



2023-2024

# ADOPTED BUDGET







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# INTRODUCTION

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# Transmittal Letter

Honorable Mayor and City Council:

I am pleased to submit the Fiscal Year 2023-2024 budget for the City of Dinuba. The City's fiscal outlook reflects strong revenues, healthy reserves and ongoing strategic investments in the community's critical infrastructure. The budget represents Your City at Work in acknowledgment and appreciation for the hard work and dedication provided by all city staff. The organization's overall success is based on the strength of the team.

## Budget Highlights

The budget reflects strong revenues, healthy reserves, additional staffing, and major investments in critical infrastructure. Some budget highlights include:

- The overall budget is projected at \$82 million, including all funds types.
- The General Fund includes projected expenditures of \$17.4 million with revenues of \$21.9 million, resulting in a projected surplus of \$4.5 million.
- Sales tax revenues are the largest revenue source in the General Fund and are projected to be \$11.6 million, or 53% of all revenues.
- The fund balance in the General Fund Reserves is projected to total \$29.2 million,
- New positions funded include three (3) Firefighter/Paramedics, one (1) Code Enforcement Officer, one (1) Building Official, and one (1) part-time Ambulance Billing Clerk.
- Over \$35 million in state and federal grants for street safety enhancements, maintenance and reconstruction projects.

## Accomplishments of Note

In spite of the challenges brought about by COVID-19, the City was able to complete several major capital projects while starting many others, as follows:

### Major Projects Completed

- Alta & Nebraska Roundabout Project (\$6.0 million)
- New playground shade structures at three parks (\$150,000)
- Secured \$2.0 million in state earmark for new fire ladder truck
- Secured \$54 million in grants for various projects

### Major Projects in Progress

- Third Clarifier at WWTP
- Alta & Kamm Roundabout Project (\$5.0 million)
- Viscaya Community Park (\$5.2 million)
- KC Vista Park Basketball Courts (\$418k)
- Roadway Slurry Seal Projects (\$2.2 million)
- Street Reconstruction Projects (\$2.5 million)

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

The U.S. economy continues to remain resilient despite the Federal Reserve Board raising interest rates 10 consecutive times in the last 15 months. The Fed's rate adjustment has caused many consumer interest rates to skyrocket. For example, 30-year home mortgages average 7.12% in 2023 compared to 3.22% in early 2022. However, the Fed's goal of a soft landing appears to be working as job creation remains robust with 1.57 million jobs added this year and inflation has come down to 4% in May compared to 9% in June of 2022. Fortunately, the U.S. averted a first-ever default on its debt as Congress and the President reached a bipartisan agreement to extend the debt through 2025. The next few months remain critical in terms of the overall health of the economy as the Fed continues to eye interest rate increases to slow inflation down to their target rate of 2%.

California continues to grapple with multiple challenges from a projected \$31.5 billion revenue shortfall, growing homelessness population, housing shortage, high cost of living to losing population and businesses to other states. California's economy has taken a sudden turn in terms of its projected year-end deficit compared to the record-breaking \$100 million surplus in 2022. The state relies heavily on revenues from income taxes, which has dropped due to losses in the stock market. California continues to face challenges addressing the growing homelessness population. Despite the state investing billions to house and provide services for the homeless,

the homeless population increased 32 percent since 2018, growing from 130,000 people to 170,000. California continues to lose population to other states as the state's population shrank by 252,000 in 2021 and 138,000 in 2022. Demographers attribute the exodus to a lack of affordable housing and the high cost of living in the Golden State. For example, the median price of an existing single family California home was \$791,490 in March, more than twice the national median of \$375,700. The state needs to add over 200 new housing units each year over the next two decades to meet the needs of its population.

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 current CDTFA audit may alter future revenues the city receives from online sales tax receipts. Despite higher mortgage interest rates, 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 showing signs of revival with several new tenants signing leases to occupy the former Kmart, Save Mart and Rite Aid spaces. A city also approved a new stand-alone Starbucks at the center. The center will have close to a 90% occupancy rate once these new tenants are open for business. The city also saw the completion and start of several major capital projects to address infrastructure deficiencies or expand services.

## Challenges

As we look ahead, we must remain focused and work diligently to be prepared to combat the many challenges that face our state and our community. Some of these challenges include:

- CDTFA Audit of Online Sales Tax Revenues. The California Department of Tax and Fee Administration is auditing the sales tax revenues the city receives from online or e-commerce sales. The audit may result in a reduction of revenues depending on the outcome of the audit. The city will need to be prudent by not overcommitting expenditures and by setting aside reserves to cover "claw back" of sales tax revenues and sales tax reallocations moving forward.
- Homelessness. Despite successfully housing many homeless individuals in emergency, rapid or permanent housing, the city continues to experience homelessness. Staff will continue to aggressively monitor, assist and address the homeless challenge.
- Economic Slowdown. The Fed's tightening of monetary policy to tame high inflation is raising the prospects of an economic slowdown, with some economists predicting a soft landing and others sounding the alarm of a severe recession in the coming year. The feds did pause additional rate increases as inflation slowed, but signaled that future rate increases remain on the table.

## Opportunities

Although changes to our world can oftentimes come with a variety of challenges, these changes also present opportunities to improve the way we live, work smarter, reinvest, and provide new resources to enhance our quality of life. Some of these opportunities include:

- Solid Sales Tax Revenues. Although staff is projecting sales tax revenues to return to pre-pandemic levels, revenues will continue to exceed expenditures by approximately \$4.5 million in FY 2023-24. The city must carefully consider committing these funds in light of the ongoing CDTFA audit.
- Viscaya Community Park. With a combined total of \$5.2 million in state grants received, the city will break-ground on the long-awaited Viscaya Community Park in 2024. This will be a fully developed park with on-site parking, restrooms, a pavilion, pickleball courts, a dog park and a walking trail.
- Street Improvements. Over \$35 million in grant funds is collectively targeted for various street maintenance, repairs and safety improvements in 2023 and 2024. For example, the city will invest in pedestrian safety improvements; signage and raised medians using Active Transpiration Program (ATP) and Highway Safety Improvement Program (HSIP) funding.
- Mercantile Row Shopping Center. After decades of sitting idle, several major tenants have signed leases to occupy many of the vacant spaces in the eastside shopping center. Superior Grocers will occupy the former Save Mart site. The new grocer will invest millions on tenant improvements this summer. They expect it to open early next year. Ross Dress for Less signed a lease for a portion of the former Rite Aid building. Work has begun on the exterior of the building. Sequoia Foods is nearing completion of improvements to their bulk food and produce store in a portion of the former Kmart building. Lastly, the city approved a site plan for a second Starbucks in one of the stand-alone buildings along E. El Monte Way.
- Downtown Improvements. The city continues to make incremental improvements to the downtown. The city recently completed the installation of new restrooms at Entertainment Plaza, approved façade improvements grants for three properties (former Don's Shoes, former Enns Jewelry, and Thrift Shop), and received an award of \$350,000 for the L Street Pocket Park to be developed on a vacant lot owned by the DUSD.

## Conclusion

The City of Dinuba's general fund is in the best financial position in some time. Sales tax revenues remain strong and reserves are the highest they have ever been. This has given the city the opportunity to fund community projects as well as backfill vacant positions to restore organizational capacity to deliver services to a growing community. The City must be vigilant against efforts to take-away



revenues from on-line sales taxes, preserve reserves in case revenues are impacted, and continue to focus on strategic investments that are impactful and improve the community's quality of life.

City employees deserve a special thank you for working through the pandemic, ensuring that core services were provided to the community with little to no interruption. Karina Solis and the finance team also deserve acknowledgment for working tirelessly to prepare a budget that reflects the priorities of the City Council and the operational needs of all City departments. The City of Dinuba has a great team.

Respectfully,



Luis Patlan  
City Manager

## Mayor and City Council



**Maribel Reynosa**  
Mayor  
DISTRICT 2



**Rachel Nerio-Guerrero**  
Vice Mayor  
DISTRICT 1



**Benjamin Prado**  
Council Member  
DISTRICT 3

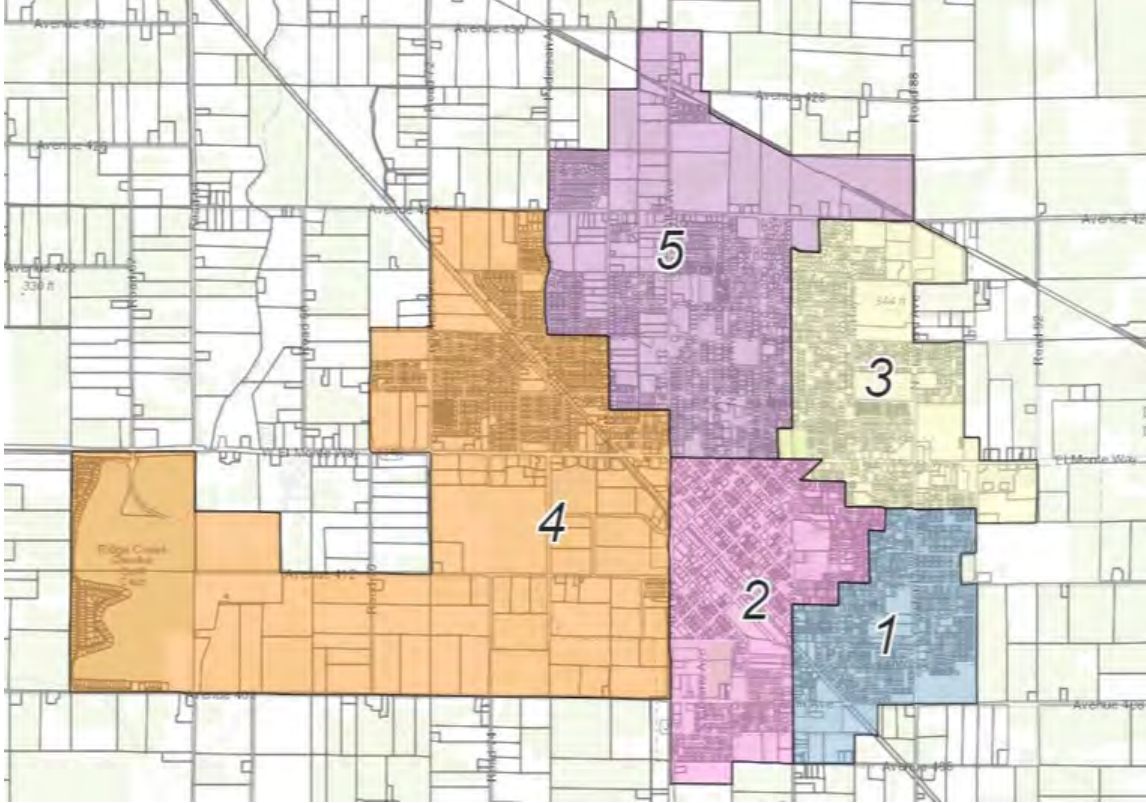


**Kuldip Thusu**  
Council Member  
DISTRICT 4



**Linda Launer**  
Council Member  
DISTRICT 5

# District Map





# GFOA Budget Award



GOVERNMENT FINANCE OFFICERS ASSOCIATION

## *Distinguished Budget Presentation Award*

PRESENTED TO

**City of Dinuba  
California**

For the Fiscal Year Beginning

**July 01, 2022**

A handwritten signature in black ink that reads "Christopher P. Morrill".

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Dinuba California for its annual budget for the fiscal year beginning July 1, 2022. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to the program requirements, and we are submitting it to the GFOA to determine its eligibility for another award.

## CSMFO Budget Award



The California Society of Municipal Finance Officers (CSMFO) presented an Operating Budget Excellence Award to the City of Dinuba California for its annual budget for the fiscal year beginning July 1, 2022. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to the program requirements, and we are submitting it to the CSMFO to determine its eligibility for another award.

# Organizational Philosophy, Mission Statement & Values

The goal of “Together, A Better Community” is achieved by employees working together as an organization and with the community providing services which can be most appropriately provided by local government; achieving goals established by the residents and elected officials; and maintaining order, improving quality of life, and protecting the overall interest of the community.

TOGETHER	A BETTER	COMMUNITY
means that members of this organization and city are appropriately involved in decision making, problem-solving and communications to improve the quality of life in Dinuba.	means to build on all community assets and make improvements consistent with the goals and direction established by the residents through their elected Council. Better also means as we go about our day to day work we will strive to deliver superior services to our residents.	means individuals living and working together who participate and cooperate in defining a collective vision supporting and partnering with each other to achieve common goals.

**TEAMWORK**

Treat self and others with respect.  
 Recognizing the value of different points of view and concerns.  
 Build and support cooperative attitudes and actions. Support each other towards our common goals.

**RESPONSIBILITY**

Give attention to detail while performing to the best of our ability.  
 Hold ourselves accountable for our actions, thereby building credibility and trust.  
 Follow-through by employees who are empowered to make decisions at their level.

**HELPFULNESS**

Be responsive to others by caring and listening.  
 Treat people with fairness.  
 Help others to succeed on the job.

**LOOKING AHEAD**

Commitment to personal growth and development.  
 Encourage and support reasonable risk-taking and innovation.  
 Recognize change is inevitable, therefore plan and manage for the future.

**BUILDING COMMUNITY**

Develop lasting partnerships by combining city and community resources to achieve goals.  
 Maximize opportunities for community participation.  
 Recognize diversity as a strength for our community.



## City Profile

**City Type:** Incorporated on January 6, 1906 ; Charter Adopted July 7, 1994

**Population:** Since its establishment in 1888, Dinuba has had a consistent growth pattern. Ranking fourth in population of the eight incorporated cities in Tulare County, Dinuba has a population of over 25,127.

**Location:** The City of Dinuba is located in the northern part of Tulare County, near the Fresno County Line. Situated roughly 180 miles north of Los Angeles and 200 miles south of San Francisco. Dinuba lies in the heart of California's agriculturally rich San Joaquin Valley, near the Sierra Nevada Mountain Range.

**Land Area:** 6.5 Square Miles

**Form of Government:** The City operates under the provisions of a city charter passed and adopted by the electorate. The legislative power of the City is vested in a five-member City Council. Members serve four-year terms with an election every two years. The Mayor of Dinuba is chosen by the council from among its members.

The Chief Executive Officer of the City is the City Manager. He serves at the pleasure of the City Council and carries out its policies. All other department heads in the City serve under contract and at the pleasure of the City Manager. There are five departments including: City Manager's Office, Administrative Services, Community Services, Fire Services, and Public Works.

Five appointed advisory commissions assist the City Council in the policy-setting process; the Planning Commission, the Parks and Community Services Commission, the Public Safety Commission and the Economic Development Commission.

City Government can best be described as a value-driven organization, that places emphasis on Teamwork, Responsibility, Helpfulness and Looking Ahead which is reflected in its Philosophy: "Together A Better Community."



## City Profile Continued

**Economy:** Agriculture is the single biggest factor in the Dinuba economy. The quality, quantity, and diversity of crops grown in the Dinuba area are truly impressive. The variety of crops includes cotton, nuts, vegetables, and fruits; namely, grapes, raisins, plums, and citrus. Raisins are a major product in the Dinuba area, where 40 percent of the world's raisins are grown and dried for a total of approximately 300,000 tons annually.

Although agriculture is Dinuba's predominate economic activity, the community has had an active commercial and industrial base for many years. Its traditional Downtown Business District is currently being revitalized.

Downtown Dinuba includes an Entertainment District which has expanded to include a bowling center, skate park, and movie theater. Also located in the Downtown Business District, the City, in conjunction with the U.S. Department of Commerce Economic Development Agency, has constructed a five-million-dollar Vocational Training Center to offer a more technically advanced workforce to meet the needs of both existing and prospective businesses.

In addition, various parcels of land have been annexed for an expanding industrial park. Currently, the industrial park boasts the largest nationwide Hispanic owned enterprise, a major retail distribution center, and other noteworthy industries.

Consequently, with an unparalleled agricultural base, an expanding industrial site, a revitalized downtown area and a centralized location, Dinuba continues to be an ideal community with a progressive and diverse economic base. Urban conveniences along with modern living in a rural environment make Dinuba a truly desirable community in which to live, work and play.

# City Statistics

## Municipal Water Services

3 Reservoirs, 3.225 million gal. storage capacity  
8 Wells  
2021 Total Well Production - 1.58 billion gals  
6,565 Service Connections  
92.9 miles of Water

## Police Protection

1 Station  
34 Sworn Officers  
9 Full-time Support Personnel  
1 Part-time Support Personnel  
5 Motorcycles  
40 Patrol Vehicles

## Fire Protection

1 Station  
Fire Chief  
2 Battalion Chiefs  
3 Captains  
3 Engineer Paramedics  
9 Firefighter Paramedics  
6 Firefighter EMTs  
6 Single Role Paramedics  
10 Paid Call Firefighters/EMTs  
5 Fire Apparatus  
7 Ambulances  
1 Confined space rescue unit  
7 Staff Vehicles

## Parks & Community Services

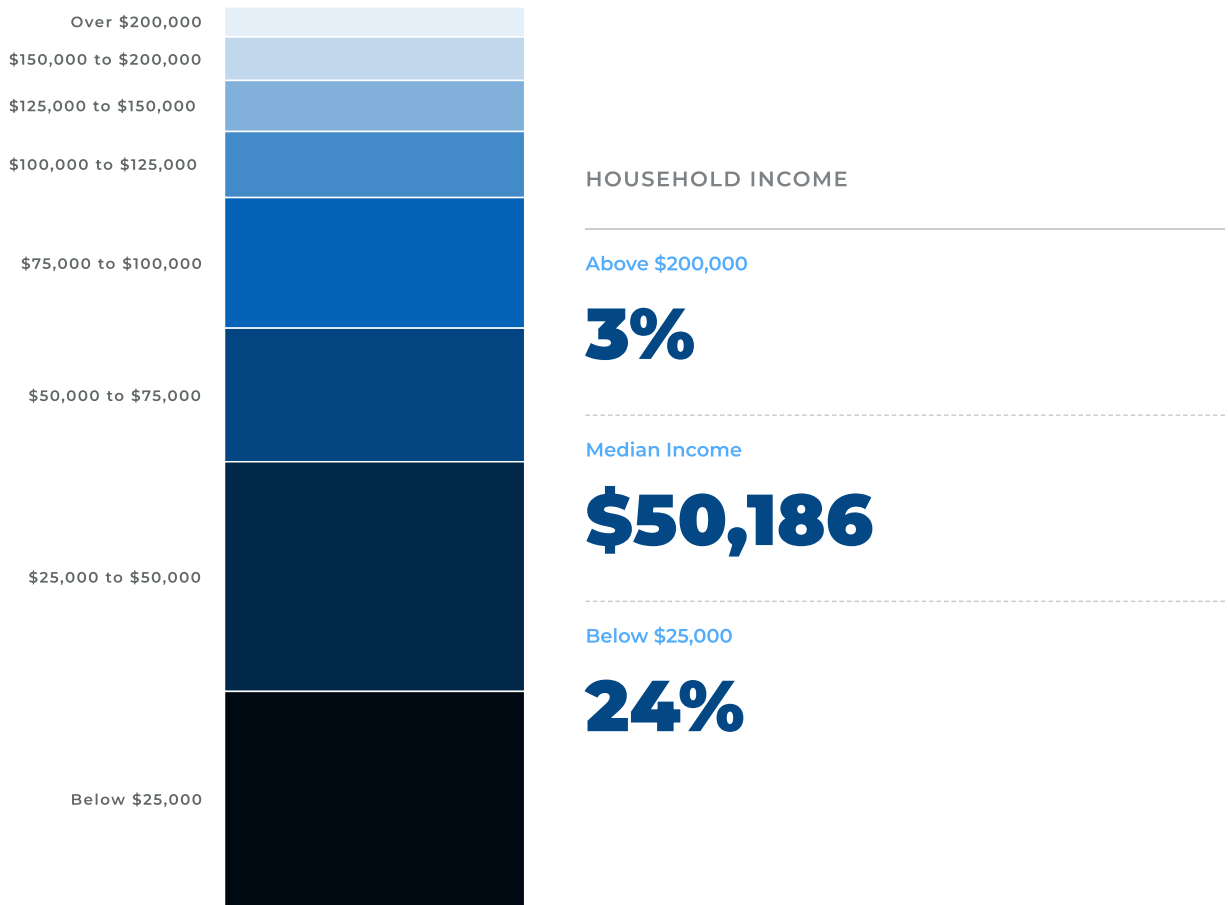
14 Parks  
2 Community Centers  
1 Entertainment Plaza  
1 Skate Park  
1 SportsPlex  
1 Interactive Fountain  
1 Band Shell  
8 Tot lots  
1 Municipal Golf Course  
70 Acres of Parklands  
Over 80 Acres of Open Space  
2 Linear Parks

## Other

29.6 miles of Storm Drain  
72.9 miles of Sewer Main  
106.2 miles of City Streets and Alley ways  
As of June 30, 2023

## Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



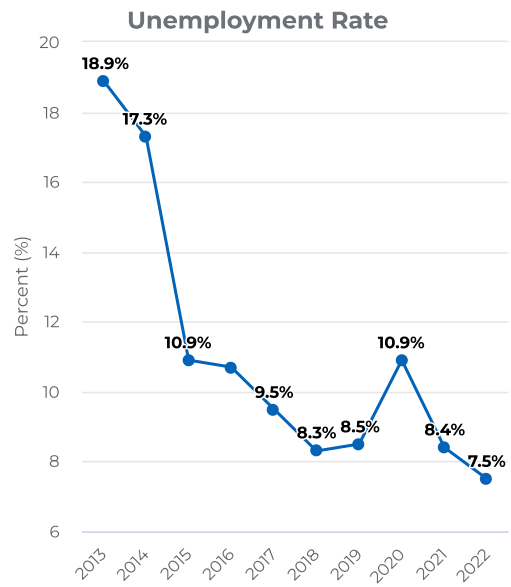
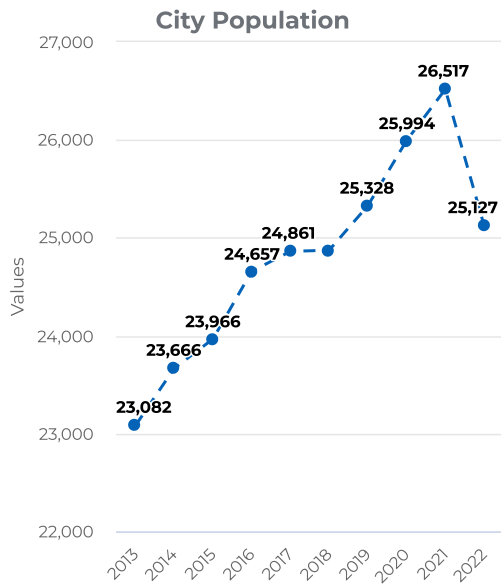
\* Data Source: American Community Survey 5-year estimates



## Population and Unemployment Rate

Fiscal Year	City Population	% Change	Tulare County Population	City Population as a % of County Population	Unemployment Rate
2012	22,614	2.94%	450,840	5.02%	21.2%
2013	23,082	2.03%	455,599	5.07%	18.9%
2014	23,666	2.47%	459,446	5.15%	17.3%
2015	23,966	1.25%	462,189	5.19%	10.9%
2016	24,657	2.80%	466,339	5.29%	10.7%
2017	24,861	0.82%	471,842	5.27%	9.5%
2018	24,873	0.05%	475,479	5.23%	8.3%
2019	25,328	1.80%	479,112	5.29%	8.5%
2020	25,994	2.56%	479,977	5.42%	10.9%
2021	26,517	1.97%	481,733	5.50%	8.4%
2022	25,127	-5.53%	475,014	5.29%	7.5%

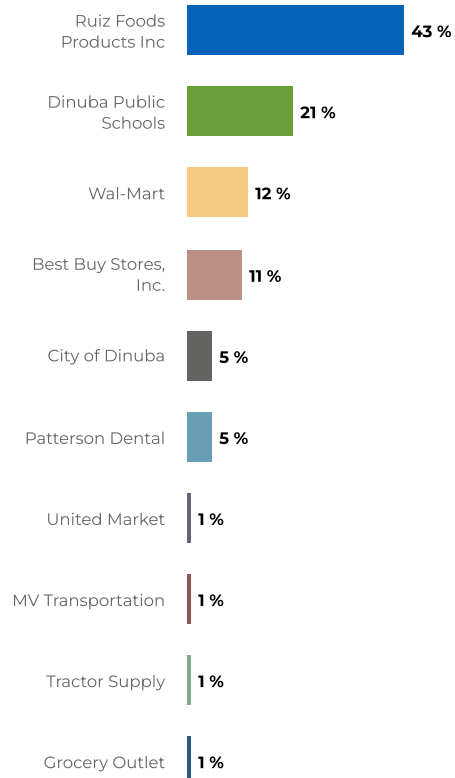
Source: California Department of Finance  
 California Employment Development Department  
 Note: Per capita income and total personal income information not available.



## Largest Employers

- Ruiz Foods' 300,000 square foot manufacturing facility is located in Dinuba, and is Tulare County's largest private employer.
- Ruiz Foods is America's leading frozen Mexican food manufacturer.
- The City is also home to Best Buy Distribution, Paterson Logistics, Wal-Mart and Ed Dena's GM Auto Center.
- The Best Buy Regional Distribution Center consists of 1,024,000 square feet and services retail stores in California, Nevada and Arizona.

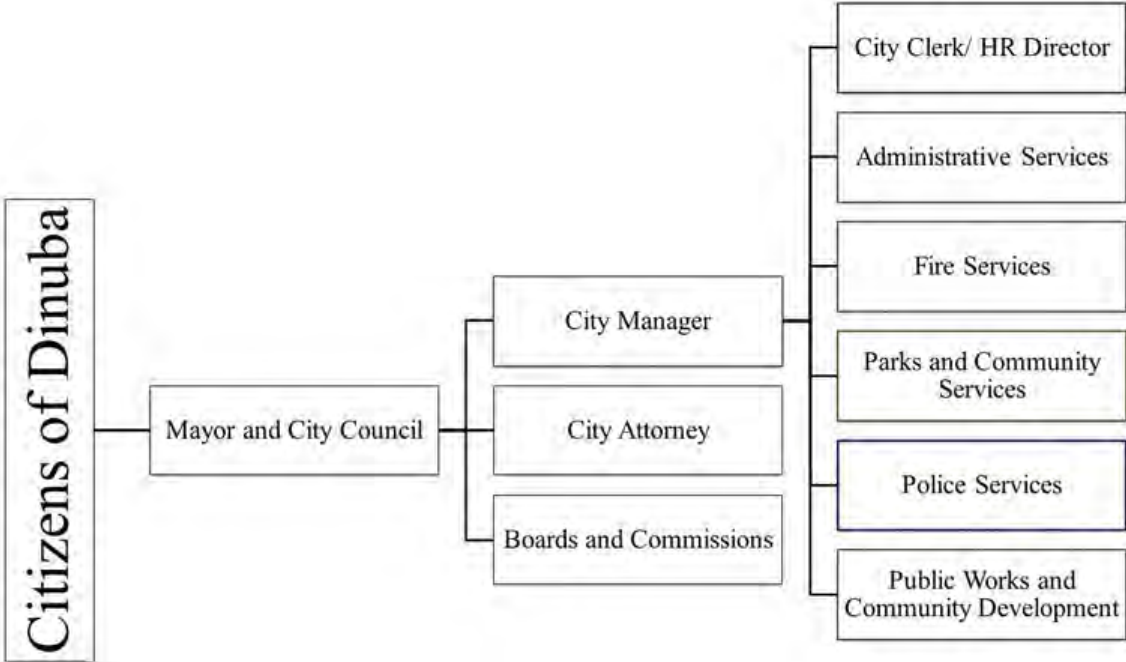
### Employers



Values (%)

<u>Employer</u>	<u>Type of Business</u>	<u>Employees</u>	<u>Rank</u>
Ruiz Foods Products Inc.	Frozen Food	1,579	1
Dinuba Public Schools	Education	751	2
Wal-Mart	Retail Store	455	3
Best Buy Sotres, Inc.	Distribution Center	400	4
City of Dinuba	Local Government	180	5
Patterson Dental	Wholesaler	172	6
United Market	Retail Store	44	7
MV Transportation	Transportation	25	8
Tractor Supply	Retail Store	24	9
Grocery Outlet	Retail Store	19	10
<i>Total</i>		<u>3,649</u>	

# City Wide Organization Chart



## Strategic Goals & Strategies

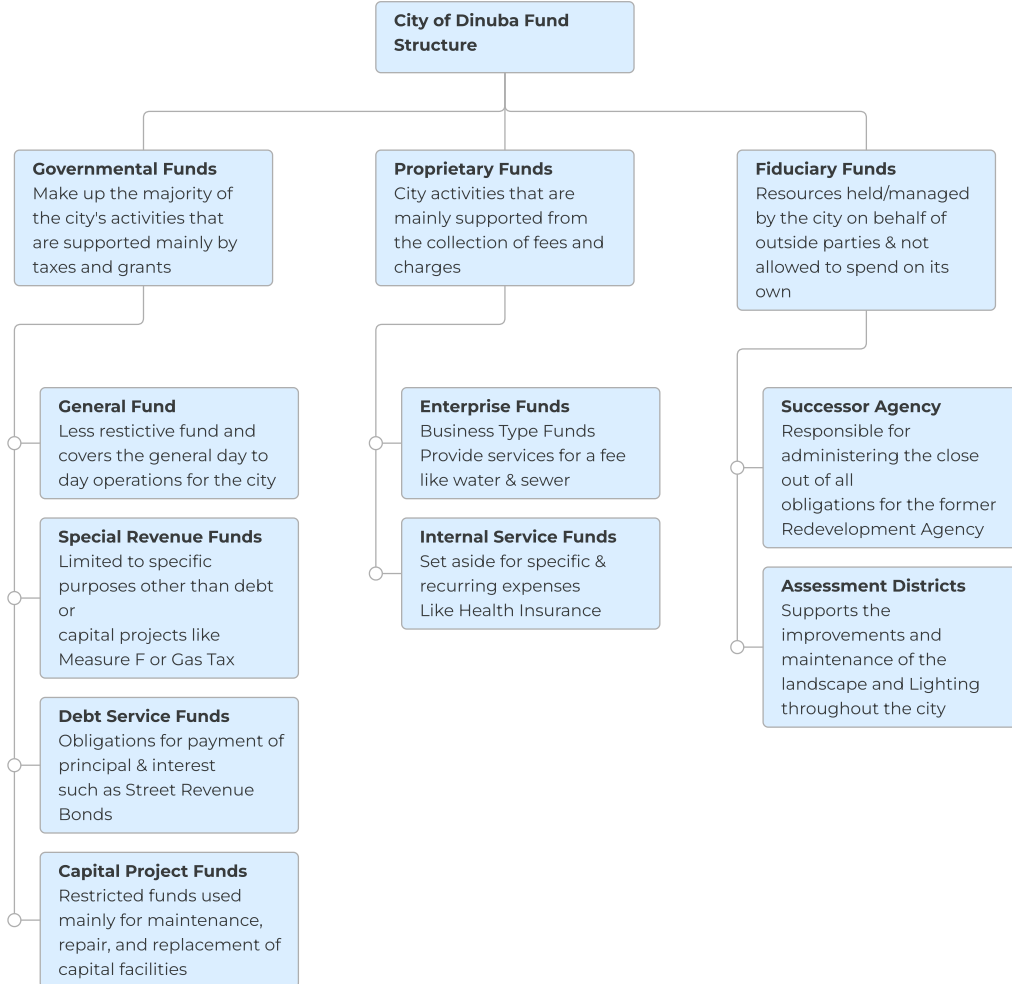
Goals	Objectives	Performance Outcomes
<b>FISCAL HEALTH OF THE COMMUNITY</b>	<ul style="list-style-type: none"> <li>◦ Balance revenues and expenditures to ensure long-term fiscal stability</li> <li>◦ Monitor trends in key revenue sources and make adjustments as needed</li> <li>◦ Maintain an adequate fund balance in the General Fund</li> </ul>	<ul style="list-style-type: none"> <li>◦ Review Quarterly Sales Tax Receipts to track sales tax revenues and report to City Council</li> <li>◦ Review expenditure versus budget reports by department on a monthly basis</li> <li>◦ Conduct a mid-year budget review and make adjustments as needed</li> </ul>
<b>QUALITY OF LIFE &amp; NEIGHBORHOOD IMPROVEMENTS</b>	<ul style="list-style-type: none"> <li>◦ Focus on key services, programs and activities for all age groups</li> <li>◦ Partner with service clubs to promote communitywide events</li> <li>◦ Maintain and expand parks and open space throughout the community</li> </ul>	<ul style="list-style-type: none"> <li>◦ Successful Special Events: Traditional Fall Harvest Fling &amp; Christmas Parade, Independence Day, Dog Days, &amp; Spring Fling.</li> <li>◦ 216 trees were trimmed and 17 were removed.</li> <li>◦ All playgrounds and fitness stations now have shade structures.</li> <li>◦ Completed Entertainment Plaza Master Plan.</li> </ul>
<b>PUBLIC SAFETY</b>	<ul style="list-style-type: none"> <li>◦ Engage the public, particularly the youth, in public safety strategies</li> <li>◦ Respond to calls for service in a timely manner</li> <li>◦ Provide a high-level of customer service</li> </ul>	<ul style="list-style-type: none"> <li>◦ Engaged the Community by conducting 60 Police-Oriented community activities.</li> <li>◦ Responded to 36,600 calls for service</li> <li>◦ Part 1 crimes year-over-year reduced by 10%</li> <li>◦ Conduct pro-active animal control services</li> <li>◦ Two Police Officers volunteered to serve on the City's Homeless Outreach Team</li> </ul>

Goals	Objectives	Performance Outcomes
<p style="text-align: center;"><b>MAINTAINING ORGANIZATIONAL CAPACITY</b></p>	<ul style="list-style-type: none"> <li>◦ Provide adequate staffing for all new facilities before they come on line</li> <li>◦ Evaluate staffing in all departments to ensure adequate service levels</li> <li>◦ Maintain employee compensation within 5% of the top comparator cities</li> <li>◦ Evaluate and update the use of technology to improve organizational efficiency</li> <li>◦ Evaluate and replace vehicles &amp; equipment as needed</li> <li>◦ Update ordinances as needed</li> </ul>	<ul style="list-style-type: none"> <li>◦ Implemented vehicle replacement program for Police Fleet (3 vehicles purchased)</li> <li>◦ Updated</li> <li>◦ Replaced obsolete radio base stations, dispatch control consoles, unit radios and hand-held radios for police.</li> <li>◦ Three (3) full-time Grounds Maintenance Workers and one (1) part-time Special Events Coordinator for parks.</li> <li>◦ One (1) Code Enforcement Officer and a Building Official for Public Works are included in the 23-24 budget.</li> <li>◦ Implemented technology replacement program.</li> </ul>
<p style="text-align: center;"><b>COMMUNITY ENGAGEMENT</b></p>	<ul style="list-style-type: none"> <li>◦ Employ social media as a medium to connect with the community</li> <li>◦ Periodic update of the City's website</li> <li>◦ Solicit input from the community for specific projects</li> <li>◦ Provide support and partner with local service groups</li> <li>◦ Public safety community outreach</li> <li>◦ Community Events</li> </ul>	<ul style="list-style-type: none"> <li>◦ Active engagement on social media through Facebook and Instagram</li> <li>◦ Staff attend a regular Government Affairs Committee</li> <li>◦ Two city employees graduated from the 2020 Leadership Northern Tulare County class</li> <li>◦ The Fire Department hosted an Open House &amp; Centennial Celebration.</li> <li>◦ Dinuba Police Dept. held 60 Community Oriented Policing events</li> </ul>
<p style="text-align: center;"><b>ECONOMIC DEVELOPMENT</b></p>	<ul style="list-style-type: none"> <li>◦ Market community to prospective businesses</li> <li>◦ Attract new developments</li> <li>◦ Facilitate completion of new developments</li> </ul>	<ul style="list-style-type: none"> <li>◦ Renewed annual membership in Tulare Economic Dev. Corporation</li> <li>◦ New businesses &amp; housing coming to the east side of town such as Superior Grocers and a Ross.</li> <li>◦ The long awaited Viscaya Community Park Project is to break ground in 2024.</li> <li>◦ Over \$20.0 million in grant funds is collectively targeted for various street improvements and maintenance.</li> </ul>



# Fund Structure

A fund structure is a set of accounts that track different types of resources, whether those come from grants, creditors, or from the government itself. An entity creates funds as a tool to assist management with financial planning, tracking, and to ensure they are using the money allocated in each fund according to restrictions imposed by the governing body. There are several fund types, while most of the fund types are restrictive, the least restrictive is the General Fund. Below is the map for the City of Dinuba's Fund Structure.



