESOLUTION NO. 98-01 ADMINISTRATIVE RESOLUTION BEFORE THE COMMUNITY DEVELOPMENT DIRECTOR AND CITY ENGINEER IN THE MATTER OF LOT LINE ADJUSTMENT NO. 97-09", RECORDED JANUARY 27, 1998 AS INSTRUMENT NO. 98-005500 OF OFFICIAL RECORDS.
- AN EASEMENT FOR PUBLIC UTILITIES AND INCIDENTAL PURPOSES, RECORDED JULY 6, 1998 AS INSTRUMENT NO. 1998-0047493 OF OFFICIAL RECORDS.

REFERENCE IS HEREBY MADE TO SAID DOCUMENTS FOR FULL PARTICULARS.

SURVEYOR'S STATEMENT

THIS MAP WAS PREPARED BY ME, OR UNDER MY DIRECTION AND IS BASED UPON A FIELD SURVEY IN CONFORMANCE WITH THE REQUIREMENTS OF THE SUBDIVISION MAP ACT AND LOCAL ORDINANCE AT THE REQUEST OF LENNAR HOMES, IN MARCH 2024 AND SAID FIELD SURVEY IS TRUE AND COMPLETE AS SHOWN. I HEREBY STATE THAT THIS SUBDIVISION SUBSTANTIALLY CONFORMS TO THE CONDITIONALLY APPROVED TENTATIVE MAP. ALL MONUMENTS ARE OF THE CHARACTER AND OCCUPY, OR WILL OCCUPY, THE POSITIONS INDICATED WITHIN ONE YEAR OF THE RECORDING OF THIS MAP AND ARE, OR WILL BE, SUFFICIENT TO ENABLE THE SURVEY TO BE RETRACED.

BRIAN S. BORUM, LS 8006 DATE

CITY ENGINEER'S STATEMENT

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

JASON A. WATTS RCE 85594 DATE
CITY ENGINEER, CITY OF DINUBA

CITY SURVEYOR'S STATEMENT

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

RANDY D. WASNICK PLS 8163 DATE
CITY SURVEYOR, CITY OF DINUBA

CITY PLANNING COMMISSION'S STATEMENT

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

LESLIE VASQUEZ, SECRETARY DATE

CITY CLERK'S STATEMENT

THIS IS TO CERTIFY THAT AT A REGULAR MEETING OF THE CITY COUNCIL OF THE CITY OF DINUBA HELD ON THE _____ DAY OF _____, 20_____, AN ORDER WAS DULY AND REGULARLY MADE AND ENTERED APPROVING THIS MAP AND SUBDIVISION AND ACCEPTING ON BEHALF OF THE PUBLIC, SUBJECT TO IMPROVEMENTS, ALL PARCELS OF LAND, STREETS, TEMPORARY STORM BASIN EASEMENT AND EASEMENTS OFFERED FOR DEDICATION FOR PUBLIC USE IN CONFORMITY WITH THE TERMS OF THE OFFER OF DEDICATION.

WITNESS MY HAND AND OFFICIAL SEAL OF THE CITY OF DINUBA THIS ____ DAY OF _____, 20____.

MARIA ALANIZ

CITY CLERK

RECORDER'S STATEMENT

DOCUMENT NO. _____ FEE PAID: _____

FILED THIS _____ DAY OF _____, 20_____, AT _____ M. IN VOLUME _____ OF

MAPS, AT PAGES _____, TULARE COUNTY RECORDS, AT THE REQUEST OF BRIAN S. BORUM, LAND SURVEYOR.

TARA K. FREITAS, CPA
TULARE COUNTY ASSESSOR/CLERK-RECORDER

BY: _____
DEPUTY

BASE FLOOD ELEVATION NOTE

BASE FLOOD ELEVATIONS [BFE] SHOWN HEREON ARE BASED ON NAVD 88 DATUM



LOS PRADOS PHASE 1

TSM 23-001

BEING A DIVISION OF A PORTION OF THE SOUTHEAST QUARTER OF THE SOUTHWEST QUARTER OF SECTION 9,
TOWNSHIP 16 SOUTH, RANGE 24 EAST, MOUNT DIABLO MERIDIAN IN THE CITY OF DINUBA, COUNTY OF
TULARE, STATE OF CALIFORNIA.
APRIL 2025

LEGEND

- (...) RECORD DATA PER VOLUME 41 OF MAPS AT PAGE 96, TCR, OR CALCULATED THEREFROM
- [...] RECORD DATA PER PARCEL MAP 3672 RECORDED IN BOOK 37 OF PARCEL MAPS PAGE 75, TCR OR CALCULATED THEREFROM
- [[...]] RECORD DATA PER GRANT DEED RECORDED AS DOCUMENT NO. 2024-0020275 & 2024-0020276 TCOR
- <...> RECORD DATA PER SHERWOOD PARK RECORDED VOLUME 41 OF MAPS AT PAGE 96, TCR
- TCR TULARE COUNTY RECORDS
- TCOR TULARE COUNTY OFFICIAL RECORDS
- FOUND AND ACCEPTED 5/8" REBAR WITH CAP LS 8006 UNLESS NOTED OTHERWISE
- SET 5/8" REBAR WITH CAP TAGGED LS 8006 AT ALL LOT CORNERS AND POINTS OF CURVATURE
- SET BRASS DISC IN CONCRETE STAMPED LS 8006
- ◇ SET 5/8" REBAR WITH CAP TAGGED LS 8006 AS 5' WITNESS CORNER (DISTANCE IS TO TRUE CORNER)
- SECTION LINE
- LIMITS OF SUBDIVISION
- WAIVER OF DIRECT ACCESS
- S.N.F SEARCH NOTHING FOUND
- RM RECORD MAP
- PM PARCEL MAP
- BD BRASS DISC
- IP IRON PIPE
- R RADIAL BEARING

ALL DISTANCES ARE MEASURED AND IN FEET OR DECIMALS THEREOF UNLESS NOTED OTHERWISE

SEE SHEET 4 OF 4 FOR RADIAL AND CURVE TABLES

BASIS OF BEARINGS

THE WEST LINE OF THE SOUTHWEST QUARTER BEARS N00°02'00"E PER SIERRA VIEW ESTATES RECORDED IN VOLUME 41 OF MAPS AT PAGE 96 OF TULARE COUNTY RECORDS

NOTE:

LOTS 44-47 ARE ENCUMBERED WITH A TEMPORARY STORM DRAIN BASIN TO THE CITY OF DINUBA PER THIS MAP

North arrow pointing up.

SCALE: 1" = 100'

0' 100' 200'

BLS
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Grover Beach, Ca 93433

LOS PRADOS PHASE 1

TSM 23-001

SIERRA VIEW ESTATES SUBDIVISION
RM 41/96 TCR

BEING A DIVISION OF A PORTION OF THE SOUTHEAST QUARTER OF THE SOUTHWEST QUARTER OF SECTION 9,
TOWNSHIP 16 SOUTH, RANGE 24 EAST, MOUNT DIABLO MERIDIAN IN THE CITY OF DINUBA, COUNTY OF
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APRIL 2025

LEGEND

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- BD BRASS DISC
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- BFE BASE FLOOD ELEVATION

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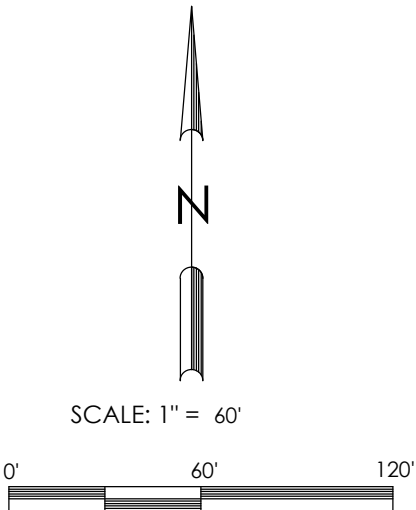
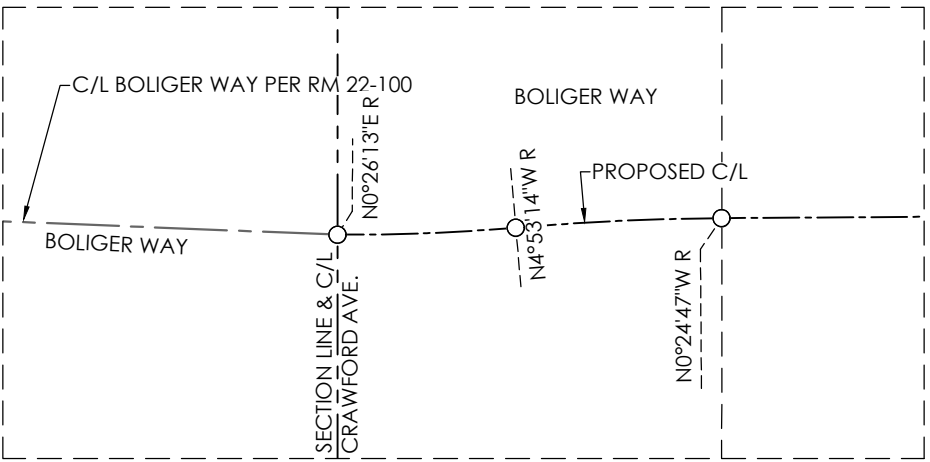
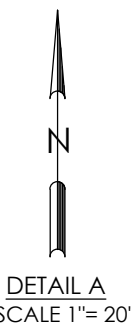
SEE SHEET 4 OF 4 FOR RADIAL AND CURVE TABLES

BASIS OF BEARINGS

THE WEST LINE OF THE SOUTHWEST QUARTER BEARS N00°02'00"E PER SIERRA VIEW ESTATES RECORDED IN VOLUME 41 OF MAPS AT PAGE 96 OF TULARE COUNTY RECORDS

NOTE:

LOTS 44-47 ARE ENCUMBERED WITH A TEMPORARY STORM DRAIN BASIN TO THE CITY OF DINUBA PER THIS MAP



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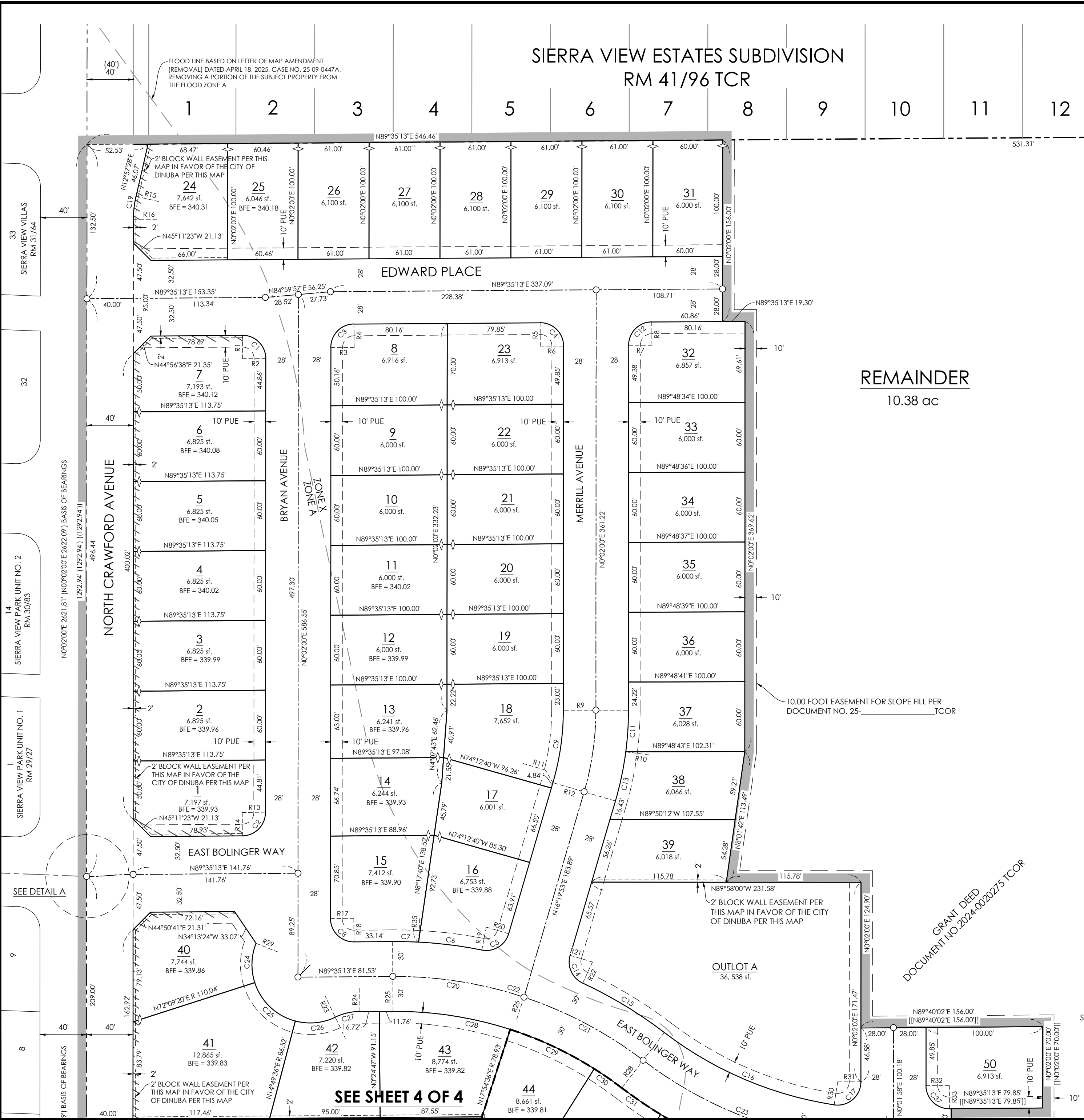
SHEET 3 OF 4 SHEETS

REMAINDER
10.38 ac

GRANT DEED
DOCUMENT NO. 2024-0020275 TCR

OUTLOT A
36,538 sf.

SEE SHEET 4 OF 4



LEGEND

- [...] RECORD DATA PER VOLUME 41 OF MAPS AT PAGE 96, TCR, OR CALCULATED THEREFROM
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- ▬ LIMITS OF SUBDIVISION

- //// WAIVER OF DIRECT ACCESS
- S.N.F SEARCH NOTHING FOUND
- RM RECORD MAP
- PM PARCEL MAP
- BD BRASS DISC
- IP IRON PIPE
- R RADIAL BEARING
- BFE BASE FLOOD ELEVATION

ALL DISTANCES ARE MEASURED AND IN FEET OR DECIMALS THEREOF UNLESS NOTED OTHERWISE

CURVE AND RADIAL TABLE ON SHEET 3 OF 4

NOTE:

LOTS 44-47 ARE ENCUMBERED WITH A TEMPORARY STORM DRAIN BASIN TO THE CITY OF DINUBA PER THIS MAP



LOS PRADOS PHASE 1

TSM 23-001

BEING A DIVISION OF A PORTION OF THE SOUTHEAST QUARTER OF THE SOUTHWEST QUARTER OF SECTION 9,
TOWNSHIP 16 SOUTH, RANGE 24 EAST, MOUNT DIABLO MERIDIAN IN THE CITY OF DINUBA, COUNTY OF
TULARE, STATE OF CALIFORNIA.
APRIL 2025

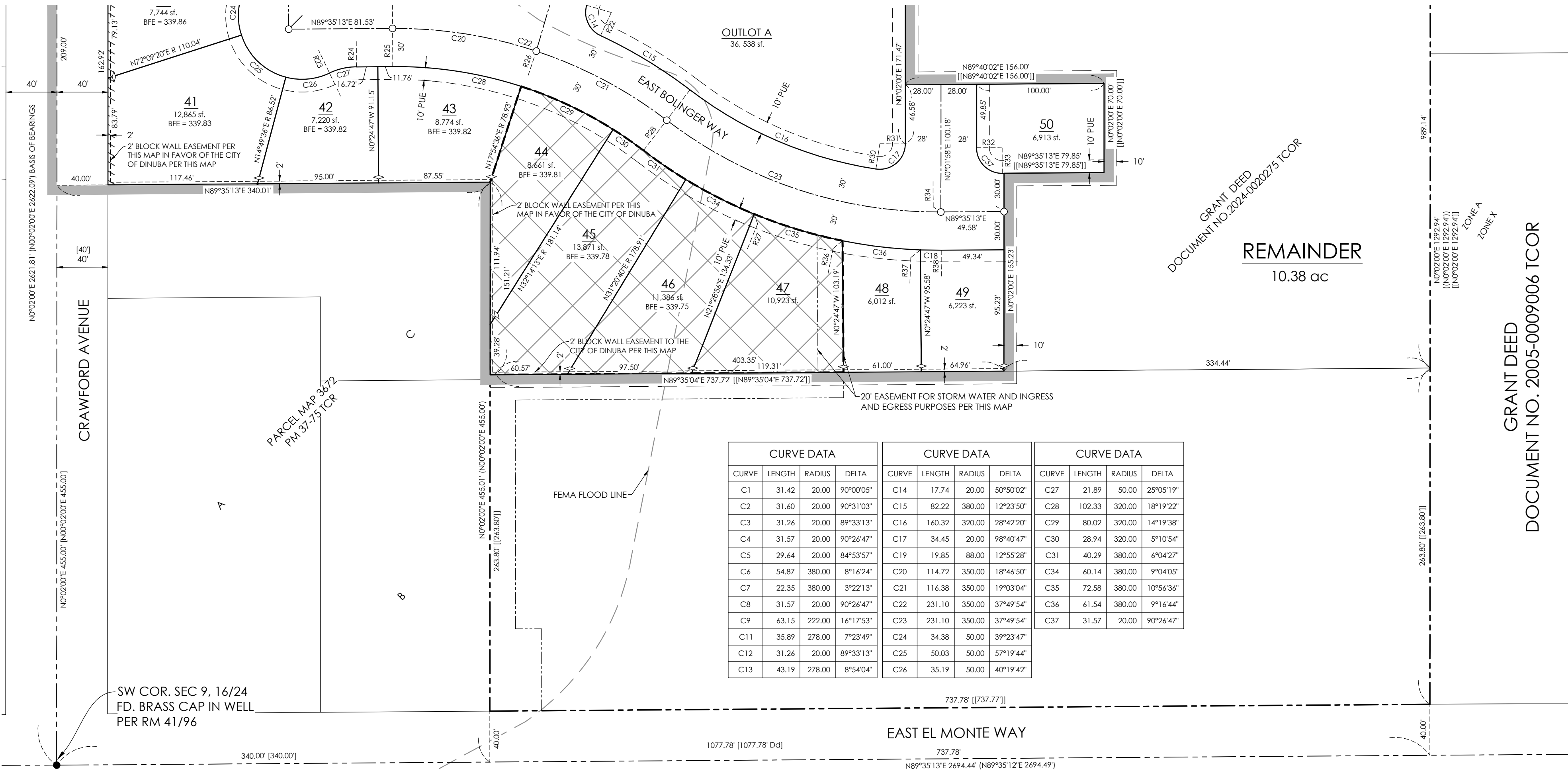
RADIAL LINE TABLE

RADIAL	DIRECTION
R1	N0° 00' 00"W
R2	S89° 59' 55"E
R3	N89° 58' 00"W
R4	N0° 24' 47"W
R5	N0° 24' 47"W
R6	S89° 58' 00"E
R7	S89° 58' 00"E
R8	N0° 24' 47"W
R9	S89° 58' 00"E
R10	S82° 34' 11"E
R11	S73° 40' 07"E
R12	N73° 40' 07"W
R13	N89° 00' 23"E
R14	S0° 26' 14"E
R15	N77° 02' 32"W
R16	N89° 58' 00"W
R17	N89° 58' 00"W
R18	S0° 24' 47"E
R19	N11° 13' 50"E
R20	S73° 40' 07"E
R21	N73° 40' 07"W
R22	S25° 01' 18"W
R23	N25° 30' 06"W
R24	N0° 24' 47"W
R25	N0° 24' 47"W
R26	N18° 22' 04"E
R27	N22° 16' 36"E
R28	N37° 25' 07"E
R29	S68° 26' 53"E
R30	S8° 42' 47"W
R31	N89° 58' 00"W
R32	S89° 58' 00"E
R33	S0° 24' 47"E
R34	S0° 24' 47"E
R35	N2° 57' 26"E
R36	N11° 20' 00"E
R37	N2° 03' 16"E
R38	S0° 24' 47"E

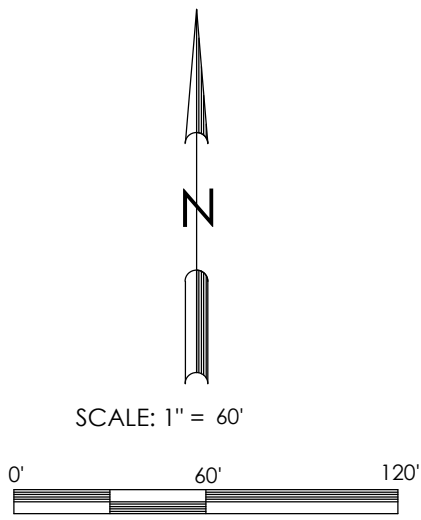
BASIS OF BEARINGS

THE WEST LINE OF THE SOUTHWEST QUARTER BEARS N00°02'00"E PER SIERRA VIEW ESTATES
RECORDED IN VOLUME 41 OF MAPS AT PAGE 96 OF TULARE COUNTY RECORDS

SEE SHEET 3 OF 4



CURVE DATA				CURVE DATA				CURVE DATA			
CURVE	LENGTH	RADIUS	DELTA	CURVE	LENGTH	RADIUS	DELTA	CURVE	LENGTH	RADIUS	DELTA
C1	31.42	20.00	90°00'05"	C14	17.74	20.00	50°50'02"	C27	21.89	50.00	25°05'19"
C2	31.60	20.00	90°31'03"	C15	82.22	380.00	12°23'50"	C28	102.33	320.00	18°19'22"
C3	31.26	20.00	89°33'13"	C16	160.32	320.00	28°42'20"	C29	80.02	320.00	14°19'38"
C4	31.57	20.00	90°26'47"	C17	34.45	20.00	98°40'47"	C30	28.94	320.00	5°10'54"
C5	29.64	20.00	84°53'57"	C19	19.85	88.00	12°55'28"	C31	40.29	380.00	6°04'27"
C6	54.87	380.00	8°16'24"	C20	114.72	350.00	18°46'50"	C34	60.14	380.00	9°04'05"
C7	22.35	380.00	3°22'13"	C21	116.38	350.00	19°03'04"	C35	72.58	380.00	10°56'36"
C8	31.57	20.00	90°26'47"	C22	231.10	350.00	37°49'54"	C36	61.54	380.00	9°16'44"
C9	63.15	222.00	16°17'53"	C23	231.10	350.00	37°49'54"	C37	31.57	20.00	90°26'47"
C11	35.89	278.00	7°23'49"	C24	34.38	50.00	39°23'47"				
C12	31.26	20.00	89°33'13"	C25	50.03	50.00	57°19'44"				
C13	43.19	278.00	8°54'04"	C26	35.19	50.00	40°19'42"				



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RECORD TITLE INTEREST STATEMENT

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

THE PROPERTY BELOW IS DEDICATED IN FEE FOR PUBLIC PURPOSES:
1. EDWARD PLACE, CLORAANN AVENUE, EAST BOLINGER WAY, AND NORTH BUENA VISTA AVENUE FOR PUBLIC STREET PURPOSES WITHIN THE BOUNDARY OF THIS SUBDIVISION SHOWN HEREON

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

2. THE 10.00 FOOT PUBLIC UTILITY EASEMENT (PUE)

TPG AG EHC III (LEN) CA 2, L.P., A DELAWARE LIMITED PARTNERSHIP

BY: ESSENTIAL HOUSING ASSET MANAGEMENT, LLC
AN ARIZONA LIMITED LIABILITY COMPANY,
ITS AUTHORIZED AGENT

BY: STEVEN S. BENSON DATE
MANAGER

NOTARY ACKNOWLEDGEMENT

A NOTARY PUBLIC OR OTHER OFFICER COMPLETING THIS CERTIFICATE VERIFIES ONLY THE IDENTITY OF THE INDIVIDUAL WHO SIGNED THE DOCUMENT TO WHICH THIS CERTIFICATE IS ATTACHED, AND NOT THE TRUTHFULNESS, ACCURACY, OR VALIDITY OF THAT DOCUMENT.

STATE OF CALIFORNIA
COUNTY OF _____ S.S.

ON _____, BEFORE ME, _____, A NOTARY PUBLIC, PERSONALLY APPEARED, _____ WHO PROVED TO ME ON THE BASIS OF SATISFACTORY EVIDENCE TO BE THE PERSON(S) WHOSE NAME(S) IS/ARE SUBSCRIBED TO THE WITHIN INSTRUMENT AND ACKNOWLEDGED TO ME THAT HE/SHE/THEY EXECUTED THE SAME IN HIS/HER/THEIR AUTHORIZED CAPACITY(IES) AND THAT BY HIS/HER/THEIR SIGNATURE(S) ON THE INSTRUMENT THE PERSON(S),OR THE ENTITY UPON BEHALF OF WHICH THE PERSON(S) ACTED, EXECUTED THE INSTRUMENT.

I CERTIFY UNDER PENALTY OF PERJURY UNDER THE LAWS OF THE STATE OF CALIFORNIA THAT THE FOREGOING PARAGRAPH IS TRUE AND CORRECT. WITNESS MY HAND.

SIGNATURE

PRINTED NAME: _____

COUNTY OF: _____

COMMISSION EXPIRES: _____

COMMISSION NO: _____

FLOOD HAZARD ZONE NOTE

THIS PROPERTY LIES WITHIN ZONE X. THE FLOOD ZONE INFORMATION IS BASED ON LETTER OF MAP AMENDMENT (REMOVAL) DATED APRIL 18, 2025, CASE NO. 25-09-0447A, REMOVING A PORTION OF THE SUBJECT PROPERTY FROM THE FLOOD ZONE AND AFFECTING FEDERAL EMERGENCY MANAGEMENT AGENCY (FEMA) NATIONAL FLOOD INSURANCE PROGRAM FLOOD INSURANCE RATE MAP DATED JUNE 16, 2009, PANEL NO. 06107C0317E & 06107C0340E.

BOARD OF SUPERVISOR'S STATEMENT

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

DATED THIS _____ DAY OF _____, 20 _____.

JASON T. BRITT
COUNTY ADMINISTRATIVE OFFICER / CLERK OF THE BOARD OF SUPERVISORS

BY: _____
DEPUTY

BASIS OF BEARINGS

THE SOUTH LINE OF THE SOUTHWEST QUARTER BEARS N89°35'13"E PER LOS PRADOS PHASE 1 AS RECORDED IN VOLUME _____ OF MAPS AT PAGE _____ OF TULARE COUNTY RECORDS

ABANDONMENT STATEMENT

THE FOLLOWING EASEMENTS ARE ABANDONED PER THIS MAP PURSUANT TO THE REQUIREMENTS OF THE SUBDIVISION MAP ACT

SLOPE FILL EASEMENT RECORDED AS DOCUMENT NO 25-_____TCOR.

MUTUAL USE AND BENEFIT EASEMENT REFERENCED AS PARCEL 2 IN GRANT DEED RECORDED AS DOCUMENT NO. 2001-0025525 TCOR.

LOS PRADOS PHASE 2

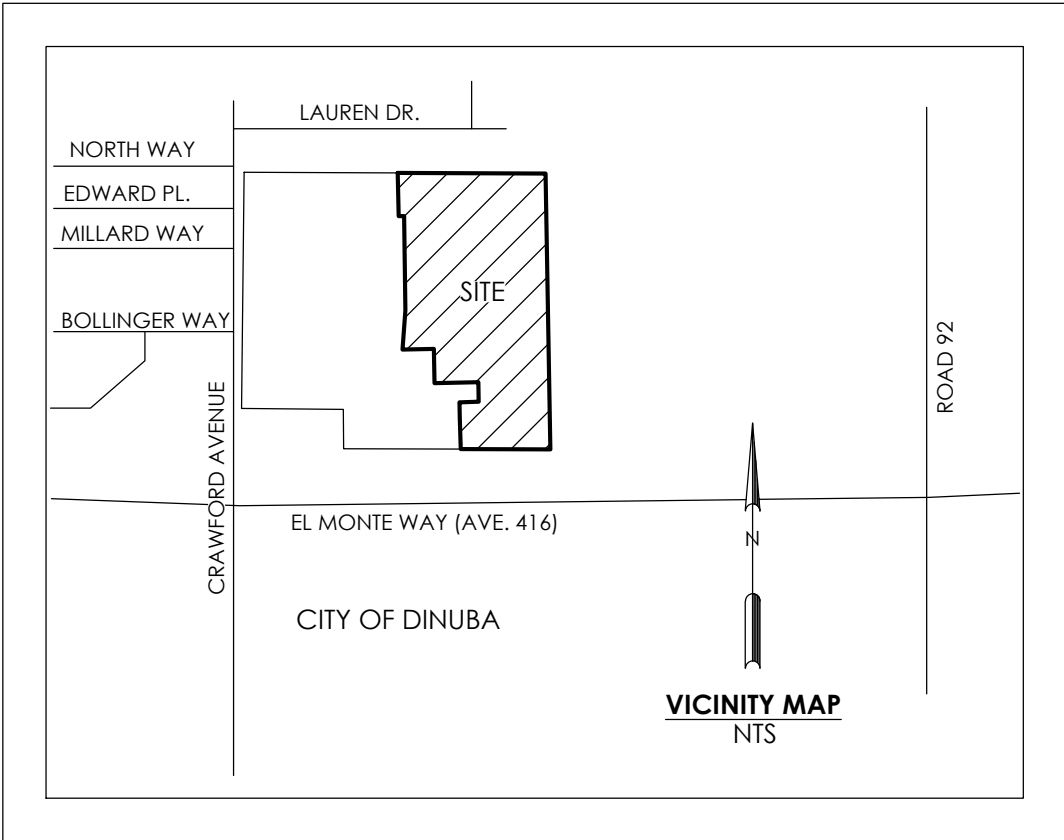
BEING A DIVISION OF THE REMAINDER OF LOS PRADOS PHASE 1 AS RECORDED IN VOLUME 45 OF MAPS AT PAGE _____ OF TULARE COUNTY RECORDS AND LOCATED IN THE SOUTHEAST QUARTER OF THE SOUTHWEST QUARTER OF SECTION 9, TOWNSHIP 16 SOUTH, RANGE 24 EAST, MOUN DIABLO MERIDIAN, IN THE CITY OF DINUBA, COUNTY OF TULARE, STATE OF CALIFORNIA.
APRIL 2025

PREPARED BY:

BORUM LAND SURVEYING INC.
1445 WEST GRAND AVE STE. C
GROVER BEACH, CA 93433

PREPARED FOR:

LENNAR HOMES OF CALIFORNIA, LLC,
5 RIVER PARK PLACE EAST STE. 210
FRESNO, CA 93720



LEGAL DESCRIPTION

THE REMAINDER OF LOS PRADOS PHASE 1 AS RECORDED IN VOLUME 45 OF MAPS AT PAGE ____ OF TULARE COUNTY RECORDS IN THE CITY OF DINUBA, COUNTY OF TULARE, STATE OF CALIFORNIA.

THIS PROJECT IS SUBJECT TO THE FOLLOWING:

- ANY AND ALL OFFERS DEDICATIONS, CONDITIONS, RESTRICTIONS, EASEMENTS, NOTES AND/OR PROVISIONS SHOWN OR DISCLOSED BY THE FILED OR RECORDED MAP REFERRED TO IN THE LEGAL DESCRIPTION, INCLUDING BUT NOT LIMITED TO: EASEMENT FOR UTILITIES AND INCIDENTAL PURPOSES AFFECTING SAID LAND.
- THE TERMS, PROVISIONS AND EASEMENT(S) CONTAINED IN THE DOCUMENT ENTITLED "GRANT DEED" RECORDED APRIL 5, 2001 AS INSTRUMENT NO. 2001-0025525 OF OFFICIAL RECORDS.
- THE FACT THAT THE LAND LIES WITHIN THE BOUNDARIES OF THE DINUBA REDEVELOPMENT PROJECT NO. 2 REDEVELOPMENT PROJECT AREA, AS DISCLOSED BY THE DOCUMENT RECORDED JUNE 29, 1989 AS INSTRUMENT NO. 34693, BOOK 4853, PAGE 620 OF OFFICIAL RECORDS.
STATEMENT OF COMMENCEMENT OF REDEVELOPMENT ACTIVITIES RECORDED JANUARY 8, 1992, INSTRUMENT NO. 92-001249, OFFICIAL RECORDS.
- THE TERMS AND PROVISIONS CONTAINED IN THE DOCUMENT RESERVING MINERAL LAND EXCEPTED, ISSUED TO AND BY SOUTHERN PACIFIC RAILROAD COMPANY OF CALIFORNIA AND THE UNITED STATES OF AMERICA, RECORDED FEBRUARY 3, 1879, AS INSTRUMENT NO. IN BOOK H, PAGE 270 OF PATENTS.
- COVENANTS, CONDITIONS, RESTRICTIONS AND EASEMENTS IN THE DOCUMENT RECORDED DECEMBER 6, 1988 AS INSTRUMENT NO. 76053, BOOK 4777, PAGE 324 OF OFFICIAL RECORDS.
- THE TERMS AND PROVISIONS CONTAINED IN THE DOCUMENT ENTITLED "RESOLUTION NO. 98-01 ADMINISTRATIVE RESOLUTION BEFORE THE COMMUNITY DEVELOPMENT DIRECTOR AND CITY ENGINEER IN THE MATTER OF LOT LINE ADJUSTMENT NO. 97-09", RECORDED JANUARY 27, 1998 AS INSTRUMENT NO. 98-005500 OF OFFICIAL RECORDS.
- AN EASEMENT FOR PUBLIC UTILITIES AND INCIDENTAL PURPOSES, RECORDED JULY 6, 1998 AS INSTRUMENT NO. 1998-0047493 OF OFFICIAL RECORDS.

SURVEYOR'S STATEMENT

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

BRIAN S. BORUM, LS 8006 DATE

CITY ENGINEER'S STATEMENT

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

JASON A. WATTS RCE 85594 DATE
CITY ENGINEER, CITY OF DINUBA

CITY SURVEYOR'S STATEMENT

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

RANDY D. WASNICK PLS 8163 DATE
CITY SURVEYOR, CITY OF DINUBA

CITY PLANNING COMMISSION'S STATEMENT

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

CRYSTAL FLORES, SECRETARY DATE

CITY CLERK'S STATEMENT

THIS IS TO CERTIFY THAT AT A REGULAR MEETING OF THE CITY COUNCIL OF THE CITY OF DINUBA HELD ON THE _____ DAY OF _____, 20____, AN ORDER WAS DULY AND REGULARLY MADE AND ENTERED APPROVING THIS MAP AND SUBDIVISION AND ACCEPTING ON BEHALF OF THE PUBLIC, SUBJECT TO IMPROVEMENTS, ALL PARCELS OF LAND, STREETS, AND EASEMENTS OFFERED FOR DEDICATION FOR PUBLIC USE IN CONFORMITY WITH THE TERMS OF THE OFFER OF DEDICATION.

WITNESS MY HAND AND OFFICIAL SEAL OF THE CITY OF DINUBA THIS ____ DAY OF _____, 20____

MARIA ALANIZ

CITY CLERK

RECORDER'S STATEMENT

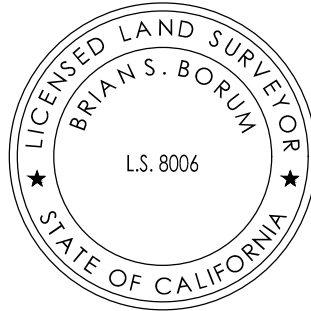
DOCUMENT NO. _____ FEE PAID: _____

FILED THIS _____ DAY OF _____, 20____, AT _____ M. IN VOLUME _____ OF

MAPS, AT PAGES _____, TULARE COUNTY RECORDS, AT THE REQUEST OF BRIAN S. BORUM, LAND SURVEYOR.

TARA K. FREITAS, CPA
TULARE COUNTYASSESSOR/CLERK-RECORDER

BY: _____
DEPUTY



LOS PRADOS PHASE 2

TSM 23-001

BEING A DIVISION OF THE REMAINDER OF LOS PRADOS PHASE 1 AS RECORDED IN VOLUME 45 OF MAPS AT PAGE ____ OF TULARE COUNTY RECORDS AND LOCATED IN THE SOUTHEAST QUARTER OF THE SOUTHWEST QUARTER OF SECTION 9, TOWNSHIP 16 SOUTH, RANGE 24 EAST, MOUN DIABLO MERIDIAN, IN THE CITY OF DINUBA, COUNTY OF TULARE, STATE OF CALIFORNIA.
APRIL 2025

LEGEND

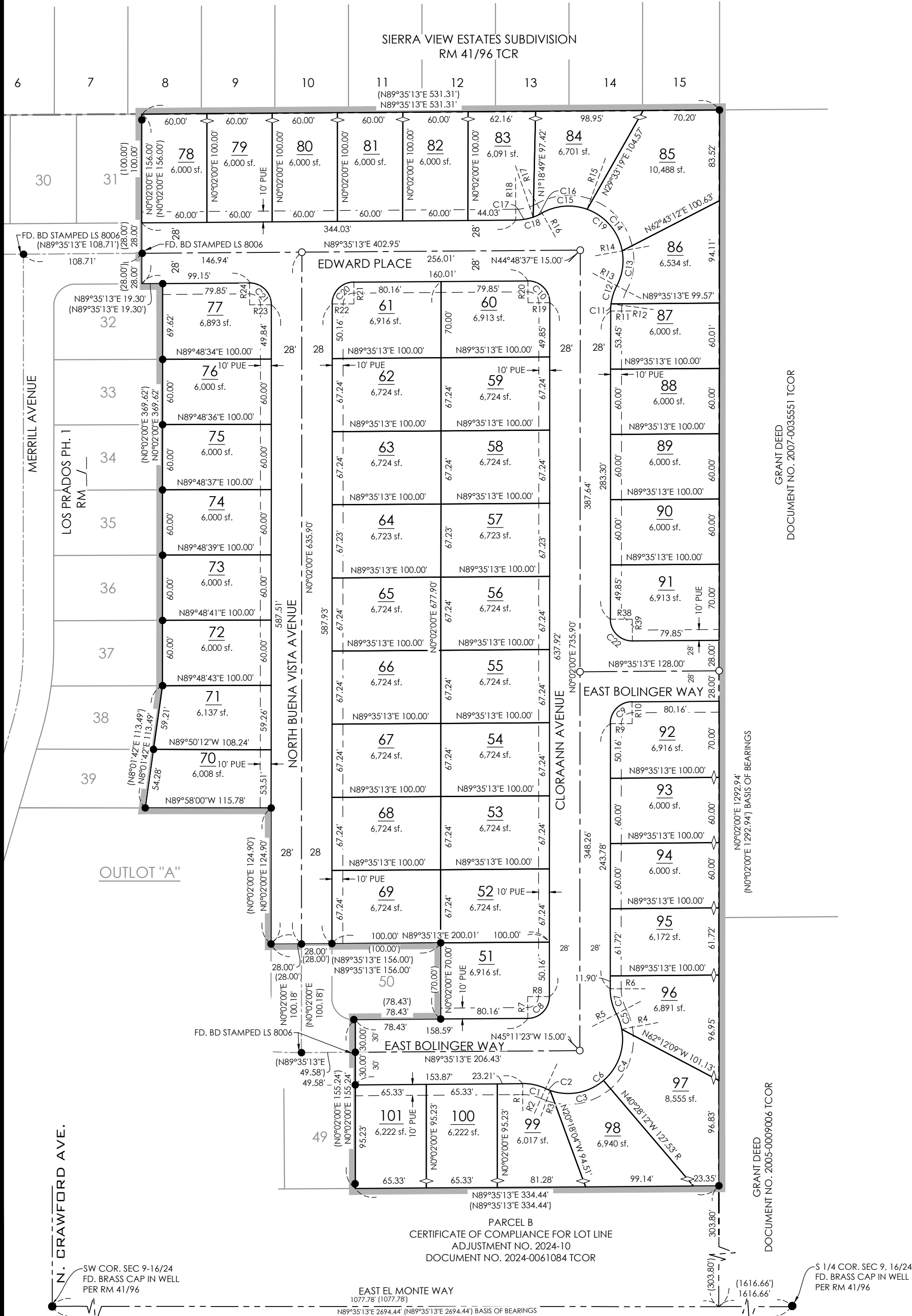
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- FOUND AND ACCEPTED 5/8" REBAR WITH CAP LS 8006 UNLESS NOTED OTHERWISE
- SET 5/8" REBAR WITH CAP TAGGED LS 8006 AT ALL LOT CORNERS AND POINTS OF CURVATURE
- SET BRASS DISC IN CONCRETE STAMPED LS 8006
- ◇ SET 5/8" REBAR WITH CAP TAGGED LS 8006 AS 5' WITNESS CORNER (DISTANCE IS TO TRUE CORNER)
- SECTION LINE
- LIMITS OF SUBDIVISION
- S.N.F SEARCH NOTHING FOUND
- RM RECORD MAP
- BD BRASS DISC
- IP IRON PIPE
- R RADIAL BEARING
- ALL DISTANCES ARE MEASURED AND IN FEET OR DECIMALS THEREOF UNLESS NOTED OTHERWISE

BASIS OF BEARINGS

THE SOUTH LINE OF THE SOUTHWEST QUARTER BEARS N89°35'13"E PER LOS PRADOS PHASE 1 AS RECORDED IN VOLUME ____ OF MAPS AT PAGE ____ OF TULARE COUNTY RECORDS

CURVE DATA				CURVE DATA			
CURVE	LENGTH	RADIUS	DELTA	CURVE	LENGTH	RADIUS	DELTA
C1	21.80	50.00	24°58'37"	C22	31.57	20.00	90°26'47"
C2	4.40	50.00	5°02'26"				
C3	52.35	50.00	59°59'36"				
C4	52.37	50.00	60°00'53"				
C5	14.88	50.00	17°02'52"				
C6	124.00	50.00	142°05'48"				
C7	24.06	50.00	27°33'58"				
C8	31.26	20.00	89°33'13"				
C9	31.26	20.00	89°33'13"				
C10	31.57	20.00	90°26'47"				
C11	6.58	50.00	7°32'22"				
C12	17.52	50.00	20°04'39"				
C13	33.06	50.00	37°53'08"				
C14	52.36	50.00	60°00'00"				
C15	42.85	50.00	49°06'21"				
C16	8.98	50.00	10°17'17"				
C17	16.27	50.00	18°38'24"				
C18	25.24	50.00	28°55'41"				
C19	128.27	50.00	146°59'29"				
C20	31.26	20.00	89°33'13"				
C21	31.57	20.00	90°26'47"				

RADIAL LINE TABLE		RADIAL LINE TABLE	
RADIAL	DIRECTION	RADIAL	DIRECTION
R1	N0° 24' 47"W	R21	N0° 24' 47"W
R2	N24° 33' 50"E	R22	S89° 58' 00"E
R3	S19° 31' 24"W	R23	S89° 58' 00"E
R4	N79° 30' 55"E	R24	S0° 24' 47"E
R5	N62° 28' 02"E	R38	N89° 58' 00"W
R6	N89° 58' 00"W	R39	S0° 24' 47"E
R7	N0° 24' 47"W		
R8	S89° 58' 00"E		
R9	S89° 58' 00"E		
R10	N0° 24' 47"W		
R11	S89° 58' 00"E		
R12	N82° 26' 20"W		
R13	S62° 20' 59"E		
R14	N79° 45' 54"E		
R15	N19° 45' 54"E		
R16	N29° 20' 28"W		
R17	N19° 03' 11"W		
R18	S0° 24' 47"E		
R19	S89° 58' 00"E		
R20	S0° 24' 47"E		



SCALE: 1" = 80'

BLS
Borum Land Surveying Inc.
www.borumlandsurveying.com
1445 W. Grand Ave. Ste. C
Grover Beach, Ca 93433

CITY OF DINUBA

SUBDIVISION AGREEMENT

LOS PRADOS

PHASE I

This Agreement is made and entered into this ____ day of _____, 2025 by and between the **CITY OF DINUBA**, a Municipal Corporation of the State of California, hereinafter referred to as “**City**”, **TPG AG EHC III (LEN) CA 2, L.P.**, a Delaware limited liability partnership, hereinafter referred to as “**Owner**”, **LENNAR HOMES OF CALIFORNIA, LLC**, a California limited liability company (as successor-in-interest by conversion to Lennar Homes of California, Inc.), hereinafter referred to as “**Subdivider**”.

WITNESS TO

Subdivider has presented to the **City** a Final Map for the proposed subdivision of land located within the City of Dinuba and described as Los Prados - Phase I, a copy of said Map is attached.

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

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

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

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

1. SCHEDULE OF PERFORMANCE BY SUBDIVIDER

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

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

WORK SCHEDULE

DATE OF COMPLETION

Complete rough grading	03/13/2025
Complete construction of storm drain system	05/15/2025
Complete construction of sanitary sewer system	04/24/2025
Complete construction of domestic water system	06/12/2025
Complete construction of sidewalks, curbs and gutters	10/24/2025
Complete construction of all private utilities	07/16/2025
Complete construction of streets, including striping, markings and signs	09/05/2025
Complete all appurtenant work	05/31/2026

- B. NOT WITHSTANDING THE ABOVE**, all street work and public improvements required to be constructed by **Subdivider** shall be fully completed and suitable for acceptance by the **City** not later than May 31, 2026.
- C.** Failure of **Subdivider** to meet such deadline shall constitute a material breach of the Agreement. In such event, the Subdivision Irrevocable Instruments of Credit, hereinafter described, shall thereupon immediately be paid to the **City** and the **City** shall have permission to go upon the property and complete all work and public improvements, including construction or reinstallation, as the **City** deems necessary, of all utility facilities, streets, curbs, gutters, sidewalks, sanitary sewer, water, storm drainage systems and other public and private improvements, which were not properly or fully completed or installed by **Subdivider**.
- D.** Issuance of building permits for any structure within a subdivision shall conform to the requirements of the latest edition of the Title 24 California Building, California Fire and Green Building Codes. All public improvements which serve the property for which an occupancy permit is sought shall have been completed and accepted by the **City**.

2. ROAD IMPROVEMENTS TO BE COMPLETED BY SUBDIVIDER

- A. Subdivider** shall retain a Geotechnical firm and pay for any materials testing required by the City. The sampling and testing shall be done by a registered and licensed Geotechnical material testing firm.
- B. Subdivider** shall construct all required improvements in accordance with this Agreement, the approved improvement plans, the City's most recent Public Improvements Standards and the conditions of approval of the Tentative Map.

3. SEWER AND WATER IMPROVEMENTS TO BE COMPLETED BY SUBDIVIDER

- A. Subdivider** shall construct the sanitary sewer system and appurtenances in accordance with this Agreement, the approved improvement plans, the City's most recent Public Improvements Standards and the conditions of approval of the Tentative Map.
- B. Subdivider** shall construct a domestic water system and appurtenances in accordance with this Agreement, the approved improvement plans, the City's most recent Public Improvements Standards, and the conditions of the Tentative Map.

4. GAS AND ELECTRICAL LINES TO BE COMPLETED BY SUBDIVIDER

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

5. STORM DRAINAGE IMPROVEMENTS TO BE COMPLETED BY SUBDIVIDER

- A. Subdivider** shall construct the storm drainage system and appurtenances within this subdivision in accordance with this Agreement, the approved improvement plans the City's most recent Public Improvements Standards and Specifications and the conditions of approval of the Tentative Map.

6. ADDITIONAL IMPROVEMENTS REQUIREMENTS

- A. Subdivider** is responsible for all work and maintenance within the City's rights-of-way. Any damaged caused by **Subdivider** and/or their subcontractors shall be repaired at no expense to the **City**.
- B.** Prior to commencement of any work within the rights-of-way not included in the approved improvement plans, or any work performed within an existing City maintained street, an encroachment permit shall be obtained from the Public Works Services Department.
- C. Subdivider** shall cause to be placed by a licensed Civil Engineer or Land Surveyor all survey monuments and lot corners as shown on the Final Map. Pursuant to Section 66497 of the State Subdivision Map Act, prior to the City's final acceptance of the subdivision and release of the securities, **Subdivider** shall submit written certification to the City Engineer that all monuments required in the subdivision have been set.

- D. **Subdivider** shall furnish to the City Engineer a set of “Record Drawings” plans, prepared by a registered civil engineer, for all work performed in all rights-of-way prior to a Notice of Completion. These plans shall include the location of all underground City and available utility companies’ utilities.
- E. In the event an extension is granted by the City Engineer to complete any of the required public and private improvements in this subdivision, **Subdivider** shall comply with all applicable City Improvement Standards.
- F. All conditions of approval of the Tentative Map, plan of services, the improvement plans and the City Public Improvement Standards apply to and are included by reference in this Agreement.
- G. Grading of the lots shall conform to the grades shown on the approved grading plan and the improvement plans. Prior to acceptance of the work by the **City** and release of the subdivision security, **Subdivider** shall provide the **City** with a statement from a registered civil engineer that, based on information provided by the Contractor, work performed within this tract conforms with the approved improvement plans and the recommendations contained in the soils report and the City Public Improvement Standards.
- H. The required decorative block wall shall consist of split-faced concrete block and shall have a brick or tile cap placed along the top of the wall, said wall shall meet or exceed the quality of the wall constructed along the north side of Nebraska Avenue between Viscaya Parkway and Euclid Avenue in Dinuba, CA and shall be painted with graffiti-resistant paint.
- I. Entrance treatments, decorative walls, “circles” and other design details shall be constructed with a common design theme subject to **City** approval.

7. SECURITIES

- A. Prior to approval by the **City** of the Final Map of Los Prados, Phase I, **Subdivider** shall submit to the **City** a Performance Bond in a form acceptable to the **City** in an amount equal to one hundred percent (100%) of the estimated cost of the required public improvements and private utility improvements in the amount of **\$3,123,406.18** to guarantee the proper construction of the improvements required in this Agreement, the City’s Public Improvement Standards, and the conditions of the Tentative Map.
- B. Prior to approval by the **City** of the Final Map of Los Prados, Phase I, **Subdivider** shall submit to the **City** a Materials and Labor Bond in a form acceptable to the **City** in an amount equal to fifty percent (50%) of the estimated cost of the required public improvements and private utilities improvements, in the amount of **\$1,561,703.09** to secure payment of all contractors and subcontractors performing the work on said improvements and all persons furnishing labor, materials and equipment used for installation of said improvements.

- C. Prior to issuance of Notice of Completion of Los Prados - Phase I by the **City**, **Subdivider** shall submit to the **City** an Irrevocable Instrument of Credit in a form acceptable to the **City** to guarantee and warranty maintenance of all required public improvements herein, for a period of one (1) year following acceptance, in an amount equal to ten percent (10%) of the estimated cost of the improvements, for Los Prados, Phase I, in the amount of **\$312,340.62**. Said Irrevocable Instrument of Credit shall be released to **Subdivider**, less any amount required to be used for fulfillment of the warranty, one (1) year after final acceptance of the subdivision improvements by the **City**.
- D. The Improvement Security Bonds for performance and for labor and materials, but not including the warranty security, will remain in effect until such time as all required improvements in Los Prados, Phase I, are satisfactorily completed and the subdivision has been formally accepted by the **City**. Such securities may be released only upon written authority of the City Engineer.
- E. The Improvement Security Bonds required under this paragraph shall be payable to the **City**. Security bonds shall remain in force until recordation of the Notice of Completion.
- F. Upon failure of **Subdivider** to properly complete the required improvements in a form acceptable to the City Engineer by May 31, 2026, the **City** shall be entitled to immediately draw upon the subdivision Improvement Securities (Performance and Payment Bonds) and cause the required improvements to be installed and/or repaired without further notice to **Subdivider**.

8. INDEMNITY AND INSURANCE

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

Subdivider shall procure and maintain for the duration of the contract insurance against claims for injuries to persons or damages to property which may arise from

or in connection with the performance of the work hereunder by **Subdivider**, his agents, representatives, employees or subcontractors.

1. Minimum scope of insurance – coverage shall be at least as broad as:
 - a. Insurance Services Office Commercial General Liability coverage (occurrence form CG0001).
 - b. Insurance Services Office form number CA0001 covering automobile liability, Code 1 (any auto).
 - c. Worker's compensation Insurance as required by the State of California and Employer's Liability Insurance.
2. Minimum limits of insurance – **Subdivider** shall maintain limits no less than:
 - a. General liability: \$2,000,000 per occurrence for bodily injury, personal injury and property damage. If Commercial General Liability or other form with a general aggregate limit shall apply separately to this project/location or the general aggregate limit shall be twice the required occurrence limit.
 - b. Automobile liability: \$2,000,000 per occurrence for bodily injury, personal injury and property damage. If Commercial General Liability or other form with a general aggregate limit shall apply separately to this project/location or the general aggregate limit shall be twice the required occurrence limit.
 - c. Employee liability: \$1,000,000 per accident for bodily injury and property.
 - d. Course of construction: complete value of the project.
3. Deductibles and self-insured retention – any deductibles or self-insured retention must be declared to and approved by the Entity. At the option of the Entity, either the insurer shall reduce or eliminate such deductibles or self-insured retention as requested by the Entity, its officers, officials, employees and volunteers, or **Subdivider** shall procure a bond guaranteeing payment of losses and related investigations claim administration and defense expenses.
4. Other insurance provisions – the general liability and automobile liability policies shall contain, or endorse to contain, the following provisions:
 - a. The Entity, its officers, agents and volunteers are to be covered as insured in respect to: liability arising out of activities performed by or on behalf of **Subdivider**, products and

completed operations of **Subdivider**, premises owned, occupied, or used by **Subdivider**, or automobiles, owned, leased, hired or borrowed by **Subdivider**. The coverage shall contain no special limitations on the scope of protection afforded to the Entity, its officers, officials, employees, agents or volunteers.

- b. For any claims related to this project, **Subdivider's** insurance coverage shall be primary insurance as respects to the Entity, its officers, officials, employees, agents, or volunteers. Any insurance or self-insurance maintained by the Entity, its officers, officials, employees, agents, or volunteers shall be in excess of **Subdivider's** insurance and shall not contribute to it.
 - c. Any failure to comply with reporting or other provisions of the policies including breaches of warranties shall not affect coverage provided by the Entity, its officers, officials, employees, agents or volunteers.
 - d. **Subdivider's** insurance shall apply separately to each insured against which suit is brought except with respect to the limits of the insurer's liability.
 - e. Each insurance policy required by this clause shall be endorsed to state that coverage shall not be suspended, voided, cancelled by either party, reduced on coverage or in limits except after thirty (30) days prior written notice by certified mail, return receipt requested has been given to the Entity.
- 5. Course of Construction policies shall contain the following provisions.
 - a. Entity shall be named as loss payee.
 - b. The insurer shall waive all rights of subornation on against Entity.
 - 6. Acceptability of insurers – insurance is to be placed with a current A.M. Best's rating of no less than A: VII.
 - 7. Verification of coverage – Subdivider shall furnish the Entity with original endorsements effecting coverage required by this clause. The endorsements are to be signed by a person authorized by the insurer to bind coverage on its behalf. The endorsements are to be on forms provided by the Entity. All endorsements are to be received and approved by the Entity before work commences. As an alternative to the Entity forms, Subdivider's insurer may provide complete, certified, copies of all required insurance policies, including endorsements affecting the coverage required by these specifications.

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

9. MISCELLANEOUS PROVISIONS

- A. **Subdivider** shall remedy any defective work or labor or any defective materials and pay for any damage to other work resulting within a period of one (1) year from the date of recordation of the Notice of Completion.
- B. **Subdivider** and his subcontractors shall pay for any materials, provisions and other supplies used in, upon, form or about the performance of the work contracted to be done, and for any work or labor thereon of any kind, and for amounts due under the Unemployment Insurance Act of the State of California, with respect to such work or labor, and shall file with the **City** pursuant to Section 3800 of the Labor Code, a certificate of Worker's Compensation for the duration of the period of construction.
- C. **Subdivider** shall comply with the latest edition of State of California, Title 24, Building, Mechanical, Plumbing, Electrical, and Zoning Codes and any other codes of the **City** and the State of California.
- D. It shall be the responsibility of **Subdivider** to coordinate all the work done by his contractors and subcontractors, such as scheduling the sequence of operations and the determination of liability if one operation delays another. In no case shall representatives of the **City** be placed in the position of making decisions that are the responsibility of **Subdivider** to give the City Engineer written notice not less than two (2) working days in advance of the actual date on which work is to be started. Failure on the part of **Subdivider** to notify the City Engineer may cause delays for which **Subdivider** shall be solely responsible.
- E. Whenever **Subdivider** varies the period during which work is carried on each day, he shall give due notice to the City Engineer so that proper inspection may be provided. If **Subdivider** fails to duly notify the **City** as herein required, any work done in the absence of the City Engineer will be subject to rejection. The inspection of the work shall not relieve **Subdivider** of any of his obligations to fulfill the Agreement as prescribed. Defective work shall be made good, and suitable materials may be rejected notwithstanding the fact that such defective work and unsuitable materials were not previously identified by the City Engineer or Inspector and accepted.
- F. Any damage to the underground utilities, concrete work or street paving that occurs after construction shall be made good to the satisfaction of the City Engineer by **Subdivider** before release of securities, or final acceptance of the complete work. When the pavement on any existing street is disturbed or removed, such pavement shall be replaced immediately with temporary or other approved temporary pavement/surfacing methods until the permanent pavement is placed. The temporary pavement shall be maintained in a safe and passable condition at all times between the commencement and final completion of all construction.

- G. Time is of the essence of this Agreement and same shall bind and insure to the benefit of the parties hereto, their successors and assigns.
- H. No assignment of the Agreement or of any duty of obligation of performance hereunder shall be made in whole or in part by **Subdivider** without prior written consent of the **City**.
- I. **Subdivider** shall pay development impact fees as adjusted by the City Council on September 25, 2018, for each of the 46 single family dwelling units to be constructed in the Los Prados, Phase I Subdivision as follows:

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

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

- J. **Subdivider** shall be aware that fees listed in this agreement largely pertain to infrastructure impact fees and are therefore not all-inclusive. In addition to the identified impact fees **Subdivider** shall pay building permit, meter set, hook-up fees, school fees and any other related fees with the issuance of each building permit for each residential unit.
- K. A public improvements inspection fee (4% of the value of the public improvements) and public improvements plan check fee (3% of the value of the public improvements) shall be paid to the **City** before the beginning of any construction. These fees have been calculated based on estimated public improvement costs of \$3,123,406.18 provided by AW Engineering engineer estimate dated May 30, 2025. Said fees are estimates and may be increased by the **City**, if necessary.

- L. The **Subdivider** shall, upon recordation of the Los Prados - Phase I Final Map, pay the following fees:

Community Facilities District (CFD) Formation/Annex	\$ 8,128.00*
Parks Master Plan	\$ 610.50
Landscape Plan Check Fee	\$ 672.00
Landscape Inspection Fee	\$ 765.00
Public Improvements Plan Check Fee	\$ 93,702.00
Public Improvements Inspection Fee	\$ 124,936.00
Off-Site Mitigation	\$ 17,382.16
Final Map Fee	\$ 6,625.00*

* includes applicable outsourcing fees

Less Previous Payment (Check #4001, 2/12/24) (\$ 74,286.15)

TOTAL **\$178,534.51**

- M. All lot areas are shown on Los Prados, Phase I Final Map with the expectation of the following:

Number of Lots 46

Acreage: 12.93 acres

- N. The **Subdivider** shall receive fee credits as identified in Engineer's Estimate dated May 30, 2025, prepared by AW Engineering, as follows:

<u>Credit Description</u>	<u>Engineer Amount</u>
Transportation	\$ 300,581.00
Parks	\$ 144,670.00
Wastewater (<i>includes Lift Station</i>)	\$ 79,580.00
<u>TOTAL CREDITS</u>	<u>\$ 524,831.00</u>

*Due to insufficient available fees to credit an estimated development impact fee credit balance of **\$153,848.25** will be carried over to Los Prados, Phase II. The **City and Subdivider** shall work together to ensure proposed improvements do not exceed the available fee credits.*

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

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

- P. In the event litigation is brought to enforce the terms of or interpret this agreement, the prevailing party shall be entitled to an award of attorney fees and costs, including expert witness fees.
- Q. **Subdivider** shall be responsible for obtaining any and all permits as required by the State, County, and other agencies prior to start of construction (NPDES Storm water permit, etc.).

10. SPECIAL DISTRICT FORMATION

- A. **Subdivider** and **City** may form a Community Facilities District or Districts (or other public finance district under State law, as appropriate) for the purpose of financing the construction and/or acquisition of public infrastructure and facilities within the Project area or for the provision of services (“Project CFD(s)”). If requested by **Subdivider**, **City** may determine whether to form one or more Project CFD(s) for the purpose of providing services or financing for the acquisition or reconstruction of some or all of the improvements and facilities eligible for CFD financing within and associated with the Project, including those improvements which will mitigate impacts of the Project upon areas inside and outside of the Project with a useful life of 5 years or longer, and will be owned operated and maintained by the **City** or another public agency as authorized under Government code section 53311 *et seq.* and **City** policy.
- B. **Subdivider** further consents to the levying of the initial special tax as established pursuant to applicable State law, **City** Municipal Code requirements, and **City** procedures.
- C. It is herewith further understood and agreed that **Subdivider** shall provide to each purchaser of a lot within this Subdivision a Notice of the formation of a public finance district which shall inform said purchaser that the real property being purchased is within the boundaries of a public finance district and is therefore subject to a special tax levy in perpetuity.

11. DUST CONTROL

- A. Adequate dust control shall be maintained by **Subdivider** on all streets within and outside the subdivision on which work is required to be done under this Agreement from the time work is first commenced in the subdivision until the paving of the streets is completed. “Adequate dust control” as used herein shall mean the sprinkling of the streets with water thereon with sufficient frequency to prevent the scattering of dust by wind of the activity of vehicles and equipment onto any street area or private property adjacent to subdivision.
- B. Whenever in the opinion of the City Engineer adequate dust control is not being maintained on any street or streets as required by this paragraph, the City Engineer shall give notice to **Subdivider** to comply with the provisions of this paragraph forthwith. Such notice may be personally served upon **Subdivider** or, if **Subdivider** is not an individual, upon any person who has signed this agreement

on behalf of **Subdivider** or, at the election of the City Engineer, such notice may be mailed to **Subdivider** at his address on file with the City Engineer. If, within twenty-four (24) hours after such personal service of such notice or with forty-eight hours after the mailing thereof as herein provided, **Subdivider** shall not have commenced to maintain adequate dust control or shall at any time thereafter fail to maintain adequate dust control the City Engineer may, without further notice of any kind, cause any such street or streets to be sprinkled or oiled, as he may deem advisable, to eliminate the scattering of dust, by equipment and personnel of the **City** or by contract as the City Engineer shall determine. **Subdivider** shall pay to the **City** forthwith, upon receipt of billing therefore, the entire cost to the **City** of such sprinkling.

- C. A permit is required by the San Joaquin Valley Air Pollution Control District or for the construction.
- D. The Best Management Practices and SWPPP documents required by the State shall be provided and implemented prior to any work commenced.

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

For the **Owner**:

Steven S. Benson
Manager of Essential Housing Asset Management, LLC,
an Arizona limited liability company, the Authorized
Agent of TPG AG EHC III (LEN) CA 2, L.P.

For the **Subdivider**:

Mike Miller, Vice President

For the **City**:

Luis Patlan, City Manager

NO.	DESCRIPTION	UNIT	UNIT PRICE	QTY (Crawford)	AMOUNT (Crawford)	QTY (El Monte)	AMOUNT (El Monte)	QTY (On-Site Total)	AMOUNT (On-Site Total)	QTY (Phase 1)	AMOUNT (Phase 1)	QTY (Phase 2)	AMOUNT (Phase 2)	QTY (On-Site Total)	AMOUNT (On-Site Total)	
DEMO AND GRADING																
1	Demo AC	SF	\$ 2.50	2962	\$ 7,405.00	0	\$ -	2962	\$ 7,405.00	0	\$ -	0	\$ -	0	\$ -	
2	Demo Saw Cut	LF	\$ 1.00	958	\$ 958.00	0	\$ -	958	\$ 958.00	0	\$ -	0	\$ -	0	\$ -	
3	Demo SSM	LS	\$ 15,000.00	1	\$ 11,250.00	0	\$ -	3,750.00	1	\$ 15,000.00	0	\$ -	0	\$ -	0	\$ -
4	Demo Misc.	LS	\$ 20,000.00	0	\$ -	0	\$ -	0	\$ -	0	\$ 9,900.99	1	\$ 10,099.01	1	\$ 20,000.00	
5	Clearing Site Grading FT (3' Depth)	CY	\$ 4.00	0	\$ -	0	\$ -	0	\$ -	5207	\$ 20,826.00	4166	\$ 16,744.00	9393	\$ 37,572.00	
6	Basin Grading	CY	\$ 4.00	0	\$ -	0	\$ -	0	\$ -	4700	\$ 18,800.00	3950	\$ 15,800.00	8650	\$ 34,600.00	
7	Process Building Pads FT (2' Depth)	CY	\$ 4.00	0	\$ -	0	\$ -	0	\$ -	17803	\$ 71,212.00	16732	\$ 66,927.70	34535	\$ 138,139.70	
ROADWAY AND HARDSCAPES																
8	Local Streets 36' Pavement Section, T1.5, (3'AC/3'AB) Edwards Place	SF	\$ 3.19	0	\$ -	0	\$ -	0	\$ -	16167	\$ 51,573.85	12777	\$ 40,757.51	28944	\$ 92,331.36	
9	Local Streets 36' Pavement Section, T1.5, (3'AC/3'AB) Bryan Ave.	SF	\$ 3.19	0	\$ -	0	\$ -	0	\$ -	19056	\$ 60,768.64	0	\$ -	19056	\$ 60,768.64	
10	Local Streets 36' Pavement Section, T1.5, (3'AC/3'AB) Merrill Ave.	SF	\$ 3.85	0	\$ -	0	\$ -	0	\$ -	18393	\$ 70,813.05	0	\$ -	18393	\$ 70,813.05	
11	Local Streets 36' Pavement Section, T1.5, (3'AC/4'AB) E. Balboa Way	SF	\$ 3.41	0	\$ -	0	\$ -	0	\$ -	25896	\$ 88,307.03	7426	\$ 25,320.99	33322	\$ 113,628.02	
12	Local Streets 36' Pavement Section, T1.5, (3'AC/3'AB) N. Buena Vista Ave.	SF	\$ 3.63	0	\$ -	0	\$ -	0	\$ -	2521	\$ 9,152.57	19710	\$ 71,545.96	22231	\$ 80,698.53	
13	Local Streets 36' Pavement Section, T1.5, (3'AC/3'AB) Clara Ann Ave.	SF	\$ 3.63	0	\$ -	0	\$ -	0	\$ -	0	\$ -	23639	\$ 102,979.47	23639	\$ 102,979.47	
14	Crawford Ave. Pavement Section, T1.8, (5'AC/8'AB)	SF	\$ 5.97	8120	\$ 48,476.40	0	\$ -	8120	\$ 48,476.40	0	\$ -	0	\$ -	0	\$ -	
15	Crawford Ave. Pavement Section, T1.8, (5'AC/8'AB) Reimbursable	SF	\$ 5.97	16110	\$ 96,176.70	0	\$ -	16110	\$ 96,176.70	0	\$ -	0	\$ -	0	\$ -	
16	El Monte Ave. Pavement Section, T1.8, (5'AC/8'AB)	SF	\$ 5.97	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	
17	Recess Driveway	EA	\$ 1,000.00	0	\$ -	0	\$ -	0	\$ -	50	\$ 50,000.00	51	\$ 51,000.00	101	\$ 101,000.00	
18	Curb and Gutter	LF	\$ 20.00	793	\$ 15,850.00	0	\$ -	793	\$ 15,850.00	4700	\$ 94,000.00	3396	\$ 67,920.00	8096	\$ 161,520.00	
19	Barrier Median Curb	LF	\$ 20.00	180	\$ 3,600.00	0	\$ -	180	\$ 3,600.00	132	\$ 2,640.00	0	\$ -	132	\$ 2,640.00	
20	Stamped Concrete Median	LF	\$ 20.00	400	\$ 8,000.00	0	\$ -	400	\$ 8,000.00	225	\$ 4,500.00	0	\$ -	225	\$ 4,500.00	
21	3' Sidewalk (Deferred)	SF	\$ 8.50	0	\$ -	0	\$ -	0	\$ -	16340	\$ 138,890.00	16065	\$ 136,552.50	32405	\$ 275,442.50	
22	2' Sidewalk	SF	\$ 8.50	0	\$ -	0	\$ -	0	\$ -	9000	\$ 76,500.00	5857	\$ 49,784.50	14857	\$ 126,284.50	
23	20' Curb Return and Ramp	EA	\$ 5,000.00	4	\$ 20,000.00	0	\$ -	4	\$ 20,000.00	5	\$ 25,000.00	4	\$ 20,000.00	9	\$ 45,000.00	
24	20' BULB Curb Return and Ramp	EA	\$ 7,500.00	0	\$ -	0	\$ -	0	\$ -	6	\$ 45,000.00	2	\$ 15,000.00	8	\$ 60,000.00	
25	Traffic Control/ Street Signs/Stop Signs and Striping	LS	\$ 25,000.00	1	\$ 13,750.00	0	\$ -	3,750.00	1	\$ 17,500.00	0	\$ 3,750.00	0	\$ 3,750.00	0	\$ 7,500.00
26	Baricade	LS	\$ 2,500.00	0	\$ -	0	\$ -	0	\$ -	3	\$ 7,500.00	1	\$ 2,500.00	4	\$ 10,000.00	
SANITARY SEWER SYSTEM																
27	8" SS All Local Streets	LF	\$ 75.00	0	\$ -	230	\$ 17,250.00	230	\$ 17,250.00	2145	\$ 160,875.00	1440	\$ 108,000.00	3585	\$ 268,875.00	
28	12" SS All Local Streets	LF	\$ 85.00	0	\$ -	0	\$ -	0	\$ -	775	\$ 65,675.00	686	\$ 58,480.00	1463	\$ 124,355.00	
29	18" SS (El Monte Ave.)	LF	\$ 145.00	0	\$ -	237	\$ 34,365.00	237	\$ 34,365.00	0	\$ -	0	\$ -	0	\$ -	
30	4" SS (Force Main El Monte Ave.)	LF	\$ 80.00	0	\$ -	45	\$ 3,600.00	45	\$ 3,600.00	0	\$ -	0	\$ -	0	\$ -	
31	Sewer Manhole 48" diameter	EA	\$ 6,500.00	0	\$ -	3	\$ 19,500.00	3	\$ 19,500.00	14	\$ 91,000.00	5	\$ 32,500.00	19	\$ 123,500.00	
32	Sewer Tee In	EA	\$ 3,500.00	0	\$ -	2	\$ 7,000.00	2	\$ 7,000.00	2	\$ 7,000.00	3	\$ 10,500.00	5	\$ 17,500.00	
33	Sewer Stub	EA	\$ 1,750.00	0	\$ -	0	\$ -	0	\$ -	3	\$ 5,250.00	1	\$ 1,750.00	4	\$ 7,000.00	
34	Sewer Services	EA	\$ 1,000.00	0	\$ -	0	\$ -	0	\$ -	50	\$ 50,000.00	51	\$ 51,000.00	101	\$ 101,000.00	
STORM DRAIN SYSTEM																
35	18" Storm Drainage	LF	\$ 95.00	0	\$ -	0	\$ -	0	\$ -	705	\$ 66,975.00	73	\$ 6,935.00	778	\$ 73,910.00	
36	24" Storm Drainage	LF	\$ 110.00	0	\$ -	0	\$ -	0	\$ -	520	\$ 57,200.00	0	\$ -	520	\$ 57,200.00	
37	24" Storm Drainage (Master Planned Future Commercial)	LF	\$ 130.00	0	\$ -	0	\$ -	0	\$ -	150	\$ 19,500.00	0	\$ -	150	\$ 19,500.00	
38	30" Storm Drainage (Oversized for Regional Planned)	LF	\$ 130.00	0	\$ -	0	\$ -	0	\$ -	85	\$ 11,050.00	0	\$ -	85	\$ 11,050.00	
39	36" Storm Drainage (Oversized for Regional Planned)	LF	\$ 130.00	0	\$ -	0	\$ -	0	\$ -	50	\$ 6,500.00	688	\$ 89,440.00	738	\$ 95,940.00	
40	Storm Drain Manhole 48" diameter	EA	\$ 6,000.00	0	\$ -	0	\$ -	0	\$ -	4	\$ 24,000.00	0	\$ -	4	\$ 24,000.00	
41	Storm Drain Manhole 60" diameter	EA	\$ 8,000.00	0	\$ -	0	\$ -	0	\$ -	6	\$ 48,000.00	0	\$ -	6	\$ 48,000.00	
42	Storm Drain Manhole 72" diameter (Oversized for Regional Planned)	EA	\$ 10,000.00	0	\$ -	0	\$ -	0	\$ -	1	\$ 10,000.00	3	\$ 30,000.00	4	\$ 40,000.00	
43	Drain Inlet	EA	\$ 5,500.00	0	\$ -	0	\$ -	0	\$ -	7	\$ 38,500.00	3	\$ 16,500.00	10	\$ 55,000.00	
44	TEMP SD Outfall Structure	EA	\$ 3,500.00	0	\$ -	0	\$ -	0	\$ -	1	\$ 3,500.00	0	\$ -	1	\$ 3,500.00	
WATER SYSTEM																
45	Water 8" Gate Valve	EA	\$ 2,500.00	0	\$ -	0	\$ -	0	\$ -	16	\$ 40,000.00	8	\$ 20,000.00	24	\$ 60,000.00	
46	Waterline 8"	LF	\$ 61.00	0	\$ -	0	\$ -	0	\$ -	2675	\$ 163,175.00	2100	\$ 128,100.00	4775	\$ 291,275.00	
47	Waterline Fittings Misc	LS	\$ 25,000.00	0	\$ -	0	\$ -	0	\$ -	1	\$ 12,500.00	1	\$ 12,500.00	2	\$ 25,000.00	
48	Fire Hydrant Assembly	EA	\$ 8,500.00	0	\$ -	0	\$ -	0	\$ -	5	\$ 42,500.00	5	\$ 42,500.00	10	\$ 85,000.00	
49	Blow Off Valve	EA	\$ 4,500.00	0	\$ -	0	\$ -	0	\$ -	3	\$ 13,500.00	1	\$ 4,500.00	4	\$ 18,000.00	
50	Water Tee In	EA	\$ 2,500.00	0	\$ -	0	\$ -	0	\$ -	2	\$ 5,000.00	3	\$ 7,500.00	5	\$ 12,500.00	
51	Water Services	EA	\$ 485.00	0	\$ -	0	\$ -	0	\$ -	50	\$ 24,250.00	51	\$ 24,735.00	101	\$ 48,985.00	
MISC. ITEMS																
52	Util Trench Patch	LF	\$ 45.00	0	\$ -	3675	\$ 165,375.00	3675	\$ 165,375.00	0	\$ -	0	\$ -	0	\$ -	
53	Streetlights w Pull Box, Local 5,800 Lumen	EA	\$ 5,500.00	0	\$ -	0	\$ -	0	\$ -	12	\$ 66,000.00	9	\$ 49,500.00	21	\$ 115,500.00	
54	Streetlights w Pull Box, 16000 Lumen	EA	\$ 7,000.00	3	\$ 21,000.00	0	\$ -	3	\$ 21,000.00	0	\$ -	0	\$ -	0	\$ -	
55	Landscaping/Irrigation	LS	\$ 250,000.00	0	\$ -	0	\$ -	0	\$ -	1	\$ 250,000.00	0	\$ -	1	\$ 250,000.00	
56	Beaver Fence	LF	\$ 38.00	0	\$ -	0	\$ -	0	\$ -	470	\$ 18,450.00	0	\$ -	470	\$ 18,450.00	
57	ALLAN BLOCK WALL	LF	\$ 50.00	0	\$ -	0	\$ -	0	\$ -	390	\$ 19,500.00	468	\$ 23,400.00	858	\$ 42,900.00	
58	BLOCK WALL 7'-4"	LF	\$ 135.00	0	\$ -	0	\$ -	0	\$ -	950	\$ 128,250.00	670	\$ 90,450.00	1620	\$ 218,700.00	
59	BLOCK WALL 8'-0"	LF	\$ 145.00	0	\$ -	0	\$ -	0	\$ -	450	\$ 65,250.00	0	\$ -	450	\$ 65,250.00	
60	BLOCK WALL 8'-6"	LF	\$ 155.00	0	\$ -	0	\$ -	0	\$ -	615	\$ 95,325.00	0	\$ -	615	\$ 95,325.00	
61	JOINT TRENCH	LOTS	\$ 6,700.00	0	\$ -	0	\$ -	0	\$ -	50	\$ 335,000.00	51	\$ 341,700.00	101	\$ 676,700.00	
62	PG&E	LOTS	\$ 1,000.00	0	\$ -	0	\$ -	0	\$ -	50	\$ 50,000.00	51	\$ 51,000.00	101	\$ 101,000.00	
63	MAILBOX PAD AND BOX	EA	\$ 4,500.00	0	\$ -	0	\$ -	0	\$ -	1	\$ 4,500.00	1	\$ 4,500.00	2	\$ 9,000.00	
REIMBURSEMENTS																
64	REMOVE McDONALDS/AUTOZONE LIFT STATION	Percent	\$ (79,200.00)	\$ (65,419.20)	0	\$ -	0	\$ -	0	\$ -	0.495	\$ (32,382.50)	0.505	\$ (33,036.70)	1.00	\$ (65,419.20)
65	OVERSIZING SEWER IN EL MONTE FROM 8" TO 18"	100.0%	\$ (19,250.00)	\$ (19,250.00)	0	\$ -	0	\$ -	0	\$ -	0.495	\$ (9,528.75)	0.505	\$ (9,721.25)	1.00	\$ (19,250.00)
66	NEW PARK IMPROVEMENTS IN LOS PRADOS	100.0%	\$ (650,000.00)	\$ (650,000.00)	0	\$ -	0	\$ -	0	\$ -	0.495	\$ (321,750.00)	0.505	\$ (328,250.00)	1.00	\$ (650,000.00)
67	NEW L.S. AT LOS PRADOS TO SERVE NEW DEVELOPMENT TO THE EAST	82.6%	\$ (330,000.00)	\$ (272,580.00)	0	\$ -	0	\$ -	0	\$ -	0.495	\$ (134,927.10)	0.505	\$ (137,652.90)	1.00	\$ (272,580.00)
68	UPSIDE 8" TO 10" FOR FUTURE DEVELOPMENT	100.0%	\$ (13,820.00)	\$ (13,820.00)	0	\$ -	0	\$ -	0	\$ -	0.495	\$ (6,840.80)	0.505	\$ (6,979.10)	1.00	\$ (13,820.00)
69	CRAWFORD AVE GRIND & OVERLAY (El Monte to Saginaw)	100.0%	\$ (350,000.00)	\$ (350,000.00)	0	\$ -	0	\$ -	0	\$ -	0.495	\$ (173,250.00)	0.505	\$ (176,750.00)	1.00	\$ (350,000.00)
MITIGATION																
	Lennar % Including Commercial Portion	Residential Only % Util Commercial Development	UNIT	UNIT PRICE												
70	EL MONTE: LINCOLN AVENUE - TULARE STREET	32.28%	11%	\$ 329,076.00	\$ 106,225.73	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	
71	EL MONTE: ALTA WAY - LINCOLN AVENUE	16.89%	11%	\$ 329,076.00	\$ 55,580.94											

CITY OF DINUBA

SUBDIVISION AGREEMENT

LOS PRADOS

PHASE II

This Agreement is made and entered into this ____ day of _____, 2025 by and between the **CITY OF DINUBA**, a Municipal Corporation of the State of California, hereinafter referred to as “**City**”, **TPG AG EHC III (LEN) CA 2, L.P.**, a Delaware limited liability partnership, hereinafter referred to as “**Owner**”, **LENNAR HOMES OF CALIFORNIA, LLC**, a California limited liability company (as successor-in-interest by conversion to Lennar Homes of California, Inc.), hereinafter referred to as “**Subdivider**”.

WITNESS TO

Subdivider has presented to the **City** a Final Map for the proposed subdivision of land located within the City of Dinuba and described as Los Prados - Phase II, a copy of said Map is attached.

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

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

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

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

1. SCHEDULE OF PERFORMANCE BY SUBDIVIDER

- A.** The work schedule hereinafter set forth contains the dates when the work required to be performed by **Subdivider** shall be completed. Such work shall be installed and completed to the satisfaction of the City Engineer. Extension to the work schedule for required improvements shall be requested by **Subdivider** in writing. The City Engineer may consider this schedule of performance in determining whether or not to grant any such extension. The City Engineer’s determination shall be final and conclusive. Failure of **Subdivider** to perform in accordance with

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

WORK SCHEDULE	DATE OF COMPLETION
Complete rough grading	03/13/2025
Complete construction of storm drain system	06/13/2025
Complete construction of sanitary sewer system	05/23/2025
Complete construction of domestic water system	07/11/2025
Complete construction of sidewalks, curbs and gutters	12/02/2025
Complete construction of all private utilities	08/13/2025
Complete construction of streets, including striping, markings and signs	10/27/2025
Complete all appurtenant work	06/30/2026

- B. NOT WITHSTANDING THE ABOVE,** all street work and public improvements required to be constructed by **Subdivider** shall be fully completed and suitable for acceptance by the **City** not later than June 30, 2026.
- C.** Failure of **Subdivider** to meet such deadline shall constitute a material breach of the Agreement. In such event, the Subdivision Irrevocable Instruments of Credit, hereinafter described, shall thereupon immediately be paid to the **City** and the **City** shall have permission to go upon the property and complete all work and public improvements, including construction or reinstallation, as the **City** deems necessary, of all utility facilities, streets, curbs, gutters, sidewalks, sanitary sewer, water, storm drainage systems and other public and private improvements, which were not properly or fully completed or installed by **Subdivider**.
- D.** Issuance of building permits for any structure within a subdivision shall conform to the requirements of the latest edition of the Title 24 California Building, California Fire and Green Building Codes. All public improvements which serve the property for which an occupancy permit is sought shall have been completed and accepted by the **City**.

2. ROAD IMPROVEMENTS TO BE COMPLETED BY SUBDIVIDER

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

- B. **Subdivider** shall construct all required improvements in accordance with this Agreement, the approved improvement plans, the City's most recent Public Improvements Standards and the conditions of approval of the Tentative Map.

3. **SEWER AND WATER IMPROVEMENTS TO BE COMPLETED BY SUBDIVIDER**

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

- B. **Subdivider** shall construct a domestic water system and appurtenances in accordance with this Agreement, the approved improvement plans, the City's most recent Public Improvements Standards, and the conditions of the Tentative Map.

4. **GAS AND ELECTRICAL LINES TO BE COMPLETED BY SUBDIVIDER**

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

5. **STORM DRAINAGE IMPROVEMENTS TO BE COMPLETED BY SUBDIVIDER**

- A. **Subdivider** shall construct the storm drainage system and appurtenances within this subdivision in accordance with this Agreement, the approved improvement plans, the City's most recent Public Improvements Standards and Specifications and the conditions of approval of the Tentative Map.

6. **ADDITIONAL IMPROVEMENTS REQUIREMENTS**

- A. **Subdivider** is responsible for all work and maintenance within the City's rights-of-way. Any damaged caused by **Subdivider** and/or their subcontractors shall be repaired at no expense to the **City**.
- B. Prior to commencement of any work within the rights-of-way not included in the approved improvement plans, or any work performed within an existing City maintained street, an encroachment permit shall be obtained from the Public Works Services Department.
- C. **Subdivider** shall cause to be placed by a licensed Civil Engineer or Land Surveyor all survey monuments and lot corners as shown on the Final Map. Pursuant to

Section 66497 of the State Subdivision Map Act, prior to the City's final acceptance of the subdivision and release of the securities, **Subdivider** shall submit written certification to the City Engineer that all monuments required in the subdivision have been set.

- D.** **Subdivider** shall furnish to the City Engineer a set of "Record Drawings" plans, prepared by a registered civil engineer, for all work performed in all rights-of-way prior to a Notice of Completion. These plans shall include the location of all underground City and available utility companies' utilities.
- E.** In the event an extension is granted by the City Engineer to complete any of the required public and private improvements in this subdivision, **Subdivider** shall comply with all applicable City Improvement Standards.
- F.** All conditions of approval of the Tentative Map, plan of services, the improvement plans and the City Public Improvement Standards apply to and are included by reference in this Agreement.
- G.** Grading of the lots shall conform to the grades shown on the approved grading plan and the improvement plans. Prior to acceptance of the work by the **City** and release of the subdivision security, **Subdivider** shall provide the **City** with a statement from a registered civil engineer that, based on information provided by the Contractor, work performed within this tract conforms with the approved improvement plans, the recommendations contained in the soils report and the City Public Improvement Standards.
- H.** The required decorative block wall shall consist of split-faced concrete block and shall have a brick or tile cap placed along the top of the wall, said wall shall meet or exceed the quality of the wall constructed along the north side of Nebraska Avenue between Viscaya Parkway and Euclid Avenue in Dinuba, CA and shall be painted with graffiti-resistant paint.
- I.** Entrance treatments, decorative walls, "circles" and other design details shall be constructed with a common design theme subject to **City** approval.

7. SECURITIES

- A.** Prior to approval by the **City** of the Final Map of Los Prados, Phase II, **Subdivider** shall submit to the **City** a Performance Bond in a form acceptable to the **City** in an amount equal to one hundred percent (100%) of the estimated cost of the required public improvements and private utility improvements in the amount of **\$2,181,108.30** to guarantee the proper construction of the improvements required in this Agreement, the City's Public Improvement Standards, and the conditions of the Tentative Map.

- B. Prior to approval by the **City** of the Final Map of Los Prados, Phase II, **Subdivider** shall submit to the **City** a Materials and Labor Bond in a form acceptable to the **City** in an amount equal to fifty percent (50%) of the estimated cost of the required public improvements and private utilities improvements, in the amount of \$1,090,554.15 to secure payment of all contractors and subcontractors performing the work on said improvements and all persons furnishing labor, materials and equipment used for installation of said improvements.
- C. Prior to issuance of Notice of Completion of Los Prados - Phase II by the **City**, **Subdivider** shall submit to the **City** an Irrevocable Instrument of Credit in a form acceptable to the **City** to guarantee and warranty maintenance of all required public improvements herein, for a period of one (1) year following acceptance, in an amount equal to ten percent (10%) of the estimated cost of the improvements, for Los Prados, Phase II, in the amount of \$218,110.83. Said Irrevocable Instrument of Credit shall be released to **Subdivider**, less any amount required to be used for fulfillment of the warranty, one (1) year after final acceptance of the subdivision improvements by the **City**.
- D. The Improvement Security Bonds for performance and for labor and materials, but not including the warranty security, will remain in effect until such time as all required improvements in Los Prados, Phase II, are satisfactorily completed and the subdivision has been formally accepted by the **City**. Such securities may be released only upon written authority of the City Engineer.
- E. The Improvement Security Bonds required under this paragraph shall be payable to the **City**. Security bonds shall remain in force until recordation of the Notice of Completion.
- F. Upon failure of **Subdivider** to properly complete the required improvements in a form acceptable to the City Engineer by June 30, 2026, the **City** shall be entitled to immediately draw upon the subdivision Improvement Securities (Performance and Payment Bonds) and cause the required improvements to be installed and/or repaired without further notice to **Subdivider**.

8. INDEMNITY AND INSURANCE

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

may be caused, either directly or indirectly made or suffered by **Subdivider**, **Subdivider's** agents, employees and subcontractors, while engaged in the performance of said work. **Subdivider** further agrees that the use, for any purpose and by any person, of any and all the streets and improvements hereinbefore specified shall be at the sole and exclusive risk of **Subdivider** at all times prior to final acceptance by the **City** of all completed street and other improvements thereon and therein.

B. Insurance Requirements for Subdivider:

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

1. Minimum scope of insurance – coverage shall be at least as broad as:
 - a. Insurance Services Office Commercial General Liability coverage (occurrence form CG0001).
 - b. Insurance Services Office form number CA0001 covering automobile liability, Code 1 (any auto).
 - c. Worker's compensation Insurance as required by the State of California and Employer's Liability Insurance.
2. Minimum limits of insurance – **Subdivider** shall maintain limits no less than:
 - a. General liability: \$2,000,000 per occurrence for bodily injury, personal injury and property damage. If Commercial General Liability or other form with a general aggregate limit shall apply separately to this project/location or the general aggregate limit shall be twice the required occurrence limit.
 - b. Automobile liability: \$2,000,000 per occurrence for bodily injury, personal injury and property damage. If Commercial General Liability or other form with a general aggregate limit shall apply separately to this project/location or the general aggregate limit shall be twice the required occurrence limit.
 - c. Employee liability: \$1,000,000 per accident for bodily injury and property.
 - d. Course of construction: complete value of the project.

3. Deductibles and self-insured retention – any deductibles or self-insured retention must be declared to and approved by the Entity. At the option of the Entity, either the insurer shall reduce or eliminate such deductibles or self-insured retention as requested by the Entity, its officers, officials, employees and volunteers, or Subdivider shall procure a bond guaranteeing payment of losses and related investigations claim administration and defense expenses.
4. Other insurance provisions – the general liability and automobile liability policies shall contain, or endorse to contain, the following provisions:
 - a. The Entity, its officers, agents and volunteers are to be covered as insured in respect to: liability arising out of activities performed by or on behalf of **Subdivider**, products and completed operations of **Subdivider**, premises owned, occupied, or used by **Subdivider**, or automobiles, owned, leased, hired or borrowed by **Subdivider**. The coverage shall contain no special limitations on the scope of protection afforded to the Entity, its officers, officials, employees, agents or volunteers.
 - b. For any claims related to this project, **Subdivider's** insurance coverage shall be primary insurance as respects to the Entity, its officers, officials, employees, agents, or volunteers. Any insurance or self-insurance maintained by the Entity, its officers, officials, employees, agents, or volunteers shall be in excess of **Subdivider's** insurance and shall not contribute to it.
 - c. Any failure to comply with reporting or other provisions of the policies including breaches of warranties shall not affect coverage provided by the Entity, its officers, officials, employees, agents or volunteers.
 - d. **Subdivider's** insurance shall apply separately to each insured against which suit is brought except with respect to the limits of the insurer's liability.
 - e. Each insurance policy required by this clause shall be endorsed to state that coverage shall not be suspended, voided, cancelled by either party, reduced on coverage or in limits except after thirty (30) days prior written notice by certified mail, return receipt requested has been given to the Entity.
5. Course of Construction policies shall contain the following provisions.
 - a. Entity shall be named as loss payee.

- b. The insurer shall waive all rights of subornation on against Entity.
- 6. Acceptability of insurers – insurance is to be placed with a current A.M. Best’s rating of no less than A: VII.
- 7. Verification of coverage – **Subdivider** shall furnish the Entity with original endorsements effecting coverage required by this clause. The endorsements are to be signed by a person authorized by the insurer to bind coverage on its behalf. The endorsements are to be on forms provided by the Entity. All endorsements are to be received and approved by the Entity before work commences. As an alternative to the Entity forms, **Subdivider’s** insurer may provide complete, certified, copies of all required insurance policies, including endorsements affecting the coverage required by these specifications.
- 8. Subcontractors – **Subdivider** shall include all subcontractors as insured under its policies and shall furnish separate certificates and endorsements for each subcontractor. All coverage for subcontractors shall be subject to all of the requirements stated herein.

9. MISCELLANEOUS PROVISIONS

- A. **Subdivider** shall remedy any defective work or labor or any defective materials and pay for any damage to other work resulting within a period of one (1) year from the date of recordation of the Notice of Completion.
- B. **Subdivider** and his subcontractors shall pay for any materials, provisions and other supplies used in, upon, form or about the performance of the work contracted to be done, and for any work or labor thereon of any kind, and for amounts due under the Unemployment Insurance Act of the State of California, with respect to such work or labor, and shall file with the **City** pursuant to Section 3800 of the Labor Code, a certificate of Worker’s Compensation for the duration of the period of construction.
- C. **Subdivider** shall comply with the latest edition of State of California, Title 24, Building, Mechanical, Plumbing, Electrical, and Zoning Codes and any other codes of the **City** and the State of California.
- D. It shall be the responsibility of **Subdivider** to coordinate all the work done by his contractors and subcontractors, such as scheduling the sequence of operations and the determination of liability if one operation delays another. In no case shall representatives of the **City** be placed in the position of making decisions that are the responsibility of **Subdivider** to give the City Engineer written notice not less than two (2) working days in advance of the actual date on which work is to be

started. Failure on the part of **Subdivider** to notify the City Engineer may cause delays for which **Subdivider** shall be solely responsible.

- E.** Whenever **Subdivider** varies the period during which work is carried on each day, he shall give due notice to the City Engineer so that proper inspection may be provided. If **Subdivider** fails to duly notify the **City** as herein required, any work done in the absence of the City Engineer will be subject to rejection. The inspection of the work shall not relieve **Subdivider** of any of his obligations to fulfill the Agreement as prescribed. Defective work shall be made good, and suitable materials may be rejected notwithstanding the fact that such defective work and unsuitable materials were not previously identified by the City Engineer or Inspector and accepted.
- F.** Any damage to the underground utilities, concrete work or street paving that occurs after construction shall be made good to the satisfaction of the City Engineer by **Subdivider** before release of securities, or final acceptance of the complete work. When the pavement on any existing street is disturbed or removed, such pavement shall be replaced immediately with temporary or other approved temporary pavement/surfacing methods until the permanent pavement is placed. The temporary pavement shall be maintained in a safe and passable condition at all times between the commencement and final completion of all construction.
- G.** Time is of the essence of this Agreement and same shall bind and insure to the benefit of the parties hereto, their successors and assigns.
- H.** No assignment of the Agreement or of any duty of obligation of performance hereunder shall be made in whole or in part by **Subdivider** without prior written consent of the **City**.
- I.** **Subdivider** shall pay development impact fees as adjusted by the City Council on September 25, 2018, for each of the 51 single family dwelling units to be constructed in the Los Prados, Phase II Subdivision as follows:

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

From this amount, **Subdivider** will receive fee credits as identified in section 9.N, below. Credits due **Subdivider** will be applied to appropriate facility category. Fee credits will be applied on a per lot basis until total fee credits due to **Subdivider**

are depleted. **City** will not issue payment of fee credits to Subdivider in one lump sum. Once fee credits due are exhausted, any remaining impact fees due the **City** shall be paid along with the issuance of each residential building permit. In the event that fee credits exceed the total due for the corresponding facility category, credit balance will be carried over to subsequent phases of development unless development is constructed in a single phase or if this agreement is for the final phase.

- J. Subdivider** shall be aware that fees listed in this agreement largely pertain to infrastructure impact fees and are therefore not all-inclusive. In addition to the identified impact fees **Subdivider** shall pay building permit, meter set, hook-up fees, school fees and any other related fees with the issuance of each building permit for each residential unit.
- K.** A public improvements inspection fee (4% of the value of the public improvements) and public improvements plan check fee (3% of the value of the public improvements) shall be paid to the **City** before the beginning of any construction. These fees have been calculated based on an estimate provided by AW Engineering dated May 30, 2025. Said fees are estimates and may be increased by the **City**, if necessary.
- L.** The **Subdivider** shall, upon recordation of the Los Prados - Phase II Final Map, pay the following fees:

Community Facilities District (CFD) Formation/Annex	\$ 8,128.00*
Parks Master Plan	\$ 715.95
Landscape Plan Check Fee	\$ 672.00
Landscape Inspection Fee	\$ 765.00
Public Improvements Plan Check Fee	\$ 65,433.00
Public Improvements Inspection Fee	\$ 87,244.00
Off-Site Mitigation	\$ 17,733.32
Final Map Fee	\$ 6,625.00*
*includes applicable outsourcing fees	
<u>TOTAL</u>	<u>\$187,316.27</u>

- M.** All lot areas are shown on the Los Prados, Phase II Final Map with the expectation of the following:

Number of Lots <u>51</u>	Acreage: <u>10.38 acres</u>
---------------------------------	------------------------------------
- N.** The **Subdivider** shall receive fee credits as identified in Engineer's Estimate dated May 30, 2025, prepared by AW Engineering, as follows:

<u>Credit Description</u>	<u>Engineer Amount</u>
Transportation	\$ 49,419.00
Parks	\$ 160,395.00
Wastewater (<i>includes Lift Station</i>)	\$ 88,230.00
TOTAL CREDITS	<u>\$298,044.00</u>

*Due to insufficient available fees to credit an estimated Reimbursement Agreement of \$548,194.20 will be executed with Los Prados. The **City** and **Subdivider** shall continue to work together to ensure proposed improvements do not exceed the available fee credits.*

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

- O.** The provisions of this Agreement shall be binding upon the heirs, successors and assigns of the parties hereto.
- P.** In the event litigation is brought to enforce the terms of or interpret this agreement, the prevailing party shall be entitled to an award of attorney fees and costs, including expert witness fees.
- Q.** **Subdivider** shall be responsible for obtaining any and all permits as required by the State, County, and other agencies prior to start of construction (NPDES Storm water permit, etc.).

10. SPECIAL DISTRICT FORMATION

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

- B. **Subdivider** further consents to the levying of the initial special tax as established pursuant to applicable State law, **City** Municipal Code requirements, and **City** procedures.
- C. It is herewith further understood and agreed that **Subdivider** shall provide to each purchaser of a lot within this Subdivision a Notice of the formation of a public finance district which shall inform said purchaser that the real property being purchased is within the boundaries of a public finance district and is therefore subject to an special tax levy in perpetuity.

11. DUST CONTROL

- A. Adequate dust control shall be maintained by **Subdivider** on all streets within and outside the subdivision on which work is required to be done under this Agreement from the time work is first commenced in the subdivision until the paving of the streets is completed. "Adequate dust control" as used herein shall mean the sprinkling of the streets with water thereon with sufficient frequency to prevent the scattering of dust by wind of the activity of vehicles and equipment onto any street area or private property adjacent to subdivision.
- B. Whenever in the opinion of the City Engineer adequate dust control is not being maintained on any street or streets as required by this paragraph, the City Engineer shall give notice to **Subdivider** to comply with the provisions of this paragraph forthwith. Such notice may be personally served upon **Subdivider** or, if **Subdivider** is not an individual, upon any person who has signed this agreement on behalf of **Subdivider** or, at the election of the City Engineer, such notice may be mailed to **Subdivider** at his address on file with the City Engineer. If, within twenty-four (24) hours after such personal service of such notice or with forty-eight hours after the mailing thereof as herein provided, **Subdivider** shall not have commenced to maintain adequate dust control or shall at any time thereafter fail to maintain adequate dust control the City Engineer may, without further notice of any kind, cause any such street or streets to be sprinkled or oiled, as he may deem advisable, to eliminate the scattering of dust, by equipment and personnel of the **City** or by contract as the City Engineer shall determine. **Subdivider** shall pay to the **City** forthwith, upon receipt of billing therefore, the entire cost to the **City** of such sprinkling.
- C. A permit is required by the San Joaquin Valley Air Pollution Control District or for the construction.
- D. The Best Management Practices and SWPPP documents required by the State shall be provided and implemented prior to any work commenced.

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

For the **Owner:**

Steven S. Benson
Manager of Essential Housing Asset Management, LLC,
an Arizona limited liability company, the Authorized
Agent of TPG AG EHC III (LEN) CA 2, L.P.

For the **Subdivider:**

Mike Miller, Vice President

For the **City:**

Luis Patlan, City Manager

NO.	DESCRIPTION	UNIT	UNIT PRICE	QTY (Crawford)	AMOUNT (Crawford)	QTY (El Monte)	AMOUNT (El Monte)	QTY (On-Site Total)	AMOUNT (On-Site Total)	QTY (Phase 1)	AMOUNT (Phase 1)	QTY (Phase 2)	AMOUNT (Phase 2)	QTY (On-Site Total)	AMOUNT (On-Site Total)	
DEMO AND GRADING																
1	Demo AC	SF	\$ 2.50	2962	\$ 7,405.00	0	\$ -	2962	\$ 7,405.00	0	\$ -	0	\$ -	0	\$ -	
2	Demo Saw Cut	LF	\$ 1.00	958	\$ 958.00	0	\$ -	958	\$ 958.00	0	\$ -	0	\$ -	0	\$ -	
3	Demo SSM	LS	\$ 15,000.00	1	\$ 15,250.00	0	\$ -	3,750.00	1	\$ 15,000.00	0	\$ -	0	\$ -	0	\$ -
4	Demo Misc.	LS	\$ 20,000.00	0	\$ -	0	\$ -	0	\$ -	0	\$ 9,900.99	1	\$ 10,099.01	1	\$ 20,000.00	
5	Clearing Site Grading FT (3' Depth)	CY	\$ 4.00	0	\$ -	0	\$ -	0	\$ -	5207	\$ 20,826.00	4166	\$ 16,744.00	9393	\$ 37,572.00	
6	Basin Grading	CY	\$ 4.00	0	\$ -	0	\$ -	0	\$ -	4700	\$ 18,800.00	3950	\$ 15,800.00	8650	\$ 34,600.00	
7	Process Building Pads FT (2' Depth)	CY	\$ 4.00	0	\$ -	0	\$ -	0	\$ -	17803	\$ 71,212.00	16732	\$ 66,927.70	34535	\$ 138,139.70	
ROADWAY AND HARDSCAPES																
8	Local Streets 36' Pavement Section, T1.5, (3'AC/3'AB) Edwards Place	SF	\$ 3.19	0	\$ -	0	\$ -	0	\$ -	16167	\$ 51,573.85	12777	\$ 40,757.51	28944	\$ 92,331.36	
9	Local Streets 36' Pavement Section, T1.5, (3'AC/3'AB) Bryan Ave.	SF	\$ 3.19	0	\$ -	0	\$ -	0	\$ -	19056	\$ 60,768.64	0	\$ -	19056	\$ 60,768.64	
10	Local Streets 36' Pavement Section, T1.5, (3'AC/3'AB) Merrill Ave.	SF	\$ 3.85	0	\$ -	0	\$ -	0	\$ -	18393	\$ 70,813.05	0	\$ -	18393	\$ 70,813.05	
11	Local Streets 36' Pavement Section, T1.5, (3'AC/3'AB) E. Bolinger Way	SF	\$ 3.41	0	\$ -	0	\$ -	0	\$ -	25896	\$ 88,307.03	7426	\$ 25,320.99	33322	\$ 113,628.02	
12	Local Streets 36' Pavement Section, T1.5, (3'AC/3'AB) N. Buena Vista Ave.	SF	\$ 3.63	0	\$ -	0	\$ -	0	\$ -	2621	\$ 9,152.57	19710	\$ 71,545.96	22231	\$ 80,698.53	
13	Local Streets 36' Pavement Section, T1.5, (3'AC/3'AB) Clara Ann Ave.	SF	\$ 3.63	0	\$ -	0	\$ -	0	\$ -	0	\$ -	26369	\$ 102,979.47	26369	\$ 102,979.47	
14	Crawford Ave. Pavement Section, T1.8, (5'AC/8'AB)	SF	\$ 5.97	8120	\$ 48,476.40	0	\$ -	8120	\$ 48,476.40	0	\$ -	0	\$ -	0	\$ -	
15	Crawford Ave. Pavement Section, T1.8, (5'AC/8'AB) Reimbursable	SF	\$ 5.97	16110	\$ 96,176.70	0	\$ -	16110	\$ 96,176.70	0	\$ -	0	\$ -	0	\$ -	
16	El Monte Ave. Pavement Section, T1.6, (5'AC/8'AB)	SF	\$ 5.97	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	
17	Recess Driveway	EA	\$ 1,000.00	0	\$ -	0	\$ -	0	\$ -	50	\$ 50,000.00	51	\$ 51,000.00	101	\$ 101,000.00	
18	Curb and Gutter	LF	\$ 20.00	793	\$ 15,850.00	0	\$ -	793	\$ 15,850.00	4700	\$ 94,000.00	3396	\$ 67,920.00	8096	\$ 161,920.00	
19	Barrier/Median Curb	LF	\$ 20.00	180	\$ 3,600.00	0	\$ -	180	\$ 3,600.00	132	\$ 2,640.00	0	\$ -	132	\$ 2,640.00	
20	Stamped Concrete Median	LF	\$ 20.00	400	\$ 8,000.00	0	\$ -	400	\$ 8,000.00	225	\$ 4,500.00	0	\$ -	225	\$ 4,500.00	
21	2' Sidewalk (Deferred)	SF	\$ 8.50	0	\$ -	0	\$ -	0	\$ -	16340	\$ 138,890.00	16065	\$ 136,552.50	32405	\$ 275,442.50	
22	3' Sidewalk	SF	\$ 8.50	0	\$ -	0	\$ -	0	\$ -	9000	\$ 76,500.00	5857	\$ 49,784.50	14857	\$ 126,284.50	
23	20' Curb Return and Ramp	EA	\$ 5,000.00	4	\$ 20,000.00	0	\$ -	4	\$ 20,000.00	5	\$ 25,000.00	4	\$ 20,000.00	9	\$ 45,000.00	
24	20' BULK Curb Return and Ramp	EA	\$ 7,500.00	0	\$ -	0	\$ -	0	\$ -	6	\$ 45,000.00	2	\$ 15,000.00	8	\$ 60,000.00	
25	Traffic Control/ Street Signs/Stop Signs and Striping	LS	\$ 25,000.00	1	\$ 13,750.00	0	\$ -	3,750.00	1	\$ 17,500.00	0	\$ 3,750.00	0	\$ 3,750.00	0	\$ 7,500.00
26	Barriade	LS	\$ 2,500.00	0	\$ -	0	\$ -	0	\$ -	3	\$ 7,500.00	1	\$ 2,500.00	4	\$ 10,000.00	
SANITARY SEWER SYSTEM																
27	8" SS All Local Streets	LF	\$ 75.00	0	\$ -	230	\$ 17,250.00	230	\$ 17,250.00	2145	\$ 160,875.00	1440	\$ 108,000.00	3585	\$ 268,875.00	
28	12" SS All Local Streets	LF	\$ 85.00	0	\$ -	0	\$ -	0	\$ -	775	\$ 65,675.00	686	\$ 58,480.00	1463	\$ 124,355.00	
29	18" SS (El Monte Ave.)	LF	\$ 145.00	0	\$ -	237	\$ 34,365.00	237	\$ 34,365.00	0	\$ -	0	\$ -	0	\$ -	
30	4" SS (Force Main El Monte Ave.)	LF	\$ 80.00	0	\$ -	45	\$ 3,600.00	45	\$ 3,600.00	0	\$ -	0	\$ -	0	\$ -	
31	Sewer Manhole 48" diameter	EA	\$ 6,500.00	0	\$ -	3	\$ 19,500.00	3	\$ 19,500.00	14	\$ 91,000.00	5	\$ 32,500.00	19	\$ 123,500.00	
32	Sewer Tie In	EA	\$ 3,500.00	0	\$ -	2	\$ 7,000.00	2	\$ 7,000.00	2	\$ 7,000.00	3	\$ 10,500.00	5	\$ 17,500.00	
33	Sewer Stub	EA	\$ 1,750.00	0	\$ -	0	\$ -	0	\$ -	3	\$ 5,250.00	1	\$ 1,750.00	4	\$ 7,000.00	
34	Sewer Services	EA	\$ 1,000.00	0	\$ -	0	\$ -	0	\$ -	50	\$ 50,000.00	51	\$ 51,000.00	101	\$ 101,000.00	
STORM DRAIN SYSTEM																
35	18" Storm Drainage	LF	\$ 95.00	0	\$ -	0	\$ -	0	\$ -	705	\$ 66,975.00	73	\$ 6,935.00	778	\$ 73,910.00	
36	24" Storm Drainage	LF	\$ 110.00	0	\$ -	0	\$ -	0	\$ -	520	\$ 57,200.00	0	\$ -	520	\$ 57,200.00	
37	24" Storm Drainage (Master Planned Future Commercial)	LF	\$ 120.00	0	\$ -	0	\$ -	0	\$ -	150	\$ 19,500.00	0	\$ -	150	\$ 19,500.00	
38	30" Storm Drainage (Oversized for Regional Planned)	LF	\$ 130.00	0	\$ -	0	\$ -	0	\$ -	85	\$ 11,050.00	0	\$ -	85	\$ 11,050.00	
39	36" Storm Drainage (Oversized for Regional Planned)	LF	\$ 130.00	0	\$ -	0	\$ -	0	\$ -	50	\$ 6,500.00	688	\$ 89,440.00	738	\$ 95,940.00	
40	Storm Drain Manhole 48" diameter	EA	\$ 6,000.00	0	\$ -	0	\$ -	0	\$ -	4	\$ 24,000.00	0	\$ -	4	\$ 24,000.00	
41	Storm Drain Manhole 60" diameter	EA	\$ 8,000.00	0	\$ -	0	\$ -	0	\$ -	6	\$ 48,000.00	0	\$ -	6	\$ 48,000.00	
42	Storm Drain Manhole 72" diameter (Oversized for Regional Planned)	EA	\$ 10,000.00	0	\$ -	0	\$ -	0	\$ -	1	\$ 10,000.00	3	\$ 30,000.00	4	\$ 40,000.00	
43	Drain Inlet	EA	\$ 5,500.00	0	\$ -	0	\$ -	0	\$ -	7	\$ 38,500.00	3	\$ 16,500.00	10	\$ 55,000.00	
44	TEMP SD Outfall Structure	EA	\$ 3,500.00	0	\$ -	0	\$ -	0	\$ -	1	\$ 3,500.00	0	\$ -	1	\$ 3,500.00	
WATER SYSTEM																
45	Water 8" Gate Valve	EA	\$ 2,500.00	0	\$ -	0	\$ -	0	\$ -	16	\$ 40,000.00	8	\$ 20,000.00	26	\$ 65,000.00	
46	Waterline 8"	LF	\$ 61.00	0	\$ -	0	\$ -	0	\$ -	2675	\$ 163,175.00	2100	\$ 128,100.00	4775	\$ 291,275.00	
47	Waterline Fittings Misc	LS	\$ 25,000.00	0	\$ -	0	\$ -	0	\$ -	1	\$ 12,500.00	1	\$ 12,500.00	1	\$ 25,000.00	
48	Fire Hydrant Assembly	EA	\$ 8,500.00	0	\$ -	0	\$ -	0	\$ -	5	\$ 42,500.00	5	\$ 42,500.00	10	\$ 85,000.00	
49	Blow Off Valve	EA	\$ 4,500.00	0	\$ -	0	\$ -	0	\$ -	3	\$ 13,500.00	1	\$ 4,500.00	4	\$ 18,000.00	
50	Water Tie In	EA	\$ 2,500.00	0	\$ -	0	\$ -	0	\$ -	2	\$ 5,000.00	3	\$ 7,500.00	5	\$ 12,500.00	
51	Water Services	EA	\$ 485.00	0	\$ -	0	\$ -	0	\$ -	50	\$ 24,250.00	51	\$ 24,735.00	101	\$ 48,985.00	
MISC. ITEMS																
52	Util Trench Patch	LF	\$ 45.00	0	\$ -	3675	\$ 165,375.00	3675	\$ 165,375.00	0	\$ -	0	\$ -	0	\$ -	
53	Streetlights w Pull Box, Local 5,800 Lumen	EA	\$ 5,500.00	0	\$ -	0	\$ -	0	\$ -	12	\$ 66,000.00	9	\$ 49,500.00	21	\$ 115,500.00	
54	Streetlights w Pull Box, 16000 Lumen	EA	\$ 7,000.00	3	\$ 21,000.00	0	\$ -	3	\$ 21,000.00	0	\$ -	0	\$ -	0	\$ -	
55	Landscaping/Irrigation	LS	\$ 250,000.00	0	\$ -	0	\$ -	0	\$ -	1	\$ 250,000.00	0	\$ -	1	\$ 250,000.00	
56	Beaver Fence	LF	\$ 38.00	0	\$ -	0	\$ -	0	\$ -	470	\$ 16,450.00	0	\$ -	470	\$ 16,450.00	
57	ALLAN BLOCK WALL	LF	\$ 50.00	0	\$ -	0	\$ -	0	\$ -	390	\$ 19,500.00	468	\$ 23,400.00	858	\$ 42,900.00	
58	BLOCK WALL 7'-4"	LF	\$ 135.00	0	\$ -	0	\$ -	0	\$ -	950	\$ 128,250.00	670	\$ 90,450.00	1620	\$ 218,700.00	
59	BLOCK WALL 8'-0"	LF	\$ 145.00	0	\$ -	0	\$ -	0	\$ -	450	\$ 65,250.00	0	\$ -	450	\$ 65,250.00	
60	BLOCK WALL 8'-6"	LF	\$ 155.00	0	\$ -	0	\$ -	0	\$ -	615	\$ 95,325.00	0	\$ -	615	\$ 95,325.00	
61	JOINT TRENCH	LOTS	\$ 6,700.00	0	\$ -	0	\$ -	0	\$ -	50	\$ 335,000.00	51	\$ 341,700.00	101	\$ 676,700.00	
62	PG&E	LOTS	\$ 1,000.00	0	\$ -	0	\$ -	0	\$ -	50	\$ 50,000.00	51	\$ 51,000.00	101	\$ 101,000.00	
63	MAILBOX PAD AND BOX	EA	\$ 4,500.00	0	\$ -	0	\$ -	0	\$ -	1	\$ 4,500.00	1	\$ 4,500.00	2	\$ 9,000.00	
REIMBURSEMENTS																
64	REMOVE McDONALDS/AUTOZONE LIFT STATION	Percent	\$ (79,200.00)	\$ (65,419.20)	0	\$ -	0	\$ -	0	\$ -	\$ (32,382.50)	\$ (505)	\$ (33,036.70)	1,00	\$ (65,419.20)	
65	OVERSIZING SEWER IN EL MONTE FROM 8" TO 18"	100.0%	\$ (19,250.00)	\$ (19,250.00)	0	\$ -	0	\$ -	0	\$ -	\$ (9,528.75)	\$ (505)	\$ (9,721.25)	1,00	\$ (19,250.00)	
66	NEW PARK IMPROVEMENTS IN LOS PRADOS	100.0%	\$ (650,000.00)	\$ (650,000.00)	0	\$ -	0	\$ -	0	\$ -	\$ (321,750.00)	\$ (505)	\$ (326,250.00)	1,00	\$ (650,000.00)	
67	NEW L.S. AT LOS PRADOS TO SERVE NEW DEVELOPMENT TO THE EAST	82.6%	\$ (330,000.00)	\$ (272,580.00)	0	\$ -	0	\$ -	0	\$ -	\$ (134,927.10)	\$ (505)	\$ (137,652.90)	1,00	\$ (272,580.00)	
68	UPSIDE 8" TO 10" FOR FUTURE DEVELOPMENT	100.0%	\$ (13,820.00)	\$ (13,820.00)	0	\$ -	0	\$ -	0	\$ -	\$ (6,840.80)	\$ (505)	\$ (6,979.10)	1,00	\$ (13,820.00)	
69	CRAWFORD AVE GRIND & OVERLAY (El Monte to Saginaw)	100.0%	\$ (350,000.00)	\$ (350,000.00)	0	\$ -	0	\$ -	0	\$ -	\$ (173,250.00)	\$ (505)	\$ (176,750.00)	1,00	\$ (350,000.00)	
MITIGATION																
70	EL MONTE: LINCOLN AVENUE - TULARE STREET	Lennar % Including Commercial Parcel	\$ 329,076.00	\$ 106,225.73	0	\$ -	0	\$ -	0	\$ -	\$ 5,783.99	\$ (505)	\$ 5,900.84	1,00	\$ 11,684.83	
71	EL MONTE: ALTA WAY - LINCOLN AVENUE	Residential Only % Util Commercial Development	\$ 329,076.00	\$ 55,580.94	0	\$ -	0	\$ -	0	\$ -	\$ 3,026.38	\$ (505)	\$ 3,087.52	1,00	\$ 55,580.94	
72			\$ -	\$ -	0	\$ -										

CITY OF DINUBA
REIMBURSEMENT AGREEMENT
FOR LOS PRADOS PHASE I & II SUBDIVISION
FOR PRIVATELY CONSTRUCTED PUBLIC FACILITIES
INCLUDED IN THE CITY'S IMPACT FEE PROGRAMS

This Agreement, dated as of the ____ day of _____ 2025, is entered into by and between the **CITY OF DINUBA**, a municipal corporation (the "City"), **TPG AG EHC III (LEN) CA 2, L.P.**, a Delaware limited liability partnership, hereinafter referred to as "Owner", and **LENNAR HOMES OF CALIFORNIA, LLC**, a California limited liability company (as successor-in-interest by conversion to Lennar Homes of California, Inc.), hereinafter referred to as "Developer".

RECITALS:

WHEREAS, Section 16.32.40 and 16.32.050 of the City of Dinuba Municipal Code authorizes the City to enter into reimbursement agreements for the construction of sewer and park improvements designated for the benefit of property lying or persons residing outside of the subdivision and welfare of the local neighborhood or the general community upon application of property developers; and

WHEREAS, City and Developer, in order to facilitate the completion of the Los Prados, Phase I & II, agreed that the Developer would complete the construction of oversized/supplemental sewer distribution and park improvements consisting of the specified offsite improvements described in Exhibit "1" attached hereto and made a part hereof by reference, and

WHEREAS, City and Developer desire to set forth their mutual understandings regarding the manner in which the City shall reimburse Developer for the Facilities; and

NOW, THEREFORE, in consideration of the mutual promises contained herein, the City and the Developer hereby agree as follows:

Section 1. Construction of Facilities

City and Developer acknowledge that the Facilities will be constructed as agreed upon, in order to complete the sewer distribution and park improvements portion of the Facilities.

Section 2. Reimbursement Amounts

The City shall reimburse the Developer, through Development Fee credits as provided herein for the Facilities constructed, based on the applicable unit costs shown in Exhibit 1, which is attached hereto and made a part hereof by reference. These costs shall be

referred to as the "Programmed Costs" and show the costs to be reimbursed along with the division between sewer distribution and park improvements.

Changes or variations in the Programmed Costs may be requested by the Developer pursuant to Section 3 of this Agreement.

Section 3. Adjustment to Programmed Costs

The Developer may request the City to adjust the Programmed Costs. In order to request an adjustment to the Programmed Costs, the Developer must provide the following:

- (1) Copies of the original contract with the contractor and any change orders that have been agreed to by the Developer, contractor, and the City. The portion of each change order associated with the Facilities must be itemized separately;
- (2) Copies of all invoices, with unconditional lien releases, submitted by the contractor;
- (3) Copies of all checks issued by the Developer with related invoices indicated; and
- (4) A summary tabulation of all contractor invoices and Developer payments.

If, when the final reconciliation of construction costs for the improvements to be reimbursed is conducted by the City, the actual construction costs for any of the Facilities so reimbursed exceeds the Programmed Costs for such Facilities, the City Engineer shall review the items described above and determine if the Programmed Costs that will be credited/reimbursed to the Developer should be increased above the amount shown in Exhibit 1 to fairly reflect change orders or other changed circumstances. The City Engineer shall determine in his/her reasonable discretion how much of the actual construction costs should be included in an increase to the Programmed Costs, and if acceptable, the parties shall execute an amendment to this Agreement setting forth the adjusted Programmed Cost.

Section 4. Right to Reimbursement

Developer shall be credited for the sewer distribution and park improvements portions of the Programmed Costs from development impact fees due for Los Prados Phase 1 & 2.

Developer shall be reimbursed for the sewer distribution and park improvements portion of the Programmed Costs in the manner set forth in Section 5 below.

Section 5. Reimbursement Method

Developer shall be reimbursed the Programmed Costs, without interest, in the following manner(s):

5.1 Development fee credit to Developer for Public Improvements installed by Developer

City shall credit from Development Impact Fees due for Los Prados Phase I & II of all applicable Programmed Costs, identified as sewer distribution and park improvements and applicable costs shown in Exhibit 1.

5.2 Reimbursement to Developer for Sewer Distribution and Park Improvements.

Upon completion of the required supplemental Sewer Distribution and Park improvements, Subdivider shall submit evidence of actual construction costs and the City Engineer will perform a review and reconciliation. If the fee credits shall be adjusted to reflect the actual costs for said improvements incurred by Subdivider. Any credits due subdivider shall be paid from Sewer and Park Impact Fees collected from developer(s) of any future residential subdivision developed within the City.

Section 6. Transfer of Reimbursement Rights

Rights to cash payment reimbursements or fee credits granted to Developer pursuant to this Agreement may be transferred to other owners, builders, or developers only with the written consent of City. The notice must be signed by the Developer and the City, and an executed copy of the form shall be kept on file at the City.

Section 7. Limited City Obligation

The obligations arising from this Agreement are neither a debt of the City nor a legal or equitable pledge, charge, lien, or encumbrance upon any of its property or upon any of its income, receipts, or revenues, except the fees collected for the Facilities. Neither the General Fund nor any other fund of the City, except the applicable fund(s) associated with the Transportation Impact Fee Program, shall be liable for the payment of any obligations arising from this Agreement. The credit or taxing power of the City is not pledged for the payment of any obligation arising from this Agreement. No Developer shall compel the forfeiture of any of the City's property to satisfy any obligations arising from this Agreement.

Section 8. Liens, Claims, and Encumbrances

The Developer shall provide a written guarantee and assurance to the City that there are no liens, claims, or encumbrances on those Facilities, together with unconditional final releases from all contractors and material suppliers, and with copies of invoices and corresponding checks issued by the Developer for all items for which reimbursement is requested under this Agreement for the Facilities. Notwithstanding any other provision or term of this Agreement, the City shall have no obligation to make any reimbursement payments until the constructing Developer has cleared any and all liens, claims and encumbrances from the Improvements and provided the required documentation, guarantee and assurance in writing, to the satisfaction of the City.

Section 9. No Third-Party Beneficiary

City does not assume any liability, duty or obligation to Developer's contractors, subcontractors or agents by execution or performance of this Agreement and no contractors, subcontractors, agents or any parties are third party beneficiaries of this Agreement.

Section 10. Attorney's Fee

If any suit, action or proceeding in law or equity is brought to enforce the provisions of this Agreement, the prevailing party shall be entitled to reasonable costs and attorney's fees

Section 11. Notices

Any notices, requests, demands or other communications required or permitted to be given under this Agreement shall be in writing and shall be deemed to have been duly given on the date of service if served personally (FedEx and similar services, each of which is hereinafter called an "Express Courier," shall be considered to be personal service) or by telephone facsimile or other electronic transmission (provided that the sender of a telephone facsimile or other electronic transmission has received confirmation of successful transmission by the sending fax machine), and upon receipt, if mailed to the party to whom notice is to be given, by first-class mail, registered or certified, postage prepaid, return receipt requested, and properly addressed as follows:

City:

City of Dinuba
Public Works Department
1088 E. Kamm Ave.
Dinuba, CA, 93618
Attn: City Engineer

With a copy to:

City of Dinuba
Finance Department
405 E. El Monte Ave.
Dinuba, CA 93618
Attn: Finance Director

Developer:

Lennar Homes of California, LLC, a California Limited Liability Company
5 River Park Place East, Suite 210
Fresno, CA 93720
Attn: Mike Miller

Either party may change its mailing address at any time by giving written notice of such changes to the other party in the manner provided herein.

Section 12. Term

The term of this Agreement shall start on the day and year duly executed by all parties and shall remain in effect until all the terms and conditions contained in this Agreement have been satisfied.

Section 13. Severability

If any portion of this Agreement is declared by a court of competent jurisdiction to be invalid or unenforceable, such portion shall be deemed severed from this Agreement and the remaining parts shall remain in full effect as though such invalid or unenforceable provision had not been a part of this Agreement.

Section 14. Binding on Successors and Assigns

Each and every provision of this Agreement shall be binding upon and shall inure to the benefit of the respective successors and assigns of the parties hereto, in the same manner as if such parties had been expressly named herein.

Section 15. Governing Law; Venue

This Agreement is made under, and shall in all respects be interpreted, enforced, and governed by, the laws of the State of California. In the event of a dispute concerning the terms of this Agreement, the venue for any legal action shall be with the appropriate court in the County of Tulare, State of California.

Section 16. Exhibits

The Exhibits attached hereto are hereby incorporated herein by this reference.

Section 17. Entire Agreement

This Agreement contains the entire agreement between the parties with respect to the matters contained herein and may be amended only by subsequent written agreement signed by all parties.

EXHIBIT 1

NO.	DESCRIPTION	UNIT	UNIT PRICE	QTY (Crawford)	AMOUNT (Crawford)	QTY (El Monte)	AMOUNT (El Monte)	QTY (On-Site Total)	AMOUNT (On-Site Total)	QTY (Phase 1)	AMOUNT (Phase 1)	QTY (Phase 2)	AMOUNT (Phase 2)	QTY (On-Site Total)	AMOUNT (On-Site Total)		
DEMO AND GRADING																	
1	Demo AC	SF	\$ 2.50	2962	\$ 7,405.00	0	\$ -	2962	\$ 7,405.00	0	\$ -	0	\$ -	0	\$ -		
2	Demo Saw Cut	LF	\$ 1.00	958	\$ 958.00	0	\$ -	958	\$ 958.00	0	\$ -	0	\$ -	0	\$ -		
3	Demo SSM	LS	\$ 15,000.00	1	\$ 11,250.00	0	\$ -	3,750.00	1	\$ 15,000.00	0	\$ -	0	\$ -	0	\$ -	
4	Demo Misc.	LS	\$ 20,000.00	0	\$ -	0	\$ -	0	\$ -	0	\$ 9,900.99	1	\$ 10,099.01	1	\$ 20,000.00		
5	Clearing Site Grading FT (3' Depth)	CY	\$ 4.00	0	\$ -	0	\$ -	0	\$ -	5207	\$ 20,826.00	4166	\$ 16,744.00	9393	\$ 37,572.00		
6	Basin Grading	CY	\$ 4.00	0	\$ -	0	\$ -	0	\$ -	4700	\$ 18,800.00	3950	\$ 15,800.00	8650	\$ 34,600.00		
7	Process Building Pads FT (2' Depth)	CY	\$ 4.00	0	\$ -	0	\$ -	0	\$ -	17803	\$ 71,212.00	16732	\$ 66,927.70	34535	\$ 138,139.70		
ROADWAY AND HARDSCAPES																	
8	Local Streets 36' Pavement Section, TI.5, (3'AC/3'AB) Edwards Place	SF	\$ 3.19	0	\$ -	0	\$ -	0	\$ -	16167	\$ 51,573.85	12777	\$ 40,757.51	28944	\$ 92,331.36		
9	Local Streets 36' Pavement Section, TI.5, (3'AC/3'AB) Bryan Ave.	SF	\$ 3.19	0	\$ -	0	\$ -	0	\$ -	19056	\$ 60,768.64	0	\$ -	19056	\$ 60,768.64		
10	Local Streets 36' Pavement Section, TI.5, (3'AC/3'AB) Merrill Ave.	SF	\$ 3.85	0	\$ -	0	\$ -	0	\$ -	18393	\$ 70,813.05	0	\$ -	18393	\$ 70,813.05		
11	Local Streets 36' Pavement Section, TI.5, (3'AC/4'AB) E. Balboa Way	SF	\$ 3.41	0	\$ -	0	\$ -	0	\$ -	25896	\$ 86,307.03	7426	\$ 25,320.99	33322	\$ 113,628.02		
12	Local Streets 36' Pavement Section, TI.5, (3'AC/3'AB) N. Buena Vista Ave.	SF	\$ 3.63	0	\$ -	0	\$ -	0	\$ -	2521	\$ 9,152.57	19710	\$ 71,545.96	22231	\$ 80,698.53		
13	Local Streets 36' Pavement Section, TI.5, (3'AC/3'AB) Clara Ann Ave.	SF	\$ 3.63	0	\$ -	0	\$ -	0	\$ -	0	\$ -	23639	\$ 102,979.47	23639	\$ 102,979.47		
14	Crawford Ave. Pavement Section, TI.8, (5'AC/8'AB)	SF	\$ 5.97	8120	\$ 48,476.40	0	\$ -	8120	\$ 48,476.40	0	\$ -	0	\$ -	0	\$ -		
15	Crawford Ave. Pavement Section, TI.8, (5'AC/8'AB) Reimbursable	SF	\$ 5.97	16110	\$ 96,176.70	0	\$ -	16110	\$ 96,176.70	0	\$ -	0	\$ -	0	\$ -		
16	El Monte Ave. Pavement Section, TI.6, (5'AC/8'AB)	SF	\$ 5.97	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -		
17	Recess Driveway	EA	\$ 1,000.00	0	\$ -	0	\$ -	0	\$ -	50	\$ 50,000.00	51	\$ 51,000.00	101	\$ 101,000.00		
18	Curb and Outlier	LF	\$ 20.00	793	\$ 15,850.00	0	\$ -	793	\$ 15,850.00	4700	\$ 94,000.00	3396	\$ 67,920.00	8096	\$ 161,520.00		
19	Barrier Median Curb	LF	\$ 20.00	180	\$ 3,600.00	0	\$ -	180	\$ 3,600.00	132	\$ 2,640.00	0	\$ -	132	\$ 2,640.00		
20	Stamped Concrete Median	LF	\$ 20.00	400	\$ 8,000.00	0	\$ -	400	\$ 8,000.00	225	\$ 4,500.00	0	\$ -	225	\$ 4,500.00		
21	5' Sidewalk (Deferred)	SF	\$ 8.50	0	\$ -	0	\$ -	0	\$ -	16340	\$ 138,890.00	16065	\$ 136,552.50	32405	\$ 275,442.50		
22	5' Sidewalk	SF	\$ 8.50	0	\$ -	0	\$ -	0	\$ -	9000	\$ 76,500.00	5857	\$ 49,784.50	14857	\$ 126,284.50		
23	20' Curb Return and Ramp	EA	\$ 5,000.00	4	\$ 20,000.00	0	\$ -	4	\$ 20,000.00	5	\$ 25,000.00	4	\$ 20,000.00	9	\$ 45,000.00		
24	20' BULB Curb Return and Ramp	EA	\$ 7,500.00	0	\$ -	0	\$ -	0	\$ -	6	\$ 45,000.00	2	\$ 15,000.00	8	\$ 60,000.00		
25	Traffic Control/ Street Signs/Stop Signs and Striping	LS	\$ 25,000.00	1	\$ 13,750.00	0	\$ -	3,750.00	1	\$ 17,500.00	0	\$ 3,750.00	0	\$ 3,750.00	0	\$ 7,500.00	
26	Baricade	LS	\$ 2,500.00	0	\$ -	0	\$ -	0	\$ -	3	\$ 7,500.00	1	\$ 2,500.00	4	\$ 10,000.00		
SANITARY SEWER SYSTEM																	
27	8" SS All Local Streets	LF	\$ 75.00	0	\$ -	230	\$ 17,250.00	230	\$ 17,250.00	2145	\$ 160,875.00	1440	\$ 108,000.00	3585	\$ 268,875.00		
28	12" SS All Local Streets	LF	\$ 85.00	0	\$ -	0	\$ -	0	\$ -	775	\$ 65,675.00	686	\$ 58,480.00	1463	\$ 124,355.00		
29	18" SS (El Monte Ave.)	LF	\$ 145.00	0	\$ -	237	\$ 34,365.00	237	\$ 34,365.00	0	\$ -	0	\$ -	0	\$ -		
30	4" SS (Force Main El Monte Ave.)	LF	\$ 80.00	0	\$ -	45	\$ 3,600.00	45	\$ 3,600.00	0	\$ -	0	\$ -	0	\$ -		
31	Sewer Manhole 48" diameter	EA	\$ 6,500.00	0	\$ -	3	\$ 19,500.00	3	\$ 19,500.00	14	\$ 91,000.00	5	\$ 32,500.00	19	\$ 123,500.00		
32	Sewer Tie In	EA	\$ 3,500.00	0	\$ -	2	\$ 7,000.00	2	\$ 7,000.00	2	\$ 7,000.00	3	\$ 10,500.00	5	\$ 17,500.00		
33	Sewer Stub	EA	\$ 1,750.00	0	\$ -	0	\$ -	0	\$ -	3	\$ 5,250.00	1	\$ 1,750.00	4	\$ 7,000.00		
34	Sewer Services	EA	\$ 1,000.00	0	\$ -	0	\$ -	0	\$ -	50	\$ 50,000.00	51	\$ 51,000.00	101	\$ 101,000.00		
STORM DRAIN SYSTEM																	
35	18" Storm Drainage	LF	\$ 95.00	0	\$ -	0	\$ -	0	\$ -	705	\$ 66,975.00	73	\$ 6,935.00	778	\$ 73,910.00		
36	24" Storm Drainage	LF	\$ 110.00	0	\$ -	0	\$ -	0	\$ -	520	\$ 57,200.00	0	\$ -	520	\$ 57,200.00		
37	24" Storm Drainage (Master Planned Future Commercial)	LF	\$ 130.00	0	\$ -	0	\$ -	0	\$ -	150	\$ 19,500.00	0	\$ -	150	\$ 19,500.00		
38	30" Storm Drainage (Oversized for Regional Planned)	LF	\$ 130.00	0	\$ -	0	\$ -	0	\$ -	85	\$ 11,050.00	0	\$ -	85	\$ 11,050.00		
39	36" Storm Drainage (Oversized for Regional Planned)	LF	\$ 130.00	0	\$ -	0	\$ -	0	\$ -	50	\$ 6,500.00	688	\$ 89,440.00	738	\$ 95,940.00		
40	Storm Drain Manhole 48" diameter	EA	\$ 6,000.00	0	\$ -	0	\$ -	0	\$ -	4	\$ 24,000.00	0	\$ -	4	\$ 24,000.00		
41	Storm Drain Manhole 60" diameter	EA	\$ 8,000.00	0	\$ -	0	\$ -	0	\$ -	6	\$ 48,000.00	0	\$ -	6	\$ 48,000.00		
42	Storm Drain Manhole 72" diameter (Oversized for Regional Planned)	EA	\$ 10,000.00	0	\$ -	0	\$ -	0	\$ -	1	\$ 10,000.00	3	\$ 30,000.00	4	\$ 40,000.00		
43	Drain Inlet	EA	\$ 5,500.00	0	\$ -	0	\$ -	0	\$ -	7	\$ 38,500.00	3	\$ 16,500.00	10	\$ 55,000.00		
44	TEMP SD Outfall Structure	EA	\$ 3,500.00	0	\$ -	0	\$ -	0	\$ -	1	\$ 3,500.00	0	\$ -	1	\$ 3,500.00		
WATER SYSTEM																	
45	Water 8" Gate Valve	EA	\$ 2,500.00	0	\$ -	0	\$ -	0	\$ -	16	\$ 40,000.00	8	\$ 20,000.00	24	\$ 60,000.00		
46	Waterline 8"	LF	\$ 61.00	0	\$ -	0	\$ -	0	\$ -	2675	\$ 163,175.00	2100	\$ 128,100.00	4775	\$ 291,275.00		
47	Waterline Fittings Misc	LS	\$ 25,000.00	0	\$ -	0	\$ -	0	\$ -	1	\$ 12,500.00	1	\$ 12,500.00	2	\$ 25,000.00		
48	Fire Hydrant Assembly	EA	\$ 8,500.00	0	\$ -	0	\$ -	0	\$ -	5	\$ 42,500.00	5	\$ 42,500.00	10	\$ 85,000.00		
49	Blow Off Valve	EA	\$ 4,500.00	0	\$ -	0	\$ -	0	\$ -	3	\$ 13,500.00	1	\$ 4,500.00	4	\$ 18,000.00		
50	Water Tie In	EA	\$ 2,500.00	0	\$ -	0	\$ -	0	\$ -	2	\$ 5,000.00	3	\$ 7,500.00	5	\$ 12,500.00		
51	Water Services	EA	\$ 485.00	0	\$ -	0	\$ -	0	\$ -	50	\$ 24,250.00	51	\$ 24,735.00	101	\$ 48,985.00		
MISC. ITEMS																	
52	Util Trench Patch	LF	\$ 45.00	0	\$ -	3675	\$ 165,375.00	3675	\$ 165,375.00	0	\$ -	0	\$ -	0	\$ -		
53	Streetlights w Pull Box, Local 5,800 Lumen	EA	\$ 5,500.00	0	\$ -	0	\$ -	0	\$ -	12	\$ 66,000.00	9	\$ 49,500.00	21	\$ 115,500.00		
54	Streetlights w Pull Box, 16000 Lumen	EA	\$ 7,000.00	3	\$ 21,000.00	0	\$ -	3	\$ 21,000.00	0	\$ -	0	\$ -	0	\$ -		
55	Landscaping/Irrigation	LS	\$ 250,000.00	0	\$ -	0	\$ -	0	\$ -	1	\$ 250,000.00	0	\$ -	1	\$ 250,000.00		
56	Beaver Fence	LF	\$ 38.00	0	\$ -	0	\$ -	0	\$ -	470	\$ 16,450.00	0	\$ -	470	\$ 16,450.00		
57	ALLAN BLOCK WALL	LF	\$ 50.00	0	\$ -	0	\$ -	0	\$ -	380	\$ 19,000.00	468	\$ 23,400.00	848	\$ 42,400.00		
58	BLOCK WALL 7'-4"	LF	\$ 135.00	0	\$ -	0	\$ -	0	\$ -	950	\$ 128,250.00	670	\$ 90,450.00	1620	\$ 218,700.00		
59	BLOCK WALL 8'-0"	LF	\$ 145.00	0	\$ -	0	\$ -	0	\$ -	450	\$ 65,250.00	0	\$ -	450	\$ 65,250.00		
60	BLOCK WALL 8'-6"	LF	\$ 155.00	0	\$ -	0	\$ -	0	\$ -	615	\$ 95,325.00	0	\$ -	615	\$ 95,325.00		
61	JOINT TRENCH	LOTS	\$ 6,700.00	0	\$ -	0	\$ -	0	\$ -	50	\$ 335,000.00	51	\$ 341,700.00	101	\$ 676,700.00		
62	PG&E	LOTS	\$ 1,000.00	0	\$ -	0	\$ -	0	\$ -	50	\$ 50,000.00	51	\$ 51,000.00	101	\$ 101,000.00		
63	MAILBOX PAD AND BOX	EA	\$ 4,500.00	0	\$ -	0	\$ -	0	\$ -	1	\$ 4,500.00	1	\$ 4,500.00	2	\$ 9,000.00		
REIMBURSEMENTS																	
64	REMOVE MCDONALDS/AUTOZONE LIFT STATION	Percent	\$ (79,200.00)	\$ (65,419.20)	0	\$ -	0	\$ -	0	\$ -	0.495	\$ (32,382.50)	0.505	\$ (33,036.70)	1.00	\$ (65,419.20)	
65	OVERSIZING SEWER IN EL MONTE FROM 8" TO 18"	100.0%	\$ (19,250.00)	\$ (19,250.00)	0	\$ -	0	\$ -	0	\$ -	0.495	\$ (9,526.25)	0.505	\$ (9,721.25)	1.00	\$ (19,250.00)	
66	NEW PARK IMPROVEMENTS IN LOS PRADOS	100.0%	\$ (650,000.00)	\$ (650,000.00)	0	\$ -	0	\$ -	0	\$ -	0.495	\$ (321,750.00)	0.505	\$ (328,250.00)	1.00	\$ (650,000.00)	
67	NEW L.S. AT LOS PRADOS TO SERVE NEW DEVELOPMENT TO THE EAST	82.6%	\$ (330,000.00)	\$ (272,580.00)	0	\$ -	0	\$ -	0	\$ -	0.495	\$ (134,927.10)	0.505	\$ (137,652.90)	1.00	\$ (272,580.00)	
68	UPSISE 8" TO 10" FOR FUTURE DEVELOPMENT	100.0%	\$ (13,820.00)	\$ (13,820.00)	0	\$ -	0	\$ -	0	\$ -	0.495	\$ (6,840.80)	0.505	\$ (6,979.10)	1.00	\$ (13,820.00)	
69	CRAWFORD AVE. GRIND & OVERLAY (El Monte to Saginaw)	100.0%	\$ (350,000.00)	\$ (350,000.00)	0	\$ -	0	\$ -	0	\$ -	0.495	\$ (173,250.00)	0.505	\$ (176,750.00)	1.00	\$ (350,000.00)	
MITIGATION																	
		Lennar % Including Commercial	Residential Only % Util Commercial	UNIT	UNIT PRICE												
70	EL MONTE: LINCOLN AVENUE - TULARE STREET	32.28%	11%	\$ 329,076.00	\$ 106,225.73	0	\$ -	0	\$ -	0	\$ -	0.495	\$ 5,783.99	0.505	\$ 5,900.84	1.00	\$ 116,843.57
71	EL MONTE: ALTA WAY - LINCOLN AVENUE	16.89%	11%	\$ 329,076.00	\$ 55,580.94	0	\$ -	0	\$ -	0.495	\$ 3,026.38	0.505	\$ 3,087.52	1.00	\$ 55,58		



City Council Staff Report

Department: PARKS & COMMUNITY
SERVICES

June 10, 2025

To: Mayor and City Council

From: Stephanie Hurtado, Park & Community Svs Director

By:

Subject: Approve the purchase of a cargo van for the CDBG Senior Meal Program (SH)

RECOMMENDATION:

Council to approve the purchase of a 2025 Ford cargo van from Fahrney Ford in the amount of \$61,197 for the Senior Meal Program.

EXECUTIVE SUMMARY:

OUTSTANDING ISSUES:

DISCUSSION:

As part of the ongoing commitment to enhance services to Dinuba's senior residents, staff is proposing to purchase a cargo van for the Community Development Block Grant (CDBG) Senior Meal Program. This vehicle will be used to transport and deliver meals to seniors who don't have transportation and have a specific need that would qualify them for meal service. Staff conducted an informal bidding procedure, comprehensive review of cargo van options by visiting four dealerships: Ed Dena's, Jim Manning Dodge, Selma Auto Mall, and Ford Fahrney. Multiple quotes were obtained to ensure a fair and transparent comparison, as required by the City's purchasing procedures.

Vendor	Price	Model Year
Jim Manning Dodge	\$55,124	2023
Jim Manning Dodge	\$60,065	2025
Selma Auto Mall	\$58,136	2024
Fahrney Ford	\$61,197	2025
Ed Dena's	No Cargo Vans Available	

Of the proposals received, most of the available vehicles lacked essential options and would require additional modifications or aftermarket purchases. The 2025 cargo van proposed by Fahrney Ford provides the most complete and cost-effective solution. In addition to meeting program requirements, it includes: Shelving Units and Partition with Door: Enhances storage organization and allows internal access between the cab and cargo area, improving delivery efficiency. Van Safety Handles: Increases safety for staff entering and exiting the van, especially when carrying food items. Digital Rearview Mirror: Offers a clear and constant view of the rear, improving safety for both drivers and pedestrians—critical in urban and residential areas.

Although it is not the lowest bid, the Ford Fahrney quote is within 10% of all other bids and includes critical features not provided by the other vendors. The Purchasing Policy permits selection of a vendor within 10% of the lowest bid when there is a justified benefit in functionality and safety. Staff recommends approval of the purchase of the 2025 Ford cargo van from Ford Fahrney. The additional safety and operational features support the City's goals for quality service delivery, staff safety, and program efficiency. It is recommended that the City Council approve the purchase of a 2025 Ford cargo van from Ford Fahrney in the amount of \$61,197 for the CDBG Senior Meal Program.

FISCAL IMPACT:

Funding for this purchase is available under the Community Development Block Grant allocation for the Senior Meal Program. The proposed expenditure of \$61,197 is within the budgeted amount for this project.

PUBLIC HEARING:

ATTACHMENTS:

1. Ford Fahrney 2025 Cargo Van Quote

Prepared for: Ms. Maricela Montoya, Community Services, City of Dinuba
405 E. El Monte Way
Dinuba, CA 93618
Office: 559-859-5494
Email: mmontoya@dinuba.ca.gov

2025 Transit-250 Cargo RWD Medium Roof Van 148" WB Base (R1C)
Price Level: 530



Client Proposal

Prepared by:
Ken Pattillo
Office: 559-896-4121
Quote ID: 05.23.25A
Date: 05/23/2025



Fahrney Ford Sales | 3105 Highland Ave, Selma, California, 936622606
Office: 559-896-4121 | Fax: 559-896-6100

Prepared for: Ms. Maricela Montoya

Community Services, City of Dinuba

Prepared by: Ken Pattillo

05/23/2025



Fahmey Ford Sales | 3105 Highland Ave Selma California | 936622606

2025 Transit-250 Cargo RWD Medium Roof Van 148" WB Base (R1C)

Price Level: 530 | Quote ID: 05.23.25A

**Ms. Maricela Montoya, Community Services, City
of Dinuba**

405 E. El Monte Way

Dinuba, CA 93618

Office: 559-859-5494

Email: mmontoya@dinuba.ca.gov

Re: Quote ID 05.23.25A 05/23/2025

Dear Ms. Montoya,

Thank you very much for your interest in acquiring a vehicle from our dealership. We concur that your interest is well deserved. We hope that an outstanding product lineup and our dedication to customer service will enhance your ownership experience should you decide to buy a vehicle from us.

Attached, please find additional information that I hope will assist you in making a more informed decision. Please feel free to contact me at any time as I would truly appreciate the opportunity to be of service to you.

Sincerely,

Ken Pattillo

Prices and content availability as shown are subject to change and should be treated as estimates only. Actual base vehicle, package and option pricing may vary from this estimate because of special local pricing, availability or pricing adjustments not reflected in the dealer's computer system. See salesperson for the most current information.

Prepared for: Ms. Maricela Montoya

Community Services, City of Dinuba

Prepared by: Ken Pattillo

05/23/2025



Fahmey Ford Sales | 3105 Highland Ave Selma California | 936622606

2025 Transit-250 Cargo RWD Medium Roof Van 148" WB Base (R1C)

Price Level: 530 | Quote ID: 05.23.25A

Table of Contents

Description	Page
Cover Page	1
Cover Letter	2
Table of Contents	3
As Configured Vehicle	4
Pricing Summary - Single Vehicle	7

Prepared for: Ms. Maricela Montoya

Community Services, City of Dinuba

Prepared by: Ken Pattillo

05/23/2025



Fahmey Ford Sales | 3105 Highland Ave Selma California | 936622606

2025 Transit-250 Cargo RWD Medium Roof Van 148" WB Base (R1C)

Price Level: 530 | Quote ID: 05.23.25A

As Configured Vehicle

Code	Description	MSRP
Base Vehicle		
R1C	Base Vehicle Price (R1C)	\$50,800.00
Packages		
101A	Order Code 101A <i>Includes:</i> - Engine: 3.5L PFDi V6 Flex-Fuel Includes port injection. - Transmission: 10-Spd Automatic w/OD & SelectShift Includes auxiliary transmission oil cooler. - 3.73 Axle Ratio - GVWR: 9,070 lb - Tires: 235/65R16C 121/119 R AS BSW - Wheels: 16" Silver Steel w/Black Hubcap - Dark Palazzo Gray Vinyl Bucket Seats Includes 2-way manual driver seat, 2-way manual passenger seat and driver armrest only. - Vinyl Front Bucket Seats	N/C
Powertrain		
998	Engine: 3.5L PFDi V6 Flex-Fuel <i>Includes port injection.</i>	Included
44U	Transmission: 10-Spd Automatic w/OD & SelectShift <i>Includes auxiliary transmission oil cooler.</i>	Included
X73	3.73 Axle Ratio	Included
STDGV	GVWR: 9,070 lb	Included
Wheels & Tires		
STDTR	Tires: 235/65R16C 121/119 R AS BSW	Included
STDWL	Wheels: 16" Silver Steel w/Black Hubcap	Included
Seats & Seat Trim		
V	Vinyl Front Bucket Seats	Included
21G	Dark Palazzo Gray Vinyl Bucket Seats <i>Includes 2-way manual driver seat, 2-way manual passenger seat and driver armrest only.</i>	Included

Prices and content availability as shown are subject to change and should be treated as estimates only. Actual base vehicle, package and option pricing may vary from this estimate because of special local pricing, availability or pricing adjustments not reflected in the dealer's computer system. See salesperson for the most current information.

Prepared for: Ms. Maricela Montoya

Community Services, City of Dinuba

Prepared by: Ken Pattillo

05/23/2025



Fahmney Ford Sales | 3105 Highland Ave Selma California | 936622606

2025 Transit-250 Cargo RWD Medium Roof Van 148" WB Base (R1C)

Price Level: 530 | Quote ID: 05.23.25A

As Configured Vehicle (cont'd)

Code	Description	MSRP
Other Options		
PAINT	Monotone Paint Application	STD
148WB	148" Wheelbase	STD
655	Midship Extended Range Fuel Tank (31 Gallons) <i>Includes capless fuel fill.</i>	\$285.00
15F	Full Rear Compartment Lighting <i>Includes cargo area LED lights at C-pillar and D-pillar and rear compartment LED switch.</i>	\$75.00
17P	6 Cargo Tie-Down Hooks	\$25.00
66D	Front Overhead Shelf	\$75.00
16E	Front & Rear Vinyl Floor Covering <i>Includes wheel well liners.</i>	\$245.00
58B	Radio: AM/FM Stereo w/SYNC 4 <i>Includes 12" multi-function display, Bluetooth, dual USB ports, embedded voice recognition, connected navigation and 4 speakers (front).</i> <i>Includes:</i> <i>- Electronic Air Temperature Control</i>	\$930.00
63E	Dual AGM Batteries (70 Amp-hr Each)	Included
90D	110V/400W Power Outlet <i>High-power outlets deliver up to 400 watts of power, allowing drivers to easily charge smaller corded tools, battery chargers or mobile devices on-site.</i> <i>Includes:</i> <i>- Dual AGM Batteries (70 Amp-hr Each)</i>	\$475.00
65A	Lane Keeping System <i>Lane keeping system combines Blind Spot Information System (BLIS) with lane keeping system to provide a visual warning and resistive steering torque to prevent a collision should an object be recognized in the vehicles blind spot while changing lanes.</i> <i>Includes:</i> <i>- Short-Arm Pwr-Folding Heated Pwr Adjusting Mirrors</i> <i>Includes turn signals.</i> <i>- Reverse Sensing System</i>	\$795.00
61E	High Resolution Digital Camera	N/C
43R	Reverse Sensing System	Included

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Prepared for: Ms. Maricela Montoya

Community Services, City of Dinuba

Prepared by: Ken Pattillo

05/23/2025



Fahrney Ford Sales | 3105 Highland Ave Selma California | 936622606

2025 Transit-250 Cargo RWD Medium Roof Van 148" WB Base (R1C)

Price Level: 530 | Quote ID: 05.23.25A

As Configured Vehicle (cont'd)

Code	Description	MSRP
Fleet Options		
WARANT	Fleet Customer Powertrain Limited Warranty Requires valid FIN code. Ford is increasing the 5-year 60,000-mile limited powertrain warranty to 5-years, 100,000 miles. Only Fleet purchasers with a valid Fleet Identification Number (FIN code) will receive the extended warranty. When the sale is entered into the sales reporting system with a sales type fleet along with a valid FIN code, the warranty extension will automatically be added to the vehicle. The extension will stay with the vehicle even if it is subsequently sold to a non-fleet customer before the expiration. This extension applies to both gas and diesel powertrains. Dealers can check for the warranty extension on eligible fleet vehicles in OASIS. Please refer to the Warranty and Policy Manual section 3.13.00 Gas Engine Commercial Warranty. This change will also be reflected in the printed Warranty Guided distributed with the purchase of every new vehicle.	N/C
Emissions		
425	50-State Emissions System	STD
Exterior Color		
YZ_02	Oxford White	N/C
Interior Color		
VK_01	Dark Palazzo Gray w/Vinyl Front Bucket Seats	N/C
Upfit Options		
CVI	Custom Van Interior Pkg. See attached breakdown from installer.	\$3,300.00
SUBTOTAL		\$57,005.00
Destination Charge		\$2,095.00
TOTAL		\$59,100.00

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Prepared for: **Ms. Maricela Montoya**

Community Services, City of Dinuba

Prepared by: Ken Pattillo

05/23/2025

Fahrney Ford Sales | 3105 Highland Ave Selma California | 936622606



2025 Transit-250 Cargo RWD Medium Roof Van 148" WB Base (R1C)

Price Level: 530 | Quote ID: 05.23.25A

Pricing Summary - Single Vehicle

	MSRP
<i>Vehicle Pricing</i>	
Base Vehicle Price	\$50,800.00
Options	\$2,905.00
Colors	\$0.00
Upfitting	\$3,300.00
Fleet Discount	\$0.00
Fuel Charge	\$0.00
Destination Charge	\$2,095.00
Total	\$59,100.00

X
Customer Signature

X
Acceptance Date

Selling Price on available unit: \$56,395.00 per Unit

\$4,793.58 Sales Tax(8.50%)

\$8.75 CA Tire Fee

\$61,197.33 Out The Door per Unit

Quoted Price is good so long as unit remains available.

Prices and content availability as shown are subject to change and should be treated as estimates only. Actual base vehicle, package and option pricing may vary from this estimate because of special local pricing, availability or pricing adjustments not reflected in the dealer's computer system. See salesperson for the most current information.



City Council Staff Report

Department: CITY MANAGER'S OFFICE

June 10, 2025

To: Mayor and City Council
From: Karina Solis, Administrative Services Director
By: Lupe Montejano, Billing & Collections Supervisor
Subject: Warrant Register May 30 & June 6, 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 5.30.25
2. WR 6.6.25



Accounts Payable Invoice Report

G/L Date Range 05/25/25 - 05/30/25
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 326 - Advanced Flow Measurement									
0005601	Advanced Flow- Kamm & Alta Roundabout	Paid by Check #52475		05/22/2025	05/30/2025	05/30/2025		05/30/2025	6,211.00
		Vendor 326 - Advanced Flow Measurement Totals				Invoices	1		\$6,211.00
Vendor 263 - Advantek Benefit Administrators									
Funding 05/23/25	Miscellaneous	Paid by Check #52476		05/23/2025	05/30/2025	05/30/2025		05/30/2025	66,925.13
		Vendor 263 - Advantek Benefit Administrators Totals				Invoices	1		\$66,925.13
Vendor 1222 - Jose Aguayo Cruz									
051305162025	PD - Perishable Skills Training / Lunch Reimbursement	Paid by Check #52477		05/27/2025	05/30/2025	05/30/2025		05/30/2025	76.87
		Vendor 1222 - Jose Aguayo Cruz Totals				Invoices	1		\$76.87
Vendor 416 - Amber Chemical Inc.									
0384912-IN	amber Hypochlorite solutions	Paid by Check #52478		05/06/2025	05/30/2025	05/30/2025		05/30/2025	1,546.78
		Vendor 416 - Amber Chemical Inc. Totals				Invoices	1		\$1,546.78
Vendor 2045 - Angel Armor, LLC									
INV13926	PD - Body Armor / Omar Lua	Paid by Check #52479		05/20/2025	05/30/2025	05/30/2025		05/30/2025	1,068.43
		Vendor 2045 - Angel Armor, LLC Totals				Invoices	1		\$1,068.43
Vendor 351 - Anthem Blue Cross									
000394830639	Magyar 730A75583 06/01/25-08/31/25	Paid by Check #52482		05/07/2025	05/30/2025	05/30/2025		05/30/2025	1,228.47
000394834394	Medders 936A79191 6/01/25-8/31/25	Paid by Check #52483		05/07/2025	05/30/2025	05/30/2025		05/30/2025	1,094.82
000394843663	Tyler 141A75193 06/01/25-06/30/25	Paid by Check #52481		05/07/2025	05/30/2025	05/30/2025		05/30/2025	310.12
000394850431	Roberts 210A78781 06/01/25-08/31/25	Paid by Check #52484		05/07/2025	05/30/2025	05/30/2025		05/30/2025	1,094.82
000394896131	Harman 862W04709 6/01/25-08/31/25	Paid by Check #52480		05/07/2025	05/30/2025	05/30/2025		05/30/2025	605.25
		Vendor 351 - Anthem Blue Cross Totals				Invoices	5		\$4,333.48
Vendor 17 - AT&T									
9391054736 05/25	PD - 04/20/2025 - 05/19/2025 Billing Charges	Paid by Check #52485		05/20/2025	05/30/2025	05/30/2025		05/30/2025	131.37
		Vendor 17 - AT&T Totals				Invoices	1		\$131.37
Vendor 1668 - Caddyshack Rodent Service, LLC									
7423	caddy rodent control	Paid by Check #52486		05/21/2025	05/30/2025	05/30/2025		05/30/2025	665.00
		Vendor 1668 - Caddyshack Rodent Service, LLC Totals				Invoices	1		\$665.00
Vendor 1192 - California Industrial Rubber Co.									
F-026061	cir skirtboard	Paid by Check #52487		05/09/2025	05/30/2025	05/30/2025		05/30/2025	209.66
		Vendor 1192 - California Industrial Rubber Co. Totals				Invoices	1		\$209.66
Vendor 84 - California Police Chief's Association									
11390	PD - CPCA Associate Member Dues - 07/01/2025-06/30/2026 Iriarte	Paid by Check #52488		07/01/2025	05/30/2025	05/30/2025		05/30/2025	508.00



Accounts Payable Invoice Report

G/L Date Range 05/25/25 - 05/30/25

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
11849	PD - CPCA Associate Member Dues - 07/01/2025-06/30/2026 Trevino	Paid by Check #52488		07/01/2025	05/30/2025	05/30/2025		05/30/2025	170.00
12243	PD - CPCA Associate Member Dues - 07/01/2025-06/30/2026 Ashford	Paid by Check #52488		07/01/2025	05/30/2025	05/30/2025		05/30/2025	170.00
		Vendor	84 - California Police Chief's Association Totals			Invoices		3	\$848.00
Vendor 305 - Cartozian Air Conditioning and Heating Inc.									
20632	FY24/25-Comm. Svcs.-May 2025 cooling maintenance	Paid by Check #52489		05/07/2025	05/30/2025	05/30/2025	05/21/2025	05/30/2025	937.50
20633	FY24/25-Sportsplex-May 2025 cooling maintenance	Paid by Check #52489		05/07/2025	05/30/2025	05/30/2025	05/22/2025	05/30/2025	150.00
20608	FY24/25-Senior Center-May 2025 cooling maintenance	Paid by Check #52489		05/08/2025	05/30/2025	05/30/2025	05/22/2025	05/30/2025	1,030.20
20634	FY24/25-CPR Facility-May 2025 cooling maintenaqnce/service	Paid by Check #52489		05/12/2025	05/30/2025	05/30/2025	05/21/2025	05/30/2025	1,000.00
		Vendor	305 - Cartozian Air Conditioning and Heating Inc. Totals			Invoices		4	\$3,117.70
Vendor 44 - Central Valley Lock & Safe, Inc									
65044	PD - Back Door Core	Paid by Check #52490		05/14/2025	05/30/2025	05/30/2025		05/30/2025	45.00
		Vendor	44 - Central Valley Lock & Safe, Inc Totals			Invoices		1	\$45.00
Vendor 215 - Chad's Auto Glass									
105036	chad's pd-32	Paid by Check #52491		05/21/2025	05/30/2025	05/30/2025		05/30/2025	95.00
		Vendor	215 - Chad's Auto Glass Totals			Invoices		1	\$95.00
Vendor 1933 - Danny's Diesel Repair									
20394	dannys repair u-10	Paid by Check #52492		05/13/2025	05/30/2025	05/30/2025		05/30/2025	140.00
20395	dannys repairs u-11	Paid by Check #52492		05/14/2025	05/30/2025	05/30/2025		05/30/2025	140.00
		Vendor	1933 - Danny's Diesel Repair Totals			Invoices		2	\$280.00
Vendor 341 - Dinuba Tires LLC									
072972	dinuba tires T-41	Paid by Check #52493		05/20/2025	05/30/2025	05/30/2025		05/30/2025	460.00
		Vendor	341 - Dinuba Tires LLC Totals			Invoices		1	\$460.00
Vendor 407 - Ed's Custom Collision Center									
17366	ed's custom collision pd-38	Paid by Check #52494		12/14/2023	05/30/2025	05/30/2025		05/30/2025	7,498.72
		Vendor	407 - Ed's Custom Collision Center Totals			Invoices		1	\$7,498.72
Vendor 1591 - Environment Control									
28156-299	environment control city of Dinuba	Paid by Check #52495		05/01/2025	05/30/2025	05/30/2025		05/30/2025	11,452.00
		Vendor	1591 - Environment Control Totals			Invoices		1	\$11,452.00
Vendor 36 - Ewing Irrigation Products									
25982853	FY24/25-Parks-Irrigation Parts/Sppls-Parkside	Paid by Check #52496		05/12/2025	05/30/2025	05/30/2025	05/13/2025	05/30/2025	12.79
25982854	FY24/25-Parks-Irrigation Parts/Sppls-Viscaya	Paid by Check #52496		05/12/2025	05/30/2025	05/30/2025	05/13/2025	05/30/2025	143.23
25982953	FY24/25-Parks-Irrigation Parts/Sppls-Parkside	Paid by Check #52496		05/12/2025	05/30/2025	05/30/2025	05/13/2025	05/30/2025	5.80



Accounts Payable Invoice Report

G/L Date Range 05/25/25 - 05/30/25

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
25992730	FY24/25-Parks-Irrigation Parts/Sppls-Rec Baseball Fld	Paid by Check #52496		05/13/2025	05/30/2025	05/30/2025	05/22/2025	05/30/2025	73.44
26013974	FY24/25-Parks-Irrigation Parts/Sppls-Nebraska	Paid by Check #52496		05/14/2025	05/30/2025	05/30/2025	05/15/2025	05/30/2025	153.46
26018829	FY24/25-Parks-Irrigation Parts/Sppls-Marshall Acres	Paid by Check #52496		05/14/2025	05/30/2025	05/30/2025	05/15/2025	05/30/2025	68.69
26018887	FY24/25-Parks-Irrigation Parts/Sppls-Murfield	Paid by Check #52496		05/14/2025	05/30/2025	05/30/2025	05/15/2025	05/30/2025	95.53
26018950	FY24/25-Parks-Irrigation Parts/Sppls-Murfield	Paid by Check #52496		05/14/2025	05/30/2025	05/30/2025	05/15/2025	05/30/2025	645.74
26039130	FY24/25-Parks-Irrigation Parts/Sppls-Viscaya	Paid by Check #52496		05/15/2025	05/30/2025	05/30/2025	05/23/2025	05/30/2025	121.44
Vendor 36 - Ewing Irrigation Products Totals							Invoices	9	\$1,320.12
Vendor 2135 - Leticia Fernandez									
EMT 2025	Reimbursement	Paid by Check #52497		05/27/2025	05/30/2025	05/30/2025		05/30/2025	82.00
Vendor 2135 - Leticia Fernandez Totals							Invoices	1	\$82.00
Vendor 1351 - Grant's AC & Heating Inc.									
101127	PD - Cooling Maintenance Service / April 2025	Paid by Check #52498		04/24/2025	05/30/2025	05/30/2025		05/30/2025	1,155.00
Vendor 1351 - Grant's AC & Heating Inc. Totals							Invoices	1	\$1,155.00
Vendor 1431 - Patricia Hartman									
June 2025	Anthem Reimb 06/01/25-06/30/25	Paid by Check #52499		05/21/2025	05/30/2025	05/30/2025		05/30/2025	164.90
June-August 2025	Anthem Reimb 06/01/25-08/31/25	Paid by Check #52499		05/27/2025	05/30/2025	05/30/2025		05/30/2025	853.77
Vendor 1431 - Patricia Hartman Totals							Invoices	2	\$1,018.67
Vendor 1150 - Hoffman Security									
722084	FY24/25-Senior Center-Security Svcs-6/1/25-6/30/25	Paid by Check #52500		05/20/2025	05/30/2025	05/30/2025	05/22/2025	05/30/2025	117.00
Vendor 1150 - Hoffman Security Totals							Invoices	1	\$117.00
Vendor 1718 - JCL Company, LLC									
05202521748	JCL shop tool	Paid by Check #52501		05/20/2025	05/30/2025	05/30/2025		05/30/2025	24.41
Vendor 1718 - JCL Company, LLC Totals							Invoices	1	\$24.41
Vendor 1956 - Las Espuelas Inc.									
267	Taquiza 5/28/25	Paid by Check #52502		05/28/2025	05/30/2025	05/30/2025		05/30/2025	1,500.00
Vendor 1956 - Las Espuelas Inc. Totals							Invoices	1	\$1,500.00
Vendor 449 - Les Schwab Tire Centers of Central California									
55100363715	les schwab pd-37	Paid by Check #52503		05/19/2025	05/30/2025	05/30/2025		05/30/2025	824.61
55100363806	les schwab pd-46	Paid by Check #52503		05/20/2025	05/30/2025	05/30/2025		05/30/2025	826.73
55100363889	les schwab pd-14	Paid by Check #52503		05/21/2025	05/30/2025	05/30/2025		05/30/2025	783.33
Vendor 449 - Les Schwab Tire Centers of Central California Totals							Invoices	3	\$2,434.67
Vendor 89 - Liebert Cassidy Whitmore									
294956	DI030-00033	Paid by Check #52504		04/30/2025	05/30/2025	05/30/2025		05/30/2025	3,960.00
294957	DI030-00030	Paid by Check #52504		04/30/2025	05/30/2025	05/30/2025		05/30/2025	9,734.00



Accounts Payable Invoice Report

G/L Date Range 05/25/25 - 05/30/25

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 89 - Liebert Cassidy Whitmore Totals				Invoices			2		\$13,694.00
Vendor 1913 - Metro Uniform & Accessories									
295738	PD - Uniforms / Nicholas Martinez	Paid by Check #52505		05/16/2025	05/30/2025	05/30/2025		05/30/2025	578.75
Vendor 1913 - Metro Uniform & Accessories Totals				Invoices			1		\$578.75
Vendor 142 - Office Depot BSD									
423401985001	PD - Supplies	Paid by Check #52506		05/12/2025	05/30/2025	05/30/2025		05/30/2025	217.84
Vendor 142 - Office Depot BSD Totals				Invoices			1		\$217.84
Vendor 1708 - James Olvera									
June 2025	Anthem Reimb 06/01/25-06/30/25	Paid by Check #52507		05/19/2025	05/30/2025	05/30/2025		05/30/2025	366.65
Vendor 1708 - James Olvera Totals				Invoices			1		\$366.65
Vendor 76 - Pacific Gas & Electric									
4323390246905/25	L & L CITRUS HEIGHTS VENTURA AND O 04/15/25-05/13/25	Paid by Check #52508		05/13/2025	05/30/2025	05/30/2025		05/30/2025	81.53
8543598174205/25	L & L 04/15/25-05/13/25	Paid by Check #52509		05/13/2025	05/30/2025	05/30/2025		05/30/2025	261.82
9018373735305/25	L & L DUNMORE HOMES VISCAYA 1 AT SAGINA 04/15/25-05/13/25	Paid by Check #52510		05/13/2025	05/30/2025	05/30/2025		05/30/2025	1,202.65
9196176758805/25	L & L SIERRA WAY AND BUENA VISTA AVE 04/15/25-05/13/25	Paid by Check #52511		05/13/2025	05/30/2025	05/30/2025		05/30/2025	125.97
3166578419005/25	3007 W Kamm Ave 04/16/25-05/14/25	Paid by Check #52512		05/15/2025	05/30/2025	05/30/2025		05/30/2025	87.60
6402990649805/25	PD - 04/16/2025 - 05/14/2025 Billing Charges	Paid by Check #52513		05/15/2025	05/30/2025	05/30/2025		05/30/2025	90.76
Vendor 76 - Pacific Gas & Electric Totals				Invoices			6		\$1,850.33
Vendor 7 - Pena's Disposal Services									
882569	FY24/25-Parks-Yard waste disposal services-Vuich Park	Paid by Check #52514		05/19/2025	05/30/2025	05/30/2025	05/21/2025	05/30/2025	705.74
882574	pena's 12y & 20y	Paid by Check #52514		05/19/2025	05/30/2025	05/30/2025		05/30/2025	2,336.62
Vendor 7 - Pena's Disposal Services Totals				Invoices			2		\$3,042.36
Vendor 1099 - Ramirez Mobile Car Wash Inc.									
45A	RAMIREZ PD-37	Paid by Check #52515		05/21/2025	05/30/2025	05/30/2025		05/30/2025	370.00
Vendor 1099 - Ramirez Mobile Car Wash Inc. Totals				Invoices			1		\$370.00
Vendor 46 - Self Help Enterprises									
DIN21HB April-25	Self Help- DIN21Hb 21CDBG07 Gen Admin/ Act Del April 2025	Paid by Check #52516		05/15/2025	05/30/2025	05/30/2025		05/30/2025	1,815.31
DIN21RE April-25	Self Help- DIN21RE Rehab 21CDBG-06 Gen Admin/ Act Delii April-25	Paid by Check #52516		05/15/2025	05/30/2025	05/30/2025		05/30/2025	1,289.99
DIN21SL APRIL-25	Self Help- Sewer Lateral April 2025 General Admin	Paid by Check #52516		05/15/2025	05/30/2025	05/30/2025		05/30/2025	135.28
DIN23CH April-25	Self Help- DIN23CH RE&HB CalHome Gen Admin/Act Del April2025	Paid by Check #52516		05/15/2025	05/30/2025	05/30/2025		05/30/2025	4,037.45
Vendor 46 - Self Help Enterprises Totals				Invoices			4		\$7,278.03