# Summary of Functions and Operations

Function	Responsible Department	Funding Source
<b>Community Development</b>		
Building and Safety	Public Works	General Fund
Community Promotion	Council	General Fund
Development & Long Range Planning	Public Works	General Fund
Engineering	Public Works	General Fund
Housing	Public Works	CDBG Fund
<b>Community Services</b>		
Golf Course	Administrative Services	Golf Fund
Parks	Community Services	General Fund
Recreation Programs	Community Services	General Fund
Senior Programs	Community Services	General Fund
<b>General Government</b>		
Accounting & Finance Management	Administrative Services	General Fund
City Administration	City Manager's Office	General Fund
Facility Maintenance Programs	Public Works	Facilities Fund
Fleet Maintenance	Public Works	Fleet Fund
Human Resource Administration	Administrative Services	General Fund
Information Technology	Administrative Services	General Fund
Legal Services	City Manager's Office	General Fund
Legislation and Policy	Council	General Fund
Public Works Administration	Public Works	General Fund
Risk Management	Administrative Services	General Fund
<b>Public Safety</b>		
Ambulance	Fire	General/Measure F Fund
Fire	Fire	General/Measure F Fund
Police	Police	General/Measure F Fund
<b>Public Utilities</b>		
Disposal Service	Public Works	Disposal Fund
Water Service	Public Works	Water Fund
Wastewater Service	Public Works	Sewer Fund
<b>Transportation</b>		
Municipal Transit System	Public Works	Transit Fund
Transportation	Public Works	Gas Tax, Transportation
Streets, Sidewalks, Signals, & Street Lights	Public Works	Gas Tax, Transportation

## Summary of Financial Policies

Per the City Charter, a balanced budget shall be a requirement for each fund. An annual budget of all appropriated funds shall be adopted by the last working day of the last month of the current fiscal year.

The total of proposed expenditures shall not exceed the total of estimated revenues plus carried forward fund balance, exclusive of reserves.

### Financial Reporting

Financial reports are published monthly and are distributed to each department director and reviewed at a monthly meeting by a representative from each department and the Administrative Services Director. This is an informal policy.

### Revenue Policies

Per the City Charter, the City is to maintain a revenue structure adequate to meet its financial requirement for execution of the balanced programs as determined by the City Council. The revenue structure shall be balanced equitably between taxes, fees, utility and enterprise charges, and assessments.

### Internet Sales Tax

Revenue shall first be used to ensure that General Fund reserves are equal to two months of budgeted expenditures for each of the three subsequent fiscal years; then secondly, be used to fund increases in costs of General Fund Basic Services (General Fund expenditures less Debt Service, Capital Outlay and One-Time Expenditures); then Thirdly, remaining Internet Sales Tax Revenue in each fiscal year may then provide for One-Time Expenditures such as capital projects with definite endings, studies, software and equipment.

### Expenditure Policies

A capital improvement plan encompassing five or more years shall be prepared and presented, or updated by the City Manager and presented to the Council each year per the City Charter.

### Reserves

It is recommended that the General Fund, the Public Safety Sales Tax Fund, the Utility Funds and the Ambulance Fund have sufficient reserves to cover two months of current year operating expenditures per the City Charter.

The Health Insurance Fund should have at least \$300,000 in operating reserves.

Purchase orders must be created for expenses above \$5,000 and require Department Head and Finance Director's approval. Informal bids are required for items or services exceeding \$35,000. Formal bid procedures apply to single purchases exceeding \$85,000.

# Fiscal Year 2023 - 2024 Budget Timeline



## JANUARY

Operating budget preparations begin with the analysis of the current year's budget, which helps to determine the base budget for the following year. The base budget excludes one-time revenue and expenses from the prior year.

## FEBRUARY

Budget guidelines and instructions are finalized and distributed to each Department Head for input.

## MARCH

Departments submit their budget requests to the Finance Director for review and analysis. An analysis of Enterprise Funds expenditures and revenue projection is performed. The Finance and Public Works Directors determine recommendations on utility rate increases, if necessary. Proposed rates and preliminary enterprise budgets are presented to the City Manager.

## APRIL

City departments meet with the City Manager and Finance Director to review the requests. Budget proposals are prioritized, refined, compiled and integrated into the recommended preliminary budget to be presented to the City Council. Proposed utility rate changes are presented to Council the first meeting in April for review and direction, and a public hearing date, if needed, is set in June by the City Council.

## MAY

The preliminary budget is presented to City Council and any recommended changes are incorporated into the final budget.

## JUNE

A public hearing for utility rate changes, if any, is held at the first meeting in June and if adopted rates become effective July 1. The proposed final budget document is compiled and edited and then formally presented to the City Council. Final adoption typically occurs at the second City Council meeting in June. If any changes are made they are incorporated into the adopted budget document.

## Budget Process

This budget contains the revenues, appropriations, and other financial information pertaining to all city operating and capital budgets. Although the City's Capital Investment Program (CIP) is a completely separate document, the summary of it is provided herein for informational purposes.

Budget requests are submitted by Department Directors to the City Manager for review. The City Manager, Administrative Services Director, and Department Director meet to 1) review budget requests, 2) establish program objectives and 3) assign each objective to departmental strategies and general plan policies for the coming year.

The City Manager then meets with the Department Directors to balance the budget. At this time, a management consensus is reached as to the allocation and priority of personnel and financial resources for the coming year to meet the Council's targets and goals. Once the allocations and priorities are made and the budget is balanced, the City Manager then prepares his recommendations for submission to the City Council prior to May 1.

This proposed operating budget includes appropriations and the means for financing them. Public hearings are conducted to obtain taxpayer comments. The budget document must be available for public inspection for at least ten days prior to passage.

The City Council is also required to hold at least one public hearing on the budget. Prior to July 1, the budget is legally enacted by the City Council through passage of a resolution. The City's fiscal year runs from July 1st through June 30th.

In January, the City Council holds a mid-year review of objectives contained in the budget. This review precedes preparation of a new budget. At this time, input is obtained from the Council members on their desired objectives and goals for the next fiscal year.

### BUDGETARY CONTROLS

The City maintains budgetary controls with the objective of ensuring compliance with legal provisions embodied in the annual appropriated budget approved by the City Council. Activities of the general, special revenue, debt service, and capital projects funds are included in the annual appropriated budget. Project-length financial plans are adopted for long-term capital projects.

The level of budgetary controls (that is, the level at which expenditures cannot legally exceed the appropriated amount) is established by function and activity within an individual fund.

The City maintains an encumbrance accounting system as one technique of accomplishing budgetary control. Encumbered amounts lapse at year-end. However, encumbrances outstanding at year-end are reappropriated as part of the following year's budget.

During the fiscal year, due to emergencies or changes in circumstances, it may become necessary to transfer appropriations between funds or increase appropriations for new projects or programs approved by the City Council. A transfer is requested through a budget amendment which includes an explanation of why it is necessary. The City Council then approves transfers between funds or from resources held in reserve, at Council meetings throughout the year.

And finally, regarding the general fund, the City Council establishes an appropriation limit pursuant to Article XIII B of the State Constitution. This appropriation limit, otherwise referred to as the "Gann Limitation", is a spending limit for proceeds of taxes to be spent. This limit is based on last year's limit, decreased by the change in California Per Capita Income, and increased by the growth of Dinuba's population.

### BASIS OF BUDGETING

The City budgets for governmental funds, which include the General Fund, Special Revenue Funds, Debt Service Funds and Capital Projects Fund, based on the modified accrual basis of accounting.

Under this method, revenues (income) are recognized in the period they become measurable and available to finance expenditures of the period and expenditures (expenses) are recorded when incurred with the exception of the principal and interest on long term debt, which are recorded when due.

The budgets for all proprietary funds, which include Enterprise Funds and Internal Service Funds, are prepared using the accrual basis of accounting.

Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.



# Budget Estimating and Forecasting

In analyzing the local revenue base, it is important to separate the non-recurring revenues from those revenue sources that will be available on a continuing basis. Non-recurring revenues that are anticipated (such as a forthcoming grant or one-time fee) are forecasted separately and scheduled only for the year or years in which they are anticipated.

There are also certain revenue sources that are limited to their use by law or local policy. These revenues, such as gasoline taxes, system development charges, assessments, etc., are forecasted separately so as not to overstate the amount of general fund revenues. Similarly, forecasts of expenditures for public street construction and other capital improvements are also identified separately for comparison with their restricted revenue sources.

Estimating and forecasting revenues for the City of Dinuba is done by regularly reviewing state, regional and national economic trends and indicators. By using these forecasts, together with other local issues, assumptions can be made about the economy and its resulting effects on certain individual revenue sources. Once these assumptions are made, revenues are forecasted by computing the rate of growth for the previous three years and then applying that rate to the current year's revenue. After the base revenue number has been projected, the number is then adjusted accordingly for the above mentioned independent factors that have occurred or will occur and any rate increases that are scheduled to occur.

## GENERAL FUND

Aside from general overhead revenues, a relatively small number of the many individual revenue sources in the city's general fund produce a significant majority of the city's general fund revenues; namely, sales tax, property tax, utility users tax, and state subventions. The following is a summary of those significant revenue sources.

## PROPERTY TAX

City property tax revenue is revenue derived from an annual tax on the values of certain secured and unsecured properties within the city. Generally, property tax revenue is the result of applying the constitutionally limited tax rate to the assessed value of property. The City determines what the overall rate of growth will occur in assessed value, as well as new growth spawned by new construction, and applies that rate to the current base year property tax revenue.

## SALES TAX

Sales tax applies to the sale of tangible personal property. Sales tax revenue is collected by the California Department of Tax and Fee Administration and the local portion is returned to cities and counties based on where the sale was made. The city bases its forecast in constant dollars and measures the rate of change in various business categories over time and then bases the sales tax forecasts on that data.

## UTILITY USERS TAX

The City of Dinuba has assessed a seven percent Utility Users Tax on the consumption of all electric, gas, and telephone services within the city. The tax is based on a percentage of the amount billed to each consumer for such services. Forecasting for this revenue can be determined by the rate of consumption per capita, coupled with the increase in population.

## STATE SUBVENTIONS

The State of California collects a number of taxes from which amounts of revenue are distributed to cities on the basis of applicable statutes pertaining to each tax. The determining factor for forecasting this revenue source is the city's population relative to the population of all other cities, and the overall rate of change in the number and value of motor vehicles. An annual Budget Bulletin is prepared by the League of California Cities and provides an estimate of the amount to be received for this and other subventions by the state.

## PROPRIETARY FUNDS

Revenues for the city's six proprietary funds: Water, Sewer, Disposal, Transit, Ambulance, and Self-Insurance, are normally calculated to cover the current cost of operations and the maintenance and financing of necessary capital assets.

While transit, for the most part, is a user-fee operation, it does have significant state subvention. Self-Insurance is more of an internal service fund with allocated costs applied to all departments within the city to generate revenues to support its operations.

## **CAPITAL FUNDS**

As mentioned previously, revenues for capital funds are non-recurring revenues that are anticipated (such as a forthcoming grant, or one-time fees) and are forecast separately and scheduled only for the year or years in which they are anticipated, and they are limited to their use by local city policy.

## **BASIS FOR ACCOUNTING**

Each year, the City of Dinuba projects revenues (income) for the coming five years. The first year of the five-year projection is used as the basis for the annual operating budget. The annual operating budget balances operating expenditures with operating revenues, provides for adequate funding of city retirement systems, provides for adequate maintenance of capital, plant and equipment including timely replacement, and maintains an insurance fund.

The City budgets for governmental funds, which include the General Fund, Special Revenue Funds, Debt Service Funds and Capital Projects Fund, are based on the modified accrual basis of accounting. Under this method, revenues (income) are recognized in the period they become measurable and available to finance expenditures of the period and expenditures (expenses) are recorded when incurred with the exception of the principal and interest on long term debt, which are recorded when due.

The budgets for all proprietary funds, which include Enterprise Funds and Internal Service Funds, are prepared using the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

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# BUDGET OVERVIEW

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## Fund Balance

Funds	Revenue	Operations	Reimb.	Total Expenses	Revenues	Beginning	Ending
					Over/(Under) Expenditures	Balance 7/1/23	Balance 6/30/24
<b>General Fund</b>	22,128,430	17,183,604	-	19,811,434	2,316,996	26,886,552	29,203,548
Total General Fund	22,128,430	17,183,604	-	19,811,434	2,316,996	26,886,552	29,203,548
<b>Capital Project Funds</b>							
Transportation Capital Projects	8,539,548	5,373,820	-	7,237,826	1,301,722	23,575	1,325,297
Water Capital Projects	2,748,701	248,701	-	2,748,701	-	(158)	(158)
Sewer Capital Projects	297,266	297,266	-	87,613	209,653	29,730	239,383
MTBE	67,000	-	-	67,000	-	(41,230)	(41,230)
DBCP	-	-	-	-	-	4,482	4,482
Facilities Capital Projects	3,297,412	3,097,412	-	3,113,934	183,478	33,840	217,318
Total Capital Project Funds	14,949,927	9,017,199	-	13,255,074	1,694,853	50,240	1,745,093
<b>Special Revenue</b>							
American Rescue Plan Act	-	-	-	2,744,476	(2,744,476)	(2,131,357)	(4,875,833)
Special Community Events	16,900	33,932	-	33,932	(17,032)	64,276	47,244
Police Evidence	-	-	-	-	-	39,694	39,694
Police Explorers	-	-	-	-	-	7,728	7,728
Police Volunteers	-	-	-	-	-	20,754	20,754
Gas Tax	987,230	800,584	-	898,855	88,375	138,081	226,456
Transportation (Measure R/TDA)	1,368,970	683,527	-	1,255,135	113,835	1,160,241	1,274,076
Housing	-	-	-	-	-	1,025	1,025
Road Repair & Acct Act (SB1)	706,478	82,333	-	630,293	76,185	600,615	676,800
Water Impact Fees	165,673	-	-	415,606	(249,933)	721,591	471,658
Sewer Impact Fees	89,087	40,000	-	288,295	(199,208)	345,317	146,109
Transportation Impact Fees	2,371,459	-	-	2,359,968	11,491	(57,417)	(45,926)
Police Impact Fees	60,328	-	-	-	60,328	121,237	181,565
Parks Impact Fees	63,000	-	-	-	63,000	249,071	312,071
Storm Drain Impact Fees	73,390	-	-	-	73,390	(6,325)	67,065
Fire Impact Fees	48,993	-	-	-	48,993	855,300	904,293
Public Safety Sales Tax	3,200,000	2,952,505	-	3,397,728	(197,728)	2,514,983	2,317,255
State COPS	110,000	179,028	-	179,028	(69,028)	85,347	16,319
Byrnes Justice Assistance	-	-	-	-	-	33	33
Post Training Revolving	-	-	-	-	-	(7,138)	(7,138)
State Fire Suppression Reimb	-	5,000	-	740,479	(740,479)	994,642	254,163
Fire/EMS Training	18,000	-	-	-	18,000	26,206	44,206
CAL-HOME	14,650	250,985	-	251,713	(237,063)	261,656	24,593
CDBG	1,180,310	1,277,008	-	1,280,310	(100,000)	434,173	334,173
Downtown Improvement District	-	-	-	-	-	2,346	2,346
Assessment Districts	510,662	482,352	-	487,752	22,910	(163,076)	(140,166)
Community Facilities Districts	89,665	69,166	-	69,166	20,499	121,177	141,676
Total Special Revenue	11,074,795	6,856,420	-	15,032,736	(3,957,941)	6,400,180	2,442,239
<b>Debt Service</b>							
General Debt	127,717	2,000	-	127,717	-	143,558	143,558
Water Debt	506,116	2,000	-	508,016	(1,900)	52,535	50,635
Sewer Debt	829,244	4,500	-	833,544	(4,300)	212,066	207,766
Financing Authority	1,793,025	-	-	1,793,026	(1)	(77,496)	(77,497)
Total Debt Service	3,256,102	8,500	-	3,262,303	(6,201)	330,663	324,462

<b>Funds</b>	Revenue	Operations	Reimb.	Total Expenses	Revenues Over/(Under) Expenditures	Beginning Balance 7/1/23	Ending Balance 6/30/24
<b>Enterprise</b>							
Water	3,396,744	2,657,211	-	3,503,006	(106,262)	2,829,914	2,723,652
Sewer	3,902,748	2,891,465	-	4,265,933	(363,185)	114,439	(248,746)
Disposal	3,491,740	3,210,569	-	3,316,704	175,036	1,378,869	1,553,905
Transit	290,067	289,842	-	289,842	225	140,828	141,053
CNG	139,730	293,164	-	294,037	(154,307)	240,153	85,846
Ambulance	5,226,700	4,288,324	-	5,222,761	3,939	10,968,762	10,972,701
Vocational Center	-	-	-	-	-	2,772,137	2,772,137
Golf	3,722,671	3,627,971	-	3,705,455	17,216	(280,758)	(263,542)
<b>Total Enterprise</b>	<b>20,170,400</b>	<b>17,258,546</b>	<b>-</b>	<b>20,597,738</b>	<b>(427,338)</b>	<b>18,164,343</b>	<b>17,737,005</b>
<b>Internal Service</b>							
Risk	-	2,506,003	(2,480,072)	28,487	(28,487)	668,259	639,772
Health	-	3,065,000	(3,085,824)	(20,824)	20,824	2,235,536	2,256,360
Equipment Replacement	73,919	31,500	-	69,820	4,099	1,177	5,276
Fleet	-	422,157	(437,384)	282	(282)	37,005	36,723
Property	-	362,125	(405,521)	(41,990)	41,990	22,527	64,517
<b>Total Internal Service</b>	<b>73,919</b>	<b>6,386,785</b>	<b>(6,408,801)</b>	<b>35,775</b>	<b>38,144</b>	<b>2,964,504</b>	<b>3,002,648</b>
<b>Grand Total</b>	<b>71,653,573</b>	<b>56,711,054</b>	<b>(6,408,801)</b>	<b>71,995,060</b>	<b>(341,487)</b>	<b>54,796,482</b>	<b>54,454,995</b>



## Fund Balance Summary

### GENERAL FUND

The fund balance is projected to increase by approximately 9% primarily due to increases in revenues from taxes and fees.

### TRANSPORTATION AND FACILITIES CAPITAL PROJECTS

Both the transportation and facilities capital projects funds are projected to increase due mainly to transfers from other funds to better track multiple projects.

### TRANSPORTATION AND GAS TAX

The fund balance in the transportation fund is projected to increase due to a decrease in transfers to the debt service fund. The fund balance in gas tax is also projected to increase due to a decrease in capital projects.

### WATER, SEWER, AND TRANSPORTATION IMPACT FEES

For water, sewer and transportation, the fund balances are projected to decrease due to one-time capital projects. For water, the decrease is mainly due to the construction of Well 21. For sewer, the clarifier project will result in a decrease in fund balance. In transportation, the Alta/Kamm roundabout construction is causing a decrease in fund balance.

### PUBLIC SAFETY SALES TAX

The public safety sales tax fund is expected to decrease due to an increase in a reallocations of employee services from the general fund as well as a one-time capital purchase of Tasers.

### STATE COPS

The decrease in fund balance was purposefully enacted as the fund balance had grown steadily in the past few years. The revenue in this fund is intended to offset a police officer's salary and it is being used for that purpose.

### WATER AND SEWER

The fund balance for these two funds is projected to decrease. In the water fund, expenses for maintenance and operations, allocated costs, and employee services are expected to increase. In the sewer fund, expenses are projected to exceed revenues due to the one-time purchase of a tractor and increases in maintenance and operations.

### DISPOSAL

The disposal fund balance is expected to increase slightly due to revenues exceeding expenses.

### GOLF

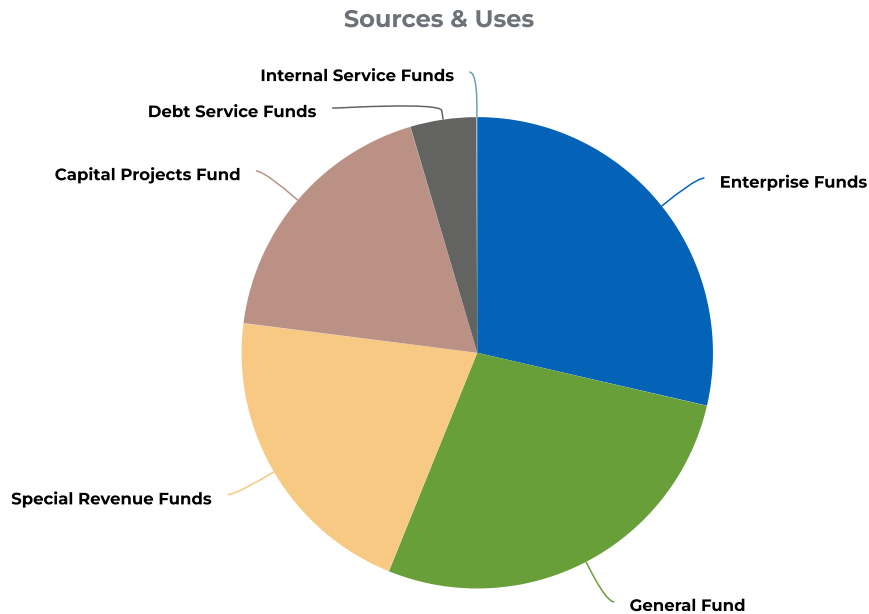
With the unprecedented surge of increased interest in golfing coming out of the pandemic, resulting in increases in revenue, it is anticipated for there to be more capital projects and replacement of equipment.

### HEALTH

The health fund historically has been difficult to forecast as the city is self-insured and insurance claims are unpredictable. The past few years have been a period of building up the fund balance to provide a reserve in case of unexpected increases in claims. With the beginning fund balance at 72% of expenses, staff has reduced the internal allocation per employee, resulting in a leveling out of revenues over expenses annually.

## Sources and Uses Summary

SOURCE & USES	GENERAL FUND	CAPITAL PROJECTS FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	TOTAL BUDGET
<b>SOURCES</b>							
Revenues	\$ 22,128,430	\$ 14,949,927	\$ 11,074,795	\$ 3,256,102	\$ 20,170,400	\$ 73,919	\$ 71,653,573
Available Resources -							
Planned Use/(Return)	(2,316,996)	(1,694,853)	3,957,941	6,201	427,338	(38,144)	341,487
23/24 Sources	19,811,434	13,255,074	15,032,736	3,262,303	20,597,738	35,775	71,995,060
<b>USES</b>							
Operations	17,183,604	9,017,199	6,856,420	8,500	17,258,546	6,386,785	56,711,054
Reimbursements	0	0	0	0	0	(6,408,801)	(6,408,801)
Net Operations	17,183,604	9,017,199	6,856,420	8,500	17,258,546	(22,016)	50,302,253
Debt Service	56,305	0	90,883	3,253,803	163,213	39,470	3,603,674
Capital Projects	206,042	13,255,074	1,937,053	0	15,000	0	15,413,169
Transfers In	(310,927)	(9,017,199)	(89,637)	(3,255,802)	0	(73,919)	(12,747,484)
Transfers Out	2,676,410	0	6,238,017	0	3,160,979	18,321	12,093,727
23/24 Uses	19,811,434	13,255,074	15,032,736	6,501	20,597,738	(38,144)	68,665,339



## Major Expenditures

	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
	Actual	Actual	Actual	Projected	Adopted
<b>GENERAL FUND</b>					
Police	6,263,635	6,388,745	7,428,306	6,977,935	6,904,077
Fire	2,669,917	2,847,038	2,826,929	2,664,981	2,308,088
Finance	695,430	758,053	945,055	1,085,890	1,085,700
Community Services	1,928,900	1,900,645	2,345,371	2,738,710	2,843,895
Community Development	1,439,302	1,195,172	1,662,578	1,780,436	1,710,434
General Services	4,797,304	2,755,030	2,406,833	8,760,122	4,335,227
City Manager	457,442	470,679	285,143	331,228	299,223
City Council	132,951	131,324	144,754	134,270	124,755
City Attorney	197,225	219,972	261,408	500,000	200,000
Reimbursements	(1,225,327)	(1,200,122)	(1,191,159)	(1,301,791)	(1,215,536)
<i>Sub-Total General Fund</i>	<i>17,356,779</i>	<i>15,466,536</i>	<i>17,115,218</i>	<i>23,671,781</i>	<i>18,595,863</i>
<b>GOVERNMENTAL FUNDS</b>					
Transportation Construction	2,498,460	1,385,884	3,776,000	6,640,861	7,237,826
Measure F (Public Safety)	2,278,087	2,311,957	2,169,590	3,074,629	3,397,728
Impact Fees	2,956,580	1,656,289	2,080,976	3,823,849	3,063,869
Facilities Construction	1,074,503	552,694	100,141	2,468,715	3,113,934
Transportation	1,174,516	1,313,852	1,752,321	1,757,478	1,255,135
CDBG, HOME, STBG Grants	310,178	6,900,162	2,598,745	661,022	1,532,023
Gas Tax	856,499	1,100,271	875,228	1,288,164	898,855
Assessment Districts	605,322	532,244	493,394	596,861	556,918
Other Governmental Funds	3,942,211	170,146	189,056	167,267	179,028
<i>Sub-Total Governmental Expenditures</i>	<i>15,696,356</i>	<i>15,923,499</i>	<i>14,035,451</i>	<i>20,478,846</i>	<i>21,235,316</i>
<b>BUSINESS-TYPE FUNDS</b>					
Wastewater	4,623,731	2,197,356	3,321,025	7,393,146	4,353,546
Disposal	3,551,746	2,991,085	2,942,414	3,820,476	3,316,704
Water	15,580,242	3,297,995	3,592,957	3,961,606	6,251,707
Ridge Creek Golf Course	1,979,877	1,962,939	2,700,940	3,607,662	3,705,455
Ambulance	2,893,967	1,480,001	1,065,825	3,601,108	5,222,761
Transit	933,926	995,538	248,949	408,540	289,842
CNG	229,152	115,931	181,858	237,065	294,037
<i>Sub-Total Business-Type</i>	<i>29,792,641</i>	<i>13,040,845</i>	<i>14,053,967</i>	<i>23,029,603</i>	<i>23,434,052</i>
Other Expenditures	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>62,845,775</b>	<b>44,430,881</b>	<b>45,204,636</b>	<b>67,180,230</b>	<b>63,265,231</b>

\*This schedule does not include inter-fund transfers or debt proceeds.

## Major Revenues

REVENUE SOURCE	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Projected	FY 2023-24 Adopted
Sales Tax	11,360,445	15,889,199	13,842,036	11,130,000	11,635,000
Motor Vehicle License Fees	2,033,375	2,151,555	2,332,959	2,510,424	2,525,000
Utility Users Tax	1,534,980	1,668,455	1,804,454	1,950,000	1,950,000
Property Tax	1,437,463	1,583,617	1,742,568	1,924,700	1,939,400
Service Charges	830,553	764,188	945,225	1,717,796	1,065,467
Franchise Tax	258,084	279,774	303,727	343,000	333,000
Business License/Permits	893,643	691,456	580,493	558,500	555,500
Transient Occupancy Tax	244,052	266,474	372,343	260,000	290,000
Use of Money & Prop	223,497	(40,945)	(547,085)	629,214	220,000
Other Revenues	580,806	144,538	268,839	246,790	88,600
<i>Sub-Total General Fund</i>	<u>19,396,898</u>	<u>23,398,311</u>	<u>21,645,561</u>	<u>21,270,424</u>	<u>20,601,967</u>
Transportation Construction	2,175,256	130,103	50,609	122,925	48,993
Measure F (Public Safety)	2,201,517	2,941,875	3,112,956	3,200,000	3,200,000
CDBG, HOME, STBG Grants	760,371	12,623,247	5,604,241	6,278,042	5,939,660
Gas Tax/Transportation/SB1	1,415,499	1,439,661	1,530,256	1,588,152	1,693,708
Impact Fees	3,720,856	2,457,089	3,529,772	9,189,691	11,245,805
Assessment Districts	434,550	3,578,741	3,531,025	3,600,000	4,000,000
Transportation Services	1,157,490	560,575	609,440	635,114	706,478
<i>Sub-Total Other Governmental Revenues</i>	<u>11,865,539</u>	<u>23,731,292</u>	<u>17,968,298</u>	<u>24,613,924</u>	<u>26,834,644</u>
Disposal	3,190,111	3,705,052	3,411,654	3,465,619	3,491,740
Wastewater	4,238,992	3,839,270	3,853,967	3,989,516	3,902,748
Water	7,379,654	5,099,943	4,070,312	3,400,350	3,396,744
Ridge Creek Golf Course	1,815,411	2,403,891	3,165,415	3,204,593	3,722,671
Ambulance Services	5,064,996	5,136,545	2,951,993	3,661,930	5,226,700
Transit Intergovernmental	1,362,742	894,408	250,598	260,663	290,067
CNG Fuel Sales	223,399	176,912	132,132	135,000	139,730
<i>Sub-Total Major Business Type Revenues</i>	<u>23,275,304</u>	<u>21,256,021</u>	<u>17,836,072</u>	<u>18,117,671</u>	<u>20,170,400</u>
<i>Non-Major Revenue Sources</i>	<u>187,493</u>	<u>187,493</u>	<u>121,954</u>	<u>113,501</u>	<u>110,000</u>
<b>TOTAL REVENUE</b>	<b><u>54,725,234</u></b>	<b><u>68,573,118</u></b>	<b><u>57,571,884</u></b>	<b><u>64,115,520</u></b>	<b><u>67,717,001</u></b>

\*This schedule does not include inter-fund transfers, debt proceeds or contributed capital

# Revenue Analysis

## GOVERNMENTAL REVENUES

### SERVICE CHARGES

The impact of COVID caused a substantial decrease in service charges, particularly in the development aspect of these charges in prior years. However, staff is optimistic and projecting an increase in public improvement plan checks, inspection fees and right of way encroachment permits for the 2023-24 fiscal year.

### BUSINESS LICENSES AND PERMITS

In the 2020-21 actuals, there was a total decrease of 29% from the 2019-20 actual amount received in business licenses and permits. However, staff remain hopeful, projecting only a slight decrease of 4% with the possibility of new businesses coming into the City.

### MOTOR VEHICLE LICENSE FEES

These taxes are charged to individuals when a vehicle is purchased and a fee is charged in order for someone to register the property under their name as well as to be able to drive it on California highways. The City is anticipating an increase of 8% due to increases in price as well as pent-up demand for vehicles that was experienced during the pandemic.

### PROPERTY TAX

City staff is projecting 11% increase in property taxes in fiscal year 2023-24 in comparison to the 2021-22 actuals as more homes are being built.

### USE OF MONEY AND PROPERTY

The use of money category accounts for the interest received on the General Fund's investments. Being that interest rates have increased substantially, an increase in investments is anticipated, as this line item is typically positively correlated by changes in rates.

### OTHER REVENUES

This category consists of one-time miscellaneous receipts. Typically, these revenues are for small items that are not classified elsewhere in the General Fund; however, at times they may include larger items such as settlement of claims or sale of property. In the 2019-20 fiscal year, approximately \$360,000 in this category is attributed to the sale of property for Woodside homes. However, due to the largely unforeseen nature of this revenue, staff have opted not to budget an amount for the 2023-24 fiscal year. The decrease is also attributed to a decrease in intergovernmental transfers.

### TRANSPORTATION CAPITAL PROJECTS

Intergovernmental revenue from grants was the City's highest source of revenue in 2022-23. The intergovernmental revenues were earmarked for the reconstruction of Road 74, which has been completed, and various road repairs that are projected for fiscal year 2023-24.

### CDBG, HOME and STBG GRANTS (update)

The Community Development Building Grant received in 2020-21 in the amount of \$2,737,500 caused the increase. The grant was earmarked for the Kern Street Storm Drain project. However, the project is now complete and no other major projects are expected to be funded through this grant in the 2023-24 fiscal year.

### IMPACT FEES

In the fiscal year 2023-24, an increase is anticipated in the impact fees, mainly in water, sewer, and transportation. This increase is largely due to capital improvement projects such as the construction of the Alta/Kamm Roundabout, Well 21, and a Clarifier.

### SALES TAX

The city's largest revenue source for the general fund is sales tax, particularly internet sales tax. The City collects sales made over the Internet across California, which are registered at warehouses within the city. Based upon prior years' data, and a formula based on the Consumer Price Index, the city is able to make its projections.

## **SALES TAX CONTINUED**

In 2018, the city collaborated with other cities to defeat State Constitutional Amendment 20 that would have changed how internet sales tax revenues are distributed. This would have severely impacted the City of Dinuba as several businesses in town have an e-commerce presence. Assembly Constitutional Amendment 13 (ACA 13) was introduced in 2019 and was identical to the 2018 SCA 20. This amendment would change how internet sales tax revenues are distributed in the state of California from a “point-of-sale” to a “point-of-delivery”. The City negotiated a long-term agreement with Best Buy.com to locate their Dinuba distribution center as the fulfillment center for all online sales. In exchange for this commitment, the City agreed to share the sales tax revenues with Best Buy.com from online sales. Sales tax revenues came in at \$13.8 million in fiscal year 2021-22 largely due to the tail end of the increase in e-commerce electronic purchases in fiscal year 2020-21. However, when compared to the adopted 2023-24 budget, a decrease of 16% is projected, due to online sales returning to pre-Covid levels, the ongoing California Department of Tax and Fee Administration (CDTFA) audit of tax revenues from online sales, and the growing prospect of an economic slowdown.