Accounts Payable Invoice Report

G/L Date Range 05/25/25 - 05/30/25
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 2163 - Sequoia Outdoor Power									
13297	Repairs	Paid by Check #52517		05/22/2025	05/30/2025	05/30/2025		05/30/2025	637.11
		Vendor 2163 - Sequoia Outdoor Power Totals				Invoices	1		\$637.11
Vendor 1691 - Serviam by Wright LLP									
33019	740 Harvard-Services for April 2025	Paid by Check #52518		05/01/2025	05/30/2025	05/30/2025		05/30/2025	2,236.80
		Vendor 1691 - Serviam by Wright LLP Totals				Invoices	1		\$2,236.80
Vendor 2200 - Ronnie Subia									
SNL2025-02	FY24/25-Special Events-SNL/Frm Mrkt. Ent. 6/6/25-Some Old Guys	Paid by Check #52519		05/16/2025	05/30/2025	05/30/2025	05/16/2025	05/30/2025	500.00
		Vendor 2200 - Ronnie Subia Totals				Invoices	1		\$500.00
Vendor 1442 - Superior Pool Products, LLC									
50614583	FY24/25-Parks-Ent. Plaza splash pad filter/supplies	Paid by Check #52520		05/21/2025	05/30/2025	05/30/2025	05/23/2025	05/30/2025	169.24
		Vendor 1442 - Superior Pool Products, LLC Totals				Invoices	1		\$169.24
Vendor 1447 - Monte Sylvester									
June 2025	Anthem Reimb 06/01/25-06/30/25	Paid by Check #52521		05/27/2025	05/30/2025	05/30/2025		05/30/2025	465.51
		Vendor 1447 - Monte Sylvester Totals				Invoices	1		\$465.51
Vendor 92 - Target Specialty Products									
INVP501794716	target specialties roudup pro conc.	Paid by Check #52522		04/02/2025	05/30/2025	05/30/2025		05/30/2025	1,630.39
		Vendor 92 - Target Specialty Products Totals				Invoices	1		\$1,630.39
Vendor 1352 - Trizetto Provider Solutions, LLC									
3U25052500	Service Month May 2025	Paid by Check #52523		05/01/2025	05/30/2025	05/30/2025		05/30/2025	247.14
		Vendor 1352 - Trizetto Provider Solutions, LLC Totals				Invoices	1		\$247.14
Vendor 49 - Tulare County									
21352	PD - Plaques	Paid by Check #52524		05/13/2025	05/30/2025	05/30/2025		05/30/2025	268.65
25536	PD - 72-Hr Detention DHCS 180 Forms	Paid by Check #52525		05/20/2025	05/30/2025	05/30/2025		05/30/2025	227.85
		Vendor 49 - Tulare County Totals				Invoices	2		\$496.50
Vendor 296 - Tulare Kings Veterinary Emergency									
240467B	PD - Vet Fees - Stray Case #0122	Paid by Check #52538		05/21/2025	05/30/2025	05/30/2025		05/30/2025	156.36
240483	PD - Vet Fees - Stray Case	Paid by Check #52538		05/21/2025	05/30/2025	05/30/2025		05/30/2025	400.18
241023	PD - Vet Fees	Paid by Check #52538		05/27/2025	05/30/2025	05/30/2025		05/30/2025	153.18
		Vendor 296 - Tulare Kings Veterinary Emergency Totals				Invoices	3		\$709.72
Vendor 154 - USA Bluebook									
INV00715931	usa bluebook supplies	Paid by Check #52527		05/20/2025	05/30/2025	05/30/2025		05/30/2025	362.03
		Vendor 154 - USA Bluebook Totals				Invoices	1		\$362.03
Vendor 201 - Valley Farm Services, Inc.									
28846	valley farm wwrp-08	Paid by Check #52528		04/07/2025	05/30/2025	05/30/2025		05/30/2025	77.83
		Vendor 201 - Valley Farm Services, Inc. Totals				Invoices	1		\$77.83
Vendor 354 - Verizon Wireless									



Accounts Payable Invoice Report

G/L Date Range 05/25/25 - 05/30/25

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
6113405015	April/May 2025	Paid by Check #52532		05/12/2025	05/30/2025	05/30/2025		05/30/2025	439.20
6113513556	verizon admin	Paid by Check #52533		05/14/2025	05/30/2025	05/30/2025		05/30/2025	267.75
6113513558	April/May 2025	Paid by Check #52531		05/14/2025	05/30/2025	05/30/2025		05/30/2025	515.22
6113513559	HR/Finance 04/15/25-05/14/25	Paid by Check #52529		05/14/2025	05/30/2025	05/30/2025		05/30/2025	166.58
6113513560	CMO/Council 04/15/25-05/14/25	Paid by Check #52530		05/14/2025	05/30/2025	05/30/2025		05/30/2025	280.56
			Vendor	354 - Verizon Wireless Totals			Invoices	5	\$1,669.31
Vendor 21 - Vestis Services LLC									
5031570854	FY24/25-Parks-uniform allowance/safety supplies	Paid by Check #52534		05/21/2025	05/30/2025	05/30/2025	05/22/2025	05/30/2025	195.64
			Vendor	21 - Vestis Services LLC Totals			Invoices	1	\$195.64
Vendor 2062 - W & E Electric									
2504006	W&E Electric- Delgado Park Plugs & Rose Ann Damaged Pipe	Paid by Check #52535		04/04/2025	05/30/2025	05/30/2025		05/30/2025	225.00
2504007	W&E Electric- Rose Ann Fixed Pipe & Outlet Box	Paid by Check #52535		04/04/2025	05/30/2025	05/30/2025		05/30/2025	840.00
2504080	W & E WELL #20	Paid by Check #52535		04/18/2025	05/30/2025	05/30/2025		05/30/2025	225.00
2504096	W & E WELL #20	Paid by Check #52535		04/25/2025	05/30/2025	05/30/2025		05/30/2025	300.00
			Vendor	2062 - W & E Electric Totals			Invoices	4	\$1,590.00
Vendor 807 - Western Alliance Bank									
42041 05/12/25	Loan #04150142041-42041	Paid by Check #52536		05/12/2025	05/30/2025	05/30/2025		05/30/2025	347,500.83
			Vendor	807 - Western Alliance Bank Totals			Invoices	1	\$347,500.83
Vendor Simon Gonzalez									
REF 25-680	Refund 25-680	Paid by Check #52537		05/23/2025	05/30/2025	05/30/2025		05/30/2025	150.00
			Vendor	Simon Gonzalez Totals			Invoices	1	\$150.00
			Grand Totals				Invoices	90	\$498,652.02



Accounts Payable Invoice Report

G/L Date Range 06/01/25 - 06/06/25

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 1143 - AAA Quality Services, Inc.									
00121840	FY24/25-Parks-Portable restroom repair/maint. part	Paid by Check #52539		05/13/2025	06/06/2025	06/06/2025	06/02/2025	06/06/2025	28.06
00121841	FY24/25-Parks-Portable restroom repair/maint. part	Paid by Check #52539		05/13/2025	06/06/2025	06/06/2025	06/02/2025	06/06/2025	28.06
Vendor 1143 - AAA Quality Services, Inc. Totals							Invoices	2	\$56.12
Vendor 263 - Advantek Benefit Administrators									
Funding 5/30/25	Miscellaneous	Paid by Check #52540		05/30/2025	06/06/2025	06/06/2025		06/06/2025	38,926.60
Vendor 263 - Advantek Benefit Administrators Totals							Invoices	1	\$38,926.60
Vendor 119 - American Backflow Specialties									
INV68255	American backflow	Paid by Check #52541		05/16/2025	06/06/2025	06/06/2025		06/06/2025	4,128.29
Vendor 119 - American Backflow Specialties Totals							Invoices	1	\$4,128.29
Vendor 985 - Angel's Tree Service									
2256	Angels tree service 1088 e kamm Chinese elm	Paid by Check #52542		05/15/2025	06/06/2025	06/06/2025		06/06/2025	900.00
Vendor 985 - Angel's Tree Service Totals							Invoices	1	\$900.00
Vendor 2203 - Arreola Electric									
1073	arreola electric well #11	Paid by Check #52543		05/29/2025	06/06/2025	06/06/2025		06/06/2025	2,200.00
Vendor 2203 - Arreola Electric Totals							Invoices	1	\$2,200.00
Vendor 1875 - Arroyo, Alexis									
2025 Tuition Rei	Tuition Reimbursement 03/03/25 - 03/29/25	Paid by Check #52544		03/30/2025	06/06/2025	06/06/2025		06/06/2025	1,000.00
Vendor 1875 - Arroyo, Alexis Totals							Invoices	1	\$1,000.00
Vendor 17 - AT&T									
939103727705/25	PW Telephone 04/10/25-05/09/25	Paid by Check #52545		05/10/2025	06/06/2025	06/06/2025		06/06/2025	35.39
939105447205/25	PW Telephone 04/10/25-05/09/25	Paid by Check #52546		05/10/2025	06/06/2025	06/06/2025		06/06/2025	62.29
939105447405/25	PW Telephone 04/10/25-05/09/25	Paid by Check #52547		05/10/2025	06/06/2025	06/06/2025		06/06/2025	62.29
939105447705/25	PW Telephone 04/10/25-05/09/25	Paid by Check #52548		05/10/2025	06/06/2025	06/06/2025		06/06/2025	31.92
939105447805/25	PW Telephone 04/10/25-05/09/25	Paid by Check #52549		05/10/2025	06/06/2025	06/06/2025		06/06/2025	31.92
939105474105/25	PW Telephone 04/11/25-05/10/25	Paid by Check #52550		05/11/2025	06/06/2025	06/06/2025		06/06/2025	314.77
Vendor 17 - AT&T Totals							Invoices	6	\$538.58
Vendor 1044 - AutoZone, Inc.									
02833712921	autozone shop tool	Paid by Check #52551		05/28/2025	06/06/2025	06/06/2025		06/06/2025	60.04
Vendor 1044 - AutoZone, Inc. Totals							Invoices	1	\$60.04
Vendor 1901 - Big State Industrial Supply, Inc.									
1597977	BSI SUPPLIES	Paid by Check #52552		05/09/2025	06/06/2025	06/02/2025		06/06/2025	1,444.72
Vendor 1901 - Big State Industrial Supply, Inc. Totals							Invoices	1	\$1,444.72
Vendor 2201 - BlueTriton Brands, Inc.									
15D8730269225	PD - Water Cooler Service	Paid by Check #52553		05/24/2025	06/06/2025	06/06/2025		06/06/2025	188.29
Vendor 2201 - BlueTriton Brands, Inc. Totals							Invoices	1	\$188.29
Vendor 822 - Boundtree Medical LLC									
85774118	Supplies	Paid by Check #52554		05/16/2025	06/06/2025	06/06/2025		06/06/2025	1,128.66



Accounts Payable Invoice Report

G/L Date Range 06/01/25 - 06/06/25
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
85787772	Supplies	Paid by Check #52554		05/29/2025	06/06/2025	06/06/2025		06/06/2025	2,048.69
		Vendor 822 - Boundtree Medical LLC Totals				Invoices	2		\$3,177.35
Vendor 116 - BSK Associates									
AI2072	bsk bacti report	Paid by Check #52555		04/29/2025	06/06/2025	06/06/2025		06/06/2025	176.00
AI13925	bsk bacti report	Paid by Check #52555		05/20/2025	06/06/2025	06/06/2025		06/06/2025	176.00
AI13999	BSK GENERAL-EDT	Paid by Check #52555		05/20/2025	06/06/2025	06/06/2025		06/06/2025	916.04
		Vendor 116 - BSK Associates Totals				Invoices	3		\$1,268.04
Vendor 1620 - Central Valley Forensic Nursing Specialists									
1836	PD - Lab Service / DF2501495	Paid by Check #52556		05/31/2025	06/06/2025	06/06/2025		06/06/2025	1,200.00
		Vendor 1620 - Central Valley Forensic Nursing Specialists Totals				Invoices	1		\$1,200.00
Vendor 333 - Cintas Corporation No. 2									
5272472909	FY24/25-Comm. Svcs. -First aid supplies - Kit replenishment	Paid by Check #52557		05/28/2025	06/06/2025	06/06/2025	05/29/2025	06/06/2025	23.15
		Vendor 333 - Cintas Corporation No. 2 Totals				Invoices	1		\$23.15
Vendor 239 - City of Fresno									
20006995	PD - Perishable Skills / Karla Alvarez	Paid by Check #52558		08/28/2024	06/06/2025	06/06/2025		06/06/2025	593.00
		Vendor 239 - City of Fresno Totals				Invoices	1		\$593.00
Vendor 170 - Comcast									
0191269 05/22/25	201 N Uruapan Way 05/27/25-06/26/25	Paid by Check #52560		05/22/2025	06/06/2025	06/06/2025		06/06/2025	384.72
0136611 05/26/25	PD - 06/01/2025 - 06/30/2025 Billing Charges	Paid by Check #52559		05/26/2025	06/06/2025	06/06/2025		06/06/2025	174.48
		Vendor 170 - Comcast Totals				Invoices	2		\$559.20
Vendor 1273 - Cook's Communications Corp.									
160793	COOKS COMMUNICATION PD-13	Paid by Check #52561		05/22/2025	06/06/2025	06/06/2025		06/06/2025	183.56
		Vendor 1273 - Cook's Communications Corp. Totals				Invoices	1		\$183.56
Vendor 1992 - Melvin R Cox									
200097	Mel Cox shopping carts	Paid by Check #52562		05/30/2025	06/06/2025	06/06/2025		06/06/2025	410.00
		Vendor 1992 - Melvin R Cox Totals				Invoices	1		\$410.00
Vendor 1782 - Marleen Cruz									
Tuition Reim2025	Tuition Reimbursement 01/13/2025 - 05/09/2025	Paid by Check #52563		05/29/2025	06/06/2025	06/06/2025		06/06/2025	407.73
		Vendor 1782 - Marleen Cruz Totals				Invoices	1		\$407.73
Vendor 395 - Environmental Concepts									
225133	environmental concepts power patch	Paid by Check #52564		05/29/2025	06/06/2025	06/06/2025		06/06/2025	3,438.00
		Vendor 395 - Environmental Concepts Totals				Invoices	1		\$3,438.00
Vendor 36 - Ewing Irrigation Products									
26075296	FY24/25-Parks-Irrigation supplies/parts-Vuich Park	Paid by Check #52565		05/19/2025	06/06/2025	06/06/2025	06/02/2025	06/06/2025	60.68
26106813	FY24/25-L&L-Irrigation supplies/parts-Parkside	Paid by Check #52565		05/20/2025	06/06/2025	06/06/2025	06/02/2025	06/06/2025	23.56



Accounts Payable Invoice Report

G/L Date Range 06/01/25 - 06/06/25

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
26106854	FY24/25-Parks-Irrigation supplies/parts	Paid by Check #52565		05/20/2025	06/06/2025	06/06/2025	06/02/2025	06/06/2025	68.69
019689516	ewing supplies	Paid by Check #52565		05/28/2025	06/06/2025	06/06/2025		06/06/2025	60.68
		Vendor 36 - Ewing Irrigation Products Totals				Invoices	4		\$213.61
Vendor 2064 - Ferguson Enterprises, LLC									
0026809	ferguson meter sales	Paid by Check #52566		04/30/2025	06/06/2025	06/06/2025		06/06/2025	23,246.13
0031200	ferguson reg p/c	Paid by Check #52566		05/22/2025	06/06/2025	06/06/2025		06/06/2025	8,300.25
		Vendor 2064 - Ferguson Enterprises, LLC Totals				Invoices	2		\$31,546.38
Vendor 1937 - Fresno Fun Jump									
50247	FY 25/26-Fund191-Special Events-July 3rd-inflatables-kid zone	Paid by Check #52567		06/02/2025	06/06/2025	06/06/2025	06/02/2025	06/06/2025	2,774.50
		Vendor 1937 - Fresno Fun Jump Totals				Invoices	1		\$2,774.50
Vendor 1801 - Garda CL West, INC									
60247190	Credit Service Month September 2024	Paid by Check #52568		12/06/2024	06/06/2025	06/06/2025		06/06/2025	(15.23)
10819707	Service Month June 2025	Paid by Check #52568		06/01/2025	06/06/2025	06/06/2025		06/06/2025	1,628.99
		Vendor 1801 - Garda CL West, INC Totals				Invoices	2		\$1,613.76
Vendor 2074 - Raul Garza									
SNL2025-05	FY24/25-Fund191-Special Events-SNL ent. 6/20/25-Old's Cool	Paid by Check #52569		06/02/2025	06/06/2025	06/06/2025	06/02/2025	06/06/2025	800.00
		Vendor 2074 - Raul Garza Totals				Invoices	1		\$800.00
Vendor 1717 - Golden Valley Ace Hardware									
40380	FY24/25-Parks-Equipment maintenance	Paid by Check #52570		06/02/2025	06/06/2025	06/06/2025	06/02/2025	06/06/2025	859.59
		Vendor 1717 - Golden Valley Ace Hardware Totals				Invoices	1		\$859.59
Vendor 68 - Grainger Inc.									
9522683458	GRAINGER BATTERY PACK	Paid by Check #52571		05/29/2025	06/06/2025	06/06/2025		06/06/2025	188.17
9522683466	GRAINGER SOCKET BIT	Paid by Check #52571		05/29/2025	06/06/2025	06/06/2025		06/06/2025	21.45
		Vendor 68 - Grainger Inc. Totals				Invoices	2		\$209.62
Vendor 1351 - Grant's AC & Heating Inc.									
102423	PD - Training Room A/C Repairs	Paid by Check #52572		05/29/2025	06/06/2025	06/06/2025		06/06/2025	265.00
		Vendor 1351 - Grant's AC & Heating Inc. Totals				Invoices	1		\$265.00
Vendor 2113 - Green Pro Solutions									
25972	green pro deodorant blocks	Paid by Check #52573		05/06/2025	06/06/2025	06/06/2025		06/06/2025	499.75
		Vendor 2113 - Green Pro Solutions Totals				Invoices	1		\$499.75
Vendor 1721 - Image 2000 Fresno									
775608	PD - Copier Supplies Freight Charges	Paid by Check #52574		05/30/2025	06/06/2025	06/06/2025		06/06/2025	16.75
		Vendor 1721 - Image 2000 Fresno Totals				Invoices	1		\$16.75
Vendor 1134 - iWorQ Systems, Inc.									
211970	IWORQ JUNE 2025-MAY2026	Paid by Check #52575		05/01/2025	06/06/2025	06/06/2025		06/06/2025	4,250.00
		Vendor 1134 - iWorQ Systems, Inc. Totals				Invoices	1		\$4,250.00



Accounts Payable Invoice Report

G/L Date Range 06/01/25 - 06/06/25
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 253 - Jam Services Inc.									
191231	jam services speed sign	Paid by Check #52576		05/28/2025	06/06/2025	06/06/2025		06/06/2025	13,399.75
		Vendor 253 - Jam Services Inc. Totals				Invoices	1		\$13,399.75
Vendor 6 - Jim Manning Dodge Inc.									
167274DOR	JIM MANNING T-42	Paid by Check #52577		05/20/2025	06/06/2025	06/06/2025		06/06/2025	1,361.92
167377DOR	JIM MANNING PD-44	Paid by Check #52577		05/23/2025	06/06/2025	06/06/2025		06/06/2025	64.45
		Vendor 6 - Jim Manning Dodge Inc. Totals				Invoices	2		\$1,426.37
Vendor 5 - Jorgensen & Co.									
6192502	FY24/25-Parks-Safety equipment-harness vests	Paid by Check #52578		05/20/2025	06/06/2025	06/06/2025	05/27/2025	06/06/2025	189.66
6192689	FY24/25-Parks-safety equip.-confined space meter	Paid by Check #52578		05/21/2025	06/06/2025	06/06/2025	05/27/2025	06/06/2025	135.79
6192695	FY24/25-Parks-safety equip.-confined space meter	Paid by Check #52578		05/21/2025	06/06/2025	06/06/2025	05/27/2025	06/06/2025	237.53
		Vendor 5 - Jorgensen & Co. Totals				Invoices	3		\$562.98
Vendor 1403 - Kings Industrial Occupational Medical Center, Inc.									
284398	Contractual	Paid by Check #52579		05/08/2025	06/06/2025	06/06/2025		06/06/2025	2,506.59
		Vendor 1403 - Kings Industrial Occupational Medical Center, Inc. Totals				Invoices	1		\$2,506.59
Vendor 1747 - KRC Safety Co Inc									
67687	krc city limit pop	Paid by Check #52580		03/13/2025	06/06/2025	06/06/2025		06/06/2025	2,765.45
68679	krc street name sign	Paid by Check #52580		05/27/2025	06/06/2025	06/06/2025		06/06/2025	1,227.40
		Vendor 1747 - KRC Safety Co Inc Totals				Invoices	2		\$3,992.85
Vendor 1881 - Loera, Andrew									
051205232025REIM	PD - Motors Training Fuel Reimbursement 05/12/2025 - 05/23/2025	Paid by Check #52581		05/29/2025	06/06/2025	06/06/2025		06/06/2025	210.48
		Vendor 1881 - Loera, Andrew Totals				Invoices	1		\$210.48
Vendor 1797 - David Mendoza									
May 2025	Anthem Reimb 5/1/25-5/31/25	Paid by Check #52582		05/30/2025	06/06/2025	06/06/2025		06/06/2025	356.85
		Vendor 1797 - David Mendoza Totals				Invoices	1		\$356.85
Vendor 1943 - Mineral King Publishing, Inc									
12420 06/25	PD - 06/01/2025 Renewal	Paid by Check #52583		06/01/2025	06/06/2025	06/06/2025		06/06/2025	35.00
		Vendor 1943 - Mineral King Publishing, Inc Totals				Invoices	1		\$35.00
Vendor 1931 - MissionSquare Plan Services									
2025-00000364	30 - 457 - Employee MissionSquare \$*	Paid by EFT #3476		06/05/2025	06/05/2025	06/05/2025		06/05/2025	3,120.07
		Vendor 1931 - MissionSquare Plan Services Totals				Invoices	1		\$3,120.07
Vendor 589 - Rosa Montanez									
June 2025	Anthem Reimb 06/01/25-06/30/25	Paid by Check #52584		05/28/2025	06/06/2025	06/06/2025		06/06/2025	374.71
		Vendor 589 - Rosa Montanez Totals				Invoices	1		\$374.71
Vendor 22 - Moore Twining Associates Inc.									
2502597	MOORE INDUSTRIAL	Paid by Check #52585		04/29/2025	06/06/2025	06/06/2025		06/06/2025	88.00



Accounts Payable Invoice Report

G/L Date Range 06/01/25 - 06/06/25

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
2502598	moore in-house	Paid by Check #52585		04/29/2025	06/06/2025	06/06/2025		06/06/2025	187.00
2502715	MOORE INDUSTRIAL	Paid by Check #52585		05/01/2025	06/06/2025	06/02/2025		06/06/2025	88.00
2502881	moore in-house	Paid by Check #52585		05/06/2025	06/06/2025	06/06/2025		06/06/2025	102.00
2502884	MOORE INDUSTRIAL	Paid by Check #52585		05/06/2025	06/06/2025	06/06/2025		06/06/2025	88.00
2503482	MOORE INDUSTRIAL	Paid by Check #52585		05/22/2025	06/06/2025	06/06/2025		06/06/2025	88.00
2503483	MOORE INDUSTRIAL	Paid by Check #52585		05/22/2025	06/06/2025	06/06/2025		06/06/2025	88.00
2503484	MOORE INDUSTRIAL	Paid by Check #52585		05/22/2025	06/06/2025	06/06/2025		06/06/2025	88.00
2503485	moore in-house	Paid by Check #52585		05/22/2025	06/06/2025	06/06/2025		06/06/2025	94.00
Vendor 22 - Moore Twining Associates Inc. Totals						Invoices	9		\$911.00
Vendor 1570 - Mountain Valley Environmental Services, Inc.									
6102	mountain valley Cheif plant operator services	Paid by Check #52586		05/01/2025	06/06/2025	06/06/2025		06/06/2025	4,871.70
Vendor 1570 - Mountain Valley Environmental Services, Inc. Totals						Invoices	1		\$4,871.70
Vendor 142 - Office Depot BSD									
424741950001	Lorena Gamboa	Paid by Check #52587		05/16/2025	06/06/2025	06/06/2025		06/06/2025	90.16
422109609001	Jho Roldan	Paid by Check #52587		05/19/2025	06/06/2025	06/06/2025		06/06/2025	153.33
423109946001	Karina Solis	Paid by Check #52587		05/19/2025	06/06/2025	06/06/2025		06/06/2025	156.58
422471039001	Marleen	Paid by Check #52587		05/20/2025	06/06/2025	06/06/2025		06/06/2025	124.63
419580873001	HR	Paid by Check #52587		05/21/2025	06/06/2025	06/06/2025		06/06/2025	104.97
424955916001	Karina Solis	Paid by Check #52587		05/28/2025	06/06/2025	06/06/2025		06/06/2025	63.91
Vendor 142 - Office Depot BSD Totals						Invoices	6		\$693.58
Vendor 76 - Pacific Gas & Electric									
1349716235705/25	Kamm & Green Ave 04/08/25-05/06/25	Paid by Check #52589		05/08/2025	06/06/2025	06/06/2025		06/06/2025	9,145.95
2073277197505/25	1088 E KAMM AVE 04/09/25-05/07/25	Paid by Check #52592		05/09/2025	06/06/2025	06/06/2025		06/06/2025	873.44
1561888272205/25	PW Telephone 04/11/25-05/09/25	Paid by Check #52590		05/11/2025	06/06/2025	06/06/2025		06/06/2025	148.26
3380779542305/25	2007 N CRAWFORD 04/10/25-05/08/25	Paid by Check #52594		05/12/2025	06/06/2025	06/06/2025		06/06/2025	1,783.92
0915078178005/25	PW 04/15/25-05/13/25	Paid by Check #52588		05/13/2025	06/06/2025	06/06/2025		06/06/2025	1,934.51
2567113494505/25	Autumn Gate Phase II & III	Paid by Check #52593		05/13/2025	06/06/2025	06/06/2025		06/06/2025	61.64
6407995725005/25	PW 04/11/25-05/11/25	Paid by Check #52597		05/13/2025	06/06/2025	06/06/2025		06/06/2025	11,660.16
7232679737905/25	PW-Various 04/15/25-05/13/25	Paid by Check #52599		05/13/2025	06/06/2025	06/06/2025		06/06/2025	18,328.74
9179222553305/25	PW 04/15/25-05/13/25	Paid by Check #52601		05/13/2025	06/06/2025	06/06/2025		06/06/2025	1,082.88
9548749847905/25	Alta & Nebraska Ave 04/11/25-05/09/25	Paid by Check #52603		05/14/2025	06/06/2025	06/06/2025		06/06/2025	110.89
8866956432505/25	NW SE SW 18 16 24 04/16/25-05/14/25	Paid by Check #52600		05/15/2025	06/06/2025	06/06/2025		06/06/2025	3.03
5949665550305/25	6675 AVE 412 04/16/25-05/14/25	Paid by Check #52595		05/16/2025	06/06/2025	06/06/2025		06/06/2025	12,367.47
6744215678105/25	6675 AVE 412 04/16/25-05/14/25	Paid by Check #52598		05/16/2025	06/06/2025	06/06/2025		06/06/2025	5,312.44
5022214690905/25	L & L PARKSIDE VILLAGE PHASE I 04/16/25-05/19/25	Paid by Check #52596		05/19/2025	06/06/2025	06/06/2025		06/06/2025	271.78



Accounts Payable Invoice Report

G/L Date Range 06/01/25 - 06/06/25
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
1594680195605/25	Parks-855 E El Monte Way 04/24/25-05/22/25	Paid by Check #52591		05/23/2025	06/06/2025	06/06/2025		06/06/2025	990.97
9480504109505/25	990 E El Monte Way 04/24/25- 05/22/25	Paid by Check #52602		05/23/2025	06/06/2025	06/06/2025		06/06/2025	45.58
7022723403905/25	1480 W El Monte Way 04/28/25- 05/27/25	Paid by Check #52604		05/28/2025	06/06/2025	06/06/2025		06/06/2025	852.89
9001498229305/25	405 E El Monte Way 04/25/25- 05/26/25	Paid by Check #52605		05/28/2025	06/06/2025	06/06/2025		06/06/2025	1,788.69
9825087728305/25	595 W Nebraska Ave 04/28/25- 05/27/25	Paid by Check #52606		05/28/2025	06/06/2025	06/06/2025		06/06/2025	77.59
			Vendor 76 - Pacific Gas & Electric Totals			Invoices	19		\$66,840.83
Vendor 688 - Rogelio Ramirez May 2025	Anthem Reimb 5/1/25-5/31/25	Paid by Check #52607		05/28/2025	06/06/2025	06/06/2025		06/06/2025	424.13
			Vendor 688 - Rogelio Ramirez Totals			Invoices	1		\$424.13
Vendor 2204 - Reptile Ron Animal Presentations Incorporated 2154	FY24/25-Fund191-Save the Children-SFP presentation 6/11/25	Paid by Check #52608		06/02/2025	06/06/2025	06/06/2025	06/02/2025	06/06/2025	350.00
			Vendor 2204 - Reptile Ron Animal Presentations Incorporated Totals			Invoices	1		\$350.00
Vendor 911 - State Controller's Office 1403327 2024	Unclaimed Property Remit Report 07/01/2020-06/30/2021	Paid by Check #52609		01/25/2025	06/06/2025	06/06/2025		06/06/2025	37.09
			Vendor 911 - State Controller's Office Totals			Invoices	1		\$37.09
Vendor 214 - Stericycle, Inc. 8010815172	June 2025	Paid by Check #52610		05/18/2025	06/06/2025	06/06/2025		06/06/2025	164.29
			Vendor 214 - Stericycle, Inc. Totals			Invoices	1		\$164.29
Vendor 2066 - Terminix Commercial 459934074	PD - Pest Control Service	Paid by Check #52611		05/23/2025	06/06/2025	06/06/2025		06/06/2025	78.14
			Vendor 2066 - Terminix Commercial Totals			Invoices	1		\$78.14
Vendor 2202 - Toasty Graphix Rec019	FY24/25-Sports-baseball/softball team/coach/parent shirts add-on	Paid by Check #52612		05/28/2025	06/06/2025	06/06/2025	05/29/2025	06/06/2025	226.00
			Vendor 2202 - Toasty Graphix Totals			Invoices	1		\$226.00
Vendor 1953 - Ed Todd May 2025	Anthem Reimb 5/1/25-5/31/25	Paid by Check #52613		05/30/2025	06/06/2025	06/06/2025		06/06/2025	1,122.89
			Vendor 1953 - Ed Todd Totals			Invoices	1		\$1,122.89
Vendor 1049 - Torres Tinting 7967	PD - Tint Service / U#36 & U#44	Paid by Check #52614		05/29/2025	06/06/2025	06/06/2025		06/06/2025	300.00
			Vendor 1049 - Torres Tinting Totals			Invoices	1		\$300.00
Vendor 193 - Training Innovations, Inc. 25-022	PD - TMS Software Support 07/01/2025 - 06/30/2026	Paid by Check #52615		06/01/2025	06/06/2025	06/06/2025		06/06/2025	875.00
			Vendor 193 - Training Innovations, Inc. Totals			Invoices	1		\$875.00
Vendor 2117 - TRANSUNION RISK & ALTERNATIVE DATA SOLUTIONS, INC.									



Accounts Payable Invoice Report

G/L Date Range 06/01/25 - 06/06/25

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
210720-202505-1	PD - Monthly Service / Account ID 210720	Paid by Check #52616		06/01/2025	06/06/2025	06/06/2025		06/06/2025	108.00
Vendor 2117 - TRANSUNION RISK & ALTERNATIVE DATA SOLUTIONS, INC. Totals						Invoices	1		\$108.00
Vendor 49 - Tulare County									
21069	Karla Baez nameplate	Paid by Check #52617		12/19/2024	06/06/2025	06/06/2025		06/06/2025	7.60
21165	Council Nameplates	Paid by Check #52617		02/18/2025	06/06/2025	06/06/2025		06/06/2025	10.85
Vendor 49 - Tulare County Totals						Invoices	2		\$18.45
Vendor 307 - Tulare County Consolidated Ambulance Dispatch, Inc									
25-06-07	May 2025	Paid by Check #52618		06/02/2025	06/06/2025	06/06/2025		06/06/2025	8,234.50
Vendor 307 - Tulare County Consolidated Ambulance Dispatch, Inc Totals						Invoices	1		\$8,234.50
Vendor 273 - US Bank									
556333474	CH Copier Charges 05/20/25-06/20/25	Paid by Check #52620		05/27/2025	06/06/2025	06/06/2025		06/06/2025	2,545.27
8693601312521	FY24/25-Parks-PW-fuel-staff vehicles-May 2025	Paid by Check #52619		05/30/2025	06/06/2025	06/06/2025		06/06/2025	1,051.97
Vendor 273 - US Bank Totals						Invoices	2		\$3,597.24
Vendor 354 - Verizon Wireless									
6113513557	FY24/25-PCS-Multiple divisions-cell phone service 4/15-5/14	Paid by Check #52621		05/14/2025	06/06/2025	06/06/2025	05/27/2025	06/06/2025	1,174.11
Vendor 354 - Verizon Wireless Totals						Invoices	1		\$1,174.11
Vendor 21 - Vestis Services LLC									
5031573801	FY24/25-Parks-uniform allowance/safety supplies	Paid by Check #52622		05/28/2025	06/06/2025	06/06/2025	05/29/2025	06/06/2025	221.93
Vendor 21 - Vestis Services LLC Totals						Invoices	1		\$221.93
Vendor 820 - Vulcan Materials Company									
3372329	vulcan supplies	Paid by Check #52623		05/09/2025	06/06/2025	06/06/2025		06/06/2025	581.42
Vendor 820 - Vulcan Materials Company Totals						Invoices	1		\$581.42
Vendor 2062 - W & E Electric									
2505053	w & e Dinuba waste water aerator #5	Paid by Check #52624		05/16/2025	06/06/2025	06/06/2025		06/06/2025	8,527.11
Vendor 2062 - W & E Electric Totals						Invoices	1		\$8,527.11
Vendor 2072 - Wells Fargo Vendor Financial Services LLC									
5034513910	June/July 2025	Paid by Check #52625		05/26/2025	06/06/2025	06/06/2025		06/06/2025	126.51
Vendor 2072 - Wells Fargo Vendor Financial Services LLC Totals						Invoices	1		\$126.51
Grand Totals						Invoices	116		\$229,221.20



City Council Staff Report

Department: ADMINISTRATIVE
SERVICES

June 10, 2025

To: Mayor and City Council

From: Karina Solis, Administrative Services Director

By: Jacqueline Lopez, Sr. Fiscal Analyst

Subject: Resolution No. 2025-34 Ordering the Annual Levy of Landscape and Lighting Districts Annual Assessments for Fiscal Year 2025-26; and Resolution No. 2025-35 Approving Certification Compliance and Hold Harmless Statement (KS)

RECOMMENDATION:

Council conduct a public hearing to receive public testimony, close the public hearing, and take the following action by one motion:

Adopt Resolution No. 2025-34 ordering the levy and collection of assessments within the City's Landscaping and Lighting Assessment Districts for Fiscal Year 2025/26, and

1. Adopt Resolution No. 2025-35 approving the Compliance Certification and Hold Harmless Statement form regarding the levy and collection of assessments within the City's landscaping and lighting assessment districts for fiscal year 2025/26.

EXECUTIVE SUMMARY:

The City of Dinuba, by previous resolutions, formed a total of 18 Landscaping and Lighting Assessment Districts (collectively referred to as the "Districts"). The Landscaping and Lighting Act of 1972, pursuant to which these Districts were formed, requires City Council action annually to update the assessments which appear on the Tulare County property tax roll. On May 13, 2025, the City Council adopted Resolution No. 2025-26, which initiated proceedings to levy assessments for Fiscal Year 2025/26; Resolution No. 2025-27, which approved the District's Annual Reports; and Resolution Nos. 2025-28, which declared intent to levy the special assessments and set a Public Hearing. Resolution No. 2025-34 (Attachment 'A') and Resolution No. 2025-35 (Attachment 'B') are attached herein for Council consideration.

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, recreational improvements; as well as maintenance and servicing of any of these improvements. In accordance with Act, the City formed 18 Districts.

Each year, the City prepares an annual report for each District, along with the District estimates for an operating budget, to calculate the assessment annually levied for each parcel. This report is attached herein as 'Attachment D'. This budget determines what maintenance operations are performed for the fiscal year and directs the County Assessor what to levy each parcel. The proposed assessment rates for some districts are higher this year than last year. However, the rates are less than the property owner approved maximum assessment rates for all districts.

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. The Fiscal Year 2025/26 Annual

Report prepared for the Districts was approved on May 13, 2025 and provides the details of the rates and levy for the Districts.

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 approximately \$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 will need to be funded via a contribution from an unrestricted revenue source by the City.

The following districts propose to levy assessment rates that are higher than the prior year, based on the estimated costs for Fiscal Year 2025/26, and the assessment rates are equal to or less than the maximum assessment rates:

Assessment District No. 89-01 – Country Club Estates
Assessment District No. 90-02 – Peachwood Village
Assessment District No. 92-01 – Nebraska Park
Assessment District No. 93-01 – Marshall Acres
Assessment District No. 95-01 – Tierra Vista
Assessment District No. 99-01 – Morningside Phase 2
Assessment District No. 06-03 – Sierra View
Assessment District No. 06-04 – Stony Creek

Assessment District No. 09-01 – Viscaya
Assessment District No. 10-02 – Lincoln-McKinley
Assessment District No. 08-01 – Parkside-Muirfield
Parkside Village Unit Nos. 2 and 3 Landscape and Lighting Assessment District

The following districts propose no increase to the levy assessment rates, which indicate they will remain equal to the prior year based on the estimated costs for Fiscal Year 2025/26 and where the assessment rates are still less than the maximum assessment rates:

Assessment District No. 95-02 – Sierra Heights
Assessment District No. 06-01 – Sugar Plum-Villagio
Assessment District No. 06-02 – Citrus Heights

The following districts propose to levy at the maximum assessment rate, which does not increase, so they are equal to the prior year:

Assessment District No. 90-01 – Harvest Estates
Assessment District No. 98-01 – Alta Mission
Assessment District No. 98-02 – Morningside Phase 1

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 Reports 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 to allow all interested persons an opportunity to hear and be heard and, if no majority protest exists, order the levy and collection of the assessments within the Districts.

The Tulare County Auditor's Office requires that the Council approve the Compliance Certification and Hold Harmless Statement form prior to accepting the submittal of the special assessments. This form, which is attached herein as 'Attachment C', is an annual requirement by the County and the Council has approved this form annually as a part of the annual resolution ordering the levy and collection of assessments within the City's landscaping and lighting assessment districts. The action by the Council will fulfill the 2025/26 requirements for the Tulare County Auditor's Office to accept the submittal of the annual levy of landscaping and lighting district assessments.

PUBLIC HEARING:

A notice of the hearing was published in the Fresno Bee on June 1, 2025 and the City's website May 30, 2025.

ATTACHMENTS:

1. Resolution 2025-34 Ordering the Levy and Collection of Assessments within the City's Landscaping and Lighting Assessment Districts for FY 2025/26
2. Resolution 2025-35 Approving the Compliance Certification and Hold Harmless

Statement form Regardign the Levy and Collection for FY 2025/26

3. Compliance Certification and Hold Harmless Statement 2025-26
4. Annual Engineer's Report 2025-26 for the Landscape and Lighting Assessment Districts

RESOLUTION NO. 2025-34

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DINUBA, CALIFORNIA, ORDERING THE LEVY AND COLLECTION OF ASSESSMENTS WITHIN THE CITY'S LANDSCAPING AND LIGHTING ASSESSMENT DISTRICTS FOR FISCAL YEAR 2025/2026

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 of Dinuba (the "City") retained NBS for the purpose of assisting with the annual levy of the Districts, and the preparation and filing of the Annual Report designated as the "City of Dinuba, Fiscal Year 2025/26 Engineer's Report, Landscaping and Lighting Assessment Districts."

WHEREAS, NBS has prepared, and filed with the City Clerk, the Annual Report concerning the assessments within the Districts for Fiscal Year 2025/26. Reference is made to such Annual Report, which presents, for each District, the plans and specifications for the improvements to be maintained, serviced and operated, an estimate of the costs for the maintenance, service and operation of the improvements, and an assessment of the estimated costs; and,

WHEREAS, the Fiscal Year 2025/26 assessments are not proposed to increase above the amount previously approved by affected property owners ("increased assessment" as defined in Section 54954.6 of the California Government Code); and,

WHEREAS, the assessments are not based upon the assessed value of property within each District, but are based upon the special benefit received from the improvements therein; and,

WHEREAS, the assessments are in compliance with all laws pertaining to assessments levied pursuant to the Landscaping and Lighting Act of 1972, Division 15, Part 2 of the California Streets and Highways Code (commencing with Section 22500) and the assessments are in compliance with the provisions of Proposition 218.

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

1. Following notice duly given, the City Council has held a full and fair Public Hearing regarding the Fiscal Year 2025/26 assessments for the Districts, and considered all oral and written statements, protests and communications made or filed by interested persons.

2. Based upon the City Council's review of the Annual Report, which has been filed with the City Clerk, the City Council hereby finds and determines that:

a. The land within the Districts will receive special benefit from the maintenance, service and operation of the authorized improvements therein.

b. The Districts include all of the lands receiving such special benefit.

c. The net amounts to be assessed upon the lands within the Districts are apportioned by a formula which fairly distributes the net amount among all assessable parcels in proportion to the estimated benefits to be received by each such parcel from the maintenance, service and operation of the authorized improvements therein.

3. The assessments for Fiscal Year 2025/26, as detailed within the Annual Report, are hereby confirmed as filed.

4. The adoption of this Resolution constitutes the levy of assessments for the Districts for the fiscal year commencing July 1, 2025 and ending June 30, 2026.

5. The City Council hereby orders NBS to submit the assessments to the Tulare County Auditor's Office for placement on the Fiscal Year 2025/26 secured property tax roll.

THE FOREGOING RESOLUTION WAS ADOPTED upon motion of Council Member _____, seconded by Council Member _____, at a regular meeting this 10th day of June, 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. 2025-35

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DINUBA, CALIFORNIA, APPROVING THE COMPLIANCE CERTIFICATION AND HOLD HARMLESS STATEMENT FORM REGARDING THE LEVY AND COLLECTION OF ASSESSMENTS WITHIN 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, NBS is placing the special assessments on the Tulare County secured property tax roll for collection, and the Tulare County requires the City Council to approve the **Compliance Certification and Hold Harmless Statement** form (see Attachment) prior to accepting the submittal of the special assessments; and

WHEREAS, the assessments are in compliance with all laws pertaining to assessments levied pursuant to the Landscaping and Lighting Act of 1972, Division 15, Part 2 of the California Streets and Highways Code (commencing with Section 22500) and the assessments are in compliance with the provisions of Proposition 218; and

WHEREAS, the assessments are not based upon the assessed value of property within each District, but are based upon the special benefit received from the improvements therein; and

WHEREAS, the City Council agrees that it shall be solely liable and responsible, and will defend and hold the County of Tulare harmless from any liability as a result of claims or claims for refunds and related interest due filed by taxpayers against any assessments, fees, charges or taxes placed on the roll for the City Council by the County; and

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

1. The City Council does hereby approve the **Compliance Certification and Hold Harmless Statement** form (see Attachment) regarding the levy and collection of assessments within the City of Dinuba landscaping and lighting assessment districts for fiscal year 2025/26.

THE FOREGOING RESOLUTION WAS ADOPTED upon motion of Council Member _____, seconded by Council Member _____, at a regular meeting this 10th day of June, 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

Attachment C

Compliance Certification and Hold Harmless Statement

The City/District of Dinuba certifies the following:

I have read and am familiar with the requirements of Article XIIC and XIID of the State Constitution as revised by Proposition 218, including the articles cited below, and believe that all of the taxes, assessments, levies and fees accompanying this submission to the County Auditor-Controller for inclusion on the secured property tax roll are in compliance with the law.

Article XIIC. Sec. 2 c. "Any general tax imposed, extended, or increased, without voter approval, by any local government on or after January 1, 1995, and prior to the effective date of this article, shall continue to be imposed only if approved by a majority vote of the voters voting in an election on the issue of imposition, which election shall be held within two years of the effective date of this article and in compliance with subdivision b."

Article XIIC. Sec. 2 d. "No local government may impose, extend, or increase any special tax unless and until that tax is submitted to the electorate and approved by a two-thirds vote. A special tax shall not be deemed to have been increased if it is imposed at a rate not higher than the maximum rate so approved."

Article XIID. Sec. 5. "...this article shall become effective the day after the election unless otherwise provided. Beginning July 1, 1997, all existing, new, or increased assessments shall comply with this article."

Article XIID. Sec. 6 d. "Beginning July 1, 1997, all fees or charges shall comply with this section."

In addition, the City/District agrees that it shall be solely liable and responsible, and will defend and hold the County harmless from any liability as a result of claims or claims for refunds and related interest due filed by taxpayers against any assessments, fees, charges or taxes placed on the roll for the City/District by the County; and

The City/District shall be solely liable and responsible, and will defend and hold the County and the County Auditor harmless from any and all legal fees or other costs incurred related to such a claim.

Approved by the governing Board on _____
Date

City/District Manager

Date

CITY OF DINUBA

Engineer's Report For: Fiscal Year 2025/26

Landscape and Lighting Assessment Districts

May 2025

Prepared by:



Corporate Headquarters
32605 Temecula Parkway, Suite 100
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TABLE OF CONTENTS

1. Executive Summary	1
1.1 Proposed 2025/26 Levy.....	2
1.2 Prior Year and Proposed Rates.....	3
2. Country Club Estates.....	4
2.1 Plans and Specifications	4
2.2 Boundary Description & Diagram	4
2.3 General Benefit	4
2.4 Estimate of Costs.....	5
2.5 Assessment Methodology and Rates	5
2.6 Assessment of the Estimated Costs	6
2.7 Assessment Funds	6
3. Harvest Estates.....	7
3.1 Plans and Specifications	7
3.2 Boundary Description & Diagram	7
3.3 General Benefit	7
3.4 Estimate of Costs.....	8
3.5 Assessment Methodology and Rates	8
3.6 Assessment of the Estimated Costs	9
3.7 Assessment Funds	9
4. Peachwood Village	10
4.1 Plans and Specifications	10
4.2 Boundary Description & Diagram	10

4.3	General Benefit	10
4.4	Estimate of Costs.....	11
4.5	Assessment Methodology and Rates	11
4.6	Assessment of the Estimated Costs	12
4.7	Assessment Funds	12
5.	Nebraska Park	13
5.1	Plans and Specifications	13
5.2	Boundary Description & Diagram	13
5.3	General Benefit	14
5.4	Estimate of Costs.....	14
5.5	Assessment Methodology and Rates	15
5.6	Assessment of the Estimated Costs	15
5.7	Assessment Funds	16
6.	Marshall Acres.....	17
6.1	Plans and Specifications	17
6.2	Boundary Description & Diagram	17
6.3	General Benefit	17
6.4	Estimate of Costs.....	18
6.5	Assessment Methodology and Rates	18
6.6	Assessment of the Estimated Costs	19
6.7	Assessment Funds	19
7.	Tierra Vista	20
7.1	Plans and Specifications	20
7.2	Boundary Description & Diagram	20
7.3	General Benefit	20

7.4	Estimate of Costs	21
7.5	Assessment Methodology and Rates	21
7.6	Assessment of the Estimated Costs	22
7.7	Assessment Funds	22
8.	Sierra Heights	23
8.1	Plans and Specifications	23
8.2	Boundary Description & Diagram	23
8.3	General Benefit	23
8.4	Estimate of Costs	24
8.5	Assessment Methodology and Rates	24
8.6	Assessment of the Estimated Costs	25
8.7	Assessment Funds	25
9.	Alta Mission	26
9.1	Plans and Specifications	26
9.2	Boundary Description & Diagram	26
9.3	General Benefit	26
9.4	Estimate of Costs	27
9.5	Assessment Methodology and Rates	27
9.6	Assessment of the Estimated Costs	28
9.7	Assessment Funds	28
10.	Morningside Phase 1	29
10.1	Plans and Specifications	29
10.2	Boundary Description & Diagram	29
10.3	General Benefit	30
10.4	Estimate of Costs	30

10.5	Assessment Methodology and Rates	30
10.6	Assessment of the Estimated Costs	31
10.7	Assessment Funds	31
11.	Morningside Phase 2	32
11.1	Plans and Specifications	32
11.2	Boundary Description & Diagram	32
11.3	General Benefit	32
11.4	Estimate of Costs.....	33
11.5	Assessment Methodology and Rates	33
11.6	Assessment of the Estimated Costs	34
11.7	Assessment Funds	35
12.	Sugar Plum/Villagio	36
12.1	Plans and Specifications	36
12.2	Boundary Description & Diagram	36
12.3	General Benefit	36
12.4	Estimate of Costs.....	37
12.5	Assessment Methodology and Rates	37
12.6	Assessment of the Estimated Costs	38
12.7	Assessment Funds	38
13.	Citrus Heights	39
13.1	Plans and Specifications	39
13.2	Boundary Description & Diagram	39
13.3	General Benefit	39
13.4	Estimate of Costs.....	40
13.5	Assessment Methodology and Rates	40

13.6	Assessment of the Estimated Costs	41
13.7	Assessment Funds	41
14.	Sierra View	42
14.1	Plans and Specifications	42
14.2	Boundary Description & Diagram	42
14.3	General Benefit	42
14.4	Estimate of Costs	43
14.5	Assessment Methodology and Rates	43
14.6	Assessment of the Estimated Costs	44
14.7	Assessment Funds	44
15.	Stony Creek	45
15.1	Plans and Specifications	45
15.2	Boundary Description & Diagram	45
15.3	General Benefit	45
15.4	Estimate of Costs	46
15.5	Assessment Methodology and Rates	46
15.6	Assessment of the Estimated Costs	47
15.7	Assessment Funds	47
16.	Parkside/Muirfield.....	48
16.1	Plans and Specifications	48
16.2	Boundary Description & Diagram	48
16.3	General Benefit	48
16.4	Estimate of Costs	49
16.5	Assessment Methodology and Rates	49
16.6	Assessment of the Estimated Costs	50

16.7	Assessment Funds	50
17.	Viscaya	51
17.1	Plans and Specifications	51
17.2	Boundary Description & Diagram	51
17.3	General Benefit	51
17.4	Estimate of Costs.....	52
17.5	Assessment Methodology and Rates	52
17.6	Assessment of the Estimated Costs	53
17.7	Assessment Funds	53
18.	Lincoln/Mckinley	54
18.1	Plans and Specifications	54
18.2	Boundary Description & Diagram	54
18.3	General Benefit	54
18.4	Estimate of Costs.....	55
18.5	Assessment Methodology and Rates	55
18.6	Assessment of the Estimated Costs	56
18.7	Assessment Funds	56
19.	Parkside Village 2 & 3	57
19.1	Plans and Specifications	57
19.2	Boundary Description & Diagram	57
19.3	General Benefit	57
19.4	Estimate of Costs.....	58
19.5	Assessment Methodology and Rates	58
19.6	Assessment of the Estimated Costs	58
19.7	Assessment Funds	59

20. Appendix A: Assessment Roll	60
21. Appendix B: Boundary Maps	61
22. Appendix C: Maps of Improvements	62

1. EXECUTIVE SUMMARY

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

The assessment districts include:

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

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

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

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

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

1.1 Proposed 2025/26 Levy

The following table summarizes the proposed 2025/26 levy for the Districts:

District No.	District Name	2025/26 Maximum Assessment Rate	2025/26 Proposed Assessment Rate	2025/26 Benefit Units	2025/26 Estimated Assessment ⁽¹⁾	2025/26 Contribution from Non-Assessment Sources ⁽²⁾
89-01	Country Club Estates	\$332.88	\$332.88	52	\$17,309.76	\$1,865.56
90-01	Harvest Estates	91.72	91.72	18	1,650.96	1,425.25
90-02	Peachwood Village	320.44	320.44	95	30,441.80	899.46
92-01	Nebraska Park	220.34	220.34	419.28	92,384.16	16,443.45
93-01	Marshall Acres	220.44	220.44	80	17,635.20	2,929.62
95-01	Tierra Vista	275.17	275.16	30	8,254.80	460.99
95-02	Sierra Heights	186.17	186.16	84	15,637.44	1,775.47
98-01	Alta Mission	125.00	125.00	41	5,125.00	2,897.96
98-02	Morningside Phase 1	170.18	170.18	48	8,168.64	8,676.46
99-01	Morningside Phase 2	267.14	167.16	60.51	10,114.85	6,481.95
06-01	Sugar Plum/Villagio	303.16	140.56	143	20,100.08	18,771.31
06-02	Citrus Heights	367.37	125.74	16	2,011.84	981.44
06-03	Sierra View	295.05	276.44	25	6,911.00	358.38
06-04	Stony Creek	316.50	175.20	11	1,927.20	4,645.74
08-01	Parkside/Muirfield	551.48	196.02	356	69,783.12	38,119.88
09-01	Viscaya	635.75	361.78	401	145,073.78	5,194.49
10-02	Lincoln/McKinley	414.92	362.88	15	5,443.20	347.80
NA	Parkside Village 2 & 3	392.65	392.65	122	47,903.30	2,878.94
Total				2,016.79	\$505,876.13	\$115,154.15

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

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

1.2 Prior Year and Proposed Rates

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

District No.	District Name	2025/26 Maximum Assessment Rate	2024/25 Maximum Assessment Rate	Difference	2025/26 Proposed Assessment Rate	2024/25 Assessment Rate	Difference
89-01	Country Club Estates ⁽¹⁾	\$332.88	\$317.03	\$15.85	\$332.88	\$317.03	\$15.85
90-01	Harvest Estates ⁽²⁾	91.72	91.72	0.00	91.72	91.72	0.00
90-02	Peachwood Village ⁽¹⁾	320.44	305.18	15.26	320.44	305.18	15.26
92-01	Nebraska Park ⁽¹⁾	220.34	209.85	10.49	220.34	209.84	10.50
93-01	Marshall Acres ⁽¹⁾	220.44	209.95	10.50	220.44	209.94	10.50
95-01	Tierra Vista ⁽¹⁾	275.17	262.07	13.10	275.16	262.06	13.10
95-02	Sierra Heights ⁽¹⁾	186.17	186.17	9.31	186.16	186.16	0.00
98-01	Alta Mission ⁽²⁾	125.00	125.00	0.00	125.00	125.00	0.00
98-02	Morningside Phase 1 ⁽²⁾	170.18	170.18	0.00	170.18	170.18	0.00
99-01	Morningside Phase 2 ⁽³⁾	267.14	261.91	5.24	167.16	157.69	9.47
06-01	Sugar Plum/Villagio ⁽⁴⁾	303.16	294.65	8.51	140.56	140.56	0.00
06-02	Citrus Heights ⁽⁴⁾	367.37	357.06	10.31	125.74	125.75	(0.01)
06-03	Sierra View ⁽⁴⁾	295.04	286.76	8.28	276.44	260.78	15.66
06-04	Stony Creek ⁽⁴⁾	316.49	307.61	8.88	175.20	165.27	9.93
08-01	Parkside/Muirfield ⁽⁴⁾	551.47	536.00	15.47	196.02	186.68	9.34
09-01	Viscaya ⁽⁴⁾	635.74	617.90	17.84	361.78	341.30	20.48
10-02	Lincoln/McKinley ⁽⁴⁾	414.91	403.27	11.64	362.88	342.35	20.53
NA	Parkside Village 2 & 3 ⁽⁵⁾	392.65	381.63	11.02	392.65	381.62	11.03

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

⁽²⁾ No annual Maximum inflator.

⁽³⁾ Annual Maximum inflator is the change in the California Statewide CPI as of October of each year, not to exceed 2%. The CPI increase was 2.51%, therefore the maximum rate increase for Fiscal Year 2025/26 is 2%.

⁽⁴⁾ Annual Maximum inflator is change in the US City Average CPI-U as of December of each year. The effective increase for 2025/26 was 2.888%.

⁽⁵⁾ Annual Maximum inflator is change in the US City Average CPI-U as of December of each year, not to exceed 3%. The effective increase for 2025/26 was 2.888%.

2. COUNTRY CLUB ESTATES

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

2.1 Plans and Specifications

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

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

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

2.2 Boundary Description & Diagram

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

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

2.3 General Benefit

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

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

2.4 Estimate of Costs

Below is an estimate of the costs needed to fund the Country Club Estates Improvements for Fiscal Year 2025/26:

Description	Estimated Amount
City Maintenance Costs ⁽¹⁾	\$9,600.00
Contractor Costs ⁽²⁾	2,514.00
Total Maintenance Costs	\$12,114.00
County Costs ⁽³⁾	\$65.90
City Administrative Overhead ⁽⁴⁾	794.00
Consulting/Legal Fees	1,350.00
Fund Balance Adjustment ⁽⁵⁾	2,985.86
Total Non-Maintenance Costs & Fund Adjustment	\$5,195.76
Total Costs	\$17,309.76

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

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

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

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

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

2.5 Assessment Methodology and Rates

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

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

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

Fiscal Year	Actual Rate ⁽¹⁾	Maximum Rate
2024/25	\$317.03	\$317.03
2025/26	332.88	332.88

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

2.6 Assessment of the Estimated Costs

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

Description	Estimated Amount
Total Estimated Costs	\$17,309.76
General Benefit Percentage ⁽¹⁾	15.4%
Maintenance costs to be funded by General Benefit Contribution	1,865.56
Maintenance costs to be funded by Assessment	10,248.44
Non-Maintenance Costs & Fund Adj. funded by Assessment	5,195.76
Maintenance costs to be funded by District Reserves	0.00
Assessable benefit units	52.00
Maximum Assessment Rate	\$332.88
Maximum Assessment Revenue	17,309.76
Total Assessment Revenue Needed ⁽²⁾	\$12,458.34
Proposed Assessment Rate	332.88
Proposed Assessment Revenue Total	17,309.76
Revenue Capacity / (Shortfall) ⁽³⁾	4,851.42
City Contribution for General Benefit	\$1,865.56
City Contribution to cover Shortfall	0.00

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

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

⁽³⁾ A shortfall (negative value) means that the special benefit portion of the budget cannot be fully funded by the assessments, or a portion is being funded with Reserve funds. A positive value will be collected until Reserve fund has capacity to fund the estimated costs of maintenance and servicing of the District until December 10, 2025.

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

2.7 Assessment Funds

Country Club Estates is projected to have a deficit balance of approximately \$4,860 on June 30, 2026, which represents a decrease of the estimated June 30, 2025, deficit of \$9,711.

The City will contribute approximately \$1,865.56 in non-assessment district funds to cover the 15.4% general benefit portion of the maintenance budget.

3. HARVEST ESTATES

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

3.1 Plans and Specifications

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

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

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

3.2 Boundary Description & Diagram

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

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

3.3 General Benefit

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

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

3.4 Estimate of Costs

Below is an estimate of the costs needed to fund the Harvest Estates Improvements for Fiscal Year 2025/26:

Description	Estimated Amount
City Maintenance Costs ⁽¹⁾	\$1,541.40
Contractor Costs ⁽²⁾	0.00
Total Maintenance Costs	\$1,541.40
County Costs ⁽³⁾	\$22.81
City Administrative Overhead ⁽⁴⁾	170.00
Consulting/Legal Fees	1,342.00
Fund Balance Adjustment ⁽⁵⁾	0.00
Total Non-Maintenance Costs & Fund Adjustment	\$1,534.81
Total Costs	\$3,076.21

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

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

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

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

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

3.5 Assessment Methodology and Rates

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

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

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

Fiscal Year	Actual Rate ⁽¹⁾	Maximum Rate
2024/25	\$91.72	\$91.72
2025/26	91.72	91.72

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

3.6 Assessment of the Estimated Costs

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

Description	Estimated Amount
Total Estimated Costs	\$3,076.21
General Benefit Percentage ⁽¹⁾	36.100%
Maintenance costs to be funded by General Benefit Contribution	\$556.45
Maintenance costs to be funded by Assessment	984.95
Non-Maintenance Costs & Fund Adj. funded by Assessment	1,534.81
Maintenance costs to be funded by District Reserves	0.00
Assessable benefit units	18.00
Maximum Assessment Rate	\$91.72
Maximum Assessment Revenue	1,650.96
Total Assessment Revenue Needed ⁽²⁾	\$2,519.76
Proposed Assessment Rate	91.72
Proposed Assessment Revenue Total	1,650.96
Revenue Capacity / (Shortfall) ⁽³⁾	(868.80)
City Contribution for General Benefit	\$556.45
City Contribution to cover Shortfall	868.80

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

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

⁽³⁾ A shortfall (negative value) means that the special benefit portion of the budget cannot be fully funded by the assessments, or a portion is being funded with Reserve funds. A positive value will be collected until reserve fund has capacity to fund the estimated costs of maintenance and servicing of the District until December 10, 2025.

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

3.7 Assessment Funds

Harvest Estates is projected to have a deficit balance of \$14,421 on June 30, 2026, which represents an increase of the estimated June 30, 2025 deficit of \$13,552.

The City will contribute approximately \$556 in non-assessment district funds to cover the 36.1% general benefit portion of the maintenance budget, as well as the budget shortfall of approximately \$869.

4. PEACHWOOD VILLAGE

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

4.1 Plans and Specifications

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

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

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

4.2 Boundary Description & Diagram

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

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

4.3 General Benefit

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

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

4.4 Estimate of Costs

Below is an estimate of the costs needed to fund the Peachwood Village Improvements for Fiscal Year 2025/26:

Description	Estimated Amount
City Maintenance Costs ⁽¹⁾	\$16,985.55
Contractor Costs ⁽²⁾	5,500.95
Total Maintenance Costs	\$22,486.50
County Costs ⁽³⁾	\$120.40
City Administrative Overhead ⁽⁴⁾	934.00
Consulting/Legal Fees	1,359.00
Fund Balance Adjustment ⁽⁵⁾	5,541.90
Total Non-Maintenance Costs & Fund Adjustment	\$7,955.30
Total Costs	\$30,441.80

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

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

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

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

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

4.5 Assessment Methodology and Rates

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

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

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

Fiscal Year	Actual Rate ⁽¹⁾	Maximum Rate
2024/25	\$305.18	\$305.18
2025/26	320.44	320.44

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

4.6 Assessment of the Estimated Costs

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

Description	Estimated Amount
Total Estimated Costs	\$30,441.80
General Benefit Percentage ⁽¹⁾	4.000%
Maintenance costs to be funded by General Benefit Contribution	\$899.46
Maintenance costs to be funded by Assessment	21,587.04
Non-Maintenance Costs & Fund Adj. funded by Assessment	7,955.30
Maintenance costs to be funded by District Reserves	0.00
Assessable benefit units	95.00
Maximum Assessment Rate	\$320.44
Maximum Assessment Revenue	30,441.80
Total Assessment Revenue Needed ⁽²⁾	\$24,000.44
Proposed Assessment Rate	320.44
Proposed Assessment Revenue Total	30,441.80
Revenue Capacity / (Shortfall) ⁽³⁾	6,441.36
City Contribution for General Benefit	\$899.46
City Contribution to cover Shortfall	0.00

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

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

⁽³⁾ A shortfall (negative value) means that the special benefit portion of the budget cannot be fully funded by the assessments, or a portion is being funded with Reserve funds. A positive value will be collected until Reserve fund has capacity to fund the estimated costs of maintenance and servicing of the District until December 10, 2025.

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

4.7 Assessment Funds

Peachwood Village is projected to have a deficit balance of \$42,985 on June 30, 2026, which represents a decrease of the estimated June 30, 2025 deficit of \$49,426.

The City will contribute approximately \$899 in non-assessment district funds to cover the 4% general benefit portion of the maintenance budget.

5. NEBRASKA PARK

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

5.1 Plans and Specifications

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

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

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

5.2 Boundary Description & Diagram

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

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

5.3 General Benefit

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

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

5.4 Estimate of Costs

Below is an estimate of the costs needed to fund the Nebraska Park Improvements for Fiscal Year 2025/26:

Description	Estimated Amount
City Maintenance Costs ⁽¹⁾	\$38,738.00
Contractor Costs ⁽²⁾	26,000.00
Total Maintenance Costs	\$64,738.00
County Costs ⁽³⁾	\$565.00
City Administrative Overhead ⁽⁴⁾	12,336.00
Consulting/Legal Fees	4,155.00
Fund Balance Adjustment ⁽⁵⁾	10,590.16
Total Non-Maintenance Costs & Fund Adjustment	\$27,646.16
Total Costs	\$92,384.16

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

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

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

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

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

5.5 Assessment Methodology and Rates

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

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

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

Fiscal Year	Actual Rate ⁽¹⁾	Maximum Rate
2024/25	\$209.84	\$209.84
2025/26	220.34	220.34

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

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

5.6 Assessment of the Estimated Costs

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

Description	Estimated Amount
Total Estimated Costs	\$92,384.16
General Benefit Percentage ⁽¹⁾	25.400%
Maintenance costs to be funded by General Benefit Contribution	\$16,443.45
Maintenance costs to be funded by Assessment	48,294.55
Non-Maintenance Costs & Fund Adj. funded by Assessment	27,646.16
Maintenance costs to be funded by District Reserves	0.00
Assessable benefit units	419.28
Maximum Assessment Rate	\$220.34
Maximum Assessment Revenue	92,384.16
Total Assessment Revenue Needed ⁽²⁾	\$65,350.55
Proposed Assessment Rate	220.34
Proposed Assessment Revenue Total	92,384.16
Revenue Capacity / (Shortfall) ⁽³⁾	27,033.61
City Contribution for General Benefit	\$16,443.45
City Contribution to cover Shortfall	0.00

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

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

⁽³⁾ A shortfall (negative value) means that the special benefit portion of the budget cannot be fully funded by the assessments, or a portion is being funded with Reserve funds. A positive value will be collected until reserve fund has capacity to fund the estimated costs of maintenance and servicing of the District until December 10, 2025.

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

5.7 Assessment Funds

Nebraska Park is projected to have a balance of \$15,869 on June 30, 2026, which represents an increase from the estimated June 30, 2025 deficit of \$11,165.

The City will contribute approximately \$16,443 in non-assessment district funds to cover the 25.4% general benefit portion of the maintenance budget.

6. MARSHALL ACRES

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

6.1 Plans and Specifications

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

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

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

6.2 Boundary Description & Diagram

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

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

6.3 General Benefit

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

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

6.4 Estimate of Costs

Below is an estimate of the costs needed to fund the Marshall Acres Improvements for Fiscal Year 2025/26:

Description	Estimated Amount
City Maintenance Costs ⁽¹⁾	\$10,449.00
Contractor Costs ⁽²⁾	2,989.62
Total Maintenance Costs	\$13,438.62

County Costs ⁽³⁾	\$101.39
City Administrative Overhead ⁽⁴⁾	935.00
Consulting/Legal Fees	1,404.00
Fund Balance Adjustment ⁽⁵⁾	1,756.19.28
Total Non-Maintenance Costs & Fund Adjustment	\$4,196.86

Total Costs	\$17,635.48
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⁽¹⁾ Includes Salaries, Repair & Maintenance costs, and Utilities.

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

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

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

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

6.5 Assessment Methodology and Rates

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

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

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

Fiscal Year	Actual Rate ⁽¹⁾	Maximum Rate
2024/25	\$209.94	\$209.94
2025/26	220.44	220.44

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

6.6 Assessment of the Estimated Costs

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

Description	Estimated Amount
Total Estimated Costs	\$17,635.20
General Benefit Percentage ⁽¹⁾	21.800%
Maintenance costs to be funded by General Benefit Contribution	\$2,929.62
Maintenance costs to be funded by Assessment	10,509.00
Non-Maintenance Costs & Fund Adj. funded by Assessment	4,196.58
Maintenance costs to be funded by District Reserves	0.00
Assessable benefit units	80.00
Maximum Assessment Rate	\$220.44
Maximum Assessment Revenue	17,635.20
Total Assessment Revenue Needed ⁽²⁾	\$12,949.39
Proposed Assessment Rate	220.44
Proposed Assessment Revenue Total	17,635.20
Revenue Capacity / (Shortfall) ⁽³⁾	4,685.81
City Contribution for General Benefit	\$2,929.62
City Contribution to cover Shortfall	0.00

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

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

⁽³⁾ A shortfall (negative value) means that the special benefit portion of the budget cannot be fully funded by the assessments, or a portion is being funded with Reserve funds. A positive value will be collected until reserve fund has capacity to fund the estimated costs of maintenance and servicing of the District until December 10, 2025.

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

6.7 Assessment Funds

Marshall Acres is projected to have a deficit balance of \$79,372 on June 30, 2026, which represents a decrease of the estimated June 30, 2025 deficit of \$84,057.

The City will contribute approximately \$2,930 in non-assessment district funds to cover the 21.8% general benefit portion of the maintenance budget.

7. TIERRA VISTA

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

7.1 Plans and Specifications

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

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

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

7.2 Boundary Description & Diagram

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

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

7.3 General Benefit

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

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

7.4 Estimate of Costs

Below is an estimate of the costs needed to fund the Tierra Vista Improvements for Fiscal Year 2025/26:

Description	Estimated Amount
City Maintenance Costs ⁽¹⁾	\$2,852.50
Contractor Costs ⁽²⁾	2,000.00
Total Maintenance Costs	\$4,852.50

County Costs ⁽³⁾	\$38.02
City Administrative Overhead ⁽⁴⁾	365.00
Consulting/Legal Fees	1,342.00
Fund Balance Adjustment ⁽⁵⁾	1,657.58
Total Non-Maintenance Costs & Fund Adjustment	\$3,402.60

Total Costs	\$8,255.10
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⁽¹⁾ Includes Salaries, Repair & Maintenance costs, and Utilities.

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

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

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

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

7.5 Assessment Methodology and Rates

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

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

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

Fiscal Year	Actual Rate ⁽¹⁾	Maximum Rate
2024/25	\$262.06	\$262.06
2025/26	275.16	275.17

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

7.6 Assessment of the Estimated Costs

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

Description	Estimated Amount
Total Estimated Costs	\$8,255.10
General Benefit Percentage ⁽¹⁾	9.500%
Maintenance costs to be funded by General Benefit Contribution	\$460.99
Maintenance costs to be funded by Assessment	4,391.51
Non-Maintenance Costs & Fund Adj. funded by Assessment	3,402.60
Maintenance costs to be funded by District Reserves	0.00
Assessable benefit units	30.00
Maximum Assessment Rate	\$275.17
Maximum Assessment Revenue	8,255.10
Total Assessment Revenue Needed ⁽²⁾	\$6,136.53
Proposed Assessment Rate	275.16
Proposed Assessment Revenue Total	8,254.80
Revenue Capacity / (Shortfall) ⁽³⁾	2,118.27
City Contribution for General Benefit	\$460.99
City Contribution to cover Shortfall	0.00

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

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

⁽³⁾ A shortfall (negative value) means that the special benefit portion of the budget cannot be fully funded by the assessments, or a portion is being funded with Reserve funds. A positive value will be collected until Reserve fund has capacity to fund the estimated costs of maintenance and servicing of the District until December 10, 2025.

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

7.7 Assessment Funds

Tierra Vista is projected to have a deficit balance of \$2,809 on June 30, 2026, which represents a decrease of the estimated June 30, 2025 deficit of \$4,927.

The City will contribute approximately \$461 in non-assessment district funds to cover the 9.5% general benefit portion of the maintenance budget.

8. SIERRA HEIGHTS

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

8.1 Plans and Specifications

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

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

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

8.2 Boundary Description & Diagram

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

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

8.3 General Benefit

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

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

8.4 Estimate of Costs

Below is an estimate of the costs needed to fund the Sierra Heights Improvements for Fiscal Year 2025/26:

Description	Estimated Amount
City Maintenance Costs ⁽¹⁾	\$5,900.00
Contractor Costs ⁽²⁾	4,668.30
Total Maintenance Costs	\$10,568.30
County Costs ⁽³⁾	\$106.46
City Administrative Overhead ⁽⁴⁾	3,094.00
Consulting/Legal Fees	1,358.00
Fund Balance Adjustment ⁽⁵⁾	00.00
Total Non-Maintenance Costs & Fund Adjustment	\$4,558.46
Total Costs	\$15,126.76

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

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

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

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

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

8.5 Assessment Methodology and Rates

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

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

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

Fiscal Year	Actual Rate ⁽¹⁾	Maximum Rate
2024/25	\$186.16	\$186.17
2025/26	186.16	186.17

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

8.6 Assessment of the Estimated Costs

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

Description	Estimated Amount
Total Estimated Costs	\$15,126.76
General Benefit Percentage ⁽¹⁾	16.800%
Maintenance costs to be funded by General Benefit Contribution	\$1,775.47
Maintenance costs to be funded by Assessment	8,792.83
Non-Maintenance Costs & Fund Adj. funded by Assessment	4,558.46
Maintenance costs to be funded by District Reserves	0.00
Assessable benefit units	84.00
Maximum Assessment Rate	\$186.17
Maximum Assessment Revenue	15,637.95
Total Assessment Revenue Needed ⁽²⁾	\$13,351.29
Proposed Assessment Rate	186.16
Proposed Assessment Revenue Total	15,637.44
Revenue Capacity / (Shortfall) ⁽³⁾	2,286.15
City Contribution for General Benefit	\$1,775.47
City Contribution to cover Shortfall	0.00

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

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

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

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

8.7 Assessment Funds

Sierra Heights is projected to have a balance of \$24,530 on June 30, 2026, which represents an increase from the estimated June 30, 2025 of \$22,244.

The City will contribute approximately \$1,775 in non-assessment district funds to cover the 16.8% general benefit portion of the maintenance budget.

9. ALTA MISSION

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

9.1 Plans and Specifications

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

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

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

9.2 Boundary Description & Diagram

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

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

9.3 General Benefit

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

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

9.4 Estimate of Costs

Below is an estimate of the costs needed to fund the Alta Mission Improvements for Fiscal Year 2025/26:

Description	Estimated Amount
City Maintenance Costs ⁽¹⁾	\$4,400.00
Contractor Costs ⁽²⁾	1,785.00
Total Maintenance Costs	\$6,185.00
County Costs ⁽³⁾	\$51.96
City Administrative Overhead ⁽⁴⁾	444.00
Consulting/Legal Fees	1,342.00
Fund Balance Adjustment ⁽⁵⁾	0.00
Total Non-Maintenance Costs & Fund Adjustment	\$1,837.96
Total Costs	\$8,022.96

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

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

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

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

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

9.5 Assessment Methodology and Rates

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

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

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

Fiscal Year	Actual Rate ⁽¹⁾	Maximum Rate
2024/25	\$125.00	\$125.00
2025/26	125.00	125.00

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

9.6 Assessment of the Estimated Costs

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

Description	Estimated Amount
Total Estimated Costs	\$8,022.96
General Benefit Percentage ⁽¹⁾	21.300%
Maintenance costs to be funded by General Benefit Contribution	\$1,317.41
Maintenance costs to be funded by Assessment	4,867.59
Non-Maintenance Costs & Fund Adj. funded by Assessment	1,837.96
Maintenance costs to be funded by District Reserves	0.00
Assessable benefit units	41.00
Maximum Assessment Rate	\$125.00
Maximum Assessment Revenue	5,125.00
Total Assessment Revenue Needed ⁽²⁾	\$6,705.55
Proposed Assessment Rate	125.00
Proposed Assessment Revenue Total	5,125.00
Revenue Capacity / (Shortfall) ⁽³⁾	(1,580.55)
City Contribution for General Benefit	\$1,317.41
City Contribution to cover Shortfall	1,580.55

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

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

⁽³⁾ A shortfall (negative value) means that the special benefit portion of the budget cannot be fully funded by the assessments, or a portion is being funded with Reserve funds. A positive value will be collected until reserve fund has capacity to fund the estimated costs of maintenance and servicing of the District until December 10, 2025.

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

9.7 Assessment Funds

Alta Mission is projected to have a deficit balance of \$22,180 on June 30, 2026, which represents an increase from the estimated June 30, 2025 deficit of \$20,599.

The City will contribute approximately \$1,317 in non-assessment district funds to cover the 21.3% general benefit portion of the maintenance budget, as well as the budget shortfall of approximately \$1,581.

10. MORNINGSIDE PHASE 1

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

10.1 Plans and Specifications

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

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

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

10.2 Boundary Description & Diagram

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

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

10.3 General Benefit

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

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

10.4 Estimate of Costs

Below is an estimate of the costs needed to fund the Morningside Phase 1 Improvements for Fiscal Year 2025/26:

Description	Estimated Amount
City Maintenance Costs ⁽¹⁾	\$7,100.00
Contractor Costs ⁽²⁾	\$7,400.00
Total Maintenance Costs	\$14,500.00
County Costs ⁽³⁾	\$62.10
City Administrative Overhead ⁽⁴⁾	\$934.00
Consulting/Legal Fees	\$1,349.00
Fund Balance Adjustment ⁽⁵⁾	\$0.00
Total Non-Maintenance Costs & Fund Adjustment	\$2,345.10
Total Costs	\$16,845.10

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

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

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

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

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

10.5 Assessment Methodology and Rates

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

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

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

Fiscal Year	Actual Rate ⁽¹⁾	Maximum Rate
2024/25	\$170.18	\$170.18
2025/26	170.18	170.18

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

10.6 Assessment of the Estimated Costs

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

Description	Estimated Amount
Total Estimated Costs	\$16,845.10
General Benefit Percentage ⁽¹⁾	28.200%
Maintenance costs to be funded by General Benefit Contribution	\$4,089.00
Maintenance costs to be funded by Assessment	10,411.00
Non-Maintenance Costs & Fund Adj. funded by Assessment	2,345.10
Maintenance costs to be funded by District Reserves	0.00
Assessable benefit units	48.00
Maximum Assessment Rate	\$170.18
Maximum Assessment Revenue	8,168.64
Total Assessment Revenue Needed ⁽²⁾	\$12,756.10
Proposed Assessment Rate	170.18
Proposed Assessment Revenue Total	8,168.64
Revenue Capacity / (Shortfall) ⁽³⁾	(4,587.46)
City Contribution for General Benefit	\$4,089.00
City Contribution to cover Shortfall	4,587.46

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

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

⁽³⁾ A shortfall (negative value) means that the special benefit portion of the budget cannot be fully funded by the assessments, or a portion is being funded with Reserve funds. A positive value will be collected until Reserve fund has capacity to fund the estimated costs of maintenance and servicing of the District until December 10, 2025.

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

10.7 Assessment Funds

Morningside Phase 1 is projected to have a deficit balance of \$121,039 on June 30, 2026, which represents a decrease of the estimated June 30, 2025 deficit of \$116,452.

The City will contribute approximately \$4,089 in non-assessment district funds to cover the 28.2% general benefit portion of the maintenance budget, as well as the budget shortfall of approximately \$4,587.

11. MORNINGSIDE PHASE 2

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

11.1 Plans and Specifications

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

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

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

11.2 Boundary Description & Diagram

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

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

11.3 General Benefit

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

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

11.4 Estimate of Costs

Below is an estimate of the costs needed to fund the Morningside Phase 2 Improvements for Fiscal Year 2025/26:

Description	Estimated Amount
City Maintenance Costs ⁽¹⁾	\$5,300.00
Contractor Costs ⁽²⁾	8,908.00
Total Maintenance Costs	\$14,208.00
County Costs ⁽³⁾	\$112.80
City Administrative Overhead ⁽⁴⁾	918.00
Consulting/Legal Fees	1,358.00
Fund Balance Adjustment ⁽⁵⁾	353.91
Total Non-Maintenance Costs & Fund Adjustment	\$2,742.71
Total Costs	\$16,950.71

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

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

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

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

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

11.5 Assessment Methodology and Rates

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

The formation engineer's report for Morningside Phase 2 included an annual maximum rate inflator that is calculated using the same method for Proposition 13 taxation increases. The formula is based on the change in the California Statewide CPI as of October of each year, not to exceed 2%. The CPI increase was 2.51%, therefore the maximum rate increase for Fiscal Year 2025/26 is 2%.

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

Fiscal Year	Actual Rate ⁽¹⁾⁽²⁾	Maximum Rate ⁽²⁾
2024/25	\$157.69	\$261.90
2025/26	167.16	267.14

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

⁽²⁾ The rate for Lot 42 parcels is 32.177% of the rate shown, or \$53.78.

11.6 Assessment of the Estimated Costs

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

Description	Estimated Amount
Total Estimated Costs	\$16,950.71
General Benefit Percentage ⁽¹⁾	17.200%
Maintenance costs to be funded by General Benefit Contribution	\$2,443.78
Maintenance costs to be funded by Assessment	11,764.22
Non-Maintenance Costs & Fund Adj. funded by Assessment	2,742.71
Maintenance costs to be funded by District Reserves	0.00

Assessable benefit units	60.51
Maximum Assessment Rate	\$267.14
Maximum Assessment Revenue	16,165.48

Total Assessment Revenue Needed ⁽²⁾	\$14,153.02
Proposed Assessment Rate	167.16
Proposed Assessment Revenue Total	10,115.28
Revenue Capacity / (Shortfall) ⁽³⁾	(4,037.74)

City Contribution for General Benefit	\$2,443.78
City Contribution to cover Shortfall	4,037.74

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

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

⁽³⁾ A shortfall (negative value) means that the special benefit portion of the budget cannot be fully funded by the assessments, or a portion is being funded with Reserve funds. A positive value will be collected until Reserve fund has capacity to fund the estimated costs of maintenance and servicing of the District until December 10, 2025.

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

11.7 Assessment Funds

Morningside Phase 2 is projected to have a deficit balance of \$17,694 on June 30, 2026, which represents a decrease to the estimated deficit balance of \$13,656 as of June 30, 2025.

The City will contribute approximately \$2,444 in non-assessment district funds to cover the 17.2% general benefit portion of the maintenance budget, as well as the budget shortfall of approximately \$4,038.

12. SUGAR PLUM/VILLAGIO

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

12.1 Plans and Specifications

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

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

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

12.2 Boundary Description & Diagram

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

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

12.3 General Benefit

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

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

12.4 Estimate of Costs

Below is an estimate of the costs needed to fund the Sugar Plum/Villagio Improvements for Fiscal Year 2025/26:

Description	Estimated Amount
City Maintenance Costs ⁽¹⁾	\$20,15430
Contractor Costs ⁽²⁾	7,577.85
Total Maintenance Costs	\$27,732.15
County Costs ⁽³⁾	\$181.24
City Administrative Overhead ⁽⁴⁾	8,308.00
Consulting/Legal Fees	2,736.00
Fund Balance Adjustment ⁽⁵⁾	0.00
Total Non-Maintenance Costs & Fund Adjustment	\$11,225.24
Total Costs	\$38,957.39

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

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

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

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

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

12.5 Assessment Methodology and Rates

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

The formation engineer's report for Sugar Plum/Villagio included an annual maximum rate inflator that is calculated based on the change in the US City Average CPI-U as of December of each year. The effective increase for 2025/26 was 2.888%.

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

Fiscal Year	Actual Rate ⁽¹⁾	Maximum Rate
2024/25	\$140.57	\$294.65
2025/26	140.56	303.16

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

12.6 Assessment of the Estimated Costs

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

Description	Estimated Amount
Total Estimated Costs	\$39,957.39
General Benefit Percentage ⁽¹⁾	10.800%
Maintenance costs to be funded by General Benefit Contribution	\$2,995.07
Maintenance costs to be funded by Assessment	24,737.08
Non-Maintenance Costs & Fund Adj. funded by Assessment	11,225.24
Maintenance costs to be funded by District Reserves	15,862.24
Assessable benefit units	143.00
Maximum Assessment Rate	\$303.16
Maximum Assessment Revenue	43,351.88
Total Assessment Revenue Needed ⁽²⁾	\$35,962.32
Proposed Assessment Rate	140.56
Proposed Assessment Revenue Total	20,100.08
Revenue Capacity / (Shortfall) ⁽³⁾	(15,862.24)
City Contribution for General Benefit	\$2,995.07
City Contribution to cover Shortfall	0.00

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

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

⁽³⁾ A shortfall (negative value) means that the special benefit portion of the budget cannot be fully funded by the assessments, or a portion is being funded with Reserve funds. A positive value will be collected until Reserve fund has capacity to fund the estimated costs of maintenance and servicing of the District until December 10, 2025.

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

12.7 Assessment Funds

Sugar Plum/Villagio is projected to have a balance of \$91,435 on June 30, 2026, which reduces the estimated June 30, 2025 balance of \$107,298.

The City will contribute approximately \$2,995 in non-assessment district funds to cover the 10.8% general benefit portion of the maintenance budget.

13. CITRUS HEIGHTS

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

13.1 Plans and Specifications

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

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

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

13.2 Boundary Description & Diagram

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

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

13.3 General Benefit

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

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

13.4 Estimate of Costs

Below is an estimate of the costs needed to fund the Citrus Heights Improvements for Fiscal Year 2025/26:

Description	Estimated Amount
City Maintenance Costs ⁽¹⁾	\$1,100.00
Contractor Costs ⁽²⁾	0.00
Total Maintenance Costs	\$1,100.00
County Costs ⁽³⁾	\$20.28
City Administrative Overhead ⁽⁴⁾	531.00
Consulting/Legal Fees	1,342.00
Fund Balance Adjustment ⁽⁵⁾	0.00
Total Non-Maintenance Costs & Fund Adjustment	\$1,893.28
Total Costs	\$2,993.28

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

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

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

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

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

13.5 Assessment Methodology and Rates

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

The formation engineer's report for Citrus Heights included an annual maximum rate inflator that is calculated based on the change in the US City Average CPI-U as of December of each year. The effective increase for 2025/26 was 2.888%.

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

Fiscal Year	Actual Rate ⁽¹⁾	Maximum Rate
2024/25	\$125.75	\$357.05
2025/26	125.74	367.37

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

13.6 Assessment of the Estimated Costs

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

Description	Estimated Amount
Total Estimated Costs	\$2,993.28
General Benefit Percentage ⁽¹⁾	32.700%
Maintenance costs to be funded by General Benefit Contribution	\$359.70
Maintenance costs to be funded by Assessment	740.30
Non-Maintenance Costs & Fund Adj. funded by Assessment	1,893.28
Maintenance costs to be funded by District Reserves	621.74
Assessable benefit units	16.00
Maximum Assessment Rate	\$367.37
Maximum Assessment Revenue	5,877.92
Total Assessment Revenue Needed ⁽²⁾	\$2,633.58
Proposed Assessment Rate	125.74
Proposed Assessment Revenue Total	2,011.84
Revenue Capacity / (Shortfall) ⁽³⁾	(621.74)
City Contribution for General Benefit	\$359.70
City Contribution to cover Shortfall	0.00

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

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

⁽³⁾ A shortfall (negative value) means that the special benefit portion of the budget cannot be fully funded by the assessments, or a portion is being funded with Reserve funds. A positive value will be collected until reserve fund has capacity to fund the estimated costs of maintenance and servicing of the District until December 10, 2025.

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

13.7 Assessment Funds

Citrus Heights is projected to have a balance of \$19,870 on June 30, 2026, which is a slight reduction in the estimated June 30, 2025 balance of \$20,492 from the prior fiscal year.

The City will contribute approximately \$360 in non-assessment district funds to cover the 32.7% general benefit portion of the maintenance budget.

14. SIERRA VIEW

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

14.1 Plans and Specifications

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

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

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

14.2 Boundary Description & Diagram

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

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

14.3 General Benefit

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

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

14.4 Estimate of Costs

Below is an estimate of the costs needed to fund the Sierra View Improvements for Fiscal Year 2025/26:

Description	Estimated Amount
City Maintenance Costs ⁽¹⁾	\$3,620.00
Contractor Costs ⁽²⁾	0.00
Total Maintenance Costs	\$3,620.00
County Costs ⁽³⁾	\$31.68
City Administrative Overhead ⁽⁴⁾	293.00
Consulting/Legal Fees	1,342.00
Fund Balance Adjustment ⁽⁵⁾	1,609.05
Total Non-Maintenance Costs & Fund Adjustment	\$3,275.73
Total Costs	\$6,895.73

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

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

(3)

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

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

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

14.5 Assessment Methodology and Rates

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

The formation engineer's report for Sierra View included an annual maximum rate inflator that is calculated based on the change in the US City Average CPI-U as of December of each year. The effective increase for 2025/26 was 2.888%.

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

Fiscal Year	Actual Rate ⁽¹⁾	Maximum Rate
2024/25	\$260.78	\$286.76
2025/26	276.44	295.04

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

14.6 Assessment of the Estimated Costs

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

Description	Estimated Amount
Total Estimated Costs	\$6,895.73
General Benefit Percentage ⁽¹⁾	9.900%
Maintenance costs to be funded by General Benefit Contribution	\$358.38
Maintenance costs to be funded by Assessment	3,261.62
Non-Maintenance Costs & Fund Adj. funded by Assessment	3,275.73
Maintenance costs to be funded by District Reserves	0.00
Assessable benefit units	25.00
Maximum Assessment Rate	\$295.04
Maximum Assessment Revenue	7,376.00
Total Assessment Revenue Needed ⁽²⁾	\$4,928.30
Proposed Assessment Rate	276.44
Proposed Assessment Revenue Total	6,911.00
Revenue Capacity / (Shortfall) ⁽³⁾	1,982.70
City Contribution for General Benefit	\$358.
City Contribution to cover Shortfall	0.00

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

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

⁽³⁾ A shortfall (negative value) means that the special benefit portion of the budget cannot be fully funded by the assessments, or a portion is being funded with Reserve funds. A positive value will be collected until Reserve fund has capacity to fund the estimated costs of maintenance and servicing of the District until December 10, 2025.

14.7 Assessment Funds

Sierra View is projected to have a deficit balance of \$3,067 on June 30, 2026, which is a decrease to the estimated June 30, 2025, deficit balance of \$5,050.

The City will contribute approximately \$358 in non-assessment district funds to cover the 9.9% general benefit portion of the maintenance budget.

15. STONY CREEK

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

15.1 Plans and Specifications

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

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

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

15.2 Boundary Description & Diagram

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

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

15.3 General Benefit

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

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

15.4 Estimate of Costs

Below is an estimate of the costs needed to fund the Stony Creek Improvements for Fiscal Year 2025/26:

Description	Estimated Amount
City Maintenance Costs ⁽¹⁾	\$4,307.00
Contractor Costs ⁽²⁾	0.00
Total Maintenance Costs	\$4,307.00
County Costs ⁽³⁾	\$13.94
City Administrative Overhead ⁽⁴⁾	909.00
Consulting/Legal Fees	1,343.00
Fund Balance Adjustment ⁽⁵⁾	0.00
Total Non-Maintenance Costs & Fund Adjustment	\$2,265.94
Total Costs	\$6,572.94

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

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

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

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

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

15.5 Assessment Methodology and Rates

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

The formation engineer's report for Stony Creek included an annual maximum rate inflator that is calculated based on the change in the US City Average CPI-U as of December of each year. The effective increase for 2025/26 was 2.888%.

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

Fiscal Year	Actual Rate ⁽¹⁾	Maximum Rate
2024/25	\$165.27	\$307.61
2025/26	175.20	316.49

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

15.6 Assessment of the Estimated Costs

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

Description	Estimated Amount
Total Estimated Costs	\$6,572.94
General Benefit Percentage ⁽¹⁾	34.600%
Maintenance costs to be funded by General Benefit Contribution	\$1,490.22
Maintenance costs to be funded by Assessment	2,816.78
Non-Maintenance Costs & Fund Adj. funded by Assessment	2,265.94
Maintenance costs to be funded by District Reserves	3,155.52
Assessable benefit units	11.00
Maximum Assessment Rate	\$316.49
Maximum Assessment Revenue	3,481.39
Total Assessment Revenue Needed ⁽²⁾	\$5,082.72
Proposed Assessment Rate	175.20
Proposed Assessment Revenue Total	1,927.20
Revenue Capacity / (Shortfall) ⁽³⁾	(3,155.52)
City Contribution for General Benefit	\$1,490.22
City Contribution to cover Shortfall	0.00

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

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

⁽³⁾ A shortfall (negative value) means that the special benefit portion of the budget cannot be fully funded by the assessments, or a portion is being funded with Reserve funds. A positive value will be collected until Reserve fund has capacity to fund the estimated costs of maintenance and servicing of the District until December 10, 2025.

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

15.7 Assessment Funds

Stony Creek is projected to have a balance of \$321 on June 30, 2026, which is a reduction in the estimated June 30, 2025 balance of \$3,477.

The City will contribute approximately \$1,490 in non-assessment district funds to cover the 34.6% general benefit portion of the maintenance budget.

16. PARKSIDE/MUIRFIELD

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

16.1 Plans and Specifications

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

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

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

16.2 Boundary Description & Diagram

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

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

16.3 General Benefit

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

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

16.4 Estimate of Costs

Below is an estimate of the costs needed to fund the Parkside/Muirfield Improvements for Fiscal Year 2025/26:

Description	Estimated Amount
City Maintenance Costs ⁽¹⁾	\$72,321.00
Contractor Costs ⁽²⁾	20,983.00
Total Maintenance Costs	\$93,304.00
County Costs ⁽³⁾	\$556.00
City Administrative Overhead ⁽⁴⁾	12,553.00
Consulting/Legal Fees	1,490.00
Fund Balance Adjustment ⁽⁵⁾	0.00
Total Non-Maintenance Costs & Fund Adjustment	\$14,599.00
Total Costs	\$107,903.00

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

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

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

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

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

16.5 Assessment Methodology and Rates

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

The formation engineer's report for Parkside/Muirfield included an annual maximum rate inflator that is calculated based on the change in the US City Average CPI-U as of December of each year. The effective increase for 2025/26 was 2.888%.

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

Fiscal Year	Actual Rate ⁽¹⁾	Maximum Rate
2024/25	\$186.68	\$535.99
2025/26	196.02	551.47

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

16.6 Assessment of the Estimated Costs

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

Description	Estimated Amount
Total Estimated Costs	107,903.64
General Benefit Percentage ⁽¹⁾	14.900%
Maintenance costs to be funded by General Benefit Contribution	\$13,902.30
Maintenance costs to be funded by Assessment	79,401.70
Non-Maintenance Costs & Fund Adj. funded by Assessment	14,599.00
Maintenance costs to be funded by District Reserves	24,217.58
Assessable benefit units	356.00
Maximum Assessment Rate	\$551.47
Maximum Assessment Revenue	196,323.32
Total Assessment Revenue Needed ⁽²⁾	\$94,000.70
Proposed Assessment Rate	196.02
Proposed Assessment Revenue Total	69,783.12
Revenue Capacity / (Shortfall) ⁽³⁾	(24,217.58)
City Contribution for General Benefit	\$13,902.30
City Contribution to cover Shortfall	0.00

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

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

⁽³⁾ A shortfall (negative value) means that the special benefit portion of the budget cannot be fully funded by the assessments, or a portion is being funded with Reserve funds. A positive value will be collected until Reserve fund has capacity to fund the estimated costs of maintenance and servicing of the District until December 10, 2025.

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

16.7 Assessment Funds

Parkside/Muirfield is projected to have a balance of \$73,020 on June 30, 2026, which is a reduction in the estimated June 30, 2025 balance of \$97,238.

The City will contribute approximately \$13,902 in non-assessment district funds to cover the 14.9% general benefit portion of the maintenance budget.

17. VISCAYA

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

17.1 Plans and Specifications

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

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

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

17.2 Boundary Description & Diagram

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

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

17.3 General Benefit

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

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

17.4 Estimate of Costs

Below is an estimate of the costs needed to fund the Viscaya Improvements for Fiscal Year 2025/26:

Description	Estimated Amount
City Maintenance Costs ⁽¹⁾	\$96,192.00
Contractor Costs ⁽²⁾	37,000.00
Total Maintenance Costs	\$133,192.00
County Costs ⁽³⁾	\$568.00
City Administrative Overhead ⁽⁴⁾	10,254.00
Consulting/Legal Fees	4,156.00
Fund Balance Adjustment ⁽⁵⁾	0.00
Total Non-Maintenance Costs & Fund Adjustment	\$14,978.00
Total Costs	\$148,170.00

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

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

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

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

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

17.5 Assessment Methodology and Rates

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

The formation engineer's report for Viscaya included an annual maximum rate inflator that is calculated based on the change in the US City Average CPI-U as of December of each year. The effective increase for 2025/26 was 2.888%.

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

Fiscal Year	Actual Rate ⁽¹⁾	Maximum Rate
2024/25	\$341.30	\$617.90
2025/26	361.78	635.74

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

17.6 Assessment of the Estimated Costs

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

Description	Estimated Amount
Total Estimated Costs	\$148,170.00
General Benefit Percentage ⁽¹⁾	3.900%
Maintenance costs to be funded by General Benefit Contribution	\$5,194.49
Maintenance costs to be funded by Assessment	127,997.51
Non-Maintenance Costs & Fund Adj. funded by Assessment	14,978.00
Maintenance costs to be funded by District Reserves	0.00
Assessable benefit units	401.00
Maximum Assessment Rate	\$635.74
Maximum Assessment Revenue	254,931.74
Total Assessment Revenue Needed ⁽²⁾	\$142,975.51
Proposed Assessment Rate	361.78
Proposed Assessment Revenue Total	145,073.78
Revenue Capacity / (Shortfall) ⁽³⁾	2,098.27
City Contribution for General Benefit	\$5,194.49
City Contribution to cover Shortfall	0.00

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

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

⁽³⁾ A shortfall (negative value) means that the special benefit portion of the budget cannot be fully funded by the assessments, or a portion is being funded with Reserve funds. A positive value will be collected until Reserve fund has capacity to fund the estimated costs of maintenance and servicing of the District until December 10, 2025.

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

17.7 Assessment Funds

Viscaya is projected to have a balance of \$32,466 on June 30, 2026, which is a slight increase from the estimated June 30, 2025 balance of \$30,368.

The City will contribute approximately \$5,194 in non-assessment district funds to cover the 3.9% general benefit portion of the maintenance budget.

18. LINCOLN/MCKINLEY

Assessment District No. 10-02 – Lincoln/McKinley Estates (“Lincoln/McKinley”) was formed in 2010 pursuant to the Landscaping and Lighting Act of 1972. The boundaries and assessment methodology presented in this report were originally developed by the City.

18.1 Plans and Specifications

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

- Paved path connecting Lincoln Avenue and McKinley Avenue
- Landscaping on either side of the path

These improvements are collectively known as the “Lincoln/McKinley Improvements”. A map of these improvements can be found in Appendix C of this report.

18.2 Boundary Description & Diagram

Lincoln/McKinley generally consists of property east of North Lincoln Avenue, along the alleyway between North Lincoln Avenue and North McKinley Avenue, and west of North McKinley Avenue.

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

18.3 General Benefit

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

A General Benefit Separation and Quantification Analysis was prepared by NBS in April of 2017 that estimated the proportion of special and general benefits. The analysis resulted in an estimated 29.1% of general benefit. Therefore, this percentage of the total maintenance budget cannot be funded by the assessments.

18.4 Estimate of Costs

Below is an estimate of the costs needed to fund the Lincoln/McKinley Improvements for Fiscal Year 2025/26:

Description	Estimated Amount
City Maintenance Costs ⁽¹⁾	\$1,140.60
Contractor Costs ⁽²⁾	54.60
Total Maintenance Costs	\$1,195.20
County Costs ⁽³⁾	\$19.01
City Administrative Overhead ⁽⁴⁾	150.00
Consulting/Legal Fees	1,343.00
Fund Balance Adjustment ⁽⁵⁾	2,838.45
Total Non-Maintenance Costs & Fund Adjustment	\$4,350.46
Total Costs	\$5,545.66

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

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

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

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

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

18.5 Assessment Methodology and Rates

According to the original engineer's report, the costs are divided equally among "equivalent residential units".

The formation engineer's report for Lincoln/McKinley included an annual rate inflator that is calculated based on the change in the US City Average CPI-U as of December of each year. The effective increase for 2025/26 was 2.888%.

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

Fiscal Year	Actual Rate ⁽¹⁾	Maximum Rate
2024/25	\$342.35	\$403.26
2025/26	362.88	414.91

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

18.6 Assessment of the Estimated Costs

The table below shows the assessment of the estimated costs of the Lincoln/McKinley Improvements:

Description	Estimated Amount
Total Estimated Costs	\$5,545.66
General Benefit Percentage ⁽¹⁾	29.100%
Maintenance costs to be funded by General Benefit Contribution	\$347.80
Maintenance costs to be funded by Assessment	847.40
Non-Maintenance Costs & Fund Adj. funded by Assessment	4,350.46
Maintenance costs to be funded by District Reserves	0.00
Assessable benefit units	15.00
Maximum Assessment Rate	\$414.91
Maximum Assessment Revenue	6,223.65
Total Assessment Revenue Needed ⁽²⁾	\$2,359.41
Proposed Assessment Rate	362.88
Proposed Assessment Revenue Total	5,443.20
Revenue Capacity / (Shortfall) ⁽³⁾	3,083.79
City Contribution for General Benefit	\$347.80
City Contribution to cover Shortfall	0.00

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

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

⁽³⁾ A shortfall (negative value) means that the special benefit portion of the budget cannot be fully funded by the assessments, or a portion is being funded with Reserve funds. A positive value will be collected until Reserve fund has capacity to fund the estimated costs of maintenance and servicing of the District until December 10, 2025.

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

18.7 Assessment Funds

Lincoln/McKinley is projected to have a balance of \$4,349 on June 30, 2026, which is an increase from the estimated June 30, 2025 deficit balance of \$1,265.

The City will contribute approximately \$348 in non-assessment district funds to cover the 29.1% general benefit portion of the maintenance budget.

19. PARKSIDE VILLAGE 2 & 3

Parkside Village Unit Nos. 2 and 3 Landscape and Lighting Assessment District (“Parkside Village”) was formed in 2015 pursuant to the Landscaping and Lighting Act of 1972.

19.1 Plans and Specifications

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

- Landscaping strips along East Kamm Avenue and Laredo Street
- Concrete masonry unit (CMU) fencing
- A detention basin to the northwest of the district
- 22 streetlights located throughout the local and arterial streets within the district

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

19.2 Boundary Description & Diagram

Parkside Village generally consists of property located north of East Kamm Avenue, south of San Antonio Avenue, east of the Union Pacific Railroad, and west of South Crawford Avenue.

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

19.3 General Benefit

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

A General Benefit Separation and Quantification Analysis was prepared by NBS in April of 2017 that estimated the proportion of special and general benefits. The analysis resulted in an estimated 9.1% of general benefit. Therefore, this percentage of the total maintenance budget cannot be funded by the assessments.

19.4 Estimate of Costs

Below is an estimate of the costs needed to fund the Parkside Village Improvements for Fiscal Year 2025/26:

Description	Estimated Amount
City Maintenance Costs ⁽¹⁾	\$26,100.00
Contractor Costs ⁽²⁾	5,536.65
Total Maintenance Costs	\$31,636.65
County Costs ⁽³⁾	\$322.00
City Administrative Overhead ⁽⁴⁾	8,492.00
Consulting/Legal Fees	4,092.00
Fund Balance Adjustment ⁽⁵⁾	3,360.65
Total Non-Maintenance Costs & Fund Adjustment	\$16,466.65
Total Costs	\$47,903.30

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

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

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

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

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

19.5 Assessment Methodology and Rates

According to the original engineer's report, single-family residential parcels are assigned one benefit unit per dwelling unit. Other land uses such as Common Area, Open Space, Easements, Utility Parcels, and Streets are assigned zero benefit units. The total assessable costs are assessed to the parcels within Parkside Village based on the benefit unit assigned to each parcel. The assessment rate per benefit unit is calculated by dividing the total assessable costs by the district's total benefit units.

Each fiscal year, beginning in 2016/17, the maximum assessment rate may be increased by the percent change in the December-to-December Consumer Price Index for all Urban Consumers for the Pacific Cities and U.S. City Average, published by the U.S. Department of Labor, Bureau of Labor Statistics, provided that any increase shall not exceed 3%. The effective increase for 2025/26 was 2.888%.

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

Fiscal Year	Actual Rate ⁽¹⁾	Maximum Rate
2024/25	\$381.62	\$381.63
2025/26	392.65	392.65

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

19.6 Assessment of the Estimated Costs

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

Description	Estimated Amount
Total Estimated Costs	\$47,903.30
General Benefit Percentage ⁽¹⁾	9.100%
Maintenance costs to be funded by General Benefit Contribution	\$2,878.94
Maintenance costs to be funded by Assessment	28,757.71
Non-Maintenance Costs & Fund Adj. funded by Assessment	16,466.65
Maintenance costs to be funded by District Reserves	0.00
Assessable benefit units	122.00
Maximum Assessment Rate	\$392.65
Maximum Assessment Revenue	47,903.30
Total Assessment Revenue Needed ⁽²⁾	\$41,663.71
Proposed Assessment Rate	392.65
Proposed Assessment Revenue Total	47,903.30
Revenue Capacity / (Shortfall) ⁽³⁾	6,239.59
City Contribution for General Benefit	\$2,878.94
City Contribution to cover Shortfall	0.00

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

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

⁽³⁾ A shortfall (negative value) means that the special benefit portion of the budget cannot be fully funded by the assessments, or a portion is being funded with Reserve funds. A positive value will be collected until Reserve fund has capacity to fund the estimated costs of maintenance and servicing of the District until December 10, 2025.

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

19.7 Assessment Funds

Parkside Village is projected to have a deficit balance of \$418 on June 30, 2026, which is an increase to the estimated June 30, 2025 deficit balance of \$6,658.

The City will contribute approximately \$2,879 in non-assessment district funds to cover the 9.1% general benefit portion of the maintenance budget.

20. APPENDIX A: ASSESSMENT ROLL

The following pages contain the 2025/26 assessment roll for each of the Districts, as referenced in the report.

Assessor's parcel identification, for each lot or parcel within the District, shall be based on the County Assessor's secured roll data for the applicable year in which this Report is prepared and is incorporated herein by reference.

A listing of assessor's parcels assessed within the District for Fiscal Year 2025/26, along with the assessment amounts, is on file in the office of the City Clerk and incorporated herein by reference. Based on County Assessor's secured roll data, current assessor's parcels, including corrected and/or new assessor's parcels, will be submitted and/or resubmitted to the County Auditor/Controller. The annual assessment amount to be levied and collected for the resubmitted parcel(s) shall be determined in accordance with the method of apportionment and assessment rate approved in this Report. Therefore, if a single assessor's parcel has a status change in development, other land use change, or subdivides into multiple assessor's parcels, the assessment amounts applied to each of the new assessor's parcels shall be recalculated and applied according to the approved method of apportionment and assessment rate rather than a proportionate share of the original assessment amount.

City of Dinuba
Alta Mission Estates LLAD No. 98-01
Final Billing Detail Report for Fiscal Year 2025/26

APN	BU	Max Rate	Grand Total
030-270-051-000	1.0000	\$125.00	\$125.00
030-270-052-000	1.0000	125.00	125.00
030-270-053-000	1.0000	125.00	125.00
030-270-054-000	1.0000	125.00	125.00
030-270-055-000	1.0000	125.00	125.00
030-270-056-000	1.0000	125.00	125.00
030-270-057-000	1.0000	125.00	125.00
030-270-058-000	1.0000	125.00	125.00
030-270-059-000	1.0000	125.00	125.00
030-270-060-000	1.0000	125.00	125.00
030-270-061-000	1.0000	125.00	125.00
030-270-062-000	1.0000	125.00	125.00
030-270-063-000	1.0000	125.00	125.00
030-270-064-000	1.0000	125.00	125.00
030-270-065-000	1.0000	125.00	125.00
030-270-066-000	1.0000	125.00	125.00
030-270-067-000	1.0000	125.00	125.00
030-270-068-000	1.0000	125.00	125.00
030-270-069-000	1.0000	125.00	125.00
030-270-070-000	1.0000	125.00	125.00
030-270-071-000	1.0000	125.00	125.00
030-270-072-000	1.0000	125.00	125.00
030-270-073-000	1.0000	125.00	125.00
030-270-074-000	1.0000	125.00	125.00
030-270-075-000	1.0000	125.00	125.00
030-270-076-000	1.0000	125.00	125.00
030-270-077-000	1.0000	125.00	125.00
030-270-078-000	1.0000	125.00	125.00
030-270-079-000	1.0000	125.00	125.00
030-270-080-000	1.0000	125.00	125.00
030-270-081-000	1.0000	125.00	125.00
030-270-082-000	1.0000	125.00	125.00
030-270-083-000	1.0000	125.00	125.00
030-270-084-000	1.0000	125.00	125.00
030-270-085-000	1.0000	125.00	125.00
030-270-086-000	1.0000	125.00	125.00
030-270-087-000	1.0000	125.00	125.00
030-270-088-000	1.0000	125.00	125.00
030-270-089-000	1.0000	125.00	125.00
030-270-090-000	1.0000	125.00	125.00
030-270-091-000	1.0000	125.00	125.00

Slight variances may occur due to rounding

City of Dinuba
Alta Mission Estates LLAD No. 98-01
Final Billing Detail Report for Fiscal Year 2025/26

APN	BU	Max Rate	Grand Total
41 Accounts	41.0000		\$5,125.00

City of Dinuba
Citrus Heights LLAD No. 06-02
Final Billing Detail Report for Fiscal Year 2025/26

APN	BU	Max Rate	Grand Total
017-163-002-000	1.0000	\$367.37	\$125.74
017-163-003-000	1.0000	367.37	125.74
017-163-004-000	1.0000	367.37	125.74
017-163-005-000	1.0000	367.37	125.74
017-163-006-000	1.0000	367.37	125.74
017-163-007-000	1.0000	367.37	125.74
017-163-008-000	1.0000	367.37	125.74
017-163-009-000	1.0000	367.37	125.74
017-163-010-000	1.0000	367.37	125.74
017-163-011-000	1.0000	367.37	125.74
017-163-012-000	1.0000	367.37	125.74
017-163-013-000	1.0000	367.37	125.74
017-163-014-000	1.0000	367.37	125.74
017-163-015-000	1.0000	367.37	125.74
017-163-016-000	1.0000	367.37	125.74
017-163-017-000	1.0000	367.37	125.74
16 Accounts	16.0000		\$2,011.84

City of Dinuba
Country Club Estates No. 3 Subdivision AD No.89-01
Final Billing Detail Report for Fiscal Year 2025/26

APN	BU	Max Rate	Grand Total
014-360-032-000	1.0000	\$332.88	\$332.88
014-360-033-000	1.0000	332.88	332.88
014-360-034-000	1.0000	332.88	332.88
014-360-035-000	1.0000	332.88	332.88
014-360-036-000	1.0000	332.88	332.88
014-360-037-000	1.0000	332.88	332.88
014-360-038-000	1.0000	332.88	332.88
014-360-039-000	1.0000	332.88	332.88
014-360-040-000	1.0000	332.88	332.88
014-360-041-000	1.0000	332.88	332.88
014-360-042-000	1.0000	332.88	332.88
014-360-043-000	1.0000	332.88	332.88
014-360-044-000	1.0000	332.88	332.88
014-360-045-000	1.0000	332.88	332.88
014-360-046-000	1.0000	332.88	332.88
014-360-047-000	1.0000	332.88	332.88
014-360-048-000	1.0000	332.88	332.88
014-360-049-000	1.0000	332.88	332.88
014-360-050-000	1.0000	332.88	332.88
014-360-051-000	1.0000	332.88	332.88
014-360-052-000	1.0000	332.88	332.88
014-360-053-000	1.0000	332.88	332.88
014-360-054-000	1.0000	332.88	332.88
014-360-055-000	1.0000	332.88	332.88
014-360-056-000	1.0000	332.88	332.88
014-360-057-000	1.0000	332.88	332.88
014-360-058-000	1.0000	332.88	332.88
014-360-059-000	1.0000	332.88	332.88
014-360-060-000	1.0000	332.88	332.88
014-360-061-000	1.0000	332.88	332.88
014-360-062-000	1.0000	332.88	332.88
014-360-063-000	1.0000	332.88	332.88
014-360-064-000	1.0000	332.88	332.88
014-360-065-000	1.0000	332.88	332.88
014-360-066-000	1.0000	332.88	332.88
014-360-067-000	1.0000	332.88	332.88
014-360-068-000	1.0000	332.88	332.88
014-360-069-000	1.0000	332.88	332.88
014-360-070-000	1.0000	332.88	332.88
014-360-071-000	1.0000	332.88	332.88
014-360-072-000	1.0000	332.88	332.88
014-360-073-000	1.0000	332.88	332.88

Slight variances may occur due to rounding

City of Dinuba
Country Club Estates No. 3 Subdivision AD No.89-01
Final Billing Detail Report for Fiscal Year 2025/26

APN	BU	Max Rate	Grand Total
014-360-074-000	1.0000	332.88	332.88
014-360-075-000	1.0000	332.88	332.88
014-360-076-000	1.0000	332.88	332.88
014-360-077-000	1.0000	332.88	332.88
014-360-078-000	1.0000	332.88	332.88
014-360-079-000	1.0000	332.88	332.88
014-360-080-000	1.0000	332.88	332.88
014-360-081-000	1.0000	332.88	332.88
014-360-082-000	1.0000	332.88	332.88
014-360-083-000	1.0000	332.88	332.88
52 Accounts	52.0000		\$17,309.76

City of Dinuba
Harvest Estates Subdivision AD No. 90-01
Final Billing Detail Report for Fiscal Year 2025/26

APN	BU	Max Rate	Grand Total
014-380-001-000	1.0000	\$91.72	\$91.72
014-380-002-000	1.0000	91.72	91.72
014-380-003-000	1.0000	91.72	91.72
014-380-004-000	1.0000	91.72	91.72
014-380-005-000	1.0000	91.72	91.72
014-380-006-000	1.0000	91.72	91.72
014-380-007-000	1.0000	91.72	91.72
014-380-008-000	1.0000	91.72	91.72
014-380-009-000	1.0000	91.72	91.72
014-380-010-000	1.0000	91.72	91.72
014-380-011-000	1.0000	91.72	91.72
014-380-012-000	1.0000	91.72	91.72
014-380-013-000	1.0000	91.72	91.72
014-380-015-000	1.0000	91.72	91.72
014-380-016-000	1.0000	91.72	91.72
014-380-018-000	1.0000	91.72	91.72
014-380-032-000	1.0000	91.72	91.72
014-380-033-000	1.0000	91.72	91.72
18 Accounts	18.0000		\$1,650.96

City of Dinuba
Lincoln-McKinley Estates LLAD No. 10-02
Final Billing Detail Report for Fiscal Year 2025/26

APN	BU	Max Rate	Grand Total
014-101-012-000	1.0000	\$414.92	\$362.88
014-101-013-000	1.0000	414.92	362.88
014-101-014-000	1.0000	414.92	362.88
014-101-015-000	1.0000	414.92	362.88
014-113-008-000	1.0000	414.92	362.88
014-113-009-000	1.0000	414.92	362.88
014-113-010-000	1.0000	414.92	362.88
014-113-011-000	1.0000	414.92	362.88
014-113-012-000	1.0000	414.92	362.88
014-113-013-000	1.0000	414.92	362.88
014-113-014-000	1.0000	414.92	362.88
014-113-015-000	1.0000	414.92	362.88
014-113-016-000	1.0000	414.92	362.88
014-113-017-000	1.0000	414.92	362.88
014-113-018-000	1.0000	414.92	362.88
15 Accounts	15.0000		\$5,443.20

City of Dinuba
Marshall Acres LLAD No. 93-01
Final Billing Detail Report for Fiscal Year 2025/26

APN	BU	Max Rate	Grand Total
030-250-001-000	1.0000	\$220.44	\$220.44
030-250-002-000	1.0000	220.44	220.44
030-250-003-000	1.0000	220.44	220.44
030-250-004-000	1.0000	220.44	220.44
030-250-005-000	1.0000	220.44	220.44
030-250-006-000	1.0000	220.44	220.44
030-250-007-000	1.0000	220.44	220.44
030-250-008-000	1.0000	220.44	220.44
030-250-009-000	1.0000	220.44	220.44
030-250-010-000	1.0000	220.44	220.44
030-250-011-000	1.0000	220.44	220.44
030-250-019-000	1.0000	220.44	220.44
030-250-020-000	1.0000	220.44	220.44
030-250-021-000	1.0000	220.44	220.44
030-250-022-000	1.0000	220.44	220.44
030-250-023-000	1.0000	220.44	220.44
030-250-024-000	1.0000	220.44	220.44
030-250-025-000	1.0000	220.44	220.44
030-250-026-000	1.0000	220.44	220.44
030-250-027-000	1.0000	220.44	220.44
030-250-028-000	1.0000	220.44	220.44
030-250-029-000	1.0000	220.44	220.44
030-250-030-000	1.0000	220.44	220.44
030-250-031-000	1.0000	220.44	220.44
030-250-032-000	1.0000	220.44	220.44
030-250-033-000	1.0000	220.44	220.44
030-250-034-000	1.0000	220.44	220.44
030-250-035-000	1.0000	220.44	220.44
030-250-036-000	1.0000	220.44	220.44
030-250-037-000	1.0000	220.44	220.44
030-250-038-000	1.0000	220.44	220.44
030-250-039-000	1.0000	220.44	220.44
030-250-040-000	1.0000	220.44	220.44
030-250-041-000	1.0000	220.44	220.44
030-250-042-000	1.0000	220.44	220.44
030-250-043-000	1.0000	220.44	220.44
030-250-044-000	1.0000	220.44	220.44
030-250-045-000	1.0000	220.44	220.44
030-250-046-000	1.0000	220.44	220.44
030-250-047-000	1.0000	220.44	220.44
030-250-048-000	1.0000	220.44	220.44
030-250-049-000	1.0000	220.44	220.44

Slight variances may occur due to rounding

City of Dinuba
Marshall Acres LLAD No. 93-01
Final Billing Detail Report for Fiscal Year 2025/26

APN	BU	Max Rate	Grand Total
030-250-050-000	1.0000	220.44	220.44
030-250-051-000	1.0000	220.44	220.44
030-250-052-000	1.0000	220.44	220.44
030-250-053-000	1.0000	220.44	220.44
030-250-054-000	1.0000	220.44	220.44
030-250-055-000	1.0000	220.44	220.44
030-250-056-000	1.0000	220.44	220.44
030-250-057-000	1.0000	220.44	220.44
030-250-058-000	1.0000	220.44	220.44
030-250-059-000	1.0000	220.44	220.44
030-250-060-000	1.0000	220.44	220.44
030-250-061-000	1.0000	220.44	220.44
030-250-062-000	1.0000	220.44	220.44
030-250-063-000	1.0000	220.44	220.44
030-250-064-000	1.0000	220.44	220.44
030-250-065-000	1.0000	220.44	220.44
030-250-066-000	1.0000	220.44	220.44
030-250-067-000	1.0000	220.44	220.44
030-250-068-000	1.0000	220.44	220.44
030-250-069-000	1.0000	220.44	220.44
030-250-070-000	1.0000	220.44	220.44
030-250-071-000	1.0000	220.44	220.44
030-250-072-000	1.0000	220.44	220.44
030-250-073-000	1.0000	220.44	220.44
030-250-074-000	1.0000	220.44	220.44
030-250-075-000	1.0000	220.44	220.44
030-250-076-000	1.0000	220.44	220.44
030-250-077-000	1.0000	220.44	220.44
030-250-078-000	1.0000	220.44	220.44
030-250-079-000	1.0000	220.44	220.44
030-250-080-000	1.0000	220.44	220.44
030-250-081-000	1.0000	220.44	220.44
030-250-082-000	1.0000	220.44	220.44
030-250-083-000	1.0000	220.44	220.44
030-250-085-000	1.0000	220.44	220.44
030-250-086-000	1.0000	220.44	220.44
030-250-087-000	1.0000	220.44	220.44
030-250-088-000	1.0000	220.44	220.44
80 Accounts	80.0000		\$17,635.20

Slight variances may occur due to rounding

City of Dinuba
Morningside LLAD No. 98-02
Final Billing Detail Report for Fiscal Year 2025/26

APN	BU	Max Rate	Grand Total
014-460-001-000	1.0000	\$170.18	\$170.18
014-460-002-000	1.0000	170.18	170.18
014-460-003-000	1.0000	170.18	170.18
014-460-004-000	1.0000	170.18	170.18
014-460-005-000	1.0000	170.18	170.18
014-460-006-000	1.0000	170.18	170.18
014-460-007-000	1.0000	170.18	170.18
014-460-008-000	1.0000	170.18	170.18
014-460-009-000	1.0000	170.18	170.18
014-460-010-000	1.0000	170.18	170.18
014-460-011-000	1.0000	170.18	170.18
014-460-012-000	1.0000	170.18	170.18
014-460-013-000	1.0000	170.18	170.18
014-460-014-000	1.0000	170.18	170.18
014-460-015-000	1.0000	170.18	170.18
014-460-016-000	1.0000	170.18	170.18
014-460-017-000	1.0000	170.18	170.18
014-460-018-000	1.0000	170.18	170.18
014-460-019-000	1.0000	170.18	170.18
014-460-020-000	1.0000	170.18	170.18
014-460-021-000	1.0000	170.18	170.18
014-460-022-000	1.0000	170.18	170.18
014-460-023-000	1.0000	170.18	170.18
014-460-024-000	1.0000	170.18	170.18
014-460-025-000	1.0000	170.18	170.18
014-460-026-000	1.0000	170.18	170.18
014-460-027-000	1.0000	170.18	170.18
014-460-028-000	1.0000	170.18	170.18
014-460-029-000	1.0000	170.18	170.18
014-460-030-000	1.0000	170.18	170.18
014-460-031-000	1.0000	170.18	170.18
014-460-032-000	1.0000	170.18	170.18
014-460-033-000	1.0000	170.18	170.18
014-460-034-000	1.0000	170.18	170.18
014-460-035-000	1.0000	170.18	170.18
014-460-036-000	1.0000	170.18	170.18
014-460-037-000	1.0000	170.18	170.18
014-460-038-000	1.0000	170.18	170.18
014-460-039-000	1.0000	170.18	170.18
014-460-040-000	1.0000	170.18	170.18
014-460-048-000	0.5000	170.18	85.08
014-460-050-000	0.5000	170.18	85.08

Slight variances may occur due to rounding

City of Dinuba
Morningside LLAD No. 98-02
Final Billing Detail Report for Fiscal Year 2025/26

APN	BU	Max Rate	Grand Total
014-470-001-000	1.0000	170.18	170.18
014-470-002-000	1.0000	170.18	170.18
014-470-003-000	1.0000	170.18	170.18
014-470-004-000	1.0000	170.18	170.18
014-470-005-000	1.0000	170.18	170.18
014-470-006-000	1.0000	170.18	170.18
014-470-007-000	1.0000	170.18	170.18
49 Accounts	48.0000		\$8,168.62

City of Dinuba
Morningside Phase 2 LLAD No. 99-01
Final Billing Detail Report for Fiscal Year 2025/26

APN	BU	Max Rate	Grand Total
014-470-009-000	1.0000	\$267.14	\$167.16
014-470-010-000	1.0000	267.14	167.16
014-470-011-000	1.0000	267.14	167.16
014-470-012-000	1.0000	267.14	167.16
014-470-013-000	1.0000	267.14	167.16
014-470-014-000	1.0000	267.14	167.16
014-470-015-000	1.0000	267.14	167.16
014-470-016-000	1.0000	267.14	167.16
014-470-017-000	1.0000	267.14	167.16
014-470-018-000	1.0000	267.14	167.16
014-470-019-000	1.0000	267.14	167.16
014-470-020-000	1.0000	267.14	167.16
014-470-021-000	1.0000	267.14	167.16
014-470-022-000	1.0000	267.14	167.16
014-470-023-000	1.0000	267.14	167.16
014-470-024-000	1.0000	267.14	167.16
014-470-025-000	1.0000	267.14	167.16
014-470-026-000	1.0000	267.14	167.16
014-470-027-000	1.0000	267.14	167.16
014-470-030-000	1.0000	267.14	167.16
014-470-031-000	1.0000	267.14	167.16
014-470-032-000	1.0000	267.14	167.16
014-470-033-000	1.0000	267.14	167.16
014-470-034-000	1.0000	267.14	167.16
014-470-035-000	1.0000	267.14	167.16
014-470-036-000	1.0000	267.14	167.16
014-470-037-000	1.0000	267.14	167.16
014-470-038-000	1.0000	267.14	167.16
014-470-039-000	1.0000	267.14	167.16
014-470-040-000	1.0000	267.14	167.16
014-470-041-000	1.0000	267.14	167.16
014-470-042-000	1.0000	267.14	167.16
014-470-043-000	1.0000	267.14	167.16
014-470-044-000	1.0000	267.14	167.16
014-470-045-000	1.0000	267.14	167.16
014-470-046-000	1.0000	267.14	167.16
014-470-047-000	1.0000	267.14	167.16
014-470-048-000	1.0000	267.14	167.16
014-470-049-000	1.0000	267.14	167.16
014-470-050-000	1.0000	267.14	167.16
014-470-051-000	1.0000	267.14	167.16
014-470-052-000	1.0000	267.14	167.16

Slight variances may occur due to rounding

City of Dinuba
Morningside Phase 2 LLAD No. 99-01
Final Billing Detail Report for Fiscal Year 2025/26

APN	BU	Max Rate	Grand Total
014-470-053-000	1.0000	267.14	167.16
014-470-054-000	1.0000	267.14	167.16
014-470-055-000	1.0000	267.14	167.16
014-470-057-000	1.0000	267.14	167.16
014-470-058-000	1.0000	267.14	167.16
014-470-059-000	0.3218	267.14	53.78
014-470-060-000	0.3218	267.14	53.78
014-470-061-000	0.3218	267.14	53.78
014-470-062-000	0.3218	267.14	53.78
014-470-063-000	0.3218	267.14	53.78
014-470-064-000	0.3218	267.14	53.78
014-470-065-000	0.3218	267.14	53.78
014-470-066-000	0.3218	267.14	53.78
014-470-067-000	0.3218	267.14	53.78
014-470-068-000	0.3218	267.14	53.78
014-470-069-000	0.3218	267.14	53.78
014-470-070-000	0.3218	267.14	53.78
014-470-071-000	0.3218	267.14	53.78
014-470-072-000	0.3218	267.14	53.78
014-470-073-000	0.3218	267.14	53.78
014-470-074-000	0.3218	267.14	53.78
014-470-075-000	0.3218	267.14	53.78
014-470-076-000	0.3218	267.14	53.78
014-470-077-000	0.3218	267.14	53.78
014-470-078-000	0.3218	267.14	53.78
014-470-079-000	0.3218	267.14	53.78
014-470-080-000	0.3218	267.14	53.78
014-470-081-000	0.3218	267.14	53.78
014-470-082-000	0.3218	267.14	53.78
014-470-083-000	0.3218	267.14	53.78
014-470-084-000	0.3218	267.14	53.78
014-470-085-000	0.3218	267.14	53.78
014-470-086-000	0.3218	267.14	53.78
014-470-087-000	0.3218	267.14	53.78
014-470-088-000	0.3218	267.14	53.78
014-470-089-000	0.3218	267.14	53.78
014-470-090-000	0.3218	267.14	53.78
014-470-091-000	0.3218	267.14	53.78
014-470-092-000	0.3218	267.14	53.78
014-470-093-000	0.3218	267.14	53.78
014-470-094-000	0.3218	267.14	53.78
014-470-095-000	0.3218	267.14	53.78

Slight variances may occur due to rounding

City of Dinuba
Morningside Phase 2 LLAD No. 99-01
Final Billing Detail Report for Fiscal Year 2025/26

APN	BU	Max Rate	Grand Total
014-470-096-000	0.3218	267.14	53.78
014-470-097-000	0.3218	267.14	53.78
014-470-098-000	0.3218	267.14	53.78
014-470-099-000	0.3218	267.14	53.78
014-470-101-000	0.3218	267.14	53.78
89 Accounts	60.5141		\$10,115.28

City of Dinuba
Nebraska Park/Pond Benefit District LLAD No. 92-01
Final Billing Detail Report for Fiscal Year 2025/26

APN	BU	Max Rate	Grand Total
014-071-009-000	1.0300	\$220.34	\$226.94
014-072-013-000	1.0300	220.34	226.94
014-072-014-000	1.0300	220.34	226.94
014-072-015-000	1.0300	220.34	226.94
014-072-016-000	1.0300	220.34	226.94
014-072-017-000	1.0300	220.34	226.94
014-072-018-000	1.0300	220.34	226.94
014-072-019-000	1.0300	220.34	226.94
014-072-032-000	1.0300	220.34	226.94
014-072-033-000	1.0300	220.34	226.94
014-072-034-000	1.0300	220.34	226.94
014-072-035-000	1.0300	220.34	226.94
014-072-036-000	1.0300	220.34	226.94
014-072-039-000	1.0300	220.34	226.94
014-072-040-000	1.0300	220.34	226.94
014-072-041-000	1.0300	220.34	226.94
014-072-042-000	1.0300	220.34	226.94
014-072-043-000	1.0300	220.34	226.94
014-072-044-000	1.0300	220.34	226.94
014-072-045-000	1.0300	220.34	226.94
014-072-046-000	1.0300	220.34	226.94
014-072-047-000	1.0300	220.34	226.94
014-072-048-000	1.0300	220.34	226.94
014-072-049-000	1.0300	220.34	226.94
014-072-050-000	1.0300	220.34	226.94
014-072-051-000	1.0300	220.34	226.94
014-072-052-000	1.0300	220.34	226.94
014-073-001-000	1.0300	220.34	226.94
014-073-002-000	1.0300	220.34	226.94
014-073-003-000	1.0300	220.34	226.94
014-073-004-000	1.0300	220.34	226.94
014-073-005-000	1.0300	220.34	226.94
014-073-006-000	1.0300	220.34	226.94
014-073-007-000	1.0300	220.34	226.94
014-073-008-000	1.0300	220.34	226.94
014-073-009-000	1.0300	220.34	226.94
014-073-010-000	1.0300	220.34	226.94
014-073-011-000	1.0300	220.34	226.94
014-073-012-000	1.0300	220.34	226.94
014-073-013-000	1.0300	220.34	226.94
014-073-014-000	1.0300	220.34	226.94
014-073-015-000	1.0300	220.34	226.94

Slight variances may occur due to rounding

City of Dinuba
Nebraska Park/Pond Benefit District LLAD No. 92-01
Final Billing Detail Report for Fiscal Year 2025/26

APN	BU	Max Rate	Grand Total
014-073-016-000	1.0300	220.34	226.94
014-073-017-000	1.0300	220.34	226.94
014-073-018-000	1.0300	220.34	226.94
014-074-001-000	1.0300	220.34	226.94
014-074-002-000	1.0300	220.34	226.94
014-074-003-000	1.0300	220.34	226.94
014-074-004-000	1.0300	220.34	226.94
014-074-005-000	1.0300	220.34	226.94
014-074-006-000	1.0300	220.34	226.94
014-074-007-000	1.0300	220.34	226.94
014-080-086-000	4.3614	220.34	960.98
014-080-089-000	2.3417	220.34	515.96
014-080-090-000	2.4711	220.34	544.46
014-370-044-000	1.0116	220.34	222.90
014-370-045-000	1.0116	220.34	222.90
014-370-046-000	1.0116	220.34	222.90
014-370-047-000	1.0116	220.34	222.90
014-370-048-000	1.0116	220.34	222.90
014-370-049-000	1.0116	220.34	222.90
014-370-050-000	1.0116	220.34	222.90
014-370-051-000	1.0116	220.34	222.90
014-370-052-000	1.0116	220.34	222.90
014-370-053-000	1.0116	220.34	222.90
014-370-054-000	1.0116	220.34	222.90
014-370-055-000	1.0116	220.34	222.90
014-370-056-000	1.0116	220.34	222.90
014-370-057-000	1.0116	220.34	222.90
014-370-058-000	1.0116	220.34	222.90
014-370-059-000	1.0116	220.34	222.90
014-370-060-000	1.0116	220.34	222.90
014-370-061-000	1.0116	220.34	222.90
014-370-062-000	1.0116	220.34	222.90
014-370-063-000	1.0116	220.34	222.90
014-370-064-000	1.0116	220.34	222.90
014-370-065-000	1.0116	220.34	222.90
014-370-066-000	1.0116	220.34	222.90
014-370-067-000	1.0116	220.34	222.90
014-370-068-000	1.0116	220.34	222.90
014-370-069-000	1.0116	220.34	222.90
014-370-070-000	1.0116	220.34	222.90
014-370-071-000	1.0116	220.34	222.90
014-370-072-000	1.0116	220.34	222.90

Slight variances may occur due to rounding

City of Dinuba
Nebraska Park/Pond Benefit District LLAD No. 92-01
Final Billing Detail Report for Fiscal Year 2025/26

APN	BU	Max Rate	Grand Total
014-370-073-000	1.0116	220.34	222.90
014-370-074-000	1.0116	220.34	222.90
014-370-075-000	1.0116	220.34	222.90
014-370-076-000	1.0116	220.34	222.90
014-370-077-000	1.0116	220.34	222.90
014-370-078-000	1.0116	220.34	222.90
014-370-079-000	1.0116	220.34	222.90
014-370-080-000	1.0116	220.34	222.90
014-370-081-000	1.0116	220.34	222.90
014-370-082-000	1.0116	220.34	222.90
014-370-083-000	1.0116	220.34	222.90
014-370-084-000	1.0116	220.34	222.90
014-370-085-000	1.0116	220.34	222.90
014-410-001-000	1.0347	220.34	227.98
014-410-002-000	1.0347	220.34	227.98
014-410-003-000	1.0347	220.34	227.98
014-410-004-000	1.0347	220.34	227.98
014-410-005-000	1.0347	220.34	227.98
014-410-006-000	1.0347	220.34	227.98
014-410-007-000	1.0347	220.34	227.98
014-410-008-000	1.0347	220.34	227.98
014-410-011-000	1.0347	220.34	227.98
014-410-012-000	1.0347	220.34	227.98
014-410-013-000	1.0347	220.34	227.98
014-410-014-000	1.0347	220.34	227.98
014-410-015-000	1.0347	220.34	227.98
014-410-016-000	1.0347	220.34	227.98
014-410-017-000	1.0347	220.34	227.98
014-410-018-000	1.0347	220.34	227.98
014-410-019-000	1.0347	220.34	227.98
014-410-020-000	1.0347	220.34	227.98
014-410-021-000	1.0347	220.34	227.98
014-410-022-000	1.0347	220.34	227.98
014-410-023-000	1.0347	220.34	227.98
014-410-024-000	1.0347	220.34	227.98
014-410-025-000	1.0347	220.34	227.98
014-410-026-000	1.0347	220.34	227.98
014-410-027-000	1.0347	220.34	227.98
014-410-028-000	1.0347	220.34	227.98
014-410-029-000	1.0347	220.34	227.98
014-410-030-000	1.0347	220.34	227.98
014-410-031-000	1.0347	220.34	227.98

Slight variances may occur due to rounding

City of Dinuba
Nebraska Park/Pond Benefit District LLAD No. 92-01
Final Billing Detail Report for Fiscal Year 2025/26

APN	BU	Max Rate	Grand Total
014-410-032-000	1.0178	220.34	224.24
014-410-033-000	1.0178	220.34	224.24
014-410-034-000	1.0178	220.34	224.24
014-410-035-000	1.0178	220.34	224.24
014-410-036-000	1.0178	220.34	224.24
014-410-037-000	1.0178	220.34	224.24
014-410-038-000	1.0178	220.34	224.24
014-410-039-000	1.0178	220.34	224.24
014-410-040-000	1.0178	220.34	224.24
014-410-041-000	1.0178	220.34	224.24
014-410-042-000	1.0178	220.34	224.24
014-410-043-000	1.0178	220.34	224.24
014-410-044-000	1.0178	220.34	224.24
014-410-045-000	1.0178	220.34	224.24
014-410-046-000	1.0178	220.34	224.24
014-410-047-000	1.9480	220.34	429.22
014-420-002-000	1.0300	220.34	226.94
014-420-003-000	1.0300	220.34	226.94
014-420-004-000	1.0300	220.34	226.94
014-420-005-000	1.0300	220.34	226.94
014-420-006-000	1.0300	220.34	226.94
014-420-007-000	1.0300	220.34	226.94
014-420-008-000	1.0300	220.34	226.94
014-420-009-000	1.0300	220.34	226.94
014-420-010-000	1.0300	220.34	226.94
014-420-011-000	1.0300	220.34	226.94
014-420-012-000	1.0300	220.34	226.94
014-420-013-000	1.0300	220.34	226.94
014-420-014-000	1.0300	220.34	226.94
014-420-015-000	1.0300	220.34	226.94
014-420-016-000	1.0300	220.34	226.94
014-420-032-000	1.0300	220.34	226.94
014-420-034-000	1.0300	220.34	226.94
014-420-035-000	1.0300	220.34	226.94
014-420-036-000	1.0300	220.34	226.94
014-420-037-000	1.0300	220.34	226.94
014-420-038-000	1.0300	220.34	226.94
014-420-039-000	1.0300	220.34	226.94
014-420-041-000	1.0300	220.34	226.94
014-420-042-000	1.0300	220.34	226.94
014-420-043-000	1.0300	220.34	226.94
014-420-044-000	1.0300	220.34	226.94

Slight variances may occur due to rounding

City of Dinuba
Nebraska Park/Pond Benefit District LLAD No. 92-01
Final Billing Detail Report for Fiscal Year 2025/26

APN	BU	Max Rate	Grand Total
014-420-045-000	1.0300	220.34	226.94
014-420-046-000	1.0300	220.34	226.94
014-420-047-000	1.0300	220.34	226.94
014-420-048-000	1.0300	220.34	226.94
014-420-049-000	1.0300	220.34	226.94
014-420-050-000	1.0300	220.34	226.94
014-420-051-000	1.0300	220.34	226.94
014-420-052-000	1.0300	220.34	226.94
014-420-053-000	1.0300	220.34	226.94
014-420-054-000	1.0300	220.34	226.94
014-420-055-000	1.0300	220.34	226.94
014-420-056-000	1.0300	220.34	226.94
014-420-057-000	1.0300	220.34	226.94
014-420-058-000	1.0300	220.34	226.94
014-420-059-000	1.0300	220.34	226.94
014-420-060-000	1.0300	220.34	226.94
014-420-061-000	1.0300	220.34	226.94
014-420-062-000	1.0300	220.34	226.94
014-420-063-000	1.0300	220.34	226.94
014-420-064-000	1.0000	220.34	220.34
014-420-065-000	1.0000	220.34	220.34
014-420-066-000	1.0000	220.34	220.34
014-420-067-000	1.0000	220.34	220.34
014-420-068-000	1.0000	220.34	220.34
014-420-069-000	1.0000	220.34	220.34
014-420-070-000	1.0000	220.34	220.34
014-420-071-000	1.0000	220.34	220.34
014-420-072-000	1.0000	220.34	220.34
014-420-073-000	1.0000	220.34	220.34
014-420-074-000	1.0000	220.34	220.34
014-420-075-000	1.0000	220.34	220.34
014-420-076-000	1.0000	220.34	220.34
014-420-077-000	1.0000	220.34	220.34
014-420-078-000	1.0000	220.34	220.34
014-420-079-000	1.0000	220.34	220.34
014-420-080-000	1.0000	220.34	220.34
014-420-081-000	1.0000	220.34	220.34
014-420-082-000	1.0000	220.34	220.34
014-420-083-000	1.0000	220.34	220.34
014-420-084-000	1.0000	220.34	220.34
014-420-085-000	1.0000	220.34	220.34
014-430-001-000	1.0300	220.34	226.94

Slight variances may occur due to rounding

City of Dinuba
Nebraska Park/Pond Benefit District LLAD No. 92-01
Final Billing Detail Report for Fiscal Year 2025/26

APN	BU	Max Rate	Grand Total
014-430-002-000	1.0300	220.34	226.94
014-430-003-000	1.0300	220.34	226.94
014-430-004-000	1.0300	220.34	226.94
014-430-005-000	1.0300	220.34	226.94
014-430-006-000	1.0300	220.34	226.94
014-430-007-000	1.0300	220.34	226.94
014-430-008-000	1.0300	220.34	226.94
014-430-009-000	1.0300	220.34	226.94
014-430-010-000	1.0300	220.34	226.94
014-430-011-000	1.0300	220.34	226.94
014-430-012-000	1.0300	220.34	226.94
014-430-013-000	1.0300	220.34	226.94
014-430-014-000	1.0300	220.34	226.94
014-430-015-000	1.0300	220.34	226.94
014-430-016-000	1.0300	220.34	226.94
014-430-017-000	1.0300	220.34	226.94
014-430-018-000	1.0300	220.34	226.94
014-430-019-000	1.0300	220.34	226.94
014-430-020-000	1.0300	220.34	226.94
014-430-021-000	1.0300	220.34	226.94
014-430-022-000	1.0300	220.34	226.94
014-430-023-000	1.0300	220.34	226.94
014-430-024-000	1.0300	220.34	226.94
014-430-025-000	1.0300	220.34	226.94
014-430-026-000	1.0300	220.34	226.94
014-430-027-000	1.0300	220.34	226.94
014-430-028-000	1.0300	220.34	226.94
014-430-029-000	1.0300	220.34	226.94
014-430-030-000	1.0300	220.34	226.94
014-430-031-000	1.0300	220.34	226.94
014-430-032-000	1.0300	220.34	226.94
014-430-033-000	1.0300	220.34	226.94
014-430-034-000	1.0300	220.34	226.94
014-430-036-000	1.0300	220.34	226.94
014-430-037-000	1.0300	220.34	226.94
014-430-038-000	1.0300	220.34	226.94
014-430-039-000	1.0300	220.34	226.94
014-430-040-000	1.0300	220.34	226.94
014-430-041-000	1.0300	220.34	226.94
014-430-042-000	1.0300	220.34	226.94
014-430-043-000	1.0300	220.34	226.94
014-430-044-000	1.0300	220.34	226.94

Slight variances may occur due to rounding

City of Dinuba
Nebraska Park/Pond Benefit District LLAD No. 92-01
Final Billing Detail Report for Fiscal Year 2025/26

APN	BU	Max Rate	Grand Total
014-430-045-000	1.0300	220.34	226.94
014-430-046-000	1.0300	220.34	226.94
014-430-047-000	1.0300	220.34	226.94
014-430-048-000	1.0300	220.34	226.94
014-430-049-000	1.0300	220.34	226.94
014-430-051-000	1.0093	220.34	222.38
014-430-052-000	1.0093	220.34	222.38
014-430-053-000	1.0093	220.34	222.38
014-430-054-000	1.0093	220.34	222.38
014-430-055-000	1.0093	220.34	222.38
014-430-056-000	1.0093	220.34	222.38
014-430-057-000	1.0093	220.34	222.38
014-430-058-000	1.0093	220.34	222.38
014-430-059-000	1.0093	220.34	222.38
014-430-060-000	1.0093	220.34	222.38
014-430-061-000	1.0093	220.34	222.38
014-430-062-000	1.0093	220.34	222.38
014-430-063-000	1.0093	220.34	222.38
014-430-064-000	1.0093	220.34	222.38
014-430-066-000	1.0093	220.34	222.38
014-430-067-000	1.0093	220.34	222.38
014-430-068-000	1.0093	220.34	222.38
014-430-069-000	1.0093	220.34	222.38
014-430-070-000	1.0093	220.34	222.38
014-430-071-000	1.0093	220.34	222.38
014-430-072-000	1.0093	220.34	222.38
014-430-073-000	1.0093	220.34	222.38
014-430-074-000	1.0093	220.34	222.38
014-430-075-000	1.0093	220.34	222.38
014-440-003-000	1.0093	220.34	222.38
014-440-004-000	1.0093	220.34	222.38
014-440-005-000	1.0093	220.34	222.38
014-440-006-000	1.0093	220.34	222.38
014-440-007-000	1.0093	220.34	222.38
014-440-008-000	1.0093	220.34	222.38
014-440-009-000	1.0093	220.34	222.38
014-440-010-000	1.0093	220.34	222.38
014-440-011-000	1.0093	220.34	222.38
014-440-012-000	1.0093	220.34	222.38
014-440-013-000	1.0093	220.34	222.38
014-440-014-000	1.0093	220.34	222.38
014-440-015-000	1.0093	220.34	222.38

Slight variances may occur due to rounding

City of Dinuba
Nebraska Park/Pond Benefit District LLAD No. 92-01
Final Billing Detail Report for Fiscal Year 2025/26

APN	BU	Max Rate	Grand Total
014-440-016-000	1.0093	220.34	222.38
014-440-017-000	1.0093	220.34	222.38
014-440-018-000	1.0093	220.34	222.38
014-440-019-000	1.0093	220.34	222.38
014-440-020-000	1.0093	220.34	222.38
014-440-021-000	1.0093	220.34	222.38
014-440-022-000	1.0093	220.34	222.38
014-440-023-000	1.0093	220.34	222.38
014-440-024-000	1.0093	220.34	222.38
014-440-025-000	1.0093	220.34	222.38
014-440-026-000	1.0093	220.34	222.38
014-440-027-000	1.0093	220.34	222.38
014-440-028-000	1.0093	220.34	222.38
014-440-029-000	1.0093	220.34	222.38
014-440-030-000	1.0093	220.34	222.38
014-440-031-000	1.0093	220.34	222.38
014-440-032-000	1.0093	220.34	222.38
014-440-033-000	1.0093	220.34	222.38
014-440-034-000	1.0093	220.34	222.38
014-440-035-000	1.0093	220.34	222.38
014-440-036-000	1.0093	220.34	222.38
014-440-037-000	1.0093	220.34	222.38
014-490-001-000	1.8696	220.34	411.94
014-490-002-000	1.8696	220.34	411.94
014-490-003-000	1.8696	220.34	411.94
014-490-004-000	1.8696	220.34	411.94
014-490-005-000	1.8696	220.34	411.94
014-490-006-000	1.8696	220.34	411.94
014-490-007-000	1.8696	220.34	411.94
014-490-008-000	1.8696	220.34	411.94
014-490-009-000	1.8696	220.34	411.94
014-490-010-000	1.8696	220.34	411.94
014-490-011-000	1.8696	220.34	411.94
014-490-012-000	1.8696	220.34	411.94
014-490-013-000	1.8696	220.34	411.94
014-490-014-000	1.8696	220.34	411.94
014-490-015-000	1.8696	220.34	411.94
014-490-016-000	1.8696	220.34	411.94
014-490-017-000	1.8696	220.34	411.94
014-490-018-000	1.8696	220.34	411.94
014-490-019-000	1.8696	220.34	411.94
014-490-020-000	1.8696	220.34	411.94

Slight variances may occur due to rounding

City of Dinuba
Nebraska Park/Pond Benefit District LLAD No. 92-01
Final Billing Detail Report for Fiscal Year 2025/26

APN	BU	Max Rate	Grand Total
014-490-021-000	1.8696	220.34	411.94
014-490-022-000	1.8696	220.34	411.94
014-490-023-000	1.8696	220.34	411.94
014-490-024-000	1.8696	220.34	411.94
014-490-025-000	1.8696	220.34	411.94
014-490-026-000	1.8696	220.34	411.94
014-490-027-000	1.8696	220.34	411.94
014-490-028-000	1.8696	220.34	411.94
014-490-029-000	1.8696	220.34	411.94
014-490-030-000	1.8696	220.34	411.94
014-490-031-000	1.8696	220.34	411.94
014-490-032-000	1.8696	220.34	411.94
014-490-033-000	1.8696	220.34	411.94
014-490-034-000	1.8696	220.34	411.94
014-490-035-000	1.8696	220.34	411.94
014-490-036-000	1.8696	220.34	411.94
014-490-037-000	1.8696	220.34	411.94
014-490-038-000	1.8696	220.34	411.94
014-490-039-000	1.8696	220.34	411.94
014-490-040-000	1.8696	220.34	411.94
014-490-041-000	1.8696	220.34	411.94
014-490-042-000	1.8696	220.34	411.94
014-490-043-000	1.8696	220.34	411.94
014-490-044-000	1.8696	220.34	411.94
014-490-045-000	1.8696	220.34	411.94
014-490-046-000	1.8696	220.34	411.94
014-490-047-000	1.0300	220.34	226.94
014-490-048-000	1.0235	220.34	225.50
014-490-049-000	1.4476	220.34	318.96
365 Accounts	419.2818		\$92,382.28

City of Dinuba
Parkside Village Nos. 2 and 3 LLAD
Final Billing Detail Report for Fiscal Year 2025/26

APN	BU	Max Rate	Grand Total
018-130-012-000	1.0000	\$392.65	\$392.64
018-130-013-000	1.0000	392.65	392.64
018-130-014-000	1.0000	392.65	392.64
018-130-015-000	1.0000	392.65	392.64
018-130-016-000	1.0000	392.65	392.64
018-130-017-000	1.0000	392.65	392.64
018-130-018-000	1.0000	392.65	392.64
018-130-019-000	1.0000	392.65	392.64
018-130-020-000	1.0000	392.65	392.64
018-130-021-000	1.0000	392.65	392.64
018-130-022-000	1.0000	392.65	392.64
018-130-023-000	1.0000	392.65	392.64
018-130-024-000	1.0000	392.65	392.64
018-130-025-000	1.0000	392.65	392.64
018-130-026-000	1.0000	392.65	392.64
018-130-027-000	1.0000	392.65	392.64
018-130-028-000	1.0000	392.65	392.64
018-130-029-000	1.0000	392.65	392.64
018-130-030-000	1.0000	392.65	392.64
018-130-031-000	1.0000	392.65	392.64
018-130-032-000	1.0000	392.65	392.64
018-130-033-000	1.0000	392.65	392.64
018-130-034-000	1.0000	392.65	392.64
018-130-035-000	1.0000	392.65	392.64
018-130-036-000	1.0000	392.65	392.64
018-130-037-000	1.0000	392.65	392.64
018-130-038-000	1.0000	392.65	392.64
018-130-039-000	1.0000	392.65	392.64
018-130-040-000	1.0000	392.65	392.64
018-130-041-000	1.0000	392.65	392.64
018-130-042-000	1.0000	392.65	392.64
018-130-043-000	1.0000	392.65	392.64
018-130-045-000	1.0000	392.65	392.64
018-130-046-000	1.0000	392.65	392.64
018-130-047-000	1.0000	392.65	392.64
018-130-048-000	1.0000	392.65	392.64
018-130-049-000	1.0000	392.65	392.64
018-130-050-000	1.0000	392.65	392.64
018-130-051-000	1.0000	392.65	392.64
018-130-052-000	1.0000	392.65	392.64
018-130-053-000	1.0000	392.65	392.64
018-130-054-000	1.0000	392.65	392.64

Slight variances may occur due to rounding

City of Dinuba
Parkside Village Nos. 2 and 3 LLAD
Final Billing Detail Report for Fiscal Year 2025/26

APN	BU	Max Rate	Grand Total
018-130-055-000	1.0000	392.65	392.64
018-130-056-000	1.0000	392.65	392.64
018-130-057-000	1.0000	392.65	392.64
018-130-058-000	1.0000	392.65	392.64
018-130-059-000	1.0000	392.65	392.64
018-130-060-000	1.0000	392.65	392.64
018-130-061-000	1.0000	392.65	392.64
018-130-062-000	1.0000	392.65	392.64
018-130-063-000	1.0000	392.65	392.64
018-130-064-000	1.0000	392.65	392.64
018-130-065-000	1.0000	392.65	392.64
018-130-066-000	1.0000	392.65	392.64
018-130-067-000	1.0000	392.65	392.64
018-130-068-000	1.0000	392.65	392.64
018-130-069-000	1.0000	392.65	392.64
018-130-070-000	1.0000	392.65	392.64
018-130-071-000	1.0000	392.65	392.64
018-130-072-000	1.0000	392.65	392.64
018-130-073-000	1.0000	392.65	392.64
018-130-074-000	1.0000	392.65	392.64
018-130-075-000	1.0000	392.65	392.64
018-130-076-000	1.0000	392.65	392.64
018-130-077-000	1.0000	392.65	392.64
018-130-078-000	1.0000	392.65	392.64
018-130-079-000	1.0000	392.65	392.64
018-130-080-000	1.0000	392.65	392.64
018-130-081-000	1.0000	392.65	392.64
018-130-082-000	1.0000	392.65	392.64
018-130-083-000	1.0000	392.65	392.64
018-130-084-000	1.0000	392.65	392.64
018-130-085-000	1.0000	392.65	392.64
018-130-086-000	1.0000	392.65	392.64
018-130-087-000	1.0000	392.65	392.64
018-130-088-000	1.0000	392.65	392.64
018-130-089-000	1.0000	392.65	392.64
018-130-090-000	1.0000	392.65	392.64
018-130-091-000	1.0000	392.65	392.64
018-130-092-000	1.0000	392.65	392.64
018-130-093-000	1.0000	392.65	392.64
018-130-094-000	1.0000	392.65	392.64
018-130-095-000	1.0000	392.65	392.64
018-130-096-000	1.0000	392.65	392.64

Slight variances may occur due to rounding

City of Dinuba
Parkside Village Nos. 2 and 3 LLAD
Final Billing Detail Report for Fiscal Year 2025/26

APN	BU	Max Rate	Grand Total
018-200-077-000	1.0000	392.65	392.64
018-200-078-000	1.0000	392.65	392.64
018-200-079-000	1.0000	392.65	392.64
018-200-080-000	1.0000	392.65	392.64
018-200-081-000	1.0000	392.65	392.64
018-200-082-000	1.0000	392.65	392.64
018-200-083-000	1.0000	392.65	392.64
018-210-069-000	1.0000	392.65	392.64
018-210-070-000	1.0000	392.65	392.64
018-210-071-000	1.0000	392.65	392.64
018-210-072-000	1.0000	392.65	392.64
018-210-073-000	1.0000	392.65	392.64
018-210-074-000	1.0000	392.65	392.64
018-210-075-000	1.0000	392.65	392.64
018-210-076-000	1.0000	392.65	392.64
018-250-001-000	1.0000	392.65	392.64
018-250-002-000	1.0000	392.65	392.64
018-250-003-000	1.0000	392.65	392.64
018-250-004-000	1.0000	392.65	392.64
018-250-005-000	1.0000	392.65	392.64
018-250-006-000	1.0000	392.65	392.64
018-250-007-000	1.0000	392.65	392.64
018-250-008-000	1.0000	392.65	392.64
018-250-009-000	1.0000	392.65	392.64
018-250-010-000	1.0000	392.65	392.64
018-250-011-000	1.0000	392.65	392.64
018-250-012-000	1.0000	392.65	392.64
018-250-013-000	1.0000	392.65	392.64
018-250-014-000	1.0000	392.65	392.64
018-250-015-000	1.0000	392.65	392.64
018-250-016-000	1.0000	392.65	392.64
018-250-017-000	1.0000	392.65	392.64
018-250-018-000	1.0000	392.65	392.64
018-250-019-000	1.0000	392.65	392.64
018-250-020-000	1.0000	392.65	392.64
018-250-021-000	1.0000	392.65	392.64
018-250-022-000	1.0000	392.65	392.64
018-250-023-000	1.0000	392.65	392.64
122 Accounts	122.0000		\$47,902.08

Slight variances may occur due to rounding

City of Dinuba
Parkside-Muirfield LLAD No. 08-01
Final Billing Detail Report for Fiscal Year 2025/26

APN	BU	Max Rate	Grand Total
018-200-001-000	1.0000	\$551.48	\$196.02
018-200-002-000	1.0000	551.48	196.02
018-200-003-000	1.0000	551.48	196.02
018-200-004-000	1.0000	551.48	196.02
018-200-005-000	1.0000	551.48	196.02
018-200-006-000	1.0000	551.48	196.02
018-200-007-000	1.0000	551.48	196.02
018-200-008-000	1.0000	551.48	196.02
018-200-009-000	1.0000	551.48	196.02
018-200-010-000	1.0000	551.48	196.02
018-200-011-000	1.0000	551.48	196.02
018-200-012-000	1.0000	551.48	196.02
018-200-013-000	1.0000	551.48	196.02
018-200-014-000	1.0000	551.48	196.02
018-200-015-000	1.0000	551.48	196.02
018-200-016-000	1.0000	551.48	196.02
018-200-017-000	1.0000	551.48	196.02
018-200-018-000	1.0000	551.48	196.02
018-200-019-000	1.0000	551.48	196.02
018-200-020-000	1.0000	551.48	196.02
018-200-021-000	1.0000	551.48	196.02
018-200-022-000	1.0000	551.48	196.02
018-200-023-000	1.0000	551.48	196.02
018-200-024-000	1.0000	551.48	196.02
018-200-025-000	1.0000	551.48	196.02
018-200-026-000	1.0000	551.48	196.02
018-200-027-000	1.0000	551.48	196.02
018-200-028-000	1.0000	551.48	196.02
018-200-029-000	1.0000	551.48	196.02
018-200-030-000	1.0000	551.48	196.02
018-200-031-000	1.0000	551.48	196.02
018-200-032-000	1.0000	551.48	196.02
018-200-033-000	1.0000	551.48	196.02
018-200-034-000	1.0000	551.48	196.02
018-200-035-000	1.0000	551.48	196.02
018-200-036-000	1.0000	551.48	196.02
018-200-037-000	1.0000	551.48	196.02
018-200-038-000	1.0000	551.48	196.02
018-200-039-000	1.0000	551.48	196.02
018-200-040-000	1.0000	551.48	196.02
018-200-041-000	1.0000	551.48	196.02
018-200-042-000	1.0000	551.48	196.02

Slight variances may occur due to rounding

City of Dinuba
Parkside-Muirfield LLAD No. 08-01
Final Billing Detail Report for Fiscal Year 2025/26

APN	BU	Max Rate	Grand Total
018-200-043-000	1.0000	551.48	196.02
018-200-044-000	1.0000	551.48	196.02
018-200-045-000	1.0000	551.48	196.02
018-200-046-000	1.0000	551.48	196.02
018-200-047-000	1.0000	551.48	196.02
018-200-048-000	1.0000	551.48	196.02
018-200-049-000	1.0000	551.48	196.02
018-200-050-000	1.0000	551.48	196.02
018-200-051-000	1.0000	551.48	196.02
018-200-052-000	1.0000	551.48	196.02
018-200-053-000	1.0000	551.48	196.02
018-200-054-000	1.0000	551.48	196.02
018-200-055-000	1.0000	551.48	196.02
018-200-056-000	1.0000	551.48	196.02
018-200-057-000	1.0000	551.48	196.02
018-200-058-000	1.0000	551.48	196.02
018-200-059-000	1.0000	551.48	196.02
018-200-060-000	1.0000	551.48	196.02
018-200-061-000	1.0000	551.48	196.02
018-200-062-000	1.0000	551.48	196.02
018-200-063-000	1.0000	551.48	196.02
018-200-064-000	1.0000	551.48	196.02
018-200-065-000	1.0000	551.48	196.02
018-200-066-000	1.0000	551.48	196.02
018-200-067-000	1.0000	551.48	196.02
018-200-068-000	1.0000	551.48	196.02
018-200-069-000	1.0000	551.48	196.02
018-200-070-000	1.0000	551.48	196.02
018-200-071-000	1.0000	551.48	196.02
018-200-072-000	1.0000	551.48	196.02
018-200-073-000	1.0000	551.48	196.02
018-200-074-000	1.0000	551.48	196.02
018-200-075-000	1.0000	551.48	196.02
018-200-076-000	1.0000	551.48	196.02
018-210-001-000	1.0000	551.48	196.02
018-210-002-000	1.0000	551.48	196.02
018-210-007-000	1.0000	551.48	196.02
018-210-008-000	1.0000	551.48	196.02
018-210-009-000	1.0000	551.48	196.02
018-210-010-000	1.0000	551.48	196.02
018-210-011-000	1.0000	551.48	196.02
018-210-012-000	1.0000	551.48	196.02

Slight variances may occur due to rounding

City of Dinuba
Parkside-Muirfield LLAD No. 08-01
Final Billing Detail Report for Fiscal Year 2025/26

APN	BU	Max Rate	Grand Total
018-210-013-000	1.0000	551.48	196.02
018-210-014-000	1.0000	551.48	196.02
018-210-020-000	1.0000	551.48	196.02
018-210-024-000	1.0000	551.48	196.02
018-210-025-000	1.0000	551.48	196.02
018-210-026-000	1.0000	551.48	196.02
018-210-027-000	1.0000	551.48	196.02
018-210-028-000	1.0000	551.48	196.02
018-210-029-000	1.0000	551.48	196.02
018-210-030-000	1.0000	551.48	196.02
018-210-031-000	1.0000	551.48	196.02
018-210-032-000	1.0000	551.48	196.02
018-210-033-000	1.0000	551.48	196.02
018-210-034-000	1.0000	551.48	196.02
018-210-035-000	1.0000	551.48	196.02
018-210-036-000	1.0000	551.48	196.02
018-210-037-000	1.0000	551.48	196.02
018-210-038-000	1.0000	551.48	196.02
018-210-039-000	1.0000	551.48	196.02
018-210-040-000	1.0000	551.48	196.02
018-210-041-000	1.0000	551.48	196.02
018-210-042-000	1.0000	551.48	196.02
018-210-043-000	1.0000	551.48	196.02
018-210-044-000	1.0000	551.48	196.02
018-210-045-000	1.0000	551.48	196.02
018-210-046-000	1.0000	551.48	196.02
018-210-047-000	1.0000	551.48	196.02
018-210-048-000	1.0000	551.48	196.02
018-210-049-000	1.0000	551.48	196.02
018-210-050-000	1.0000	551.48	196.02
018-210-051-000	1.0000	551.48	196.02
018-210-052-000	1.0000	551.48	196.02
018-210-053-000	1.0000	551.48	196.02
018-210-058-000	1.0000	551.48	196.02
018-210-061-000	1.0000	551.48	196.02
018-210-062-000	1.0000	551.48	196.02
018-210-063-000	1.0000	551.48	196.02
018-210-064-000	1.0000	551.48	196.02
018-210-065-000	1.0000	551.48	196.02
018-210-066-000	1.0000	551.48	196.02
018-210-067-000	1.0000	551.48	196.02
018-210-068-000	1.0000	551.48	196.02

Slight variances may occur due to rounding

City of Dinuba
Parkside-Muirfield LLAD No. 08-01
Final Billing Detail Report for Fiscal Year 2025/26

APN	BU	Max Rate	Grand Total
018-220-001-000	1.0000	551.48	196.02
018-220-002-000	1.0000	551.48	196.02
018-220-003-000	1.0000	551.48	196.02
018-220-004-000	1.0000	551.48	196.02
018-220-005-000	1.0000	551.48	196.02
018-220-006-000	1.0000	551.48	196.02
018-220-007-000	1.0000	551.48	196.02
018-220-008-000	1.0000	551.48	196.02
018-220-009-000	1.0000	551.48	196.02
018-220-010-000	1.0000	551.48	196.02
018-220-011-000	1.0000	551.48	196.02
018-220-012-000	1.0000	551.48	196.02
018-220-013-000	1.0000	551.48	196.02
018-220-014-000	1.0000	551.48	196.02
018-220-015-000	1.0000	551.48	196.02
018-220-016-000	1.0000	551.48	196.02
018-220-017-000	1.0000	551.48	196.02
018-220-018-000	1.0000	551.48	196.02
018-220-019-000	1.0000	551.48	196.02
018-220-020-000	1.0000	551.48	196.02
018-220-021-000	1.0000	551.48	196.02
018-220-022-000	1.0000	551.48	196.02
018-220-023-000	1.0000	551.48	196.02
018-220-024-000	1.0000	551.48	196.02
018-220-025-000	1.0000	551.48	196.02
018-220-026-000	1.0000	551.48	196.02
018-220-027-000	1.0000	551.48	196.02
018-220-028-000	1.0000	551.48	196.02
018-220-029-000	1.0000	551.48	196.02
018-220-030-000	1.0000	551.48	196.02
018-220-031-000	1.0000	551.48	196.02
018-220-032-000	1.0000	551.48	196.02
018-220-033-000	1.0000	551.48	196.02
018-220-034-000	1.0000	551.48	196.02
018-220-035-000	1.0000	551.48	196.02
018-220-036-000	1.0000	551.48	196.02
018-220-037-000	1.0000	551.48	196.02
018-220-038-000	1.0000	551.48	196.02
018-220-039-000	1.0000	551.48	196.02
018-220-040-000	1.0000	551.48	196.02
018-220-041-000	1.0000	551.48	196.02
018-220-042-000	1.0000	551.48	196.02

Slight variances may occur due to rounding

City of Dinuba
Parkside-Muirfield LLAD No. 08-01
Final Billing Detail Report for Fiscal Year 2025/26

APN	BU	Max Rate	Grand Total
018-220-043-000	1.0000	551.48	196.02
018-220-044-000	1.0000	551.48	196.02
018-220-045-000	1.0000	551.48	196.02
018-220-046-000	1.0000	551.48	196.02
018-220-047-000	1.0000	551.48	196.02
018-220-048-000	1.0000	551.48	196.02
018-220-049-000	1.0000	551.48	196.02
018-220-050-000	1.0000	551.48	196.02
018-220-051-000	1.0000	551.48	196.02
018-220-052-000	1.0000	551.48	196.02
018-220-053-000	1.0000	551.48	196.02
018-220-055-000	1.0000	551.48	196.02
018-220-056-000	1.0000	551.48	196.02
018-220-057-000	1.0000	551.48	196.02
018-220-058-000	1.0000	551.48	196.02
018-220-059-000	1.0000	551.48	196.02
018-220-060-000	1.0000	551.48	196.02
018-220-061-000	1.0000	551.48	196.02
018-220-062-000	1.0000	551.48	196.02
018-220-063-000	1.0000	551.48	196.02
018-220-064-000	1.0000	551.48	196.02
018-220-065-000	1.0000	551.48	196.02
018-220-066-000	1.0000	551.48	196.02
018-220-067-000	1.0000	551.48	196.02
018-220-068-000	1.0000	551.48	196.02
018-220-069-000	1.0000	551.48	196.02
018-220-070-000	1.0000	551.48	196.02
018-220-071-000	1.0000	551.48	196.02
018-220-072-000	1.0000	551.48	196.02
018-220-073-000	1.0000	551.48	196.02
018-220-074-000	1.0000	551.48	196.02
018-220-075-000	1.0000	551.48	196.02
018-220-076-000	1.0000	551.48	196.02
018-220-077-000	1.0000	551.48	196.02
018-220-078-000	1.0000	551.48	196.02
018-220-079-000	1.0000	551.48	196.02
018-220-080-000	1.0000	551.48	196.02
018-220-081-000	1.0000	551.48	196.02
018-220-082-000	1.0000	551.48	196.02
018-220-083-000	1.0000	551.48	196.02
018-220-084-000	1.0000	551.48	196.02
018-220-085-000	1.0000	551.48	196.02

Slight variances may occur due to rounding

City of Dinuba
Parkside-Muirfield LLAD No. 08-01
Final Billing Detail Report for Fiscal Year 2025/26

APN	BU	Max Rate	Grand Total
018-220-086-000	1.0000	551.48	196.02
018-220-087-000	1.0000	551.48	196.02
018-220-088-000	1.0000	551.48	196.02
018-230-001-000	1.0000	551.48	196.02
018-230-002-000	1.0000	551.48	196.02
018-230-003-000	1.0000	551.48	196.02
018-230-004-000	1.0000	551.48	196.02
018-230-005-000	1.0000	551.48	196.02
018-230-006-000	1.0000	551.48	196.02
018-230-007-000	1.0000	551.48	196.02
018-230-008-000	1.0000	551.48	196.02
018-230-009-000	1.0000	551.48	196.02
018-230-010-000	1.0000	551.48	196.02
018-230-011-000	1.0000	551.48	196.02
018-230-012-000	1.0000	551.48	196.02
018-230-013-000	1.0000	551.48	196.02
018-230-014-000	1.0000	551.48	196.02
018-230-015-000	1.0000	551.48	196.02
018-230-016-000	1.0000	551.48	196.02
018-230-017-000	1.0000	551.48	196.02
018-230-018-000	1.0000	551.48	196.02
018-230-019-000	1.0000	551.48	196.02
018-230-020-000	1.0000	551.48	196.02
018-230-021-000	1.0000	551.48	196.02
018-230-022-000	1.0000	551.48	196.02
018-230-023-000	1.0000	551.48	196.02
018-230-024-000	1.0000	551.48	196.02
018-230-025-000	1.0000	551.48	196.02
018-230-026-000	1.0000	551.48	196.02
018-230-027-000	1.0000	551.48	196.02
018-230-028-000	1.0000	551.48	196.02
018-230-029-000	1.0000	551.48	196.02
018-230-030-000	1.0000	551.48	196.02
018-230-031-000	1.0000	551.48	196.02
018-230-032-000	1.0000	551.48	196.02
018-230-033-000	1.0000	551.48	196.02
018-230-034-000	1.0000	551.48	196.02
018-230-035-000	1.0000	551.48	196.02
018-230-036-000	1.0000	551.48	196.02
018-230-037-000	1.0000	551.48	196.02
018-230-038-000	1.0000	551.48	196.02
018-230-039-000	1.0000	551.48	196.02

Slight variances may occur due to rounding

City of Dinuba
Parkside-Muirfield LLAD No. 08-01
Final Billing Detail Report for Fiscal Year 2025/26

APN	BU	Max Rate	Grand Total
018-230-040-000	1.0000	551.48	196.02
018-230-041-000	1.0000	551.48	196.02
018-230-042-000	1.0000	551.48	196.02
018-230-043-000	1.0000	551.48	196.02
018-230-044-000	1.0000	551.48	196.02
018-230-045-000	1.0000	551.48	196.02
018-230-046-000	1.0000	551.48	196.02
018-230-047-000	1.0000	551.48	196.02
018-230-048-000	1.0000	551.48	196.02
018-230-049-000	1.0000	551.48	196.02
018-230-050-000	1.0000	551.48	196.02
018-230-051-000	1.0000	551.48	196.02
018-230-052-000	1.0000	551.48	196.02
018-230-053-000	1.0000	551.48	196.02
018-230-054-000	1.0000	551.48	196.02
018-230-055-000	1.0000	551.48	196.02
018-230-056-000	1.0000	551.48	196.02
018-230-057-000	1.0000	551.48	196.02
018-230-058-000	1.0000	551.48	196.02
018-230-059-000	1.0000	551.48	196.02
018-230-060-000	1.0000	551.48	196.02
018-230-061-000	1.0000	551.48	196.02
018-230-062-000	1.0000	551.48	196.02
018-230-063-000	1.0000	551.48	196.02
018-230-064-000	1.0000	551.48	196.02
018-230-065-000	1.0000	551.48	196.02
018-230-066-000	1.0000	551.48	196.02
018-240-001-000	1.0000	551.48	196.02
018-240-002-000	1.0000	551.48	196.02
018-240-003-000	1.0000	551.48	196.02
018-240-004-000	1.0000	551.48	196.02
018-240-005-000	1.0000	551.48	196.02
018-240-006-000	1.0000	551.48	196.02
018-240-007-000	1.0000	551.48	196.02
018-240-008-000	1.0000	551.48	196.02
018-240-009-000	1.0000	551.48	196.02
018-240-010-000	1.0000	551.48	196.02
018-240-011-000	1.0000	551.48	196.02
018-240-012-000	1.0000	551.48	196.02
018-240-013-000	1.0000	551.48	196.02
018-240-014-000	1.0000	551.48	196.02
018-240-015-000	1.0000	551.48	196.02

Slight variances may occur due to rounding

City of Dinuba
Parkside-Muirfield LLAD No. 08-01
Final Billing Detail Report for Fiscal Year 2025/26