## **BUSINESS TYPE REVENUES**

### **WATER**

The revenues in the water fund grow as the community grows. However, due to a one-time litigation settlement of TCP funds in fiscal year 2018-19 of \$2.7 million, it affected revenues for fiscal year 2020-21 and for the fiscal year 2021-22. In the 2023-24 fiscal year, operating expenses are projected to come in higher than revenues, mainly due to increases in maintenance and operations, allocated costs, and employee services. The revenues in the water fund are currently being evaluated as part of a utility rate study.

### **AMBULANCE**

Service fees for ambulance use come from a variety of sources and, in addition to service fees, the City collects intergovernmental transfers for Calviva and Anthem Blue Cross. However, the significant increase in anticipated revenues is due to structural changes that are happening with the Intergovernmental transfers (IGT) reimbursements of expenses by the state. The changes include the addition of a new IGT program, Public Provider Ground Emergency Medical Transportation (PP-GEMT), which is changing the way the revenue is received for Medical and Medicare payments. The City works closely with a consultant who assists Dinuba and several other neighboring cities in the IGT program. Revenues are expected to increase over the next fiscal year.

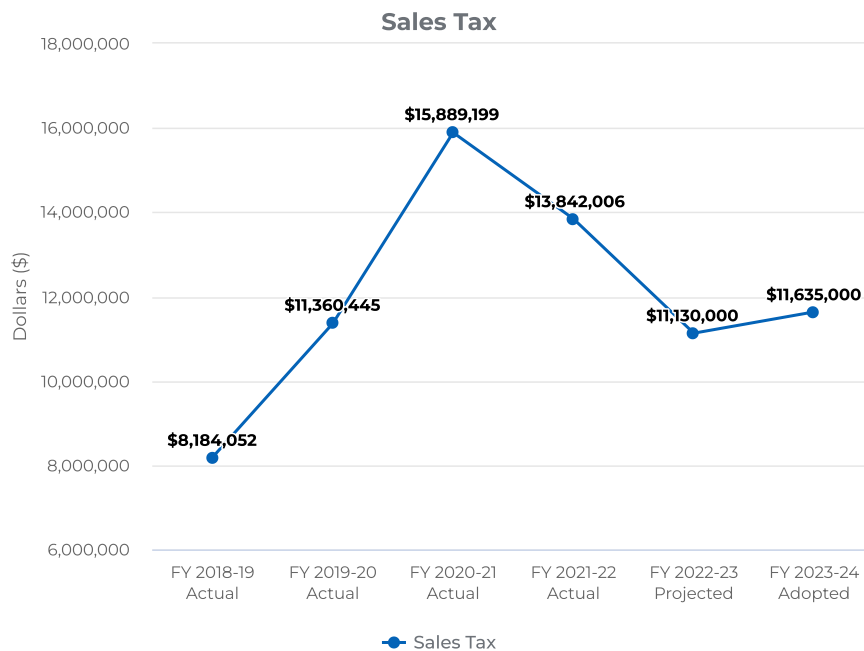
## General Fund Major Revenue Source

The city's largest revenue source for the general fund is sales tax, particularly internet sales tax. The City collects sales made over the Internet across California, which are registered at warehouses within the city. Based upon prior years' data, and a formula based on the Consumer Price Index, the city is able to make its projections.

In 2015 the City negotiated a long-term agreement with Best Buy.com to locate their Dinuba distribution center as the fulfillment center for all online sales. In exchange for this commitment, the City agreed to share the sales tax revenues with Best Buy.com from online sales. This has allowed the City to maintain current operations in times of economic uncertainty, as has been the case during the COVID-19 pandemic.

This revenue source, while a great revenue source for the city, has been constantly threatened. In 2018, the city collaborated with other cities to defeat State Constitutional Amendment 20 that would have changed how internet sales tax revenues are distributed. This would have severely impacted the City of Dinuba as several businesses in town have an e-commerce presence. Assembly Constitutional Amendment 13 (ACA 13) was introduced in 2019 that was identical to the prior year's State Constitutional Amendment 20 (SCA 20). These proposed amendments had the potential to change how internet sales tax revenues are distributed in the state of California from a "point-of-sale" to a "point-of-delivery". While the amendments were not successfully pushed through, the possibility of losing the point-of sale designation is still a looming threat to the City of Dinuba.

The California Department of Tax and Fee Administration is currently auditing the sales tax revenues that the city receives from online sales. The audit may result in a reduction of revenues in the coming years depending on the outcome of the audit. Due to the uncertain future of the sales tax revenues from e-commerce, the city is being cautious about this growing revenue source and carefully evaluating the spending of this revenue. The city has been focused on utilizing the revenues from this source for a healthy reserve in order to provide a "cushion" for the city if this source of revenue gets eliminated.





## Revenue Summary By Fund

	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Projected	Adopted
101 - General Fund	24,990,017	24,074,052	22,869,815	22,128,430
105 - American Rescue Plan Act	-	370,004	-	-
111 - Risk Management	1,859,198	1,868,410	2,314,870	2,480,072
112 - Health Insurance	3,379,240	3,422,919	3,088,815	3,085,824
114 - Vocational Center	346,215	350,275	1,471,237	-
115 - Ridgecreek Golf Management	2,403,891	3,165,415	-	-
116 - Ridgecreek Golf	-	-	1,833,701	2,009,117
117 - Ridgecreek Three Finger Jacks	-	-	1,099,892	1,388,482
118 - Ridgecreek Event Center	-	-	271,000	325,072
122 - Technology Replacement	60,964	64,355	67,868	73,919
181 - General Debt Service	421,309	344,276	349,718	127,717
182 - Water Debt Service	557,670	557,776	567,953	506,116
183 - Sewer Debt Service	829,583	826,197	839,122	829,244
185 - Financing Authority Debt Service	1,699,882	1,541,016	1,787,973	1,793,025
191 - Special Community Events	12,382	20,858	20,528	16,900
202 - Gas Tax	879,086	920,816	953,038	987,230
203 - Transportation	1,588,906	2,513,271	1,253,973	1,368,970
207 - Road Repair & Acctblty Act SB1	560,575	609,440	635,114	706,478
215 - Fleet Maintenance	415,157	412,326	426,048	437,384
216 - Property & Facility Maintenance	285,208	322,311	396,019	405,521
230 - Water	5,099,943	4,070,312	3,400,350	3,396,744
231 - Sewer	3,839,270	3,853,967	3,989,516	3,902,748
232 - Disposal	3,705,052	3,411,654	3,465,619	3,491,740
233 - Transit	894,408	250,598	260,663	290,067
234 - CNG	176,912	132,132	135,000	139,730
250 - Water Impact Fees	298,271	82,576	254,727	165,673
251 - Sewer Impact Fees	339,234	105,895	152,253	89,087
252 - Transportation Impact Fees	246,668	84,268	2,547,298	2,371,459
253 - Police Impact Fees	68,117	26,861	89,659	60,328
254 - Parks Impact Fees	178,345	48,598	172,371	63,000
255 - Storm Drain Impact Fee	4,323	10,205	43,636	73,390
256 - Fire Impact Fees	130,103	50,609	122,925	48,993
260 - Transportation Capital Projects	1,490,300	3,203,336	6,061,549	8,539,548
261 - Water Capital Projects	-	67,962	202,000	2,748,701
262 - Sewer Capital Projects	-	158,802	2,887,934	297,266
263 - MTBE	144,571	91,550	2,944	67,000
264 - DBCP	19	15	-	-
265 - Facilities Capital Projects	656,964	100,555	2,398,041	3,297,412
301 - Public Safety Sales Tax	2,941,875	3,112,956	3,200,000	3,200,000
302 - State (COPS) Program Fund	157,116	161,755	110,000	110,000
303 - Byrnes Justice Assistance	13,954	13,501	12,525	-
305 - Post Training Revolving	6,227	3,423	-	-
320 - Ambulance	5,136,545	2,951,993	3,661,930	5,226,700
322 - State Fire Suppression Reimbursement	210,760	212,558	2,183,092	-

## Revenue Summary By Fund Continued

	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Projected	Adopted
323 - Fire/EMS Training	-	-	26,206	18,000
401 - HOME	298,137	312,317	11,400	9,800
402 - CAL-HOME	123	273	6,000	4,850
403 - CDBG	961	1,236	260,745	4,252
418 - 2018-CDBG-12892	4,569,701	-	-	-
419 - 2018-HOME-12599	1,406	47,758	116,029	334,807
420 - 2020-CDBG-12005	2,399,387	2,069,824	-	-
421 - 2019-HOME-14967	-	4,860	12,640	341,251
422 - 2020-CDBG-CV1-00014	-	123,238	2,543	-
423 - 2020-CDBG-CV2-3-00056	-	199,371	253,008	-
424 - 2020-PLHA-15150/15984	-	4,776,578	155,925	-
425 - 2021-CDBG-HA-6&7	-	-	-	500,000
501 - Successor Agency Recog. Oblig.	3,578,741	3,531,025	3,600,000	3,500,000
502 - Downtown Improvement District	9,463	8,314	-	-
503 - Assessment District	484,309	444,340	501,174	510,662
505 - Community Facilities Districts	58,473	83,320	89,665	89,665
<b>Revenue Grand Totals</b>	<b>77,428,959</b>	<b>75,192,249</b>	<b>80,636,051</b>	<b>81,562,374</b>

## Expenditure Summary By Fund

	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Projected	Adopted
101 - General Fund	16,666,658	18,306,377	24,973,572	19,811,399
105 - American Rescue Plan Act	-	361,983	4,703,191	2,744,476
111 - Risk Management	1,852,309	1,818,721	2,264,880	2,508,559
112 - Health Insurance	2,307,752	2,843,643	2,910,000	3,065,000
114 - Vocational Center	16,979	20,936	16,106	-
115 - Ridgecreek Golf Management	1,962,939	2,700,940	-	-
116 - Ridgecreek Golf	-	-	1,945,779	1,752,920
117 - Ridgecreek Three Finger Jacks	-	-	1,118,983	1,344,899
118 - Ridgecreek Event Center	-	-	542,900	607,636
122 - Technology Replacement	47,747	32,852	66,873	69,820
181 - General Debt Service	422,259	221,681	332,475	127,717
182 - Water Debt Service	777,094	553,753	557,671	508,016
183 - Sewer Debt Service	433,265	385,337	828,918	833,544
185 - Financing Authority Debt Service	1,703,452	1,754,943	1,771,563	1,793,026
191 - Special Community Events	36,766	18,204	8,724	33,932
202 - Gas Tax	1,100,271	875,228	1,288,164	898,855
203 - Transportation	1,313,852	1,752,321	1,757,478	1,255,135
207 - Road Repair & Acctblty Act SB1	616,080	524,233	567,671	630,293
215 - Fleet Maintenance	416,182	419,600	425,515	437,666
216 - Property & Facility Maintenance	256,832	327,805	395,772	363,531
230 - Water	3,297,995	3,524,838	3,759,606	3,503,006
231 - Sewer	2,197,356	3,124,478	4,566,187	4,265,933
232 - Disposal	2,991,085	2,942,414	3,820,476	3,316,704
233 - Transit	995,538	248,949	408,540	289,842
234 - CNG	115,931	181,858	237,065	294,037
250 - Water Impact Fees	284,009	168,778	260,545	415,606
251 - Sewer Impact Fees	54,848	369,654	765,682	288,295
252 - Transportation Impact Fees	717,667	1,134,322	2,570,503	2,359,968
253 - Police Impact Fees	150,000	73,634	20,000	-
254 - Parks Impact Fees	170,577	285,151	177,196	-
255 - Storm Drain Impact Fee	279,189	49,438	29,923	-
260 - Transportation Capital Projects	1,385,884	3,776,000	6,640,861	7,237,826
261 - Water Capital Projects	-	68,119	202,000	2,748,701
262 - Sewer Capital Projects	-	196,547	2,826,959	87,613
263 - MTBE	91,576	64,691	2,944	67,000
265 - Facilities Capital Projects	552,694	100,141	2,468,715	3,113,934
301 - Public Safety Sales Tax	2,311,957	2,169,590	3,074,629	3,397,728
302 - State (COPS) Program Fund	141,213	154,618	138,637	179,028
303 - Byrnes Justice Assistance	11,954	13,501	12,524	-
304 - Federal (COPS) Program	(1,263)	-	-	-
305 - Post Training Revolving	7,513	16,202	-	-

## Expenditure Summary By Fund Continued

	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Projected	Adopted
320 - Ambulance	1,480,001	1,065,825	3,601,108	5,222,761
322 - State Fire Suppression Reimbursement	15,192	307,698	1,569,063	740,479
401 - HOME	77,210	17,064	850	150,970
402 - CAL-HOME	1,675	2,944	600	100,743
403 - CDBG	30,282	14,886	700	104,252
417 - 2015-CDBG-10560	-	-	119,699	-
418 - 2018-CDBG-12892	4,297,230	210,761	-	-
419 - 2018-HOME-12599	47,289	1,875	116,029	334,807
420 - 2020-CDBG-12005	2,404,391	2,064,859	-	-
421 - 2019-HOME-14967	-	5,832	11,668	341,251
422 - 2020-CDBG-CV1-00014	42,085	81,154	2,543	-
423 - 2020-CDBG-CV2-3-00056	-	199,371	253,008	-
424 - 2020-PLHA-15150/15984	-	-	155,925	-
425 - 2021-CDBG-HA-6&7	-	-	-	500,000
501 - Successor Agency Recog. Oblig.	2,319,408	2,269,297	3,483,987	3,453,430
502 - Downtown Improvement District	9,644	9,142	-	-
503 - Assessment District	522,269	465,137	545,558	487,752
505 - Community Facilities Districts	9,975	28,256	51,303	69,166
<b>Expenditure Grand Totals</b>	<b>56,942,812</b>	<b>58,325,579</b>	<b>88,371,268</b>	<b>81,857,256</b>

## Expenditure Summary By Function

	2020-21 Actual	2021-22 Actual	2022-23 Projected	2023-24 Adopted
<b>Governmental Funds</b>				
<b>General Fund</b>				
Legislative Services	821,975	691,305	965,498	623,978
General Services	2,755,030	2,406,833	8,760,122	4,335,227
Finance Services	758,053	945,055	1,085,890	1,085,700
Parks and Community Services	1,900,645	2,345,371	2,738,710	2,843,895
Police Services	6,388,745	7,428,306	6,977,935	6,904,077
Fire Services	2,847,038	2,826,929	2,664,981	2,308,088
Community Development	1,195,172	1,662,578	1,780,436	1,710,434
<i>General Fund Total</i>	16,666,658	18,306,377	24,973,572	19,811,399
<b>Special Revenue</b>				
American Rescue Plan Act	-	361,983	4,703,191	2,744,476
Special Community Events	36,766	18,204	8,724	33,932
Gas Tax	1,100,271	875,228	1,288,164	898,855
Transportation	1,313,852	1,752,321	1,757,478	1,255,135
Road Repair & Acctbly Act SB1	616,080	524,233	567,671	630,293
Water Impact Fees	284,009	168,778	260,545	415,606
Sewer Impact Fees	54,848	369,654	765,682	288,295
Transportation Impact Fees	717,667	1,134,322	2,570,503	2,359,968
Police Impact Fees	150,000	73,634	20,000	-
Parks Impact Fees	170,577	285,151	177,196	-
Storm Drain Impact Fees	279,189	49,438	29,923	-
Public Safety Sales Tax	2,311,957	2,169,590	3,074,629	3,397,728
State COPS Program Fund	141,213	154,618	138,637	179,028
Byrnes Justice Assistance	11,954	13,501	12,524	-
Federal COPS Program	(1,263)	-	-	-
Post-Training Revolving	7,513	16,202	-	-
State Fire Suppression Reimbursement	15,192	307,698	1,569,063	740,479
HOME	77,210	17,064	850	150,970
CAL-HOME	1,675	2,944	600	100,743
CDBG	30,282	14,886	700	104,252
2015-CDBG-10560	-	-	119,699	-
2018-CDBG-12892	4,297,230	210,761	-	-
2018-HOME-12599	47,289	1,875	116,029	334,807
2020-CDBG-12005	2,404,391	2,064,859	-	-

## Expenditure Summary By Function Continued

	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Projected	Adopted
2019-HOME-14967	-	5,832	11,668	341,251
2020-CDBG-CV10014	42,085	81,154	2,543	-
2020-CDBG-CV2-3-00056	-	199,371	253,008	-
2020-PLHA-15150/15984	-	-	155,925	-
2021-CDBG-HA-6&7	-	-	-	500,000
Successor Agency Recognized Obligation				
Payment	2,319,408	2,269,297	3,483,987	3,453,430
Downtown Improvement District	9,644	9,142	-	-
LLMD Assessment District	522,269	465,137	545,558	487,752
Community Facilities Districts	9,975	28,256	51,303	69,166
<i>Special Revenue Total</i>	<u>16,971,283</u>	<u>13,645,132</u>	<u>21,685,800</u>	<u>18,486,166</u>
<b>Capital Projects</b>				
Transportation Capital Projects	1,385,884	3,776,000	6,640,861	7,237,826
Water Capital Projects	-	68,119	202,000	2,748,701
Sewer Capital Projects	-	196,547	2,826,959	87,613
MTBE	91,576	64,691	2,944	67,000
Facilities Capital Projects	552,694	100,141	2,468,715	3,113,934
<i>Capital Projects Total</i>	<u>2,030,155</u>	<u>4,205,498</u>	<u>12,141,479</u>	<u>13,255,074</u>
<b>Debt Service</b>				
General Debt Service	422,259	221,681	332,475	127,717
Water Debt Service	777,094	553,753	557,671	508,016
Sewer Debt Service	433,265	385,337	828,918	833,544
Financing Authority Debt Service	1,703,452	1,754,943	1,771,563	1,793,026
<i>Debt Service Total</i>	<u>3,336,069</u>	<u>2,915,714</u>	<u>3,490,627</u>	<u>3,262,303</u>
<i>Governmental Funds Total</i>	<u>39,004,165</u>	<u>39,072,720</u>	<u>62,291,478</u>	<u>54,814,942</u>
<b>Proprietary Funds</b>				
<b>Enterprise</b>				
Vocational Center	16,979	20,936	16,106	-
Ridgecreek Golf Management	1,962,939	2,700,940	-	-
Ridgecreek Golf	-	-	1,945,779	1,752,920
Ridgecreek Three Fingers	-	-	1,118,983	1,344,899
Ridgecreek Event Center	-	-	542,900	607,636
Water	3,297,995	3,524,838	3,759,606	3,503,006
Sewer	2,197,356	3,124,478	4,566,187	4,265,933
Disposal	2,991,085	2,942,414	3,820,476	3,316,704
Transit	995,538	248,949	408,540	289,842
CNG	115,931	181,858	237,065	294,037
Ambulance	1,480,001	1,065,825	3,601,108	5,222,761
<i>Enterprise Total</i>	<u>13,057,824</u>	<u>13,810,237</u>	<u>20,016,750</u>	<u>20,597,738</u>

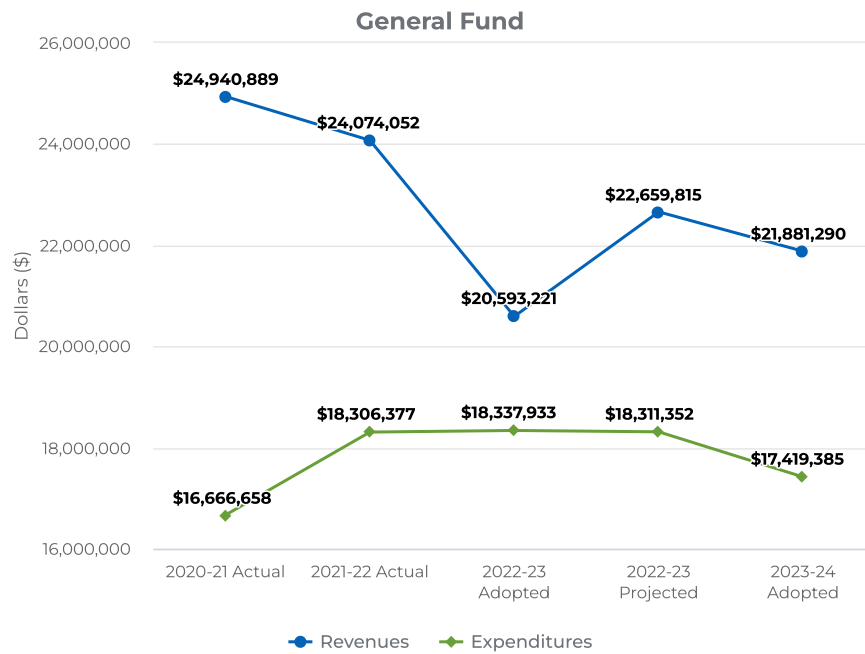
## Expenditure Summary By Function Continued

	2020-21 Actual	2021-22 Actual	2022-23 Projected	2023-24 Adopted
<b>Internal Service</b>				
Risk Management	1,852,309	1,818,721	2,264,880	2,508,559
Health Insurance	2,307,752	2,843,643	2,910,000	3,065,000
Technology Replacement	47,747	32,852	66,873	69,820
Fleet Maintenance	416,182	419,600	425,515	437,666
Property & Facility Maintenance	256,832	327,805	395,772	363,531
<i>Internal Service Total</i>	<u>4,880,823</u>	<u>5,442,621</u>	<u>6,063,040</u>	<u>6,444,576</u>
<i>Proprietary Fund Total</i>	<u>17,938,647</u>	<u>19,252,858</u>	<u>26,079,790</u>	<u>27,042,314</u>
<b><i>Expenditure Grand Totals</i></b>	<u><u>56,942,812</u></u>	<u><u>58,325,579</u></u>	<u><u>88,371,268</u></u>	<u><u>81,857,256</u></u>

## Financial Trends

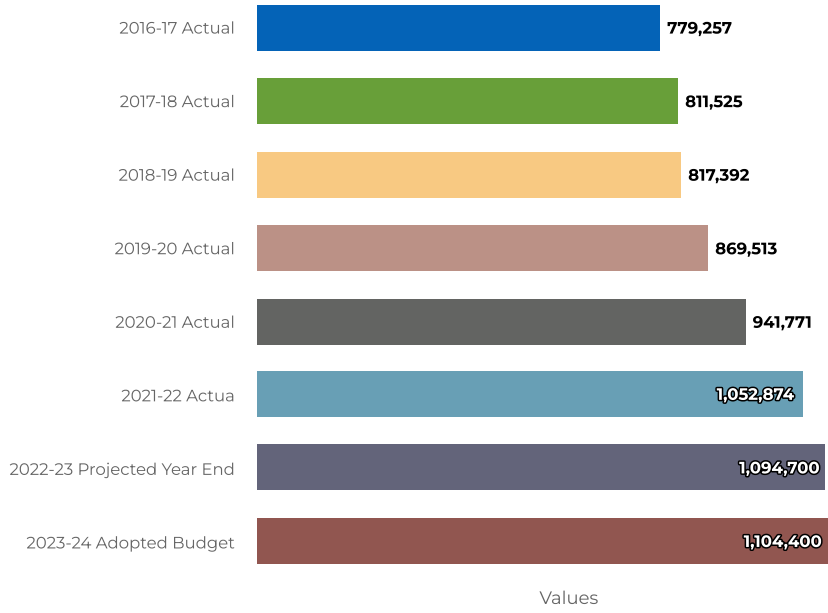
Sales taxes have become a large source of revenue for the City in the past few years, primarily due to the City's Sales Tax agreement with Best Buy and consumer's increased online purchases. Sales taxes are anticipated to decrease slightly for the 2022-23 Projected Year End compared to the 2021-22 fiscal year, and level out for the 2023-24 Adopted budget. The overall General Fund revenues are anticipated to decrease due to one-time capital expenditures.

Property taxes have been fairly stable during the past four years, with a slight trend upwards. This trend is anticipated to continue as new development continues within the City.

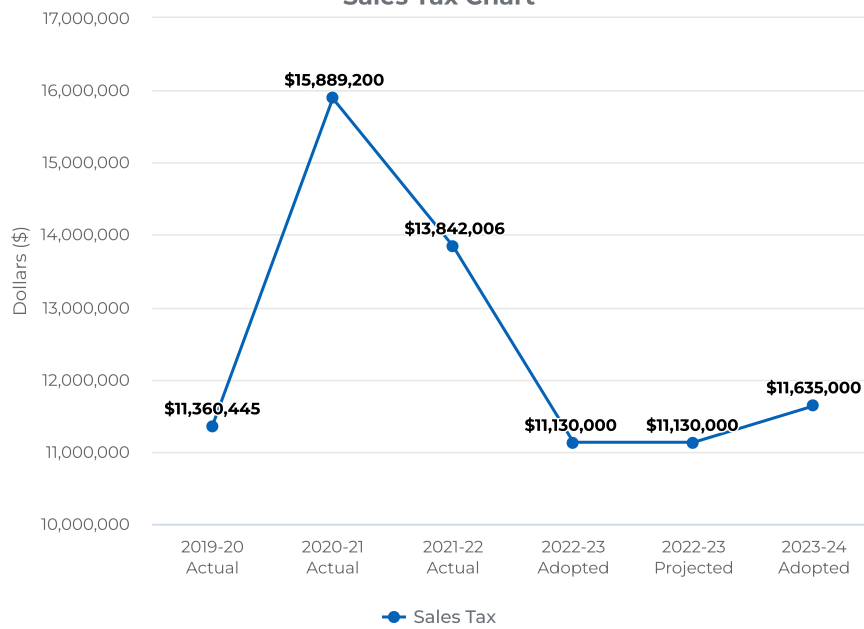




### Property Tax Chart



### Sales Tax Chart



## General Fund Five-Year Forecast

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
	Adopted	Forecast	Forecast	Forecast	Forecast	Forecast
Property Tax	1,939,400	1,997,582	2,057,509	2,119,235	2,182,812	2,248,296
Other Taxes	2,525,000	2,600,750	2,678,773	2,759,136	2,841,910	2,927,167
Utility Users Tax	1,950,000	2,008,500	2,068,755	2,130,818	2,194,742	2,260,584
Sales Tax	11,635,000	11,984,050	12,343,572	12,713,879	13,095,295	13,488,154
Transient Occupancy Tax	290,000	298,700	307,661	316,891	326,398	336,189
Licenses & Fees	555,500	572,165	589,330	607,010	625,220	643,977
Franchise Tax	333,000	342,990	353,280	363,878	374,794	386,038
Service & Fees	1,065,467	1,097,431	1,130,354	1,164,265	1,199,192	1,235,168
Fines	77,600	79,928	82,326	84,796	87,339	89,960
Use of Money & Property	220,000	226,600	233,398	240,400	247,612	255,040
Intergovernmental	11,000	11,330	11,670	12,020	12,381	12,752
Transfers In	63,787	65,701	67,672	69,702	71,793	73,947
Overhead/Misc Revenues	1,215,536	1,252,002	1,289,562	1,328,249	1,368,096	1,409,139
<b>Total General Fund Revenues</b>	<b>21,881,290</b>	<b>22,537,729</b>	<b>23,213,861</b>	<b>23,910,276</b>	<b>24,627,585</b>	<b>25,366,412</b>
<b>Less Total General Fund Expenditures</b>	<b>(17,419,385)</b>	<b>(17,941,967)</b>	<b>(18,480,226)</b>	<b>(19,034,632)</b>	<b>(19,605,671)</b>	<b>(20,193,841)</b>
<b>Excess/(Deficit) General Fund Revenues</b>	<b>4,461,905</b>	<b>4,595,762</b>	<b>4,733,635</b>	<b>4,875,644</b>	<b>5,021,913</b>	<b>5,172,571</b>

Note: Table reflects revenues and expenses from operations

## Comparison to other Cities

The City of Dinuba is the only city of its size in Tulare County. In order to compare Dinuba to other cities of similar size, three cities in Fresno County; Selma, Reedley and Sanger were used. Reedley is the closest comparator city at 7 miles from Dinuba, while Selma is 14 miles away and Sanger is 20 miles away. Lemoore, which lies in Kings County, is the furthest comparator city at 38 miles from Dinuba.

For the comparison below, data from the 2022-23 fiscal year was utilized. Dinuba ranks number three out of the five cities, at 25,285 in 2022, while Lemoore is the most populous with 1,900 more citizens than Dinuba.

In a per capita comparison of total budget expenditures, the City of Sanger ranked five out of five, with the City of Dinuba taking first place.

When comparing the general fund revenues and expenditures, Dinuba comes in fourth place, while for the total budget, Dinuba comes in second place.

Fiscal Year 2022-23		General Fund Budget	Total Budget	Population *	Per Capita Spending
Reedley	Expenditures	\$18,940,606	\$55,084,218	25,441	\$744.49
	Revenues	\$17,123,295	\$46,856,270		
Lemoore	Expenditures	\$17,296,739	\$63,414,365	27,185	\$636.26
	Revenues	\$14,740,421	\$40,079,810		
Sanger	Expenditures	\$15,953,800	\$62,637,306	26,600	\$599.77
	Revenues	\$15,812,000	\$55,391,600		
Selma	Expenditures	\$21,035,971	\$44,416,514	24,430	\$861.07
	Revenues	\$21,035,971	\$43,516,302		
Dinuba	Expenditures	\$22,958,834	\$88,385,028	25,285	\$908.00
	Revenues	\$20,803,221	\$84,873,418		

\* Population estimates July 1, 2022 U.S Bureau Census

## Internal Services and Cost Plan Allocation

The City of Dinuba is responsible for providing public services for the residents of our community. These functions are supported by separate funds which are determined by the nature of the service, with the largest funding category being the City's General Fund. The General fund encompasses the vast majority of the public services offered by Police, Fire, and Parks and Recreation. The City also provides services with business-type funds, which include the Water, Sewer, Disposal and Ambulance funds.

At the core of all the services offered to the residents of Dinuba, the City has divisions that benefit all of the aforementioned funds at the internal level. These divisions include Finance, Human Resources, Legal Services, and City Management. The cost of providing these functions is then distributed amongst the funds as determined by the City's Cost Allocation Plan.

The City of Dinuba utilizes a double-step-down cost allocation method. Which essentially, first allocates the costs amongst all divisions, including the central service divisions themselves, and then allocates the indirect costs that were distributed to the central service divisions in the first step to only the operating divisions. This methodology is sequential. The costs are closed out from each central division one by one until all costs have been distributed to the operating divisions and none remain with the central service divisions. This plan takes into account numerous distribution bases including salaries and benefits, number of full time equivalent employees, frequencies of Council agenda items, number of purchase orders and number of computers.

While the Cost Allocation Plan takes into consideration the core services provided by the Finance, Human Resources, Legal Services, and City Management divisions, there are also other costs that must be allocated amongst various funds via Internal Services Funds. Such funds include the Fleet Maintenance, Property Maintenance and Technology Equipment Replacement. These funds receive transfers from each fund that benefits from the services provided on a pro-rata share.

## Levels of Budgetary Control

The City maintains budgetary controls with the objective of ensuring compliance with legal provisions embodied in the annual appropriated budget approved by the City Council. Activities of the General, Special Revenue, Debt Service, and Capital Project funds are included in the annual appropriated budget. Project-length financial plans are adopted for long-term capital projects. The level of budgetary control (That is, the level at which expenditures cannot legally exceed the appropriated amount) is established by function and activity within an individual fund.

The City maintains an encumbrance accounting system as one technique of accomplishing budgetary control. Encumbered amounts lapse at year-end. However, encumbrances outstanding at year-end are reappropriated as part of the following year's budget. During the fiscal year, due to emergencies or changes in circumstances, it may become necessary to transfer appropriations between funds or increase the appropriation for new projects for programs approved by the City Council. An increase is requested through a budget amendment which includes an explanation as to why it is necessary. The City Council then approves the increase in resources held in reserve at council meetings throughout the year.

The City Manager may transfer monies between departments, divisions, programs and accounts within funds and departments, but within dollar or percentage of fund limits set by the Council annually as part of the budget, but only the Council by resolution may transfer monies between funds and from unappropriated balances or fund balances to any fund or appropriation account. All budgetary transfers made to by the City Manager shall be reported in writing quarterly to the Council.

And finally, regarding the General Fund, the City Council establishes an appropriation limit pursuant Article XIII B of the State Constitution. This appropriation limit otherwise referred to as the Gann Limitation (See appendices) is a spending limit for proceeds of taxes to be spent. This limit is based on last year's limit, decreased by the change in California Per Capita Income, and increased by the growth of Dinuba's population.

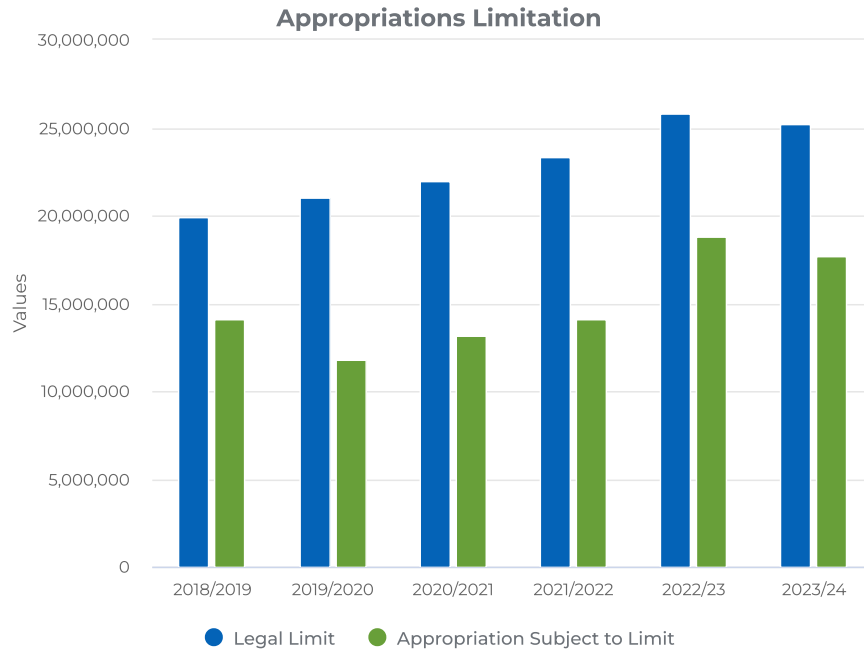
## GANN Limit

The Appropriations Limitation, imposed by Propositions 4 and 111, creates a restriction on the amount of revenue which can be appropriated in any fiscal year. The limit is based on actual appropriations during the 1978-79 fiscal year, and is increased each year using the growth of the population and inflation. Not all revenues are restricted by limit; only those which are referred to as “proceeds of taxes”. Some examples of proceeds of taxes are sales tax, property tax, and business license tax.