APN	BU	Max Rate	Grand Total
018-240-016-000	1.0000	551.48	196.02
018-240-017-000	1.0000	551.48	196.02
018-240-018-000	1.0000	551.48	196.02
018-240-019-000	1.0000	551.48	196.02
018-240-020-000	1.0000	551.48	196.02
018-240-021-000	1.0000	551.48	196.02
018-240-022-000	1.0000	551.48	196.02
018-240-023-000	1.0000	551.48	196.02
018-240-024-000	1.0000	551.48	196.02
018-240-025-000	1.0000	551.48	196.02
018-240-026-000	1.0000	551.48	196.02
018-240-027-000	1.0000	551.48	196.02
018-240-028-000	1.0000	551.48	196.02
018-240-029-000	1.0000	551.48	196.02
018-240-030-000	1.0000	551.48	196.02
018-240-031-000	1.0000	551.48	196.02
018-240-032-000	1.0000	551.48	196.02
018-240-033-000	1.0000	551.48	196.02
018-240-034-000	1.0000	551.48	196.02
018-240-035-000	1.0000	551.48	196.02
018-240-036-000	1.0000	551.48	196.02
018-240-037-000	1.0000	551.48	196.02
018-240-038-000	1.0000	551.48	196.02
018-240-039-000	1.0000	551.48	196.02
018-240-040-000	1.0000	551.48	196.02
018-240-041-000	1.0000	551.48	196.02
018-240-042-000	1.0000	551.48	196.02
018-240-043-000	1.0000	551.48	196.02
018-240-044-000	1.0000	551.48	196.02
018-240-045-000	1.0000	551.48	196.02
018-240-046-000	1.0000	551.48	196.02
018-240-047-000	1.0000	551.48	196.02
018-240-048-000	1.0000	551.48	196.02
018-240-049-000	1.0000	551.48	196.02
018-240-050-000	1.0000	551.48	196.02
018-240-051-000	1.0000	551.48	196.02
018-240-052-000	1.0000	551.48	196.02
018-240-053-000	1.0000	551.48	196.02
018-240-054-000	1.0000	551.48	196.02
018-240-055-000	1.0000	551.48	196.02
018-240-056-000	1.0000	551.48	196.02
018-240-057-000	1.0000	551.48	196.02

Slight variances may occur due to rounding

City of Dinuba
Parkside-Muirfield LLAD No. 08-01
Final Billing Detail Report for Fiscal Year 2025/26

APN	BU	Max Rate	Grand Total
018-240-058-000	1.0000	551.48	196.02
018-240-059-000	1.0000	551.48	196.02
018-240-060-000	1.0000	551.48	196.02
018-240-061-000	1.0000	551.48	196.02
018-240-062-000	1.0000	551.48	196.02
018-240-063-000	1.0000	551.48	196.02
018-240-064-000	1.0000	551.48	196.02
018-240-065-000	1.0000	551.48	196.02
018-240-066-000	1.0000	551.48	196.02
018-240-067-000	1.0000	551.48	196.02
018-240-068-000	1.0000	551.48	196.02
018-240-069-000	1.0000	551.48	196.02
018-240-070-000	1.0000	551.48	196.02
018-240-071-000	1.0000	551.48	196.02
018-240-072-000	1.0000	551.48	196.02
018-240-073-000	1.0000	551.48	196.02
018-240-074-000	1.0000	551.48	196.02
018-240-075-000	1.0000	551.48	196.02
018-240-076-000	1.0000	551.48	196.02
018-240-077-000	1.0000	551.48	196.02
356 Accounts	356.0000		\$69,783.12

City of Dinuba
Peachwood Village Subdivision AD No. 90-02
Final Billing Detail Report for Fiscal Year 2025/26

APN	BU	Max Rate	Grand Total
014-390-001-000	1.0000	\$320.44	\$320.44
014-390-002-000	1.0000	320.44	320.44
014-390-003-000	1.0000	320.44	320.44
014-390-004-000	1.0000	320.44	320.44
014-390-005-000	1.0000	320.44	320.44
014-390-006-000	1.0000	320.44	320.44
014-390-007-000	1.0000	320.44	320.44
014-390-008-000	1.0000	320.44	320.44
014-390-009-000	1.0000	320.44	320.44
014-390-010-000	1.0000	320.44	320.44
014-390-011-000	1.0000	320.44	320.44
014-390-012-000	1.0000	320.44	320.44
014-390-013-000	1.0000	320.44	320.44
014-390-014-000	1.0000	320.44	320.44
014-390-015-000	1.0000	320.44	320.44
014-390-016-000	1.0000	320.44	320.44
014-390-017-000	1.0000	320.44	320.44
014-390-018-000	1.0000	320.44	320.44
014-390-019-000	1.0000	320.44	320.44
014-390-020-000	1.0000	320.44	320.44
014-390-021-000	1.0000	320.44	320.44
014-390-022-000	1.0000	320.44	320.44
014-390-023-000	1.0000	320.44	320.44
014-390-024-000	1.0000	320.44	320.44
014-390-025-000	1.0000	320.44	320.44
014-390-026-000	1.0000	320.44	320.44
014-390-027-000	1.0000	320.44	320.44
014-390-028-000	1.0000	320.44	320.44
014-390-029-000	1.0000	320.44	320.44
014-390-030-000	1.0000	320.44	320.44
014-390-031-000	1.0000	320.44	320.44
014-390-032-000	1.0000	320.44	320.44
014-390-033-000	1.0000	320.44	320.44
014-390-034-000	1.0000	320.44	320.44
014-390-035-000	1.0000	320.44	320.44
014-390-036-000	1.0000	320.44	320.44
014-390-037-000	1.0000	320.44	320.44
014-390-038-000	1.0000	320.44	320.44
014-390-039-000	1.0000	320.44	320.44
014-390-040-000	1.0000	320.44	320.44
014-390-041-000	1.0000	320.44	320.44
014-390-042-000	1.0000	320.44	320.44

Slight variances may occur due to rounding

City of Dinuba
Peachwood Village Subdivision AD No. 90-02
Final Billing Detail Report for Fiscal Year 2025/26

APN	BU	Max Rate	Grand Total
014-390-043-000	1.0000	320.44	320.44
014-400-001-000	1.0000	320.44	320.44
014-400-002-000	1.0000	320.44	320.44
014-400-003-000	1.0000	320.44	320.44
014-400-004-000	1.0000	320.44	320.44
014-400-005-000	1.0000	320.44	320.44
014-400-006-000	1.0000	320.44	320.44
014-400-007-000	1.0000	320.44	320.44
014-400-008-000	1.0000	320.44	320.44
014-400-009-000	1.0000	320.44	320.44
014-400-010-000	1.0000	320.44	320.44
014-400-011-000	1.0000	320.44	320.44
014-400-012-000	1.0000	320.44	320.44
014-400-013-000	1.0000	320.44	320.44
014-400-014-000	1.0000	320.44	320.44
014-400-015-000	1.0000	320.44	320.44
014-400-016-000	1.0000	320.44	320.44
014-400-017-000	1.0000	320.44	320.44
014-400-018-000	1.0000	320.44	320.44
014-400-019-000	1.0000	320.44	320.44
014-400-020-000	1.0000	320.44	320.44
014-400-021-000	1.0000	320.44	320.44
014-400-022-000	1.0000	320.44	320.44
014-400-023-000	1.0000	320.44	320.44
014-400-024-000	1.0000	320.44	320.44
014-400-025-000	1.0000	320.44	320.44
014-400-026-000	1.0000	320.44	320.44
014-400-027-000	1.0000	320.44	320.44
014-400-028-000	1.0000	320.44	320.44
014-400-029-000	1.0000	320.44	320.44
014-400-030-000	1.0000	320.44	320.44
014-400-031-000	1.0000	320.44	320.44
014-400-032-000	1.0000	320.44	320.44
014-400-033-000	1.0000	320.44	320.44
014-400-034-000	1.0000	320.44	320.44
014-400-035-000	1.0000	320.44	320.44
014-400-036-000	1.0000	320.44	320.44
014-400-037-000	1.0000	320.44	320.44
014-400-038-000	1.0000	320.44	320.44
014-400-039-000	1.0000	320.44	320.44
014-400-040-000	1.0000	320.44	320.44
014-400-041-000	1.0000	320.44	320.44

Slight variances may occur due to rounding

City of Dinuba
Peachwood Village Subdivision AD No. 90-02
Final Billing Detail Report for Fiscal Year 2025/26

APN	BU	Max Rate	Grand Total
014-400-042-000	1.0000	320.44	320.44
014-400-043-000	1.0000	320.44	320.44
014-400-044-000	1.0000	320.44	320.44
014-400-045-000	1.0000	320.44	320.44
014-400-046-000	1.0000	320.44	320.44
014-400-047-000	1.0000	320.44	320.44
014-400-048-000	1.0000	320.44	320.44
014-400-049-000	1.0000	320.44	320.44
014-400-050-000	1.0000	320.44	320.44
014-400-051-000	1.0000	320.44	320.44
014-400-052-000	1.0000	320.44	320.44
95 Accounts	95.0000		\$30,441.80

City of Dinuba
Sierra Heights LLAD No. 95-02
Final Billing Detail Report for Fiscal Year 2025/26

APN	BU	Max Rate	Grand Total
030-260-002-000	1.0000	\$186.17	\$186.16
030-260-003-000	1.0000	186.17	186.16
030-260-004-000	1.0000	186.17	186.16
030-260-005-000	1.0000	186.17	186.16
030-260-006-000	1.0000	186.17	186.16
030-260-007-000	1.0000	186.17	186.16
030-260-008-000	1.0000	186.17	186.16
030-260-009-000	1.0000	186.17	186.16
030-260-010-000	1.0000	186.17	186.16
030-260-011-000	1.0000	186.17	186.16
030-260-012-000	1.0000	186.17	186.16
030-260-013-000	1.0000	186.17	186.16
030-260-014-000	1.0000	186.17	186.16
030-260-015-000	1.0000	186.17	186.16
030-260-016-000	1.0000	186.17	186.16
030-260-017-000	1.0000	186.17	186.16
030-260-018-000	1.0000	186.17	186.16
030-260-019-000	1.0000	186.17	186.16
030-260-020-000	1.0000	186.17	186.16
030-260-021-000	1.0000	186.17	186.16
030-260-022-000	1.0000	186.17	186.16
030-260-023-000	1.0000	186.17	186.16
030-260-024-000	1.0000	186.17	186.16
030-260-025-000	1.0000	186.17	186.16
030-260-026-000	1.0000	186.17	186.16
030-260-027-000	1.0000	186.17	186.16
030-260-028-000	1.0000	186.17	186.16
030-260-029-000	1.0000	186.17	186.16
030-260-030-000	1.0000	186.17	186.16
030-260-031-000	1.0000	186.17	186.16
030-260-032-000	1.0000	186.17	186.16
030-260-033-000	1.0000	186.17	186.16
030-260-034-000	1.0000	186.17	186.16
030-260-035-000	1.0000	186.17	186.16
030-260-036-000	1.0000	186.17	186.16
030-260-037-000	1.0000	186.17	186.16
030-260-038-000	1.0000	186.17	186.16
030-260-039-000	1.0000	186.17	186.16
030-270-005-000	1.0000	186.17	186.16
030-270-006-000	1.0000	186.17	186.16
030-270-007-000	1.0000	186.17	186.16
030-270-008-000	1.0000	186.17	186.16

Slight variances may occur due to rounding

City of Dinuba
Sierra Heights LLAD No. 95-02
Final Billing Detail Report for Fiscal Year 2025/26

APN	BU	Max Rate	Grand Total
030-270-009-000	1.0000	186.17	186.16
030-270-010-000	1.0000	186.17	186.16
030-270-011-000	1.0000	186.17	186.16
030-270-012-000	1.0000	186.17	186.16
030-270-013-000	1.0000	186.17	186.16
030-270-014-000	1.0000	186.17	186.16
030-270-015-000	1.0000	186.17	186.16
030-270-016-000	1.0000	186.17	186.16
030-270-017-000	1.0000	186.17	186.16
030-270-018-000	1.0000	186.17	186.16
030-270-019-000	1.0000	186.17	186.16
030-270-020-000	1.0000	186.17	186.16
030-270-021-000	1.0000	186.17	186.16
030-270-022-000	1.0000	186.17	186.16
030-270-023-000	1.0000	186.17	186.16
030-270-024-000	1.0000	186.17	186.16
030-270-025-000	1.0000	186.17	186.16
030-270-026-000	1.0000	186.17	186.16
030-270-027-000	1.0000	186.17	186.16
030-270-028-000	1.0000	186.17	186.16
030-270-029-000	1.0000	186.17	186.16
030-270-030-000	1.0000	186.17	186.16
030-270-031-000	1.0000	186.17	186.16
030-270-032-000	1.0000	186.17	186.16
030-270-033-000	1.0000	186.17	186.16
030-270-034-000	1.0000	186.17	186.16
030-270-035-000	1.0000	186.17	186.16
030-270-036-000	1.0000	186.17	186.16
030-270-037-000	1.0000	186.17	186.16
030-270-038-000	1.0000	186.17	186.16
030-270-039-000	1.0000	186.17	186.16
030-270-040-000	1.0000	186.17	186.16
030-270-041-000	1.0000	186.17	186.16
030-270-042-000	1.0000	186.17	186.16
030-270-043-000	1.0000	186.17	186.16
030-270-044-000	1.0000	186.17	186.16
030-270-045-000	1.0000	186.17	186.16
030-270-046-000	1.0000	186.17	186.16
030-270-047-000	1.0000	186.17	186.16
030-270-048-000	1.0000	186.17	186.16
030-270-049-000	1.0000	186.17	186.16
030-270-050-000	1.0000	186.17	186.16

Slight variances may occur due to rounding

City of Dinuba
Sierra Heights LLAD No. 95-02
Final Billing Detail Report for Fiscal Year 2025/26

APN	BU	Max Rate	Grand Total
84 Accounts	84.0000		\$15,637.44

City of Dinuba
Sierra View Estates LLAD No. 06-03
Final Billing Detail Report for Fiscal Year 2025/26

APN	BU	Max Rate	Grand Total
013-120-013-000	1.0000	\$295.05	\$276.44
013-120-014-000	1.0000	295.05	276.44
013-120-015-000	1.0000	295.05	276.44
013-120-016-000	1.0000	295.05	276.44
013-120-017-000	1.0000	295.05	276.44
013-120-018-000	1.0000	295.05	276.44
013-120-019-000	1.0000	295.05	276.44
013-120-020-000	1.0000	295.05	276.44
013-120-021-000	1.0000	295.05	276.44
013-120-022-000	1.0000	295.05	276.44
013-120-023-000	1.0000	295.05	276.44
013-120-024-000	1.0000	295.05	276.44
013-120-025-000	1.0000	295.05	276.44
013-120-026-000	1.0000	295.05	276.44
013-120-027-000	1.0000	295.05	276.44
013-120-030-000	1.0000	295.05	276.44
013-120-031-000	1.0000	295.05	276.44
013-120-032-000	1.0000	295.05	276.44
013-120-033-000	1.0000	295.05	276.44
013-120-034-000	1.0000	295.05	276.44
013-120-035-000	1.0000	295.05	276.44
013-120-036-000	1.0000	295.05	276.44
013-120-037-000	1.0000	295.05	276.44
013-120-038-000	1.0000	295.05	276.44
013-120-039-000	1.0000	295.05	276.44
25 Accounts	25.0000		\$6,911.00

City of Dinuba
Stony Creek LLAD No. 06-04
Final Billing Detail Report for Fiscal Year 2025/26

APN	BU	Max Rate	Grand Total
030-260-048-000	1.0000	\$316.50	\$175.20
030-260-049-000	1.0000	316.50	175.20
030-260-050-000	1.0000	316.50	175.20
030-260-051-000	1.0000	316.50	175.20
030-260-052-000	1.0000	316.50	175.20
030-260-053-000	1.0000	316.50	175.20
030-260-054-000	1.0000	316.50	175.20
030-260-055-000	1.0000	316.50	175.20
030-260-056-000	1.0000	316.50	175.20
030-260-057-000	1.0000	316.50	175.20
030-260-058-000	1.0000	316.50	175.20
11 Accounts	11.0000		\$1,927.20

City of Dinuba
Sugar Plum - Villagio LLAD No. 06-01
Final Billing Detail Report for Fiscal Year 2025/26

APN	BU	Max Rate	Grand Total
014-500-001-000	1.0000	\$303.16	\$140.56
014-500-002-000	1.0000	303.16	140.56
014-500-003-000	1.0000	303.16	140.56
014-500-004-000	1.0000	303.16	140.56
014-500-005-000	1.0000	303.16	140.56
014-500-006-000	1.0000	303.16	140.56
014-500-007-000	1.0000	303.16	140.56
014-500-008-000	1.0000	303.16	140.56
014-500-009-000	1.0000	303.16	140.56
014-500-010-000	1.0000	303.16	140.56
014-500-011-000	1.0000	303.16	140.56
014-500-012-000	1.0000	303.16	140.56
014-500-013-000	1.0000	303.16	140.56
014-500-014-000	1.0000	303.16	140.56
014-500-015-000	1.0000	303.16	140.56
014-500-016-000	1.0000	303.16	140.56
014-500-017-000	1.0000	303.16	140.56
014-500-018-000	1.0000	303.16	140.56
014-500-019-000	1.0000	303.16	140.56
014-500-020-000	1.0000	303.16	140.56
014-500-021-000	1.0000	303.16	140.56
014-500-022-000	1.0000	303.16	140.56
014-500-023-000	1.0000	303.16	140.56
014-500-024-000	1.0000	303.16	140.56
014-500-025-000	1.0000	303.16	140.56
014-500-026-000	1.0000	303.16	140.56
014-500-027-000	1.0000	303.16	140.56
014-500-028-000	1.0000	303.16	140.56
014-500-029-000	1.0000	303.16	140.56
014-500-030-000	1.0000	303.16	140.56
014-500-031-000	1.0000	303.16	140.56
014-500-032-000	1.0000	303.16	140.56
014-500-033-000	1.0000	303.16	140.56
014-500-034-000	1.0000	303.16	140.56
014-500-035-000	1.0000	303.16	140.56
014-500-036-000	1.0000	303.16	140.56
014-500-037-000	1.0000	303.16	140.56
014-500-038-000	1.0000	303.16	140.56
014-500-039-000	1.0000	303.16	140.56
014-500-041-000	1.0000	303.16	140.56
014-500-042-000	1.0000	303.16	140.56
014-500-043-000	1.0000	303.16	140.56

Slight variances may occur due to rounding

City of Dinuba
Sugar Plum - Villagio LLAD No. 06-01
Final Billing Detail Report for Fiscal Year 2025/26

APN	BU	Max Rate	Grand Total
014-500-044-000	1.0000	303.16	140.56
014-500-045-000	1.0000	303.16	140.56
014-500-046-000	1.0000	303.16	140.56
014-500-047-000	1.0000	303.16	140.56
014-500-048-000	1.0000	303.16	140.56
014-500-049-000	1.0000	303.16	140.56
014-500-050-000	1.0000	303.16	140.56
014-500-051-000	1.0000	303.16	140.56
014-500-052-000	1.0000	303.16	140.56
014-500-053-000	1.0000	303.16	140.56
014-500-054-000	1.0000	303.16	140.56
014-500-055-000	1.0000	303.16	140.56
014-500-056-000	1.0000	303.16	140.56
014-500-057-000	1.0000	303.16	140.56
014-500-058-000	1.0000	303.16	140.56
014-500-059-000	1.0000	303.16	140.56
014-500-060-000	1.0000	303.16	140.56
014-500-061-000	1.0000	303.16	140.56
014-500-062-000	1.0000	303.16	140.56
014-500-063-000	1.0000	303.16	140.56
014-500-064-000	1.0000	303.16	140.56
014-500-065-000	1.0000	303.16	140.56
014-500-066-000	1.0000	303.16	140.56
014-500-067-000	1.0000	303.16	140.56
014-500-068-000	1.0000	303.16	140.56
014-500-069-000	1.0000	303.16	140.56
014-500-070-000	1.0000	303.16	140.56
014-500-071-000	1.0000	303.16	140.56
014-500-072-000	1.0000	303.16	140.56
014-500-073-000	1.0000	303.16	140.56
014-500-074-000	1.0000	303.16	140.56
014-500-075-000	1.0000	303.16	140.56
014-500-076-000	1.0000	303.16	140.56
014-500-077-000	1.0000	303.16	140.56
014-500-078-000	1.0000	303.16	140.56
014-500-079-000	1.0000	303.16	140.56
014-570-001-000	1.0000	303.16	140.56
014-570-002-000	1.0000	303.16	140.56
014-570-003-000	1.0000	303.16	140.56
014-570-004-000	1.0000	303.16	140.56
014-570-005-000	1.0000	303.16	140.56
014-570-006-000	1.0000	303.16	140.56

Slight variances may occur due to rounding

City of Dinuba
Sugar Plum - Villagio LLAD No. 06-01
Final Billing Detail Report for Fiscal Year 2025/26

APN	BU	Max Rate	Grand Total
014-570-007-000	1.0000	303.16	140.56
014-570-008-000	1.0000	303.16	140.56
014-570-009-000	1.0000	303.16	140.56
014-570-010-000	1.0000	303.16	140.56
014-570-011-000	1.0000	303.16	140.56
014-570-012-000	1.0000	303.16	140.56
014-570-013-000	1.0000	303.16	140.56
014-570-014-000	1.0000	303.16	140.56
014-570-015-000	1.0000	303.16	140.56
014-570-016-000	1.0000	303.16	140.56
014-570-017-000	1.0000	303.16	140.56
014-570-018-000	1.0000	303.16	140.56
014-570-019-000	1.0000	303.16	140.56
014-570-020-000	1.0000	303.16	140.56
014-570-021-000	1.0000	303.16	140.56
014-570-022-000	1.0000	303.16	140.56
014-570-023-000	1.0000	303.16	140.56
014-570-024-000	1.0000	303.16	140.56
014-570-025-000	1.0000	303.16	140.56
014-570-026-000	1.0000	303.16	140.56
014-570-027-000	1.0000	303.16	140.56
014-570-028-000	1.0000	303.16	140.56
014-570-029-000	1.0000	303.16	140.56
014-570-030-000	1.0000	303.16	140.56
014-570-031-000	1.0000	303.16	140.56
014-570-032-000	1.0000	303.16	140.56
014-570-033-000	1.0000	303.16	140.56
014-570-034-000	1.0000	303.16	140.56
014-570-035-000	1.0000	303.16	140.56
014-570-036-000	1.0000	303.16	140.56
014-570-037-000	1.0000	303.16	140.56
014-570-038-000	1.0000	303.16	140.56
014-570-039-000	1.0000	303.16	140.56
014-570-040-000	1.0000	303.16	140.56
014-570-041-000	1.0000	303.16	140.56
014-570-042-000	1.0000	303.16	140.56
014-570-043-000	1.0000	303.16	140.56
014-570-044-000	1.0000	303.16	140.56
014-570-045-000	1.0000	303.16	140.56
014-570-046-000	1.0000	303.16	140.56
014-570-047-000	1.0000	303.16	140.56
014-570-048-000	1.0000	303.16	140.56

Slight variances may occur due to rounding

City of Dinuba
Sugar Plum - Villagio LLAD No. 06-01
Final Billing Detail Report for Fiscal Year 2025/26

APN	BU	Max Rate	Grand Total
014-570-049-000	1.0000	303.16	140.56
014-570-050-000	1.0000	303.16	140.56
014-570-051-000	1.0000	303.16	140.56
014-570-052-000	1.0000	303.16	140.56
014-570-053-000	1.0000	303.16	140.56
014-570-054-000	1.0000	303.16	140.56
014-570-055-000	1.0000	303.16	140.56
014-570-056-000	1.0000	303.16	140.56
014-570-057-000	1.0000	303.16	140.56
014-570-058-000	1.0000	303.16	140.56
014-570-059-000	1.0000	303.16	140.56
014-570-060-000	1.0000	303.16	140.56
014-570-061-000	1.0000	303.16	140.56
014-570-062-000	1.0000	303.16	140.56
014-570-063-000	1.0000	303.16	140.56
014-570-064-000	1.0000	303.16	140.56
014-570-065-000	1.0000	303.16	140.56
143 Accounts	143.0000		\$20,100.08

City of Dinuba
Tierra Vista Phase I AD No. 95-01
Final Billing Detail Report for Fiscal Year 2025/26

APN	BU	Max Rate	Grand Total
013-110-003-000	1.0000	\$275.17	\$275.16
013-110-004-000	1.0000	275.17	275.16
013-110-005-000	1.0000	275.17	275.16
013-110-006-000	1.0000	275.17	275.16
013-110-007-000	1.0000	275.17	275.16
013-110-008-000	1.0000	275.17	275.16
013-110-009-000	1.0000	275.17	275.16
013-110-010-000	1.0000	275.17	275.16
013-110-011-000	1.0000	275.17	275.16
013-110-012-000	1.0000	275.17	275.16
013-110-013-000	1.0000	275.17	275.16
013-110-014-000	1.0000	275.17	275.16
013-110-015-000	1.0000	275.17	275.16
013-110-016-000	1.0000	275.17	275.16
013-110-017-000	1.0000	275.17	275.16
013-110-018-000	1.0000	275.17	275.16
013-110-019-000	1.0000	275.17	275.16
013-110-020-000	1.0000	275.17	275.16
013-110-021-000	1.0000	275.17	275.16
013-110-022-000	1.0000	275.17	275.16
013-110-023-000	1.0000	275.17	275.16
013-120-004-000	1.0000	275.17	275.16
013-120-005-000	1.0000	275.17	275.16
013-120-006-000	1.0000	275.17	275.16
013-120-007-000	1.0000	275.17	275.16
013-120-008-000	1.0000	275.17	275.16
013-120-009-000	1.0000	275.17	275.16
013-120-010-000	1.0000	275.17	275.16
013-120-011-000	1.0000	275.17	275.16
013-120-012-000	1.0000	275.17	275.16
30 Accounts	30.0000		\$8,254.80

Slight variances may occur due to rounding

City of Dinuba
Viscaya I & II LLAD No. 09-01
Final Billing Detail Report for Fiscal Year 2025/26

APN	BU	Max Rate	Grand Total
014-390-044-000	1.0000	\$635.75	\$361.78
014-390-045-000	1.0000	635.75	361.78
014-390-046-000	1.0000	635.75	361.78
014-390-047-000	1.0000	635.75	361.78
014-390-048-000	1.0000	635.75	361.78
014-390-049-000	1.0000	635.75	361.78
014-390-050-000	1.0000	635.75	361.78
014-390-051-000	1.0000	635.75	361.78
014-390-052-000	1.0000	635.75	361.78
014-390-053-000	1.0000	635.75	361.78
014-390-054-000	1.0000	635.75	361.78
014-390-055-000	1.0000	635.75	361.78
014-480-001-000	1.0000	635.75	361.78
014-480-002-000	1.0000	635.75	361.78
014-480-003-000	1.0000	635.75	361.78
014-480-004-000	1.0000	635.75	361.78
014-480-005-000	1.0000	635.75	361.78
014-480-006-000	1.0000	635.75	361.78
014-480-007-000	1.0000	635.75	361.78
014-480-008-000	1.0000	635.75	361.78
014-480-009-000	1.0000	635.75	361.78
014-480-010-000	1.0000	635.75	361.78
014-480-011-000	1.0000	635.75	361.78
014-480-012-000	1.0000	635.75	361.78
014-480-013-000	1.0000	635.75	361.78
014-480-014-000	1.0000	635.75	361.78
014-510-001-000	1.0000	635.75	361.78
014-510-002-000	1.0000	635.75	361.78
014-510-003-000	1.0000	635.75	361.78
014-510-004-000	1.0000	635.75	361.78
014-510-005-000	1.0000	635.75	361.78
014-510-006-000	1.0000	635.75	361.78
014-510-007-000	1.0000	635.75	361.78
014-510-008-000	1.0000	635.75	361.78
014-510-009-000	1.0000	635.75	361.78
014-510-010-000	1.0000	635.75	361.78
014-510-011-000	1.0000	635.75	361.78
014-510-012-000	1.0000	635.75	361.78
014-510-013-000	1.0000	635.75	361.78
014-510-014-000	1.0000	635.75	361.78
014-510-015-000	1.0000	635.75	361.78
014-510-016-000	1.0000	635.75	361.78

Slight variances may occur due to rounding

City of Dinuba
Viscaya I & II LLAD No. 09-01
Final Billing Detail Report for Fiscal Year 2025/26

APN	BU	Max Rate	Grand Total
014-510-017-000	1.0000	635.75	361.78
014-510-018-000	1.0000	635.75	361.78
014-510-019-000	1.0000	635.75	361.78
014-510-020-000	1.0000	635.75	361.78
014-510-021-000	1.0000	635.75	361.78
014-510-022-000	1.0000	635.75	361.78
014-510-023-000	1.0000	635.75	361.78
014-510-024-000	1.0000	635.75	361.78
014-510-026-000	1.0000	635.75	361.78
014-510-027-000	1.0000	635.75	361.78
014-510-028-000	1.0000	635.75	361.78
014-510-030-000	1.0000	635.75	361.78
014-510-031-000	1.0000	635.75	361.78
014-510-032-000	1.0000	635.75	361.78
014-510-033-000	1.0000	635.75	361.78
014-510-034-000	1.0000	635.75	361.78
014-510-035-000	1.0000	635.75	361.78
014-510-036-000	1.0000	635.75	361.78
014-510-037-000	1.0000	635.75	361.78
014-510-038-000	1.0000	635.75	361.78
014-510-039-000	1.0000	635.75	361.78
014-510-040-000	1.0000	635.75	361.78
014-510-041-000	1.0000	635.75	361.78
014-510-042-000	1.0000	635.75	361.78
014-510-043-000	1.0000	635.75	361.78
014-510-044-000	1.0000	635.75	361.78
014-510-045-000	1.0000	635.75	361.78
014-510-046-000	1.0000	635.75	361.78
014-510-047-000	1.0000	635.75	361.78
014-510-048-000	1.0000	635.75	361.78
014-510-049-000	1.0000	635.75	361.78
014-510-050-000	1.0000	635.75	361.78
014-510-051-000	1.0000	635.75	361.78
014-510-052-000	1.0000	635.75	361.78
014-510-053-000	1.0000	635.75	361.78
014-510-054-000	1.0000	635.75	361.78
014-510-055-000	1.0000	635.75	361.78
014-510-056-000	1.0000	635.75	361.78
014-510-057-000	1.0000	635.75	361.78
014-510-058-000	1.0000	635.75	361.78
014-510-059-000	1.0000	635.75	361.78
014-510-060-000	1.0000	635.75	361.78

Slight variances may occur due to rounding

City of Dinuba
Viscaya I & II LLAD No. 09-01
Final Billing Detail Report for Fiscal Year 2025/26

APN	BU	Max Rate	Grand Total
014-510-061-000	1.0000	635.75	361.78
014-510-062-000	1.0000	635.75	361.78
014-510-063-000	1.0000	635.75	361.78
014-510-064-000	1.0000	635.75	361.78
014-510-065-000	1.0000	635.75	361.78
014-510-066-000	1.0000	635.75	361.78
014-510-067-000	1.0000	635.75	361.78
014-510-068-000	1.0000	635.75	361.78
014-510-069-000	1.0000	635.75	361.78
014-510-070-000	1.0000	635.75	361.78
014-510-071-000	1.0000	635.75	361.78
014-510-072-000	1.0000	635.75	361.78
014-510-073-000	1.0000	635.75	361.78
014-510-074-000	1.0000	635.75	361.78
014-510-075-000	1.0000	635.75	361.78
014-510-076-000	1.0000	635.75	361.78
014-510-077-000	1.0000	635.75	361.78
014-520-001-000	1.0000	635.75	361.78
014-520-002-000	1.0000	635.75	361.78
014-520-003-000	1.0000	635.75	361.78
014-520-004-000	1.0000	635.75	361.78
014-520-005-000	1.0000	635.75	361.78
014-520-006-000	1.0000	635.75	361.78
014-520-007-000	1.0000	635.75	361.78
014-520-008-000	1.0000	635.75	361.78
014-520-009-000	1.0000	635.75	361.78
014-520-010-000	1.0000	635.75	361.78
014-520-011-000	1.0000	635.75	361.78
014-520-012-000	1.0000	635.75	361.78
014-520-013-000	1.0000	635.75	361.78
014-520-014-000	1.0000	635.75	361.78
014-520-015-000	1.0000	635.75	361.78
014-520-016-000	1.0000	635.75	361.78
014-520-017-000	1.0000	635.75	361.78
014-520-020-000	1.0000	635.75	361.78
014-520-021-000	1.0000	635.75	361.78
014-520-022-000	1.0000	635.75	361.78
014-520-023-000	1.0000	635.75	361.78
014-520-024-000	1.0000	635.75	361.78
014-520-025-000	1.0000	635.75	361.78
014-520-031-000	1.0000	635.75	361.78
014-520-032-000	1.0000	635.75	361.78

Slight variances may occur due to rounding

City of Dinuba
Viscaya I & II LLAD No. 09-01
Final Billing Detail Report for Fiscal Year 2025/26

APN	BU	Max Rate	Grand Total
014-520-033-000	1.0000	635.75	361.78
014-520-034-000	1.0000	635.75	361.78
014-520-035-000	1.0000	635.75	361.78
014-520-036-000	1.0000	635.75	361.78
014-520-037-000	1.0000	635.75	361.78
014-520-038-000	1.0000	635.75	361.78
014-520-039-000	1.0000	635.75	361.78
014-520-040-000	1.0000	635.75	361.78
014-520-041-000	1.0000	635.75	361.78
014-520-042-000	1.0000	635.75	361.78
014-520-043-000	1.0000	635.75	361.78
014-520-044-000	1.0000	635.75	361.78
014-520-045-000	1.0000	635.75	361.78
014-520-046-000	1.0000	635.75	361.78
014-520-047-000	1.0000	635.75	361.78
014-520-048-000	1.0000	635.75	361.78
014-520-049-000	1.0000	635.75	361.78
014-520-064-000	1.0000	635.75	361.78
014-520-065-000	1.0000	635.75	361.78
014-520-066-000	1.0000	635.75	361.78
014-520-067-000	1.0000	635.75	361.78
014-520-068-000	1.0000	635.75	361.78
014-520-069-000	1.0000	635.75	361.78
014-520-070-000	1.0000	635.75	361.78
014-520-071-000	1.0000	635.75	361.78
014-520-072-000	1.0000	635.75	361.78
014-520-073-000	1.0000	635.75	361.78
014-520-074-000	1.0000	635.75	361.78
014-520-075-000	1.0000	635.75	361.78
014-520-076-000	1.0000	635.75	361.78
014-520-077-000	1.0000	635.75	361.78
014-520-078-000	1.0000	635.75	361.78
014-520-079-000	1.0000	635.75	361.78
014-520-080-000	1.0000	635.75	361.78
014-530-002-000	1.0000	635.75	361.78
014-530-009-000	1.0000	635.75	361.78
014-530-010-000	1.0000	635.75	361.78
014-530-011-000	1.0000	635.75	361.78
014-530-012-000	1.0000	635.75	361.78
014-530-013-000	1.0000	635.75	361.78
014-530-014-000	1.0000	635.75	361.78
014-530-015-000	1.0000	635.75	361.78

Slight variances may occur due to rounding

City of Dinuba
Viscaya I & II LLAD No. 09-01
Final Billing Detail Report for Fiscal Year 2025/26

APN	BU	Max Rate	Grand Total
014-530-016-000	1.0000	635.75	361.78
014-530-017-000	1.0000	635.75	361.78
014-530-018-000	1.0000	635.75	361.78
014-530-019-000	1.0000	635.75	361.78
014-530-020-000	1.0000	635.75	361.78
014-530-021-000	1.0000	635.75	361.78
014-530-022-000	1.0000	635.75	361.78
014-530-023-000	1.0000	635.75	361.78
014-530-024-000	1.0000	635.75	361.78
014-530-025-000	1.0000	635.75	361.78
014-530-026-000	1.0000	635.75	361.78
014-530-027-000	1.0000	635.75	361.78
014-530-028-000	1.0000	635.75	361.78
014-530-029-000	1.0000	635.75	361.78
014-530-030-000	1.0000	635.75	361.78
014-530-031-000	1.0000	635.75	361.78
014-530-032-000	1.0000	635.75	361.78
014-530-033-000	1.0000	635.75	361.78
014-530-054-000	1.0000	635.75	361.78
014-530-055-000	1.0000	635.75	361.78
014-530-056-000	1.0000	635.75	361.78
014-530-057-000	1.0000	635.75	361.78
014-530-058-000	1.0000	635.75	361.78
014-530-059-000	1.0000	635.75	361.78
014-530-060-000	1.0000	635.75	361.78
014-530-061-000	1.0000	635.75	361.78
014-530-062-000	1.0000	635.75	361.78
014-530-063-000	1.0000	635.75	361.78
014-530-064-000	1.0000	635.75	361.78
014-530-065-000	1.0000	635.75	361.78
014-530-066-000	1.0000	635.75	361.78
014-530-067-000	1.0000	635.75	361.78
014-530-068-000	1.0000	635.75	361.78
014-530-069-000	1.0000	635.75	361.78
014-530-070-000	1.0000	635.75	361.78
014-530-071-000	1.0000	635.75	361.78
014-530-072-000	1.0000	635.75	361.78
014-530-073-000	1.0000	635.75	361.78
014-530-074-000	1.0000	635.75	361.78
014-530-075-000	1.0000	635.75	361.78
014-530-076-000	1.0000	635.75	361.78
014-540-001-000	1.0000	635.75	361.78

Slight variances may occur due to rounding

City of Dinuba
Viscaya I & II LLAD No. 09-01
Final Billing Detail Report for Fiscal Year 2025/26

APN	BU	Max Rate	Grand Total
014-540-002-000	1.0000	635.75	361.78
014-540-003-000	1.0000	635.75	361.78
014-540-004-000	1.0000	635.75	361.78
014-540-005-000	1.0000	635.75	361.78
014-540-006-000	1.0000	635.75	361.78
014-540-007-000	1.0000	635.75	361.78
014-540-008-000	1.0000	635.75	361.78
014-540-009-000	1.0000	635.75	361.78
014-540-010-000	1.0000	635.75	361.78
014-540-011-000	1.0000	635.75	361.78
014-540-012-000	1.0000	635.75	361.78
014-540-013-000	1.0000	635.75	361.78
014-540-014-000	1.0000	635.75	361.78
014-540-015-000	1.0000	635.75	361.78
014-540-016-000	1.0000	635.75	361.78
014-540-017-000	1.0000	635.75	361.78
014-540-018-000	1.0000	635.75	361.78
014-540-019-000	1.0000	635.75	361.78
014-540-020-000	1.0000	635.75	361.78
014-540-021-000	1.0000	635.75	361.78
014-540-022-000	1.0000	635.75	361.78
014-540-023-000	1.0000	635.75	361.78
014-540-024-000	1.0000	635.75	361.78
014-540-025-000	1.0000	635.75	361.78
014-540-026-000	1.0000	635.75	361.78
014-540-027-000	1.0000	635.75	361.78
014-540-028-000	1.0000	635.75	361.78
014-540-029-000	1.0000	635.75	361.78
014-540-030-000	1.0000	635.75	361.78
014-540-031-000	1.0000	635.75	361.78
014-540-032-000	1.0000	635.75	361.78
014-540-033-000	1.0000	635.75	361.78
014-540-034-000	1.0000	635.75	361.78
014-540-035-000	1.0000	635.75	361.78
014-540-036-000	1.0000	635.75	361.78
014-540-037-000	1.0000	635.75	361.78
014-540-038-000	1.0000	635.75	361.78
014-540-039-000	1.0000	635.75	361.78
014-540-040-000	1.0000	635.75	361.78
014-540-041-000	1.0000	635.75	361.78
014-550-001-000	1.0000	635.75	361.78
014-550-002-000	1.0000	635.75	361.78

Slight variances may occur due to rounding

City of Dinuba
Viscaya I & II LLAD No. 09-01
Final Billing Detail Report for Fiscal Year 2025/26

APN	BU	Max Rate	Grand Total
014-550-003-000	1.0000	635.75	361.78
014-550-004-000	1.0000	635.75	361.78
014-550-005-000	1.0000	635.75	361.78
014-550-006-000	1.0000	635.75	361.78
014-550-007-000	1.0000	635.75	361.78
014-550-008-000	1.0000	635.75	361.78
014-550-009-000	1.0000	635.75	361.78
014-550-010-000	1.0000	635.75	361.78
014-550-011-000	1.0000	635.75	361.78
014-550-012-000	1.0000	635.75	361.78
014-550-013-000	1.0000	635.75	361.78
014-550-014-000	1.0000	635.75	361.78
014-550-015-000	1.0000	635.75	361.78
014-550-016-000	1.0000	635.75	361.78
014-550-017-000	1.0000	635.75	361.78
014-550-018-000	1.0000	635.75	361.78
014-550-020-000	1.0000	635.75	361.78
014-550-021-000	1.0000	635.75	361.78
014-550-022-000	1.0000	635.75	361.78
014-550-023-000	1.0000	635.75	361.78
014-550-024-000	1.0000	635.75	361.78
014-550-025-000	1.0000	635.75	361.78
014-550-026-000	1.0000	635.75	361.78
014-550-027-000	1.0000	635.75	361.78
014-550-028-000	1.0000	635.75	361.78
014-550-029-000	1.0000	635.75	361.78
014-550-030-000	1.0000	635.75	361.78
014-550-031-000	1.0000	635.75	361.78
014-550-033-000	1.0000	635.75	361.78
014-550-034-000	1.0000	635.75	361.78
014-550-035-000	1.0000	635.75	361.78
014-550-036-000	1.0000	635.75	361.78
014-550-037-000	1.0000	635.75	361.78
014-550-038-000	1.0000	635.75	361.78
014-550-039-000	1.0000	635.75	361.78
014-550-040-000	1.0000	635.75	361.78
014-550-041-000	1.0000	635.75	361.78
014-550-042-000	1.0000	635.75	361.78
014-550-043-000	1.0000	635.75	361.78
014-550-044-000	1.0000	635.75	361.78
014-550-045-000	1.0000	635.75	361.78
014-550-046-000	1.0000	635.75	361.78

Slight variances may occur due to rounding

City of Dinuba
Viscaya I & II LLAD No. 09-01
Final Billing Detail Report for Fiscal Year 2025/26

APN	BU	Max Rate	Grand Total
014-550-047-000	1.0000	635.75	361.78
014-550-048-000	1.0000	635.75	361.78
014-550-049-000	1.0000	635.75	361.78
014-550-050-000	1.0000	635.75	361.78
014-550-051-000	1.0000	635.75	361.78
014-550-052-000	1.0000	635.75	361.78
014-550-053-000	1.0000	635.75	361.78
014-550-054-000	1.0000	635.75	361.78
014-550-055-000	1.0000	635.75	361.78
014-550-056-000	1.0000	635.75	361.78
014-550-057-000	1.0000	635.75	361.78
014-550-058-000	1.0000	635.75	361.78
014-550-060-000	1.0000	635.75	361.78
014-550-061-000	34.0000	635.75	12,300.52
014-550-062-000	1.0000	635.75	361.78
014-550-063-000	1.0000	635.75	361.78
014-550-064-000	1.0000	635.75	361.78
014-560-001-000	1.0000	635.75	361.78
014-560-002-000	1.0000	635.75	361.78
014-560-003-000	1.0000	635.75	361.78
014-560-004-000	1.0000	635.75	361.78
014-560-005-000	1.0000	635.75	361.78
014-560-006-000	1.0000	635.75	361.78
014-560-007-000	1.0000	635.75	361.78
014-560-008-000	1.0000	635.75	361.78
014-560-009-000	1.0000	635.75	361.78
014-560-010-000	1.0000	635.75	361.78
014-560-011-000	1.0000	635.75	361.78
014-580-001-000	1.0000	635.75	361.78
014-580-002-000	1.0000	635.75	361.78
014-580-003-000	1.0000	635.75	361.78
014-580-004-000	1.0000	635.75	361.78
014-580-005-000	1.0000	635.75	361.78
014-580-006-000	1.0000	635.75	361.78
014-580-007-000	1.0000	635.75	361.78
014-580-008-000	1.0000	635.75	361.78
014-580-009-000	1.0000	635.75	361.78
014-580-010-000	1.0000	635.75	361.78
014-580-011-000	1.0000	635.75	361.78
014-580-012-000	1.0000	635.75	361.78
014-580-013-000	1.0000	635.75	361.78
014-580-014-000	1.0000	635.75	361.78

Slight variances may occur due to rounding

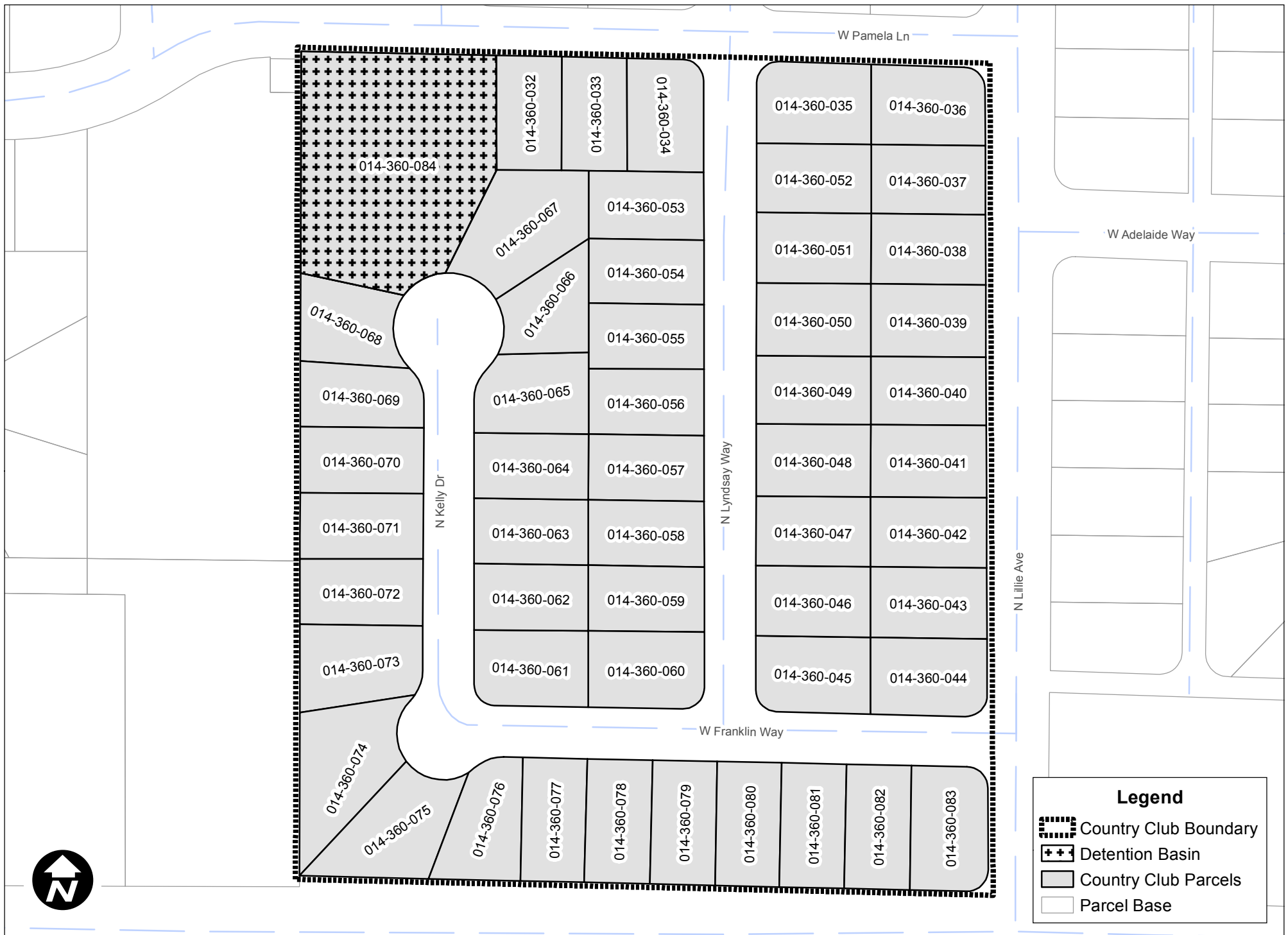
City of Dinuba
Viscaya I & II LLAD No. 09-01
Final Billing Detail Report for Fiscal Year 2025/26

APN	BU	Max Rate	Grand Total
014-580-015-000	1.0000	635.75	361.78
014-580-016-000	1.0000	635.75	361.78
014-580-017-000	1.0000	635.75	361.78
014-580-018-000	1.0000	635.75	361.78
014-580-019-000	1.0000	635.75	361.78
014-580-020-000	1.0000	635.75	361.78
014-580-021-000	1.0000	635.75	361.78
014-580-022-000	1.0000	635.75	361.78
014-580-023-000	1.0000	635.75	361.78
014-580-024-000	1.0000	635.75	361.78
014-580-025-000	1.0000	635.75	361.78
014-580-026-000	1.0000	635.75	361.78
014-580-027-000	1.0000	635.75	361.78
014-580-028-000	1.0000	635.75	361.78
014-580-029-000	1.0000	635.75	361.78
014-580-030-000	1.0000	635.75	361.78
014-580-031-000	1.0000	635.75	361.78
014-580-032-000	1.0000	635.75	361.78
014-580-033-000	1.0000	635.75	361.78
014-580-034-000	1.0000	635.75	361.78
014-580-035-000	1.0000	635.75	361.78
014-580-036-000	1.0000	635.75	361.78
014-580-037-000	1.0000	635.75	361.78
014-580-038-000	1.0000	635.75	361.78
014-580-039-000	1.0000	635.75	361.78
014-580-040-000	1.0000	635.75	361.78
014-580-041-000	1.0000	635.75	361.78
014-580-042-000	1.0000	635.75	361.78
014-580-043-000	1.0000	635.75	361.78
014-580-044-000	1.0000	635.75	361.78
014-580-045-000	1.0000	635.75	361.78
014-580-046-000	1.0000	635.75	361.78
368 Accounts	401.0000		\$145,073.78
1,959 Total Accounts	2,016.7959		\$505,873.44

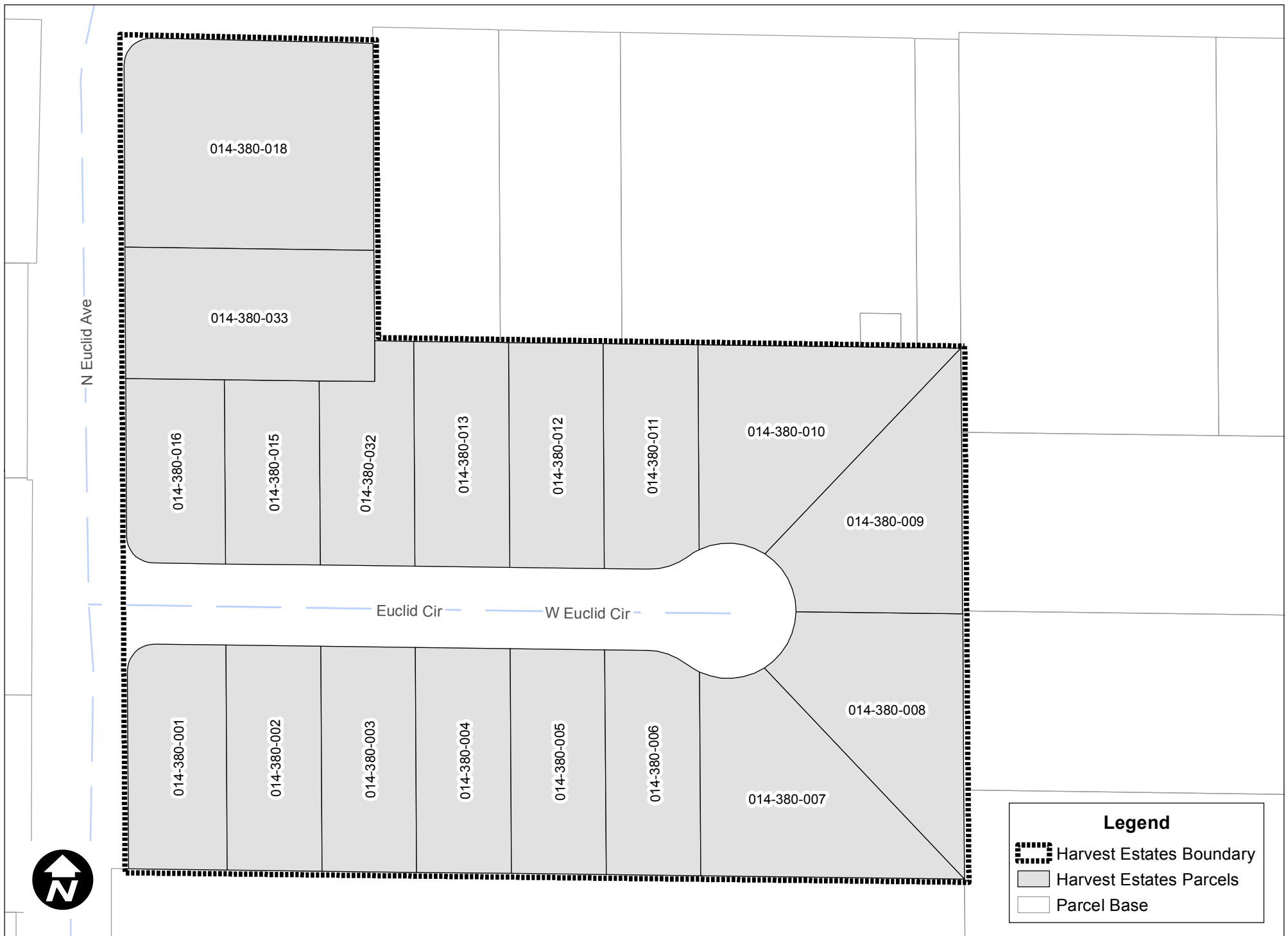
Slight variances may occur due to rounding

21. APPENDIX B: BOUNDARY MAPS

The Assessment Diagrams have been submitted to, and are on file with, the City Clerk in the format required under the provisions of the 1972 Act. The lines and dimensions of each assessable parcel, as shown on the maps of the County Assessor for the current year, are made part of this Engineer's Report by reference. Boundary maps for each assessment district referenced within the report have been included on the following pages.



Dinuba - AD 89-01 Country Club Estates



Dinuba - AD 90-01 Harvest Estates



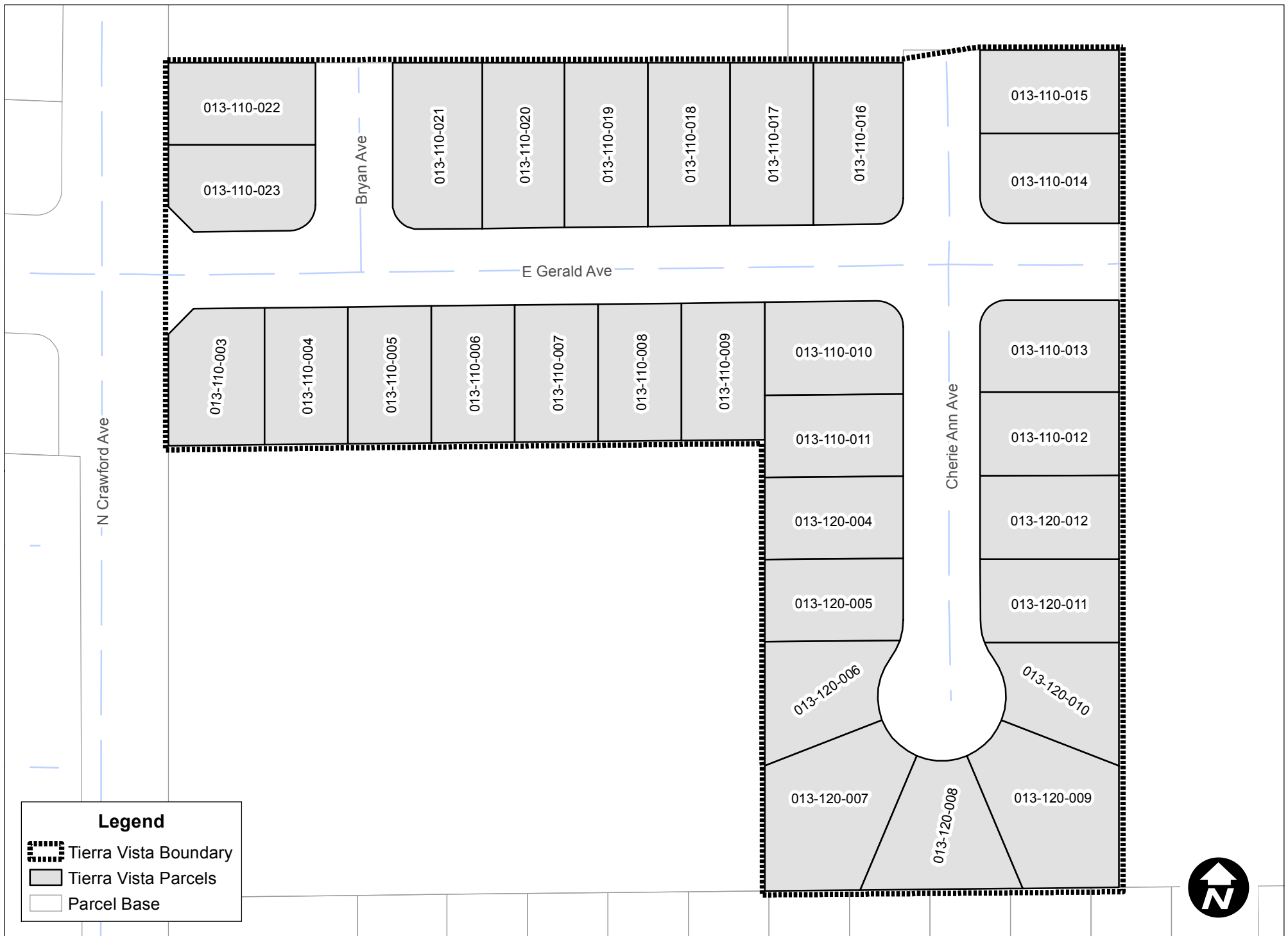
Dinuba - AD 90-02 Peachwood



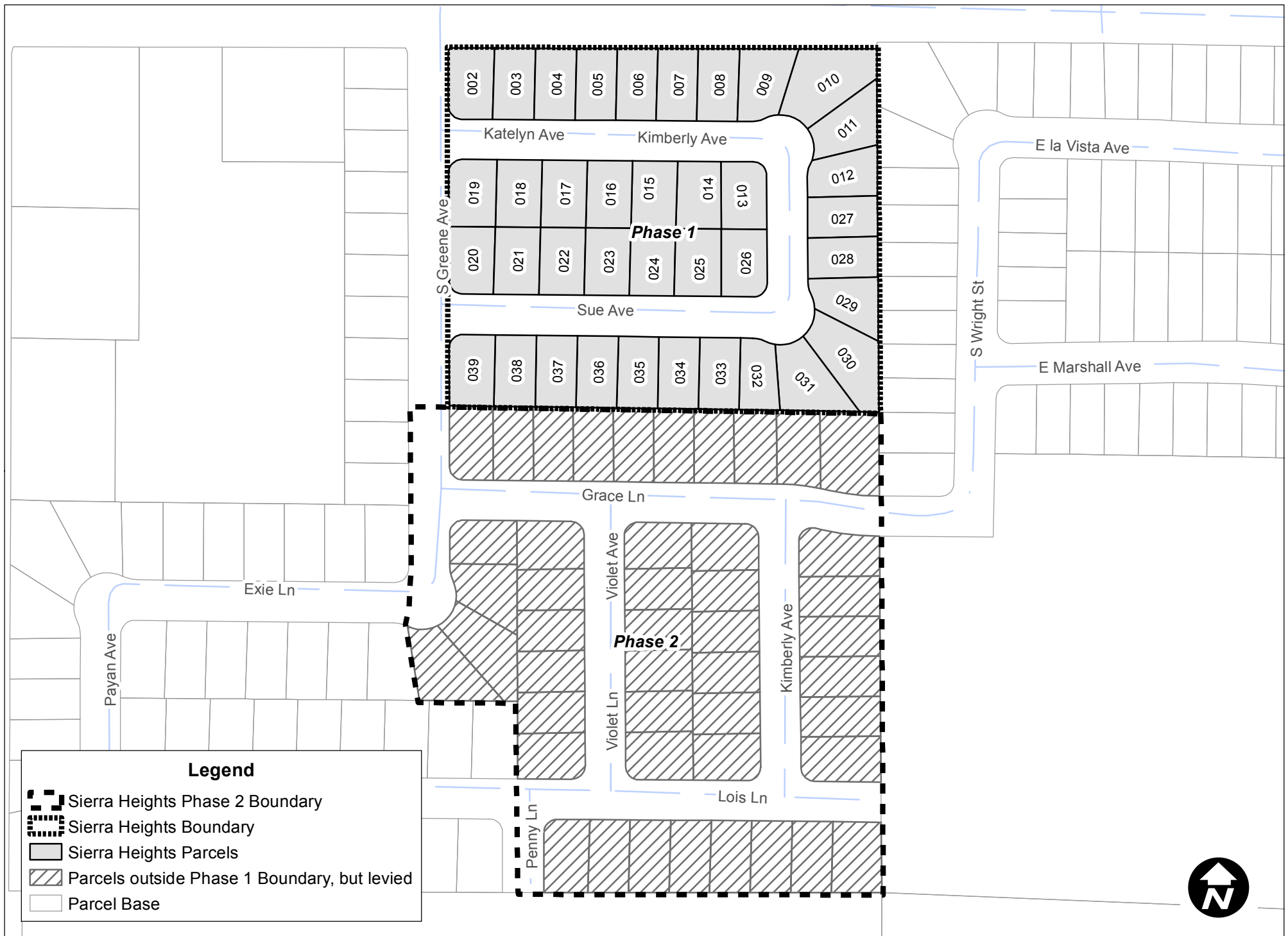
Dinuba - AD 92-01 Nebraska



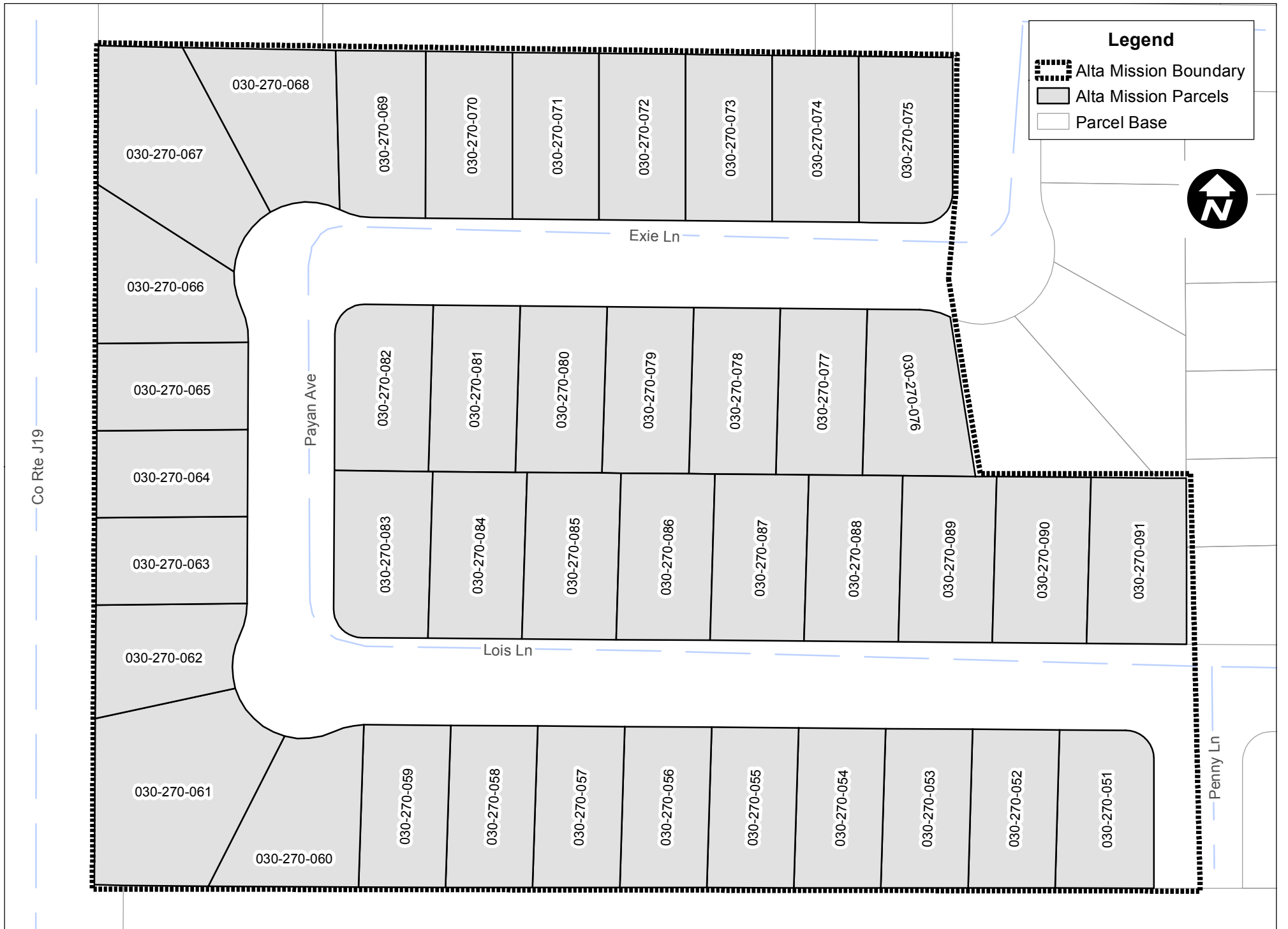
Dinuba - AD 93-01 Marshall Acres



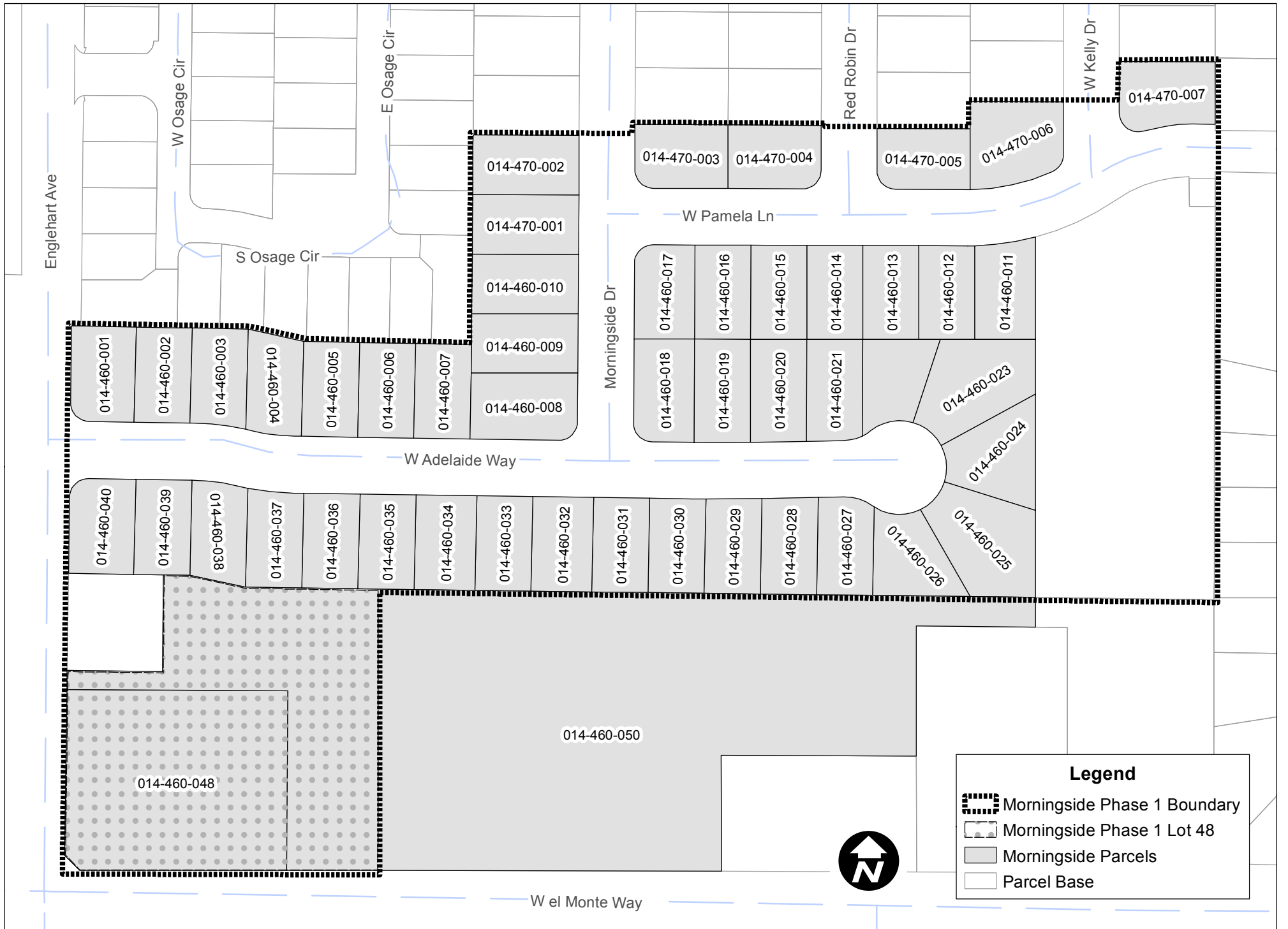
Dinuba - AD 95-01 Tierra Vista



Dinuba - AD 95-02 Sierra Heights



Dinuba - AD 98-01 Alta Mission



Dinuba - AD 98-02 Morningside



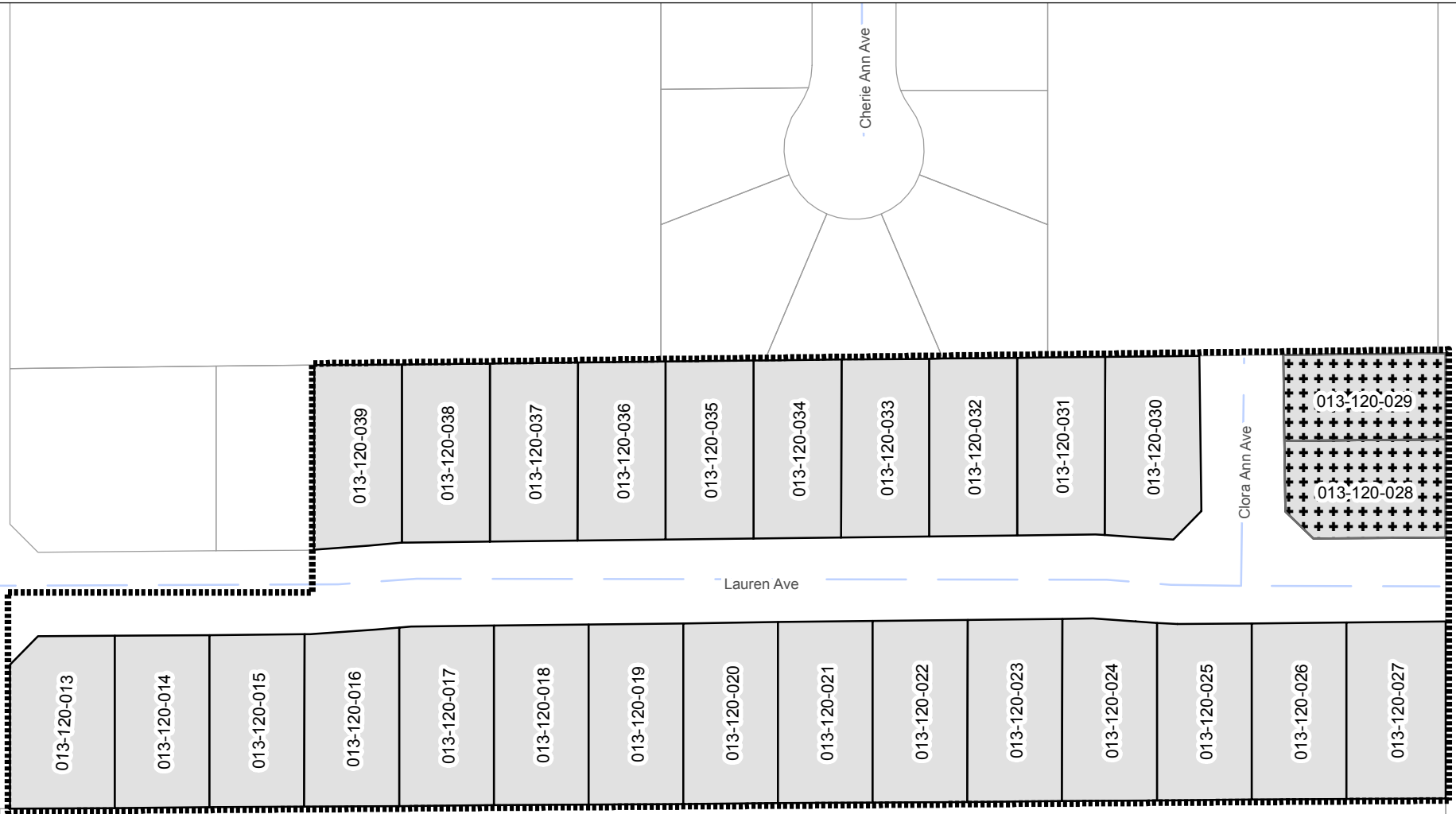
Dinuba - AD 99-01 Morningside Phase 2



Dinuba - AD 06-01 Sugar Plum-Villagio



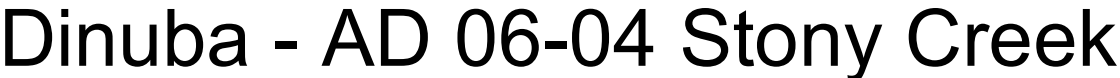
Dinuba - AD 06-02 Citrus Heights



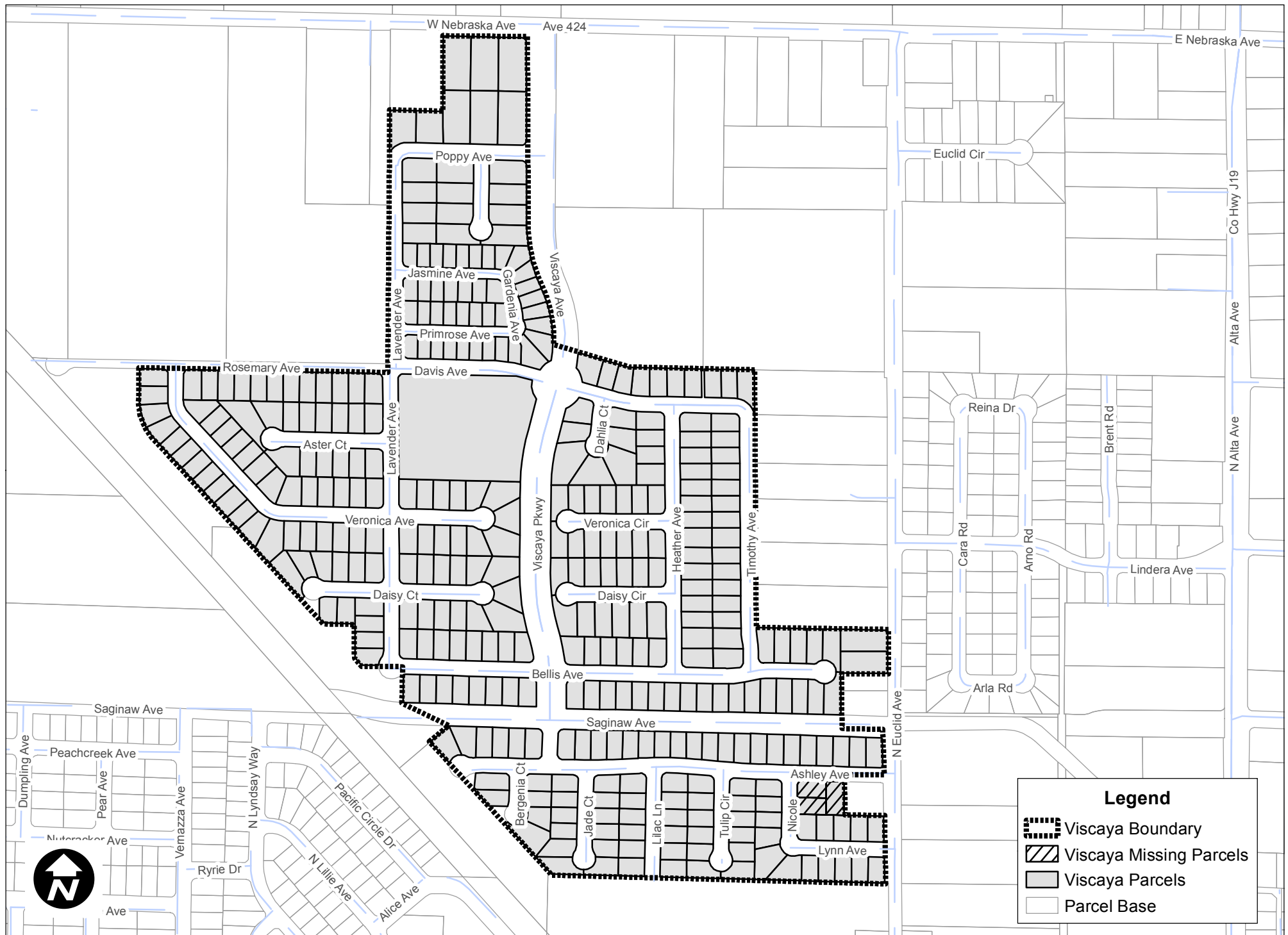
Legend

- Sierra View Boundary
- Sierra View Detention Basin
- Sierra View Parcels
- Parcel Base

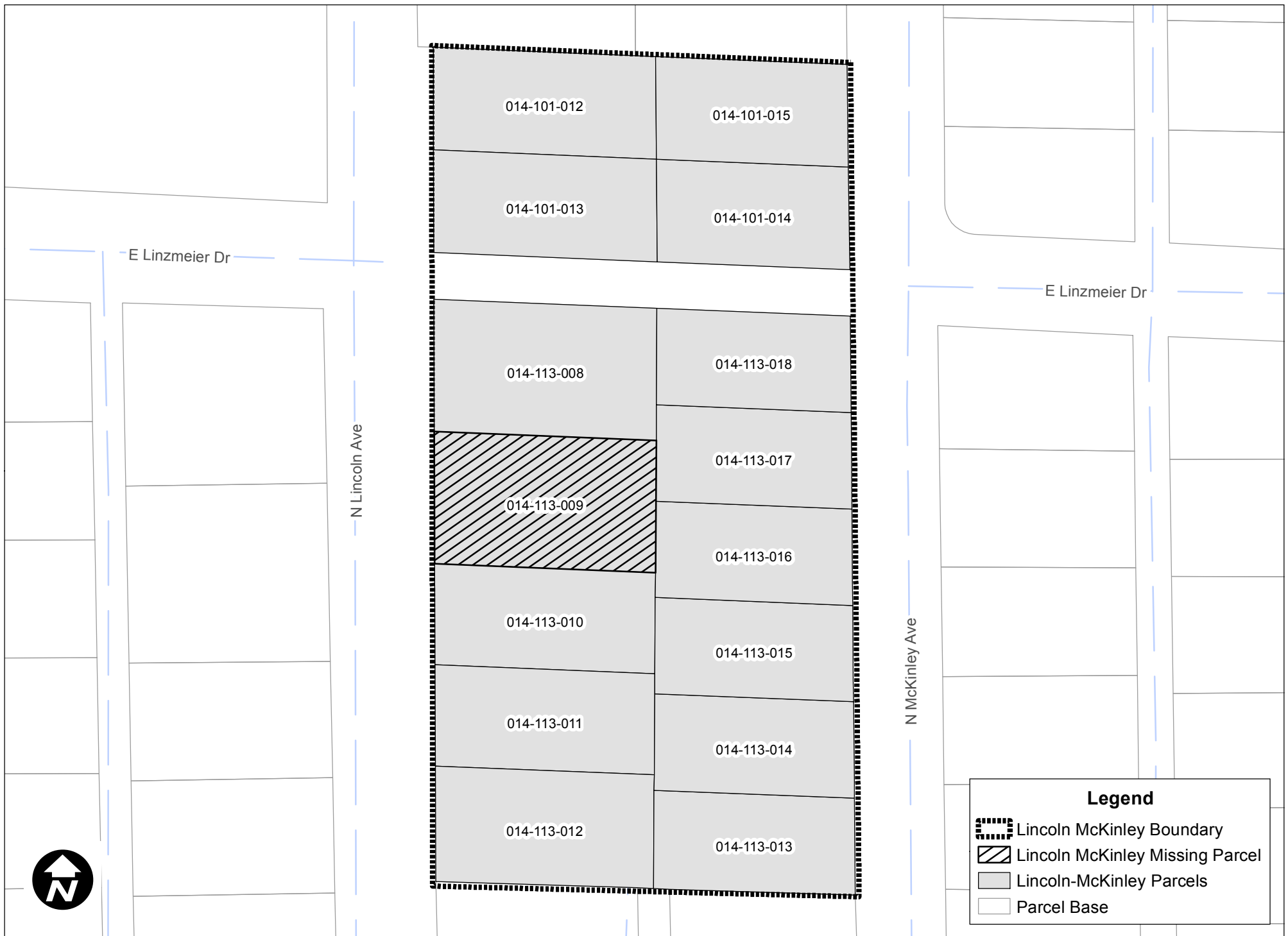
Dinuba - AD 06-03 Sierra View Estates







Dinuba - AD 09-01 Viscaya



Dinuba - AD 10-02 Lincoln-McKinley

22. APPENDIX C: MAPS OF IMPROVEMENTS

The following pages contain maps of each assessment district referenced within this report, showing the location and type of the improvements funded by the assessments.

Note: The Nebraska district has undergone one parcel change and is notated on that map.