During any fiscal year, a city may not appropriate any proceeds of taxes they receive in excess of their limit. If they do receive excess funds in any one year, they carry them into the subsequent year to be used if they are below their Appropriations Limit in that year. Any excess funds remaining after the second year have to be returned to the taxpayers by reducing tax rates or fees. As an alternative, a majority of the voters may approve an “override” to increase the limit.

The City has experienced steady growth in population, which has enabled the City to spend at levels below the appropriations limit. After Proposition 111 passed, the gap between the appropriations limit and the revenues subject to limitation widened. The budget year 2023-24 appropriations limit is \$25,253,070. The 2023-24 proposed City budget, as presented to Council and after all adjustments as mandated in the Government Code, indicates that the tax revenues for Dinuba subject to this calculation are \$17,675,016. Since the GANN Limit is greater than the budgeted revenues, the City is allowed to spend all of its proceeds from taxes in the coming fiscal year.

Last year's Limit	\$26,016,891
<b>Adjustment Factors</b>	
1. Population %	100.979%
2. Inflation %	104.440%
Total Adjustment %	105.453%
Annual Adjustment	\$1,308,068
This year's limit	\$25,253,070



# Personnel Summary

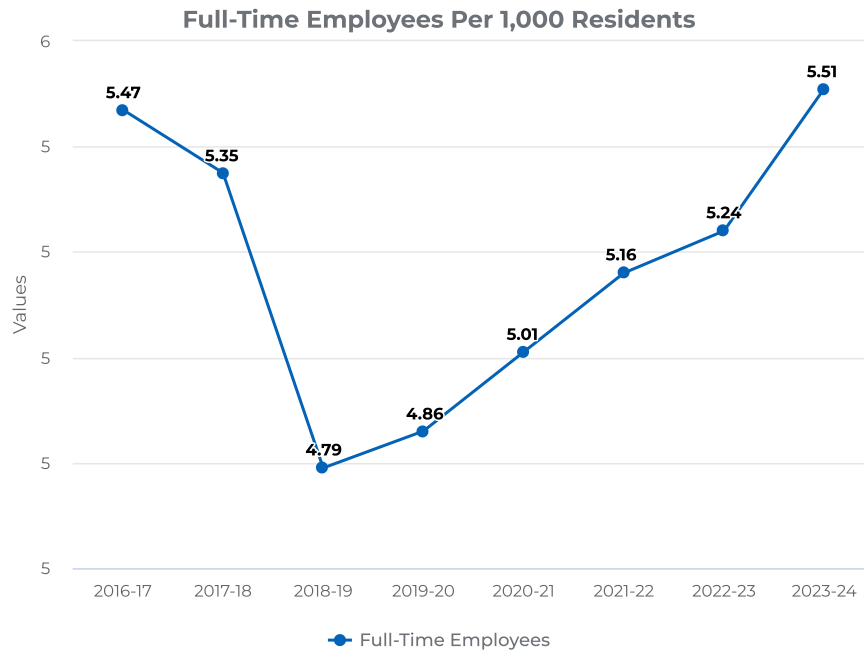
In the 2023-24 fiscal year, Full-time staffing changes for the new fiscal year include:

- Converting an existing Police Officer position to Sergeant to assist with the administration and operations of the department
- Converting an existing part-time Animal Control Officer position to full-time.
- In Fire, three Firefighter/Paramedic positions were added in efforts to provide adequate staffing levels.
- In Administrative services, a part-time Ambulance Billing Clerk position was filled to assist with billing and collections.
- In Public Works, a full-time Clerical Assistant position was added to assist with the department's front desk staff needs.
- In Parks, two part-time Parks Grounds Maintenance Worker positions were converted into full-time, with a portion of one of these positions being paid out of the Community Facilities District fund.
- A part-time Events Coordinator position was added to the parks department to assist the community and youth services supervisor in preparing for special events.

Further personnel changes include the reclassification of a Fiscal Analyst I to Senior Fiscal Analyst. In addition, a full-time Administrative Assistant I in the police department will be reclassified to Administrative Assistant II to suit the duties performed. Lastly, a full-time Public Works Supervisor was reclassified to Public Works Superintendent.

### FULL-TIME PERSONNEL SUMMARY

DEPARTMENT	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
City Manager's Office	2	2	2	2	2	2
Administrative Services	14	14	13	15	15	14
Community Services	8	8	10	12	12	14
Fire Services	27	28	31	32	32	35
Police Services	45	45	46	47	49	50
Public Works Services	23	24	25	26	29	30
<b>Total</b>	<b><u>119</u></b>	<b><u>121</u></b>	<b><u>127</u></b>	<b><u>134</u></b>	<b><u>139</u></b>	<b><u>145</u></b>



## Personnel and Salary Ranges

<u>RANGE CLASSIFICATION</u>	<u>RANGE CLASSIFICATION</u>
70 Paramedic Trainee	120 Deputy City Clerk
83 Cashier/Customer Service Rep.	120 Mechanic II
85 Evidence Technician	125 Parks Supervisor
86 Community Service Officer	125 Planner I
88 Grounds Maintenance Worker I	125 Recreation Supervisor
88 Meter Reader	125 Senior Code Enforcement Officer
88 Utility Worker I	125 Streets & Traffic Safety Supervisor
88 Wastewater Treatment Plant Operator Trainee	125 Water Systems Supervisor
90 Billing Clerk	126 Public Improvements Officer
90 Single Role Paramedic	130 Fiscal Analyst I
92 Dispatcher	130 Human Resources Analyst I
95 Code Enforcement Technician	135 Accountant I
97 Accounting Technician I	135 Planner II
97Y Accounting Technician I (Y-Rated Range)	138 Firefighter I/EMT-B
98 Maintenance Worker I	140 Accountant II
98 Wastewater Treatment Plant Operator I	140 Billing/Collections Supervisor
100 Administrative Technician	140 Fiscal Analyst II
100 Grounds Maintenance Worker II	145 Public Works Supervisor
100 Mechanic Helper	145 Senior Accountant
100 Permit Technician	148 Police Officer
100 Planning Technician	150 Management Analyst
100 Records Technician	150 Senior Fiscal Analyst
102 Accounting Technician II	150 Senior Planner
102 Payroll Technician II	150 Wastewater Treatment Plant Supervisor
103 Utility Worker II	153 Firefighter I/Paramedic
103 Wastewater Treatment Plant Operator II	156 Building Official/Senior Building Inspector
104 Human Resources Technician I	159 Engineer/Paramedic
105 Code Enforcement Officer I	159 Wastewater Treatment Plant Superintendent
105 Water Quality Technician	160 Associate Engineer
107 Events Coordinator	160 Business Manager
107 Recreation Coordinator	160 Information Technology/Records Manager
107 Senior Accounting Technican	160 Public Works Superintendent
107 Senior Center Coordinator	164 Building Official
107 Sports Coordinator	168 Sergeant
107 Sportsplex Coordinator	172 Fire Captain
108 Senior Wastewater Treatment Plant Operator	174 Human Resources Manager
110 Administrative Assistant I	175 Finance/Budget Services Manager
110 Mechanic I	182 City Clerk/Human Resources Director
113 Grounds Maintenance Worker III	185 Assistant City Manager
113 Utility Worker III	185 Fire Battalion Chief
113 Water System Specialist III	185 Lieutenant
114 Human Resources Technician II	190 Parks & Community Services Director
115 Administrative Assistant II	190 Public Works Director
115 Building Inspector/Code Enforcement Officer	196 Administrative Services Director
115 Code Enforcement Officer II	196 Fire Chief
115 Community & Youth Services Supervisor	197 Police Chief
115 Fire Inspector	223 City Engineer
115 Senior Center Supervisor	228 City Manager



# Payroll Benefits Information

## COMPENSATION PLAN

The goal of the City Performance-Based Compensation Policy is to encourage and support responsive, responsible, and cost-effective service through motivation and reward of superior performance by employees. The City Council is responsible on a fiscal year basis for determining the total compensation available for salary and benefit compensation for employees based on the following:

- Provision for and consideration of current negotiations and negotiated settlements with represented employees
- The City's financial condition and policies
- Existing Classification and Compensation Plans
- Other relevant considerations

The compensation policy is then administered by the City Manager to all employees. The City Manager determines the total compensation granted to each employee while taking into consideration individual performance.

## SALARY RANGES AND STEPS

An employee may be considered for a salary advancement according to the following five-step general plan:

1. The letters A, B, C, D, and E, respectively, denote the various progressive steps within the salary range.
2. Salary Step "A" may be paid upon initial employment, for a period of six months.
3. Step "B" may be paid upon completion of six months of employment where the employee has demonstrated at least satisfactory job progress and normally increasing productivity, and upon recommendation of the Department Head and approval of the City Manager.
4. Step "C" may be paid upon completion of one year of employment where the employee has demonstrated satisfactory job progress and normal increasing productivity, and upon recommendation of the Department Head and approval of the City Manager.
5. Step "D" may be paid upon completion of one year of employment, of salary Step "C", where the employee has demonstrated satisfactory job progress and normal increasing productivity, and upon recommendation of the Department Head and approval of the City Manager.
6. Step "E" may be paid upon completion of one year of employment, of salary Step "D", where the employee has demonstrated satisfactory job progress and normal increasing productivity, and upon recommendation of the Department Head and approval of the City Manager.
7. Department Heads, with the approval of the City Manager, may give early step increases to exceptionally qualified employees. Not more than one employee or 20 percent (whichever is greater) of a department's employees may be so rewarded in any fiscal year. There is no provision under this section for employees to be paid more than the top step of the applicable salary range.
8. Employees starting on either Steps C, D, or E may not be eligible to receive a step increase until after completion of one year of employment.

## OVERTIME PAY

Compensation for overtime earned shall be paid at a rate of time and one-half for each period of overtime except where compensatory time off is granted in accordance with current laws. Overtime compensation shall be at time and one-half of paid status time over 40 hours each work week.

## HOLIDAY PAY

To earn holiday pay, an employee must be on paid status the work day before and after the holiday. If any holidays fall on a Saturday, the preceding Friday shall be observed as a holiday. If any of the holidays land on a Sunday, the following Monday will be observed as a holiday.

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# DEPARTMENTS

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# Legislative Service Department

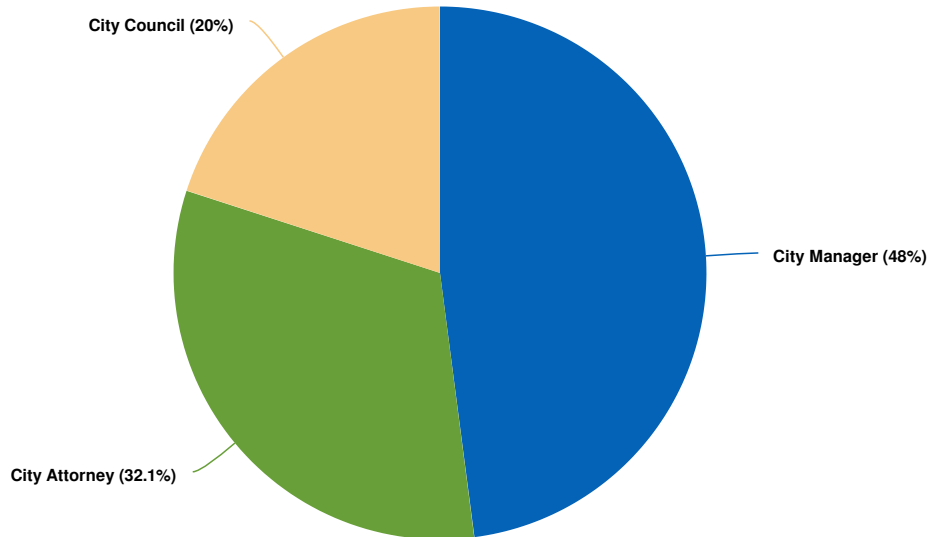
The Legislative Service Department consists of the following divisions:

- City Council
- City Attorney
- City Manager
- City Clerk

The following pages provide the revenues and expenses related to these divisions.

## Expenditures by Function

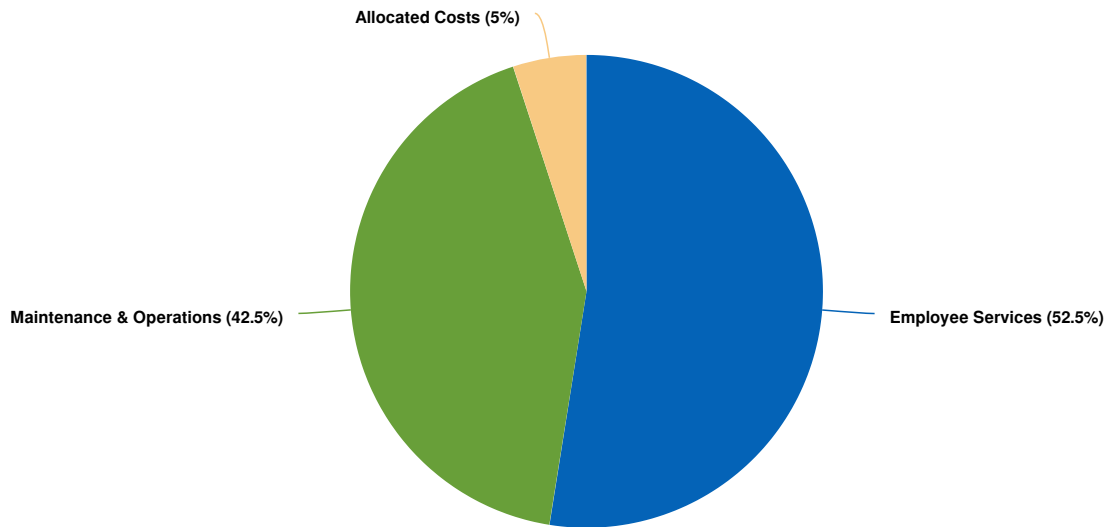
Budgeted Expenditures by Function



Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Expenditures					
Legislative Services					
City Council	\$131,324	\$144,754	\$134,270	\$128,345	\$124,755
City Attorney	\$219,972	\$261,408	\$500,000	\$200,000	\$200,000
City Manager	\$297,681	\$285,782	\$331,228	\$325,833	\$299,223
<b>Total Legislative Services:</b>	<b>\$648,978</b>	<b>\$691,944</b>	<b>\$965,498</b>	<b>\$654,178</b>	<b>\$623,978</b>
<b>Total Expenditures:</b>	<b>\$648,978</b>	<b>\$691,944</b>	<b>\$965,498</b>	<b>\$654,178</b>	<b>\$623,978</b>

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Expense Objects					
Employee Services	\$382,458	\$357,602	\$380,201	\$375,106	\$327,678
<b>Total Employee Services:</b>	<b>\$382,458</b>	<b>\$357,602</b>	<b>\$380,201</b>	<b>\$375,106</b>	<b>\$327,678</b>
Maintenance & Operations					
Supplies	\$789	\$2,192	\$2,000	\$1,000	\$1,200
Communication	\$3,466	\$5,192	\$5,390	\$5,240	\$10,150
Services	\$219,972	\$262,644	\$500,900	\$200,900	\$201,200
Travel & Training	\$1,448	\$20,724	\$25,500	\$20,500	\$20,500
Maintenance	\$8,282	\$5,014	\$5,763	\$5,763	\$5,763
Special Dept Expense	\$13,883	\$18,985	\$15,275	\$15,200	\$26,200
<b>Total Maintenance &amp; Operations:</b>	<b>\$247,840</b>	<b>\$314,751</b>	<b>\$554,828</b>	<b>\$248,603</b>	<b>\$265,013</b>
Allocated Costs					
Allocated Costs	\$18,680	\$19,591	\$30,469	\$30,469	\$31,287
<b>Total Allocated Costs:</b>	<b>\$18,680</b>	<b>\$19,591</b>	<b>\$30,469</b>	<b>\$30,469</b>	<b>\$31,287</b>
<b>Total Expense Objects:</b>	<b>\$648,978</b>	<b>\$691,944</b>	<b>\$965,498</b>	<b>\$654,178</b>	<b>\$623,978</b>

# City Council

## Program Purpose

The Dinuba City Council consists of five members elected by districts. Council Members are elected for four-year, staggered terms. The Mayor is appointed by the City Council to preside over Council meetings and represent the City in ceremonial matters. The City Council also appoints the City Manager to run the day-to-day operations of the City and the City Attorney, who advises the Council on all legal matters.

## Roles

- Sets overall goals for the City
- Sets policies through adoption of ordinances and resolutions
- Reviews and adopts annual budgets
- Appoints the City Manager and City Attorney
- Appoints citizens to various commissions, boards and advisory committees
- Responds to community concerns and issues
- Represents the City on various County and State boards and policy committees

## City Council's Goals and Functions

### Goals

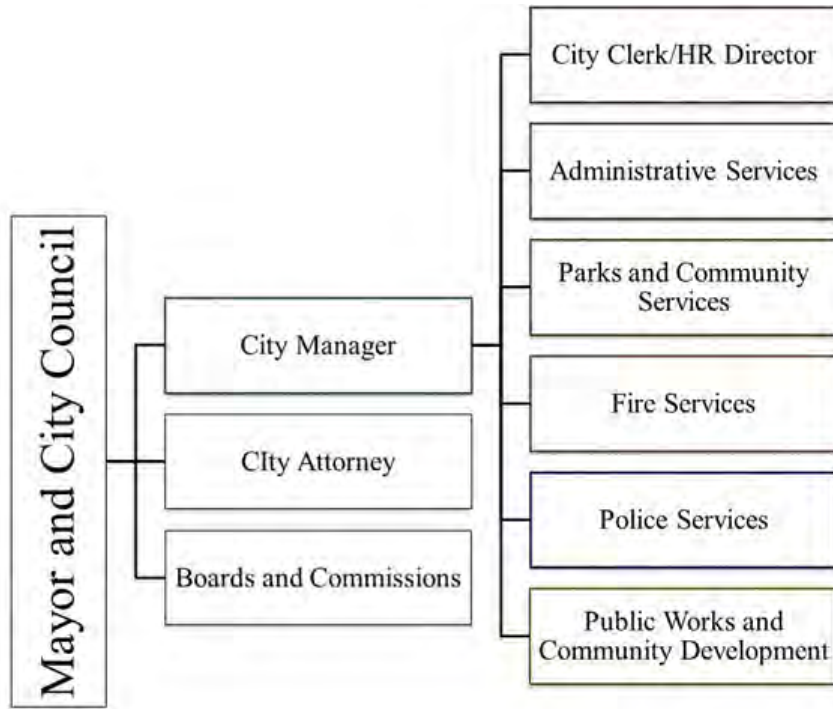
- Maintain Fiscal Health of the community
- Focus on quality of life and neighborhood improvements
- Capital Projects and delivery
- Maintain organizational capacity
- Foster Community engagement
- Economic Development

### Accomplishments

- Balanced General Fund with \$2.0 million surplus in FY 2022/23
- Approved a balanced budget for all fund types for FY 2023/24
- \$36.7 million in grants awarded in 2022 with \$16.4 grants pending award
- Backfilled key executive and mid-management positions across all departments
- 6 homeless individuals placed in permanent supportive housing
- New businesses & housing coming to the east side of town (Mercantile Row Shopping Center)
- Several new businesses have been established (Dutch Bros, The Habit Burger and Brick & Stone Coffee).
- 383 housing units approved/under construction (1,738 housing units constructed since 2015).

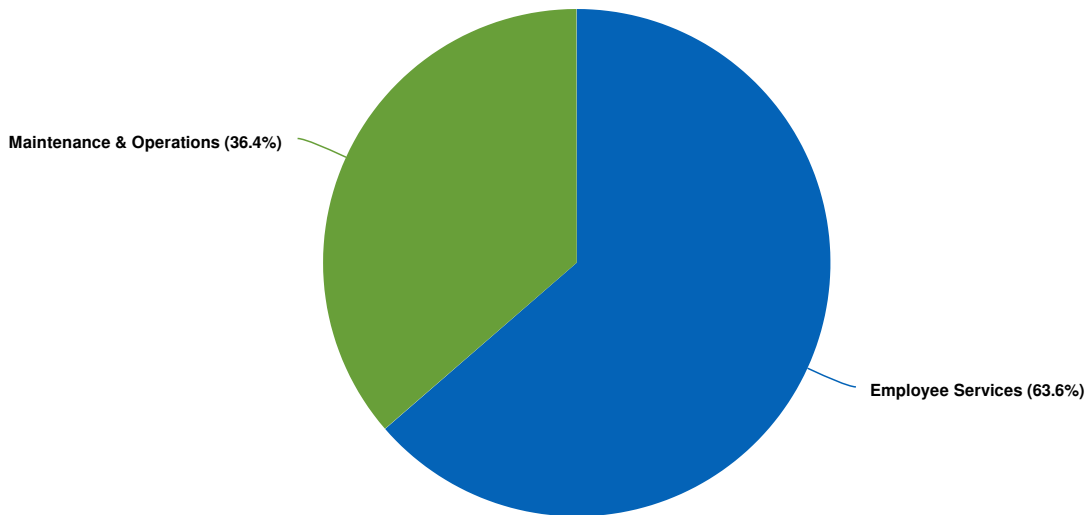


## Organizational Chart



## Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Expense Objects					
Employee Services	\$113,717	\$113,345	\$99,405	\$99,405	\$79,405

Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
<b>Total Employee Services:</b>	\$113,717	\$113,345	\$99,405	\$99,405	\$79,405
Maintenance & Operations					
Supplies	\$222	\$120	\$1,000	\$300	\$500
Communication	\$1,112	\$488	\$1,590	\$1,440	\$6,350
Services	\$0	\$886	\$700	\$700	\$1,000
Travel & Training	\$800	\$11,097	\$15,000	\$10,000	\$10,000
Maintenance	\$4,575	\$4,500	\$4,500	\$4,500	\$4,500
Special Dept Expense	\$10,898	\$14,318	\$12,075	\$12,000	\$23,000
<b>Total Maintenance &amp; Operations:</b>	<b>\$17,607</b>	<b>\$31,408</b>	<b>\$34,865</b>	<b>\$28,940</b>	<b>\$45,350</b>
<b>Total Expense Objects:</b>	<b>\$131,324</b>	<b>\$144,754</b>	<b>\$134,270</b>	<b>\$128,345</b>	<b>\$124,755</b>

# City Attorney

## Program Purpose

To support the City Council and organization through legal services that focus upon legal issues, to implement Council and organizational goals, and to preserve community standards.

## Roles

- Provides legal advice to the City Council
- Reviews and contracts and agreements
- Drafts legal opinions
- Defends the City against claims
- Keeps Council abreast of relevant new case law

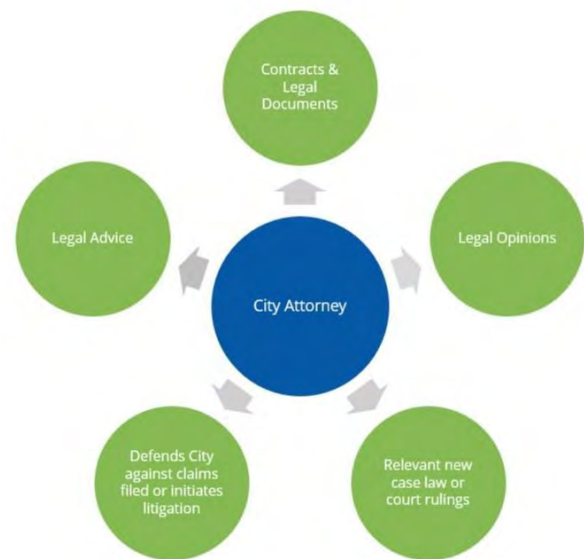
## City Attorney Goals and Functions

### Goals

- Provide timely and quality legal services for the City Council and departments
- Evaluate all claims promptly, resolving disputes when appropriate and vigorously defend the City's interest.
- Community with the Council and department heads to identify and reduce exposure to legal risks
- Provide required ethics training for the City Council, staff and all commissions, boards and committees

### Accomplishments

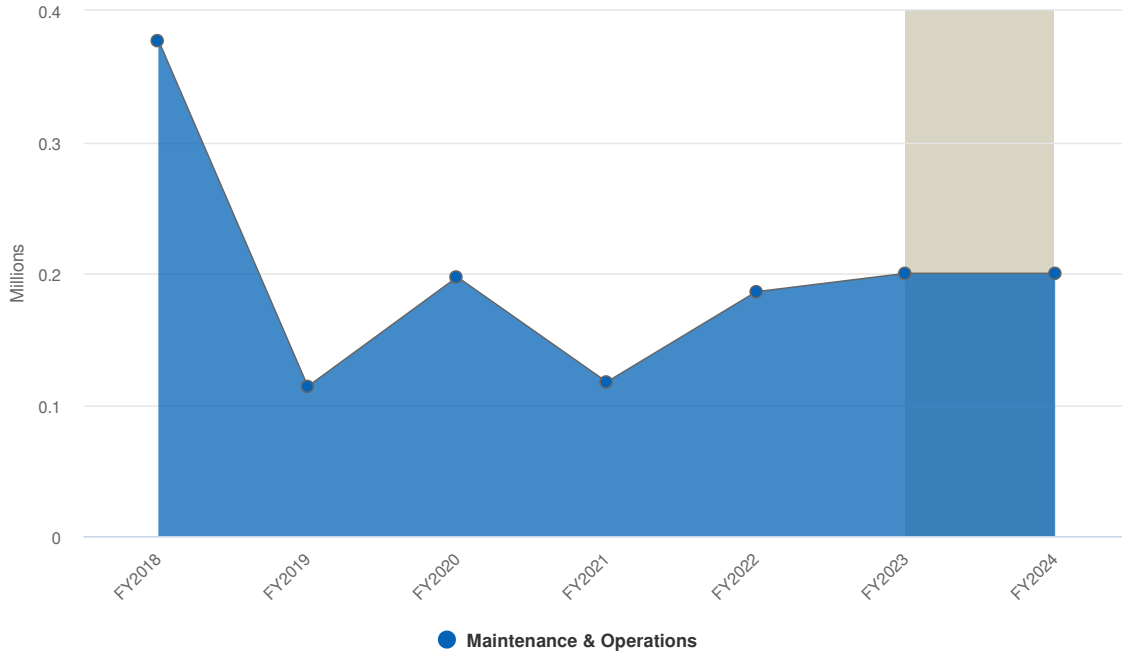
- Assisted management with Amendments to the Floodplan Management Regulations
- Assisted management with adding Electrical Vehicle Charging Station permitting to the Dinuba Municipal Code
- Assisted with the Unauthorized Encampments and Prohibited Activities on Public Property





# Expenditures by Expense Type

## Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Expense Objects					
Maintenance & Operations					
Services	\$219,972	\$261,408	\$500,000	\$200,000	\$200,000
<b>Total Maintenance &amp; Operations:</b>	<b>\$219,972</b>	<b>\$261,408</b>	<b>\$500,000</b>	<b>\$200,000</b>	<b>\$200,000</b>
<b>Total Expense Objects:</b>	<b>\$219,972</b>	<b>\$261,408</b>	<b>\$500,000</b>	<b>\$200,000</b>	<b>\$200,000</b>

# City Manager

## Program Purpose

The City Manager is the chief municipal officer for the City of Dinuba. The City Manager oversees the day-to-day operations of all City departments. The City Manager reports directly to the City Council and provides administrative direction to Department Heads based on Council goals and priorities.

## Roles

- Implements the goals and policies set by the City Council
- Prepares annual budgets for City Council review and approval
- Works with departments on delivering core public services to the community
- Ensures that the organization has the necessary resources to carry out its mission
- Provides transparency into the City's operations

## City Manager's Goals and Functions

### Goals

- Serve as the Council's chief advisor on policy development and implementation
- Lead the City's management team in the delivery of services with a high quality, cost-effective and customer-focused approach
- Advocate sound and prudent financial management to ensure the long-term fiscal health of the organization
- Promote transparency in decision making and operations to ensure accountability
- Invest in organizational and professional development to ensure efficient and effective operations

### Accomplishments

- Conducted successful goal-setting strategic session with the City Council
- Prepared and submitted balanced FY 2023/2024 budget
- Prepared weekly updates to the City Council to keep the Council apprised of ongoing activities, projects and issues
- Gave a presentation to the Leadership Northern Tulare County (LNTC) Class in the role of City Manager.

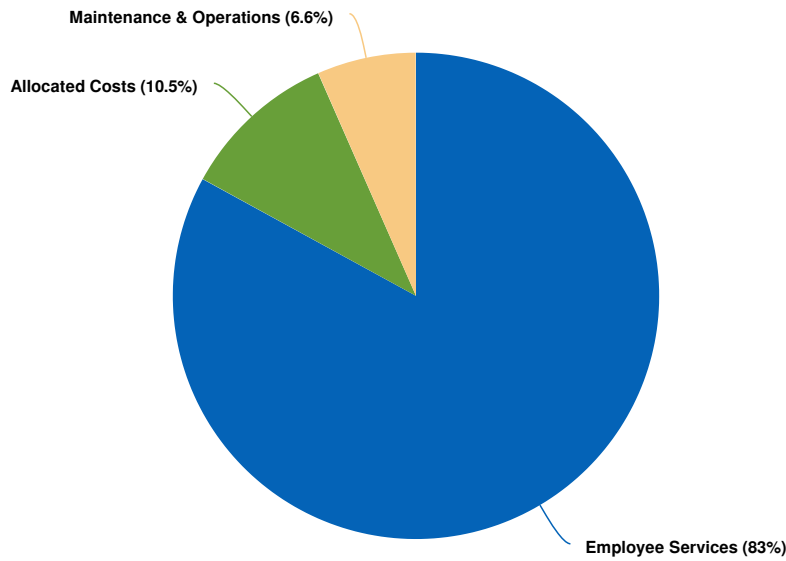


## Organizational Chart



# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Expense Objects					
Employee Services	\$268,740	\$244,257	\$280,796	\$275,701	\$248,273
<b>Total Employee Services:</b>	<b>\$268,740</b>	<b>\$244,257</b>	<b>\$280,796</b>	<b>\$275,701</b>	<b>\$248,273</b>
Maintenance & Operations					
Supplies	\$567	\$2,072	\$1,000	\$700	\$700
Communication	\$2,354	\$4,705	\$3,800	\$3,800	\$3,800
Services	\$0	\$350	\$200	\$200	\$200
Travel & Training	\$648	\$9,626	\$10,500	\$10,500	\$10,500
Maintenance	\$3,707	\$514	\$1,263	\$1,263	\$1,263
Special Dept Expense	\$2,986	\$4,667	\$3,200	\$3,200	\$3,200
<b>Total Maintenance &amp; Operations:</b>	<b>\$10,261</b>	<b>\$21,934</b>	<b>\$19,963</b>	<b>\$19,663</b>	<b>\$19,663</b>
Allocated Costs					
Allocated Costs	\$18,680	\$19,591	\$30,469	\$30,469	\$31,287
<b>Total Allocated Costs:</b>	<b>\$18,680</b>	<b>\$19,591</b>	<b>\$30,469</b>	<b>\$30,469</b>	<b>\$31,287</b>
<b>Total Expense Objects:</b>	<b>\$297,681</b>	<b>\$285,782</b>	<b>\$331,228</b>	<b>\$325,833</b>	<b>\$299,223</b>

## Personnel Summary

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Projected Year End	FY 2023-24 Adopted
City Manager					
Employees					
Full-Time	1.30	1.30	1.05	1.05	0.85

Portions of employees' salary allocations were adjusted to reflect the appropriate allocations based on the positions duties. In fiscal year 2023-24, 20% of the City Clerk and 65 % of the City Manager are being allocated here.

# City Clerk/ HR Director

## Program Purpose

The City Clerk is appointed by the City Manager. The City Clerk is primarily responsible for providing support to the City Council by scheduling public hearings, preparing and distributing the City Council agenda, drafting complete and accurate minutes, conforming ordinances and resolutions, and management and preservation of Council approved documents and keeping the Municipal Code up to date. The City Clerk's Office is also responsible for compliance with the Political Reform Act; collaborating with the Candidates and the County Clerk during elections; and complying with the Public Records Act, State law and the Dinuba City Charter.

## Roles

- Manage the City Council's agenda, record and prepare minutes
- Local filing officer under the Political Reform Act
- Coordination of local elections
- Custodian of City records
- Respond to public records requests
- Publish notices for vacancies on City commissions, boards and advisory committees

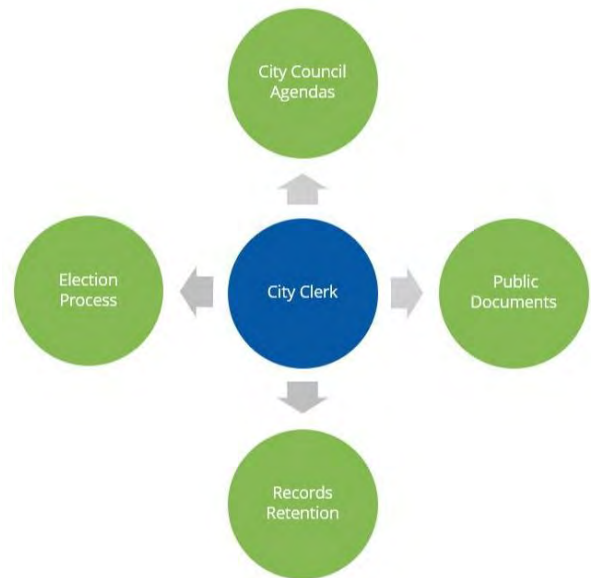
## City Clerk's Goals and Functions

### Goals

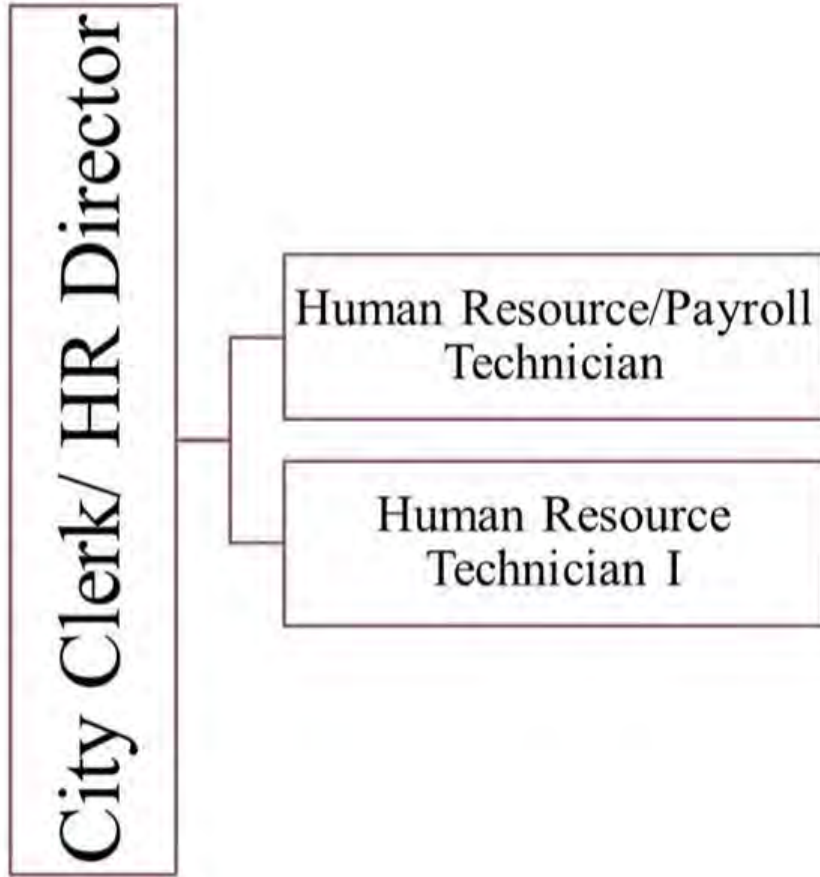
- Coordinate 2021 local elections with the Tulare County Elections Office
- Conduct orientation with newly elected Council Members
- Ensure agendas are prepared and distributed in a timely manner
- Respond to public records request as prescribed by state law
- Transition to new agenda manager system and train employees on use
- Upgrade software/hardware to live-stream City Council meetings

### Accomplishments

- Attended and prepared City Council agendas for 24 regular meetings
- Updated vacancies on city commission, boards and advisory committees
- Completed 2022 City Council Elections



## Organizational Chart



# Administrative Services Department

## Program Purpose

To provide accurate and complete official records and to direct the City's Financial, Budget, Utility Billing, Ambulance Billing, DUI billing, and Information technology services.