City of Dinuba - Parkside Village Improvements



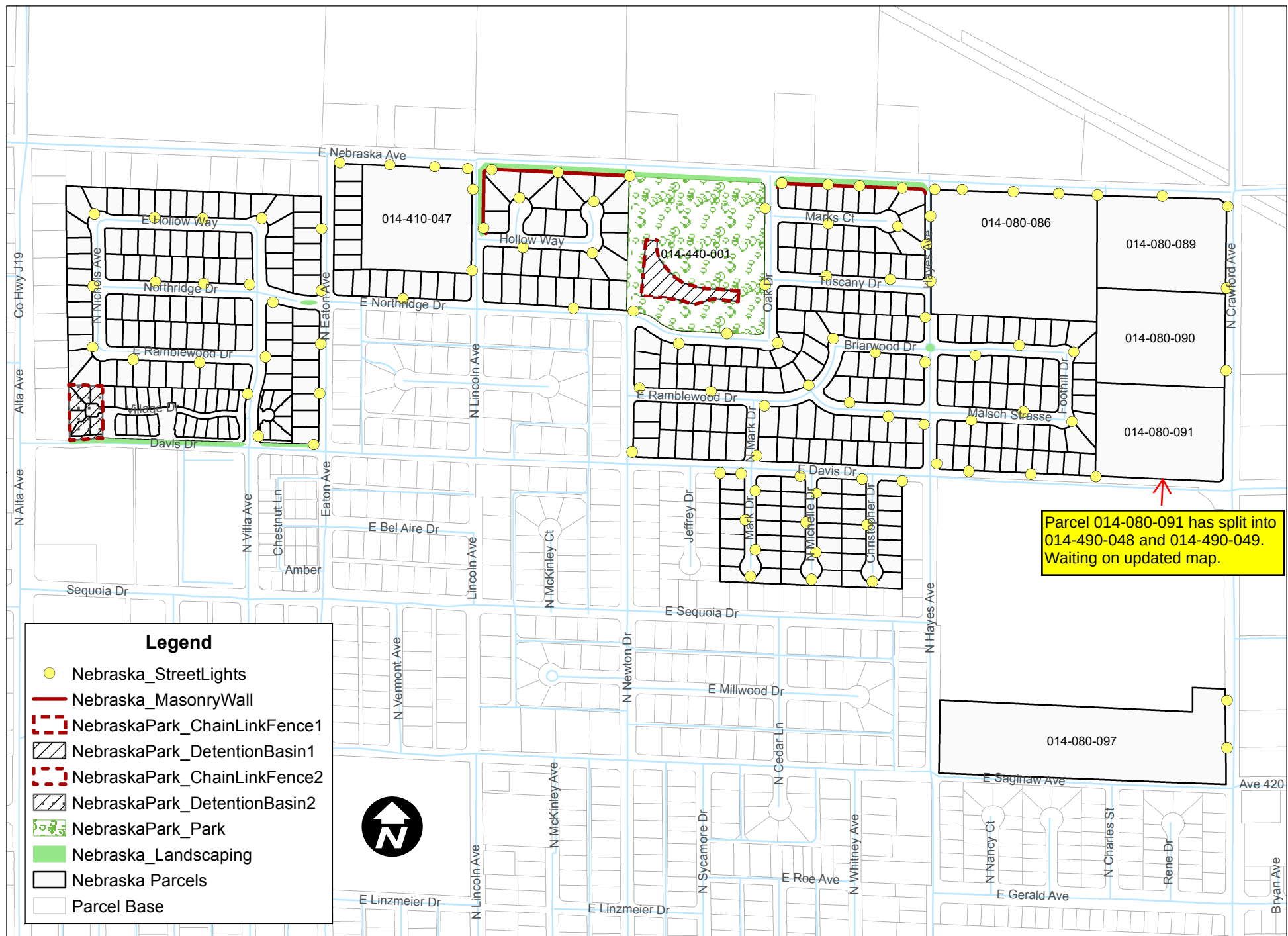
Dinuba - AD 89-01 Country Club Estates Improvements



Dinuba - AD 90-01 Harvest Estates Improvements



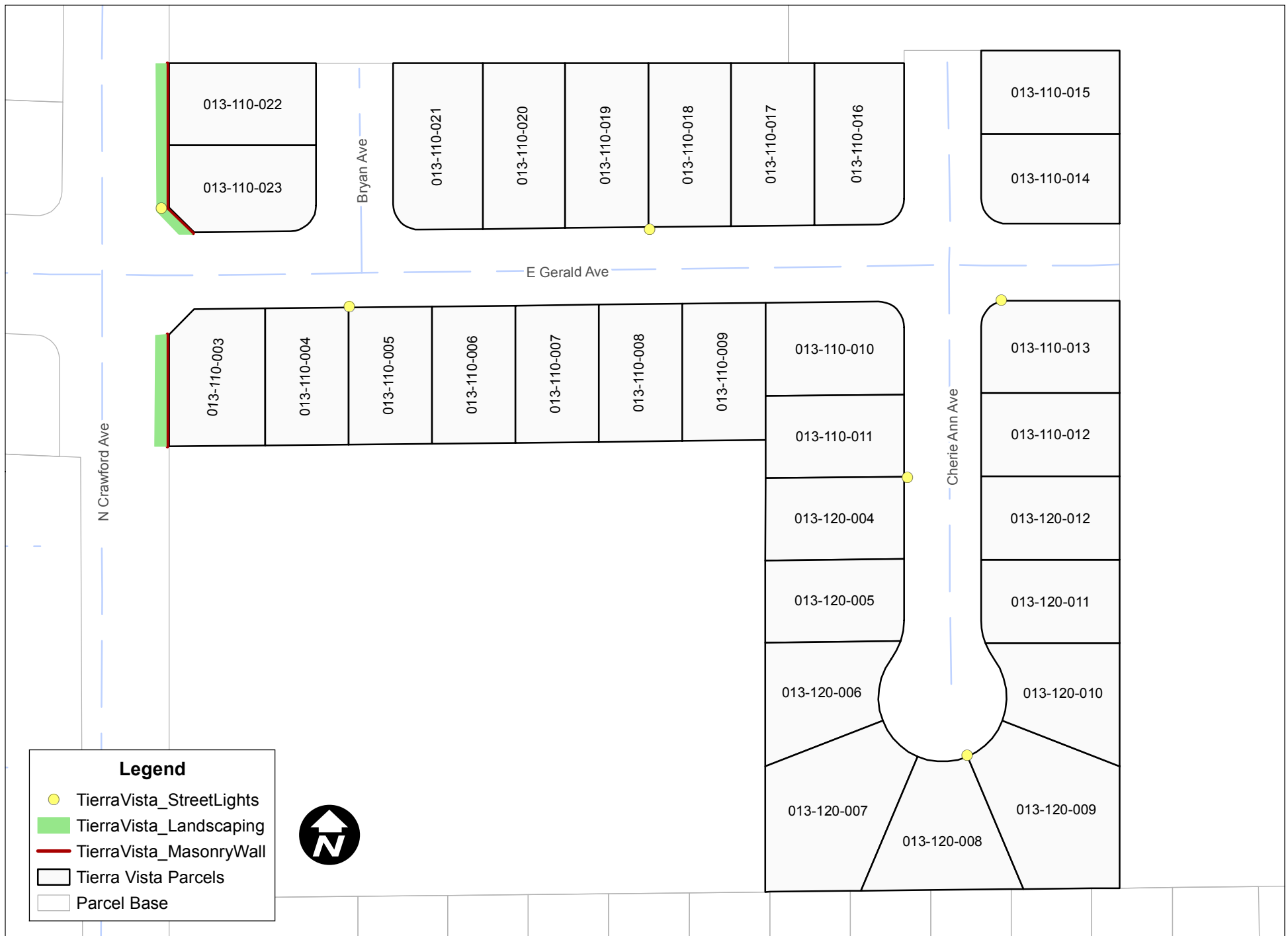
Dinuba - AD 90-02 Peachwood Improvements



Dinuba - AD 92-01 Nebraska Park Improvements



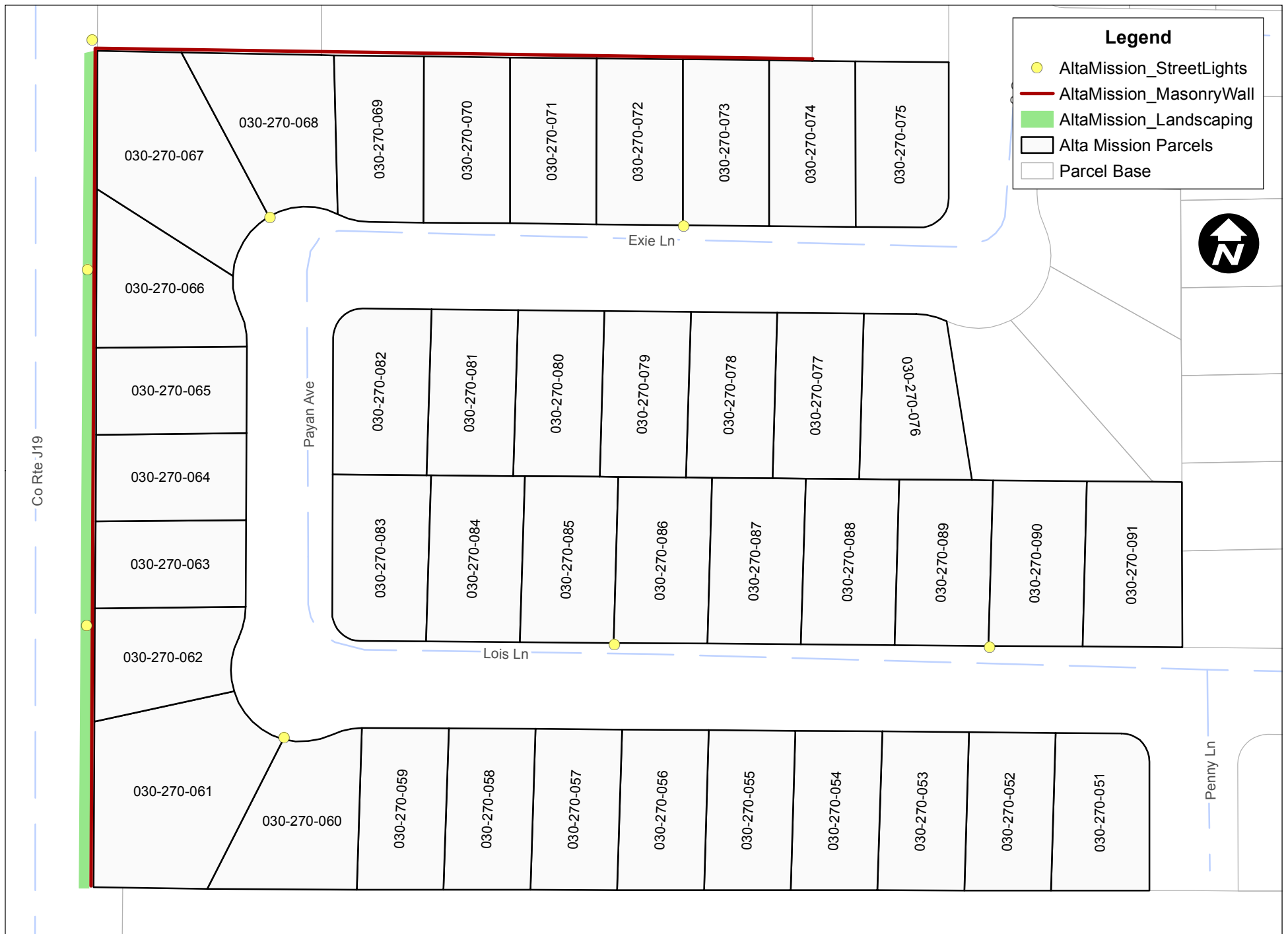
Dinuba - AD 93-01 Marshall Acres Improvements



Dinuba - AD 95-01 Tierra Vista Improvements



Dinuba - AD 95-02 Sierra Heights Improvements



Dinuba - AD 98-01 Alta Mission Improvements



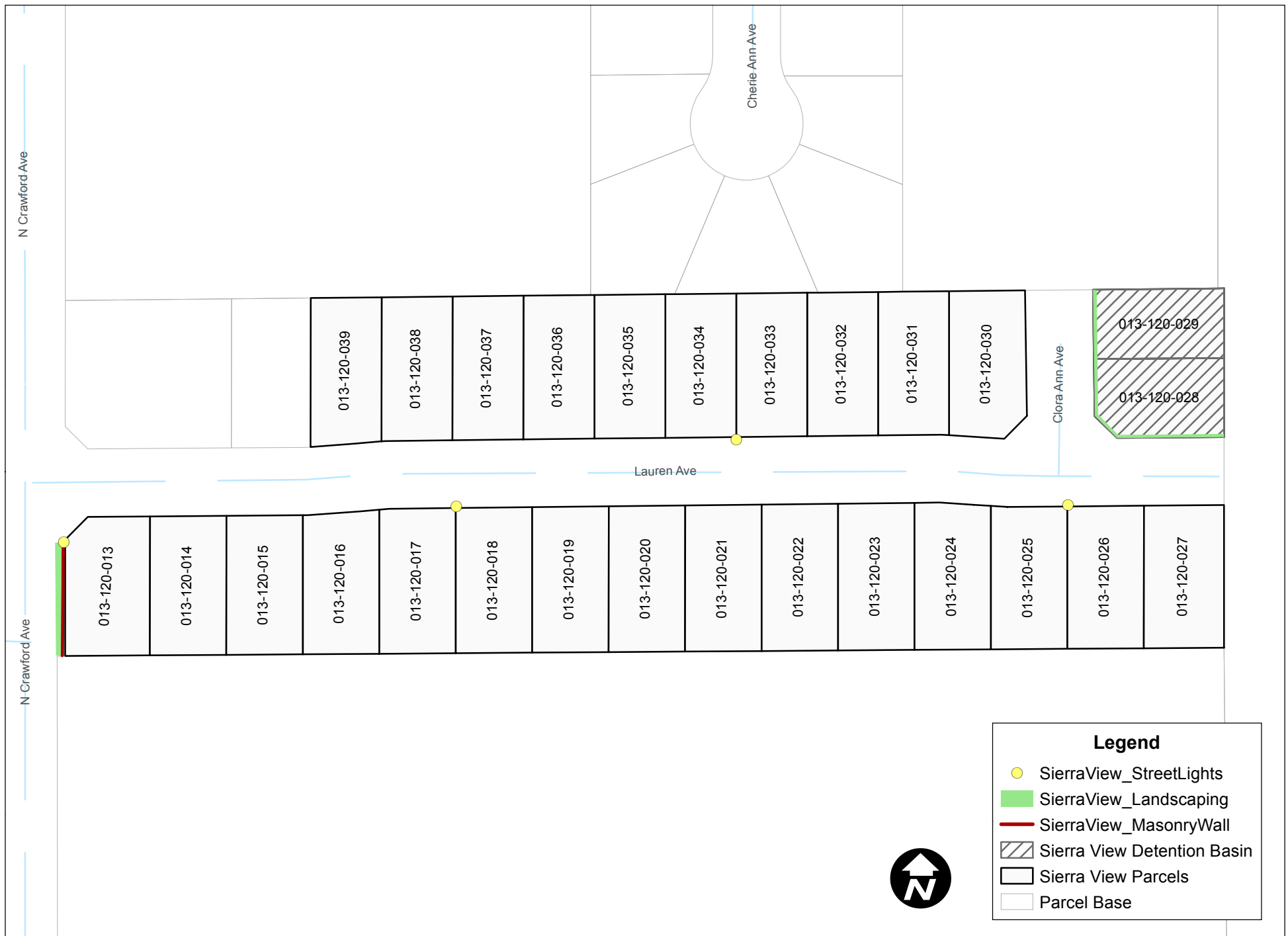
Dinuba - AD 99-01 Morningside Phase 2 Improvements



Dinuba - AD 06-01 Sugar Plum-Villagio Improvements



Dinuba - AD 06-02 Citrus Heights Improvements



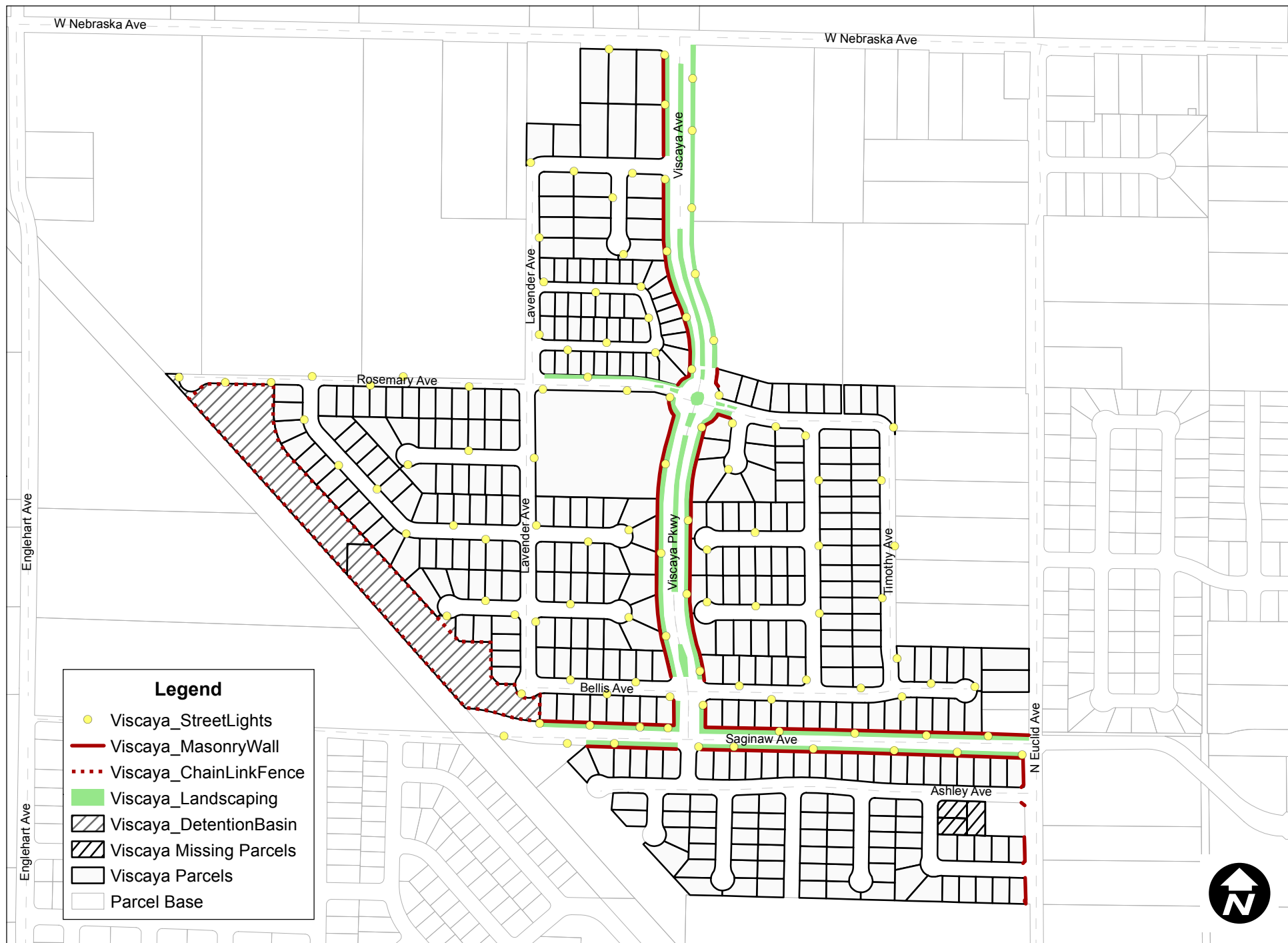
Dinuba - AD 06-03 Sierra View Improvements



Dinuba - AD 06-04 Stony Creek Improvements



Dinuba - AD 08-01 Parkside-Muirfield Improvements



Dinuba - AD 09-01 Viscaya Improvements



Dinuba - AD 10-02 Lincoln-McKinley Improvements



City Council Staff Report

Department: ADMINISTRATIVE
SERVICES

June 10, 2025

To: Mayor and City Council

From: Karina Solis, Administrative Services Director

By: Karina Solis, Administrative Services Director

Subject: Resolution No. 2025-31 Adopting the Fiscal Year 2025/26 Operating Budget and Capital Improvement Program and Adjustments to the Fiscal Year 2024/25 Budget; and Resolution No. 2025-32 Adopting the Fiscal Year 2025/26 GANN Appropriations Limit (KS)

RECOMMENDATION:

Council to conduct a public hearing and take the following actions by separate motions:

1. Adopt Resolution No. 2025-31 approving the Fiscal Year 2025/26 Operating Budget and Capital Improvement Program and adjustments to the Fiscal Year 2024/25 budget; and
2. Adopt Resolution No. 2025-32 establishing the Appropriations (GANN) Limit for Fiscal Year 2025/26

EXECUTIVE SUMMARY:

The preliminary budget for fiscal year 2025/26 was presented to City Council during two work sessions on May 13 and May 27, 2025. The proposed budget for fiscal year 2025/26 is submitted for Council's consideration. The budget, including all fund types, is projected to total \$118 million. This budget reflects the Council's goals and objectives and provides the necessary funding so that the organization maintains core public service levels.

OUTSTANDING ISSUES:

None.

DISCUSSION:

The proposed FY 2025/26 budget is presented for Council's review and adoption. The fiscal year 2025/26 budget reflects an ongoing investment in critical infrastructure, organizational capacity, and quality of life improvements consistent with the City

Council goals. The proposed budget is prepared with the ultimate goal of ensuring that the organization is ready and prepared to continue providing and delivering the highest level of core services to the community. The proposed FY 2025/26 budget reflects a combination of needs from all departments, including requests from the City Council to ensure that the organization is providing the highest level of service and constantly improving the quality of life for the community. Some budget highlights include:

- Overall budget, including all fund types and capital projects, is projected at \$118 million.
- The General Fund, which funds core services such as police and fire, includes operating expenditures of \$18.6 million with operating revenues of \$19 million resulting in a projected surplus of \$407,000.
- Sales tax revenues remain the largest revenue source in the general fund, which are projected to be \$6.7 million.
- The fund balance in the General Fund Reserves is projected to total \$27.6 million at fiscal year-end 2024/25.

The total 2025/26 proposed City-wide budget is \$118,479,645. Expenditures by fund type are summarized below:

General Fund - Operating	\$ 18,591,638
General Fund - One-time expenditures	\$ 260,907
Enterprise Funds	\$ 22,722,190
Enterprise Funds - One-time expenditures	\$ 3,026,954
Special Revenue Funds	\$ 13,165,134
Special Revenue Funds - One-time expenditures	\$ 2,506,160
Internal Service	\$ 7,808,457
Capital Projects	\$ 47,113,796
Debt Service	\$ <u>3,284,409</u>
	\$118,479,645

General Fund

The General Fund accounts for core public services such as Police, Fire, Parks and Recreation, Administration and Finance. The General Fund is primarily funded by general tax revenues with the largest source coming from sales tax even after the California Department of Tax and Fee Administration (CDTFA) audit resulted in a significant reduction in sales tax. The proposed total General Fund operating revenues are \$18,998,293 and operating expenditures are \$18,591,638. It is anticipated that the fund will have an operating surplus of \$406,655.

In addition to the City's projected \$18.6 million in ongoing operating expenses for fiscal year 2025/26, the proposed budget allocates an additional \$261,000 for various one-time costs. These funds will support facility upgrades, public safety initiatives, community events, and equipment improvements. Since these are one-time expenditures, they are not anticipated to recur in future budgets and are aimed at

meeting immediate needs or enhancing long-term service capabilities.

Enterprise Funds

The Enterprise, or Business Type funds, include Water, Sewer, Disposal, Ambulance and Golf Course. These funds are primarily funded by user fees. Currently the total proposed budget for these funds is \$22.7 million.

- Water Fund – Operating revenues are anticipated at \$4,461,179 and expenses are projected to be at \$4,082,721. The \$378,458 surplus will be moved into fund balance for future needs. One-time capital expenses in the water fund total \$2.24 million and include an AMI receiver, water main improvements on Park Way and Whitney, a water management plan, document archiving, and a roller compactor.
- Sewer Fund – Operating revenues in the Sewer Fund are anticipated at \$5,051,542 and expenses are \$4,974,362, which will result in a surplus of \$77,180 that will be set aside into fund balance. The proposed 2025/26 budget includes \$120,000 in one-time Sewer fund expenses for a wastewater energy analysis, mandated monitoring well design, and sludge bed lining design. These will be funded from Sewer reserves.
- The Disposal fund is projected to have operating revenues of \$4,018,501 and operating expenses of \$4,069,624 resulting in a slight deficit of \$51,123. This deficit is being offset by fund balance. In the proposed 2025/26 budget, one-time expenses include \$65,000 for an operational study and \$80,000 for a Skid Steer.
- The revenue in the Ambulance Fund is expected to come in at \$5,748,750, while operating expenses are expected to be at \$5,378,979. The surplus of \$25,538 will be set aside in fund balance for future needs. In fiscal year 2025/26, one-time expenses include \$325,000 to complete fire department facility improvements and \$15,000 toward a SCBA Fit Test Machine, with the remaining \$15,000 to be covered by General Fund reserves.
- The Golf Course Fund is projected to have revenues of \$4,516,628 and expenses of \$3,962,099 which will result with a surplus of \$554,529. One-time capital expenses for the Golf Course include replacing two HVAC units in the patio and one in the Pro Shop, along with minor renovations to on-course restrooms, patio furnishings, and course machinery.

Special and Internal Service Funds

The proposed Special Revenue Funds and Internal Service Funds budget for Fiscal year 2025/26 total \$23.5 million.

The Special Revenue Funds are used to account for restricted revenues such as the Measure F, Gas Tax, COPS grant, etc. The Public Safety Measure F Fund is anticipated to have revenues of \$3,595,000 and operating expenses of 3,519,474 resulting in a small surplus of \$75,526.

Internal Service funds account for charges assessed internally to City departments for

operation, maintenance and replacement of vehicles and other services. These funds are derived from charges to the internal departments on a pro rata share.

Capital Projects

The ongoing Capital Project funds for Fiscal year 2025/26 total \$47.1million which include local, state and federal revenues to fund infrastructure projects throughout the City. These projects reflect an ongoing commitment to improve and expand City parks, streets and other major infrastructure throughout the City.

Capital Improvement projects are critical to maintaining and improving the City's infrastructure and public facilities. A few of the top traffic and street safety projects that are continuing through fiscal year 2025/26 include the \$17.2 million Active Transportation Program (ATP) Grant, the \$3.5 million Corridor City-wide street Improvements, and the \$1.3 million HSIP Cycle 11 grant for new traffic safety amenities throughout Dinuba. A summary of City-wide capital improvement projects is included in the attached budget document.

Resolution No. 2025-31 enclosed herein as Attachment 'A' includes a full copy of the proposed Fiscal Year 2025/26 Operating Budget as Exhibit '1' and necessary budget amendments for the Fiscal Year 2024/25 as Exhibit '2'.

GANN Appropriation Limit

Article XIII B of the California Constitution requires cities to adopt annual appropriation limits as part of their budget adoption process. The City's appropriations limit is adjusted annually, based upon inflation and population growth. The calculated appropriation limit for fiscal year 2025/26 is \$30,780,068.

Resolution No. 2025-32 enclosed herein as Attachment 'B' reflects the annual appropriation limits for Fiscal Year 2025/26.

FISCAL IMPACT:

The adoption of the proposed City of Dinuba Fiscal Year 2025/26 budget sets the appropriations for the delivery of municipal services.

PUBLIC HEARING:

A notice of the hearing was published in the Mid Valley Times on May 29, 2025 and on the City of Dinuba website.

ATTACHMENTS:

1. A. Resolution No. 2025-31 FY 2025/26 Budget and Adjustments to the 2024/25 Budget; Exhibit '1' Budget Document; Exhibit '2' Budget Amendments
2. B. Resolution No. 2025-32 Adoption of Gann Limit; Exhibit '1' Gann Limit

Attachment "A"

**RESOLUTION 2025-31
RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
DINUBA APPROVING THE FY 2025/26 BUDGET AND APPROVING ADJUSTMENTS
TO THE FISCAL YEAR 2024/25 BUDGET**

The City Council of the City of Dinuba does resolve as follows:

WHEREAS, the City Council has duly considered the proposed budget and capital investment program for the City of Dinuba for FY 2025/26 attached hereto as Exhibit "1", and

WHEREAS, the proposed budget is based upon appropriate estimates and financial planning for the City's operations, services, and capital improvements, including adjustments to the Fiscal Year 2024/25 Budget; and

WHEREAS, this budget provides continued services at current levels to the community. This budget also includes continuation and/or completion of several projects to enhance the community; and

WHEREAS, all procedural requirements for adopting the City's budget were fulfilled and the City Council was fully informed regarding the City's current finances, projected revenue and financial obligations; and

WHEREAS, it is in the public interest for the City Council to adopt the budget as proposed by the City Manager.

NOW, THEREFORE, BE IT RESOLVED, that the budget for the City of Dinuba for the 2025/26 fiscal year, a summary of which is attached hereto and made a part thereof, is hereby approved.

BE IT FURTHER RESOLVED, the Capital Improvement Program has been made a part of said budget for FY 2025/26 of the Capital Investment Program and furthermore, has been adopted as a planning document.

PASSED, AND APPROVED this 10th day of June 2023, at a regular meeting of the Dinuba City Council by the following vote:

AYES:

NOES:

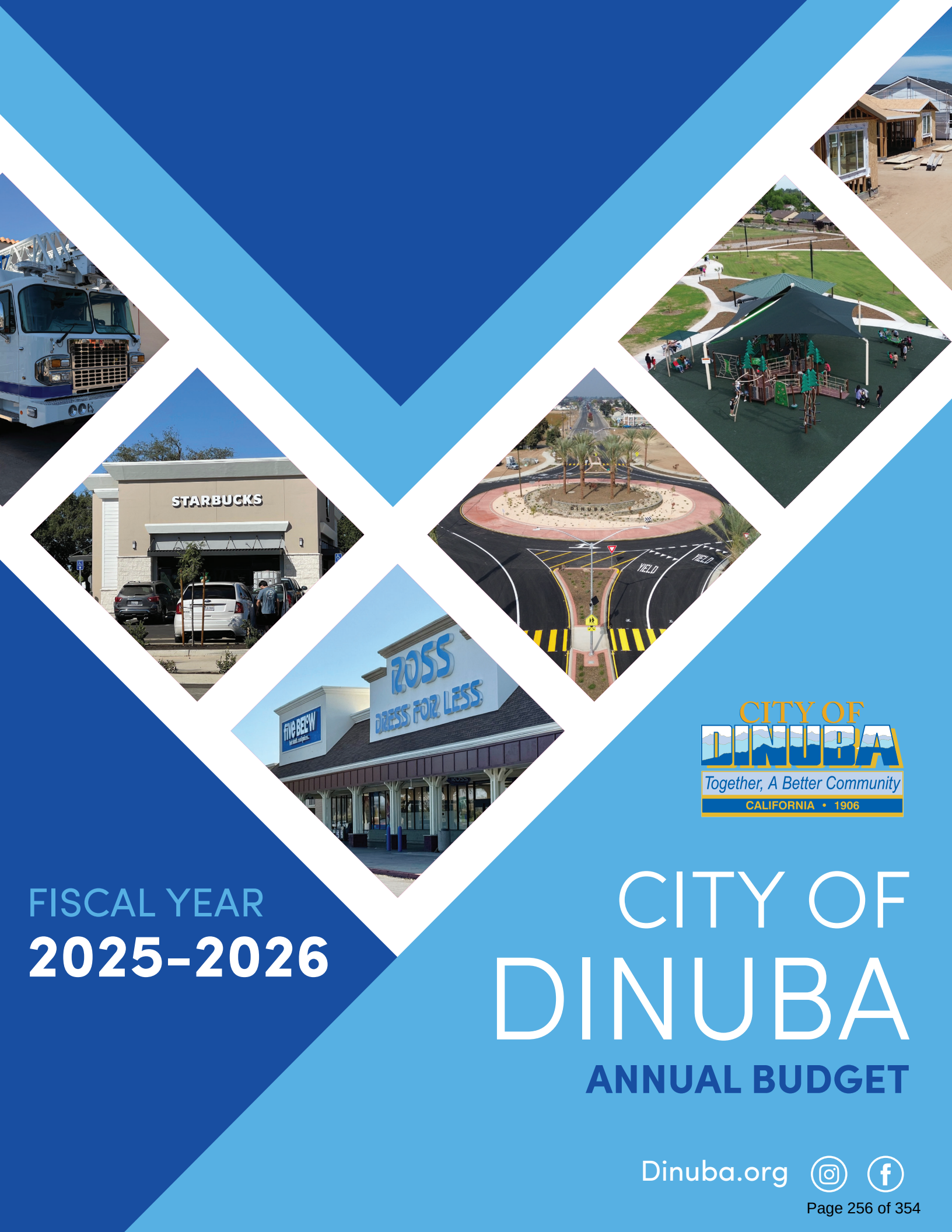
ABSTAIN:

ABSENT:

Mayor of the City of Dinuba

ATTEST:

City Clerk



FISCAL YEAR
2025-2026



CITY OF DINUBA

ANNUAL BUDGET

Table of Contents

Overview

Budget Message	1
General Fund	4
Enterprise Funds.....	9
Internal Service Funds	15
Capital Improvement Program.....	17
Debt Service	18

Budget Detail Sheets

General Fund	21
Enterprise Funds.....	37
Special Revenue Funds.....	53
Internal Service Funds	77
Capital Projects Funds	83
Debt Service Funds.....	87

Mayor and City Council:

The Fiscal Year 2025-26 Budget has been prepared and is submitted for review and acceptance by the City Council. The budget reflects a status-quo operation with no major ongoing expenses included. Despite the loss of sales tax revenues following the settlement with the California Department Tax and Fee Administration (CDTFA), the City was able to present a balanced budget with no reductions in operations or staffing levels. This is a testament to the City Council's strong fiscal discipline by not committing to major recurring expenses. Moving forward, the City will need to remain diligent to ensure that revenues do not exceed expenses. However, the does project to have a healthy \$27.6 million general fund reserves that can be used to cover any unexpected shortfalls.

This year's budget message is "Dinuba in Motion" reflecting over \$57 million in capital projects slated for this summer and fall focused on street repairs and rehabilitation, critical infrastructure investment, and ongoing park improvements. These projects represent the Council's commitment to ongoing investment in the community aimed at improving the quality of life for residents, ensuring adequate infrastructure, and improving existing infrastructure.

Budget Highlights

Overall, the General Fund reflects revenues of \$19 million and expenses of \$18.6 million. The slight projected operating surplus of \$407,000 is a result of carefully analyzing all expenses and reducing costs in several areas across the General Fund. The need to make reductions in expenses was a direct result of loss sales tax revenues following the CDTFA audit. Again, the General Fund is based on conservative projections and status quo operations with no major ongoing expenses included. This year's budget solely focuses on one-time capital expenses based on needed investments. City staff will continue to focus on ways to grow revenues in order to maintain adequate services levels and continue to make strategic investments in infrastructure, facilities, and personnel.

Accomplishments

In spite of the challenges brought about by several external factors in recent years, the City was able to complete or start several major capital projects, with many others planned for the coming year. The following projects reflect Dinuba in Motion:

- Ongoing residential developments
- New 105' Fire Ladder Truck
- Fire Training Facility
- Fire Station Remodel
- Chipotle Mexican Grill, El Don Restaurant, West Coast Sourdough, Boba Bear, Jamba Juice
- Entertainment Plaza Renovations
- Active Transportation Program Safety Improvements
- Major Corridor Improvements (E. El Monte Way, Kamm, College)
- W. El Monte & Road 56 Roundabout
- New neighborhood parks (Viscaya Park, Sierra View Park, Montebella Park)

- Potential Top Tracer and mini golf course at Ridge Creek Golf Club

These and other projects represent the City's commitment to advancing projects that address deficiencies, improve safety, and help improve the community's quality of life.

Economic Trends

Although currently strong, the U.S. economy exhibits mixed signals, with a slight contraction in early 2025 and persistent inflationary pressures. GDP declined by 0.3% in Quarter 1, primarily due to increased imports and reduced government spending, despite gains in investment and consumer spending. Inflation remains a concern, with the Consumer Price Index rising 2.3% over the past year, driven by significant increases in food and housing costs. The Federal Reserve has maintained steady interest rates, adopting a cautious stance amid ongoing economic uncertainties. Contributing factors to the economic unease include geopolitical tensions, new tariffs, and a recent downgrade of the U.S. credit rating. Despite these challenges, the labor market remains relatively strong, with steady unemployment claims and stable retail sales. Looking ahead, forecasts suggest a slowdown in GDP growth to around 1.6% for 2025, reflecting the combined impact of trade policies and fiscal uncertainties.

California's economy is navigating a complex landscape marked by robust growth in certain sectors and significant fiscal challenges for the State and local agencies. The state's gross domestic product (GDP) reached \$3.4 trillion, reflecting a 3.3% increase from 2024. However, a projected \$12 billion budget deficit has prompted Governor Gavin Newsom to propose measures such as freezing enrollment in Medi-Cal for undocumented immigrants and introducing premiums for existing enrollees. These fiscal strains are attributed to factors including volatile stock markets, increased Medicaid costs, and the economic impact of federal tariff policies. The state's unemployment rate has risen to 5.4%, with job growth projections significantly below pre-pandemic averages. Despite these challenges, California maintains its position as a global economic leader, driven by sectors such as technology, agriculture, and renewable energy.

The City of Dinuba has fared relatively well despite the economic uncertainty. The city's General Fund is the healthiest it has been. However, the reallocation of sales tax revenues by the CDFTA has impacted current and future revenues the city receives from online sales tax receipts. Despite mortgage interest rates remaining high, residential demand remains steady with seven subdivisions approved and in various stages of development. The once flailing Mercantile Row Shopping Center located on the eastside of town is now more than 90% occupied with new tenants such as Superior Grocers, Sequoia Foods, Ross Dress for Less, Five Below, Brochette's, and a second Starbucks store now open for business. The city also saw the completion and start of several major capital projects to address infrastructure deficiencies or expand services.

CDFTA Audit of Online Sales Tax Revenues.

The California Department of Tax and Fee Administration (CDTFA) has completed an audit of the sales tax revenues the city receives from online or e-commerce sales. The audit resulted in a settlement with the CDTFA which resulted in a permanent reduction of revenues. The city will need to be prudent to carefully

balance revenues with expenditures going forward. However, as the City Council and staff have been prudent in separating these funds from operations, the City will be capable of managing this significant change in revenue going forward.

Looking Ahead

One of the greatest unknowns is the economic uncertainty created by reciprocal tariffs, cuts to federal agencies, and the proposed reductions in Medicaid as part of the ongoing budget process at the federal level. These and other actions place the economy at risk of a recession in the coming months. The loss of sales tax revenue following the conclusion of the CDTPA audit results in less revenue for the City to investment in the community and in the organization. The City will work diligently to explore other options to grow revenues in the near and long-term. The planned capital investments in the coming year will have a positive impact on the city's road system, infrastructure, and parks.

Conclusion

The city has a great core staff that is committed, caring, and responsive to the community and to each other. They are the backbone of the organization. Their service to the community is greatly appreciated. Karina Solis and the finance team also deserve acknowledgment for their difficult task of preparing a budget that reflects the priorities of the City Council and meets the operational needs of all City departments. The City Council provides the leadership and direction critical to setting the tone for the organization to succeed. Through fiscal prudence, strategic investments, and a focus on core services, the City of Dinuba continues to remain "in motion."

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 \$1.9 million. The proposed budget for FY 2024/25 is projecting revenues over expenditures of \$407,000.

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	20,000,066	18,998,293
LESS TOTAL GENERAL FUND EXPENDITURES	18,380,659	17,279,385	18,140,601	18,079,396	18,591,638
Excess/(Deficit)	1,593,368	3,164,310	297,593	1,920,671	406,655

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 \$451,000 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 \$18.6 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	975,791
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	63,017	60,390
Overhead/Misc Revenues	1,390,129	1,456,948	1,199,292	1,328,198	1,233,912
Sale of land	0	0	0	0	0
Total General Fund Revenues	19,974,027	20,443,695	18,438,194	20,000,066	18,998,293

GENERAL FUND EXPENSES

Table 2 reflects a summary of the general fund expenses. Staff is proposing expenses of \$18.6 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 \$61,000 less than originally adopted. For the proposed 2025/26 budget, expenses are expected to increase by \$512,000 as increases to liability insurance and contracts have increased due to environmental and economic factors. However, this increase is offset by reductions in several areas, including planning contracts, the reallocation of personnel to the appropriate fund, and the elimination of business

license fee payments to the Chamber of Commerce. As a result, the total expense is lower than what was initially presented to City Council at the Preliminary Budget Workshop on May 13, 2025.

An additional reduction of \$320,000 in the General Fund is anticipated, pending approval from the school board with the transition of the After-School Program. While the City will continue to operate the program, the costs incurred for the After-School Program will be reimbursed through the Expanded Learning Opportunities Program (ELOP) resulting in savings to the General Fund.

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	594,050
General Services	2,247,370	1,932,644	2,119,272	2,130,184	2,002,395
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	2,905,378	3,120,822
Planning And Development	1,954,401	1,626,647	1,743,566	1,757,160	1,713,335
Police	6,806,320	6,791,966	7,278,410	7,257,511	7,581,380
Fire	2,808,195	2,399,666	2,257,218	2,320,540	2,418,150
Total General Fund Expenses	18,380,659	17,279,385	18,140,601	18,079,396	18,591,638

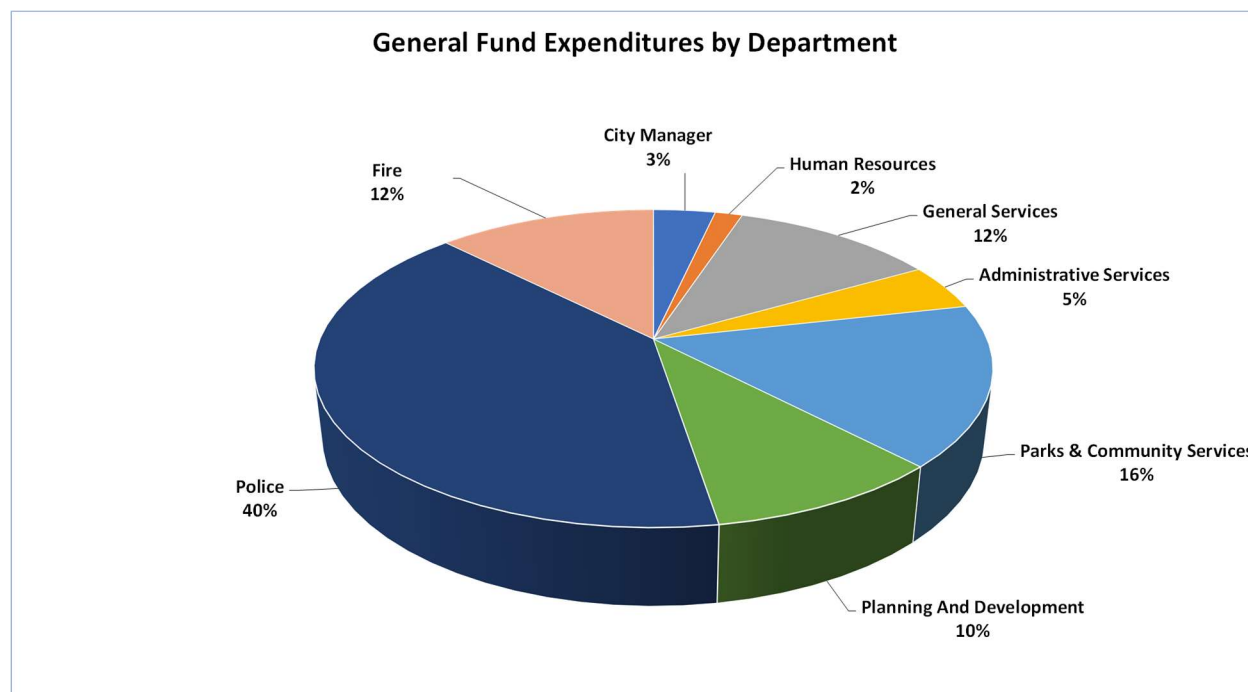
GENERAL FUND EXPENDITURES BY DEPARTMENT

As reflected in Table 2, the General Fund Operating Expenditures for Proposed Fiscal Year 2025/26 excluding one-time expenses and Capital Improvements total \$18.6 million. The expenditures are spread over several departments, which provide core services to the community.

In addition to the City's projected \$18.6 million in ongoing operating expenses for fiscal year 2025/26, the proposed budget also includes \$261,000 for several one-time expenses that support facility improvements, public safety, community events, and equipment upgrades. These one-time expenditures are not expected to continue in future years and are intended to address immediate needs or enhance long-term service delivery.

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



ENTERPRISE FUNDS

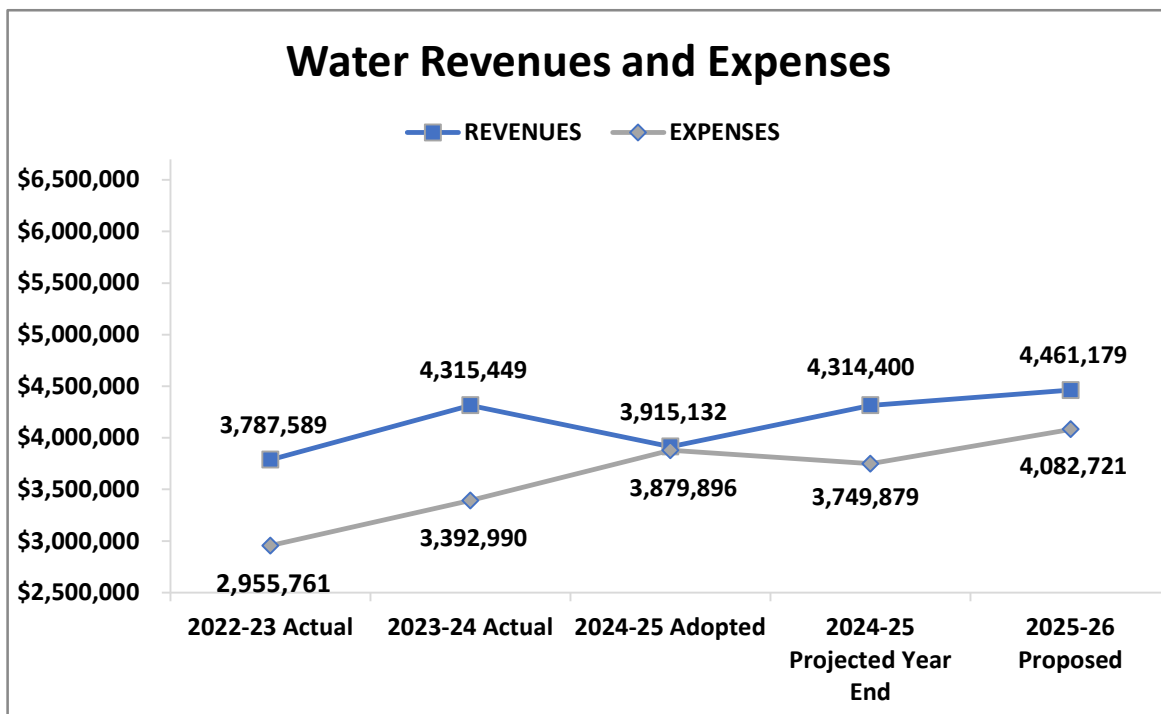
The enterprise funds include the Water, Sewer, Disposal, Golf, Transit and Ambulance Funds. In contrast to the General Fund, each enterprise fund operates similar to a business and funds are accounted for separately. User charges must be established and maintained at proper levels to assure adequate revenues in order to pay for operations, maintain adequate reserves and fund maintenance repair and replacement of critical equipment, facilities and infrastructure.

Water

The City is anticipating operating expenses to come in over revenues in the amount of \$565,000 in 2024/25 projected year-end. One-time expenses totaling \$799,000 include the Well #20 project, Park Way Water Main Project, and AMI (Advanced metering Infrastructure) receiver.

In the proposed 2025/26 budget, the operating revenues will exceed operating expenses by \$378,000 (as shown in chart W1 below). One-time capital expenses in the water fund include \$35,000 for another AMI Receiver, \$2,110,000 for the Park Way and Whitney Water Main Improvement projects, \$70,000 for the Urban Water Management and Water Shortage Contingency Plan, \$10,000 for a Document Archiving Program and \$10,500 for a Roller Compactor.

Chart W1



Sewer

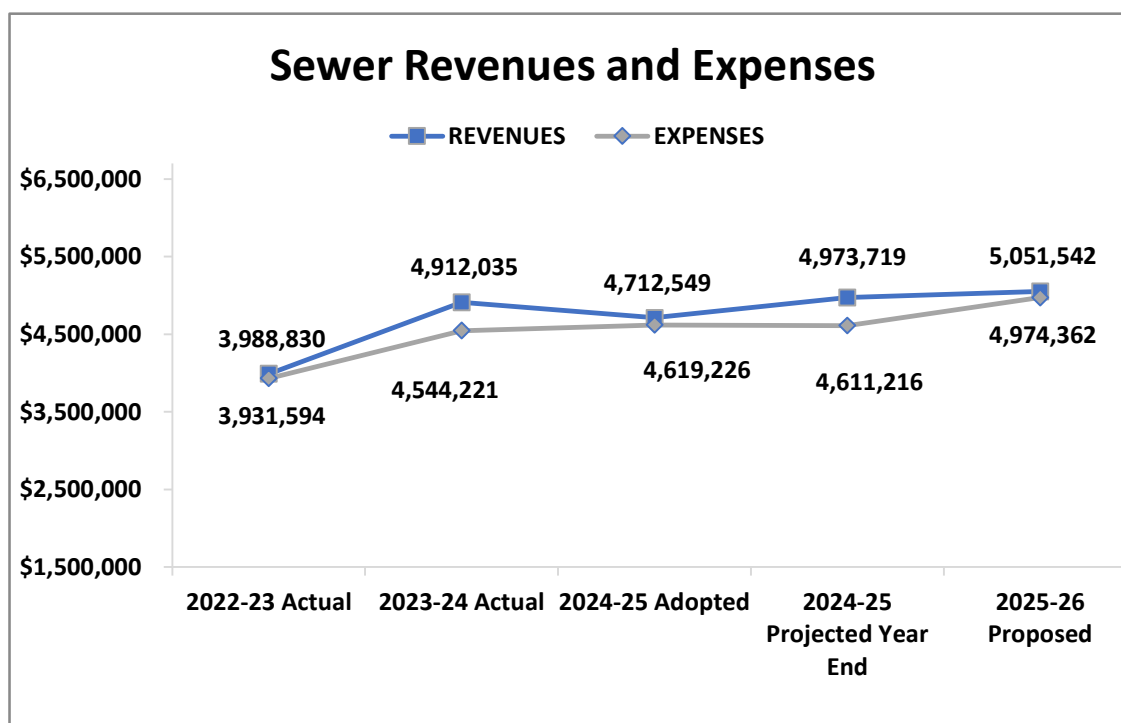
The utility rate increases implemented in October 2023 have enabled the sewer fund to meet its current financial obligations. By the end of the projected year, the fund is expected to generate \$363,000 in operating revenues over expenses.

For the proposed 2025/26 fiscal year, a surplus of \$77,000 is projected. These surpluses will be allocated to the fund balance to support future planned and unforeseen expenditures.

One-time equipment purchases include \$30,000 for a tractor disc attachment and a \$30,000 Bar Screen for the Wastewater Treatment Plant, both included in the projected year-end expenses.

In the proposed 2025/26 budget, one-time expenses in the Sewer fund include \$30,000 for a Waste Water Energy Analysis, \$50,000 for the design to install four Monitoring wells per a State Mandate, and \$40,000 for the design to install two Concrete Lining Sludge Beds. These non-recurring expenses will be paid for from the Sewer fund reserves.

Chart S1



Disposal

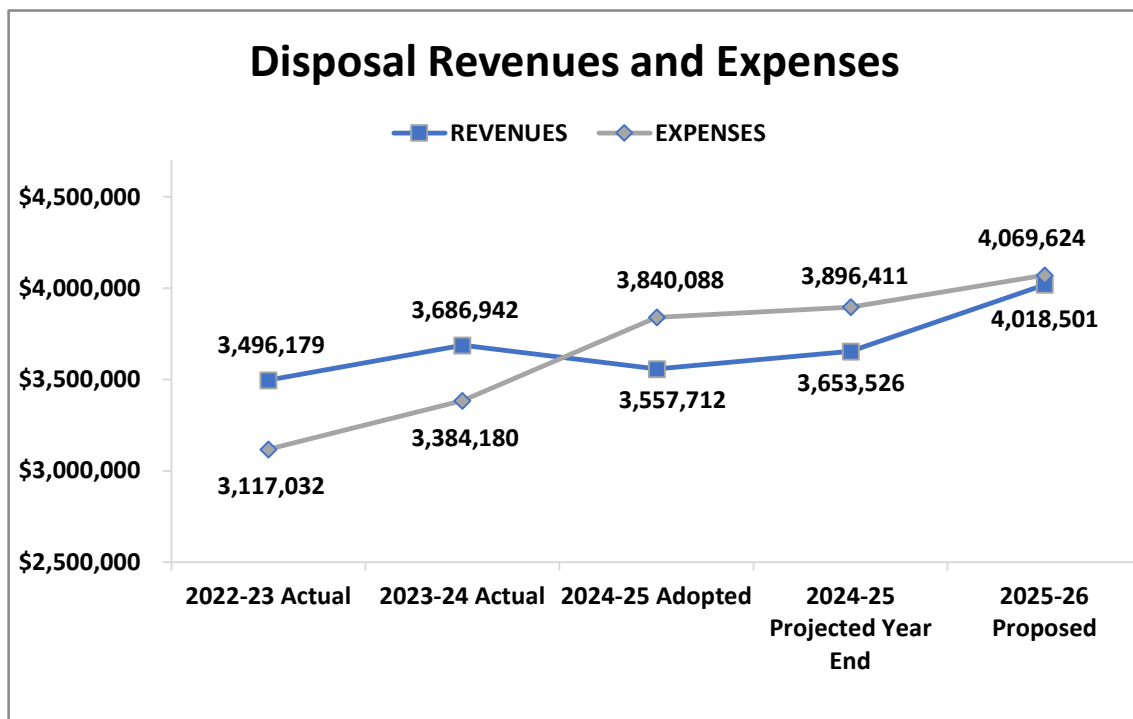
As shown in Chart D1, the Disposal Fund is projected to have operating expenses exceed revenues by \$243,000 in the 2024/25 fiscal year. This includes one-time expenditures of \$75,000 for alley repairs, which will be covered by reserves in the Disposal Fund.

For the proposed 2025/26 fiscal year, a shortfall of \$51,000 is anticipated, with the deficit also being offset by the fund balance. An additional \$75,000 is allocated from reserves for continued alley repair work.

The City will also be establishing an annual allocation in the amount of \$150,000 designed to comply with SB1383 requirements which will be funded by the new disposal contract franchise agreement.

The Disposal Fund will rely on reserves to cover any shortfalls until a new contract is finalized which is expected to be completed in fiscal year 2025/26. In the proposed 2025/26 budget, one-time expenses include \$65,000 for an operational study and \$80,000 for a Skid Steer.

Chart D1



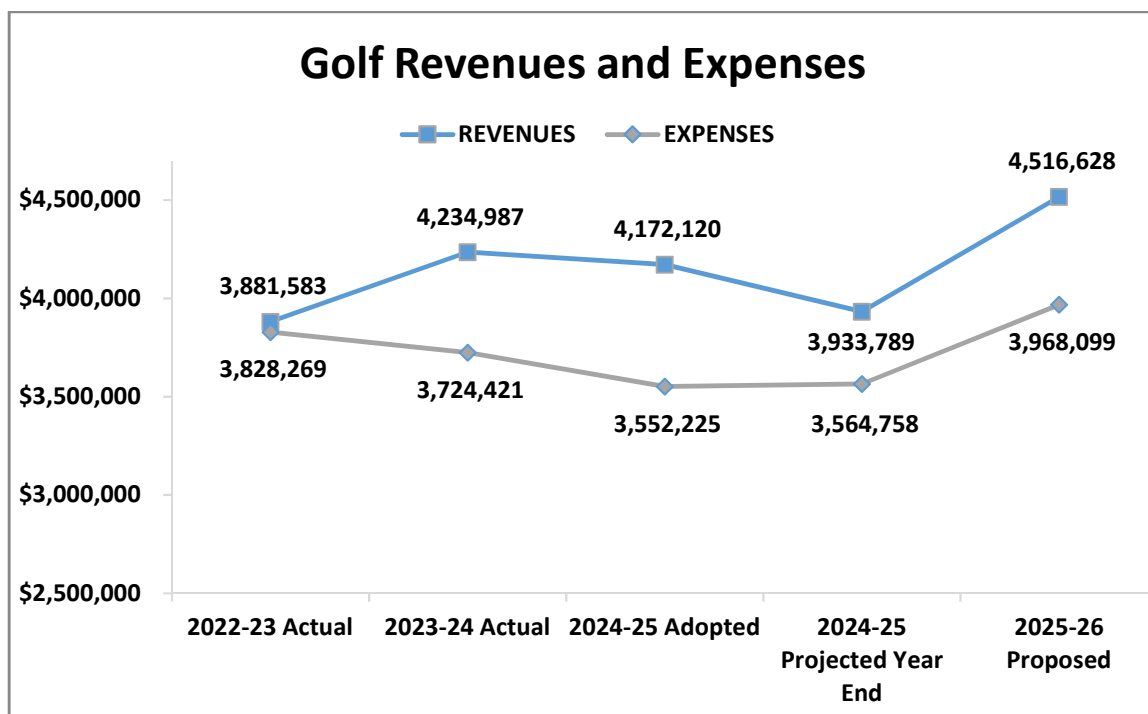
Ridge Creek Golf Course

The golf course, restaurant, and event center continue to experience revenue growth. Interest in golf remains strong, with consistently high numbers of rounds played following the sport's surge in popularity during the pandemic. In the 2023/24 fiscal year, the restaurant underwent several enhancements, including a remodel and menu upgrades, which have been well received by patrons.

For the projected 2024/25 year-end, operating revenues are expected to exceed expenses by approximately \$369,000. The proposed 2025/26 budget anticipates a surplus of \$549,000 by the end of the current fiscal year.

One-time Capital Expenses in the Golf Course include, two replacement HVACs in the Patio and one in the Pro Shop, and several minor renovations to the on-course restrooms and patio furnishing and machinery for the Golf Course.

Chart G1



Ambulance

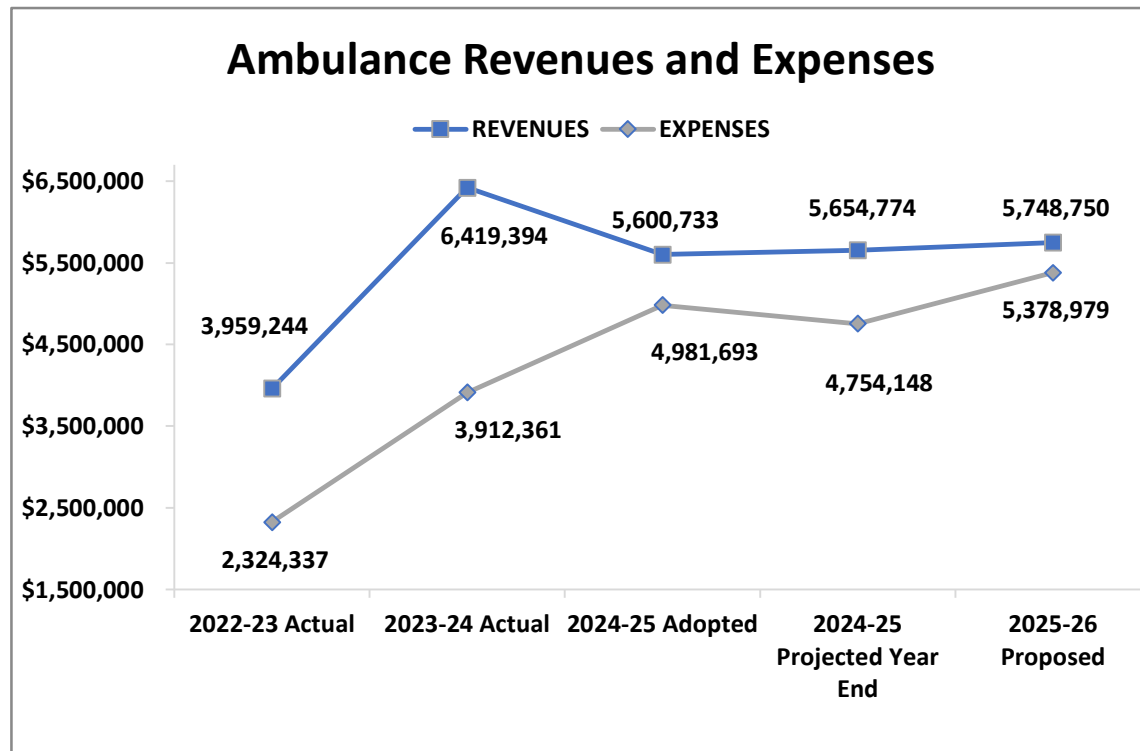
As shown in Chart A1, operating revenues are projected to exceed operating expenses by approximately \$901,000 for the 2024/25 fiscal year-end and by \$370,000 for the proposed 2025/26 fiscal year. The larger surplus anticipated in 2024/25 is primarily driven by two factors: increased revenues and reduced expenses due to staffing vacancies, which have resulted in significant savings in employee service costs.

A major contributor to the higher revenues in the 2024/25 projection is the GEMT (Ground Emergency Medical Transportation) Managed Care Supplement program. The City reconciled this program in the current fiscal year, which included revenue adjustments for prior years, leading to a one-time boost in funding. However, the proposed allocation for the GEMT program in 2025/26 is \$130,000, which aligns more closely with ongoing expectations for future funding levels.

In terms of one-time expenditures for the 2024/25 projected year-end, the City is in the process of completing construction of a Fire Training Facility in partnership with the Valley Regional Occupational Program (VROP). This project, which began in the 2022/23 fiscal year, is expected to be completed by the end of 2024/25. It is funded through balances in the Fire Impact Fees and the Ambulance Fund.

In fiscal year 2025/26, one-time expenses include \$325,000 for the completion of the facility improvements for the fire department and \$15,000 for half of the cost of a SCBA Fit Test Machine. The remaining \$15,000 for the SCBA will be paid out of General Fund reserves.

Chart A1



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 \$105,000 of that fund balance and an additional \$22,000 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 \$4,000 will ensure the expenses are covered and for the proposed 2024/25 budget, expenses are expected to match revenues.

Property and Facilities Maintenance

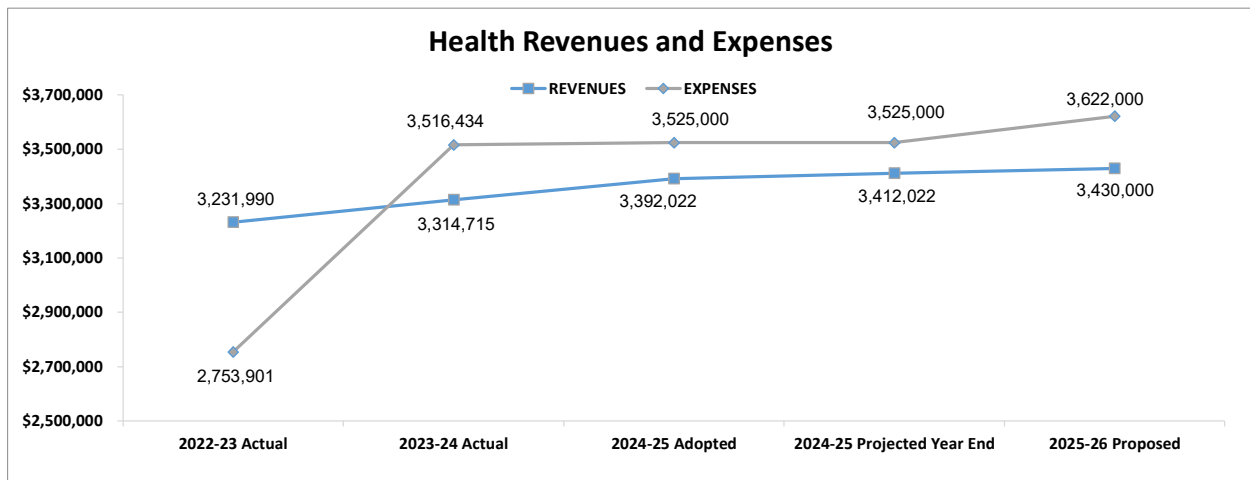
This fund provides for the general maintenance and custodial work associated with the City's facilities. The expenses that are incurred in this fund are reimbursed by the benefitting funds. For the projected year-end 2024/25 and for the proposed 2025/26 budget, the revenues are expected to match expenses.

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 \$113,000 from fund balance to cover expenses. In fiscal year 2025/26, an additional \$192,000 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



CAPITAL IMPROVEMENT PROGRAM (CIP)

Capital improvement projects reflect one-time investments in critical infrastructure and facilities. These projects are funded by several sources: grants, enterprise funds, and special revenues. Capital projects are often completed over multiple years depending on the scope of work. The projects listed in the table below are the proposed projects for the 2025/26 fiscal year continuing from the 24/25 fiscal year. The total Capital Expenditures for these projects is \$57,514,019 across different funding sources.

TRANSPORTATION	FUNDING SOURCE	ESTIMATED COST
Active Transportation Program Grant (ATP)	State ATP Grant	\$ 17,200,000
Safe Streets and Roads for all Grant	State Grant, Gas Tax	\$ 430,000
El Monte Way/ Road 56 Roundabout Design/ Construction	Measure R /CMAQ	\$ 8,091,000
El Monte Way/ Perry Roundabout Design	Measure R	\$ 350,000
Flood Mitigation	CalOES/FEMA	\$ 3,000,000
Wellfield Project	Prop 1 Grant	\$ 10,561,819
Traffic Safety Amenities (Various Locations) (41), (42), & (43)	HSIP Cycle 11 Grant/ Transportation Fund	\$ 1,339,000
2024 Corridor City-wide Street Improvements	Measure R/ SB1	\$ 3,500,000
	Total Transportation	\$ 44,471,819
PARKS	FUNDING SOURCE	ESTIMATED COST
Roseanne Vuich Park Improvements	CDBG/Impact Fees	\$ 837,200
Entertainment Plaza Renovation & Beautification Project	Clean California Grant	\$ 2,945,000
	Total Parks	\$ 3,782,200
CAPITAL FACILITIES	FUNDING SOURCE	ESTIMATED COST
Fire Station Facility Improvements	Ambulance Fund	\$ 500,000
	Total Capital Facilities	\$ 500,000
WATER	FUNDING SOURCE	ESTIMATED COST
Whitney Water Main Construction	Water Fund/SB1	\$ 600,000
East Parkway Water Main Construction (College to Wilson)	Water Fund	\$ 650,000
Well 21	Federal and State Earmarks	\$ 2,500,000
Parkway Water Main	Water Fund	\$ 650,000
Euclid Water Main Improvements (El Monte to North way)	Water Fund	\$ 600,000
North way Water Main (Euclid to N. Alta)	Water Fund	\$ 560,000
	Total Water	\$ 5,560,000
SEWER	FUNDING SOURCE	ESTIMATED COST
P Street Sewer Main Improvements Engineering/Design/Construction	CDBG	\$ 3,200,000
	Total Sewer	\$ 3,200,000
Total Capital Expenditures		\$ 57,514,019

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.

DEBT SERVICE PAY-OFF



CITY DEBT: \$26,424,262
SUCCESSOR AGENCY DEBT: \$35,530,000
TOTAL DEBT: \$61,954,262

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
				<u>\$595,041</u>
Loan-Dept of Health Services	Safety Clean Water 2005	3/14/2005	2027-28	\$1,892,026
				<u>\$1,892,026</u>
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
				<u>\$6,278,000</u>
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
				<u>\$17,121,912</u>
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
				<u>\$35,530,000</u>
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
				<u>\$537,282</u>
Total all Long-Term Debt				<u>\$61,954,261</u>

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	22
• Legislative Services	24
○ City Council	24
○ City Attorney	24
○ City Manager	24
• General Services	25
• Finance Services	25
○ Human Resources	26
• Parks & Community Services	26
• Police Services	30
• Fire Services	33
• Community Development Support	34
○ Engineering Services	34
○ Planning Services	34
○ Code Enforcement Services	35
○ Building Services	35
○ Housing Services	36

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						
<i>Taxes - Taxes</i>						
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
<i>Account Classification Total: Taxes - Taxes</i>		15,054,975	15,083,794	14,807,400	14,766,262	14,977,000
<i>Lic & Permits - Licenses & Permits</i>						
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
<i>Account Classification Total: Lic & Permits - Licenses & Permits</i>		324,495	482,886	330,500	550,500	400,500
<i>Fines & Forfeit - Fines & Forfeitures</i>						
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
<i>Account Classification Total: Fines & Forfeit - Fines & Forfeitures</i>		65,727	63,965	78,100	78,100	78,100
<i>Use of Money - Use of Money & Property</i>						
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	-	-	-
<i>Account Classification Total: Use of Money - Use of Money & Property</i>		1,331,685	1,458,223	721,600	1,221,600	1,221,600
<i>Intergov - Intergovernmental</i>						
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	-	-	-
<i>Account Classification Total: Intergov - Intergovernmental</i>		250,029	66,291	22,000	51,000	51,000
<i>Service Charges - Services Charges</i>						
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	52,200

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	5,000
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

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	62,860

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	-
800.111	TRSF IN Risk					1,546
800.230	TRSF IN Water					2,383
800.231	TRSF IN Sewer					2,427
800.232	TRSF IN Disposal					2,412
800.320	TRSF IN Ambulance	60,000	60,000	60,000	60,000	64,333
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-CDBG-NH-00003 SrCn	-	-	-	62,000	-
Account Classification Total: Transfers - Transfers		229,211	284,194	97,483	152,720	73,491
REVENUES Total		20,143,238	20,660,619	18,475,287	20,234,769	19,011,394

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	15,000
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	46,050

Division Total: 101 - City Council

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	7,850
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Account Number	Account Description	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 Projected Year End	2025-26 Proposed
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
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		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	594,050
Department: 20 - Administration						
Division: 201 - General Services						
<i>Employee Service - Employee Services</i>						
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
<i>Account Classification Total: Employee Service - Employee Services</i>		-	-	10,000	10,000	10,000
<i>M & O - Maintenance and Operations</i>						
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	7,800
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	307,000
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	25,000
690.2010	SPC DEPT EXP Sales Tax reimbursement	9,305,652	-	-	-	-
<i>Account Classification Total: M & O - Maintenance and Operations</i>		10,269,182	790,354	944,578	947,405	889,668
<i>Principal Pymts - Principal Payments</i>						
710.1001	PRINCIPAL Copiers	7,496	7,496	7,496	7,496	7,496
<i>Account Classification Total: Principal Pymts - Principal Payments</i>		7,496	7,496	7,496	7,496	7,496
<i>Allocated Costs - Allocated Costs</i>						
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
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		570,068	589,388	585,464	585,464	590,672
<i>Capital Outlay - Capital Outlay</i>						
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	-	-	-	20,000
<i>Account Classification Total: Capital Outlay - Capital Outlay</i>		222,791	156,233	-	-	20,000
<i>Capital Projects - Capital Projects</i>						
680.9000	CAPITAL PROJECTS Other Projects	-	126,701	62,093	62,093	-
<i>Account Classification Total: Capital Projects - Capital Projects</i>		-	126,701	62,093	62,093	-
<i>Transfer - Transfer</i>						
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	55,000
<i>Account Classification Total: Transfer - Transfer</i>		3,852,978	4,464,837	2,246,429	2,556,612	637,559
Division Total: 201 - General Services		14,922,515	6,135,008	3,856,060	4,169,070	2,155,395
Department Total: 20 - Administration		14,922,515	6,135,008	3,856,060	4,169,070	2,155,395
Department: 30 - Finance						
Division: 001 - Administration						
<i>Employee Service - Employee Services</i>						
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	130,780

Account Number	Account Description	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 Projected Year End	2025-26 Proposed
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
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	2,022

Account Number	Account Description	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 Projected Year End	2025-26 Proposed
600.1170	EMP SRV Uniform Allowance	49	-	-	-	-
<i>Account Classification Total: Employee Service - Employee Services</i>		590,862	557,099	599,226	599,618	654,660
<i>M & O - Maintenance and Operations</i>						
610.1010	SUPPLIES Office Supplies	1,588	2,372	2,300	2,300	2,300
610.1020	SUPPLIES Operating Supplies	8,853	12,469	9,150	9,150	52,150
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	6,925	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
<i>Account Classification Total: M & O - Maintenance and Operations</i>		83,546	98,727	85,323	91,403	130,483
<i>Principal Pymts - Principal Payments</i>						
710.1001	PRINCIPAL Copiers	7,508	7,508	7,509	7,509	7,509
<i>Account Classification Total: Principal Pymts - Principal Payments</i>		7,508	7,508	7,509	7,509	7,509
<i>Allocated Costs - Allocated Costs</i>						
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
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		32,358	39,657	46,869	46,869	53,051
<i>Capital Outlay - Capital Outlay</i>						
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	-	-	-
<i>Account Classification Total: Capital Outlay - Capital Outlay</i>		60,195	157,336	-	-	-
Division Total: 401 - Community Services		774,469	860,328	738,927	745,399	845,703
Division: 402 - Park Services						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	250,148	216,990	267,410	243,294	268,377
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	27,981
600.1081	EMP SRV PERS Unfunded Liability	45,417	34,106	19,308	18,056	20,341
600.1090	EMP SRV Social Security	443	191	206	213	213
600.1100	EMP SRV Medicare	3,861	3,416	3,974	3,686	3,990
600.1110	EMP SRV Disability/Life Insurance	6,288	6,301	6,228	5,693	6,249
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	8,500	3,372
<i>Account Classification Total: Employee Service - Employee Services</i>		491,043	440,241	475,858	447,739	476,413
<i>M & O - Maintenance and Operations</i>						
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	174,705	192,750
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	-	-	-
<i>Account Classification Total: M & O - Maintenance and Operations</i>		342,279	468,569	386,130	401,824	423,289
<i>Principal Pymts - Principal Payments</i>						

Account Number	Account Description	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 Projected Year End	2025-26 Proposed
710.2050	PRINCIPAL Vehicles	8,798	4,461	8,798	-	-
710.2068	PRINCIPAL Tractor	7,700	-	-	-	-
<i>Account Classification Total: Principal Pymts - Principal Payments</i>		16,498	4,461	8,798	-	-
<i>Interest Pymts - Interest Payments</i>						
720.2050	INTEREST Vehicles	2,641	1,397	2,641	-	-
720.2068	INTEREST Tractor	330	-	-	-	-
<i>Account Classification Total: Interest Pymts - Interest Payments</i>		2,971	1,397	2,641	-	-
<i>Allocated Costs - Allocated Costs</i>						
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
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		39,139	45,620	52,084	52,084	59,323
<i>Capital Outlay - Capital Outlay</i>						
730.1070	CAPITAL OUTLAY Machinery and Equipment	-	59,972	-	13,750	13,907
730.1100	CAPITAL OUTLAY IT Functionality	-	11,037	-	16,417	-
<i>Account Classification Total: Capital Outlay - Capital Outlay</i>		-	71,009	-	30,167	13,907
Division Total: 402 - Park Services		891,930	1,031,297	925,511	931,814	972,932
Division: 403 - Special Events						
<i>Employee Service - Employee Services</i>						
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
<i>Account Classification Total: Employee Service - Employee Services</i>		23,395	38,310	77,308	77,308	80,326
<i>M & O - Maintenance and Operations</i>						
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
<i>Account Classification Total: M & O - Maintenance and Operations</i>		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						
<i>Employee Service - Employee Services</i>						
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
<i>Account Classification Total: Employee Service - Employee Services</i>		224,487	216,191	378,533	356,068	382,993
<i>M & O - Maintenance and Operations</i>						
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
<i>Account Classification Total: M & O - Maintenance and Operations</i>		11,142	12,114	12,550	12,550	13,570
<i>Allocated Costs - Allocated Costs</i>						
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
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		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						
<i>Employee Service - Employee Services</i>						
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
<i>Account Classification Total: Employee Service - Employee Services</i>		133,716	145,206	161,867	164,332	172,060
<i>M & O - Maintenance and Operations</i>						
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	18,450

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	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
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
<i>Account Classification Total: M & O - Maintenance and Operations</i>		110,758	63,835	55,462	263,012	76,238
<i>Allocated Costs - Allocated Costs</i>						
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
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		6,421	7,746	10,363	10,363	22,448
<i>Capital Outlay - Capital Outlay</i>						
730.1100	CAPITAL OUTLAY IT Functionality	-	16,443	-	-	-
<i>Account Classification Total: Capital Outlay - Capital Outlay</i>		-	16,443	-	-	-
Division Total: 406 - Sportsplex		250,894	233,230	227,692	437,707	270,746
Division: 407 - Sports Programs						
<i>Employee Service - Employee Services</i>						
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
<i>Account Classification Total: Employee Service - Employee Services</i>		129,472	132,650	120,367	120,367	130,367
<i>M & O - Maintenance and Operations</i>						
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
<i>Account Classification Total: M & O - Maintenance and Operations</i>		63,151	65,339	64,904	66,904	64,950
<i>Allocated Costs - Allocated Costs</i>						
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
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		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						
<i>Employee Service - Employee Services</i>						
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
<i>Account Classification Total: Employee Service - Employee Services</i>		125,591	85,021	100,277	60,003	65,391
<i>M & O - Maintenance and Operations</i>						
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
<i>Account Classification Total: M & O - Maintenance and Operations</i>		104,725	119,174	122,190	126,135	137,250
<i>Principal Pymts - Principal Payments</i>						
710.1001	PRINCIPAL Copiers	2,400	2,400	2,400	2,400	2,400

Account Number	Account Description	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 Projected Year End	2025-26 Proposed
<i>Account Classification Total: Principal Pymts - Principal Payments</i>		2,400	2,400	2,400	2,400	2,400
<i>Allocated Costs - Allocated Costs</i>						
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
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
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		70,293	80,725	80,660	80,660	98,192
<i>Capital Outlay - Capital Outlay</i>						
730.1040	CAPITAL OUTLAY Vehicles	-	-	-	62,000	-
730.1100	CAPITAL OUTLAY IT Functionality	-	10,799	-	-	-
<i>Account Classification Total: Capital Outlay - Capital Outlay</i>		-	10,799	-	62,000	-
Division Total: 408 - Senior Center		303,009	298,119	305,527	331,198	303,233
Department Total: 40 - Parks & Community Services		2,727,828	2,993,110	2,970,299	3,198,295	3,190,729
Department: 50 - Police						
Division: 001 - Administration						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	424,445	470,640	483,752	483,752	487,705
600.1015	EMP SRV Buy back Salaries	48,314	14,127	18,705	18,705	18,774
600.1080	EMP SRV PERS	81,405	95,545	84,621	84,621	85,444
600.1081	EMP SRV PERS Unfunded Liability	160,541	154,972	207,387	207,387	246,353
600.1100	EMP SRV Medicare	6,640	6,859	7,098	7,098	7,155
600.1110	EMP SRV Disability/Life Insurance	11,116	11,022	11,259	11,259	11,350
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	-	-	-	-
<i>Account Classification Total: Employee Service - Employee Services</i>		839,934	871,620	919,321	919,321	964,551
<i>M & O - Maintenance and Operations</i>						
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	38,000
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	-	-	-
<i>Account Classification Total: M & O - Maintenance and Operations</i>		61,421	120,971	76,475	83,825	107,525
<i>Principal Pymts - Principal Payments</i>						
710.1001	PRINCIPAL Copiers	803	777	803	803	499
<i>Account Classification Total: Principal Pymts - Principal Payments</i>		803	777	803	803	499
<i>Allocated Costs - Allocated Costs</i>						
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
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		52,343	60,192	74,386	74,386	84,118
<i>Capital Outlay - Capital Outlay</i>						
730.1040	CAPITAL OUTLAY Vehicles	-	-	-	83,553	-
730.1070	CAPITAL OUTLAY Machinery and Equipment	-	10,975	-	-	-
<i>Account Classification Total: Capital Outlay - Capital Outlay</i>		-	10,975	-	83,553	-
Division Total: 001 - Administration		954,501	1,064,535	1,070,985	1,161,888	1,156,693
Division: 502 - Patrol						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	1,933,455	1,724,185	1,586,276	1,549,045	1,605,783
600.1015	EMP SRV Buy back Salaries	26,994	51,369	30,038	29,938	25,531
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	-	-	-

Account Number	Account Description	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 Projected Year End	2025-26 Proposed
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	253,604
600.1081	EMP SRV PERS Unfunded Liability	383,316	350,453	349,362	354,433	384,921
600.1090	EMP SRV Social Security	922	3,712	4,000	-	-
600.1100	EMP SRV Medicare	33,393	29,977	23,249	22,724	23,530
600.1110	EMP SRV Disability/Life Insurance	51,590	44,672	36,880	36,048	37,325
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	3,127,118
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	3,727,758
Division: 503 - Investigative						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	277,791	315,154	560,632	555,586	563,650
600.1015	EMP SRV Buy back Salaries	1,498	10,226	11,164	11,164	15,499
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	84,462
600.1081	EMP SRV PERS Unfunded Liability	121,094	119,707	102,373	102,329	120,912
600.1100	EMP SRV Medicare	4,282	5,097	8,206	8,148	8,249
600.1110	EMP SRV Disability/Life Insurance	8,353	8,310	13,019	12,928	13,088
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	1,022,193
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

Account Number	Account Description	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 Projected Year End	2025-26 Proposed
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
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	1,146,534
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

Account Number	Account Description	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 Projected Year End	2025-26 Proposed
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
<i>Account Classification Total: M & O - Maintenance and Operations</i>		86,627	174,477	229,700	230,393	237,069
<i>Allocated Costs - Allocated Costs</i>						
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
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		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						
<i>Employee Service - Employee Services</i>						
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
<i>Account Classification Total: Employee Service - Employee Services</i>		103,172	85,668	100,820	100,820	106,179
<i>M & O - Maintenance and Operations</i>						
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
<i>Account Classification Total: M & O - Maintenance and Operations</i>		3,786	6,273	7,415	7,415	7,415
<i>Allocated Costs - Allocated Costs</i>						
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
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		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	7,604,380
Department: 60 - Fire						
Division: 001 - Administration						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	1,188,041	921,716	993,054	973,835	938,299
600.1015	EMP SRV Buy back Salaries	38,319	41,264	13,035	16,714	11,929
600.1020	EMP SRV Part Time Salaries	10,768	37,334	37,187	25,745	59,187
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	136,361
600.1081	EMP SRV PERS Unfunded Liability	280,464	141,115	186,173	175,401	158,274
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	14,320
600.1110	EMP SRV Disability/Life Insurance	29,924	24,102	22,992	22,731	21,857
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	12,495
600.1190	EMP SRV Stipends	-	-	-	1,391	6,661
600.1210	EMP SRV Physical Exam	-	-	-	-	20,250
<i>Account Classification Total: Employee Service - Employee Services</i>		2,464,640	2,016,691	1,908,572	1,968,440	1,968,713
<i>M & O - Maintenance and Operations</i>						
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

Account Number	Account Description	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 Projected Year End	2025-26 Proposed
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
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	-	-	15,000
Account Classification Total: Capital Outlay - Capital Outlay		-	10,800	-	-	15,000
Division Total: 001 - Administration		2,808,195	2,397,829	2,315,728	2,379,050	2,433,150
Department Total: 60 - Fire		2,808,195	2,427,064	2,315,728	2,379,050	2,433,150
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	70,603
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	8,963
600.1081	EMP SRV PERS Unfunded Liability	31,120	19,972	19,390	19,390	25,344
600.1100	EMP SRV Medicare	400	269	980	983	1,027
600.1110	EMP SRV Disability/Life Insurance	2,055	1,228	1,555	1,560	1,628
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	136,876
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	231,500
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	265,000
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	428,753
Division: 803 - Code Enforcement						

Account Number	Account Description	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 Projected Year End	2025-26 Proposed
<i>Employee Service - Employee Services</i>						
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	588
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	-	-	-	-	-
<i>Account Classification Total: Employee Service - Employee Services</i>		108,912	174,142	186,438	186,453	191,663
<i>M & O - Maintenance and Operations</i>						
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
<i>Account Classification Total: M & O - Maintenance and Operations</i>		18,770	56,682	20,928	22,778	27,498
<i>Principal Pymts - Principal Payments</i>						
710.1001	PRINCIPAL Copiers	545	542	545	545	545
<i>Account Classification Total: Principal Pymts - Principal Payments</i>		545	542	545	545	545
<i>Allocated Costs - Allocated Costs</i>						
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
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		7,374	9,363	12,158	12,158	13,170
<i>Capital Outlay - Capital Outlay</i>						
730.1040	CAPITAL OUTLAY Vehicles	33,783	-	-	-	-
<i>Account Classification Total: Capital Outlay - Capital Outlay</i>		33,783	-	-	-	-
Division Total: 803 - Code Enforcement		169,384	240,728	220,069	221,934	232,876
Division: 805 - Building						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	97,791	118,610	185,248	186,276	197,956
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	20,751
600.1081	EMP SRV PERS Unfunded Liability	902	54,206	29,294	29,296	40,056
600.1090	EMP SRV Social Security	78	1,029	-	-	-
600.1100	EMP SRV Medicare	1,478	2,251	2,700	2,714	2,893
600.1110	EMP SRV Disability/Life Insurance	2,245	4,329	4,280	4,304	4,588
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	-	-	-
<i>Account Classification Total: Employee Service - Employee Services</i>		163,757	270,879	311,776	312,925	340,827
<i>M & O - Maintenance and Operations</i>						
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 Number	Account Description	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 Projected Year End	2025-26 Proposed
<i>Account Classification Total: M & O - Maintenance and Operations</i>		226,047	182,140	154,290	154,290	156,169
<i>Principal Pymts - Principal Payments</i>						
710.1001	PRINCIPAL Copiers	1,089	1,084	1,090	1,090	1,090
<i>Account Classification Total: Principal Pymts - Principal Payments</i>		1,089	1,084	1,090	1,090	1,090
<i>Allocated Costs - Allocated Costs</i>						
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
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		26,392	27,832	40,431	40,431	43,648
Division Total: 805 - Building		417,285	481,934	507,587	508,736	541,734
Division: 806 - Housing						
<i>Employee Service - Employee Services</i>						
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
<i>Account Classification Total: Employee Service - Employee Services</i>		58,269	29,956	34,953	35,167	38,471
<i>M & O - Maintenance and Operations</i>						
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 Contract	-	-	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
<i>Account Classification Total: M & O - Maintenance and Operations</i>		15,070	6,425	36,735	37,235	44,285
<i>Allocated Costs - Allocated Costs</i>						
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
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		3,022	12,546	4,744	4,744	5,187
<i>Transfer - Transfer</i>						
900.427	TRSF OUT 2023-CALHOME-18021	-	-	-	-	-
<i>Account Classification Total: Transfer - Transfer</i>		-	-	-	-	-
Division Total: 806 - Housing		76,361	48,927	76,432	77,146	87,943
Department Total: 80 - Community Development		1,988,185	1,654,729	1,743,566	1,763,997	1,713,335
EXPENSES Total		31,142,024	21,733,397	19,935,899	20,568,809	18,852,545
Fund REVENUE Total: 101 - General Fund		20,143,238	20,660,619	18,475,287	20,234,769	19,011,394
Fund EXPENSE Total: 101 - General Fund		31,142,024	21,733,397	19,935,899	20,568,809	18,852,545
Fund Total: 101 - General Fund		(10,998,786)	(1,072,778)	(1,460,612)	(334,040)	158,849
Minus One Time Revenues and Expenses						
REVENUE GRAND Totals:		19,974,027	20,443,695	18,438,194	20,000,066	18,998,293
EXPENSE GRAND Totals:		18,380,659	17,279,385	18,140,601	18,079,396	18,591,638
Grand Totals:		1,593,368	3,164,310	297,593	1,920,671	406,655

ENTERPRISE FUNDS

Business-Type fund revenues are primarily paid through fees for services. The business-type revenues are restricted for the use for which they are collected. The Business-Type Funds include the following departments and divisions:

• 114 - Vocational Center Fund	38
• 115 - Ridge Creek Golf Management.....	38
• 116 - Ridge Creek Golf	38
• 117 - Ridge Creek The Patio	39
• 118 - Ridge Creek Event Center	40
• 230 - Water Fund	41
• 231 - Sewer Fund	43
• 232 - Disposal Fund.....	46
• 233 - Transit Fund	48
• 234 - CNG Fund	49
• 320 - Ambulance Fund	50