## Roles

- Prepare and present annual budgets to the City Council
- Ensure that all financial reporting is accurate and complete
- Conduct and present annual budget audits to the City Council
- Prepare and review monthly financial reports with each department
- Manage obligations payments through the Successor Agency for the former Dinuba Redevelopment Agency

## Goals and Functions

### Goals

- Ensure that the City's short- and long-term financial health is strong
- Submit FY 2023/24 budget document to the GFOA and CSFMO for recognition
- Promote unity and teamwork within the agency by increasing department's participation in the building of the City's online budget book.

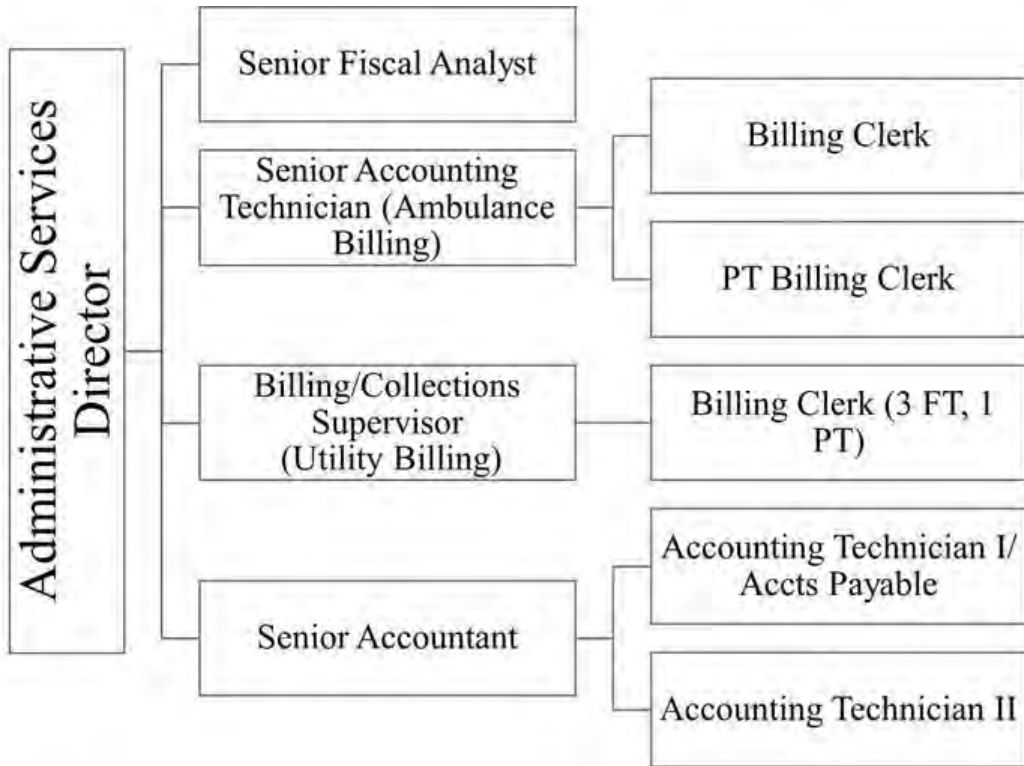
### Accomplishments

- Prepared and presented balanced budget for FY 2023-24
- Worked closely with the Golf Course to obtain their budget/reporting
- Received distinguished budget recognition from the Government Finance Officers Association (GFOA) and an Operating Budget Excellence Award from the California Society of Municipal Finance Officers (CSMFO) for the FY 2022/23 budget document
- Additional 1 Part-Time Ambulance Billing Clerk
- Updated Purchasing Policy
- Conducted a Utility Rate Study
- Worked closely with the Consultant Willdan to conduct and update User-fee study.





## Organizational Chart

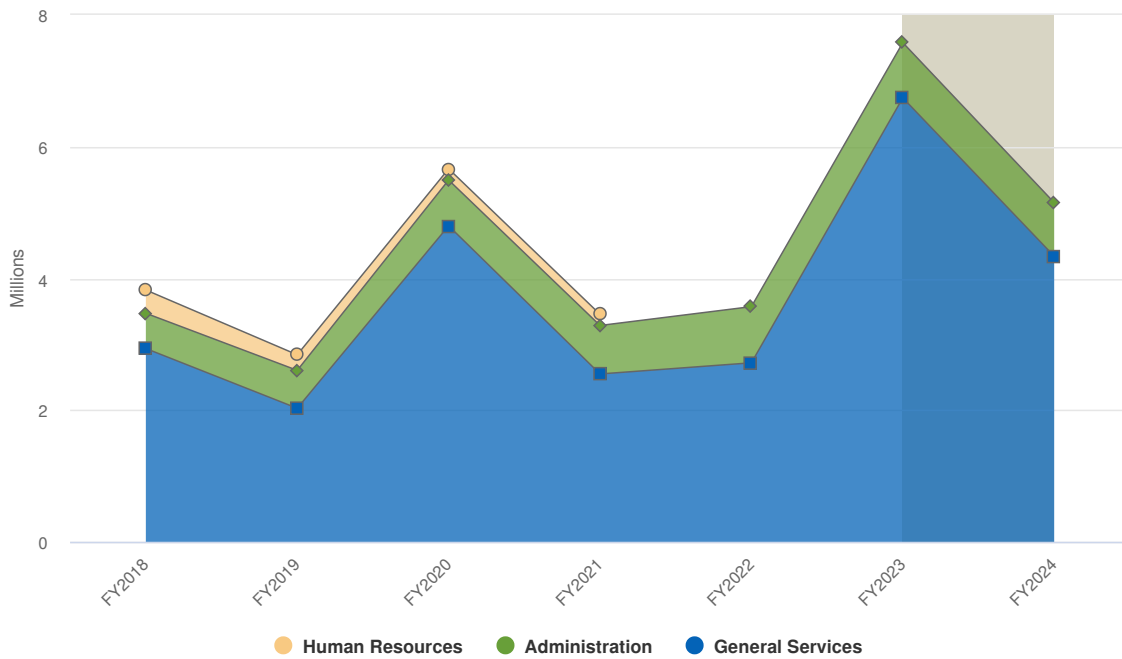


## Performance Measures

	2020-21 Actuals	2021-22 Actuals	2022-23 Projected	2023-24 Adopted
Policies Updated	2	2	1	1
Total Utility Bills	6325	6392	6590	6614
Residential	5396	5450	5721	5738
Commercial	491	500	492	500
Multi-family	167	167	168	165
Other	271	271	209	211

## Expenditures by Function

Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Expenditures					
Legislative Services					
Human Resources					
Employee Services	\$99,172	-\$639	\$0	\$0	\$0
Maintenance & Operations	\$66,315	\$0	\$0	\$0	\$0
Allocated Costs	\$7,511	\$0	\$0	\$0	\$0
<b>Total Human Resources:</b>	<b>\$172,998</b>	<b>-\$639</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Legislative Services:</b>	<b>\$172,998</b>	<b>-\$639</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Administration					
Employee Services	\$0	\$0	\$0	\$10,000	\$10,000

Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Maintenance & Operations	\$753,557	\$837,190	\$985,804	\$954,573	\$921,313
Allocated Costs	\$521,040	\$496,132	\$545,882	\$545,882	\$608,355
Principal & Interest	\$14,710	\$7,496	\$15,149	\$15,149	\$15,149
Capital	\$122,592	\$87,691	\$266,100	\$193,000	\$104,000
Transfers	\$1,343,132	\$978,325	\$6,947,187	\$5,022,187	\$2,676,410
<b>Total Administration:</b>	<b>\$2,755,030</b>	<b>\$2,406,833</b>	<b>\$8,760,122</b>	<b>\$6,740,791</b>	<b>\$4,335,227</b>
Finance					
Employee Services	\$685,558	\$724,805	\$751,734	\$771,228	\$749,701
Maintenance & Operations	\$19,288	\$24,007	\$26,600	\$25,300	\$25,458
Allocated Costs	\$25,235	\$25,124	\$39,694	\$39,694	\$37,386
Principal & Interest	\$3,096	\$1,499	\$1,500	\$1,500	\$1,500
<b>Total Finance:</b>	<b>\$733,177</b>	<b>\$775,435</b>	<b>\$819,528</b>	<b>\$837,722</b>	<b>\$814,045</b>
<b>Total Expenditures:</b>	<b>\$3,661,204</b>	<b>\$3,181,630</b>	<b>\$9,579,650</b>	<b>\$7,578,513</b>	<b>\$5,149,272</b>

## Personnel Summary

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Projected	FY 2023-24 Adopted
<b>Human Resources</b>					
Employees					
Full-Time	1.40	1.40	2.00	2.00	2.00

In fiscal year 2020-21, 40% of a position was removed due to resignation.  
For the Fiscal Year 2022-23, a Human Resources Technician I was added.

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Projected	FY 2023-24 Adopted
<b>Finance</b>					
Employees					
Full-Time	4.45	6.05	6.80	6.80	5.45
Part-Time (Full-Time Equivalents)	0.73	-	-	-	-

In fiscal year 2023-24, 7% of the Senior Fiscal Analyst was reallocated to the Risk Management Fund, 17% of the Assistant City Manager was reallocated to Successor Agency, 20% to Risk Management Fund and 11% to Successor Agency for the Administrative Services Director.

# Parks and Community Services Department

## Program purpose

To provide overall management and leadership to the Parks & Community Services Department and staff members; examine administrative effectiveness and seek better procedures to ensure maximum use of allocated funds; motivate staff and encourage them to strive toward excellent customer service; provide assistance and inspiration to staff to meet the goals and objectives of the department; and develop and strengthen community relationships.

## Roles

- Provide a variety of leisure and active sports for all age groups
- Sponsor a variety of special community events throughout the year
- Manage the Senior Center programs and activities
- Maintain all recreational facilities, parks and open spaces
- Work closely with community groups, school district and business in support of youth activities

## Park & Community Goals

### Goals

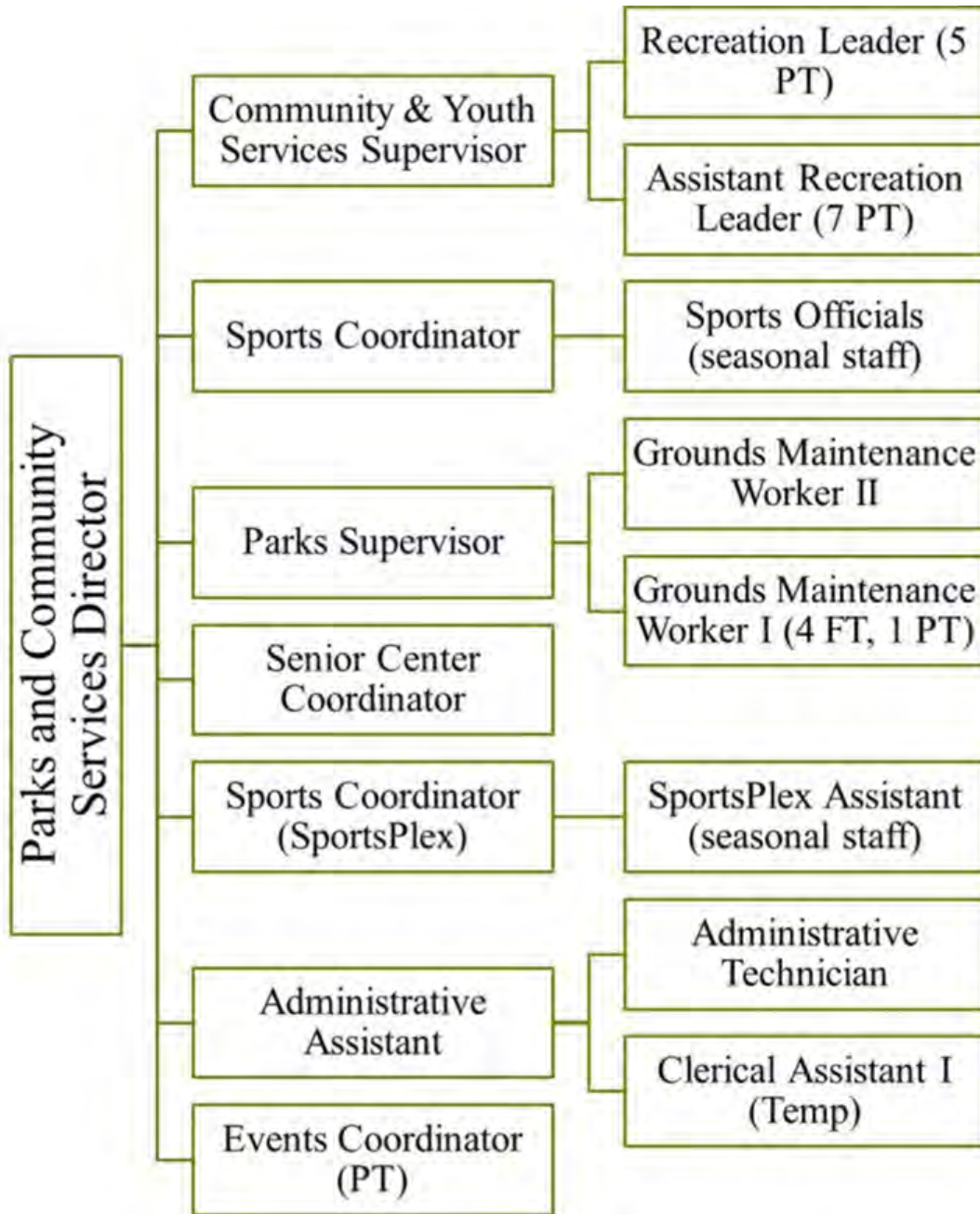
- Build a Picnic pavilion at Rose Ann Vuich Park
- Plan for the installation of new restrooms at Entertainment Plaza
- New construction of Viscaya Park
- Basketball Courts at KC Park

### Accomplishments

- All playgrounds and fitness stations now have shade structures
- Completed another year of the tree-trimming program. Trees trimmed 216 and trees removed 17
- Successful Special Events: Traditional Fall Harvest Fling and Christmas Parade, Independence Day Celebration and Dog Days, Spring Fling. Hosted Summer Nights Lights and Farmers Market
- 3 Full-Time Grounds Maintenance Workers in Parks
- Completed Entertainment Plaza Master Plan
- Land and Water Conservation Grant-Funding-2.5 million
- Final Stage of Urban Greening-Funding of 2.7 million
- 1 Part-Time Special Events Coordinator



## Organizational Chart



## Performance Measures

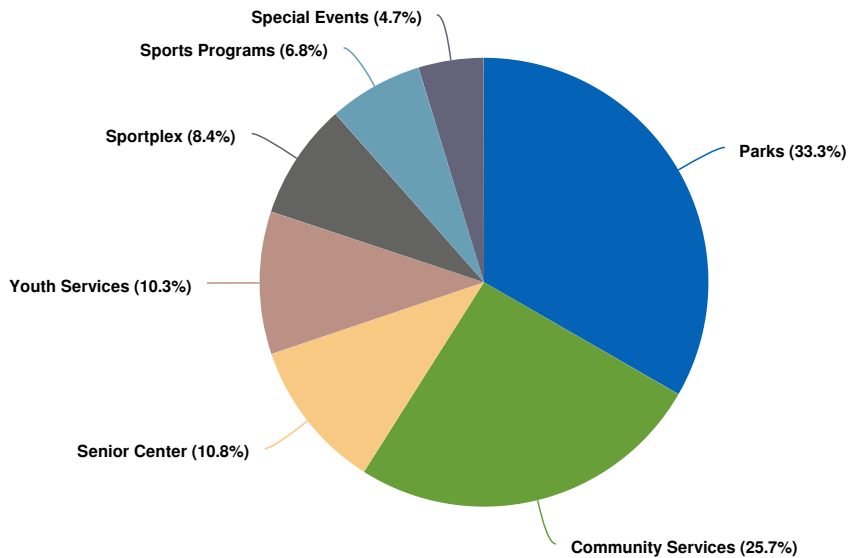
	2020/21 Actuals	2021/22 Actuals	2022/23 Projected	2023/24 Adopted
Picnic/Field Rentals Revenue	\$2,145	\$6,035	\$6,000	\$6,000
Sports Program Revenue	\$23,677	\$63,899	\$60,000	\$60,000
Trees Removed	31	20	17	25
Trees Trimmed	195	208	216	200

### Statistics

- 14 Parks
- 2 Community Centers
- 1 Entertainment Plaza
- 1 Skate Park
- 1 SportsPlex
- 1 Interactive Fountain
- 1 Band Shell
- 8 Tot lots
- 1 Municipal Golf Course
- 70 Acres of Park lands
- Over 80 Acres of Open Space
- 2 Linear Parks

## Expenditures by Function

### Budgeted Expenditures by Function



Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Expenditures					

Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Parks & Community Services					
Community Services	\$588,841	\$660,492	\$798,349	\$774,996	\$730,108
Parks	\$702,372	\$731,479	\$851,129	\$838,816	\$947,764
Special Events	\$36,002	\$37,323	\$92,088	\$70,917	\$134,028
Youth Services	\$163,563	\$252,645	\$284,820	\$283,021	\$292,400
Sports Programs	\$97,361	\$202,732	\$191,840	\$190,420	\$192,877
<b>Total Parks &amp; Community Services:</b>	<b>\$1,588,139</b>	<b>\$1,884,670</b>	<b>\$2,218,226</b>	<b>\$2,158,170</b>	<b>\$2,297,177</b>
Public Works					
Senior Center	\$252,138	\$277,137	\$305,000	\$309,719	\$307,492
<b>Total Public Works:</b>	<b>\$252,138</b>	<b>\$277,137</b>	<b>\$305,000</b>	<b>\$309,719</b>	<b>\$307,492</b>
Community Development					
Sportplex	\$60,367	\$183,564	\$215,484	\$193,094	\$239,261
<b>Total Community Development:</b>	<b>\$60,367</b>	<b>\$183,564</b>	<b>\$215,484</b>	<b>\$193,094</b>	<b>\$239,261</b>
<b>Total Expenditures:</b>	<b>\$1,900,645</b>	<b>\$2,345,371</b>	<b>\$2,738,710</b>	<b>\$2,660,983</b>	<b>\$2,843,930</b>

## Personnel Summary

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Projected Year End	FY 2023-24 Adopted
<b>Community Services</b>					
Employees					
Full-Time	4.00	5.00	5.00	5.00	5.00
Part-Time (Full-Time Equivalents)	0.98	0.25	0.25	0.98	0.98

In fiscal year 2023-24, a part-time Events Coordinator position was created.

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Projected Year End	FY 2023-24 Adopted
<b>Park Services</b>					
Employees					
Full-Time	2.97	2.97	5.47	5.92	5.37
Part-Time (Full-Time Equivalents)	1.24	1.24	.24	.24	.24

Changes in allocations are due to a split between parks division and lighting and landscape fund as needed.

In fiscal year 2023-24, 10% of the Parks Supervisor is being allocated out of the CFD's.

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Projected Year End	FY 2023-24 Adopted
<b>Youth Services</b>					
Employees					
Part-Time (Full-Time Equivalents)	8.76	8.76	8.76	8.76	8.76

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Projected Year End	FY 2023-24 Adopted
<b>Senior Citizens</b>					
Employees					
Full-Time	1.00	1.00	1.00	1.00	1.00
Part-Time (Full-Time Equivalents)	-	0.25	0.25	0.25	0.25

The City took over the operations of the Senior Center in fiscal year 2016-17. In 2019-20, half of a Clerical Assistant's part-time salary was added.



# Police Department

## Program purpose

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

## Roles

- Conduct active patrol of the community to ensure the safety and to prevent crime
- Respond to emergencies and calls for service
- Investigate crimes and prepare cases for prosecution
- Provide for animal control services
- Crime prevention and community education to reduce crime and enhance safety
- Provide support services at special events for safe and orderly community events

## Police Department's Goals and Functions

### Goals

- Deploy law enforcement resources in the most efficient and effective manner
- Prevent and solve crime and prosecute offenders
- Maintain high standards for selection of police officers and support personnel
- Hire three to five Reserve Police Officers
- Succession plan for planned retirements

### Accomplishments

- Responded to 36,600 calls for service
- Part 1 Crimes year-over-year reduced by 10% compared to highest year in 2018 (i.e., homicide, rape, property, vehicle theft, assault, burglary)
- Conducted 60 police oriented community activities
- Awarded \$32,094 in various grants to support police operations (JAG Grant \$12,525, Homeland Security Grant \$17,139 and JAG BVP Grant \$2,430)
- Police Community Volunteers provided 1,588 hours of service resulting in a cost savings of \$63,520 to the department
- Purchased 3 new vehicles (3 replacement patrol units)
- Complete the radio project: Replaced obsolete radio base stations, dispatch control consoles, unit radios and hand-held radios
- Promoted one (1) Police Sergeant to Lieutenant
- Promoted one (1) Police Officer to Sergeant
- Promoted one (1) Dispatcher to Records Technician
- Acquired two new canines for the canine program
- Two Police Officers volunteered to serve on the City's Homeless Outreach Team



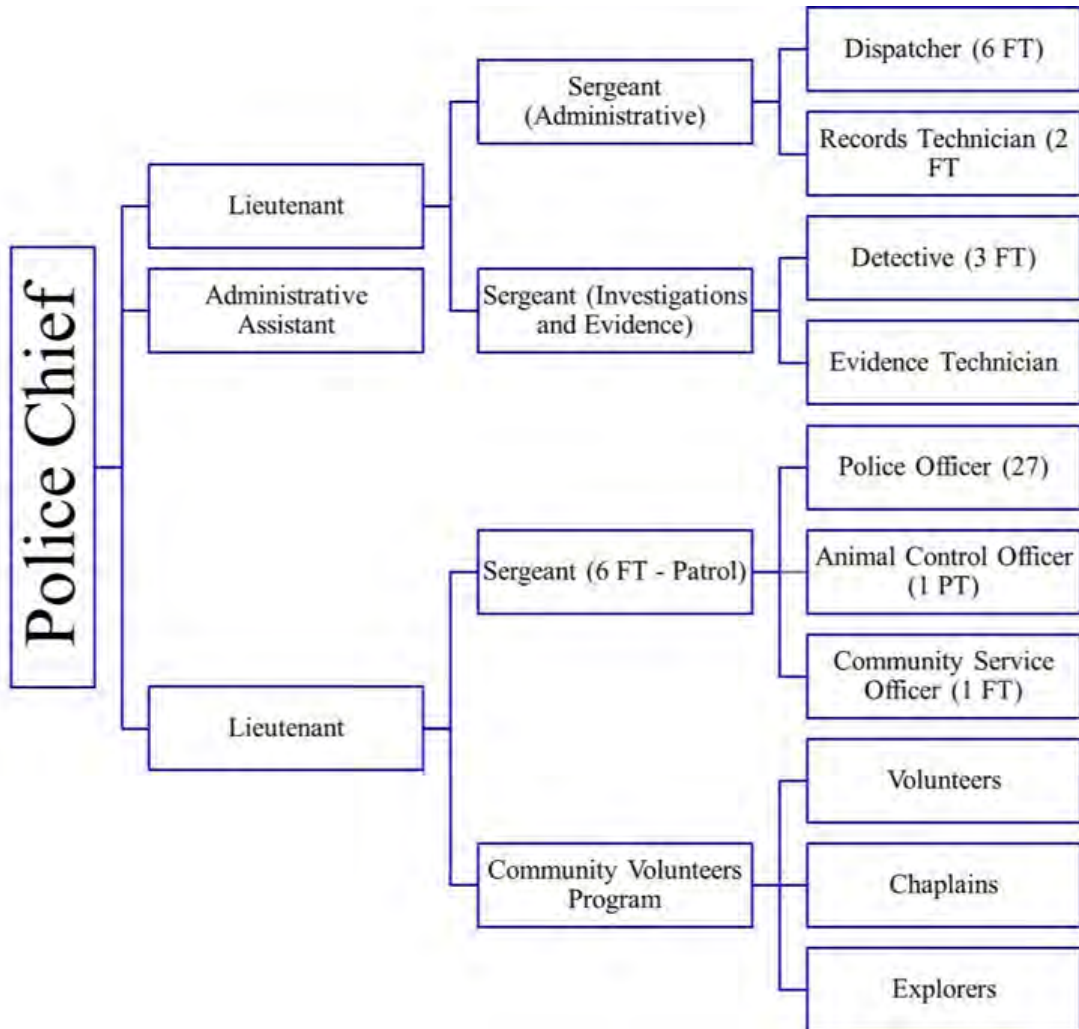
## Performance Measures

	2020/21 Actuals	2021/22 Actuals	2022/23 Projected	2023/24 Adopted
<b>Calls for Service</b>	36,656	36,600	35,750	36,500
<b>Community Volunteer Hours</b>	1,573	1,588	1,450	1,500
<b>DUI's</b>	73	101	95	100
<b>Citations</b>	4,356	3,997	4,000	4,200

### Statistics

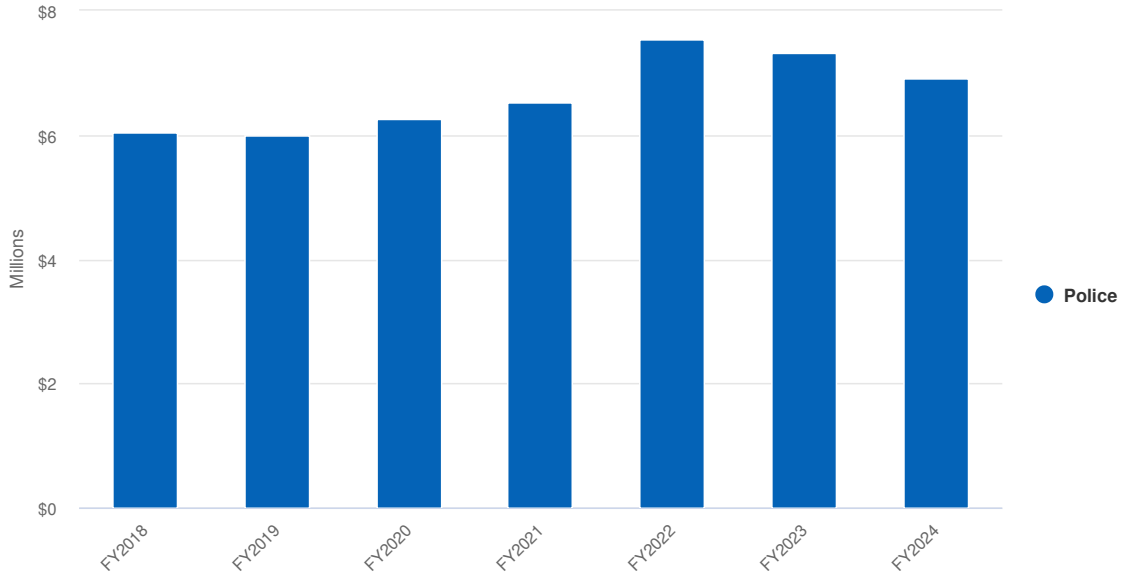
1 Station  
34 Sworn Officers  
9 Full-time Support Personnel  
1 Part-time Support Personnel  
5 Motorcycles  
40 Patrol Vehicles

## Organizational Chart



# Expenditures by Function

## Budgeted and Historical Expenditures by Function



Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Expenditures					
Police					
Administration	\$959,505	\$955,054	\$965,517	\$998,712	\$995,112
Patrol	\$3,969,585	\$4,851,082	\$4,120,649	\$4,570,431	\$4,103,364
Investigative	\$548,944	\$719,735	\$977,782	\$799,289	\$798,248
Records & Communication	\$551,284	\$588,238	\$613,285	\$675,906	\$697,681
Animal Control	\$142,371	\$139,302	\$181,156	\$160,943	\$198,282
Community Service Officer	\$217,055	\$174,895	\$119,546	\$119,978	\$111,390
<b>Total Police:</b>	<b>\$6,388,745</b>	<b>\$7,428,306</b>	<b>\$6,977,935</b>	<b>\$7,325,259</b>	<b>\$6,904,077</b>
<b>Total Expenditures:</b>	<b>\$6,388,745</b>	<b>\$7,428,306</b>	<b>\$6,977,935</b>	<b>\$7,325,259</b>	<b>\$6,904,077</b>

## Personnel Summary

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Projected	FY 2023-24 Adopted
<b>Department: Police</b>					
<b>Administration</b>					
Employees					
Full-Time	4.00	4.00	4.18	4.00	4.00

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Projected	FY 2023-24 Adopted
<b>Patrol</b>					
Employees					
Full-Time	21.27	21.30	22.25	23.00	19.00

In 2020-21, half of one of the four vacancies was added. The other half has been added to the Public Safety Fund (Measure F.)

In 2022-23, the Community Service Officer vacancy was changed to Records Technician. Added a new Sergeant position and another full-time Animal Control Officer.

In 2023-24, four Police Officer positions were allocated to the Public Safety Fund (Measure F).

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Projected	FY 2023-24 Adopted
<b>Investigative</b>					
Employees					
Full-Time	3.00	3.00	4.00	4.00	4.00
<b>Records &amp; Communication</b>					
Employees					
Full-Time	5.00	5.00	6.00	6.00	6.00
<b>Animal Control</b>					
Employees					
Part-Time (Full-Time Equivalents)	1.46	1.46	2.00	1.46	1.00
<b>Community Service Officer</b>					
Employees					
Full-Time	2.00	2.00	1.00	1.00	1.00

# Fire Department

## Program Purpose

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

## Roles

- Provides fire prevention and suppression services
- Operates ambulance providing emergency medical treatment and transport services
- Manages the City’s disaster/emergency preparedness plan
- Perform life and safety inspections of commercial/retail occupancies
- Inspects all new building construction for compliance with the California Fire Code

## Fire Department Goals & Functions

### Goals

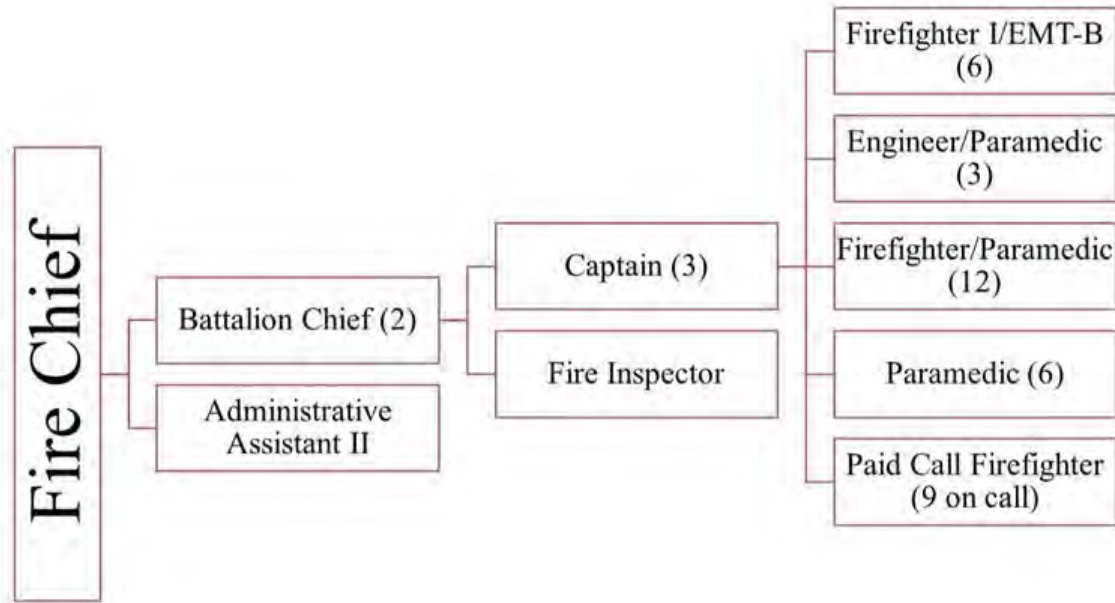
- Respond to emergency incidents within the targeted response times
- Construct a second Fire Station to serve the western portion of the city.
- Ensure Fire Department vehicles and equipment are replaced as needed
- Collect accurate and necessary data to generate response statistics
- Promote community fire and life safety
- Continue participation in the Dinuba High School Med Pathway Program
- Continue partnership with Valley Regional Occupational Program

### Accomplishments

- Dinuba Fire Department celebrated 100 years of continuous operation out of Station 1
- Completed Remodel of Fire Department Gym
- Public Safety (Measure F) revenues funded the purchase of new Type 1 Fire Engine.
- Senator Hurtado earmarked \$2M in the State budget for the purchase of a new Ladder Truck
- Responded to 217 fire related incidents
- Responded to 5,053 EMS incidents
- Responded to 279 service calls
- Inter-governmental Transfer (IGT) reimbursement for Emergency Medical Services (EMS) services totaled \$1.8 million in FY 2022/2023



## Organizational Chart



## Performance Measures

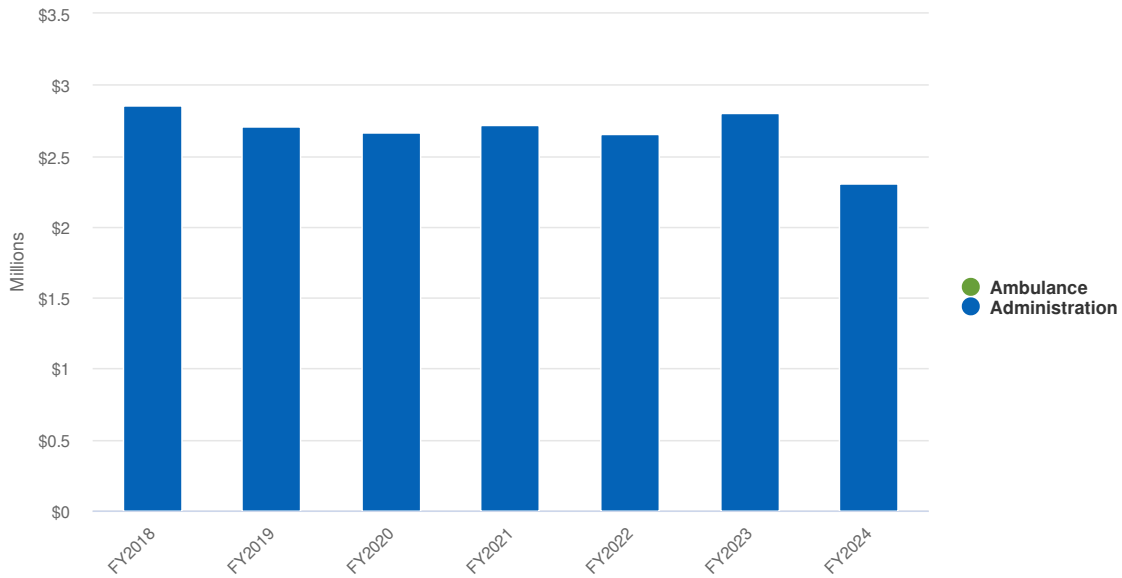
	2020/21 Actuals	2021/22 Actuals	2022/23 Projected	2023/24 Adopted
Fire calls for service	191	191	217	226
Medical/rescue calls for service	5,471	5,198	5,053	5214
All other calls for service	267	274	279	332
<b>Total calls for service</b>	<b>5,929</b>	<b>5,665</b>	<b>5,592</b>	<b>5,773</b>

### Statistics

- 1 Station
- Fire Chief
- 2 Battalion Chiefs
- 3 Captains
- 3 Engineer Paramedics
- 9 Firefighter Paramedics
- 6 Firefighter EMTs
- 6 Single Role Paramedics
- 2 Paramedic Trainees
- 10 Paid Call Firefighters/EMTs
- 5 Fire Apparatus
- 7 Ambulances
- 1 Confined space rescue unit
- 7 Staff Vehicles

# Expenditures by Function

## Budgeted and Historical Expenditures by Function



Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Expenditures					
Fire					
Administration	\$2,847,038	\$2,826,929	\$2,664,981	\$2,798,908	\$2,308,088
<b>Total Fire:</b>	<b>\$2,847,038</b>	<b>\$2,826,929</b>	<b>\$2,664,981</b>	<b>\$2,798,908</b>	<b>\$2,308,088</b>
<b>Total Expenditures:</b>	<b>\$2,847,038</b>	<b>\$2,826,929</b>	<b>\$2,664,981</b>	<b>\$2,798,908</b>	<b>\$2,308,088</b>

## Personnel Summary

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Projected	FY 2023-24 Adopted
<b>Department: Fire</b>					
<b>Administration</b>					
Employees					
Full-Time	16.00	15.25	14.50	14.50	12.50

In 2023-24, two Captain allocations were changed from General Fund to Ambulance. The remainder is a re-allocation of a portion of a Fire Battalion Chief and Fire Chief from General Fund to Ambulance.