Account Number	Account Description	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 Projected Year End	2025-26 Proposed
Fund: 114 - Vocational Center						
REVENUES						
<i>Use of Money - Use of Money & Property</i>						
412.1000	USE OF MONEY & PROP Investment Earnings	51,523	98,318	50,000	65,000	70,000
412.2000	USE OF MONEY & PROP Lease Interest Income	1,918	-	-	-	-
419.1010	LEASE RECIEPTS Lease - County	80,319	-	-	-	-
<i>Account Classification Total: Use of Money - Use of Money & Property</i>		133,759	98,318	50,000	65,000	70,000
<i>Miscellaneous - Miscellaneous</i>						
414.1010	MISC Other Miscellaneous Revenue	-	-	-	-	-
<i>Account Classification Total: Miscellaneous - Miscellaneous</i>		-	-	-	-	-
<i>Other - Other Financing Sources</i>						
415.1050	OTH FIN SOURCES Sale of City Land/Property	1,351,026	-	-	-	-
<i>Account Classification Total: Other - Other Financing Sources</i>		1,351,026	-	-	-	-
REVENUES Total		1,484,785	98,318	50,000	65,000	70,000
EXPENSES						
Department: 10 - Legislative Services						
Division: 105 - Vocational Center						
<i>M & O - Maintenance and Operations</i>						
620.1010	UTILITIES Electric	255	-	-	-	-
630.1010	COMMUNICATION Telephone	419	-	-	-	-
640.1020	SERVICES Contractual	2,738	-	-	-	-
670.1010	MAINTENANCE Repair & Maintenance	12,953	-	-	-	-
<i>Account Classification Total: M & O - Maintenance and Operations</i>		16,365	-	-	-	-
Division Total: 105 - Vocational Center		16,365	-	-	-	-
Department Total: 10 - Legislative Services		16,365	-	-	-	-
EXPENSES Total		16,365	-	-	-	-
Fund REVENUE Total: 114 - Vocational Center		1,484,785	98,318	50,000	65,000	70,000
Fund EXPENSE Total: 114 - Vocational Center		16,365	-	-	-	-
Fund Total: 114 - Vocational Center		1,468,420	98,318	50,000	65,000	70,000
Fund: 115 - Ridgescreek Golf Management						
REVENUES						
<i>Transfers - Transfers</i>						
800.116	TRSF IN Ridgescreek Golf	347,305	72,858	-	-	-
<i>Account Classification Total: Transfers - Transfers</i>		347,305	72,858	-	-	-
REVENUES Total		347,305	72,858	-	-	-
EXPENSES						
Department: 25 - Ridge Creek Golf						
Division: 251 - Golf Admin						
<i>M & O - Maintenance and Operations</i>						
799.2200	MISCELLANEOUS Capitalized Assets	(8,315)	-	-	-	-
<i>Account Classification Total: M & O - Maintenance and Operations</i>		(8,315)	-	-	-	-
Division Total: 251 - Golf Admin		(8,315)	-	-	-	-
Department Total: 25 - Ridge Creek Golf		(8,315)	-	-	-	-
EXPENSES Total		(8,315)	-	-	-	-
Fund REVENUE Total: 115 - Ridgescreek Golf Management		347,305	72,858	-	-	-
Fund EXPENSE Total: 115 - Ridgescreek Golf Management		(8,315)	-	-	-	-
Fund Total: 115 - Ridgescreek Golf Management		355,620	72,858	-	-	-
Fund: 116 - Ridgescreek Golf						
REVENUES						
<i>Service Charges - Services Charges</i>						
451.1010	ROUNDS & PLAY Green Fees	1,412,313	1,499,311	1,634,096	1,719,978	1,856,472
451.1020	ROUNDS & PLAY Cart	369,367	425,599	513,176	525,310	550,591
451.1030	ROUNDS & PLAY Range	118,582	150,439	170,000	176,236	192,219
453.1010	PRO-SHOP Merchandise	365,935	339,662	376,219	295,614	323,355
<i>Account Classification Total: Service Charges - Services Charges</i>		2,266,197	2,415,010	2,693,491	2,717,138	2,922,637
<i>Miscellaneous - Miscellaneous</i>						
453.2000	PRO-SHOP Cost of Goods Sold	(240,207)	(221,515)	(239,098)	(178,137)	(198,342)
<i>Account Classification Total: Miscellaneous - Miscellaneous</i>		(240,207)	(221,515)	(239,098)	(178,137)	(198,342)
REVENUES Total		2,025,990	2,193,495	2,454,393	2,539,001	2,724,295
EXPENSES						
Department: 25 - Ridge Creek Golf						
Division: 251 - Golf Admin						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	58,266	53,903	101,827	82,919	108,940
600.1070	EMP SRV Taxes & Benefits	12,508	4,401	15,577	14,451	22,337
<i>Account Classification Total: Employee Service - Employee Services</i>		70,774	58,304	117,404	97,370	131,277
<i>M & O - Maintenance and Operations</i>						
640.1100	SERVICES Administrative Fees/Costs	52,085	49,998	55,482	51,648	53,353
650.1010	TRAINING Travel & Conference	2,557	14,358	3,000	20,116	10,000
650.1020	TRAINING Training & Vocational	3,914	-	-	-	-
690.1030	SPC DEPT EXP Printing & Binding	430	-	-	-	-
799.1000	MISCELLANEOUS Cash Short	(7)	-	-	1,600	-
799.2200	MISCELLANEOUS Capitalized Assets	-	3,995	-	-	-
<i>Account Classification Total: M & O - Maintenance and Operations</i>		58,980	68,352	58,482	73,364	63,353
<i>Interest Pymts - Interest Payments</i>						
720.1000	INTEREST Interest	3,867	4,148	2,925	8,509	8,952

Account Number	Account Description	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 Projected Year End	2025-26 Proposed
<i>Account Classification Total: Interest Pymts - Interest Payments</i>		3,867	4,148	2,925	8,509	5,952
<i>Transfer - Transfer</i>						
900.115	TRSF OUT Ridge Creek Golf	347,305	72,858	-	-	-
<i>Account Classification Total: Transfer - Transfer</i>		347,305	72,858	-	-	-
Division Total: 251 - Golf Admin		480,927	203,662	178,811	179,243	200,582
Division: 252 - Golf Course & Grounds						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	349,009	429,597	543,447	480,533	591,586
600.1070	EMP SRV Taxes & Benefits	74,209	62,011	69,120	80,480	93,685
<i>Account Classification Total: Employee Service - Employee Services</i>		423,218	491,608	612,567	561,013	685,271
<i>M & O - Maintenance and Operations</i>						
610.1010	SUPPLIES Office Supplies	1,607	3,813	3,000	3,929	3,900
610.1020	SUPPLIES Operating Supplies	339,022	183,207	136,369	164,955	193,218
610.1030	SUPPLIES Lubricant & Fuels	27,482	27,651	31,974	31,265	37,740
620.1010	UTILITIES Electric	29,798	36,503	59,258	80,071	78,206
620.1020	UTILITIES Gas	7,207	6,569	12,812	15,421	15,543
620.1030	UTILITIES Water	2,211	4,701	8,527	10,143	10,081
620.1040	UTILITIES Cable	327	1,378	445	410	469
630.1010	COMMUNICATION Telephone	1,745	1,141	8,489	2,196	2,490
630.1040	COMMUNICATION Postage	2,214	5,089	3,360	2,302	2,527
640.1020	SERVICES Contractual	55,032	36,088	60,867	74,247	79,261
640.1050	SERVICES Taxes	4,949	12,893	9,108	6,765	6,833
650.1020	TRAINING Training & Vocational	22,213	11,379	13,500	2,191	9,050
670.1010	MAINTENANCE Repair & Maintenance	72,159	61,343	48,765	41,343	70,533
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	2,728	5,608	3,500	5,253	3,500
690.1020	SPC DEPT EXP Advertising	6,505	39,905	36,004	41,235	73,873
690.1030	SPC DEPT EXP Printing & Binding	270	384	-	-	-
690.1050	SPC DEPT EXP Rental	18,896	29,459	24,270	143,846	167,834
690.1110	SPC DEPT EXP Credit Card Discount	25,011	19,948	44,351	46,165	45,626
799.1000	MISCELLANEOUS Cash Short	10,365	6,914	-	315	-
<i>Account Classification Total: M & O - Maintenance and Operations</i>		629,741	493,971	504,599	672,052	800,684
<i>Principal Pymts - Principal Payments</i>						
710.2072	PRINCIPAL Golf Utility Vehicles	-	-	2,730	2,947	2,947
<i>Account Classification Total: Principal Pymts - Principal Payments</i>		-	-	2,730	2,947	2,947
<i>Interest Pymts - Interest Payments</i>						
720.1000	INTEREST Interest	1,434	-	-	-	-
<i>Account Classification Total: Interest Pymts - Interest Payments</i>		1,434	-	-	-	-
Division Total: 252 - Golf Course & Grounds		1,054,392	985,579	1,119,896	1,236,012	1,488,902
Division: 256 - Golf Operations						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	316,244	337,323	350,124	367,211	371,348
600.1070	EMP SRV Taxes & Benefits	70,132	61,377	74,965	73,306	86,989
<i>Account Classification Total: Employee Service - Employee Services</i>		386,376	398,700	425,089	440,517	458,337
<i>M & O - Maintenance and Operations</i>						
610.1010	SUPPLIES Office Supplies	287	-	-	-	-
610.1020	SUPPLIES Operating Supplies	23,668	25,639	27,890	28,405	45,470
620.1010	UTILITIES Electric	33,583	36,503	9,621	9,775	9,729
620.1020	UTILITIES Gas	7,812	6,569	2,080	1,883	1,934
620.1030	UTILITIES Water	2,612	4,701	1,384	1,238	1,254
620.1040	UTILITIES Cable	214	1,378	345	308	355
630.1010	COMMUNICATION Telephone	896	1,141	248	268	310
630.1040	COMMUNICATION Postage	1,875	1,486	180	2,736	120
640.1020	SERVICES Contractual	19,023	24,179	8,944	6,796	7,167
640.1050	SERVICES Taxes	7,211	5,544	5,544	244	244
650.1020	TRAINING Training & Vocational	2,662	-	-	-	-
670.1010	MAINTENANCE Repair & Maintenance	7,687	12,933	9,540	12,175	6,000
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	455	-	-	-	-
690.1100	SPC DEPT EXP Purchase Discount	1,029	(532)	-	(522)	-
690.1110	SPC DEPT EXP Credit Card Discount	19,336	19,948	7,201	5,636	5,676
690.1320	SPC DEPT EXP Handicap Expense	27,280	27,034	30,550	15,273	25,598
<i>Account Classification Total: M & O - Maintenance and Operations</i>		155,631	166,522	103,527	84,215	103,857
<i>Principal Pymts - Principal Payments</i>						
710.2070	PRINCIPAL Golf Carts	-	-	110,442	2,087	2,087
<i>Account Classification Total: Principal Pymts - Principal Payments</i>		-	-	110,442	2,087	2,087
Division Total: 256 - Golf Operations		542,007	565,222	639,058	526,819	564,281
Department Total: 25 - Ridge Creek Golf		2,077,326	1,754,463	1,937,765	1,942,074	2,253,765
EXPENSES Total		2,077,326	1,754,463	1,937,765	1,942,074	2,253,765
Fund REVENUE Total: 116 - Ridgecreek Golf		2,025,990	2,193,495	2,454,393	2,539,001	2,724,295
Fund EXPENSE Total: 116 - Ridgecreek Golf		2,077,326	1,754,463	1,937,765	1,942,074	2,253,765
Fund Total: 116 - Ridgecreek Golf		(51,336)	439,032	516,628	596,927	470,530
Fund: 117 - Ridgecreek The Patio						
REVENUES						
<i>Service Charges - Services Charges</i>						
452.1010	FOOD & BEVERAGES Food	759,691	709,608	889,073	913,296	982,312
452.1015	FOOD & BEVERAGES Beverages	66,115	68,118	78,180	83,347	88,897
452.1020	FOOD & BEVERAGES Service Income	98,255	57,917	99,201	42,758	63,499

Account Number	Account Description	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 Projected Year End	2025-26 Proposed
452.1030	FOOD & BEVERAGES Beer	278,845	317,075	338,886	358,374	385,456
452.1040	FOOD & BEVERAGES Liquor	253,407	300,217	342,575	374,290	399,819
452.1050	FOOD & BEVERAGES Wine	43,511	48,304	49,715	46,851	50,391
<i>Account Classification Total: Service Charges - Services Charges</i>		1,499,824	1,501,239	1,797,630	1,818,916	1,970,326
<i>Miscellaneous - Miscellaneous</i>						
452.2000	FOOD & BEVERAGES Cost of Goods Sold	(607,665)	(624,794)	(486,726)	(629,540)	(542,133)
<i>Account Classification Total: Miscellaneous - Miscellaneous</i>		(607,665)	(624,794)	(486,726)	(629,540)	(542,133)
<i>Transfers - Transfers</i>						
800.116	TRSF IN Ridgescreek Golf	153,496	575,119	-	-	-
<i>Account Classification Total: Transfers - Transfers</i>		153,496	575,119	-	-	-
REVENUES Total		1,045,655	1,451,565	1,310,904	1,189,376	1,428,193

EXPENSES

Department: 25 - Ridge Creek Golf

Division: 251 - Golf Admin

Employee Service - Employee Services

600.1010	EMP SRV Regular Salaries	29,133	23,761	67,957	55,508	73,443
600.1070	EMP SRV Taxes & Benefits	5,433	1,635	10,395	9,674	15,059
<i>Account Classification Total: Employee Service - Employee Services</i>		34,566	25,396	78,352	65,182	88,502
<i>M & O - Maintenance and Operations</i>						
640.1100	SERVICES Administrative Fees/Costs	22,136	24,999	37,029	25,824	26,676
650.1010	TRAINING Travel & Conference	588	-	-	-	-
<i>Account Classification Total: M & O - Maintenance and Operations</i>		22,723	24,999	37,029	25,824	26,676
Division Total: 251 - Golf Admin		57,289	50,395	115,381	91,006	115,178

Division: 254 - Food & Beverage

Employee Service - Employee Services

600.1010	EMP SRV Regular Salaries	787,097	1,003,510	829,939	825,154	876,814
600.1070	EMP SRV Taxes & Benefits	147,438	135,384	93,632	119,197	121,246
<i>Account Classification Total: Employee Service - Employee Services</i>		934,534	1,138,894	923,571	944,351	998,060
<i>M & O - Maintenance and Operations</i>						
610.1010	SUPPLIES Office Supplies	300	-	-	-	-
610.1020	SUPPLIES Operating Supplies	31,097	97,767	50,690	61,340	63,300
620.1010	UTILITIES Electric	33,583	36,503	45,969	60,145	59,282
620.1020	UTILITIES Gas	7,812	6,569	9,939	11,584	11,782
620.1030	UTILITIES Water	2,612	4,701	6,615	7,619	7,642
620.1040	UTILITIES Cable	3,909	1,378	72	50	58
630.1010	COMMUNICATION Telephone	896	1,141	1,186	1,650	1,888
630.1040	COMMUNICATION Postage	203	-	-	-	-
640.1020	SERVICES Contractual	70,253	53,883	63,889	69,754	68,625
640.1050	SERVICES Taxes	1,421	-	-	-	-
650.1020	TRAINING Training & Vocational	2,662	452	-	527	-
670.1010	MAINTENANCE Repair & Maintenance	45,767	31,896	24,000	29,430	12,000
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	195	11	-	10	-
690.1050	SPC DEPT EXP Rental	13,697	9,352	9,500	9,773	10,020
690.1110	SPC DEPT EXP Credit Card Discount	19,336	19,948	34,406	34,677	34,586
<i>Account Classification Total: M & O - Maintenance and Operations</i>		233,743	263,600	246,266	286,559	269,183
Division Total: 254 - Food & Beverage		1,168,278	1,402,495	1,169,837	1,230,910	1,267,243
Department Total: 25 - Ridge Creek Golf		1,225,567	1,452,889	1,285,218	1,321,916	1,382,421
EXPENSES Total		1,225,567	1,452,889	1,285,218	1,321,916	1,382,421
Fund REVENUE Total: 117 - Ridgescreek The Patio		1,045,655	1,451,565	1,310,904	1,189,376	1,428,193
Fund EXPENSE Total: 117 - Ridgescreek The Patio		1,225,567	1,452,889	1,285,218	1,321,916	1,382,421
Fund Total: 117 - Ridgescreek The Patio		(179,912)	(1,325)	25,686	(132,540)	45,772

Fund: 118 - Ridgescreek Event Center

REVENUES

Service Charges - Services Charges

454.1010	EVENT CENTER Food	353,612	281,156	307,521	176,426	297,546
454.1015	EVENT CENTER Beverages	6,132	5,035	6,100	5,831	11,254
454.1020	EVENT CENTER Gratuity Income	161,072	122,004	166,212	104,443	141,917
454.1030	EVENT CENTER Beer	3,800	3,800	3,876	11,331	18,115
454.1040	EVENT CENTER Liquor	24,364	4,928	24,758	17,561	33,533
454.1050	EVENT CENTER Wine	920	106	570	915	-
<i>Account Classification Total: Service Charges - Services Charges</i>		549,900	417,029	509,037	316,507	502,365
<i>Miscellaneous - Miscellaneous</i>						
454.2000	EVENT CENTER Cost of Goods Sold	(141,965)	(96,900)	(102,214)	(111,095)	(138,225)
<i>Account Classification Total: Miscellaneous - Miscellaneous</i>		(141,965)	(96,900)	(102,214)	(111,095)	(138,225)
<i>Transfers - Transfers</i>						
800.116	TRSF IN Ridgescreek Golf	54,697	196,940	-	-	-
<i>Account Classification Total: Transfers - Transfers</i>		54,697	196,940	-	-	-
REVENUES Total		462,632	517,069	406,823	205,412	364,140

EXPENSES

Department: 25 - Ridge Creek Golf

Division: 251 - Golf Admin

Employee Service - Employee Services

600.1010	EMP SRV Regular Salaries	29,133	26,136	19,243	9,659	18,725
600.1070	EMP SRV Taxes & Benefits	5,432	424	2,944	1,683	3,840
<i>Account Classification Total: Employee Service - Employee Services</i>		34,565	26,560	22,187	11,342	22,565
<i>M & O - Maintenance and Operations</i>						

Account Number	Account Description	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 Projected Year End	2025-26 Proposed
640.1100	SERVICES Administrative Fees/Costs	22,136	24,999	10,485	25,824	26,676
650.1010	TRAINING Travel & Conference	588	-	-	-	-
670.1010	MAINTENANCE Repair & Maintenance	-	-	-	(2)	-
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	-	1	-	-	-
<i>Account Classification Total: M & O - Maintenance and Operations</i>		22,723	25,000	10,485	25,822	26,676
Division Total: 251 - Golf Admin		57,289	51,560	32,672	37,164	49,241
Division: 255 - Event Center						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	247,376	238,068	153,789	161,417	162,444
600.1070	EMP SRV Taxes & Benefits	50,356	39,683	17,957	19,608	20,462
<i>Account Classification Total: Employee Service - Employee Services</i>		297,733	277,751	171,746	181,025	182,906
<i>M & O - Maintenance and Operations</i>						
610.1010	SUPPLIES Office Supplies	761	-	-	-	-
610.1020	SUPPLIES Operating Supplies	12,446	28,989	19,190	10,720	12,980
620.1010	UTILITIES Electric	33,583	36,503	13,017	10,466	12,938
620.1020	UTILITIES Gas	7,812	6,569	2,815	2,016	2,571
620.1030	UTILITIES Water	2,612	4,701	1,873	1,326	1,668
620.1040	UTILITIES Cable	-	1,378	98	54	78
630.1010	COMMUNICATION Telephone	896	1,141	336	287	412
630.1040	COMMUNICATION Postage	460	-	-	-	-
640.1020	SERVICES Contractual	80,690	79,434	69,952	44,037	55,931
640.1050	SERVICES Taxes	1,421	-	-	-	-
650.1020	TRAINING Training & Vocational	2,802	96	-	173	-
670.1010	MAINTENANCE Repair & Maintenance	10,702	6,608	6,000	5,920	4,200
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	195	92	-	39	-
690.1020	SPC DEPT EXP Advertising	2,205	-	-	-	-
690.1050	SPC DEPT EXP Rental	2,748	2,301	1,800	1,507	1,440
690.1110	SPC DEPT EXP Credit Card Discount	19,336	19,948	9,743	6,034	7,548
<i>Account Classification Total: M & O - Maintenance and Operations</i>		178,669	187,759	124,824	82,579	99,766
Division Total: 255 - Event Center		476,402	465,510	296,570	263,604	282,672
Department Total: 25 - Ridge Creek Golf		533,691	517,069	329,242	300,768	331,913
EXPENSES Total		533,691	517,069	329,242	300,768	331,913
Fund REVENUE Total: 118 - Ridgescreek Event Center		462,632	517,069	406,823	205,412	364,140
Fund EXPENSE Total: 118 - Ridgescreek Event Center		533,691	517,069	329,242	300,768	331,913
Fund Total: 118 - Ridgescreek Event Center		(71,059)	-	77,581	(95,356)	32,227

Fund: 230 - Water

REVENUES

Fines & Forfeit - Fines & Forfeitures

411.1110	FINES Utility Delinquency (penalties)	47,717	63,547	49,158	75,000	75,750
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Account Classification Total: Fines & Forfeit - Fines & Forfeitures

Use of Money - Use of Money & Property

412.1000	USE OF MONEY & PROP Investment Earnings	71,816	125,240	60,000	125,000	75,000
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Account Classification Total: Use of Money - Use of Money & Property

Intergov - Intergovernmental

413.1060	INTERGOVT State Grants	5,312	122,812	-	-	-
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Account Classification Total: Intergov - Intergovernmental

Service Charges - Services Charges

409.5001	SRVC & FEE Water Service	3,055,877	3,401,668	3,663,997	3,960,000	4,158,000
409.5090	SRVC & FEE Water Service Connection	16,966	29,769	28,000	28,000	28,000
409.5100	SRVC & FEE After Hours Service Charges	149	200	100	500	300
409.5110	SRVC & FEE Delinquent Water On/Off	24,000	45,476	40,000	50,000	50,500
409.5120	SRVC & FEE Back Flow Test	22,528	22,041	18,000	25,000	25,250
409.5130	SRVC & FEE Temporary Meter Rental	13,481	14,414	10,100	10,100	10,201
409.5140	SRVC & FEE New Water Service	42,962	40,504	36,777	34,000	34,340
409.5160	SRVC & FEE Backflow Repair	6,877	4,505	6,000	800	808
409.5180	SRVC & FEE Account Set-up fee/ Name Change	691	3,206	3,000	3,000	3,030

Account Classification Total: Service Charges - Services Charges

Miscellaneous - Miscellaneous

414.1010	MISC Other Miscellaneous Revenue	2,003	6,061	-	3,000	-
414.1231	MISC Arrearage Program	-	1,978	-	-	-

Account Classification Total: Miscellaneous - Miscellaneous

Transfers - Transfers

800.182	TRSF IN Water Debt Service	477,209	434,028	-	-	-
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Account Classification Total: Transfers - Transfers

REVENUES Total

3,787,589	4,315,449	3,915,132	4,314,400	4,461,179
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EXPENSES

Department: 70 - Public Works

Division: 303 - Utility Billing & Collections

Employee Service - Employee Services

600.1010	EMP SRV Regular Salaries	61,324	55,221	70,310	69,206	71,918
600.1015	EMP SRV Buy back Salaries	621	998	1,264	1,264	1,329
600.1020	EMP SRV Part Time Salaries	5,103	14,730	9,575	7,365	9,575
600.1030	EMP SRV Overtime	-	1	-	-	-
600.1080	EMP SRV PERS	5,981	6,053	7,953	7,692	8,057
600.1081	EMP SRV PERS Unfunded Liability	7,835	8,939	8,891	8,883	11,575
600.1090	EMP SRV Social Security	-	447	756	-	-

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	933	957	1,162	1,114	1,186
600.1110	EMP SRV Disability/Life Insurance	1,715	1,660	1,624	1,598	1,662
600.1120	EMP SRV Health/Dental/Vision Insurance	23,649	23,468	26,400	26,931	26,400
600.1130	EMP SRV Worker's Compensation	938	972	918	918	972
600.1140	EMP SRV Unemployment Insurance	577	573	533	533	518
Account Classification Total: Employee Service - Employee Services		108,677	114,019	129,386	125,504	133,192
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	1,879	2,129	3,000	2,000	3,000
610.1030	SUPPLIES Lubricant & Fuels	112	103	150	200	200
630.1040	COMMUNICATION Postage	19,311	19,024	20,000	24,000	20,000
640.1010	SERVICES Professional & Technical	23,248	30,101	23,000	32,000	30,000
640.1020	SERVICES Contractual	-	-	-	-	-
650.1010	TRAINING Travel & Conference	-	159	600	-	600
650.1020	TRAINING Training & Vocational	-	-	150	-	150
670.1030	MAINTENANCE Equipment Maintenance	-	-	225	-	225
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	-	90	50	175	50
690.1030	SPC DEPT EXP Printing & Binding	295	438	500	500	500
690.1050	SPC DEPT EXP Rental	1,419	712	1,500	1,500	1,500
Account Classification Total: M & O - Maintenance and Operations		46,263	52,756	49,175	60,375	56,225
Principal Pymts - Principal Payments						
710.1001	PRINCIPAL Copiers	-	-	2,175	2,175	2,175
Account Classification Total: Principal Pymts - Principal Payments		-	-	2,175	2,175	2,175
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	3,861	3,855	4,628	4,628	5,221
605.1020	ALLOC COSTS Property & Fire Insurance	1,959	1,959	2,826	2,826	2,593
605.1030	ALLOC COSTS Auto Insurance	272	355	355	355	445
605.1040	ALLOC COSTS Risk Management	1,343	1,285	1,364	1,364	1,396
Account Classification Total: Allocated Costs - Allocated Costs		7,435	7,454	9,173	9,173	9,655
Division Total: 303 - Utility Billing & Collections		162,375	174,229	189,909	197,227	201,247
Division: 703 - Water						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	351,935	408,564	531,747	519,582	591,220
600.1015	EMP SRV Buy back Salaries	8,567	2,665	7,971	10,000	9,959
600.1030	EMP SRV Overtime	12,209	22,036	12,000	12,000	12,000
600.1050	EMP SRV Standby	3,579	4,237	3,500	4,000	3,500
600.1080	EMP SRV PERS	39,163	44,569	61,292	60,456	69,639
600.1081	EMP SRV PERS Unfunded Liability	84,844	99,781	113,288	114,238	170,022
600.1100	EMP SRV Medicare	5,351	5,892	7,777	7,610	8,674
600.1110	EMP SRV Disability/Life Insurance	9,534	9,905	12,335	12,068	13,757
600.1120	EMP SRV Health/Dental/Vision Insurance	143,485	149,742	191,002	182,572	206,404
600.1130	EMP SRV Worker's Compensation	52,994	57,776	76,347	76,347	77,636
600.1140	EMP SRV Unemployment Insurance	2,472	2,640	3,360	3,360	3,138
600.1170	EMP SRV Uniform Allowance	9,609	10,373	4,980	5,580	13,228
600.1180	EMP SRV OPEB GASB 75	(29,446)	(60,863)	-	-	-
600.1185	EMP SRV PENSION GASB 68	(166,195)	31,296	-	-	-
Account Classification Total: Employee Service - Employee Services		528,100	788,613	1,025,599	1,007,813	1,179,177
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	2,190	3,435	3,533	3,533	3,604
610.1020	SUPPLIES Operating Supplies	310,556	422,926	326,270	350,000	357,000
610.1030	SUPPLIES Lubricant & Fuels	47,697	47,826	41,616	50,000	51,000
610.1040	SUPPLIES Repair & Maintenance Supplies	770	439	1,530	-	-
610.1050	SUPPLIES Small Tools	-	12	765	765	780
610.1060	SUPPLIES Safety Equipment & Supplies	377	258	765	765	780
620.1010	UTILITIES Electric	412,456	474,753	593,230	593,230	622,892
620.1020	UTILITIES Gas	1,473	907	1,000	1,000	1,050
630.1010	COMMUNICATION Telephone	15,867	18,477	14,627	17,981	18,341
630.1020	COMMUNICATION Cellphone	3,712	2,878	3,600	3,600	3,672
630.1040	COMMUNICATION Postage	284	294	500	500	510
640.1010	SERVICES Professional & Technical	33,626	38,444	35,700	39,213	119,997
640.1020	SERVICES Contractual	115,364	113,536	290,454	140,454	143,263
640.1060	SERVICES Legal Services	-	-	2,000	2,000	2,000
640.1110	SERVICES Security Services	844	1,934	773	773	788
640.1130	SERVICES Lab/Testing	19,390	17,060	25,500	25,500	26,010
650.1010	TRAINING Travel & Conference	1,058	142	3,624	3,624	3,696
650.1020	TRAINING Training & Vocational	2,832	531	3,000	3,000	3,060
670.1010	MAINTENANCE Repair & Maintenance	3,094	70,545	31,000	31,000	31,620
670.1030	MAINTENANCE Equipment Maintenance	546	3,772	2,000	2,000	2,040
670.1040	MAINTENANCE Vehicle Maintenance	5,738	6,497	7,000	17,000	17,340
670.1070	MAINTENANCE Rental Prop Maintenance	-	19,721	-	28,000	54,350
670.1080	MAINTENANCE Backflow Repair Expense	13,252	19,896	11,000	11,000	10,200
670.1090	MAINTENANCE Wells	3,525	-	15,000	15,000	1,530
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	16,418	14,345	22,152	22,152	22,595
690.1020	SPC DEPT EXP Advertising	1,689	813	2,000	2,000	2,040
690.1030	SPC DEPT EXP Printing & Binding	1,662	1,075	2,000	2,000	2,040
690.1050	SPC DEPT EXP Rental	2,164	2,166	7,000	7,000	7,140
799.1100	MISCELLANEOUS Uncollectible Accounts Expense	27,505	4,184	10,000	5,000	10,000

Account Number	Account Description	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 Projected Year End	2025-26 Proposed
799.2200	MISCELLANEOUS Capitalized Assets	(142,274)	-	-	-	-
Account Classification Total: M & O - Maintenance and Operations		901,814	1,286,865	1,457,639	1,378,090	1,519,338
Principal Pymts - Principal Payments						
710.1001	PRINCIPAL Copiers	-	-	4,316	4,316	4,316
710.2050	PRINCIPAL Vehicles	-	-	30,000	-	-
710.2065	PRINCIPAL VacHunter Excavator	-	-	26,343	26,343	27,337
Account Classification Total: Principal Pymts - Principal Payments		-	-	60,659	30,659	31,653
Interest Pymts - Interest Payments						
720.2050	INTEREST Vehicles	9,301	4,165	10,000	-	-
720.2065	INTEREST VacHunter Excavator	3,906	2,983	2,025	2,025	1,031
Account Classification Total: Interest Pymts - Interest Payments		13,207	7,148	12,025	2,025	1,031
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	40,953	41,392	51,197	51,197	72,356
605.1020	ALLOC COSTS Property & Fire Insurance	20,776	21,041	31,262	31,262	35,936
605.1030	ALLOC COSTS Auto Insurance	5,270	4,739	4,526	4,526	5,674
605.1040	ALLOC COSTS Risk Management	14,251	13,797	15,092	15,092	19,350
605.1050	ALLOC COSTS Vehicle Maintenance	23,427	22,273	20,224	20,224	46,496
605.1060	ALLOC COSTS Custodian	9,125	6,954	7,281	7,281	7,640
605.1080	ALLOC COSTS Interdepartment Overhead	254,839	271,403	252,010	252,010	268,809
605.1130	ALLOC COSTS Retiree Health	15,797	16,908	9,990	9,990	11,718
605.1170	ALLOC COSTS Property Maintenance	7,752	7,937	8,538	8,538	8,511
Account Classification Total: Allocated Costs - Allocated Costs		392,190	406,444	400,120	400,120	476,490
Capital Outlay - Capital Outlay						
730.1050	CAPITAL OUTLAY Trucks and Other Heavy Vehicles	115,652	-	-	-	-
730.1070	CAPITAL OUTLAY Machinery and Equipment	-	-	-	34,999	34,999
730.1100	CAPITAL OUTLAY IT Functionality	-	-	7,750	-	-
Account Classification Total: Capital Outlay - Capital Outlay		115,652	-	7,750	34,999	34,999
Capital Projects - Capital Projects						
680.1155	CAPITAL PROJECTS Wells	-	-	-	213,916	-
680.1190	CAPITAL PROJECTS Feasibility Study	37,595	-	-	-	-
Account Classification Total: Capital Projects - Capital Projects		37,595	-	-	213,916	-
Transfer - Transfer						
900.101	TRSF OUT General Fund	-	-	-	-	2,383
900.122	TRSF OUT Equipment Replacement	3,511	3,715	3,511	3,511	3,511
900.182	TRSF OUT Water Debt Service	470,590	375,882	361,175	361,175	361,175
900.185	TRSF OUT Financing Authority Debt Service	327,075	346,443	365,607	365,607	385,447
900.203	TRSF OUT Transportation	3,652	3,652	3,652	3,652	14,152
900.261	TRSF OUT Water Capital Projects	37,537	135,269	650,000	550,000	2,110,000
Account Classification Total: Transfer - Transfer		842,365	864,961	1,383,945	1,283,945	2,876,668
Division Total: 703 - Water		2,830,922	3,354,030	4,347,737	4,351,567	6,119,356
Department Total: 70 - Public Works		2,993,298	3,528,259	4,537,646	4,548,794	6,320,603
EXPENSES Total		2,993,298	3,528,259	4,537,646	4,548,794	6,320,603
Fund REVENUE Total: 230 - Water		3,787,589	4,315,449	3,915,132	4,314,400	4,461,179
Fund EXPENSE Total: 230 - Water		2,993,298	3,528,259	4,537,646	4,548,794	6,320,603
Fund Total: 230 - Water		794,291	787,190	(622,514)	(234,394)	(1,859,424)

Fund: 231 - Sewer

REVENUES

Fines & Forfeit - Fines & Forfeitures

411.1110	FINES Utility Delinquency (penalties)	57,581	79,340	42,844	80,000	60,000
Account Classification Total: Fines & Forfeit - Fines & Forfeitures		57,581	79,340	42,844	80,000	60,000
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	5,709	771	1,000	1,000	1,000
412.1100	USE OF MONEY & PROP Property Lease/Rental	17,910	19,050	17,910	19,050	19,050
Account Classification Total: Use of Money - Use of Money & Property		23,619	19,821	18,910	20,050	20,050

Service Charges - Services Charges

409.5002	SRVC & FEE Sewer Service	3,718,500	4,493,996	4,637,809	4,860,000	4,957,686
409.5340	SRVC & FEE Industrial Monitoring Charge	12,730	13,534	12,986	13,669	13,806
Account Classification Total: Service Charges - Services Charges		3,731,230	4,507,530	4,650,795	4,873,669	4,971,492

Miscellaneous - Miscellaneous

414.1231	MISC Arrearage Program	-	4,175	-	-	-
418.1010	OTH REV Contributed Capital	-	218,737	-	-	-
Account Classification Total: Miscellaneous - Miscellaneous		-	222,912	-	-	-

Transfers - Transfers

800.105	TRSF IN American Rescue Plan Act	176,400	82,432	-	-	-
Account Classification Total: Transfers - Transfers		176,400	82,432	-	-	-
REVENUES Total		3,988,830	4,912,035	4,712,549	4,973,719	5,051,542

EXPENSES

Department: 70 - Public Works

Division: 303 - Utility Billing & Collections

Employee Service - Employee Services

600.1010	EMP SRV Regular Salaries	62,708	56,520	71,978	70,850	73,664
600.1015	EMP SRV Buy back Salaries	630	1,028	1,302	1,302	1,370
600.1020	EMP SRV Part Time Salaries	5,103	14,947	9,575	7,365	9,575
600.1030	EMP SRV Overtime	-	1	-	-	-
600.1080	EMP SRV PERS	6,113	6,192	8,134	7,872	8,244
600.1081	EMP SRV PERS Unfunded Liability	8,067	9,210	9,158	9,150	9,925

Account Number	Account Description	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 Projected Year End	2025-26 Proposed
600.1090	EMP SRV Social Security	-	460	779	-	-
600.1100	EMP SRV Medicare	952	978	1,187	1,138	1,212
600.1110	EMP SRV Disability/Life Insurance	1,743	1,700	1,662	1,636	1,702
600.1120	EMP SRV Health/Dental/Vision Insurance	24,098	24,009	27,000	27,531	27,000
600.1130	EMP SRV Worker's Compensation	938	972	918	918	972
600.1140	EMP SRV Unemployment Insurance	577	573	533	533	518
<i>Account Classification Total: Employee Service - Employee Services</i>		110,929	116,590	132,226	128,295	136,180
<i>M & O - Maintenance and Operations</i>						
610.1010	SUPPLIES Office Supplies	1,779	2,129	3,000	2,000	3,000
610.1030	SUPPLIES Lubricant & Fuels	112	103	150	200	200
630.1040	COMMUNICATION Postage	19,311	19,024	20,000	24,000	20,000
640.1010	SERVICES Professional & Technical	23,248	27,459	23,000	32,000	30,000
640.1020	SERVICES Contractual	-	-	-	-	-
650.1010	TRAINING Travel & Conference	-	146	600	-	600
650.1020	TRAINING Training & Vocational	-	13	170	-	150
670.1030	MAINTENANCE Equipment Maintenance	-	-	225	-	225
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	-	90	50	175	50
690.1030	SPC DEPT EXP Printing & Binding	294	438	1,000	500	500
690.1050	SPC DEPT EXP Rental	702	712	1,500	1,500	1,500
<i>Account Classification Total: M & O - Maintenance and Operations</i>		45,445	50,114	49,695	60,375	56,225
<i>Principal Pymts - Principal Payments</i>						
710.1001	PRINCIPAL Copiers	-	-	2,175	2,175	2,175
<i>Account Classification Total: Principal Pymts - Principal Payments</i>		-	-	2,175	2,175	2,175
<i>Allocated Costs - Allocated Costs</i>						
605.1010	ALLOC COSTS Liability Insurance	3,861	3,855	4,628	4,628	5,221
605.1020	ALLOC COSTS Property & Fire Insurance	1,959	19,560	2,826	2,826	2,593
605.1030	ALLOC COSTS Auto Insurance	272	355	355	355	445
605.1040	ALLOC COSTS Risk Management	1,343	1,285	1,364	1,364	1,396
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		7,435	25,055	9,173	9,173	9,655
Division Total: 303 - Utility Billing & Collections		163,809	191,759	193,269	200,018	204,235
Division: 704 - Wastewater Treatment						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	208,868	220,101	366,777	354,343	369,858
600.1015	EMP SRV Buy back Salaries	3,639	4,445	9,928	8,095	10,639
600.1030	EMP SRV Overtime	28,071	21,543	15,000	15,000	15,000
600.1050	EMP SRV Standby	14,062	9,657	15,000	15,000	15,000
600.1080	EMP SRV PERS	22,638	27,083	44,162	41,126	42,131
600.1081	EMP SRV PERS Unfunded Liability	46,113	67,125	89,007	76,968	95,650
600.1100	EMP SRV Medicare	2,261	3,443	5,369	5,198	5,416
600.1110	EMP SRV Disability/Life Insurance	5,110	5,495	8,517	8,244	8,590
600.1120	EMP SRV Health/Dental/Vision Insurance	81,157	81,226	122,001	117,403	122,001
600.1130	EMP SRV Worker's Compensation	34,873	30,755	38,292	38,292	49,052
600.1140	EMP SRV Unemployment Insurance	1,644	1,421	1,704	1,704	2,004
600.1170	EMP SRV Uniform Allowance	4,065	5,754	2,460	3,060	2,460
600.1180	EMP SRV OPEB GASB 75	-	-	-	-	-
<i>Account Classification Total: Employee Service - Employee Services</i>		452,500	478,048	718,217	684,433	737,801
<i>M & O - Maintenance and Operations</i>						
610.1010	SUPPLIES Office Supplies	3,766	8,601	9,029	9,029	9,210
610.1020	SUPPLIES Operating Supplies	116,660	124,519	112,200	120,000	122,400
610.1030	SUPPLIES Lubricant & Fuels	31,876	37,237	30,600	30,600	38,741
610.1040	SUPPLIES Repair & Maintenance Supplies	794	114	1,020	5,000	1,000
610.1050	SUPPLIES Small Tools	14,855	5,933	4,804	7,500	7,650
610.1060	SUPPLIES Safety Equipment & Supplies	4,158	6,880	4,410	4,410	4,498
620.1010	UTILITIES Electric	1,267,530	1,135,296	1,033,000	1,191,176	1,250,735
620.1020	UTILITIES Gas	188	111	1,000	1,000	1,050
630.1010	COMMUNICATION Telephone	7,791	10,052	9,140	9,140	12,584
630.1020	COMMUNICATION Cellphone	2,527	6,130	3,000	3,000	4,130
630.1040	COMMUNICATION Postage	1	16	100	100	139
640.1010	SERVICES Professional & Technical	28,664	32,761	30,600	30,600	64,085
640.1020	SERVICES Contractual	265,123	237,459	230,000	230,000	234,600
640.1050	SERVICES Taxes	-	-	200	200	204
640.1110	SERVICES Security Services	389	366	1,436	3,250	3,315
640.1130	SERVICES Lab/Testing	17,889	22,035	24,408	20,400	20,808
650.1010	TRAINING Travel & Conference	761	957	1,000	1,000	1,000
650.1020	TRAINING Training & Vocational	988	1,414	592	592	624
670.1010	MAINTENANCE Repair & Maintenance	89,911	96,310	82,843	82,843	124,500
670.1030	MAINTENANCE Equipment Maintenance	25,591	12,272	26,000	21,000	21,420
670.1040	MAINTENANCE Vehicle Maintenance	2,227	5,029	3,000	3,000	3,060
670.1070	MAINTENANCE Rental Prop Maintenance	-	6,216	-	13,550	13,821
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	3,548	7,158	6,367	6,367	7,447
690.1020	SPC DEPT EXP Advertising	-	-	1,698	1,698	1,732
690.1030	SPC DEPT EXP Printing & Binding	-	-	330	330	337
690.1050	SPC DEPT EXP Rental	13,141	7,596	10,404	10,404	10,612
690.1240	SPC DEPT EXP Cost of Issuance	4,442	4,442	-	-	-
690.1270	SPC DEPT EXP Industrial Monitoring Expense	8,096	11,780	11,040	11,040	12,400
799.1100	MISCELLANEOUS Uncollectible Accounts Expense	35,642	15,031	15,000	15,000	15,000

Account Number	Account Description	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 Projected Year End	2025-26 Proposed
799.2200	MISCELLANEOUS Capitalized Assets	(632,087)	(2,868,593)	-	-	-
Account Classification Total: M & O - Maintenance and Operations		1,314,471	(1,072,877)	1,653,221	1,832,229	1,987,102
Principal Pymts - Principal Payments						
710.1001	PRINCIPAL Copiers	-	-	8,000	8,000	1,548
710.2050	PRINCIPAL Vehicles	-	-	6,467	-	14,227
Account Classification Total: Principal Pymts - Principal Payments		-	-	14,467	8,000	15,775
Interest Pymts - Interest Payments						
720.2050	INTEREST Vehicles	3,571	2,083	2,083	-	4,583
Account Classification Total: Interest Pymts - Interest Payments		3,571	2,083	2,083	-	4,583
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	33,126	36,854	45,520	45,520	61,077
605.1020	ALLOC COSTS Property & Fire Insurance	16,806	18,734	27,795	27,795	30,335
605.1030	ALLOC COSTS Auto Insurance	3,636	2,130	-	-	-
605.1040	ALLOC COSTS Risk Management	11,528	12,285	13,418	13,418	16,333
605.1050	ALLOC COSTS Vehicle Maintenance	47,603	42,565	49,278	49,278	82,708
605.1060	ALLOC COSTS Custodian	7,282	5,550	5,811	5,811	6,097
605.1080	ALLOC COSTS Interdepartment Overhead	257,238	273,958	260,531	260,531	273,869
605.1170	ALLOC COSTS Property Maintenance	6,187	6,334	6,814	6,814	6,792
Account Classification Total: Allocated Costs - Allocated Costs		383,406	398,410	409,167	409,167	477,211
Capital Outlay - Capital Outlay						
730.1050	CAPITAL OUTLAY Trucks and Other Heavy Vehicles	176,400	82,432	30,000	30,000	-
730.1070	CAPITAL OUTLAY Machinery and Equipment	-	-	-	-	-
730.1100	CAPITAL OUTLAY IT Functionality	-	-	7,750	-	-
Account Classification Total: Capital Outlay - Capital Outlay		176,400	82,432	37,750	30,000	-
Transfer - Transfer						
900.101	TRSF OUT General Fund	-	-	-	-	2,427
900.122	TRSF OUT Equipment Replacement	5,023	5,316	5,023	5,023	5,023
900.183	TRSF OUT Sewer Debt Service	446,335	805,300	830,124	730,124	789,041
900.185	TRSF OUT Financing Authority Debt Service	518,718	523,723	534,242	534,242	540,139
900.203	TRSF OUT Transportation	3,652	3,652	3,652	3,652	3,652
900.262	TRSF OUT Sewer Capital Projects	-	43,420	-	35,000	50,000
Account Classification Total: Transfer - Transfer		973,728	1,381,411	1,373,041	1,308,041	1,390,282
Division Total: 704 - Wastewater Treatment		3,304,077	1,269,506	4,207,946	4,271,870	4,612,754
Division: 705 - Sewer Collection						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	64,644	67,942	49,352	49,352	51,825
600.1015	EMP SRV Buy back Salaries	4,446	314	1,794	1,794	2,450
600.1030	EMP SRV Overtime	1,591	4,990	-	-	-
600.1050	EMP SRV Standby	825	5,250	-	-	-
600.1080	EMP SRV PERS	5,626	5,353	6,638	6,638	7,002
600.1081	EMP SRV PERS Unfunded Liability	5,734	6,651	15,514	15,514	21,483
600.1100	EMP SRV Medicare	1,033	1,036	717	717	777
600.1110	EMP SRV Disability/Life Insurance	1,556	1,608	1,138	1,138	1,232
600.1120	EMP SRV Health/Dental/Vision Insurance	24,170	23,067	9,000	9,000	9,000
600.1130	EMP SRV Worker's Compensation	8,443	8,954	1,140	1,140	3,619
600.1140	EMP SRV Unemployment Insurance	398	414	51	51	148
600.1170	EMP SRV Uniform Allowance	-	-	120	120	4,214
600.1180	EMP SRV OPEB GASB 75	(11,358)	(23,474)	-	-	-
600.1185	EMP SRV PENSION GASB 68	(158,326)	16,108	-	-	-
Account Classification Total: Employee Service - Employee Services		(51,217)	118,213	85,464	85,464	101,750
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	-	30	150	150	153
610.1030	SUPPLIES Lubricant & Fuels	-	-	1,000	1,000	1,020
610.1050	SUPPLIES Small Tools	-	-	2,000	2,000	2,040
610.1060	SUPPLIES Safety Equipment & Supplies	468	-	600	600	612
620.1010	UTILITIES Electric	14,645	18,720	14,000	14,000	14,280
620.1020	UTILITIES Gas	187	173	750	750	765
630.1010	COMMUNICATION Telephone	984	150	500	500	510
630.1040	COMMUNICATION Postage	-	1	100	100	102
640.1010	SERVICES Professional & Technical	388	-	500	500	510
640.1020	SERVICES Contractual	29,393	56,224	25,804	25,804	28,321
650.1020	TRAINING Training & Vocational	-	227	500	500	510
670.1030	MAINTENANCE Equipment Maintenance	71	6,765	7,500	7,500	7,650
670.1040	MAINTENANCE Vehicle Maintenance	-	456	500	500	510
670.1100	MAINTENANCE SSLS Rehab Program	-	125,482	100,000	48,567	100,000
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	-	-	-	-	-
Account Classification Total: M & O - Maintenance and Operations		46,135	208,228	153,904	102,471	156,983
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	3,342	3,582	4,210	4,210	6,852
605.1020	ALLOC COSTS Property & Fire Insurance	1,695	1,821	2,571	2,571	3,403
605.1040	ALLOC COSTS Risk Management	1,163	1,194	1,241	1,241	1,832
605.1130	ALLOC COSTS Retiree Health	6,903	7,177	8,371	8,371	8,980
Account Classification Total: Allocated Costs - Allocated Costs		13,103	13,774	16,393	16,393	21,067
Division Total: 705 - Sewer Collection		8,021	340,214	255,761	204,328	279,800
Department Total: 70 - Public Works		3,475,907	1,801,480	4,656,976	4,676,216	5,096,789
EXPENSES Total		3,475,907	1,801,480	4,656,976	4,676,216	5,096,789

Account Number	Account Description	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 Projected Year End	2025-26 Proposed
	Fund REVENUE Total: 231 - Sewer	3,988,830	4,912,035	4,712,549	4,973,719	5,051,542
	Fund EXPENSE Total: 231 - Sewer	3,475,907	1,801,480	4,656,976	4,676,216	5,096,789
	Fund Total: 231 - Sewer	512,923	3,110,555	55,573	297,503	(45,247)
Fund: 232 - Disposal						
REVENUES						
<i>Fines & Forfeit - Fines & Forfeitures</i>						
411.1110	FINES Utility Delinquency (penalties)	53,063	65,270	50,000	70,000	60,000
<i>Account Classification Total: Fines & Forfeit - Fines & Forfeitures</i>		53,063	65,270	50,000	70,000	60,000
<i>Use of Money - Use of Money & Property</i>						
412.1000	USE OF MONEY & PROP Investment Earnings	43,612	83,577	20,000	85,000	50,000
<i>Account Classification Total: Use of Money - Use of Money & Property</i>		43,612	83,577	20,000	85,000	50,000
<i>Intergov - Intergovernmental</i>						
413.1290	INTERGOVT Cal Recycle Grant	-	75,000	-	-	-
<i>Account Classification Total: Intergov - Intergovernmental</i>		-	75,000	-	-	-
<i>Service Charges - Services Charges</i>						
409.5003	SRVC & FEE Disposal Service	3,398,082	3,461,217	3,485,956	3,496,024	3,855,984
409.5190	SRVC & FEE Disposal Trailer Charges	1,427	1,487	1,456	1,502	1,517
<i>Account Classification Total: Service Charges - Services Charges</i>		3,399,509	3,462,704	3,487,412	3,497,526	3,857,501
<i>Miscellaneous - Miscellaneous</i>						
414.1010	MISC Other Miscellaneous Revenue	(5)	392	300	1,000	51,000
414.1250	MISC SB1383 Pena's Compliance	-	-	-	-	150,000
<i>Account Classification Total: Miscellaneous - Miscellaneous</i>		(5)	392	300	1,000	201,000
REVENUES Total		3,496,179	3,686,942	3,557,712	3,653,526	4,168,501

EXPENSES

Department: 70 - Public Works

Division: 303 - Utility Billing & Collections

Employee Service - Employee Services

600.1010	EMP SRV Regular Salaries	61,565	55,595	70,773	69,660	72,351
600.1015	EMP SRV Buy back Salaries	632	999	1,264	1,264	1,329
600.1020	EMP SRV Part Time Salaries	5,258	14,959	9,865	7,588	9,865
600.1030	EMP SRV Overtime	-	1	-	-	-
600.1080	EMP SRV PERS	6,011	6,097	8,012	7,746	8,115
600.1081	EMP SRV PERS Unfunded Liability	7,838	8,939	8,893	8,884	11,579
600.1090	EMP SRV Social Security	-	447	756	-	-
600.1100	EMP SRV Medicare	939	966	1,173	1,124	1,197
600.1110	EMP SRV Disability/Life Insurance	1,724	1,670	1,635	1,609	1,672
600.1120	EMP SRV Health/Dental/Vision Insurance	23,776	23,638	26,600	27,147	26,600
600.1130	EMP SRV Worker's Compensation	938	973	918	918	971
600.1140	EMP SRV Unemployment Insurance	577	573	533	533	518
<i>Account Classification Total: Employee Service - Employee Services</i>		109,258	114,856	130,422	126,473	134,197

M & O - Maintenance and Operations

610.1010	SUPPLIES Office Supplies	1,779	2,129	3,000	2,000	3,000
610.1030	SUPPLIES Lubricant & Fuels	112	103	150	200	200
630.1040	COMMUNICATION Postage	19,310	19,024	20,000	24,000	20,000
640.1010	SERVICES Professional & Technical	23,248	27,459	23,000	32,000	30,000
640.1020	SERVICES Contractual	-	-	-	-	-
650.1010	TRAINING Travel & Conference	-	146	600	-	600
650.1020	TRAINING Training & Vocational	-	13	165	-	165
670.1030	MAINTENANCE Equipment Maintenance	(4,164)	-	225	-	225
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	-	90	50	175	50
690.1030	SPC DEPT EXP Printing & Binding	294	438	1,000	500	1,000
690.1050	SPC DEPT EXP Rental	702	712	1,500	1,500	1,500
<i>Account Classification Total: M & O - Maintenance and Operations</i>		41,281	50,114	49,690	60,375	56,740

Principal Pymts - Principal Payments

710.1001	PRINCIPAL Copiers	-	-	2,240	2,240	2,240
<i>Account Classification Total: Principal Pymts - Principal Payments</i>		-	-	2,240	2,240	2,240

Allocated Costs - Allocated Costs

605.1010	ALLOC COSTS Liability Insurance	3,861	3,856	4,628	4,628	5,222
605.1020	ALLOC COSTS Property & Fire Insurance	1,959	1,960	2,826	2,826	2,594
605.1030	ALLOC COSTS Auto Insurance	272	355	355	355	445
605.1040	ALLOC COSTS Risk Management	1,344	1,285	1,364	1,364	1,397
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		7,436	7,456	9,173	9,173	9,658
Division Total: 303 - Utility Billing & Collections		157,975	172,425	191,525	198,261	202,835

Division: 716 - Disposal

Employee Service - Employee Services

600.1010	EMP SRV Regular Salaries	44,276	71,325	75,818	76,158	82,123
600.1015	EMP SRV Buy back Salaries	1,406	1,381	2,071	2,071	2,723
600.1030	EMP SRV Overtime	534	253	-	-	-
600.1080	EMP SRV PERS	5,084	7,269	9,105	9,132	9,832
600.1081	EMP SRV PERS Unfunded Liability	11,249	24,494	17,729	17,730	24,437
600.1100	EMP SRV Medicare	706	943	1,100	1,105	1,209
600.1110	EMP SRV Disability/Life Insurance	1,221	1,840	1,745	1,753	1,918
600.1120	EMP SRV Health/Dental/Vision Insurance	14,158	16,138	20,000	20,000	20,000
600.1130	EMP SRV Worker's Compensation	8,810	7,007	8,585	8,585	8,041
600.1140	EMP SRV Unemployment Insurance	415	324	382	382	329
600.1170	EMP SRV Uniform Allowance	77	-	60	60	60

Account Number	Account Description	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 Projected Year End	2025-26 Proposed
600.1180	EMP SRV OPEB GASB 75	(5,755)	(11,896)	-	-	-
600.1185	EMP SRV PENSION GASB 68	(71,328)	13,430	-	-	-
<i>Account Classification Total: Employee Service - Employee Services</i>		10,854	132,509	136,595	136,976	150,672
<i>M & O - Maintenance and Operations</i>						
610.1010	SUPPLIES Office Supplies	281	943	1,104	1,104	1,126
610.1020	SUPPLIES Operating Supplies	2,628	-	51,000	51,000	150,000
610.1030	SUPPLIES Lubricant & Fuels	3,296	952	3,429	3,429	3,498
620.1010	UTILITIES Electric	11,394	12,457	11,854	11,854	12,091
620.1020	UTILITIES Gas	648	443	674	674	687
630.1010	COMMUNICATION Telephone	5,861	8,053	6,098	6,098	6,220
630.1020	COMMUNICATION Cellphone	496	484	516	516	526
630.1040	COMMUNICATION Postage	-	-	53	53	54
640.1010	SERVICES Professional & Technical	1,363	10,548	81,126	1,126	146,149
640.1020	SERVICES Contractual	1,698,430	1,852,078	2,099,424	2,099,424	2,205,655
640.1030	SERVICES Dump Fees	748,214	763,537	747,230	874,724	892,218
640.1110	SERVICES Security Services	-	-	541	541	552
650.1010	TRAINING Travel & Conference	483	348	796	796	812
650.1020	TRAINING Training & Vocational	208	-	530	530	541
670.1010	MAINTENANCE Repair & Maintenance	2,686	-	3,641	-	-
670.1040	MAINTENANCE Vehicle Maintenance	-	606	-	3,641	3,714
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	303	358	765	765	780
690.1020	SPC DEPT EXP Advertising	630	456	5,100	5,100	5,202
690.1030	SPC DEPT EXP Printing & Binding	-	-	525	525	536
690.1050	SPC DEPT EXP Rental	805	806	1,530	1,530	1,561
690.1330	SPC DEPT EXP Containers	1,715	41,388	12,240	12,240	12,240
799.1100	MISCELLANEOUS Uncollectible Accounts Expense	48,756	15,453	15,000	15,000	15,000
799.2200	MISCELLANEOUS Capitalized Assets	(14,576)	(90,184)	-	-	-
<i>Account Classification Total: M & O - Maintenance and Operations</i>		2,513,622	2,618,724	3,043,176	3,090,670	3,459,162
<i>Principal Pymts - Principal Payments</i>						
710.1001	PRINCIPAL Copiers	-	-	1,606	1,606	1,606
<i>Account Classification Total: Principal Pymts - Principal Payments</i>		-	-	1,606	1,606	1,606
<i>Allocated Costs - Allocated Costs</i>						
605.1010	ALLOC COSTS Liability Insurance	7,875	8,978	10,628	10,628	9,930
605.1020	ALLOC COSTS Property & Fire Insurance	3,995	4,564	6,490	6,490	4,932
605.1030	ALLOC COSTS Auto Insurance	368	479	266	266	334
605.1040	ALLOC COSTS Risk Management	2,741	2,993	3,133	3,133	2,655
605.1050	ALLOC COSTS Vehicle Maintenance	16,136	1,195	2,022	2,022	7,017
605.1060	ALLOC COSTS Custodian	3,269	2,492	6,275	6,275	6,591
605.1080	ALLOC COSTS Interdepartment Overhead	89,870	81,403	81,156	81,156	76,652
605.1130	ALLOC COSTS Retiree Health	4,210	4,367	4,895	4,895	5,362
605.1170	ALLOC COSTS Property Maintenance	2,778	2,844	3,059	3,059	3,049
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		131,242	109,315	117,924	117,924	116,522
<i>Capital Outlay - Capital Outlay</i>						
730.1050	CAPITAL OUTLAY Trucks and Other Heavy Vehicles	-	90,184	-	-	-
730.1070	CAPITAL OUTLAY Machinery & Equipment	-	-	-	-	105,000
730.1100	CAPITAL OUTLAY IT Functionality	-	-	7,750	-	-
<i>Account Classification Total: Capital Outlay - Capital Outlay</i>		-	90,184	7,750	-	105,000
<i>Capital Projects - Capital Projects</i>						
680.1020	CAPITAL PROJECTS Shopping Cart Program	-	8,065	7,140	7,140	15,606
<i>Account Classification Total: Capital Projects - Capital Projects</i>		-	8,065	7,140	7,140	15,606
<i>Transfer - Transfer</i>						
900.101	TRSF OUT General Fund	-	-	-	-	2,412
900.122	TRSF OUT Equipment Replacement	3,007	3,182	3,007	3,007	3,007
900.185	TRSF OUT Financing Authority Debt Service	14,236	15,198	16,124	16,124	17,097
<i>Account Classification Total: Transfer - Transfer</i>		17,243	18,380	19,131	19,131	22,516
Division Total: 716 - Disposal		2,672,960	2,977,176	3,333,322	3,373,447	3,871,084
Division: 717 - Street Sweeping						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	84,212	2,958	-	-	-
600.1015	EMP SRV Buy back Salaries	4,728	-	-	-	-
600.1030	EMP SRV Overtime	6,396	810	-	-	-
600.1050	EMP SRV Standby	1,125	225	-	-	-
600.1080	EMP SRV PERS	9,368	1,961	-	-	-
600.1081	EMP SRV PERS Unfunded Liability	22,895	21,783	-	-	-
600.1100	EMP SRV Medicare	1,294	208	-	-	-
600.1110	EMP SRV Disability/Life Insurance	1,931	1,368	-	-	-
600.1120	EMP SRV Health/Dental/Vision Insurance	25,204	5,271	-	-	-
600.1170	EMP SRV Uniform Allowance	1,596	314	-	-	-
<i>Account Classification Total: Employee Service - Employee Services</i>		158,749	34,898	-	-	-
<i>M & O - Maintenance and Operations</i>						
610.1030	SUPPLIES Lubricant & Fuels	10,713	388	1,000	1,000	1,020
610.1040	SUPPLIES Repair & Maintenance Supplies	-	-	-	-	-
630.1010	COMMUNICATION Telephone	536	110	-	-	-
640.1020	SERVICES Contractual	10,360	194,865	206,335	206,335	212,525
640.1030	SERVICES Dump Fees	6,629	-	10,000	10,000	10,200
670.1030	MAINTENANCE Equipment Maintenance	-	-	-	140	-

Account Number	Account Description	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 Projected Year End	2025-26 Proposed
670.1040	MAINTENANCE Vehicle Maintenance	1,056	938	1,000	1,000	1,020
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	115	-	140	-	-
Account Classification Total: M & O - Maintenance and Operations		29,409	196,301	218,475	218,475	224,765
Principal Pymts - Principal Payments						
710.2069	PRINCIPAL Madvac Compact Litter Vac	-	-	12,573	12,573	-
Account Classification Total: Principal Pymts - Principal Payments		-	-	12,573	12,573	-
Interest Pymts - Interest Payments						
720.2069	INTEREST Madvac Compact Litter Vac	1,408	924	382	2,094	-
Account Classification Total: Interest Pymts - Interest Payments		1,408	924	382	2,094	-
Division Total: 717 - Street Sweeping		189,566	232,123	231,430	233,142	224,765
Division: 718 - Alley Maintenance						
M & O - Maintenance and Operations						
610.1020	SUPPLIES Operating Supplies	21,531	17,639	16,561	16,561	18,352
Account Classification Total: M & O - Maintenance and Operations		21,531	17,639	16,561	16,561	18,352
Transfer - Transfer						
900.260	TRSF OUT Transportation Capital Projects	75,000	75,000	75,000	75,000	75,000
Account Classification Total: Transfer - Transfer		75,000	75,000	75,000	75,000	75,000
Division Total: 718 - Alley Maintenance		96,531	92,639	91,561	91,561	93,352
Department Total: 70 - Public Works		3,117,032	3,474,364	3,847,838	3,896,411	4,392,036
EXPENSES Total		3,117,032	3,474,364	3,847,838	3,896,411	4,392,036
Fund REVENUE Total: 232 - Disposal		3,496,179	3,686,942	3,557,712	3,653,526	4,168,501
Fund EXPENSE Total: 232 - Disposal		3,117,032	3,474,364	3,847,838	3,896,411	4,392,036
Fund Total: 232 - Disposal		379,147	212,577	(290,126)	(242,885)	(223,535)
Fund: 233 - Transit						
REVENUES						
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	341	-	-	50	50
412.2000	USE OF MONEY & PROP Lease Interest Income	890	380	-	-	-
419.1030	LEASE RECIEPTS Lease - Other	16,706	16,706	18,522	18,552	19,136
Account Classification Total: Use of Money - Use of Money & Property		17,938	17,086	18,522	18,602	19,186
Intergov - Intergovernmental						
413.1020	INTERGOVT TDA Receipts	-	123,288	-	-	-
Account Classification Total: Intergov - Intergovernmental		-	123,288	-	-	-
Miscellaneous - Miscellaneous						
414.1010	MISC Other Miscellaneous Revenue	283	122	150	250	-
414.1240	MISC TCRTA Reimbursements	233,843	87,418	190,086	119,404	91,690
Account Classification Total: Miscellaneous - Miscellaneous		234,126	87,540	190,236	119,654	91,690
REVENUES Total		252,064	227,914	208,758	138,256	110,876
EXPENSES						
Department: 70 - Public Works						
Division: 719 - Transit						
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	5,865	12,643	9,480	9,556	10,306
600.1015	EMP SRV Buy back Salaries	-	-	167	167	282
600.1030	EMP SRV Overtime	161	105	-	-	-
600.1080	EMP SRV PERS	377	1,344	995	1,001	1,083
600.1081	EMP SRV PERS Unfunded Liability	46	3,658	1,414	1,414	1,926
600.1100	EMP SRV Medicare	74	173	138	139	149
600.1110	EMP SRV Disability/Life Insurance	119	360	218	220	237
600.1120	EMP SRV Health/Dental/Vision Insurance	2,107	3,308	3,000	3,000	3,000
600.1130	EMP SRV Worker's Compensation	56	119	116	116	92
600.1140	EMP SRV Unemployment Insurance	35	72	68	68	49
600.1180	EMP SRV OPEB GASB 75	(1,542)	(3,187)	-	-	-
600.1185	EMP SRV PENSION GASB 68	(369)	118	-	-	-
Account Classification Total: Employee Service - Employee Services		6,929	18,714	15,596	15,681	17,124
M & O - Maintenance and Operations						
610.1010	SUPPLIES Office Supplies	-	-	459	459	473
610.1020	SUPPLIES Operating Supplies	246	24	1,000	1,000	1,030
610.1030	SUPPLIES Lubricant & Fuels	65,811	21,630	-	-	-
610.1040	SUPPLIES Repair & Maintenance Supplies	-	238	520	520	-
620.1010	UTILITIES Electric	11,790	17,770	15,937	19,025	22,076
620.1020	UTILITIES Gas	1,676	836	2,000	2,000	2,100
630.1010	COMMUNICATION Telephone	4,514	8,063	8,686	9,272	9,756
630.1040	COMMUNICATION Postage	1	-	200	200	200
640.1010	SERVICES Professional & Technical	-	-	-	-	-
640.1020	SERVICES Contractual	65,998	7,270	-	-	-
640.1110	SERVICES Security Services	1,744	1,296	3,068	23,078	3,100
670.1010	MAINTENANCE Repair & Maintenance	3,936	438	19,890	6,562	6,759
670.1040	MAINTENANCE Vehicle Maintenance	27,252	29,965	32,506	884	-
Account Classification Total: M & O - Maintenance and Operations		182,967	87,532	84,266	63,000	45,494
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	4,263	4,018	4,898	4,898	3,083
605.1020	ALLOC COSTS Property & Fire Insurance	2,163	2,042	2,991	2,991	1,531
605.1030	ALLOC COSTS Auto Insurance	6,536	8,520	-	-	-
605.1040	ALLOC COSTS Risk Management	1,483	1,339	1,444	1,444	824
605.1050	ALLOC COSTS Vehicle Maintenance	22,754	31,011	31,335	31,335	-

Account Number	Account Description	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 Projected Year End	2025-26 Proposed
605.1080	ALLOC COSTS Interdepartment Overhead	27,455	29,240	10,297	10,297	5,747
605.1130	ALLOC COSTS Retiree Health	1,150	1,063	1,322	1,322	1,567
605.1170	ALLOC COSTS Property Maintenance	16,844	17,245	18,551	18,551	18,491
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		82,648	94,478	70,838	70,838	72,312
Division Total: 719 - Transit		272,545	200,723	170,700	149,519	134,930
Division: 720 - Dinuba Connection						
<i>M & O - Maintenance and Operations</i>						
610.1030	SUPPLIES Lubricant & Fuels	3,958	-	-	-	-
670.1040	MAINTENANCE Vehicle Maintenance	3,080	4,832	7,834	-	-
<i>Account Classification Total: M & O - Maintenance and Operations</i>		7,038	4,832	7,834	-	-
<i>Allocated Costs - Allocated Costs</i>						
605.1050	ALLOC COSTS Vehicle Maintenance	5,689	7,753	5,971	5,971	10,267
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		5,689	7,753	5,971	5,971	10,267
Division Total: 720 - Dinuba Connection		12,727	12,585	13,805	5,971	10,267
Department Total: 70 - Public Works		285,272	213,308	184,505	155,490	145,197
EXPENSES Total		285,272	213,308	184,505	155,490	145,197
Fund REVENUE Total: 233 - Transit		252,064	227,914	208,758	138,256	110,876
Fund EXPENSE Total: 233 - Transit		285,272	213,308	184,505	155,490	145,197
Fund Total: 233 - Transit		(33,208)	14,606	24,253	(17,234)	(34,321)
Fund: 234 - CNG						
REVENUES						
<i>Taxes - Taxes</i>						
417.1020	CNG CNG Tax on Fuel	1,265	1,667	2,040	5,000	2,081
<i>Account Classification Total: Taxes - Taxes</i>		1,265	1,667	2,040	5,000	2,081
<i>Use of Money - Use of Money & Property</i>						
412.1000	USE OF MONEY & PROP Investment Earnings	7,824	11,052	500	8,000	2,000
<i>Account Classification Total: Use of Money - Use of Money & Property</i>		7,824	11,052	500	8,000	2,000
<i>Service Charges - Services Charges</i>						
417.1010	CNG Fuel Sales	118,405	75,354	102,000	102,000	104,040
<i>Account Classification Total: Service Charges - Services Charges</i>		118,405	75,354	102,000	102,000	104,040
REVENUES Total		127,493	88,074	104,540	115,000	108,121
EXPENSES						
Department: 70 - Public Works						
Division: 712 - CNG						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	33,581	18,072	-	-	-
600.1015	EMP SRV Buy back Salaries	2,364	504	-	-	-
600.1030	EMP SRV Overtime	685	770	-	-	-
600.1050	EMP SRV Standby	30	68	-	-	-
600.1080	EMP SRV PERS	3,722	2,504	-	-	-
600.1081	EMP SRV PERS Unfunded Liability	7,958	10,442	-	-	-
600.1100	EMP SRV Medicare	527	328	-	-	-
600.1110	EMP SRV Disability/Life Insurance	812	802	-	-	-
600.1120	EMP SRV Health/Dental/Vision Insurance	8,567	5,524	-	-	-
600.1130	EMP SRV Worker's Compensation	287	239	-	-	-
600.1140	EMP SRV Unemployment Insurance	177	144	-	-	-
600.1170	EMP SRV Uniform Allowance	-	-	-	-	-
<i>Account Classification Total: Employee Service - Employee Services</i>		58,710	39,397	-	-	-
<i>M & O - Maintenance and Operations</i>						
610.1010	SUPPLIES Office Supplies	-	-	250	-	-
610.1020	SUPPLIES Operating Supplies	316	-	260	-	-
620.1010	UTILITIES Electric	2,447	2,704	3,000	3,000	3,150
620.1020	UTILITIES Gas	73,988	43,647	78,090	48,500	50,925
630.1010	COMMUNICATION Telephone	261	111	216	108	110
640.1020	SERVICES Contractual	7,295	7,642	8,000	10,000	10,000
640.1050	SERVICES Taxes	7,326	5,197	7,512	15,000	15,750
650.1020	TRAINING Training & Vocational	-	-	-	-	-
670.1030	MAINTENANCE Equipment Maintenance	13,874	6,438	14,435	12,240	12,485
670.1040	MAINTENANCE Vehicle Maintenance	-	302	-	-	-
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	-	-	2,550	2,500	2,500
<i>Account Classification Total: M & O - Maintenance and Operations</i>		105,508	66,041	114,313	91,348	94,920
<i>Allocated Costs - Allocated Costs</i>						
605.1010	ALLOC COSTS Liability Insurance	4,078	3,846	6,715	6,715	3,272
605.1020	ALLOC COSTS Property & Fire Insurance	2,069	1,955	4,100	4,100	1,625
605.1030	ALLOC COSTS Auto Insurance	-	-	-	-	2,670
605.1040	ALLOC COSTS Risk Management	1,419	1,282	1,979	1,979	875
605.1080	ALLOC COSTS Interdepartment Overhead	20,512	16,632	14,045	14,045	4,979
605.1170	ALLOC COSTS Property Maintenance	790	809	870	870	867
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		28,868	24,524	27,709	27,709	14,288
<i>Transfer - Transfer</i>						
900.122	TRSF OUT Equipment Replacement	825	873	-	-	-
<i>Account Classification Total: Transfer - Transfer</i>		825	873	-	-	-
Division Total: 712 - CNG		193,912	130,835	142,022	119,057	109,208
Department Total: 70 - Public Works		193,912	130,835	142,022	119,057	109,208
EXPENSES Total		193,912	130,835	142,022	119,057	109,208
Fund REVENUE Total: 234 - CNG		127,493	88,074	104,540	115,000	108,121

Account Number	Account Description	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 Projected Year End	2025-26 Proposed
	Fund EXPENSE Total: 234 - CNG	193,912	130,835	142,022	119,057	109,208
	Fund Total: 234 - CNG	(66,418)	(42,761)	(37,482)	(4,057)	(1,087)
Fund: 320 - Ambulance						
REVENUES						
<i>Use of Money - Use of Money & Property</i>						
412.1000	USE OF MONEY & PROP Investment Earnings	248,309	494,818	300,000	450,000	300,000
<i>Account Classification Total: Use of Money - Use of Money & Property</i>		248,309	494,818	300,000	450,000	300,000
<i>Intergov - Intergovernmental</i>						
413.1060	INTERGOVT State Grants	398,520	71,374	-	-	-
413.1400	INTERGOVT Calviva - IGT	1,478,166	1,130,422	1,200,000	1,174,093	1,180,000
413.1410	INTERGOVT Anthem Blue Cross - IGT	-	516,450	325,000	683,045	600,000
<i>Account Classification Total: Intergov - Intergovernmental</i>		1,876,686	1,718,246	1,525,000	1,857,138	1,780,000
<i>Service Charges - Services Charges</i>						
409.4001	SRVC & FEE Ambulance Service Fees	1,739,717	3,756,431	3,600,000	3,000,000	3,500,000
409.4003	SRVC & FEE Ambulance Membership Fees	43,139	42,744	41,110	45,000	43,450
409.4070	SRVC & FEE Training Class Fees	3,083	1,549	1,500	200	1,100
409.4075	SRVC & FEE GEMT1 Mgt Care Supplement	31,838	402,071	130,000	120,000	120,000
<i>Account Classification Total: Service Charges - Services Charges</i>		1,817,777	4,202,794	3,772,610	3,165,200	3,664,550
<i>Miscellaneous - Miscellaneous</i>						
414.1010	MISC Other Miscellaneous Revenue	4,038	2,695	2,123	4,000	3,000
414.1030	MISC Credit Bureau Receipts	4,572	842	1,000	5,000	1,200
414.1210	MISC Other Reimbursement	-	-	-	173,436	-
414.1230	MISC Coronavirus Relief Fund	7,862	-	-	-	-
<i>Account Classification Total: Miscellaneous - Miscellaneous</i>		16,473	3,537	3,123	182,436	4,200
REVENUES Total		3,959,244	6,419,394	5,600,733	5,654,774	5,748,750

EXPENSES

Department: 60 - Fire

Division: 304 - Ambulance Billing & Collections

Employee Service - Employee Services

600.1010	EMP SRV Regular Salaries	105,752	102,705	107,539	99,037	103,308
600.1015	EMP SRV Buy back Salaries	3,216	10,476	2,044	1,108	1,108
600.1020	EMP SRV Part Time Salaries	-	25,937	29,010	32,361	29,014
600.1030	EMP SRV Overtime	-	1	-	-	-
600.1080	EMP SRV PERS	12,490	14,790	18,599	13,989	14,046
600.1081	EMP SRV PERS Unfunded Liability	29,663	29,340	45,150	20,859	25,631
600.1100	EMP SRV Medicare	808	1,203	1,980	1,906	1,919
600.1110	EMP SRV Disability/Life Insurance	2,425	2,474	2,474	2,278	2,376
600.1120	EMP SRV Health/Dental/Vision Insurance	41,631	41,440	40,000	40,000	40,000
600.1130	EMP SRV Worker's Compensation	1,125	1,193	1,590	1,590	1,683
600.1140	EMP SRV Unemployment Insurance	692	719	923	923	897
<i>Account Classification Total: Employee Service - Employee Services</i>		197,803	230,278	249,309	214,051	219,982

M & O - Maintenance and Operations

610.1010	SUPPLIES Office Supplies	2,022	2,332	2,300	2,300	2,500
630.1040	COMMUNICATION Postage	341	396	400	400	425
640.1010	SERVICES Professional & Technical	5,891	8,629	7,500	8,100	8,500
640.1020	SERVICES Contractual	42,126	101,794	60,000	80,000	45,000
650.1020	TRAINING Training & Vocational	1,556	3,124	3,000	3,000	3,000
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	-	-	200	200	200
690.1030	SPC DEPT EXP Printing & Binding	328	488	600	700	700
<i>Account Classification Total: M & O - Maintenance and Operations</i>		52,263	116,763	74,000	94,700	60,325

Principal Pymts - Principal Payments

710.1001	PRINCIPAL Copiers	-	-	2,197	2,197	2,197
<i>Account Classification Total: Principal Pymts - Principal Payments</i>		-	-	2,197	2,197	2,197

Allocated Costs - Allocated Costs

605.1010	ALLOC COSTS Liability Insurance	4,486	6,365	7,053	7,053	9,318
605.1020	ALLOC COSTS Property & Fire Insurance	2,276	3,057	4,306	4,306	4,628
605.1040	ALLOC COSTS Risk Management	1,561	2,005	2,079	2,079	2,492
605.1130	ALLOC COSTS Retiree Health	-	-	-	-	1,303
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		8,323	11,427	13,438	13,438	17,741

Division Total: 304 - Ambulance Billing & Collections

258,389	358,468	338,944	324,386	300,245
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Division: 601 - Ambulance

Employee Service - Employee Services

600.1010	EMP SRV Regular Salaries	778,432	869,402	1,346,895	1,311,629	1,420,111
600.1015	EMP SRV Buy back Salaries	11,746	34,036	16,783	27,713	19,788
600.1020	EMP SRV Part Time Salaries	129	-	-	-	80,640
600.1030	EMP SRV Overtime	200,605	179,715	110,000	154,000	233,856
600.1080	EMP SRV PERS	96,427	120,183	198,934	202,105	224,707
600.1081	EMP SRV PERS Unfunded Liability	118,730	289,206	357,427	360,619	426,295
600.1090	EMP SRV Social Security	-	-	-	-	5,000
600.1100	EMP SRV Medicare	14,025	15,783	19,643	19,280	22,094
600.1110	EMP SRV Disability/Life Insurance	19,105	29,869	31,159	30,582	33,192
600.1120	EMP SRV Health/Dental/Vision Insurance	243,084	206,878	345,003	309,754	345,003
600.1130	EMP SRV Worker's Compensation	168,244	172,161	220,981	220,981	294,134
600.1140	EMP SRV Unemployment Insurance	4,500	4,857	5,578	5,578	6,818
600.1170	EMP SRV Uniform Allowance	3,230	4,583	7,525	14,805	19,845
600.1180	EMP SRV OPEB GASB 75	(30,474)	(62,988)	-	-	-

Account Number	Account Description	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 Projected Year End	2025-26 Proposed
600.1185	EMP SRV PENSION GASB 68	(485,623)	91,387	-	-	-
600.1190	EMP SRV Stipends	-	-	-	4,173	75,316
600.1210	EMP SRV Physical Examination	1,795	1,055	3,000	3,000	10,750
<i>Account Classification Total: Employee Service - Employee Services</i>		1,143,953	1,956,125	2,662,928	2,664,219	3,217,549
<i>M & O - Maintenance and Operations</i>						
610.1010	SUPPLIES Office Supplies	42,224	369	530	530	530
610.1020	SUPPLIES Operating Supplies	84,546	94,683	147,515	117,002	104,115
610.1030	SUPPLIES Lubricant & Fuels	80,851	76,810	76,981	75,336	77,336
630.1010	COMMUNICATION Telephone	3,693	4,605	4,175	4,996	4,704
640.1010	SERVICES Professional & Technical	13,868	1,610	36,110	36,110	29,414
640.1020	SERVICES Contractual	83,393	101,492	106,130	106,130	110,540
650.1010	TRAINING Travel & Conference	93	320	2,400	1,000	2,400
650.1020	TRAINING Training & Vocational	8,358	5,663	12,712	13,887	14,887
650.1040	TRAINING Training Class Expense	1,229	160	1,390	200	1,000
650.1050	TRAINING Trainee Program	10,065	-	-	-	20,000
670.1010	MAINTENANCE Repair & Maintenance	12,678	669	2,000	850	2,000
670.1030	MAINTENANCE Equipment Maintenance	12,219	6,642	9,105	6,625	9,105
670.1040	MAINTENANCE Vehicle Maintenance	141	281	855	595	855
670.1050	MAINTENANCE Maintenance Contracts	39,580	38,329	46,672	45,672	46,672
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	647	550	5,434	750	4,123
690.1020	SPC DEPT EXP Advertising	250	819	1,500	1,344	1,500
690.1157	SPC DEPT EXP GEMT QAF	114,409	-	-	-	-
690.1158	SPC DEPT EXP PP-GEMT IGT	138,539	441,593	550,000	368,823	400,000
799.1100	MISCELLANEOUS Uncollectible Accounts Expense	(107,156)	297,430	-	-	-
799.2200	MISCELLANEOUS Capitalized Assets	(476,386)	(293,043)	-	-	-
<i>Account Classification Total: M & O - Maintenance and Operations</i>		63,240	778,981	1,003,509	779,850	829,181
<i>Allocated Costs - Allocated Costs</i>						
605.1010	ALLOC COSTS Liability Insurance	50,673	51,289	87,093	87,093	109,983
605.1020	ALLOC COSTS Property & Fire Insurance	25,708	26,072	53,180	53,180	54,624
605.1030	ALLOC COSTS Auto Insurance	4,902	7,455	7,455	7,455	9,345
605.1040	ALLOC COSTS Risk Management	17,634	17,096	25,673	25,673	29,412
605.1050	ALLOC COSTS Vehicle Maintenance	57,618	71,520	105,713	105,713	105,713
605.1080	ALLOC COSTS Interdepartment Overhead	392,901	342,869	393,855	393,855	415,458
605.1130	ALLOC COSTS Retiree Health	10,132	10,628	10,866	10,866	18,028
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		559,568	526,929	683,835	683,835	742,563
<i>Capital Outlay - Capital Outlay</i>						
730.1070	CAPITAL OUTLAY Machinery and Equipment	175,098	-	-	-	-
730.1100	CAPITAL OUTLAY IT Functionality	-	-	-	35,362	-
<i>Account Classification Total: Capital Outlay - Capital Outlay</i>		175,098	-	-	35,362	-
<i>Transfer - Transfer</i>						
900.101	TRSF OUT General Fund	60,000	60,000	60,000	60,000	64,333
900.122	TRSF OUT Equipment Replacement	4,857	7,240	9,019	9,019	9,019
900.265	TRSF OUT Facilities Capital Projects	18,634	66,794	-	1,016,100	324,900
<i>Account Classification Total: Transfer - Transfer</i>		83,491	134,034	69,019	1,085,119	398,252
Division Total: 601 - Ambulance		2,025,350	3,396,069	4,419,291	5,248,385	5,187,545
Division: 602 - Fire Med						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	106,185	97,777	98,840	98,840	98,840
600.1015	EMP SRV Buy back Salaries	3,278	5,918	2,675	2,675	2,675
600.1030	EMP SRV Overtime	30,000	8,756	13,400	22,000	15,000
600.1080	EMP SRV PERS	18,515	20,725	18,048	18,048	18,108
600.1081	EMP SRV PERS Unfunded Liability	33,745	47,279	46,208	46,208	53,987
600.1100	EMP SRV Medicare	1,930	1,664	1,443	1,451	1,451
600.1110	EMP SRV Disability/Life Insurance	2,245	2,289	2,289	2,302	2,302
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	3,986	3,986	3,986	3,986	3,986
600.1140	EMP SRV Unemployment Insurance	345	345	345	345	345
600.1170	EMP SRV Uniform Allowance	700	725	700	1,260	1,260
600.1210	EMP SRV Physical Examination	-	-	-	-	1,000
<i>Account Classification Total: Employee Service - Employee Services</i>		221,996	210,470	207,934	217,115	218,954
<i>M & O - Maintenance and Operations</i>						
640.1080	SERVICES Other Fees	2,666	1,165	2,000	2,000	2,000
690.1020	SPC DEPT EXP Advertising	9,668	12,984	13,524	13,724	14,468
<i>Account Classification Total: M & O - Maintenance and Operations</i>		12,334	14,149	15,524	15,724	16,468
Division Total: 602 - Fire Med		234,330	224,619	223,458	232,839	235,422
Department Total: 60 - Fire		2,518,069	3,979,155	4,981,693	5,805,610	5,723,212
EXPENSES Total		2,518,069	3,979,155	4,981,693	5,805,610	5,723,212
Fund REVENUE Total: 320 - Ambulance		3,959,244	6,419,394	5,600,733	5,654,774	5,748,750
Fund EXPENSE Total: 320 - Ambulance		2,518,069	3,979,155	4,981,693	5,805,610	5,723,212
Fund Total: 320 - Ambulance		1,441,175	2,440,239	619,040	(150,836)	25,538
REVENUE GRAND Totals:		20,977,766	23,983,113	22,321,544	22,848,464	24,235,597
EXPENSE GRAND Totals:		16,428,123	16,851,823	21,902,905	22,766,336	25,755,144
Grand Totals:		4,549,643	7,131,290	418,639	82,128	(1,519,547)

Account Number	Account Description	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 Projected Year End	2025-26 Proposed
	REVENUE GRAND Totals:	20,977,766	23,983,113	22,321,544	22,848,464	24,035,597
	EXPENSE GRAND Totals:	16,020,454	16,433,724	21,199,655	20,841,254	22,728,190
	Grand Totals:	4,957,312	7,549,389	1,121,889	2,007,210	1,307,407