# Public Works Department

## Program Purpose

The Public Works Department is responsible for the maintenance and operation of streets and alleys, wastewater treatment plant, water distribution system, storm drain collection system, capital projects, building and facilities, vehicle fleet service garage, street sweeping, and management of the solid waste contract with Pena's Disposal. The department also oversees the planning, building, engineering, and housing functions.

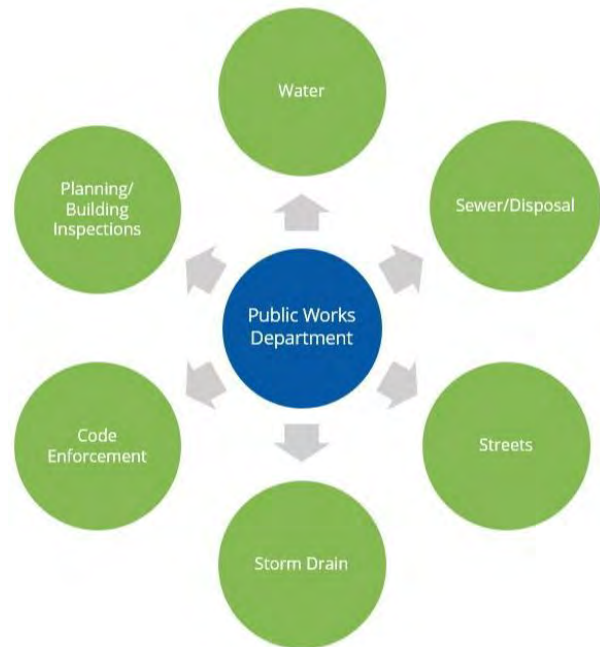
## Roles

- Maintain, repair and improve the City's infrastructure and public rights-of-way
- Ensure the efficient operation of the City's wastewater treatment plant and water distribution system;
- Oversee the City's Capital Investment Program and ensure delivery is cost-effective and timely;
- Ensure the City's fleet of vehicles is properly maintained and kept in good working order;
- Protect the City's real property by providing regular maintenance and repair;
- Manage the City's Planning & Development divisions in compliance with the City's municipal code and adopted policies;
- Provide fiscal management of the City's utility, construction, impact fee, and housing funds;
- Engage in code enforcement of local, state and federal regulations;
- Facilitate the City's First-Time Homebuyer and Housing Rehabilitation Programs;
- Provide organizational and employee professional development

## Public Works Department's Goals & Functions

### Goals

- Pursue grant funds for priority capital projects and facility upgrades;
  - Continue working with residential and commercial developers to facilitate new development and spur economic growth;
  - Advocate for increased funding for the Active Transportation Program;
  - Complete the Focused General Plan Update;
  - Complete a comprehensive Zoning Ordinance Update;
  - Start work on updating the City's Housing Element document;
  - Complete Utility Rate & User Fee studies;
  - Complete construction of the Alta/Nebraska Roundabout Project;
  - Finalize the HSIP Road Safety Improvement Project;
  - Complete construction of the Well 21 Project;
  - Complete design and begin construction of the Alta/Kamm Roundabout Project;
  - Install new clarifier at the wastewater reclamation facility;
- Perform engineering/design on the following projects:
- Whitney Water Main
  - East Parkway Water Main
  - P Street Sewer Improvements
  - West Sierra Sewer Improvements
  - Euclid Sewer Main Improvements
  - Tulare Street Sewer Main Improvements



### Accomplishments

- Completed several Capital Improvements Projects:

- 2,067 lineal feet of new and repaired sidewalk
- Kern Street Storm Drain Phase I
- North Dinuba Infrastructure Improvements
- Accepted public improvements for the following subdivisions:
  - Ridge Creek Ranch Phases III and IV
  - Autumn Gate Phase III
- Secured grant funding for several City Projects/Programs:
  - \$576K in CARES funding for business assistance and subsistence payments
  - \$73K for water arrearages program to provide assistance to delinquent utility customers
  - \$64K for sewer arrearages program to provide assistance to delinquent utility customers
  - \$500K CDBG First Time Homebuyer Assistance Program
  - \$500K CDBG Housing Rehabilitation Program
  - \$36K HOME Tenant Based Rental Assistance Program
  - \$250K CDBG Planning and Technical Assistance Grant – El Monte Neighborhood Revitalization Plan

## Performance Measures

	2018/19 Actuals	2019/20 Actuals	2020/21 Actuals	2022/23 Projected	2023/24 Adopted
Repaired/installed sidewalk (linear feet)	2,971	4,278	3,945	2,067	3,000

### Statistics

#### Land Area

6.5 Square Miles

3 Reservoirs, 3.225 million gal. storage capacity

8 wells

2021 Total Well Production - 1.58 billion gallons

6,565 Service Connections

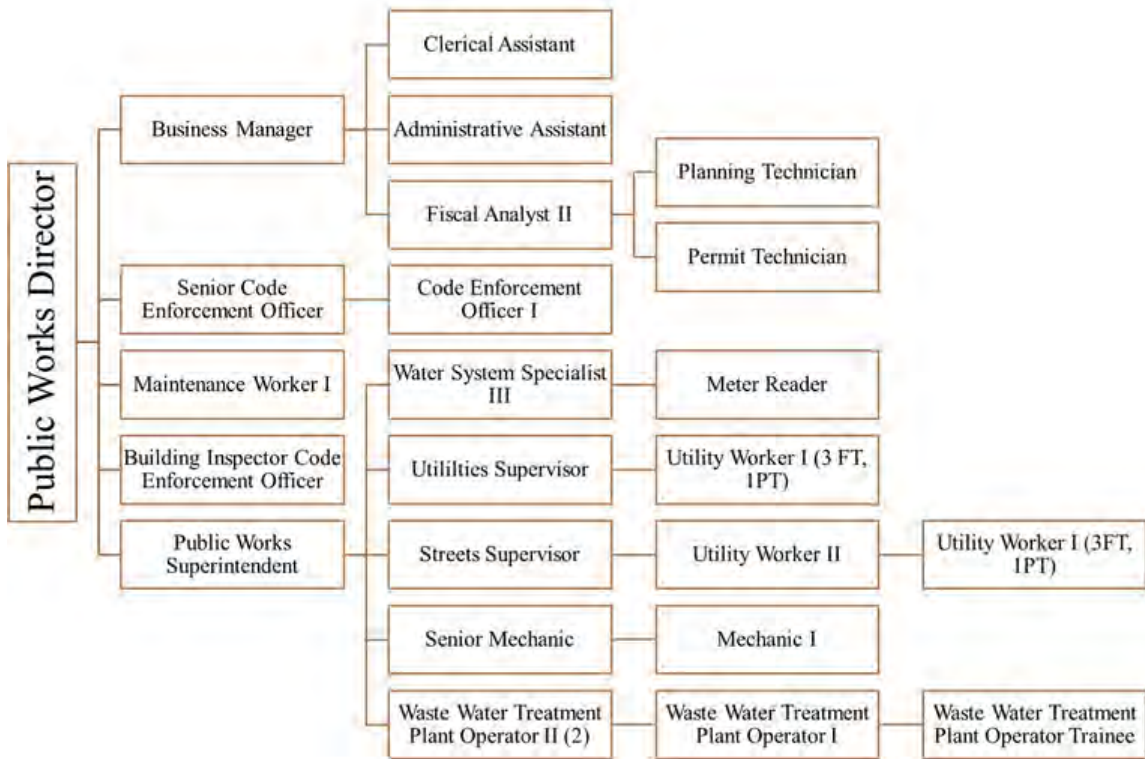
92.9 miles of Water

29.6 miles of Storm Drain

72.9 miles of Sewer Main

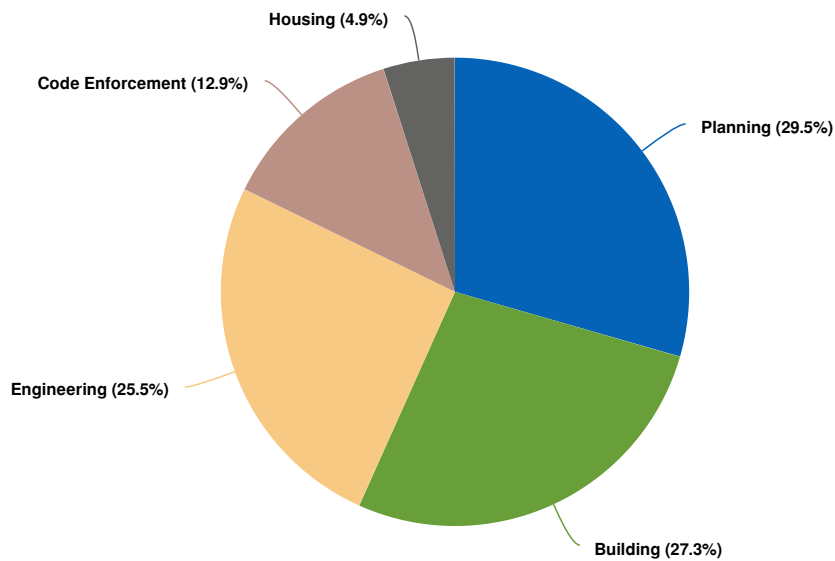
106.2 miles of City Streets and Alley ways

## Organizational Chart



# Expenditures by Function

## Budgeted Expenditures by Function



Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Expenditures					
Community Development					
Engineering	\$432,042	\$429,956	\$492,768	\$409,632	\$436,093
Planning	\$325,840	\$667,127	\$546,956	\$429,411	\$503,974
Code Enforcement	\$105,787	\$160,534	\$252,813	\$247,326	\$219,874
Building	\$290,201	\$377,426	\$365,420	\$303,023	\$466,098
Housing	\$41,303	\$27,535	\$122,479	\$279,725	\$84,395
<b>Total Community Development:</b>	<b>\$1,195,172</b>	<b>\$1,662,578</b>	<b>\$1,780,436</b>	<b>\$1,669,117</b>	<b>\$1,710,434</b>
<b>Total Expenditures:</b>	<b>\$1,195,172</b>	<b>\$1,662,578</b>	<b>\$1,780,436</b>	<b>\$1,669,117</b>	<b>\$1,710,434</b>

## Personnel Summary

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Projected	FY 2023-24 Adopted
<b>Department: Community Development</b>					
<b>Engineering</b>					
Employees					
Full-Time	0.44	0.44	0.44	0.44	0.44

Starting in fiscal year 2019-20, a portion of a Fiscal Analyst II is paid from this division for Engineering Support.

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Projected	FY 2023-24 Adopted
<b>Planning</b>					
Employees					
Full-Time	0.50	0.67	0.67	0.67	1.34

In fiscal year 2023-24, a Clerical Assistant I was added to assist with the departments needs.

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Projected	FY 2023-24 Adopted
<b>Code Enforcement</b>					
Employees					
Full-Time	1.00	1.00	1.00	1.00	2.00
Part-Time (Full-Time Equivalents)	-	-	-	-	-

In fiscal year 2023-24, a Code Enforcement Officer was converted to Senior Code Enforcement and a Code Enforcement Officer I was allocated as well.

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Projected	FY 2023-24 Adopted
<b>Building</b>					
Employees					
Full-Time	1.60	2.17	2.17	2.17	4.17

In 2023-24, a Part-Time Utility Worker I and a Building Official were allocated .

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Projected	FY 2023-24 Adopted
<b>Housing</b>					
Employees					
Full-Time	0.14	0.14	0.14	0.14	0.35
Part-Time (Full-Time Equivalents)	-	-	-	-	-

In fiscal year 2023-24, 20% of the Business Manager was reallocated to and distributed among Gas Tax, Transportation, and Transit.

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# FUND SUMMARIES

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## FUND DESCRIPTION AND LIST

The chief operating fund of the City of Dinuba is the General Fund. The General Fund is used to account for all financial resources except those required to be accounted for in another fund. In other words, all of a government's financial activities should be accounted for in the general fund unless there is a compelling reason to report them in some other fund type. The general fund is a singular account with various divisions as listed below:



## General Fund

**CITY COUNCIL  
CITY ATTORNEY  
CITY MANAGER  
CITY CLERK  
ADMINISTRATIVE SERVICES  
PARKS & COMMUNITY SERVICES  
POLICE SERVICES  
FIRE SERVICES  
PUBLIC WORKS**

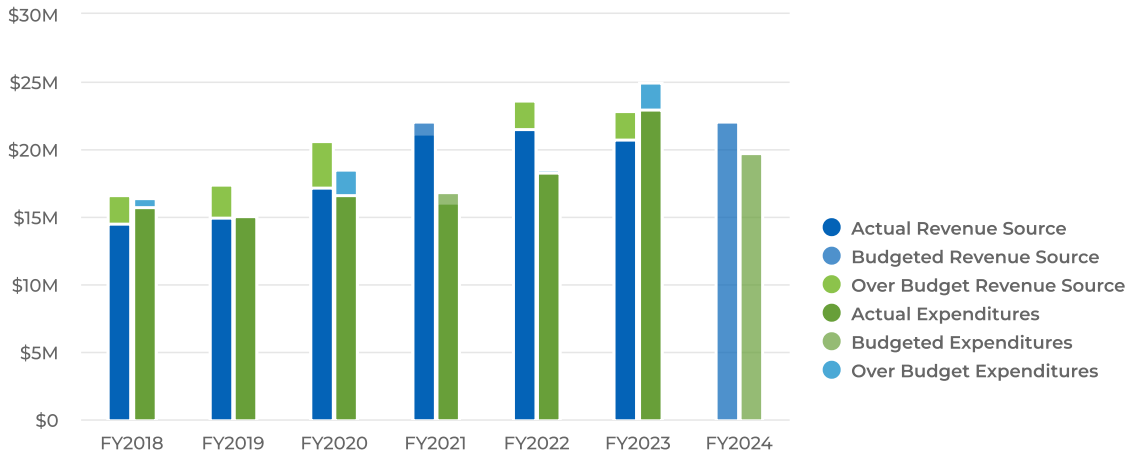
The purpose of the general fund is to account for general government activities such as public safety, planning, some public safety, planning, some public works, and administration. The source of funding is all local tax revenues, building fees, certain user charges, and all other discretionary income.

## Summary

### 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 two-thirds of its sales tax revenue is generated by online sales. This revenue source has grown each year as more and more customers shop online.

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 online sales exceeding expectations, staff has taken a conservative approach to preparing the upcoming fiscal year's budget due to possible changes to the City's sales tax allocations by the California Department of Tax and Fee Administration.



### Revenue by Fund

Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
General Fund	\$24,990,017	\$24,074,052	\$22,869,815	\$20,803,221	\$22,128,430
<b>Total General Fund:</b>	<b>\$24,990,017</b>	<b>\$24,074,052</b>	<b>\$22,869,815</b>	<b>\$20,803,221</b>	<b>\$22,128,430</b>

### Expenditures by Fund

Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
General Fund	\$16,666,658	\$18,306,377	\$24,973,572	\$22,958,834	\$19,811,434
<b>Total General Fund:</b>	<b>\$16,666,658</b>	<b>\$18,306,377</b>	<b>\$24,973,572</b>	<b>\$22,958,834</b>	<b>\$19,811,434</b>



## Operational Revenues and Expenses

The table below provides a summary of revenues over 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 2020/21 and 2021/22 by \$8.3 and \$5.7 million, respectively. The projected year-end for FY 2022/23 estimates revenues over expenditures of \$4.3 million. The proposed budget for FY 2023/24 is projecting revenues over expenditures of \$4.5 million.

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Projected	FY 2023/24 Adopted
Total General Fund Revenues	24,940,889	24,074,052	20,593,221	22,659,815	21,881,290
Less Total General Fund Expenditures	16,666,658	18,306,377	18,337,933	18,311,352	17,419,385
Excess/(Deficit) General Fund Reserves	8,274,231	5,767,675	2,255,288	4,348,463	4,461,905

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

### FY 2020/21 Actual

The fiscal year 2020/21 actual reflects revenues over expenditures of \$8.3 million. This is largely attributed to an increase in sales tax revenues during the Covid-19 pandemic. Decreases in expenditures also due to the impacts of the pandemic when activities, such as sports, events and afterschool programs were postponed until the shutdown orders were lifted.

### FY 2021/22 Actual

A slight decrease in revenues began showing a downward trend in collection of sales tax revenues after the peak from online sales tax had begun. Expenses returned to pre-pandemic levels as the operations that had been put on hold during the pandemic were brought back.

### FY 2022/23 Projected Year End

In the current 2022/23 fiscal year, a leveling off of online sales tax is anticipated to reduce the projected year-end sales tax revenues by approximately \$2.7 million in comparison to the 2021/22 actual. This projected reduction in sales tax revenues will be offset by increases in other revenue sources including property taxes. Departmental expenses are anticipated to end up right around the adopted budget amount of \$18.3 million. Revenues are expected to exceed expenses by \$4.5 million.

### FY 2023/24 Adopted

Prior year revenue and the possible shifts in the economy have been carefully analyzed when preparing the 2023/24 budget. Staff is anticipating a leveling off of online sales tax revenues mostly through the projected year-end 2022/23 fiscal year, with a slight increase to allow for growth through proposed FY 2022/23. Decreases in intergovernmental transfers and a reduction in revenues from service and fees are contributing to an overall reduction of general fund revenues of about \$779,000 when comparing the 2023/24 proposed to the 2022/23 projected year-end revenues.

Several reductions in the proposed expenditures for the 2023/24 general fund proposed budget include not back filling of vacancies and the reallocation of employee services to more appropriate funds. These changes are expected to result in a reduction of expenses from 2022/23 projected year-end to proposed 2023/24 of approximately \$892,000. This reduction is being made in an attempt to reduce the City's dependency on online sales tax.

The proposed 2023/24 budget includes a Code Enforcement Officer position as requested by City Council and the Building Official position is no longer being outsourced resulting in a savings.

## Revenues by Source

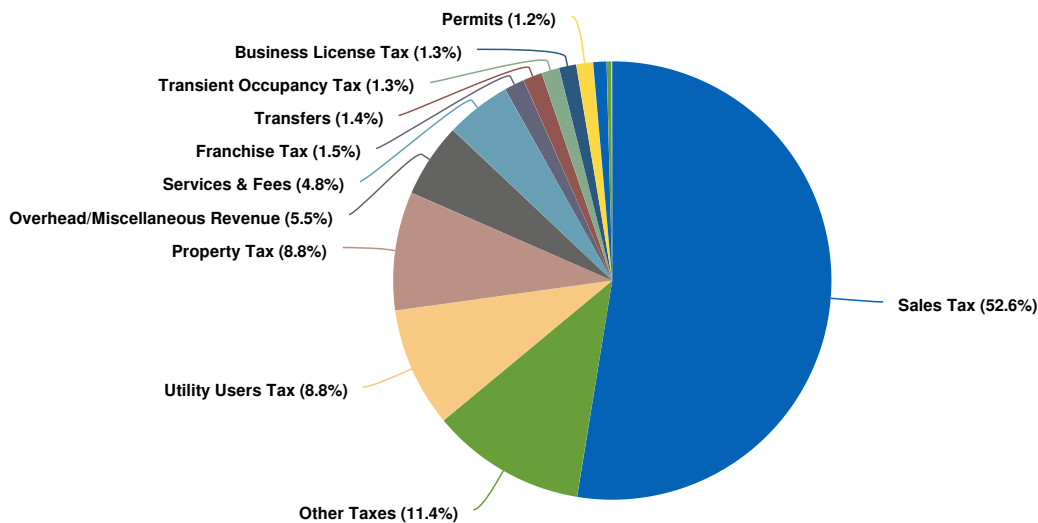
The proposed budget for Fiscal Year 2023/24 projects revenue of approximately \$21.9 million and operating expenditures of \$17.4 million.

The table below reflects a summary of the General Fund Revenues. The projected revenue for fiscal year ending June 30, 2023 is estimated at approximately \$22.7 million. For the upcoming fiscal year, revenues are anticipated to be at \$21.9 million. The decrease between the projected year-end 2022/23 in comparison to 2023/24 is due to decreases in anticipated intergovernmental transfers and a reduction in revenues from service and fees primarily attributable to anticipated leveling of development.

	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Adopted	FY 2022/23 Projected Year End	FY 2023/24 Adopted
Property Tax	1,583,617	1,742,568	1,734,700	1,924,700	1,939,400
Other Taxes	2,151,555	2,332,959	2,470,000	2,510,424	2,525,000
Utility Users Tax	1,668,455	1,804,454	1,760,000	1,950,000	1,950,000
Sales Tax	15,889,199	13,842,036	11,130,000	11,130,000	11,635,000
Transient Occupancy Tax	266,474	372,343	290,000	260,000	290,000
Licenses & Fees	691,456	580,493	530,500	558,500	555,500
Franchise Tax	279,774	303,727	306,000	343,000	333,000
Service & Fees	764,188	945,225	831,504	1,717,796	1,065,467
Fines	75,100	96,055	77,600	78,100	77,600
Use of Money & Property	(40,945)	(547,085)	69,214	629,214	220,000
Intergovernmental	20,310	172,784	26,000	168,690	11,000
Transfers In	123,524	143,928	65,912	60,000	63,787
Overhead/Misc Revenues	1,468,181	2,284,564	1,301,791	1,329,391	1,215,536
<b>Total General Fund Revenues</b>	<b>24,940,889</b>	<b>24,074,052</b>	<b>20,593,221</b>	<b>22,659,815</b>	<b>21,881,290</b>

It is important to note that there are differences in total General Fund Revenues from the above table compared to other spreadsheets and that has to do with the one-time transfers from ARPA in the amount of \$210,000 for fiscal year 22/23 and \$247,140 for 2023-24.

### Projected 2024 Revenues by Source



Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Revenue Source					
Property Tax	\$1,583,617	\$1,742,568	\$1,924,700	\$1,734,700	\$1,939,400
Other Taxes	\$2,151,555	\$2,332,959	\$2,510,424	\$2,470,000	\$2,525,000
Utility Users Tax	\$1,668,455	\$1,804,454	\$1,950,000	\$1,760,000	\$1,950,000
Sales Tax	\$15,889,199	\$13,842,036	\$11,130,000	\$11,130,000	\$11,635,000
Transient Occupancy Tax	\$266,474	\$372,343	\$260,000	\$290,000	\$290,000
Business License Tax	\$244,811	\$248,006	\$283,000	\$255,000	\$280,000
Franchise Tax	\$279,774	\$303,727	\$343,000	\$306,000	\$333,000
Services & Fees	\$764,188	\$945,225	\$1,717,796	\$831,504	\$1,065,467
Permits	\$446,645	\$332,487	\$275,500	\$275,500	\$275,500
Fines	\$75,100	\$96,055	\$78,100	\$77,600	\$77,600
Use Of Money & Property	-\$40,945	-\$547,085	\$629,214	\$69,214	\$220,000
Intergovernment	\$20,310	\$172,784	\$168,690	\$26,000	\$11,000
Transfers	\$123,524	\$143,928	\$270,000	\$275,912	\$310,927
Overhead/Miscellaneous Revenue	\$1,517,309	\$2,284,564	\$1,329,391	\$1,301,791	\$1,215,536
<b>Total Revenue Source:</b>	<b>\$24,990,017</b>	<b>\$24,074,052</b>	<b>\$22,869,815</b>	<b>\$20,803,221</b>	<b>\$22,128,430</b>

## Expenditures by Function

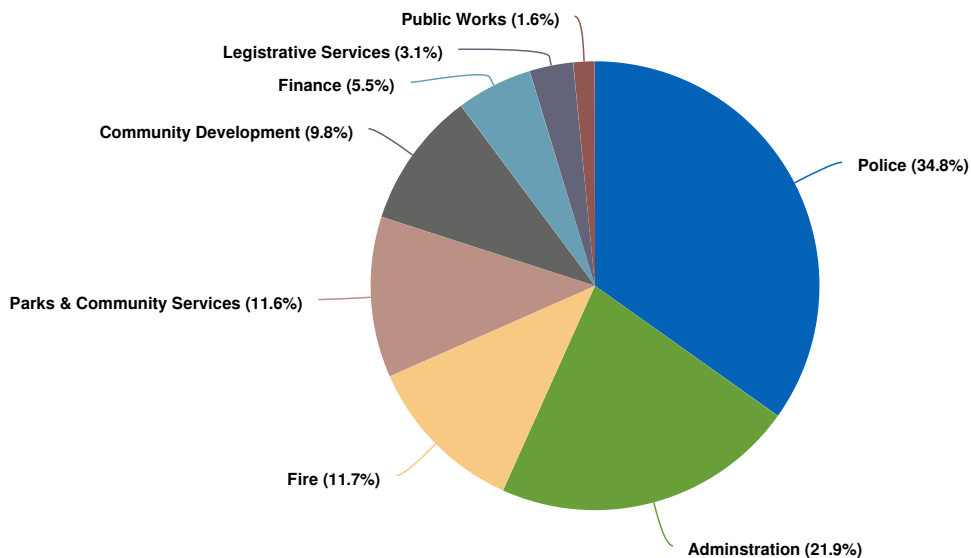
The spreadsheet below reflects the summary of the general fund expenses. Staff is proposing expenses of \$17.4 million for the upcoming fiscal year.

Across the general fund, increases in employee services in the 2023/24 fiscal year are attributed to a 2% cost of living increase that was approved during the negotiations process across all bargaining units and the rising costs of the retirement plan, CalPERS. However, certain vacant positions in the general fund are not being backfilled and the adjustment of some positions, particularly in public safety are being reallocated to more appropriate funds, such as the Public Safety Sales Tax fund (Measure F) and the Ambulance fund. These reductions in expenses were carefully organized to reduce the reliance on the largest source of general fund revenues, online sales tax.

	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Adopted	FY 2022/23 Projected Year End	FY 2023/24 Adopted
Administration	648,978	691,944	654,178	965,498	623,978
General Services	2,755,030	2,406,833	2,334,890	2,246,121	2,093,185
Administrative Services	931,051	944,416	1,109,598	1,085,890	1,085,700
Parks & Community Services	1,900,645	2,345,371	2,660,983	2,645,491	2,723,923
Planning And Development	1,195,172	1,662,578	1,454,117	1,740,436	1,710,434
Police	6,388,745	7,428,306	7,325,259	6,962,935	6,904,077
Fire	2,847,038	2,826,929	2,798,908	2,664,981	2,278,088
<b>General Fund Expenses</b>	<b>16,666,658</b>	<b>18,306,377</b>	<b>18,337,933</b>	<b>18,311,352</b>	<b>17,419,385</b>
One-Time Expenses	-	-	4,620,901	6,662,220	2,392,049
<b>Total General Fund Expenses</b>	<b>16,666,658</b>	<b>18,306,377</b>	<b>22,958,834</b>	<b>24,973,572</b>	<b>19,811,434</b>

The General Fund Operating Expenditures for the Proposed Fiscal Year 2023/24 total \$17.4 million. The expenditures are spread over several departments, which provide core services to the community.

### Budgeted Expenditures by Department



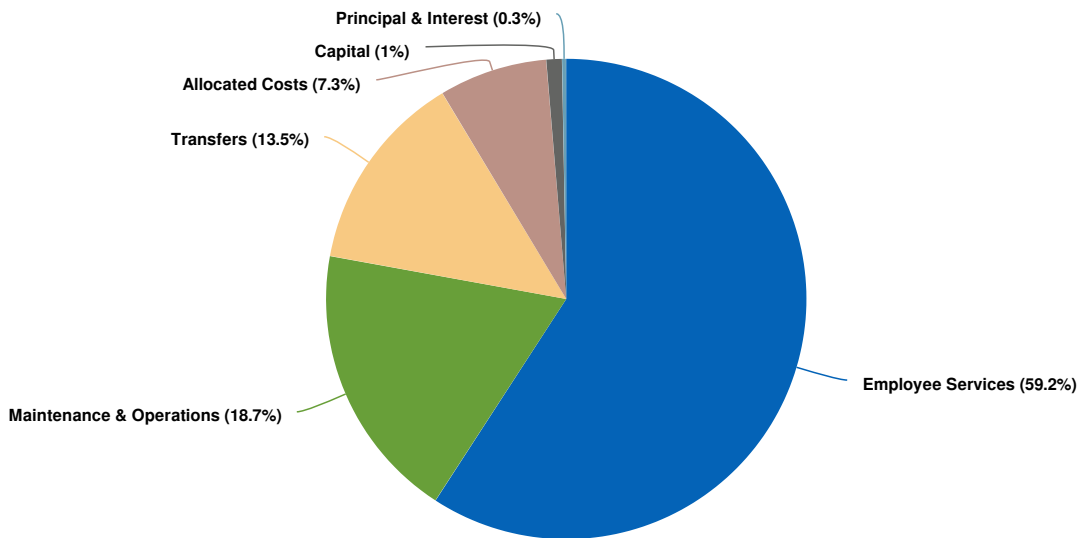
The pie chart displays the percentage breakdown of expenditure by department for Fiscal Year 2023/24. As is common amongst cities, the City's greatest investment of General Fund resources is in public safety representing 53% of total expenditures. The City's commitment to parks, community services, youth recreation and seniors is also a high priority for

the City Council. Investments in public safety and parks and community services are keys to the City's high quality of life.

Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Expenditures					
Legislative Services	\$821,975	\$691,305	\$965,498	\$654,178	\$623,978
Administration	\$2,755,030	\$2,406,833	\$8,760,122	\$6,740,791	\$4,335,227
Finance	\$758,053	\$945,055	\$1,085,890	\$1,109,598	\$1,085,700
Parks & Community Services	\$1,588,139	\$1,884,670	\$2,218,226	\$2,158,170	\$2,297,177
Police	\$6,388,745	\$7,428,306	\$6,977,935	\$7,325,259	\$6,904,077
Fire	\$2,847,038	\$2,826,929	\$2,664,981	\$2,798,908	\$2,308,088
Public Works	\$252,138	\$277,137	\$305,000	\$309,719	\$307,492
Community Development	\$1,255,539	\$1,846,141	\$1,995,920	\$1,862,211	\$1,949,695
<b>Total Expenditures:</b>	<b>\$16,666,658</b>	<b>\$18,306,377</b>	<b>\$24,973,572</b>	<b>\$22,958,834</b>	<b>\$19,811,434</b>

## Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Expense Objects					
Employee Services	\$10,768,566	\$11,469,414	\$12,056,777	\$12,654,018	\$11,723,705
Maintenance & Operations	\$3,083,037	\$3,752,409	\$4,196,552	\$3,601,932	\$3,704,839
Allocated Costs	\$1,062,833	\$1,048,655	\$1,298,053	\$1,298,053	\$1,444,133
Principal & Interest	\$60,189	\$54,273	\$63,184	\$63,184	\$56,305
Capital	\$348,902	\$1,003,302	\$411,819	\$319,460	\$206,042
Transfers	\$1,343,132	\$978,325	\$6,947,187	\$5,022,187	\$2,676,410
<b>Total Expense Objects:</b>	<b>\$16,666,658</b>	<b>\$18,306,377</b>	<b>\$24,973,572</b>	<b>\$22,958,834</b>	<b>\$19,811,434</b>

## General Fund Balance

The City of Dinuba is projecting ending the 2022/23 fiscal year with a General Fund balance of approximately \$26.9 million, an increase of \$4.3 million in comparison to the fiscal year 2021/22 actuals due primarily to revenues from online sales tax revenue. Based on the proposed budget's revenue over operating expenses of \$4.5 million and taking into consideration one-time expenses of \$2.4 million, it is anticipated that the General Fund balance will be at \$29.2 million in 2023/24. However, rising concerns over the threat of changes to the allocation of online sales tax revenue have resulted in the need to move the online sales tax revenues that are being audited by the California Department of Tax and Fee Administration (CDTFA) into a liability account in the general fund. A total of \$22.2 million will be moved into a liability account at the beginning of the 2023/24 fiscal year. The fund balance at the end of fiscal year 2023/24 will represent 40% of operating expenses.