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 <i>*New in 20-21</i>	54
• 191 - Special Community Events	54
• 202 - Gas Tax Fund	55
• 203 - Transportation Fund	56
• 207-Road and Repair Accountability Act (SB1) Fund	58
• 250-256 Impact Fees Fund	58
• 301 -Public Safety Sales Tax Measure F Fund	60
• 302-306 COPS/Post Training	62
• 322 - State Fire Suppression Reimbursement.....	63
• 323- Fire/EMS Training.....	63
• 324-EMS Enhancement Fund.....	63
• 401-427 HOME/CDBG Funds	64
• 501 - Successor Agency Fund.....	68
• 502 - Downtown Improvement District.....	69
• 503 - LLMD Assessment District.....	69
• 505 – Community Facilities District.....	74

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						
<i>Use of Money - Use of Money & Property</i>						
412.1000	USE OF MONEY & PROP Investment Earnings	134,051	130,965	60,000	35,000	-
<i>Account Classification Total: Use of Money - Use of Money & Property</i>		134,051	130,965	60,000	35,000	-
<i>Miscellaneous - Miscellaneous</i>						
414.1230	MISC Coronavirus Relief Fund	2,470,015	2,529,556	-	-	-
<i>Account Classification Total: Miscellaneous - Miscellaneous</i>		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						
<i>Transfer - Transfer</i>						
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	-
<i>Account Classification Total: Transfer - Transfer</i>		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						
<i>Miscellaneous - Miscellaneous</i>						
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
<i>Account Classification Total: Miscellaneous - Miscellaneous</i>		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						
<i>M & O - Maintenance and Operations</i>						
610.1020	SUPPLIES Operating Supplies	4,873	-	3,097	3,097	-
<i>Account Classification Total: M & O - Maintenance and Operations</i>		4,873	-	3,097	3,097	-
Division Total: 401 - Community Services		4,873	-	3,097	3,097	-
Division: 403 - Special Events						
<i>M & O - Maintenance and Operations</i>						
610.1020	SUPPLIES Operating Supplies	5,893	29,321	24,100	24,100	25,100
<i>Account Classification Total: M & O - Maintenance and Operations</i>		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						
<i>M & O - Maintenance and Operations</i>						
610.1020	SUPPLIES Operating Supplies	1,349	945	950	950	500
<i>Account Classification Total: M & O - Maintenance and Operations</i>		1,349	945	950	950	500
Division Total: 404 - Youth Services		1,349	945	950	950	500
Division: 407 - Sports Programs						
<i>M & O - Maintenance and Operations</i>						
610.1020	SUPPLIES Operating Supplies	5,899	3,408	3,500	2,500	2,500
<i>Account Classification Total: M & O - Maintenance and Operations</i>		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						
<i>M & O - Maintenance and Operations</i>						
610.1020	SUPPLIES Operating Supplies	964	743	1,000	1,000	1,000
<i>Account Classification Total: M & O - Maintenance and Operations</i>		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						
<i>M & O - Maintenance and Operations</i>						
610.1020	SUPPLIES Operating Supplies	427	244	250	6,566	500
<i>Account Classification Total: M & O - Maintenance and Operations</i>		427	244	250	6,566	500
Division Total: 409 - Dog Days		427	244	250	6,566	500
Division: 410 - Commission Projects						
<i>M & O - Maintenance and Operations</i>						
610.1020	SUPPLIES Operating Supplies	-	-	-	-	-
<i>Account Classification Total: M & O - Maintenance and Operations</i>		-	-	-	-	-
Division Total: 410 - Commission Projects		-	-	-	-	-
Division: 411 - Sports Tournaments						
<i>M & O - Maintenance and Operations</i>						

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
	<i>Account Classification Total: M & O - Maintenance and Operations</i>	-	-	1,000	1,000	1,000
	Division Total: 411 - Sports Tournaments	-	-	1,000	1,000	1,000
Division: 413 - Scouts						
	<i>M & O - Maintenance and Operations</i>					
610.1020	SUPPLIES Operating Supplies	168	482	1,000	1,400	400
	<i>Account Classification Total: M & O - Maintenance and Operations</i>	168	482	1,000	1,400	400
	Division Total: 413 - Scouts	168	482	1,000	1,400	400
Division: 414 - Sportsplex						
	<i>M & O - Maintenance and Operations</i>					
610.1020	SUPPLIES Operating Supplies	-	-	-	-	250
	<i>Account Classification Total: M & O - Maintenance and Operations</i>	-	-	-	-	250
	Division Total: 414 - Sportsplex	-	-	-	-	250
Division: 415 - Save the Children						
	<i>M & O - Maintenance and Operations</i>					
610.1020	SUPPLIES Operating Supplies	2,888	3,149	-	1,900	2,000
	<i>Account Classification Total: M & O - Maintenance and Operations</i>	2,888	3,149	-	1,900	2,000
	Division Total: 415 - Save the Children	2,888	3,149	-	1,900	2,000
	Department Total: 40 - Parks & Community Services	22,461	38,292	34,897	42,513	33,250
	EXPENSES Total	22,461	38,292	34,897	42,513	33,250
	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	42,513	33,250
	Fund Total: 191 - Special Community Events	8,468	29,191	10,853	9,959	16,000
Fund: 202 - Gas Tax						
	REVENUES					
	<i>Taxes - Taxes</i>					
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
	<i>Account Classification Total: Taxes - Taxes</i>	636,533	700,174	696,665	716,831	716,642
	<i>Use of Money - Use of Money & Property</i>					
412.1000	USE OF MONEY & PROP Investment Earnings	6,830	6,293	4,000	4,000	2,000
	<i>Account Classification Total: Use of Money - Use of Money & Property</i>	6,830	6,293	4,000	4,000	2,000
	<i>Intergov - Intergovernmental</i>					
413.1010	INTERGOVT STP State Local Transportation	325,359	158,306	303,000	159,889	161,488
	<i>Account Classification Total: Intergov - Intergovernmental</i>	325,359	158,306	303,000	159,889	161,488
	<i>Miscellaneous - Miscellaneous</i>					
414.1010	MISC Other Miscellaneous Revenue	-	-	-	337	-
	<i>Account Classification Total: Miscellaneous - Miscellaneous</i>	-	-	-	337	-
	REVENUES Total	968,722	864,774	1,003,665	881,057	880,130
EXPENSES						
Department: 70 - Public Works						
Division: 709 - Transportation						
	<i>Employee Service - Employee Services</i>					
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
	<i>Account Classification Total: Employee Service - Employee Services</i>	207,429	245,670	169,341	169,384	174,089
	<i>M & O - Maintenance and Operations</i>					
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
<i>Account Classification Total: M & O - Maintenance and Operations</i>		456,016	470,399	486,106	486,106	498,150
<i>Allocated Costs - Allocated Costs</i>						
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
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		151,360	119,944	119,694	119,694	135,113
<i>Transfer - Transfer</i>						
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	-
<i>Account Classification Total: Transfer - Transfer</i>		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						
<i>Taxes - Taxes</i>						
403.1030	SALES TAX Measure R	696,833	692,560	610,839	599,486	617,948
<i>Account Classification Total: Taxes - Taxes</i>		696,833	692,560	610,839	599,486	617,948
<i>Use of Money - Use of Money & Property</i>						
412.1000	USE OF MONEY & PROP Investment Earnings	15,093	37,916	20,000	40,000	20,000
<i>Account Classification Total: Use of Money - Use of Money & Property</i>		15,093	37,916	20,000	40,000	20,000
<i>Intergov - Intergovernmental</i>						
413.1020	INTERGOVT TDA Receipts	850,177	803,707	782,375	782,375	790,199
<i>Account Classification Total: Intergov - Intergovernmental</i>		850,177	803,707	782,375	782,375	790,199
<i>Miscellaneous - Miscellaneous</i>						
414.1010	MISC Other Miscellaneous Revenue	10	7,796	-	10,000	-
<i>Account Classification Total: Miscellaneous - Miscellaneous</i>		10	7,796	-	10,000	-
<i>Transfers - Transfers</i>						
800.230	TRSF IN Water	3,652	3,652	3,652	3,652	14,152
800.231	TRSF IN Sewer	3,652	3,652	3,652	3,652	3,652
<i>Account Classification Total: Transfers - Transfers</i>		7,304	7,304	7,304	7,304	17,804
REVENUES Total		1,569,417	1,549,283	1,420,518	1,439,165	1,445,951
EXPENSES						
Department: 70 - Public Works						
Division: 709 - Transportation						
<i>Employee Service - Employee Services</i>						
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
<i>Account Classification Total: Employee Service - Employee Services</i>		367,150	422,983	471,110	437,762	470,561
<i>M & O - Maintenance and Operations</i>						
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	-	-	-	-
<i>Account Classification Total: M & O - Maintenance and Operations</i>		311,020	215,946	190,890	235,044	216,638

Account Number	Account Description	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 Projected Year End	2025-26 Proposed
<i>Principal Pymts - Principal Payments</i>						
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
<i>Account Classification Total: Principal Pymts - Principal Payments</i>		25,301	19,622	26,956	10,956	10,957
<i>Interest Pymts - Interest Payments</i>						
720.2050	INTEREST Vehicles	4,353	2,687	6,000	-	-
<i>Account Classification Total: Interest Pymts - Interest Payments</i>		4,353	2,687	6,000	-	-
<i>Allocated Costs - Allocated Costs</i>						
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
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		123,518	127,923	115,573	115,573	158,986
<i>Capital Outlay - Capital Outlay</i>						
730.1050	CAPITAL OUTLAY Trucks and Other Heavy Vehicles	-	-	-	-	21,000
730.1100	CAPITAL OUTLAY IT Functionality	-	-	7,750	-	-
<i>Account Classification Total: Capital Outlay - Capital Outlay</i>		-	-	7,750	-	21,000
<i>Transfer - Transfer</i>						
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	185,000
900.265	TRSF OUT Facilities Capital Projects	-	-	-	-	-
<i>Account Classification Total: Transfer - Transfer</i>		892,215	764,738	891,898	657,506	602,976
Division Total: 709 - Transportation		1,723,558	1,553,898	1,710,177	1,456,841	1,481,138
Department Total: 70 - Public Works		1,723,558	1,553,898	1,710,177	1,456,841	1,481,138
EXPENSES Total		1,723,558	1,553,898	1,710,177	1,456,841	1,481,138
Fund REVENUE Total: 203 - Transportation		1,569,417	1,549,283	1,420,518	1,439,165	1,445,951
Fund EXPENSE Total: 203 - Transportation		1,723,558	1,553,898	1,710,177	1,456,841	1,481,138
Fund Total: 203 - Transportation		(154,140)	(4,616)	(289,659)	(17,676)	(35,187)
Fund: 207 - Road Repair & Acctblty Act (SB1)						
REVENUES						
<i>Use of Money - Use of Money & Property</i>						
412.1000	USE OF MONEY & PROP Investment Earnings	13,507	45,030	3,000	50,000	10,000
<i>Account Classification Total: Use of Money - Use of Money & Property</i>		13,507	45,030	3,000	50,000	10,000
<i>Intergov - Intergovernmental</i>						
413.1060	INTERGOVT State Grants	554,413	643,663	651,812	645,699	670,953
<i>Account Classification Total: Intergov - Intergovernmental</i>		554,413	643,663	651,812	645,699	670,953
<i>Transfers - Transfers</i>						
800.101	TRSF IN General Fund	82,333	82,333	82,333	82,333	82,333
<i>Account Classification Total: Transfers - Transfers</i>		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						
<i>Capital Projects - Capital Projects</i>						
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
<i>Account Classification Total: Capital Projects - Capital Projects</i>		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						
<i>Use of Money - Use of Money & Property</i>						
412.1000	USE OF MONEY & PROP Investment Earnings	19,189	32,544	500	20,000	1,500
<i>Account Classification Total: Use of Money - Use of Money & Property</i>		19,189	32,544	500	20,000	1,500
<i>Service Charges - Services Charges</i>						
409.5080	SRVC & FEE Developer Fees	143,544	50,891	41,703	4,010	71,779
<i>Account Classification Total: Service Charges - Services Charges</i>		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						

Account Number	Account Description	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 Projected Year End	2025-26 Proposed
Division: 703 - Water						
<i>Capital Projects - Capital Projects</i>						
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	-	-	-	-	-
<i>Account Classification Total: Capital Projects - Capital Projects</i>		21,514	-	-	100,000	150,000
<i>Transfer - Transfer</i>						
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
<i>Account Classification Total: Transfer - Transfer</i>		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						
<i>Use of Money - Use of Money & Property</i>						
412.1000	USE OF MONEY & PROP Investment Earnings	24,352	28,897	500	10,000	1,500
<i>Account Classification Total: Use of Money - Use of Money & Property</i>		24,352	28,897	500	10,000	1,500
<i>Service Charges - Services Charges</i>						
409.5080	SRVC & FEE Developer Fees	104,561	44,867	77,850	3,460	17,992
<i>Account Classification Total: Service Charges - Services Charges</i>		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						
<i>M & O - Maintenance and Operations</i>						
640.1020	SERVICES Contractual	-	2,460	-	-	60,000
<i>Account Classification Total: M & O - Maintenance and Operations</i>		-	2,460	-	-	60,000
<i>Capital Projects - Capital Projects</i>						
680.1015	CAPITAL PROJECTS Preliminary Design	123,197	-	-	-	-
<i>Account Classification Total: Capital Projects - Capital Projects</i>		123,197	-	-	-	-
<i>Transfer - Transfer</i>						
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	-	-	-
<i>Account Classification Total: Transfer - Transfer</i>		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						
<i>Use of Money - Use of Money & Property</i>						
412.1000	USE OF MONEY & PROP Investment Earnings	4,199	1,623	500	100	100
<i>Account Classification Total: Use of Money - Use of Money & Property</i>		4,199	1,623	500	100	100
<i>Service Charges - Services Charges</i>						
409.5080	SRVC & FEE Developer Fees	342,599	129,585	28,723	719	28,723
<i>Account Classification Total: Service Charges - Services Charges</i>		342,599	129,585	28,723	719	28,723
<i>Transfers - Transfers</i>						
800.417	TRSF IN 2015 CDBG	119,699	-	-	-	-
<i>Account Classification Total: Transfers - Transfers</i>		119,699	-	-	-	-
REVENUES Total		466,497	131,208	29,223	819	28,823
EXPENSES						
Department: 70 - Public Works						
Division: 721 - Impact Fees						
<i>M & O - Maintenance and Operations</i>						
640.1010	SERVICES Professional & Technical	2,500	(2,500)	-	-	-
<i>Account Classification Total: M & O - Maintenance and Operations</i>		2,500	(2,500)	-	-	-
<i>Transfer - Transfer</i>						
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
<i>Account Classification Total: Transfer - Transfer</i>		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						

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

Account Number	Account Description	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 Projected Year End	2025-26 Proposed
Fund: 256 - Fire Impact Fees						
REVENUES						
<i>Use of Money - Use of Money & Property</i>						
412.1000	USE OF MONEY & PROP Investment Earnings	20,917	42,827	10,000	20,000	2,000
<i>Account Classification Total: Use of Money - Use of Money & Property</i>		20,917	42,827	10,000	20,000	2,000
<i>Service Charges - Services Charges</i>						
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	-	-	-	-
<i>Account Classification Total: Service Charges - Services Charges</i>		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						
<i>Transfer - Transfer</i>						
900.265	TRSF OUT Facilities Capital Projects	-	582,894	-	-	-
<i>Account Classification Total: Transfer - Transfer</i>		-	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						
<i>Taxes - Taxes</i>						
403.1010	SALES TAX Sales & Use Tax	3,209,591	3,391,384	3,327,000	3,482,000	3,510,000
<i>Account Classification Total: Taxes - Taxes</i>		3,209,591	3,391,384	3,327,000	3,482,000	3,510,000
<i>Use of Money - Use of Money & Property</i>						
412.1000	USE OF MONEY & PROP Investment Earnings	51,505	108,090	50,000	80,000	85,000
<i>Account Classification Total: Use of Money - Use of Money & Property</i>		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						
<i>Employee Service - Employee Services</i>						
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
<i>Account Classification Total: Employee Service - Employee Services</i>		1,009,152	1,556,080	1,741,483	1,658,648	1,732,725
<i>M & O - Maintenance and Operations</i>						
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
<i>Account Classification Total: M & O - Maintenance and Operations</i>		101,259	142,801	93,186	95,255	119,729
<i>Principal Pymts - Principal Payments</i>						
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
<i>Account Classification Total: Principal Pymts - Principal Payments</i>		56,387	172,880	161,552	160,122	163,165
<i>Interest Pymts - Interest Payments</i>						
720.2050	INTEREST Vehicles	12,115	34,067	31,018	32,192	29,775
<i>Account Classification Total: Interest Pymts - Interest Payments</i>		12,115	34,067	31,018	32,192	29,775
<i>Allocated Costs - Allocated Costs</i>						
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
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		50,614	68,244	91,608	91,608	121,898
<i>Capital Outlay - Capital Outlay</i>						

Account Number	Account Description	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 Projected Year End	2025-26 Proposed
730.1040	CAPITAL OUTLAY Vehicles	760	-	-	-	-
730.1070	CAPITAL OUTLAY Machinery and Equipment	10,948	16,123	-	-	-
<i>Account Classification Total: Capital Outlay - Capital Outlay</i>		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						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	91,335	95,578	99,700	97,185	99,700
600.1015	EMP SRV Buy back Salaries	5,798	2,893	-	-	3,467
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	13,568
600.1081	EMP SRV PERS Unfunded Liability	34,041	-	489	12,954	952
600.1100	EMP SRV Medicare	1,836	1,736	1,461	1,441	1,461
600.1110	EMP SRV Disability/Life Insurance	2,273	2,318	2,318	2,284	2,318
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
<i>Account Classification Total: Employee Service - Employee Services</i>		208,896	171,100	167,859	179,692	172,054
<i>Allocated Costs - Allocated Costs</i>						
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
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		7,233	8,558	7,901	7,901	12,482
Division Total: 503 - Investigative		216,129	179,658	175,760	187,593	184,536
Division: 504 - Records & Communication						
<i>Employee Service - Employee Services</i>						
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
<i>Account Classification Total: Employee Service - Employee Services</i>		160,009	169,259	197,747	211,080	213,635
<i>Allocated Costs - Allocated Costs</i>						
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
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		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	2,575,450
Department: 60 - Fire						
Division: 603 - Fire Services						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	214,199	429,467	441,174	419,610	336,637
600.1015	EMP SRV Buy back Salaries	19,055	3,170	5,860	8,995	4,002
600.1030	EMP SRV Overtime	34,712	108,671	55,531	107,762	87,027
600.1080	EMP SRV PERS	31,404	61,484	64,349	61,387	44,625
600.1081	EMP SRV PERS Unfunded Liability	29,094	38,297	39,785	39,737	46,354
600.1100	EMP SRV Medicare	3,759	7,640	6,436	6,217	4,960
600.1110	EMP SRV Disability/Life Insurance	5,697	9,774	10,210	9,863	7,868
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	6,300
600.1210	EMP SRV Physical Exam	-	-	-	-	3,000
<i>Account Classification Total: Employee Service - Employee Services</i>		428,655	807,500	795,500	832,306	713,293
<i>M & O - Maintenance and Operations</i>						
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
<i>Account Classification Total: M & O - Maintenance and Operations</i>		51,792	73,443	85,207	92,285	118,175
<i>Allocated Costs - Allocated Costs</i>						
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
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		20,151	22,024	38,020	38,020	44,476
<i>Capital Outlay - Capital Outlay</i>						

Account Number	Account Description	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 Projected Year End	2025-26 Proposed
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
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	944,024
	Department Total: 60 - Fire	1,219,537	908,797	986,434	968,797	944,024
	EXPENSES Total	2,844,993	3,256,849	3,487,934	3,414,441	3,519,474
	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	3,519,474
	Fund Total: 301 - Public Safety Sales Tax	416,103	242,625	(110,934)	147,559	75,526
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	-	-	-

Account Number	Account Description	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 Projected Year End	2025-26 Proposed
Division Total: 000 - Non-divisional		17,452	24,830	-	-	-
Department Total: 50 - Police		17,452	24,830	-	-	-
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	285,000
Account Classification Total: Miscellaneous - Miscellaneous		296,253	326,276	-	112,639	285,000
REVENUES Total		2,296,253	326,276	-	112,639	285,000
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	-	-	-	-	5,000
Account Classification Total: M & O - Maintenance and Operations		3,434	71,013	-	-	5,000
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	285,000
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	285,000
Division Total: 601 - Ambulance		1,544,723	373,345	112,000	499,500	290,000
Department Total: 60 - Fire		1,544,723	373,345	112,000	499,500	290,000
EXPENSES Total		1,544,723	373,345	112,000	499,500	290,000
Fund REVENUE	Total: 322 - State Fire Suppression Reimb	2,296,253	326,276	-	112,639	285,000
Fund EXPENSE	Total: 322 - State Fire Suppression Reimb	1,544,723	373,345	112,000	499,500	290,000
Fund Total: 322 - State Fire Suppression Reimb		751,529	(47,069)	(112,000)	(386,861)	(5,000)
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	300,000
Account Classification Total: Intergov - Intergovernmental		-	-	-	300,000	300,000
REVENUES Total		-	-	-	300,000	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	-	-	-	-	76,292
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	1,933
600.1110	EMP SRV Disability/Life Insurance	-	-	-	1,832	3,066
600.1120	EMP SRV Health/Dental/Vision Insurance	-	-	-	39,311	60,001
600.1170	EMP SRV Uniform Allowance	-	-	-	-	3,780
600.1210	EMP SRV Physical Examination	-	-	-	4,086	-
Account Classification Total: Employee Service - Employee Services		-	-	-	132,535	-

Account Number	Account Description	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 Projected Year End	2025-26 Proposed
Division Total: 603 - Fire Services		-	-	-	132,535	285,560
Department Total: 60 - Fire		-	-	-	132,535	285,560
EXPENSES Total		-	-	-	132,535	285,560
Fund REVENUE	Total: 324 - EMS Enhancement Fund	-	-	-	300,000	300,000
Fund EXPENSE	Total: 324 - EMS Enhancement Fund	-	-	-	132,535	285,560
Fund Total: 324 - EMS Enhancement Fund		-	-	-	167,465	14,440
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	-	-	-	-	-

Account Number	Account Description	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 Projected Year End	2025-26 Proposed
426.3009	PRINCIPAL 97-STBG-1111	-	-	-	-	-
426.3018	PRINCIPAL 08-STBG-4842	-	-	3,612	3,612	3,612
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

Account Number	Account Description	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 Projected Year End	2025-26 Proposed
Department Total: 70 - Public Works		2,344	42,998	345,143	-	276,132
EXPENSES Total		2,344	42,998	345,143	-	276,132
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						

Account Number	Account Description	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 Projected Year End	2025-26 Proposed
<i>Intergov - Intergovernmental</i>						
413.1060	INTERGOVT State Grants	155,925	230,897	-	-	-
	<i>Account Classification Total: Intergov - Intergovernmental</i>	155,925	230,897	-	-	-
	REVENUES Total	155,925	230,897	-	-	-
EXPENSES						
Department: 70 - Public Works						
Division: 722 - Housing						
<i>State Grant - State EDBG Grant</i>						
700.1030	STATE GRANT Loans	-	-	-	-	-
	<i>Account Classification Total: State Grant - State EDBG Grant</i>	-	-	-	-	-
	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						
<i>Intergov - Intergovernmental</i>						
413.1060	INTERGOVT State Grants	-	689,249	-	458,270	114,544
	<i>Account Classification Total: Intergov - Intergovernmental</i>	-	689,249	-	458,270	114,544
	REVENUES Total	-	689,249	-	458,270	114,544
EXPENSES						
Department: 70 - Public Works						
Division: 722 - Housing						
<i>State Grant - State EDBG Grant</i>						
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
	<i>Account Classification Total: State Grant - State EDBG Grant</i>	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						
<i>Intergov - Intergovernmental</i>						
413.1060	INTERGOVT State Grants	-	66,124	-	263,550	266,000
	<i>Account Classification Total: Intergov - Intergovernmental</i>	-	66,124	-	263,550	266,000
	REVENUES Total	-	66,124	-	263,550	266,000
EXPENSES						
Department: 40 - Parks & Community Services						
Division: 408 - Senior Center						
<i>Employee Service - Employee Services</i>						
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
	<i>Account Classification Total: Employee Service - Employee Services</i>	-	12,317	28,226	55,868	68,713
<i>M & O - Maintenance and Operations</i>						
610.1020	SUPPLIES Operating Supplies	-	1,980	2,300	10,200	12,000
690.1170	SPC DEPT EXP Senior Citizens Meals	-	46,390	60,970	124,000	174,000
	<i>Account Classification Total: M & O - Maintenance and Operations</i>	-	48,370	63,270	134,200	186,000
<i>State Grant - State EDBG Grant</i>						
700.1010	STATE GRANT General Administration	-	5,438	5,000	17,350	8,000
	<i>Account Classification Total: State Grant - State EDBG Grant</i>	-	5,438	5,000	17,350	8,000
<i>Transfer - Transfer</i>						
900.101	TRSF OUT General Fund	-	-	-	62,000	-
	<i>Account Classification Total: Transfer - Transfer</i>	-	-	-	62,000	-
	Division Total: 408 - Senior Center	-	66,124	96,496	269,418	262,713
	Department Total: 40 - Parks & Community Services	-	66,124	96,496	269,418	262,713
	EXPENSES Total	-	66,124	96,496	269,418	262,713
	Fund REVENUE Total: 426 - 2022-CDBG-NH-00003 SrCn	-	66,124	-	263,550	266,000
	Fund EXPENSE Total: 426 - 2022-CDBG-NH-00003 SrCn	-	66,124	96,496	269,418	262,713
	Fund Total: 426 - 2022-CDBG-NH-00003 SrCn	-	-	(96,496)	(5,868)	3,287
Fund: 427 - 2023-CALHOME-18021						
REVENUES						
<i>Intergov - Intergovernmental</i>						

Account Number	Account Description	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 Projected Year End	2025-26 Proposed
413.1060	INTERGOVT State Grants	-	803	-	408,540	672,100
	Account Classification Total: Intergov - Intergovernmental	-	803	-	408,540	672,100
Transfers - Transfers						
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 Obl						
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	1,314
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	1,314
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	3,397,876
	Department Total: 20 - Administration	2,158,413	2,538,546	3,500,000	3,545,737	3,397,876
	EXPENSES Total	2,158,413	2,538,546	3,500,000	3,545,737	3,397,876
	Fund REVENUE Total: 501 - Successor Agency Recognized Obl	3,504,121	3,516,252	3,500,000	3,501,100	3,500,000
	Fund EXPENSE Total: 501 - Successor Agency Recognized Obl	2,158,413	2,538,546	3,500,000	3,545,737	3,397,876
	Fund Total: 501 - Successor Agency Recognized Obl	1,345,708	977,706	-	(44,637)	102,124
Fund: 502 - Downtown Improvement District						

Account Number	Account Description	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 Projected Year End	2025-26 Proposed
REVENUES						
<i>Taxes - Taxes</i>						
406.1010	BUS LIC TAX Downtown / Improvement District	11,169	11,534	-	-	-
	<i>Account Classification Total: Taxes - Taxes</i>	11,169	11,534	-	-	-
	REVENUES Total	11,169	11,534	-	-	-
EXPENSES						
Department: 20 - Administration						
Division: 000 - Non-divisional						
<i>M & O - Maintenance and Operations</i>						
690.1180	SPC DEPT EXP Community Promotion / Misc	14,968	7,499	-	-	-
	<i>Account Classification Total: M & O - Maintenance and Operations</i>	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						
<i>Miscellaneous - Miscellaneous</i>						
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-Muirfield	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
	<i>Account Classification Total: Miscellaneous - Miscellaneous</i>	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						
<i>M & O - Maintenance and Operations</i>						
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
	<i>Account Classification Total: M & O - Maintenance and Operations</i>	21,125	11,064	11,082	11,886	13,464
<i>Allocated Costs - Allocated Costs</i>						
605.1080	ALLOC COSTS Interdepartment Overhead	1,750	1,315	1,339	1,339	794
	<i>Account Classification Total: Allocated Costs - Allocated Costs</i>	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						
<i>Employee Service - Employee Services</i>						
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
	<i>Account Classification Total: Employee Service - Employee Services</i>	3,504	3,456	5,934	316	3,699
<i>M & O - Maintenance and Operations</i>						
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
	<i>Account Classification Total: M & O - Maintenance and Operations</i>	17,821	19,070	19,045	20,687	20,397
<i>Allocated Costs - Allocated Costs</i>						
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	32

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	79	100	96	96	98
605.1080	ALLOC COSTS Interdepartment Overhead	2,850	2,791	2,535	2,535	-
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		3,292	3,377	3,187	3,187	686
Division Total: 262 - Peachwood		24,617	25,903	28,166	24,190	24,782
Division: 263 - Harvest						
<i>M & O - Maintenance and Operations</i>						
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
<i>Account Classification Total: M & O - Maintenance and Operations</i>		2,610	2,872	2,667	2,746	2,883
<i>Allocated Costs - Allocated Costs</i>						
605.1080	ALLOC COSTS Interdepartment Overhead	386	317	322	322	170
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		386	317	322	322	170
Division Total: 263 - Harvest		2,996	3,189	2,989	3,068	3,053
Division: 264 - Marshall Acres						
<i>Employee Service - Employee Services</i>						
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
<i>Account Classification Total: Employee Service - Employee Services</i>		4,006	3,951	6,781	-	3,699
<i>M & O - Maintenance and Operations</i>						
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
<i>Account Classification Total: M & O - Maintenance and Operations</i>		7,488	12,353	8,081	11,809	11,403
<i>Allocated Costs - Allocated Costs</i>						
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	-
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		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						
<i>Employee Service - Employee Services</i>						
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
<i>Account Classification Total: Employee Service - Employee Services</i>		31,847	28,469	34,211	26,270	31,159
<i>M & O - Maintenance and Operations</i>						
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
<i>Account Classification Total: M & O - Maintenance and Operations</i>		87,245	26,653	28,547	37,318	40,055
<i>Allocated Costs - Allocated Costs</i>						
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
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		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						
<i>M & O - Maintenance and Operations</i>						
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	3,000

Account Number	Account Description	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 Projected Year End	2025-26 Proposed
<i>Account Classification Total: M & O - Maintenance and Operations</i>		4,498	9,008	4,946	4,849	6,195
<i>Allocated Costs - Allocated Costs</i>						
605.1080	ALLOC COSTS Interdepartment Overhead	663	581	592	592	365
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		663	581	592	592	365
Division Total: 266 - Tierra Vista		5,161	9,589	5,538	5,441	6,560
Division: 267 - Sierra Heights						
<i>M & O - Maintenance and Operations</i>						
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
<i>Account Classification Total: M & O - Maintenance and Operations</i>		10,275	10,895	11,272	11,272	11,926
<i>Allocated Costs - Allocated Costs</i>						
605.1080	ALLOC COSTS Interdepartment Overhead	1,646	1,338	1,362	1,362	3,094
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		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						
<i>M & O - Maintenance and Operations</i>						
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
<i>Account Classification Total: M & O - Maintenance and Operations</i>		7,118	7,283	7,077	7,114	7,527
<i>Allocated Costs - Allocated Costs</i>						
605.1080	ALLOC COSTS Interdepartment Overhead	876	840	855	855	444
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		876	840	855	855	444
Division Total: 268 - Alta Mission		7,994	8,123	7,932	7,969	7,971
Division: 269 - Morningside						
<i>M & O - Maintenance and Operations</i>						
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
<i>Account Classification Total: M & O - Maintenance and Operations</i>		23,531	14,122	14,973	22,389	15,849
<i>Allocated Costs - Allocated Costs</i>						
605.1080	ALLOC COSTS Interdepartment Overhead	2,260	1,777	1,809	1,809	934
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		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						
<i>M & O - Maintenance and Operations</i>						
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
<i>Account Classification Total: M & O - Maintenance and Operations</i>		22,115	14,997	9,322	14,674	15,566
<i>Allocated Costs - Allocated Costs</i>						
605.1080	ALLOC COSTS Interdepartment Overhead	1,290	1,106	1,126	1,126	918
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		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						
<i>Employee Service - Employee Services</i>						
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
<i>Account Classification Total: Employee Service - Employee Services</i>		5,007	4,949	8,476	7,716	8,637
<i>M & O - Maintenance and Operations</i>						
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
<i>Account Classification Total: M & O - Maintenance and Operations</i>		17,346	20,451	20,333	20,565	22,412
<i>Principal Pymts - Principal Payments</i>						
710.2050	PRINCIPAL Vehicles	174	102	175	-	-
<i>Account Classification Total: Principal Pymts - Principal Payments</i>		174	102	175	-	-
<i>Interest Pymts - Interest Payments</i>						
720.2050	INTEREST Vehicles	56	33	57	-	-
<i>Account Classification Total: Interest Pymts - Interest Payments</i>		56	33	57	-	-

Account Number	Account Description	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 Projected Year End	2025-26 Proposed
<i>Allocated Costs - Allocated Costs</i>						
605.1010	ALLOC COSTS Liability Insurance	-	430	463	463	855
605.1020	ALLOC COSTS Property & Fire Insurance	-	219	283	283	425
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
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		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						
<i>M & O - Maintenance and Operations</i>						
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
<i>Account Classification Total: M & O - Maintenance and Operations</i>		2,108	2,340	2,266	2,304	2,442
<i>Allocated Costs - Allocated Costs</i>						
605.1080	ALLOC COSTS Interdepartment Overhead	314	269	274	274	531
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		314	269	274	274	531
Division Total: 272 - Citrus Heights		2,422	2,609	2,540	2,578	2,973
Division: 273 - Sierra View						
<i>M & O - Maintenance and Operations</i>						
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	-	-	-
<i>Account Classification Total: M & O - Maintenance and Operations</i>		4,138	11,034	4,647	4,889	4,962
<i>Allocated Costs - Allocated Costs</i>						
605.1080	ALLOC COSTS Interdepartment Overhead	586	551	561	561	293
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		586	551	561	561	293
Division Total: 273 - Sierra View		4,724	11,585	5,208	5,450	5,255
Division: 274 - Parkside-Muirfield						
<i>Employee Service - Employee Services</i>						
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
<i>Account Classification Total: Employee Service - Employee Services</i>		23,643	21,680	27,585	22,220	26,023
<i>M & O - Maintenance and Operations</i>						
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
<i>Account Classification Total: M & O - Maintenance and Operations</i>		39,953	42,197	37,516	69,331	70,523
<i>Principal Pymts - Principal Payments</i>						
710.2050	PRINCIPAL Vehicles	1,862	1,086	1,863	-	-
<i>Account Classification Total: Principal Pymts - Principal Payments</i>		1,862	1,086	1,863	-	-
<i>Interest Pymts - Interest Payments</i>						
720.2050	INTEREST Vehicles	600	350	600	-	-
<i>Account Classification Total: Interest Pymts - Interest Payments</i>		600	350	600	-	-
<i>Allocated Costs - Allocated Costs</i>						
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
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		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						
<i>Employee Service - Employee Services</i>						
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

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	-	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
<i>Account Classification Total: Employee Service - Employee Services</i>		22,115	21,783	29,386	22,478	23,752
<i>M & O - Maintenance and Operations</i>						
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
<i>Account Classification Total: M & O - Maintenance and Operations</i>		93,159	94,884	94,187	107,597	115,195
<i>Principal Pymts - Principal Payments</i>						
710.2050	PRINCIPAL Vehicles	1,969	1,149	1,149	-	-
<i>Account Classification Total: Principal Pymts - Principal Payments</i>		1,969	1,149	1,149	-	-
<i>Interest Pymts - Interest Payments</i>						
720.2050	INTEREST Vehicles	634	370	371	-	-
<i>Account Classification Total: Interest Pymts - Interest Payments</i>		634	370	371	-	-
<i>Allocated Costs - Allocated Costs</i>						
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
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		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						
<i>Employee Service - Employee Services</i>						
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
<i>Account Classification Total: Employee Service - Employee Services</i>		2,003	1,977	3,391	2,105	3,599
<i>M & O - Maintenance and Operations</i>						
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
<i>Account Classification Total: M & O - Maintenance and Operations</i>		1,146	1,259	2,436	2,269	2,293
<i>Allocated Costs - Allocated Costs</i>						
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	-
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		148	926	912	912	667
Division Total: 276 - Stony Creek		3,296	4,162	6,739	5,286	6,559
Division: 277 - Lincoln McKinley						
<i>M & O - Maintenance and Operations</i>						
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
<i>Account Classification Total: M & O - Maintenance and Operations</i>		1,962	2,153	2,427	2,347	2,534
<i>Allocated Costs - Allocated Costs</i>						
605.1080	ALLOC COSTS Interdepartment Overhead	456	288	293	293	150
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		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						
<i>Employee Service - Employee Services</i>						
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

Account Number	Account Description	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 Projected Year End	2025-26 Proposed
600.1170	EMP SRV Uniform Allowance	-	-	216	252	180
<i>Account Classification Total: Employee Service - Employee Services</i>		26,800	25,145	28,658	21,573	23,861
<i>M & O - Maintenance and Operations</i>						
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
<i>Account Classification Total: M & O - Maintenance and Operations</i>		41,070	10,142	11,830	13,015	13,474
<i>Principal Pymts - Principal Payments</i>						
710.2050	PRINCIPAL Vehicles	1,534	895	896	-	-
<i>Account Classification Total: Principal Pymts - Principal Payments</i>		1,534	895	896	-	-
<i>Interest Pymts - Interest Payments</i>						
720.2050	INTEREST Vehicles	494	288	289	-	-
<i>Account Classification Total: Interest Pymts - Interest Payments</i>		494	288	289	-	-
<i>Allocated Costs - Allocated Costs</i>						
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
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		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						
<i>Taxes - Taxes</i>						
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	-	-	-
<i>Account Classification Total: Taxes - Taxes</i>		96,428	117,856	118,960	140,709	144,469
<i>Use of Money - Use of Money & Property</i>						
412.1000	USE OF MONEY & PROP Investment Earnings	2,801	6,142	-	-	-
<i>Account Classification Total: Use of Money - Use of Money & Property</i>		2,801	6,142	-	-	-
REVENUES Total		99,229	123,998	118,960	140,709	144,469
EXPENSES						
Department: 20 - Administration						
Division: 291 - Laurabrook						
<i>Employee Service - Employee Services</i>						
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
<i>Account Classification Total: Employee Service - Employee Services</i>		2,523	4,941	5,755	5,534	4,407
<i>M & O - Maintenance and Operations</i>						
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
<i>Account Classification Total: M & O - Maintenance and Operations</i>		3,173	4,160	3,547	4,978	5,238
<i>Allocated Costs - Allocated Costs</i>						
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
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		-	-	399	399	1,873
Division Total: 291 - Laurabrook		5,696	9,101	9,701	10,911	11,518
Division: 292 - Quail Run South						
<i>Employee Service - Employee Services</i>						

Account Number	Account Description	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 Projected Year End	2025-26 Proposed
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	-
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	8,954

Account Number	Account Description	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 Projected Year End	2025-26 Proposed
<i>Allocated Costs - Allocated Costs</i>						
605.1010	ALLOC COSTS Liability Insurance	-	-	801	801	779
605.1020	ALLOC COSTS Property & Fire Insurance	-	-	489	489	387
605.1040	ALLOC COSTS Risk Management	-	-	236	236	208
605.1080	ALLOC COSTS Interdepartment Overhead	-	-	-	-	4,028
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		-	-	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						
<i>Employee Service - Employee Services</i>						
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
<i>Account Classification Total: Employee Service - Employee Services</i>		7,063	10,653	19,013	15,881	14,786
<i>M & O - Maintenance and Operations</i>						
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
<i>Account Classification Total: M & O - Maintenance and Operations</i>		1,355	2,490	1,543	3,634	3,816
<i>Allocated Costs - Allocated Costs</i>						
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
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		-	-	-	-	4,231
Division Total: 295 - Autumn Gate II & III		8,418	13,143	20,556	19,515	22,833
Division: 296 - Montebella						
<i>M & O - Maintenance and Operations</i>						
640.1010	SERVICES Professional & Technical	-	-	-	786	2,562
<i>Account Classification Total: M & O - Maintenance and Operations</i>		-	-	-	786	2,562
Division Total: 296 - Montebella		-	-	-	786	2,562
Division: 297 - Vineyard Estates						
<i>M & O - Maintenance and Operations</i>						
640.1010	SERVICES Professional & Technical	-	-	-	786	2,562
<i>Account Classification Total: M & O - Maintenance and Operations</i>		-	-	-	786	2,562
Division Total: 297 - Vineyard Estates		-	-	-	786	2,562
Division: 298 - Montebella II						
<i>M & O - Maintenance and Operations</i>						
640.1010	SERVICES Professional & Technical	-	-	-	36	1,281
<i>Account Classification Total: M & O - Maintenance and Operations</i>		-	-	-	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	13,046,330	14,372,057
EXPENSE GRAND Totals:		15,050,224	14,256,907	13,439,636	15,866,506	15,671,294
Grand Totals:		2,652,266	2,019,474	(1,611,608)	(2,820,176)	(1,299,237)
Minus One Time Revenues and Expenses						
REVENUE GRAND Totals:		17,702,490	16,276,380	11,828,028	13,046,330	14,361,557
EXPENSE GRAND Totals:		8,393,542	9,512,580	11,605,962	13,153,738	13,165,134
Grand Totals:		9,308,948	6,763,801	222,066	(107,408)	1,196,423

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 78
- 112 –Health Fund..... 78
- 122 – Equipment Replacement Fund **new in 19-20*..... 79
- 215 - Fleet Maintenance Fund 79
- 216 - Property & Facility Maintenance Fund 80

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						
<i>Use of Money - Use of Money & Property</i>						
412.1000	USE OF MONEY & PROP Investment Earnings	14,321	23,456	-	14,526	12,000
<i>Account Classification Total: Use of Money - Use of Money & Property</i>		14,321	23,456	-	14,526	12,000
<i>Miscellaneous - Miscellaneous</i>						
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
<i>Account Classification Total: Miscellaneous - Miscellaneous</i>		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						
<i>Employee Service - Employee Services</i>						
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	-
<i>Account Classification Total: Employee Service - Employee Services</i>		89,387	216,706	229,222	229,773	236,456
<i>M & O - Maintenance and Operations</i>						
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 Liability 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
<i>Account Classification Total: M & O - Maintenance and Operations</i>		1,863,164	2,207,547	2,682,890	2,694,596	2,971,937
<i>Principal Pymts - Principal Payments</i>						
710.1001	PRINCIPAL Copiers	750	750	750	750	750
<i>Account Classification Total: Principal Pymts - Principal Payments</i>		750	750	750	750	750
<i>Transfer - Transfer</i>						
900.101	TRSF OUT General Fund					1,546
900.122	TRSF OUT Equipment Replacement	1,329	1,406	1,329	1,329	1,329
<i>Account Classification Total: Transfer - Transfer</i>		1,329	1,406	1,329	1,329	2,875
Division Total: 000 - Non-divisional		1,954,630	2,426,408	2,914,191	2,926,448	3,212,018
Department Total: 20 - Administration		1,954,630	2,426,408	2,914,191	2,926,448	3,212,018
EXPENSES Total		1,954,630	2,426,408	2,914,191	2,926,448	3,212,018
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	3,212,018
Fund Total: 111 - Risk Management		364,884	116,745	(108,002)	(105,733)	(22,163)

Fund: 112 - Health Insurance

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

Miscellaneous - Miscellaneous

414.1120 MISC Health Insurance Receipts

414.1130 MISC COBRA Insurance (Employee)

414.1150 MISC Retiree Health

Account Classification Total: Miscellaneous - Miscellaneous

REVENUES Total

EXPENSES

Department: 20 - Administration

Division: 000 - Non-divisional

M & O - Maintenance and Operations

660.1100 INSURANCE Vision & Dental Admin

660.1110 INSURANCE Medical Ins Claim

660.1115 INSURANCE Medical Ins Prescription

660.1120 INSURANCE Medical Ins Admin

Account Number	Account Description	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 Projected Year End	2025-26 Proposed
660.1125	INSURANCE Retiree Claims	91,535	430,618	200,000	260,000	250,000
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
<i>Account Classification Total: M & O - Maintenance and Operations</i>		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						
<i>Transfers - Transfers</i>						
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
<i>Account Classification Total: Transfers - Transfers</i>		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						
<i>M & O - Maintenance and Operations</i>						
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
<i>Account Classification Total: M & O - Maintenance and Operations</i>		45,139	12,594	38,000	38,000	38,000
<i>Principal Pymts - Principal Payments</i>						
710.2067	PRINCIPAL Dell	-	-	30,000	30,000	30,000
<i>Account Classification Total: Principal Pymts - Principal Payments</i>		-	-	30,000	30,000	30,000
<i>Interest Pymts - Interest Payments</i>						
720.2067	INTEREST Dell	2,383	1,321	1,100	1,100	1,100
<i>Account Classification Total: Interest Pymts - Interest Payments</i>		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						
<i>Use of Money - Use of Money & Property</i>						
412.1000	USE OF MONEY & PROP Investment Earnings	619	1,311	-	-	-
<i>Account Classification Total: Use of Money - Use of Money & Property</i>		619	1,311	-	-	-
<i>Miscellaneous - Miscellaneous</i>						
501.1150	OVERHEAD Fleet Maintenance	463,000	465,940	498,525	498,525	512,550
<i>Account Classification Total: Miscellaneous - Miscellaneous</i>		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						
<i>Employee Service - Employee Services</i>						
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	-	-	-
<i>Account Classification Total: Employee Service - Employee Services</i>		159,745	186,167	219,327	223,387	229,517
<i>M & O - Maintenance and Operations</i>						
610.1010	SUPPLIES Office Supplies	978	699	1,500	1,500	1,530

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	15,426	3,369	18,200	12,200	5,152
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	-

Account Number	Account Description	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 Projected Year End	2025-26 Proposed
670.1030	MAINTENANCE Equipment Maintenance	6,986	6,132	25,500	5,500	5,610
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	18	18	1,040	1,040	1,061
<i>Account Classification Total: M & O - Maintenance and Operations</i>		83,272	74,544	89,914	90,514	91,697
<i>Allocated Costs - Allocated Costs</i>						
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
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		11,984	14,250	18,701	18,701	14,399
<i>Transfer - Transfer</i>						
900.122	TRSF OUT Equipment Replacement	1,329	1,406	1,329	1,329	1,329
<i>Account Classification Total: Transfer - Transfer</i>		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						
<i>Employee Service - Employee Services</i>						
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	-	-	-	-
<i>Account Classification Total: Employee Service - Employee Services</i>		22,154	-	-	-	-
<i>M & O - Maintenance and Operations</i>						
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
<i>Account Classification Total: M & O - Maintenance and Operations</i>		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	7,808,457
Grand Totals:		910,212	616	(238,879)	(219,238)	(212,062)
 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)

CAPITAL PROJECTS FUNDS

Capital projects funds are used to budget for the maintenance, repair and replacement of capital facilities. Capital project revenues may come from transfer from operating funds or from grant funds.

The Capital Projects Funds include the following and divisions:

• 260 - Transportation Capital Projects	84
• 261 - Water Capital Projects	84
• 262 - Sewer Capital Projects	85
• 263 - MTBE Fund	85
• 264 - DBCP Fund	86
• 265 - Facilities Capital Projects	86

Account Number	Account Description	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 Projected Year End	2025-26 Proposed
Fund: 260 - Transportation Capital Projects						
REVENUES						
<i>Use of Money - Use of Money & Property</i>						
412.1000	USE OF MONEY & PROP Investment Earnings	697	1,681	500	1,000	500
<i>Account Classification Total: Use of Money - Use of Money & Property</i>		697	1,681	500	1,000	500
<i>Intergov - Intergovernmental</i>						
413.1040	INTERGOVT Tulare County Receipts	30,000	310,451	-	-	-
413.1050	INTERGOVT CMAQ Grant	694,116	199,425	-	1,900,575	-
413.1060	INTERGOVT State Grants	-	16,185	2,945,000	-	-
413.1420	INTERGOVT Measure R	192,418	1,282,968	5,805,000	3,874,327	12,026,180
413.1430	INTERGOVT HSIP Highway Safety Impr Program	43,855	1,168,993	1,341,000	853,035	873,157
413.1450	INTERGOVT Section 130 Rail and Mass Transp	242,037	-	-	-	-
413.1480	INTERGOVT TCAG Overall Work Plan (OWP)	6,000	-	-	40,000	-
413.1550	INTERGOVT Safe Streets & Road 4 All (SS4A)	-	-	230,000	220,991	73,664
413.1560	INTERGOVT Active Transportation Prog (ATP)	-	424,721	13,047,000	853,029	11,869,250
<i>Account Classification Total: Intergov - Intergovernmental</i>		1,208,425	3,402,744	23,368,000	7,741,957	24,842,251
<i>Miscellaneous - Miscellaneous</i>						
414.1010	MISC Other Miscellaneous Revenue	626	-	20,000	85,000	-
<i>Account Classification Total: Miscellaneous - Miscellaneous</i>		626	-	20,000	85,000	-
<i>Transfers - Transfers</i>						
800.101	TRSF IN General Fund	2,072,683	3,438,632	425,318	274,000	-
800.105	TRSF IN American Rescue Plan Act	520,780	1,043,480	150,000	115,946	-
800.202	TRSF IN Gas Tax	200,000	147,230	-	166,000	-
800.203	TRSF IN Transportation	476,150	343,197	468,900	85,000	185,000
800.232	TRSF IN Disposal	75,000	75,000	75,000	75,000	75,000
800.250	TRSF IN Water Impact Fees	-	-	-	-	-
800.251	TRSF IN Sewer Impact Fees	-	-	-	-	-
800.252	TRSF IN Transportation Impact Fees	258,656	39,000	-	1,000,000	-
800.255	TRSF IN Storm Drain Impact Fees	13,910	-	-	-	-
<i>Account Classification Total: Transfers - Transfers</i>		3,617,179	5,086,539	1,119,218	1,715,946	260,000
REVENUES Total		4,826,928	8,490,964	24,507,718	9,543,903	25,102,751

EXPENSES

Department: 70 - Public Works

Division: 709 - Transportation

Capital Projects - Capital Projects

680.1075	CAPITAL PROJECTS City Wide Street Improvement	12,787	3,139,920	-	-	50,000
680.1076	CAPITAL PROJECTS City Sidewalk Improvement	76,962	64,624	50,000	5,975	52,439
680.1078	CAPITAL PROJECTS Roadway Segment Safety Imprvment	67,390	2,157,585	-	427,621	-
680.1079	CAPITAL PROJECTS Alley Improvements	20,780	55,050	75,000	33,923	136,017
680.1080	CAPITAL PROJECTS Street Lights	-	-	35,000	178,775	35,000
680.1105	CAPITAL PROJECTS ADA Ramp	27,162	66,365	50,000	55,600	54,758
680.1191	CAPITAL PROJECTS Analysis Program	6,000	-	-	40,000	-
680.1260	CAPITAL PROJECTS Rail and Mass Transportation	232,281	5,989	-	-	-
680.1263	CAPITAL PROJECTS Alta/Kamm Roundabout	782,096	1,844,308	-	2,895,240	-
680.1270	CAPITAL PROJECTS Road 74 Improvements	580,573	-	-	-	-
680.1272	CAPITAL PROJECTS Euclid Ave Improvements	1,163,520	-	-	-	-
680.1278	CAPITAL PROJECTS Nebraska & Crawford Intersection	-	386,536	425,318	-	-
680.1279	CAPITAL PROJECTS SRTS Improvement Projects	-	-	-	-	-
680.1280	CAPITAL PROJECTS Safe Streets & Road 4 All	-	16,534	230,000	279,012	93,004
680.1281	CAPITAL PROJECTS El Monte/Road 56 Roundabout	143,143	136,157	350,000	105,701	5,779,500
680.1286	CAPITAL PROJECTS ATP Bldg Dinuba's Active Transp	-	424,721	16,735,000	3,572,801	12,269,250
680.1287	CAPITAL PROJECTS HSIP Cycle 11	-	43,539	200,000	323,865	971,596
680.1292	CAPITAL PROJECTS Corridor Street Improvements	-	84,801	4,000,000	1,278,800	3,836,399
680.1296	CAPITAL PROJECTS Perry/El Monte Roundabout	-	15,917	-	684,083	3,308,860
680.1510	CAPITAL PROJECTS Alta & Nebraska	1,629,237	-	-	-	-
680.9000	CAPITAL PROJECTS Other Projects	-	-	3,295,000	59,000	-
<i>Account Classification Total: Capital Projects - Capital Projects</i>		4,741,930	8,442,046	25,445,318	9,940,396	26,586,823
Division Total: 709 - Transportation		4,741,930	8,442,046	25,445,318	9,940,396	26,586,823
Department Total: 70 - Public Works		4,741,930	8,442,046	25,445,318	9,940,396	26,586,823
EXPENSES Total		4,741,930	8,442,046	25,445,318	9,940,396	26,586,823
Fund REVENUE	Total: 260 - Transportation Capital Projects	4,826,928	8,490,964	24,507,718	9,543,903	25,102,751
Fund EXPENSE	Total: 260 - Transportation Capital Projects	4,741,930	8,442,046	25,445,318	9,940,396	26,586,823
Fund Total: 260 - Transportation Capital Projects		84,998	48,917	(937,600)	(396,493)	(1,484,072)

Fund: 261 - Water Capital Projects

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

413.1060 INTERGOVT State Grants

Account Classification Total: Intergov - Intergovernmental

Transfers - Transfers

-	-	-	500	100
-	-	-	500	100
-	-	12,500,000	1,050,000	12,011,819
-	-	12,500,000	1,050,000	12,011,819

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	-	18,891	48,004	136,400	-
800.230	TRSF IN Water	37,537	135,269	650,000	550,000	2,110,000
800.250	TRSF IN Water Impact Fees	11,161	205,061	79,132	-	175,000
<i>Account Classification Total: Transfers - Transfers</i>		48,698	359,221	777,136	686,400	2,285,000
REVENUES Total		48,698	359,221	13,277,136	1,736,900	14,296,919
EXPENSES						
Department: 70 - Public Works						
Division: 703 - Water						
<i>Capital Projects - Capital Projects</i>						
680.1156	CAPITAL PROJECTS Wells 21	11,003	94,154	3,001,723	1,000,000	2,317,199
680.1180	CAPITAL PROJECTS Community Water System Improvem	98,593	73,372	760,000	150,000	1,160,000
680.1282	CAPITAL PROJECTS El Monte Village MobileHome Park	805	-	-	-	-
680.1288	CAPITAL PROJECTS Whitney Water Main Improvements	-	-	400,000	100,000	500,000
680.1289	CAPITAL PROJECTS Parkway Water Main Improvements	-	-	-	-	650,000
680.1290	CAPITAL PROJECTS Steel Pipe Replacement	-	-	250,000	-	-
680.1294	CAPITAL PROJECTS Wellfield	-	-	-	50,000	10,561,819
680.9000	CAPITAL PROJECTS Other Projects	-	-	10,000,000	-	-
<i>Account Classification Total: Capital Projects - Capital Projects</i>		110,401	167,526	14,411,723	1,300,000	15,189,018
Division Total: 703 - Water		110,401	167,526	14,411,723	1,300,000	15,189,018
Department Total: 70 - Public Works		110,401	167,526	14,411,723	1,300,000	15,189,018
EXPENSES Total		110,401	167,526	14,411,723	1,300,000	15,189,018
Fund REVENUE	Total: 261 - Water Capital Projects	48,698	359,221	13,277,136	1,736,900	14,296,919
Fund EXPENSE	Total: 261 - Water Capital Projects	110,401	167,526	14,411,723	1,300,000	15,189,018
Fund Total: 261 - Water Capital Projects		(61,703)	191,695	(1,134,587)	436,900	(892,099)
Fund: 262 - Sewer Capital Projects						
REVENUES						
<i>Use of Money - Use of Money & Property</i>						
412.1000	USE OF MONEY & PROP Investment Earnings	145	-	-	200	100
<i>Account Classification Total: Use of Money - Use of Money & Property</i>		145	-	-	200	100
<i>Transfers - Transfers</i>						
800.101	TRSF IN General Fund	973,773	136,606	-	-	-
800.105	TRSF IN American Rescue Plan Act	1,277,264	23,813	-	-	-
800.231	TRSF IN Sewer	-	43,420	-	35,000	50,000
800.251	TRSF IN Sewer Impact Fees	162,210	508,448	-	-	-
<i>Account Classification Total: Transfers - Transfers</i>		2,413,248	712,286	-	35,000	50,000
<i>Other - Other Financing Sources</i>						
415.1020	OTH FIN SOURCES Proceeds of Bonds	-	-	2,750,000	-	-
<i>Account Classification Total: Other - Other Financing Sources</i>		-	-	2,750,000	-	-
REVENUES Total		2,413,392	712,286	2,750,000	35,200	50,100
EXPENSES						
Department: 70 - Public Works						
Division: 705 - Sewer Collection						
<i>M & O - Maintenance and Operations</i>						
799.2200	MISCELLANEOUS Capitalized Assets	(2,596,132)	2,288,655	-	-	-
<i>Account Classification Total: M & O - Maintenance and Operations</i>		(2,596,132)	2,288,655	-	-	-
<i>Capital Projects - Capital Projects</i>						
680.1181	CAPITAL PROJECTS Community Sewer System Improve	242,707	64,770	-	-	-
680.1261	CAPITAL PROJECTS Clarifier	2,131,527	329,598	-	-	-
680.1273	CAPITAL PROJECTS El Monte Sewer Improvements	293,448	-	-	-	-
680.1291	CAPITAL PROJECTS Sierra Way Sewer Main	-	-	2,750,000	-	-
680.9000	CAPITAL PROJECTS Other Projects	56,260	-	-	-	50,000
<i>Account Classification Total: Capital Projects - Capital Projects</i>		2,723,943	394,368	2,750,000	-	50,000
Division Total: 705 - Sewer Collection		127,810	2,683,023	2,750,000	-	50,000
Department Total: 70 - Public Works		127,810	2,683,023	2,750,000	-	50,000
EXPENSES Total		127,810	2,683,023	2,750,000	-	50,000
Fund REVENUE	Total: 262 - Sewer Capital Projects	2,413,392	712,286	2,750,000	35,200	50,100
Fund EXPENSE	Total: 262 - Sewer Capital Projects	127,810	2,683,023	2,750,000	-	50,000
Fund Total: 262 - Sewer Capital Projects		2,285,582	(1,970,737)	-	35,200	100
Fund: 263 - MTBE						
REVENUES						
<i>Miscellaneous - Miscellaneous</i>						
414.1180	MISC Remediation Reimbursements	2,944	-	-	-	-
<i>Account Classification Total: Miscellaneous - Miscellaneous</i>		2,944	-	-	-	-
REVENUES Total		2,944	-	-	-	-
EXPENSES						
Department: 70 - Public Works						
Division: 703 - Water						
<i>Capital Projects - Capital Projects</i>						
680.1155	CAPITAL PROJECTS Wells	2,944	-	-	-	-
<i>Account Classification Total: Capital Projects - Capital Projects</i>		2,944	-	-	-	-
Division Total: 703 - Water		2,944	-	-	-	-
Department Total: 70 - Public Works		2,944	-	-	-	-
EXPENSES Total		2,944	-	-	-	-

Account Number	Account Description	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 Projected Year End	2025-26 Proposed
	Fund REVENUE Total: 263 - MTBE	2,944	-	-	-	-
	Fund EXPENSE Total: 263 - MTBE	2,944	-	-	-	-
	Fund Total: 263 - MTBE	-	-	-	-	-
Fund: 264 - DBCP						
REVENUES						
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	117	207	-	-	-
Account Classification Total: Use of Money - Use of Money & Property		117	207	-	-	-
REVENUES Total		117	207	-	-	-
	Fund REVENUE Total: 264 - DBCP	117	207	-	-	-
	Fund EXPENSE Total: 264 - DBCP					
	Fund Total: 264 - DBCP	117	207	-	-	-
Fund: 265 - Facilities Capital Projects						
REVENUES						
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	790	138	100	400	100
Account Classification Total: Use of Money - Use of Money & Property		790	138	100	400	100
Intergov - Intergovernmental						
413.1060	INTERGOVT State Grants	-	1,069,351	8,220,558	1,651,207	-
413.1510	INTERGOVT Entertainment Plaza Improvements	177,592	360	-	-	-
413.1570	INTERGOVT CALOES Grant	-	904	-	299,096	2,700,000
413.1580	INTERGOVT LWCF	-	490,473	-	2,009,527	-
413.1590	INTERGOVT Clean California Grant	-	-	-	736,945	2,208,055
Account Classification Total: Intergov - Intergovernmental		177,592	1,561,088	8,220,558	4,696,775	4,908,055
Transfers - Transfers						
800.101	TRSF IN General Fund	39,978	307,759	1,201,373	1,660,878	55,000
800.105	TRSF IN American Rescue Plan Act	468,432	1,020,835	495,278	464,835	-
800.253	TRSF IN Police Impact Fees	-	-	-	60,000	-
800.254	TRSF IN Park Impact Fees	405,577	-	-	60,000	-
800.256	TRSF IN Fire Impact Fees	-	582,894	1,000,000	-	-
800.320	TRSF IN Ambulance	18,634	66,794	-	1,016,100	324,900
Account Classification Total: Transfers - Transfers		932,621	1,978,281	2,696,651	3,261,813	379,900
REVENUES Total		1,111,003	3,539,507	10,917,309	7,958,988	5,288,055
EXPENSES						
Department: 70 - Public Works						
Division: 706 - Construction						
Capital Projects - Capital Projects						
680.1040	CAPITAL PROJECTS Entertainment Plaza	573,145	22,409	-	736,019	2,208,055
680.1105	CAPITAL PROJECTS ADA Ramp	117,160	-	-	-	-
680.1125	CAPITAL PROJECTS Downtown	70,654	42,727	-	-	-
680.1229	CAPITAL PROJECTS Fire Station 1	-	66,794	-	108,306	324,900
680.1231	CAPITAL PROJECTS Fire Training Facility	18,634	390,687	582,894	659,399	-
680.1240	CAPITAL PROJECTS Police Station	-	-	-	-	-
680.1266	CAPITAL PROJECTS Civic Center	52,794	125,154	82,206	11,681	-
680.1271	CAPITAL PROJECTS Nebraska Park	35,080	35,544	-	-	-
680.1274	CAPITAL PROJECTS Viscaya Park	4,898	1,528,449	7,275,801	5,424,699	-
680.1275	CAPITAL PROJECTS KC Vista Park Improvements	22,320	659,793	-	-	40,000
680.1276	CAPITAL PROJECTS Park Improvement Projects	172,799	-	-	-	-
680.1277	CAPITAL PROJECTS Facade Improvement Program	7,285	99,447	-	12,000	-
680.1283	CAPITAL PROJECTS Senior Center Reroof	-	195,529	-	-	-
680.1284	CAPITAL PROJECTS Rosanne Vuich Park	-	12,303	-	-	-
680.1293	CAPITAL PROJECTS Cal OES Flood Mitigation	-	477	-	299,523	2,700,000
680.1295	CAPITAL PROJECTS Stand Theater Demolition	-	4,570	-	581,308	-
680.9000	CAPITAL PROJECTS Other Projects	26,100	-	3,000,000	156,077	15,000
Account Classification Total: Capital Projects - Capital Projects		1,100,869	3,183,884	10,940,901	7,989,012	5,287,955
Division Total: 706 - Construction		1,100,869	3,183,884	10,940,901	7,989,012	5,287,955
Department Total: 70 - Public Works		1,100,869	3,183,884	10,940,901	7,989,012	5,287,955
EXPENSES Total		1,100,869	3,183,884	10,940,901	7,989,012	5,287,955
	Fund REVENUE Total: 265 - Facilities Capital Projects	1,111,003	3,539,507	10,917,309	7,958,988	5,288,055
	Fund EXPENSE Total: 265 - Facilities Capital Projects	1,100,869	3,183,884	10,940,901	7,989,012	5,287,955
	Fund Total: 265 - Facilities Capital Projects	10,134	355,623	(23,592)	(30,024)	100
REVENUE GRAND Totals:		8,403,082	13,102,185	51,452,163	19,274,991	44,737,825
EXPENSE GRAND Totals:		6,083,955	14,476,480	53,547,942	19,229,408	47,113,796
Grand Totals:		2,319,127	(1,374,295)	(2,095,779)	45,583	(2,375,971)

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..... 88
- 182 - Water Debt Fund 88
- 183 -Sewer Debt Fund 88
- 185 - Financing Authority Debt Fund 89

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						
<i>Use of Money - Use of Money & Property</i>						
412.1411	USE OF MONEY & PROP 2012 Land	1	-	-	-	-
<i>Account Classification Total: Use of Money - Use of Money & Property</i>		1	-	-	-	-
<i>Transfers - Transfers</i>						
800.101	TRSF IN General Fund	331,718	125,719	125,717	125,717	125,718
<i>Account Classification Total: Transfers - Transfers</i>		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						
<i>M & O - Maintenance and Operations</i>						
640.1010	SERVICES Professional & Technical	950	-	-	-	-
640.1040	SERVICES Fiscal Agent Fees	-	-	-	-	-
<i>Account Classification Total: M & O - Maintenance and Operations</i>		950	-	-	-	-
<i>Principal Pymts - Principal Payments</i>						
710.1055	PRINCIPAL 2012 Land	200,000	-	-	-	-
710.1085	PRINCIPAL 2015 BBVA - PNC	185,624	86,777	91,331	91,331	96,123
<i>Account Classification Total: Principal Pymts - Principal Payments</i>		385,624	86,777	91,331	91,331	96,123
<i>Interest Pymts - Interest Payments</i>						
720.1055	INTEREST 2012 Land	6,000	-	-	-	-
720.1085	INTEREST 2015 BBVA - PNC	64,847	38,425	34,386	34,386	29,595
<i>Account Classification Total: Interest Pymts - Interest Payments</i>		70,847	38,425	34,386	34,386	29,595
<i>Transfer - Transfer</i>						
900.185	TRSF OUT Financing Authority Debt Service	-	82,000	-	-	-
<i>Account Classification Total: Transfer - Transfer</i>		-	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						
<i>Use of Money - Use of Money & Property</i>						
412.1408	USE OF MONEY & PROP 2009 Safe Water	13,408	23,614	2,000	15,000	2,000
<i>Account Classification Total: Use of Money - Use of Money & Property</i>		13,408	23,614	2,000	15,000	2,000
<i>Transfers - Transfers</i>						
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
<i>Account Classification Total: Transfers - Transfers</i>		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						
<i>M & O - Maintenance and Operations</i>						
640.1040	SERVICES Fiscal Agent Fees	220	1,320	2,000	2,000	2,000
<i>Account Classification Total: M & O - Maintenance and Operations</i>		220	1,320	2,000	2,000	2,000
<i>Principal Pymts - Principal Payments</i>						
710.2010	PRINCIPAL Clean Water Loan 1998	-	-	-	-	-
710.2040	PRINCIPAL SDWSRF Safe Drinking Water	-	-	391,408	391,408	401,651
<i>Account Classification Total: Principal Pymts - Principal Payments</i>		-	-	391,408	391,408	401,651
<i>Interest Pymts - Interest Payments</i>						
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
<i>Account Classification Total: Interest Pymts - Interest Payments</i>		74,254	60,461	56,842	56,842	46,599
<i>Transfer - Transfer</i>						
900.230	TRSF OUT Water	477,209	434,028	-	-	-
<i>Account Classification Total: Transfer - Transfer</i>		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						
<i>Use of Money - Use of Money & Property</i>						
412.1412	USE OF MONEY & PROP 2012 Wastewater	17,052	29,363	7,500	20,000	8,000
<i>Account Classification Total: Use of Money - Use of Money & Property</i>		17,052	29,363	7,500	20,000	8,000
<i>Transfers - Transfers</i>						
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
<i>Account Classification Total: Transfers - Transfers</i>		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						
<i>M & O - Maintenance and Operations</i>						
640.1040	SERVICES Fiscal Agent Fees	8,325	5,625	7,500	7,500	7,500
<i>Account Classification Total: M & O - Maintenance and Operations</i>		8,325	5,625	7,500	7,500	7,500
<i>Principal Pymts - Principal Payments</i>						
710.1060	PRINCIPAL 2012 Wastewater	-	-	470,000	470,000	475,000
710.1105	PRINCIPAL 2019 Wastewater	-	-	116,000	116,000	119,000
<i>Account Classification Total: Principal Pymts - Principal Payments</i>		-	-	586,000	586,000	594,000
<i>Interest Pymts - Interest Payments</i>						
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
<i>Account Classification Total: Interest Pymts - Interest Payments</i>		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						
<i>Use of Money - Use of Money & Property</i>						
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	-	-	-
<i>Account Classification Total: Use of Money - Use of Money & Property</i>		21,600	36,910	-	21,879	8,000
<i>Transfers - Transfers</i>						
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
<i>Account Classification Total: Transfers - Transfers</i>		1,761,537	1,875,025	1,839,452	1,839,452	1,873,901
<i>Other - Other Financing Sources</i>						
415.1020	OTH FIN SOURCES Proceeds of Bonds	-	-	-	-	-
<i>Account Classification Total: Other - Other Financing Sources</i>		-	-	-	-	-
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						
<i>M & O - Maintenance and Operations</i>						
640.1040	SERVICES Fiscal Agent Fees	10,025	7,325	-	7,325	8,000
<i>Account Classification Total: M & O - Maintenance and Operations</i>		10,025	7,325	-	7,325	8,000
<i>Principal Pymts - Principal Payments</i>						
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
<i>Account Classification Total: Principal Pymts - Principal Payments</i>		1,014,955	1,081,286	1,166,724	1,166,724	1,246,541
<i>Interest Pymts - Interest Payments</i>						
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
<i>Account Classification Total: Interest Pymts - Interest Payments</i>		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



REQUEST FOR BUDGET AMENDMENT

Requested by: Karina Solis

Requested by: Ramna Gola

Account Numbers	Fund Name Description	Budget Amounts	
		Increase	Decrease
REVENUES			
101-400.1000	PROP TAXES Secured- Current Year	90,000	
101-400.1020	PROP TAXES Unsecured - Current Year	10,000	
101-400.1040	PROP TAXES Supplemental - Current Year	30,000	
101-400.1070	PROP TAXES Passthrough - Redevelopment	248,000	
101-401.1000	OTHER TAXES Motor vehicle In-Lieu of (VLF)	142,000	
101-407.1000	FRANCHISE TAX Electric	29,800	
101-409.3010	SRVC & FEE Police Emergency Response	10,000	
101-409.3110	SRVC & FEE Stored Vehicle Release	15,000	
101-409.4040	SRVC & FEE Residential Sprinkler Test	10,000	
101-409.5200	SRVC & FEE Public Improvement Plan Check	329,252	
101-409.5310	SRVC & FEE Pub. Improvement Inspection Fee	327,347	
101-409.5360	SRVC & FEE Final Subdivision Map	12,551	
101-409.5380	SRVC & FEE Light & Landscape District Fee	16,256	
101-410.1000	PERMITS Building	320,000	
101-412.1000	USE OF MONEY & PROP Investment Earnings	450,000	
114-412.1000	USE OF MONEY & PROP Investment Earnings	27,000	
182-412.1408	USE OF MONEY & PROP 2009 Safe Water	18,000	
183-412.1412	USE OF MONEY & PROP 2012 Wastewater	14,000	
183-800.231	TRSF IN Sewer		100,000
183-800.251	TRSF IN Sewer Impact Fees	100,000	
185-412.1413	USE OF MONEY & PROP 2012 Public Works	30,000	
185-800.203	TRSF IN Transportation	149,508	
185-800.252	TRSF IN Transportation Impact Fees		149,508
202-414.1010	MISC Other Miscellaneous Revenue	10,000	
203-412.1000	USE OF MONEY & PROP Investment Earnings	12,000	
216-800.101	TRSF IN General Fund	6,837	
216-800.202	TRSF IN Gas Tax	1,854	
216-800.203	TRSF IN Transportation	5,910	
216-800.215	TRSF IN Fleet	2,410	
216-800.230	TRSF IN Water	11,067	
216-800.231	TRSF IN Sewer Collection	522	
216-800.232	TRSF IN Disposal	1,159	
230-409.5140	SRVC & FEE New Water Service	40,000	
230-411.1110	FINES Utility Delinquency (penalties)	20,000	
230-412.1000	USE OF MONEY & PROP Investment Earnings	28,000	
231-411.1110	FINES Utility Delinquency (penalties)	42,000	
232-411.1110	FINES Utility Delinquency (penalties)	15,000	
232-412.1000	USE OF MONEY & PROP Investment Earnings	17,000	
250-409.5080	SRVC & FEE Developer Fees	37,000	
253-409.5080	SRVC & FEE Developer Fees	37,000	
254-411.1180	FINES Park In Lieu Fees	15,000	
256-409.4080	SRVC & FEE Impact Fees - Single Family	60,000	
256-412.1000	USE OF MONEY & PROP Investment Earnings	11,000	

260-413.1050	INTERGOVT CMAQ Grant	300,000	
260-413.1060	INTERGOVT State Grants		2,945,000
260-413.1480	INTERGOVT TCAG Overall Work Plan (OWP)	40,000	
260-800.101	TRSF IN General Fund		425,318
260-800.101	TRSF IN General Fund	274,000	
260-800.202	TRSF IN Gas Tax	166,000	
262-415.1020	OTH FIN SOURCES Proceeds of Bonds		2,750,000
262-800.231	TRSF IN Sewer	35,000	
265-800.253	TRSF IN Police Impact Fees	22,412	
265-800.254	TRSF IN Park Impact Fees	60,000	
301-412.1000	USE OF MONEY & PROP Investment Earnings	33,000	
305-413.1160	INTERGOVT P.O.S.T Reimbursements	13,000	
320-409.4075	SRVC & FEE GEMT1 Mgt Care Supplement	50,000	
320-412.1000	USE OF MONEY & PROP Investment Earnings	160,000	
320-413.1410	INTERGOVT Anthem Blue Cross - IGT	358,044	
320-414.1210	MISC Other Reimbursement	10,036	
322-414.1190	MISC State Mutual Aid Reimbursement	39,621	
425-413.1060	INTERGOVT State Grants	356,000	
426-413.1060	INTERGOVT State Grants	263,550	
505-401-1260	OTHER TAXES Castro	19,176	
505-401.1270	OTHER TAXES Vineyard Estates	2,573	
APPROPRIATIONS			
101.10.102-640.1010	SERVICES Professional & Technical	15,000	
101.10.102-640.1020	SERVICES Contractual		15,000
101.20.201-620.1010	UTILITIES Electric	11,000	
101.20.201-630.1030	COMMUNICATION Internet	10,000	
101.20.201-670.1050	MAINTENANCE Maintenance Contracts	11,000	
101.20.201-900.216	TRSF OUT Property Maintenance	6,837	
101.20.201-900.260	TRSF OUT Transportation Capital Projects	274,000	
101.20.201-900.265	TRSF OUT Facilities Capital Projects	75,000	
101.40.402-620.1010	UTILITIES Electric	11,000	
101.40.402-730.1070	CAPITAL OUTLAY Machinery and Equipment	13,750	
101.50.505-600.1020	EMP SRV Part Time Salaries	8,676	
101.50.505-600.1090	EMP SRV Social Security	538	
112.20.000-660.1125	INSURANCE Retiree Claims	180,000	
116.25.251-650.1010	TRAINING Travel & Conference	15,000	
116.25.252-690.1050	SPC DEPT EXP Rental	24,000	
116.25.252-710.2072	PRINCIPAL Golf Utility Vehicles	25,000	
117.25.254-670.1010	MAINTENANCE Repair & Maintenance	12,000	
202.70.709-900.216	TRSF OUT Property Maintenance	1,854	
202.70.709-900.260	TRSF OUT Transportation Capital Projects	166,000	
203.70.709-710.1000	PRINCIPAL Other Principal	100,000	
203.70.709-730.1100	CAPITAL OUTLAY IT Functionality		7,750
203.70.709-900.185	TRSF OUT Financing Authority Debt Service	149,508	
203.70.709-900.216	TRSF OUT Property Maintenance	5,910	
207.70.709-680.1105	CAPITAL PROJECTS ADA Ramp	12,800	
207.70.709-680.1156	CAPITAL PROJECTS Wells 21	100,000	
207.70.709-680.1288	CAPITAL PROJECTS Whitney Water Main Improvements	100,000	
207.70.709-680.1292	CAPITAL PROJECTS Corridor Street Improvements	250,000	
215.70.710-900.216	TRSF OUT Propoerty Maintenance	2,410	
216.70.711-730.1100	CAPITAL OUTLAY IT Functionality	31,000	
230.70.703-610.1020	SUPPLIES Operating Supplies	40,000	
230.70.703-620.1010	UTILITIES Electric	135,000	
230.70.703-680.1155	CAPITAL PROJECTS Wells	45,900	

230.70.703-730.1070	CAPITAL PROJECTS Machinery and Equipment	35,000	
230.70.703-730.1100	CAPITAL OUTLAY IT Functionality		7,750
230.70.703-900.216	TRSF OUT Property Maintenance	11,067	
231.70.704-620.1010	UTILITIES Electric	60,000	
231.70.704-670.1010	MAINTENANCE Repair & Maintenance	15,000	
231.70.704-730.1100	CAPITAL OUTLAY IT Functionality		7,750
231.70.704-900.262	TRSF OUT Sewer Capital Projects	35,000	
231.70.705-900.216	TRSF OUT Property Maintenance	522	
232.70.716-730.1100	CAPITAL OUTLAY IT Functionality		7,750
232.70.716-900.216	TRSF OUT Propoerty Maintenance	1,159	
250.70.703-680.1176	CAPITAL PROJECTS Water Master Plan	77,866	
251.70.705-900.183	TRSF OUT Sewer Debt Service	100,000	
252.70.721-900-185	TRSF OUT Financing Authority Debt Service		149,508
253.70.000-900.265	TRSF OUT Facilities Capital Projects	22,412	
254.70.721-680.9000	CAPITAL PROJECTS Other Projects	12,020	
254.70.721-900.265	TRSF OUT Facilities Capital Projects	60,000	
260.70.709-680.1078	CAPITAL PROJECTS Roadway Segment Safety Impr	427,621	
260.70.709-680.1080	CAPITAL PROJECTS Street Lights	143,775	
260.70.709-680.1191	CAPITAL PROJECTS Analysis Program	40,000	
260.70.709-680.1296	CAPITAL PROJECTS Perry/El Monte Roundabout	684,083	
260.70.709-680.9000	CAPITAL PROJECTS Other Projects	59,250	
262.70.705-680.1291	CAPITAL PROJECTS Sierra Way Sewer Main		2,750,000
265.70.706-680.1040	CAPITAL PROJECTS Entertainment Plaza	736,019	
265.70.706-680.9000	CAPITAL PROJECTS Other Projects	156,077	
305.50.000-650.1020	TRAINING Training & Vocational	40,000	
320.60.304-640.1020	SERVICES Contractual	13,000	
320.60.602-600.1030	EMP SRV Overtime	18,000	
322.60.601-730.1070	CAPITAL OUTLAY Machinery and Equipment	10,000	
324.60.603-600.1030	EMP SRV Overtime	50,000	
402.70.722-700.1030	STATE GRANT Loans	45,000	
402.70.722-700.1040	STATE GRANT Housing Rehabilitation LOANS	60,000	
403.70.722-700.1130	STATE GRANT Sewer Lateral Program	13,000	
425.70.722-700.1010	STATE GRANT General Administration	31,000	
425.70.722-700.1020	STATE GRANT Activity Delivery	37,000	
425.70.722-700.1035	STATE GRANT Grants	70,000	
425.70.722-700.1040	STATE GRANT Housing Rehabilitation LOANS	354,000	
425.70.722-700.1120	STATE GRANT S.El Monte Revitalization Plan	31,000	
426.40.408-600.1010	EMP SRV Regular Salaries	25,756	
426.40.408-600.1120	EMP SRV Health/Dental/Vision Insurance	10,000	
426.40.408-690.1170	SPC DEPT EXP Senior Citizens Meals	63,030	
426.40.408-700.1010	STATE GRANT General Administration	12,350	
426.40.408-900.101	TRSF OUT General Fund	62,000	
427.70.722-700.1020	STATE GRANT Activity Delivery	52,000	
427.70.722-700.1030	STATE GRANT Loans	513,000	
503.20.265-640.1020	SERVICES Contractual	10,500	
503.20.269-640.1020	SERVICES Contractual	8,500	
503.20.274-640.1020	SERVICES Contractual	9,000	

Reason(s) for Budget Amendment:

To align the expenses and revenues for the Year End FY 2024/2025 budget, staff is requesting budget amendments to the following funds:

General Fund – Revenues

Increase of **\$2,040,026** due to higher-than-expected collections:

\$378,000 – Property Taxes
\$142,000 – Motor Vehicle in Lieu
\$29,800 – Electric Franchise Tax
\$10,000 – Police Emergency Response
\$15,000 – Stored Vehicle Release
\$10,000 – Residential Sprinkler Tests
\$329,252 – Public Improvement Plan Checks
\$327,347 – Improvement Plan Checks
\$12,551 – Subdivision Map Reviews
\$320,000 – Building Permits
\$450,000 – Investment Earnings

General Fund – Expenses

Increase of **\$436,801** for service enhancements:

\$15,000 – City Attorney services (offset by reduction in the contractual account)
\$387,837 – General Services (electricity, internet, credit card system upgrades)

Transfers Out:

\$60,000 – Alta/Kamm landscaping
\$200,000 – 2024 Corridor Project
\$14,000 – Delgado Solar Lights

Parks: \$11,000 – Electricity; \$13,750 – HVAC

Police: \$9,214 – Part-time Animal Control position

Golf Fund

Increased costs for training, mower and sand pro rentals, golf cart principal, and HVAC/water heater repairs.

Gas Tax & Transportation Funds

Revenue increases (interest/refunds); expenses for cameras (PW/WWTP), Alta/Kamm loan, roadway safety, and debt service transfer.

Road Repair (SB1)

Expenses for ADA ramps, Wells 21, Whitney Water Main patching, and 2024 Corridor Improvements.

Fleet & Property Maintenance

Revenue increase from interfund transfers for PW/WWTP camera purchases.

Water, Sewer & Disposal Funds

Revenues up from fees and interest. Expense increases for meters, AMI, Well 20, camera transfers, bar screen repair, and Clarifier Project.

Impact Fee Funds

Revenues up due to housing and interest. Expenses for Water Master Plan, Centennial Park design, debt service, and facility furnishing transfers.

Transportation Construction

Revenue changes:

+CMAQ for Alta/Kamm
-State Grant (misallocated)
+OWP ADA Study
-Transfer In (Crawford/Nebraska completed)
+Transfers for landscaping, permits, and solar lights

Expenses for lighting projects, Perry/El Monte Roundabout (funded via grants, General Fund, Gas Tax, impact fees).

Sewer Capital

Increased transfers for project shortfalls; reduced bond proceeds for Sierra Way (funded via other sources).

Capital Facilities

Transfers for Police breakroom and Viscaya Park; expenses for Entertainment Plaza (grant-funded) and

Delgado Solar Lights (ARPA-funded).

COPS & POST Training

Revenues and expenses increased for grant reimbursements related to training.

Ambulance, State Fire Suppression, EMS Enhancement

Revenue increases from GEMT/IGT programs, interest, fire reimbursement, and ambulance claim. Expenses for billing fees, overtime, and inflatable house (donation-funded).

HOME, CDBG, STBG Funds

Revenue from senior center and rehab grants. Expenses for homebuyer loans, sewer hookups, senior meal transport vehicle, and El Monte Plan.

Lighting & Landscape / Community Facilities Districts

Administrative Services Director _____

Signature

Date

City Manager _____

Signature

Date

City Council: ☐ Appr ☐ Resolution # _____ ☐ Denied

Date

Journal Entry No. _____ Date Posted _____ By: _____

RESOLUTION NO. 2025-32
A RESOLUTION OF THE CITY COUNCIL OF THE
CITY OF DINUBA, CALIFORNIA
ADOPTING THE ANNUAL APPROPRIATION LIMIT

WHEREAS, Article XIII B of the California Constitution requires cities to adopt annual appropriation limits; and

WHEREAS, Government Code 7910 of the State of California requires each local government to establish its appropriation limit by resolution each year at a regularly scheduled meeting or a noticed public meeting; and

WHEREAS, government code states that the City Council needs to vote on the factors to select in calculating the annual appropriation limit; and

WHEREAS, any challenge to the appropriation limit must be brought within forty-five (45) days of the effective date of this resolution.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF DINUBA, CALIFORNIA DOES RESOLVE that the appropriation limit for the fiscal year 2025/2026 is hereby set at \$30,780,068. Attached hereto as Exhibit "1".

BE IT FURTHER RESOLVED that the City Council unanimously votes to select the California per capita income and the City's population change as the factors to calculate the 2025/2026 spending limit.

BE IT FURTHER RESOLVED that any challenges to said appropriation limit must be filed in writing with the City Manager no later than June 10, 2025. If challenges are made, the matter shall be set for hearing before the City Council at its next regularly scheduled meeting.

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The foregoing resolution was duly passed and adopted by the City Council of the City of Dinuba at a regular meeting thereof held on this 10th day of June, 2025, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

MAYOR

ATTEST:

CITY CLERK

Exhibit “1”

**ANNUAL APPROPRIATION LIMIT
CALCULATIONS**

	AMOUNT -----
Last Year's Limit	\$ 28,708,492
Adjustment Factors:	
1. Population %	100.729 %
2. Inflation %	104.440 %
Total Adjustment %	107.216 %
Annual Adjustment	\$ 2,071,576
 FY 2025-2026 Limit	 \$ 30,780,068