## FUND DESCRIPTION AND LIST

Business-Type revenue funds that are primarily paid through fees for services. These business-type revenues are restricted specifically for the use for which they are collected. 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 to pay for operations, maintain adequate reserves and fund maintenance repair and replacement of critical equipment, facilities and infrastructure. The Business-Type Funds include the following departments and divisions:



## Enterprise Funds

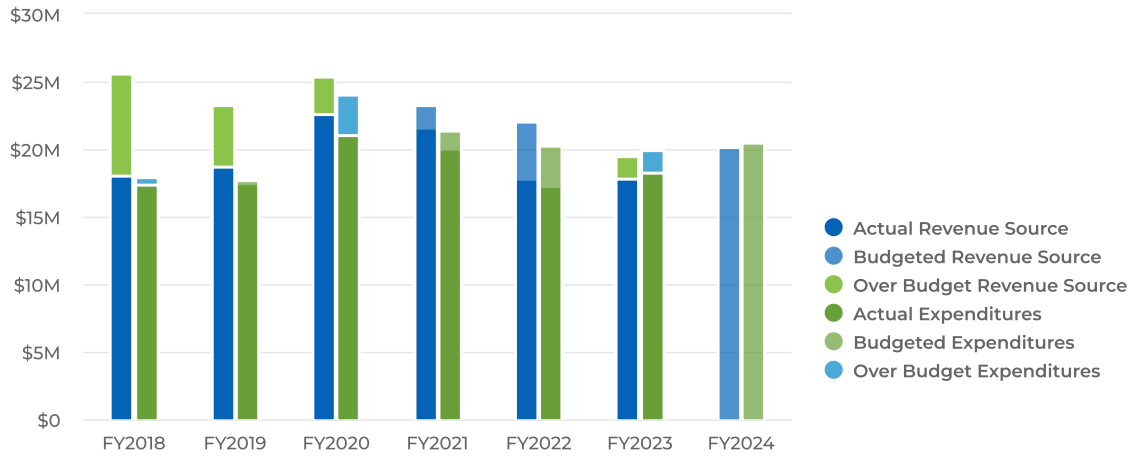
**VOCATIONAL CENTER FUND  
COMPRESSED NATURAL GAS (CNG) FUND  
RIDGE CREEK GOLF COURSE  
WATER FUND  
SEWER FUND  
DISPOSAL FUND  
TRANSIT FUND  
AMBULANCE FUND**

## Summary

As mentioned previously, the enterprise funds are funds established to account for operations financed and operated in a manner similar to a private business.

For the fiscal year-end, the water and sewer funds are requiring a transfer in from reserves to cover operating expenses. In the proposed budget, a transfer from reserves is also being presented to cover expenses in the new fiscal year. A Utility Rate Study is currently underway and is anticipated to help reduce the amount needed from reserves to cover operating expenses in the first year of implementation.

The city last increased utility rates in 2017. The current study is evaluating the rates for water and sewer and will result in a recommendation for appropriate rates for council approval. Factors being considered in the study include having enough funds to cover operating expenses, capital needs, and to maintain an adequate reserve.



### Revenue by Fund

Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Enterprise Funds					
Vocational Center	\$346,215	\$350,275	\$1,471,237	\$0	\$0
Water	\$5,099,943	\$4,070,312	\$3,400,350	\$3,242,930	\$3,396,744
Sewer	\$3,839,270	\$3,853,967	\$3,989,516	\$4,126,052	\$3,902,748
Disposal	\$3,705,052	\$3,411,654	\$3,465,619	\$3,343,213	\$3,491,740
Transit	\$894,408	\$250,598	\$260,663	\$303,017	\$290,067
CNG	\$176,912	\$132,132	\$135,000	\$183,600	\$139,730
Ambulance	\$5,136,545	\$2,951,993	\$3,661,930	\$3,556,224	\$5,226,700
Ridgecreek Golf (115)	\$2,403,891	\$3,165,415	\$0	\$0	\$0
Ridgecreek Golf	\$0	\$0	\$1,833,701	\$1,850,462	\$2,009,117
Ridgecreek Three Finger Jacks	\$0	\$0	\$1,099,892	\$986,448	\$1,388,482
Ridgecreek Event Center		\$0	\$271,000	\$344,117	\$325,072
<b>Total Enterprise Funds:</b>	<b>\$21,602,236</b>	<b>\$18,186,347</b>	<b>\$19,588,908</b>	<b>\$17,936,063</b>	<b>\$20,170,400</b>

### Expenditures by Fund

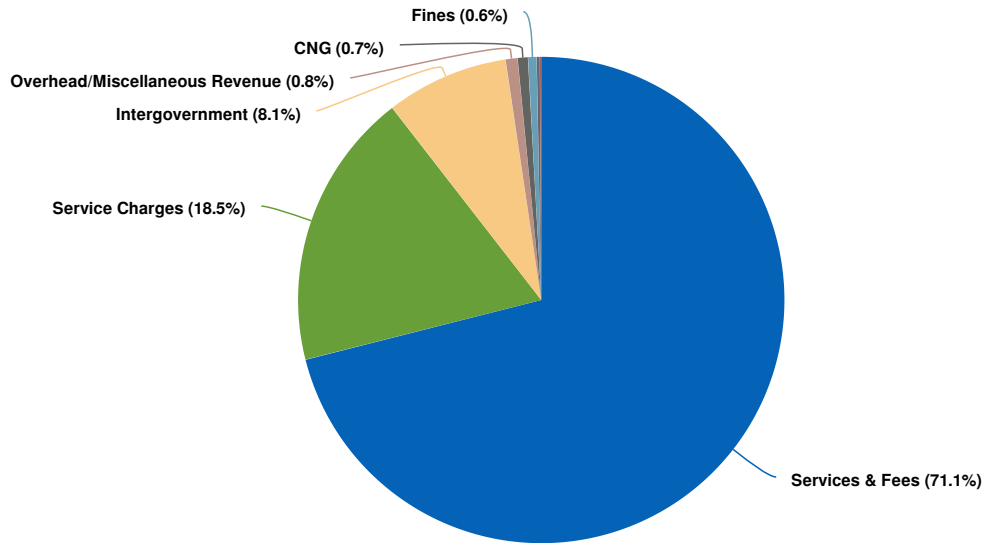
Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Enterprise Funds					
Vocational Center	\$16,979	\$20,936	\$16,106	\$0	\$0
Water	\$3,297,995	\$3,524,838	\$3,759,606	\$3,633,750	\$3,503,006
Sewer	\$2,197,356	\$3,124,478	\$4,566,187	\$4,314,276	\$4,265,933
Disposal	\$2,991,085	\$2,942,414	\$3,820,476	\$3,495,776	\$3,316,704
Transit	\$995,538	\$248,949	\$408,540	\$303,017	\$289,842
CNG	\$115,931	\$181,858	\$237,065	\$200,494	\$294,037
Ambulance	\$1,480,001	\$1,065,825	\$3,601,108	\$3,176,181	\$5,222,761
Ridgecreek Golf (115)	\$1,962,939	\$2,700,940	\$0	\$0	\$0
Ridgecreek Golf	\$0	\$0	\$1,945,779	\$1,607,343	\$1,752,920



Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Ridgecreek Three Finger Jacks	\$0	\$0	\$1,118,983	\$1,073,063	\$1,344,899
Ridgecreek Event Center	\$0	\$0	\$542,900	\$492,689	\$607,636
<b>Total Enterprise Funds:</b>	<b>\$13,057,824</b>	<b>\$13,810,237</b>	<b>\$20,016,750</b>	<b>\$18,296,589</b>	<b>\$20,597,738</b>

## Revenues by Source

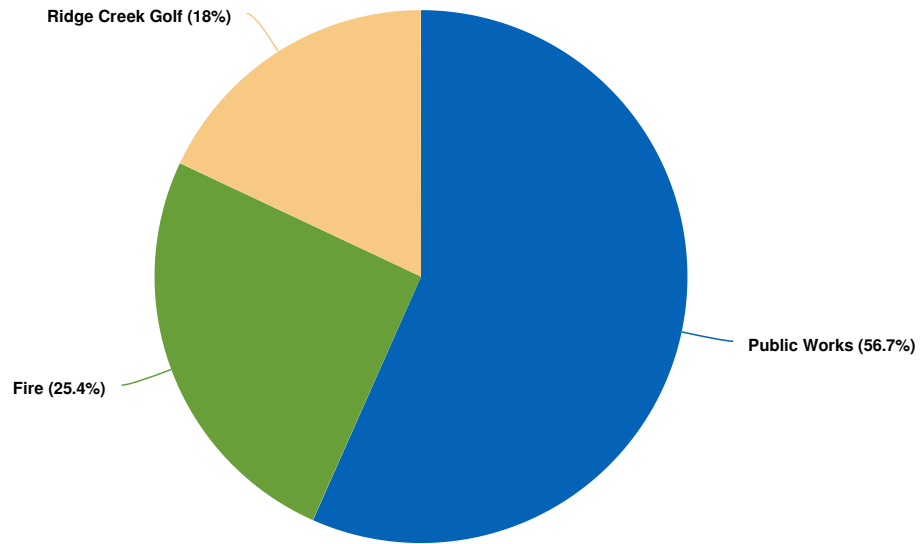
### Projected 2024 Revenues by Source



Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Revenue Source					
Sales Tax	\$2,356	\$0	\$0	\$0	\$0
Services & Fees	\$12,565,127	\$11,947,158	\$12,322,728	\$12,163,452	\$14,331,852
Fines	\$11,958	\$0	\$116,000	\$103,000	\$113,770
Use Of Money & Property	\$569,637	\$82,870	\$105,058	\$38,461	\$41,760
Intergovernment	\$4,551,592	\$1,799,011	\$1,976,226	\$1,825,416	\$1,642,311
Transfers	\$629,910	\$464,680	\$123,228	\$213,612	\$0
CNG	\$174,800	\$130,884	\$131,400	\$182,600	\$139,230
Lease Receipts	\$359,072	\$350,989	\$103,195	\$17,482	\$17,832
Overhead/Miscellaneous Revenue	\$340,027	\$251,495	\$1,506,480	\$211,013	\$160,974
Service Charges	\$2,397,758	\$3,159,260	\$3,204,593	\$3,181,027	\$3,722,671
<b>Total Revenue Source:</b>	<b>\$21,602,236</b>	<b>\$18,186,347</b>	<b>\$19,588,908</b>	<b>\$17,936,063</b>	<b>\$20,170,400</b>

# Expenditures by Function

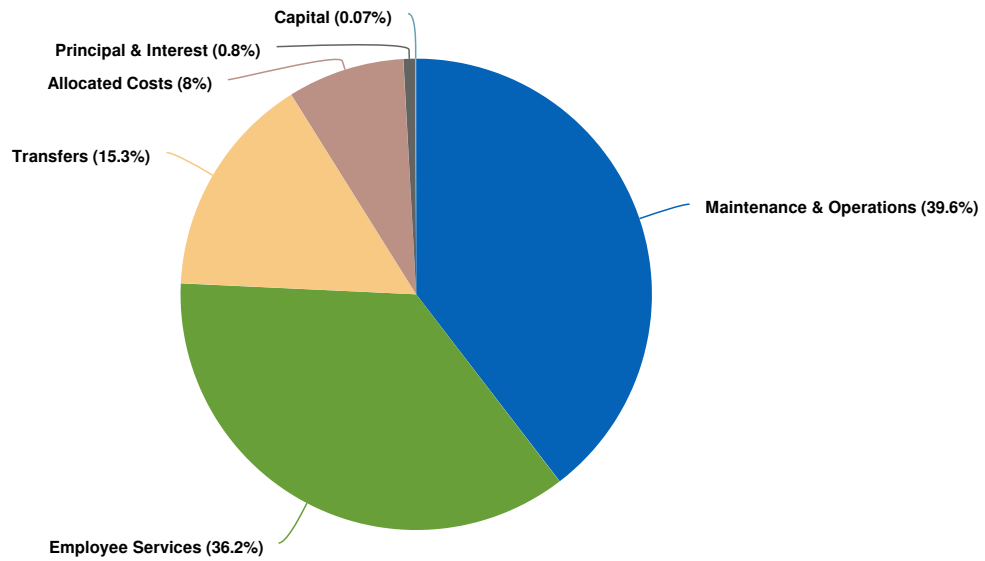
## Budgeted Expenditures by Function



Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Expenditures					
Legislative Services	\$16,979	\$20,936	\$16,106	\$0	\$0
Ridge Creek Golf	\$1,962,939	\$2,700,940	\$3,607,662	\$3,173,095	\$3,705,455
Fire	\$1,480,001	\$1,065,825	\$3,601,108	\$3,176,181	\$5,222,761
Public Works	\$9,597,905	\$10,022,536	\$12,791,874	\$11,947,313	\$11,669,522
<b>Total Expenditures:</b>	<b>\$13,057,824</b>	<b>\$13,810,237</b>	<b>\$20,016,750</b>	<b>\$18,296,589</b>	<b>\$20,597,738</b>

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Expense Objects					
Employee Services	\$3,265,319	\$4,273,174	\$6,073,258	\$6,268,921	\$7,448,398
Maintenance & Operations	\$4,129,172	\$5,263,298	\$8,658,512	\$7,024,388	\$8,155,225
Allocated Costs	\$1,526,827	\$1,438,516	\$1,647,954	\$1,681,741	\$1,654,923
Principal & Interest	\$26,181	\$35,350	\$189,790	\$185,551	\$163,213
Capital	\$1,845,190	\$647,577	\$544,445	\$384,102	\$15,000
Transfers	\$2,265,136	\$2,152,323	\$2,902,791	\$2,751,886	\$3,160,979
<b>Total Expense Objects:</b>	<b>\$13,057,824</b>	<b>\$13,810,237</b>	<b>\$20,016,750</b>	<b>\$18,296,589</b>	<b>\$20,597,738</b>

## Personnel Summary

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Projected	FY 2023-24 Adopted
<b>Fund: Water</b>					
Employees					
Full-Time (Billing & Collections)	1.32	1.49	1.49	1.49	1.65
Part-Time (Full-Time Equivalent) (Billing)	0.24	-	-	-	-
Full-Time (Water)	6.14	7.44	7.34	7.34	7.51
Part-Time (Full-Time Equivalent) (Water)	0.73	-	-	-	-
<b>Fund: Sewer</b>					
Employees					
Full-Time (Billing & Collections)	1.36	1.53	1.51	1.51	1.68
Part-Time (Full-Time Equivalent) (Billing)	0.25	-	-	-	-
Full-Time (Wastewater Treatment)	3.75	4.00	3.95	4.00	4.11
Full-Time (Sewer)	1.15	1.00	1.15	1.15	1.15
<b>Fund: Disposal</b>					
Employees					
Full-Time (Billing & Collections)	1.32	1.48	1.50	1.48	1.67
Part-Time (Full-Time Equivalent) (Billing)	0.24	-	-	-	-
Full-Time (Disposal)	1.00	0.70	0.70	0.70	0.90
Part-Time (Full-Time Equivalent) (Disposal)	-	-	-	-	-
<b>Fund: Transit</b>					
Employees					
Full-Time (Billing & Collections)	0.10	0.10	0.10	0.10	0.20
Part-Time (Full-Time Equivalent) (Billing)	-	-	-	-	-
<b>Fund: CNG</b>					
Employees					
Full-Time	0.51	0.51	.40	0.40	.40
<b>Fund: Ambulance</b>					
Employees					
Full-Time (Billing & Collections)	2.00	2.00	2.00	2.00	2.73
Full-Time (Ambulance)	8.00	12.75	12.50	12.50	16.50
Full-Time (Fire Med)	1.00	1.00	1.00	1.00	1.00

**Fund: Water:** In fiscal year 2020-21, a Meter Reader position that was not backfilled in 2018-19, was reinstated. In fiscal year 2023-24, 17% of a Clerical Assistant position was added. For billing and collections, it's expected to be fully staffed with three full-time Billing Clerks, one part-time, and one temporary full-time.

**Fund: Sewer:** In fiscal year 2023-24, for billing and collections, it's expected to be fully staffed with three full-time Billing Clerks, one part-time, and one temporary full-time.

**Fund: Disposal:** In fiscal year 2023-24, 20% of the Public Works Director position was allocated to this fund.

In 2020-21, a portion of the allocations for a Permit Technician and a Planning Technician were reduced and allocated in line with the duties of this position.

**Fund: Transit:** Necessary restructuring was made to the allocations charged to this fund due to the transition to the Joint Powers Authority (JPA) with the Tulare County Regional Transit Authority (TCRTA). In fiscal year 2023-24, 10% of the Business Manager position was allocated to transit.

**Fund: Ambulance:**

In the fiscal year 2020-21, three Paramedic positions were added. In fiscal year 2023-24, the reallocations of two Captain positions and 50% of both the Fire Chief and a Battalion Chief were added to the Ambulance Fund from the General Fund.

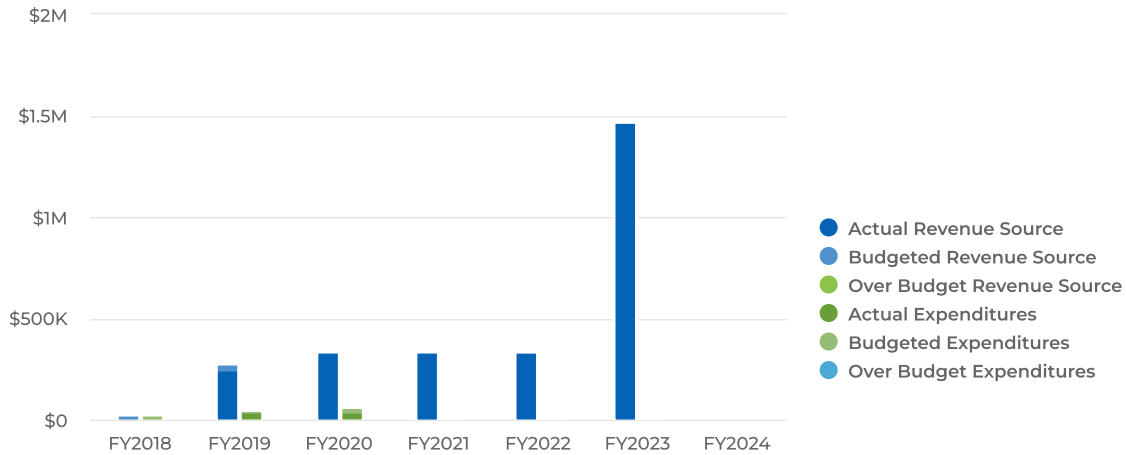


**FUND 114- VOCATIONAL CENTER FUND**

This Fund accounts for the revenues and expenditures associated with the operation of the Dinuba Vocational Center.

**Summary**

The City of Dinuba is no longer leasing the Vocational Center as it was sold to the Dinuba Unified School District. It closed escrow as of the fall of 2022.



**Revenues by Source**

Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Revenue Source					
Use Of Money & Property	\$3,363	\$16,274	\$34,748	\$0	\$0
Lease Receipts	\$342,852	\$334,001	\$85,713	\$0	\$0
Overhead/Miscellaneous Revenue		\$0	\$1,350,776		\$0
<b>Total Revenue Source:</b>	<b>\$346,215</b>	<b>\$350,275</b>	<b>\$1,471,237</b>	<b>\$0</b>	<b>\$0</b>

**Expenditures by Expense Type**

Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Expense Objects					
Maintenance & Operations	\$16,979	\$20,936	\$16,106	\$0	\$0
<b>Total Expense Objects:</b>	<b>\$16,979</b>	<b>\$20,936</b>	<b>\$16,106</b>	<b>\$0</b>	<b>\$0</b>



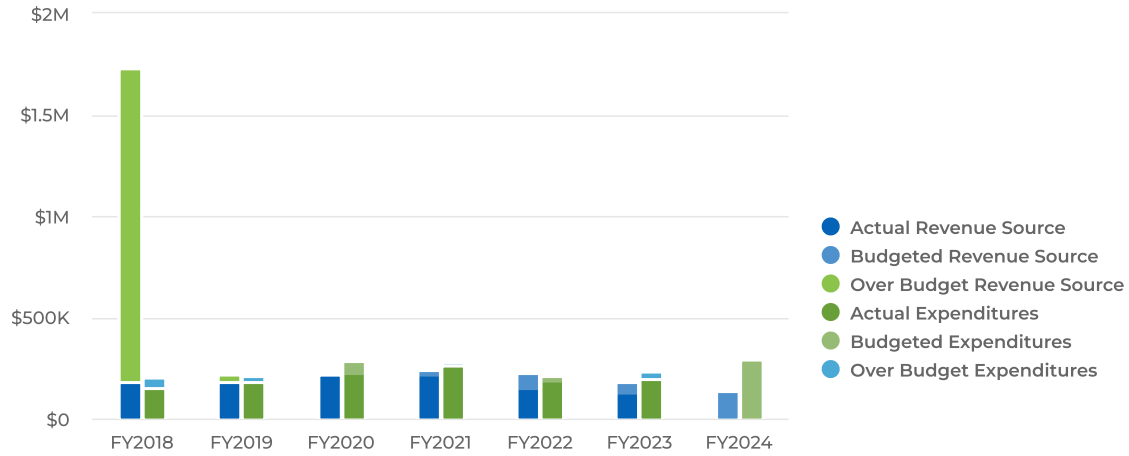
# CNG

## FUND 234 – Compressed Natural Gas (CNG)

This fund is an enterprise fund and it is used to account for the operations and maintenance of the City's CNG Station. It is primarily self-supporting from CNG fuel sales, tax on fuel and excise tax.

### Summary

The City of Dinuba is projecting \$139.73K of revenue in FY2024, which represents a 23.9% decrease over the prior year. Budgeted expenditures are projected to increase by 46.7% or \$93.54K to \$294.04K in FY2024.

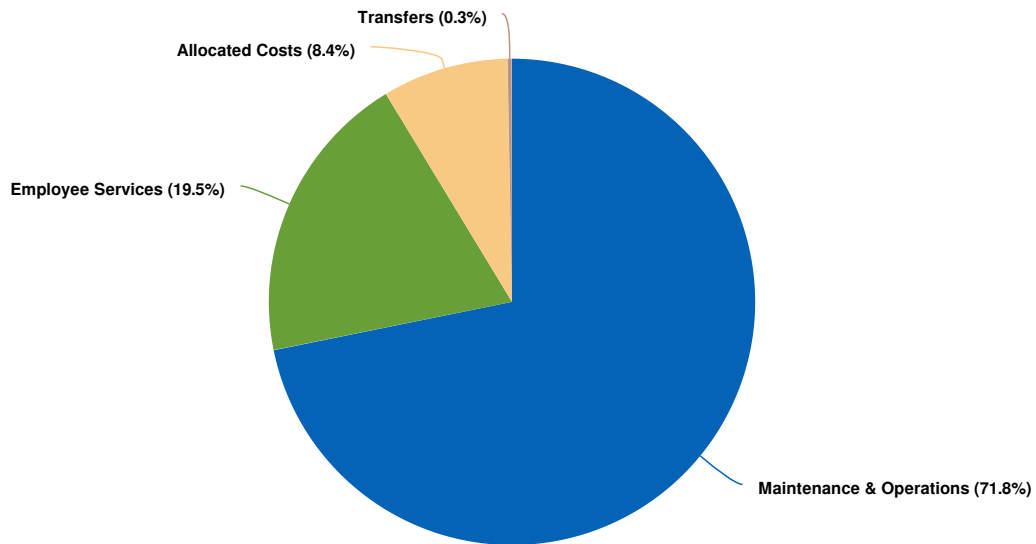


### Revenues by Source

Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Revenue Source					
Use Of Money & Property	\$2,111	\$1,248	\$3,600	\$1,000	\$500
CNG	\$174,800	\$130,884	\$131,400	\$182,600	\$139,230
<b>Total Revenue Source:</b>	<b>\$176,912</b>	<b>\$132,132</b>	<b>\$135,000</b>	<b>\$183,600</b>	<b>\$139,730</b>

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Expense Objects					
Employee Services	-\$97,853	\$66,890	\$57,466	\$57,857	\$57,379
Maintenance & Operations	\$112,956	\$87,431	\$149,807	\$112,807	\$211,205
Allocated Costs	\$31,239	\$26,711	\$28,967	\$29,005	\$24,580
Capital	\$61,672	\$0	\$0	\$0	\$0
Transfers	\$7,917	\$825	\$825	\$825	\$873
<b>Total Expense Objects:</b>	<b>\$115,931</b>	<b>\$181,858</b>	<b>\$237,065</b>	<b>\$200,494</b>	<b>\$294,037</b>

## Personnel Summary

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Projected	FY 2023-24 Adopted
<b>Fund: CNG</b>					
Employees					
Full-Time	0.51	0.51	0.4	0.40	0.4





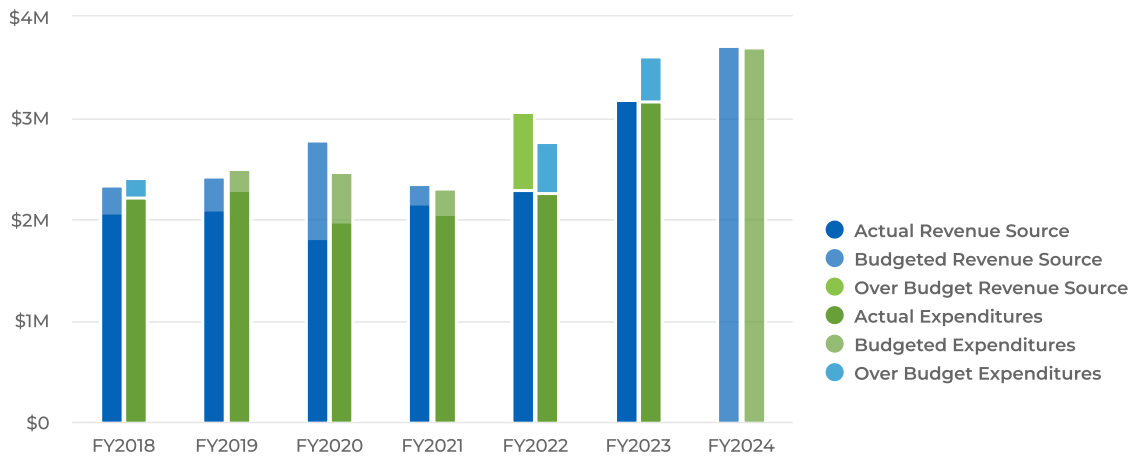
FUND 115 - GOLF COURSE

This fund accounts for the revenues and expenditures associated with the operation of the Golf Course.

Summary

The golf course, restaurant, and event center continue to show growth in revenues. Rounds played remain strong following the growing interest in golf since the pandemic. Several improvements have been made to golf operations including, but not limited to, sand replacement in bunkers, new golf carts, maintenance and irrigation equipment and increases in tournament play. The restaurant has focused on increasing staffing levels and training that has resulted in improved customer service. The new menu items have been positively received. Moving forward, additional investments will be made to the interior of the restaurant, solar lighting at the driving range, and additional special events to drive sales. Lastly, improvements to the landscaping in and around the facility has improved the overall aesthetics of the golf course.

The City of Dinuba is projecting \$3.72M of revenue in FY2024, and \$3.70 in expenditures.

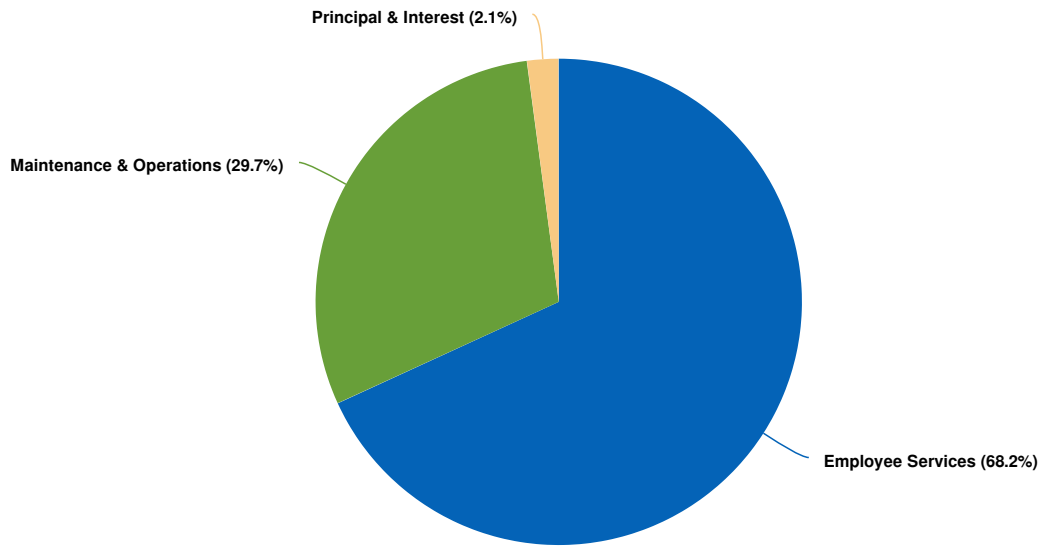


Revenues by Source

Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Revenue Source					
Overhead/Miscellaneous Revenue	\$6,133	\$6,155	\$0	\$0	\$0
Service Charges	\$2,397,758	\$3,159,260	\$3,204,593	\$3,181,027	\$3,722,671
<b>Total Revenue Source:</b>	<b>\$2,403,891</b>	<b>\$3,165,415</b>	<b>\$3,204,593</b>	<b>\$3,181,027</b>	<b>\$3,722,671</b>

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Expense Objects					
Employee Services	\$1,304,230	\$1,814,561	\$2,114,071	\$2,115,071	\$2,525,657
Maintenance & Operations	\$650,833	\$880,857	\$1,134,619	\$929,101	\$1,102,314
Principal & Interest	\$2,376	\$5,522	\$84,525	\$80,983	\$77,484
Capital	\$5,500	\$0	\$0	\$47,940	\$0
Transfers		\$0	\$274,447		\$0
<b>Total Expense Objects:</b>	<b>\$1,962,939</b>	<b>\$2,700,940</b>	<b>\$3,607,662</b>	<b>\$3,173,095</b>	<b>\$3,705,455</b>



# Water

## FUND 230 - WATER SERVICE

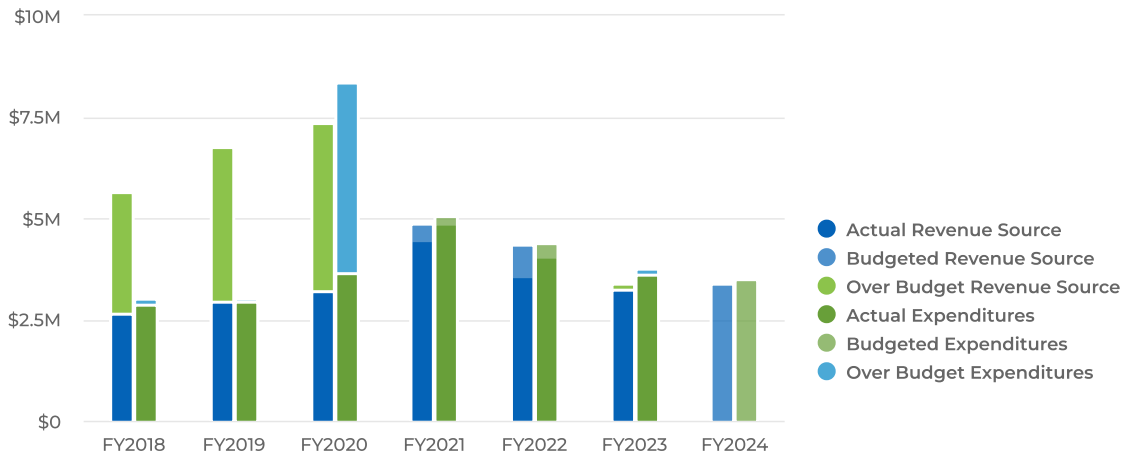
This fund is an enterprise fund which accounts for the operation of the City's water service. The fund is self-supporting from user fees. The user fees are included with the monthly utility charges.

### Summary

The City is anticipating operating expenses to come in over revenues in the amount of \$34,000 in the 2022/23 projected year-end. One-time expenses totaling \$325,000 are attributed to a feasibility study, a backhoe and a transfer for construction for well #21. These one-time expenses are being covered by a transfer in from fund balance.

In the proposed 2023/24 budget, the operating expenditures will exceed operating revenues by \$106,000. This shortfall will be covered by the fund balance in the water fund. The revenues in the water fund are currently being evaluated as part of a Utility Rate Study. Once the study is completed, the proposed rates will be presented to the city council for review and adoption.

The City of Dinuba is projecting \$3.39M of revenue in FY2024, and \$3.50M in expenditures. These amounts reflect all one-time revenues and expenses.

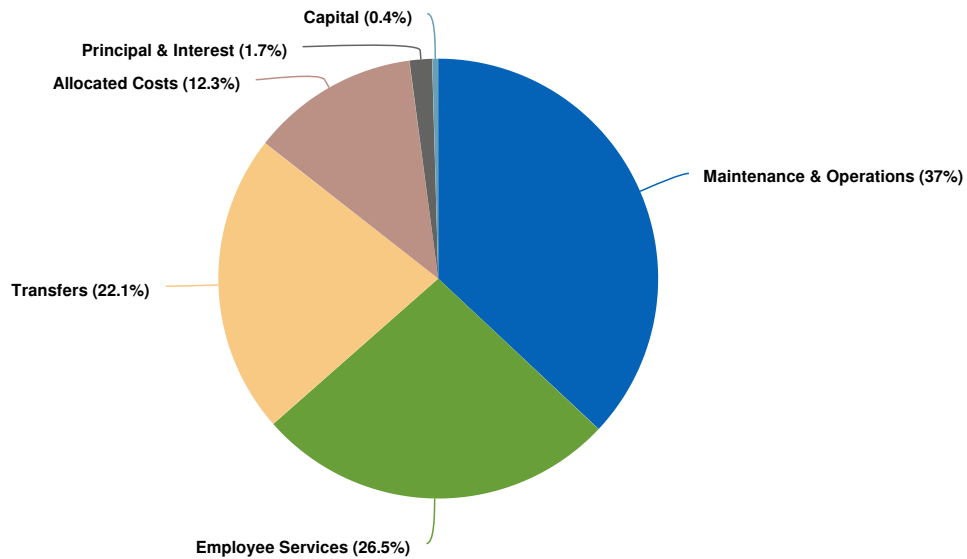


### Revenues by Source

Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
<b>Revenue Source</b>					
Services & Fees	\$3,240,649	\$3,186,976	\$3,330,382	\$3,216,430	\$3,346,394
Fines	\$11,958	\$0	\$38,000	\$25,000	\$35,350
Use Of Money & Property	\$12,396	\$8,740	\$30,000	\$1,500	\$15,000
Intergovernment	\$1,201,756	\$326,864	\$0	\$0	\$0
Transfers	\$625,597	\$464,680	\$0	\$0	\$0
Overhead/Miscellaneous Revenue	\$7,587	\$83,053	\$1,968	\$0	\$0
<b>Total Revenue Source:</b>	<b>\$5,099,943</b>	<b>\$4,070,312</b>	<b>\$3,400,350</b>	<b>\$3,242,930</b>	<b>\$3,396,744</b>

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Expense Objects					
Employee Services	\$672,770	\$998,267	\$875,761	\$905,252	\$928,466
Maintenance & Operations	\$101,862	\$809,456	\$1,262,598	\$1,095,975	\$1,296,288
Allocated Costs	\$389,705	\$343,968	\$413,835	\$394,816	\$432,457
Principal & Interest	\$17,929	\$21,946	\$70,484	\$70,484	\$58,044
Capital	\$1,331,794	\$569,443	\$158,247	\$30,000	\$15,000
Transfers	\$783,934	\$781,758	\$978,681	\$1,137,223	\$772,751
<b>Total Expense Objects:</b>	<b>\$3,297,995</b>	<b>\$3,524,838</b>	<b>\$3,759,606</b>	<b>\$3,633,750</b>	<b>\$3,503,006</b>

## Personnel Summary

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2021-22 Projected	FY 2022-23 Adopted
<b>Fund: Water</b>					
<b>Employees</b>					
Full-Time (Billing & Collections)	1.32	1.49	1.49	1.49	1.65
Part-Time (Full-Time Equivalent) (Billing)	0.24	-	-	-	-
Full-Time (Water)	6.14	7.44	7.34	7.34	7.51
Part-Time (Full-Time Equivalent) (Water)	0.73	-	-	-	-

**Fund: Water:** In fiscal year 2020-21, a Meter Reader position that had been vacant since 2018-19, was reinstated. In fiscal year 2023-24, In fiscal year 2023-24, 17% of a Clerical Assistant position was added. For billing and collections, it's expected to be fully staffed with three full-time Billing Clerks, one part-time.



## Sewer

### FUND 231 - SEWER SERVICE

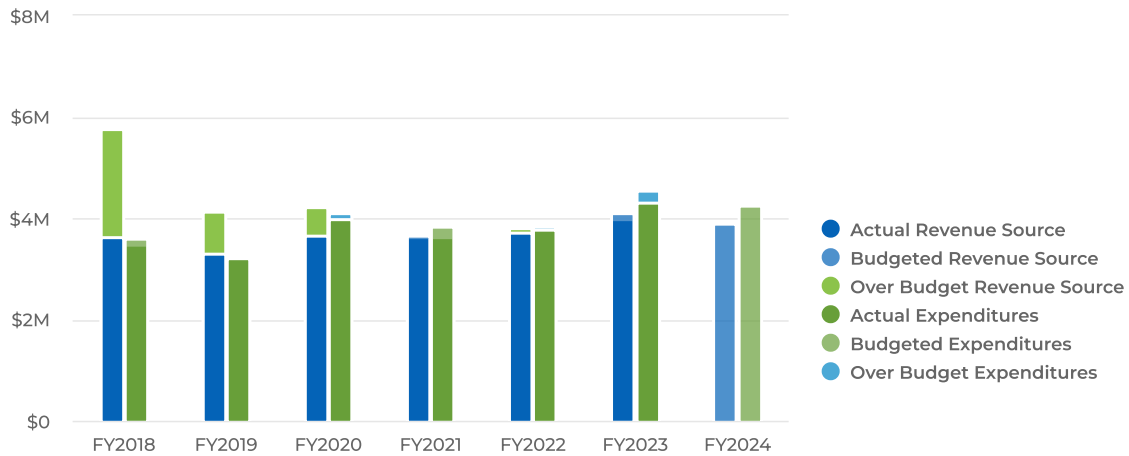
This fund is an enterprise fund which accounts for the operation of the City's sewer service. The fund is self-supporting from user fees. The user fees are included with the monthly utility charges.

### Summary

As is the case with the water fund, staff is also projecting that the sewer fund will have an operating deficit in fiscal year-end 2022/23 in the amount of \$376,000. This deficit is primarily attributed to increases in electric utilities and repairs and maintenance. One-time expenses of \$200,000 for the Waste Water Treatment Plant Clarifier and \$123,000 for purchases of equipment are being expensed from fund balance. In the proposed fiscal year 2023/24 budget, operating expenses are projected to exceed operating revenues by \$363,000, which will be covered by reserves in the sewer fund.

The revenues in the sewer fund are currently being evaluated as part of a utility rate study. Once the study is complete and the new rates are adopted, the revenue generated by the new rates will diminish the proposed operating deficit in the 2023/24 fiscal year.

The City of Dinuba is projecting \$3.90M of revenue in FY2024, and \$4.26M in expenditures. These amounts reflect all one-time revenues and expenses.

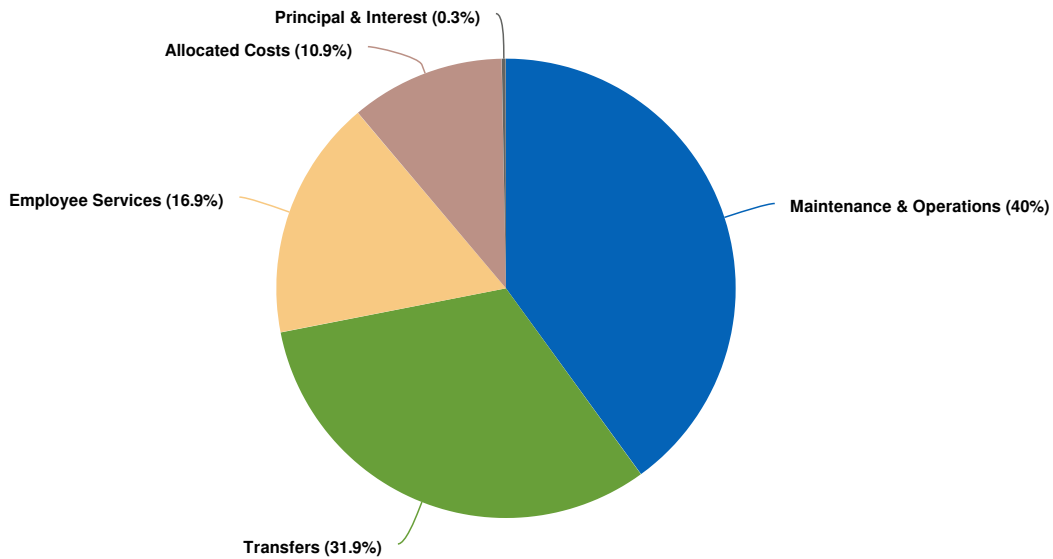


### Revenues by Source

Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Revenue Source					
Services & Fees	\$3,816,657	\$3,770,310	\$3,804,078	\$3,852,829	\$3,842,118
Fines	\$0	\$0	\$42,000	\$42,000	\$42,420
Use Of Money & Property	\$18,173	\$18,464	\$20,210	\$17,611	\$18,210
Transfers	\$4,313	\$0	\$123,228	\$213,612	\$0
Overhead/Miscellaneous Revenue	\$127	\$65,193	\$0	\$0	\$0
<b>Total Revenue Source:</b>	<b>\$3,839,270</b>	<b>\$3,853,967</b>	<b>\$3,989,516</b>	<b>\$4,126,052</b>	<b>\$3,902,748</b>

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Expense Objects					
Employee Services	\$525,242	\$751,684	\$641,592	\$690,108	\$721,829
Maintenance & Operations	-\$28,282	\$668,764	\$1,905,212	\$1,524,594	\$1,706,633
Allocated Costs	\$313,418	\$346,759	\$421,117	\$410,924	\$463,003
Principal & Interest	\$3,571	\$6,014	\$18,380	\$18,380	\$12,733
Capital	\$41,613	\$62,857	\$123,228	\$213,612	\$0
Transfers	\$1,341,796	\$1,288,400	\$1,456,658	\$1,456,658	\$1,361,735
<b>Total Expense Objects:</b>	<b>\$2,197,356</b>	<b>\$3,124,478</b>	<b>\$4,566,187</b>	<b>\$4,314,276</b>	<b>\$4,265,933</b>

## Personnel Summary

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Projected	FY 2023-24 Adopted
<b>Fund: Sewer</b>					
<b>Employees</b>					
Full-Time (Billing & Collections)	1.36	1.53	1.51	1.51	1.68
Part-Time (Full-Time Equivalent) (Billing)	0.25	-	-	-	-
Full-Time (Wastewater Treatment)	3.75	4	3.95	4.00	4.11
Full-Time (Sewer)	1.15	1	1.15	1.15	1.15

In fiscal year 2023-24, for the Billing and Collections division, is expected to be fully staffed with three full-time Billing Clerks, and one part-time.



## Disposal

### FUND 232 - DISPOSAL/STREET SWEEPING SERVICE

This fund is an enterprise fund which accounts for the operation for the City street sweeping service and solid waste disposal. The fund is self supporting from user fees. The user fees are included with the monthly utility charges.

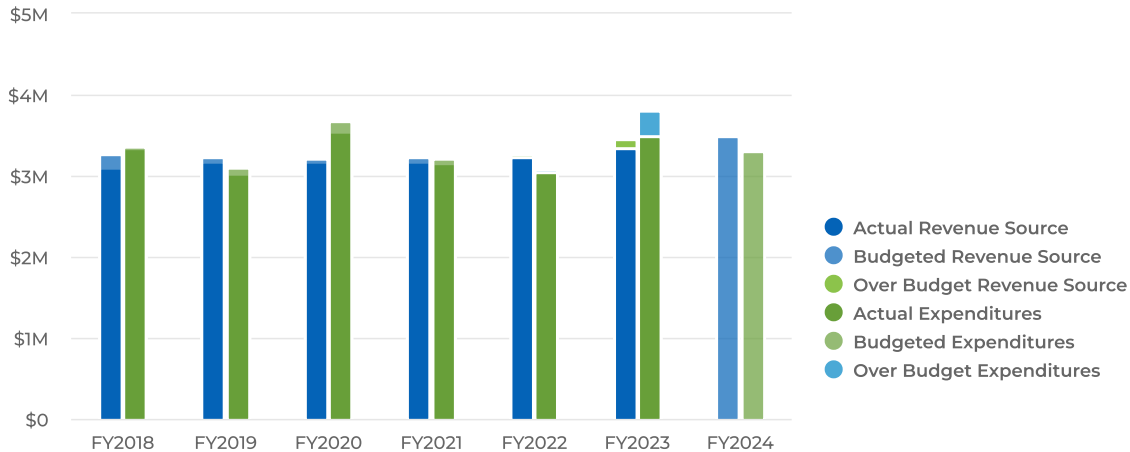
### Summary

The disposal fund is anticipated to have operating expenses exceeding operating revenues in fiscal year 2022/23 in the amount of \$190,000. One-time expenses of \$165,000 in the disposal fund in the 2022/23 projected year-end include \$90,000 for a dump truck and \$75,000 for alley repairs. These one-time expenses will be offset by reserves in the disposal fund.

In the proposed fiscal year 2023/24, operating revenues are exceeding operating exceeding by \$250,000. The difference will be set aside in fund balance in the disposal fund. Alley repairs of \$75,000 are to be paid out of reserves for the 2023/24 fiscal year.

The existing contract with the disposal hauler will expire in 2025. The City intends to prepare and issue a Request for Proposals (RFP) in the early part of the 2023/24 fiscal year for disposal services. The RFP is a good practice to ensure that the rate payers get the most competitive rates and services.

The City of Dinuba is projecting overall \$3.49M of revenue in FY2024, and \$3.31M in expenditures. These amounts reflect all one-time revenues and expenses.



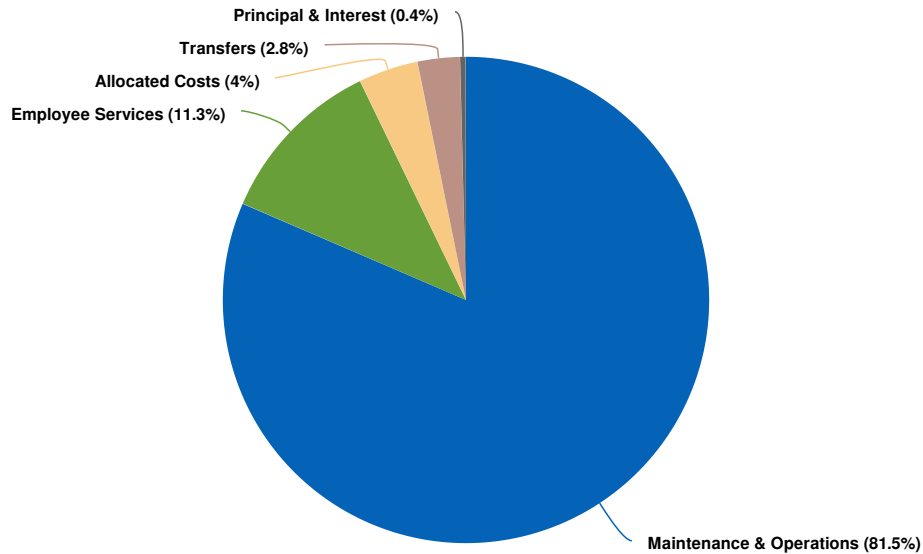
### Revenues by Source

Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Revenue Source					
Services & Fees	\$3,202,113	\$3,368,605	\$3,412,119	\$3,268,413	\$3,446,240
Fines	\$0	\$0	\$36,000	\$36,000	\$36,000
Use Of Money & Property	\$500,895	\$4,124	\$16,000	\$1,500	\$8,000
Intergovernment	\$0	\$38,400	\$0	\$35,800	\$0
Overhead/Miscellaneous Revenue	\$2,045	\$526	\$1,500	\$1,500	\$1,500

Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Total Revenue Source:	\$3,705,052	\$3,411,654	\$3,465,619	\$3,343,213	\$3,491,740

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Expense Objects					
Employee Services	\$309,812	\$419,713	\$345,312	\$367,972	\$376,400
Maintenance & Operations	\$2,321,564	\$2,348,808	\$3,141,244	\$2,762,312	\$2,702,488
Allocated Costs	\$331,714	\$155,542	\$137,393	\$166,415	\$131,681
Principal & Interest	\$2,304	\$1,868	\$14,204	\$14,204	\$12,755
Capital	\$0	\$0	\$90,000	\$92,550	\$0
Transfers	\$25,691	\$16,483	\$92,323	\$92,323	\$93,380
<b>Total Expense Objects:</b>	<b>\$2,991,085</b>	<b>\$2,942,414</b>	<b>\$3,820,476</b>	<b>\$3,495,776</b>	<b>\$3,316,704</b>



## Personnel Summary

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Projected	FY 2023-24 Adopted
<b>Fund: Disposal</b>					
<b>Employees</b>					
Employees					
Full-Time (Billing & Collections)	1.32	1.48	1.5	1.48	1.67
Part-Time (Full-Time Equivalent) (Billing)	0.24	-	-	-	-
Full-Time (Disposal)	1	0.7	0.7	0.70	0.90

In fiscal year 2023-24, 20% of the Public Works Director position was allocated to this fund.  
 In 2020-21, a portion of the allocations for a Permit Technician and a Planning Technician were reduced and allocated in line with the duties of this position.



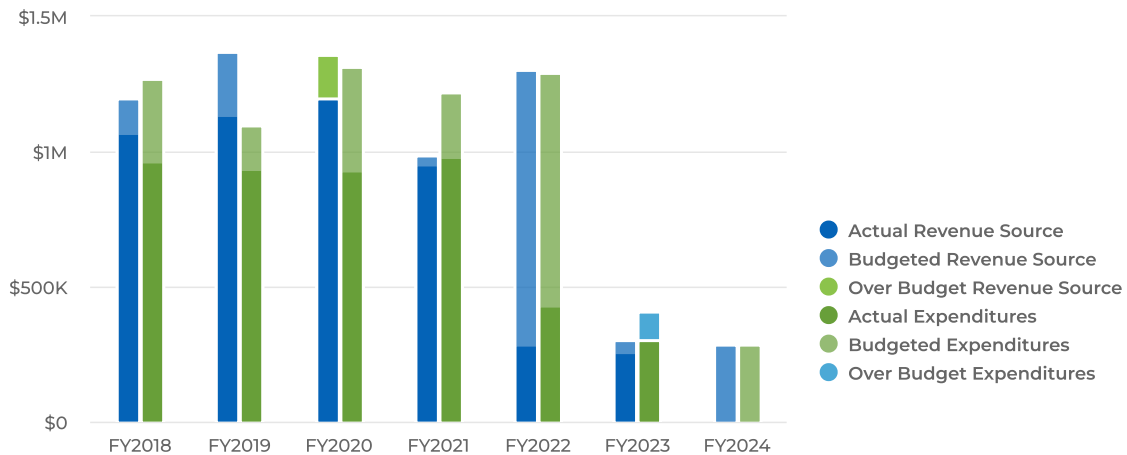
### FUND 233 - TRANSIT SERVICE

This fund is an enterprise fund which accounts for the operation of the City's transit system. The source of funding for the operation is SB 325 monies and fare box revenue.

## Summary

The Transit fund is anticipated to have revenues that meet expenses in both the 2022/23 the projected year-end and in the proposed 2023/24. The City's transit program has undergone extensive changes in recent years, with the most recent change being the transition into the Joint Powers Authority (JPA) with Tulare County Council of Governments (TCAG) to form the Tulare County Regional Transit Agency (TCRTA). All transit related expenses are now reimbursable through the TCRTA. This shift will give residents additional transit options and will enhance the ridership experience.

The City of Dinuba is projecting \$290K of revenue in FY2024, and \$289K in expenditures. These amounts reflect all one-time revenues and expenses.

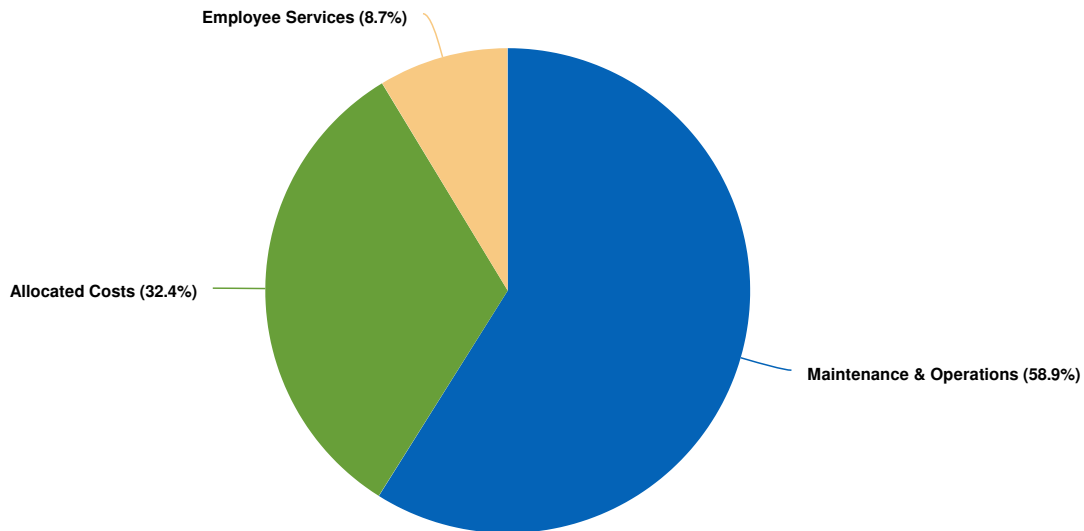


## Revenues by Source

Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Revenue Source					
Sales Tax	\$2,356	\$0	\$0	\$0	\$0
Services & Fees	\$2,964	\$2	\$0	\$0	\$0
Use Of Money & Property	\$756	\$2,019	\$500	\$50	\$50
Intergovernment	\$872,054	\$200,000	\$97,031	\$78,772	\$117,311
Lease Receipts	\$16,220	\$16,987	\$17,482	\$17,482	\$17,832
Overhead/Miscellaneous Revenue	\$57	\$31,590	\$145,650	\$206,713	\$154,874
<b>Total Revenue Source:</b>	<b>\$894,408</b>	<b>\$250,598</b>	<b>\$260,663</b>	<b>\$303,017</b>	<b>\$290,067</b>

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Expense Objects					
Employee Services	\$90,178	\$14,063	\$7,890	\$7,890	\$25,099
Maintenance & Operations	\$643,474	\$134,569	\$309,863	\$170,401	\$170,801
Allocated Costs	\$99,392	\$100,317	\$90,787	\$124,726	\$93,942
Capital	\$158,931	\$0	\$0	\$0	\$0
Transfers	\$3,563	\$0	\$0	\$0	\$0
<b>Total Expense Objects:</b>	<b>\$995,538</b>	<b>\$248,949</b>	<b>\$408,540</b>	<b>\$303,017</b>	<b>\$289,842</b>

## Personnel Summary

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Projected	FY 2023-24 Adopted
<b>Fund: Transit</b>					
Employees					
Full-Time (Billing & Collections)	0.10	0.10	0.10	0.10	0.20
Part-Time (Full-Time Equivalent) (Billing)	-	-	-	-	-

In fiscal year 2023-24, 20% of the Public Works director position was allocated to this fund.

In 2020-21, a portion of the allocations for a Permit Technician and a Planning Technician were reduced and allocated in line with the duties of this position.



# Ambulance

## FUND 320 - AMBULANCE

This fund is an enterprise fund which accounts for the operation and maintenance of the City's ambulance service. All costs are recorded in this fund. It is primarily self supporting from ambulance fees and Fire Med membership.

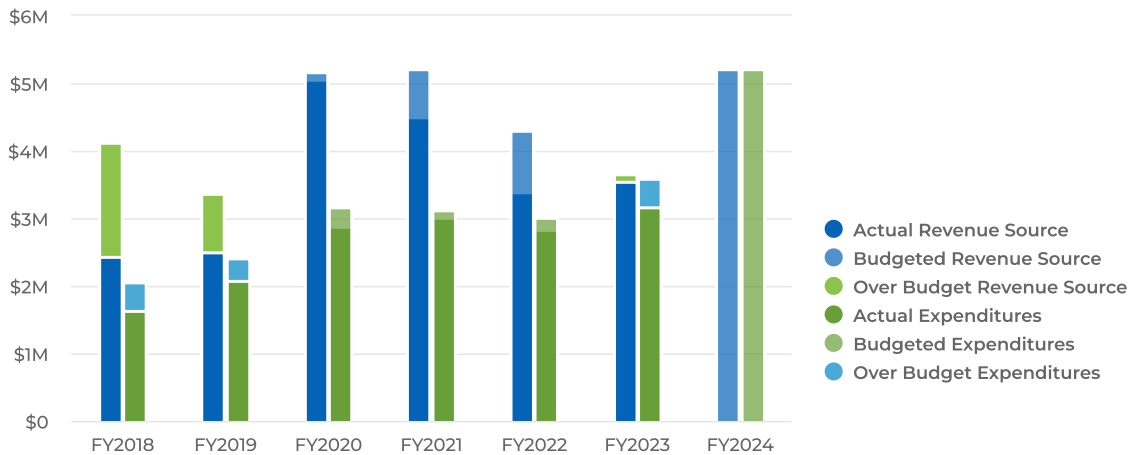
### Summary

Operating revenues are expected to exceed operating expenses by approximately \$270,000 in the projected year-end 2022/23 and by \$900,000 in the proposed 2023/24 fiscal year. This is approximately a difference of \$630,000. This significant increase in anticipated revenue is due to structural changes that are happening with the Intergovernmental transfers (IGT) reimbursements of expenses by the state. The changes include the addition of a new IGT program, Public Provider Ground Emergency Medical Transportation (PP-GEMT), which is changing the way the revenue is received for Medical and Medicare payments. The City works closely with a consultant who assists Dinuba and several other neighboring cities in the IGT program. Revenues are expected to increase over the next fiscal year.

One-time expenses in the 2022/23 projected year-end include the replacement of an ambulance that will be reimbursed by the City's insurance and the Fire Training Facility in partnership with the Valley Regional Occupational Program (VROP). This project, in the amount of \$400,000 begun in 2022/23 and will complete in the 2023/24 fiscal year. The funding source for this project is fund balance in the Ambulance fund. In fiscal year 2023/24, improvements to the fire facility in the amount of \$500,000 are also expected to be paid out of fund balance.

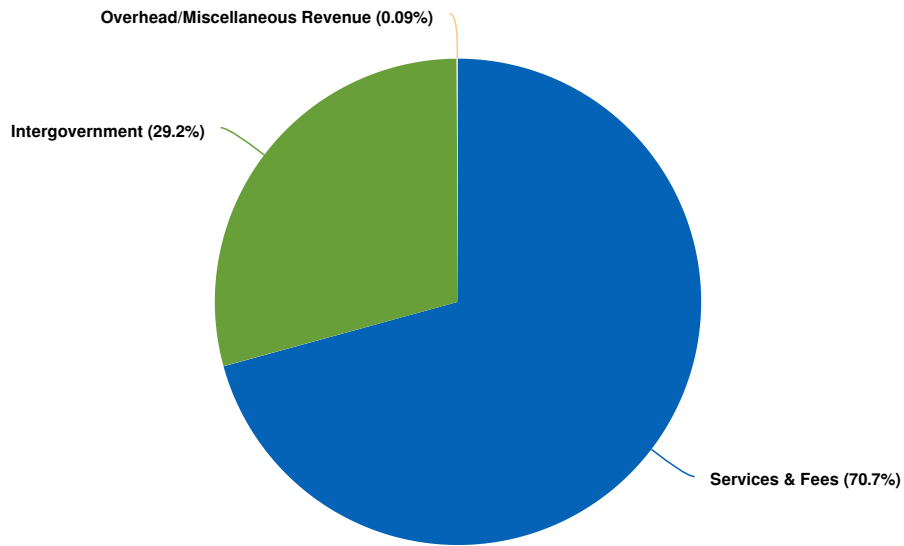
The addition of three Firefighter/Paramedic positions in the proposed 2023/24 fiscal year budget is recommended in the ambulance fund. These positions are critical for maintaining adequate service levels for the community.

The City of Dinuba is projecting \$5.22M of revenue in FY2024, and \$5.22M in expenditures. These amounts reflect all one-time revenues and expenses.



# Revenues by Source

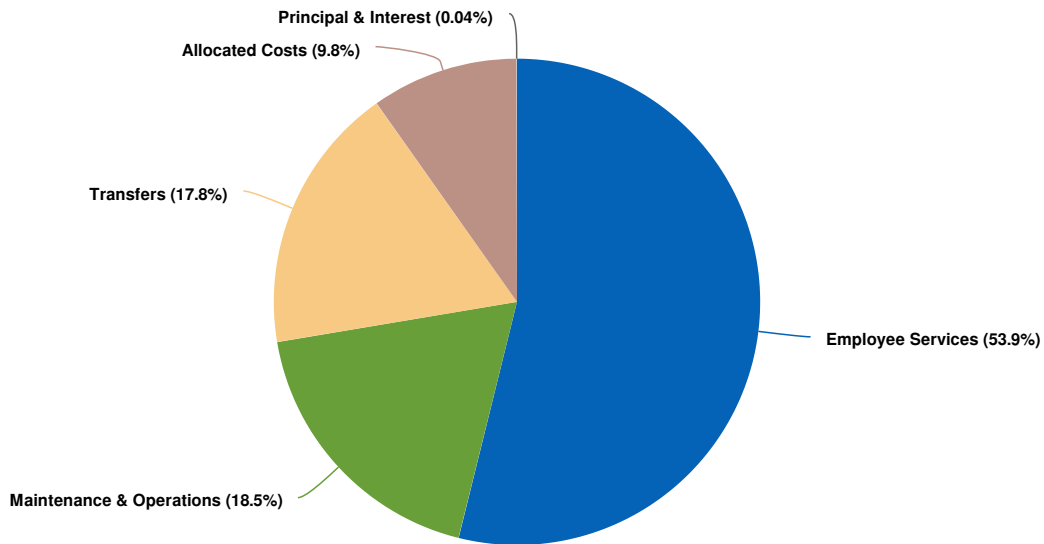
## Projected 2024 Revenues by Source



Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Revenue Source					
Services & Fees	\$2,302,744	\$1,621,264	\$1,776,149	\$1,825,780	\$3,697,100
Use Of Money & Property	\$31,942	\$32,002	\$0	\$16,800	\$0
Intergovernment	\$2,477,782	\$1,233,748	\$1,879,195	\$1,710,844	\$1,525,000
Overhead/Miscellaneous Revenue	\$324,077	\$64,978	\$6,586	\$2,800	\$4,600
<b>Total Revenue Source:</b>	<b>\$5,136,545</b>	<b>\$2,951,993</b>	<b>\$3,661,930</b>	<b>\$3,556,224</b>	<b>\$5,226,700</b>

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Expense Objects					
Employee Services	\$460,940	\$207,995	\$2,031,166	\$2,124,771	\$2,813,568
Maintenance & Operations	\$309,786	\$312,477	\$739,063	\$429,198	\$965,496
Allocated Costs	\$361,359	\$465,219	\$555,855	\$555,855	\$509,260
Principal & Interest	\$0	\$0	\$2,197	\$1,500	\$2,197
Capital	\$245,680	\$15,277	\$172,970	\$0	\$0
Transfers	\$102,236	\$64,857	\$99,857	\$64,857	\$932,240
<b>Total Expense Objects:</b>	<b>\$1,480,001</b>	<b>\$1,065,825</b>	<b>\$3,601,108</b>	<b>\$3,176,181</b>	<b>\$5,222,761</b>

## Personnel Summary

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Projected	FY 2023-24 Adopted
<b>Fund: Ambulance</b>					
<b>Employees</b>					
Full-Time (Billing & Collections)	2	2	2	2.00	2.73
Full-Time (Ambulance)	8	12.75	12.5	12.5	16.5
Full-Time (Fire Med)	1	1	1	1.00	1.00

In the fiscal year 2020-21, three Paramedic positions were added. In fiscal year 2023-24, the reallocations of two Captain positions and 50% of both the Fire Chief and Battalion Chief were added to the Ambulance Fund from the General Fund.

**FUND DESCRIPTION AND LIST**

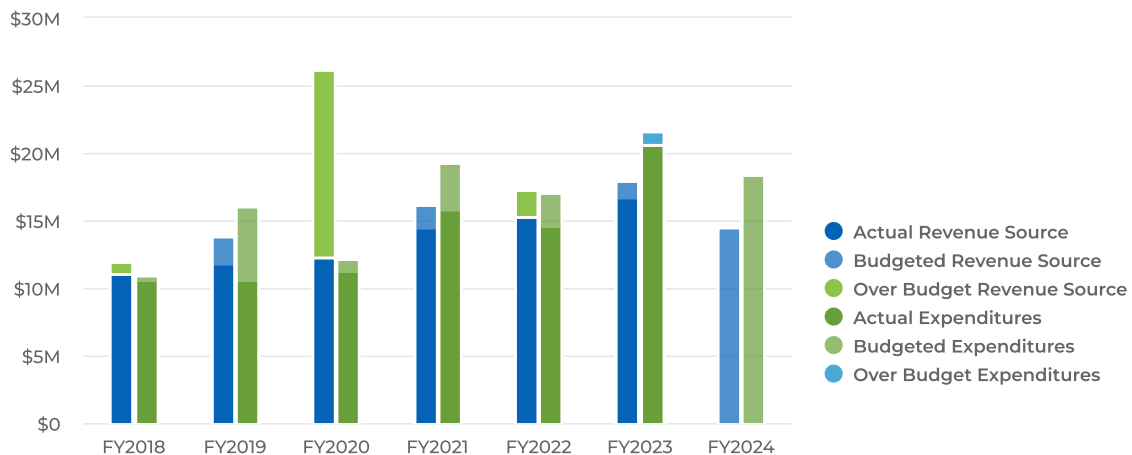
The Special Revenue Fund's purpose is to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. These funds are strictly limited in their use because of outside restrictions being placed on them. The Special Revenue Funds include the following funds:



**Special Revenue Funds**

- AMERICAN RESCUE PLAN ACT**
- SPECIAL COMMUNITY SERVICES**
- TRANSPORATION FUND**
- GAS TAX FUND**
- ROAD AND REPAIR ACCOUNTABILITY ACT (SB1)**
- IMPACT FEE FUNDS**
- PUBLIC SAFETY SALES TAX (MEASURE F) FUND**
- POST TRAINING REVOLVING FUND**
- BYRNES JUSTICE ASSISTANCE GRANT FUND**
- STATE (COPS) GRANT FUND**
- STATE FIRE SUPPRESSION REIMBURSEMENT FUND**
- HOME/CDBG FUNDS**
- SUCCESSOR AGENCY RECONGNIZED OBLIGATION FUND**
- DOWNTOWN IMPROVEMENT DISTRICT**
- LANDSCAPE AND LIGHTING - ASSESSMENT DISTRICT**
- COMMUNITY FACILITIES DISTRICTS SUMMARY**

**Summary**



The City of Dinuba is projecting \$14.57M of revenue in FY2024, and \$18.48M in expenditures. These amounts reflect all one-time revenues and expenses

## Revenue by Fund

Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Special Revenue Funds					
American Rescue Plan Act	\$0	\$370,004	\$0	\$2,925,796	\$0
Special Community Events	\$12,382	\$20,858	\$20,528	\$9,585	\$16,900
Gas Tax	\$879,086	\$920,816	\$953,038	\$1,018,445	\$987,230
Transportation	\$1,588,906	\$2,513,271	\$1,253,973	\$1,170,481	\$1,368,970
Water Impact Fees	\$298,271	\$82,576	\$254,727	\$252,027	\$165,673
Sewer Impact Fees	\$339,234	\$105,895	\$152,253	\$194,762	\$89,087
Transportation Impact Fees	\$246,668	\$84,268	\$2,547,298	\$2,723,688	\$2,371,459
Police Impact Fees	\$68,117	\$26,861	\$89,659	\$121,753	\$60,328
Park Impact Fees	\$178,345	\$48,598	\$172,371	\$256,886	\$63,000
Storm Drain Impact Fees	\$4,323	\$10,205	\$43,636	\$81,559	\$73,390
Fire Impact Fees	\$130,103	\$50,609	\$122,925	\$161,411	\$48,993
Public Safety Sales Tax	\$2,941,875	\$3,112,956	\$3,200,000	\$3,200,000	\$3,200,000
State (COPS)	\$157,116	\$161,755	\$110,000	\$110,000	\$110,000
Brynes Justice Assitance	\$13,954	\$13,501	\$12,525	\$0	\$0
Post Training	\$6,227	\$3,423	\$0	\$0	\$0
Fire/EMS Training		\$0	\$26,206		\$18,000
State Fire Suppression Reimbursement	\$210,760	\$212,558	\$2,183,092	\$0	\$0
Home	\$298,137	\$312,317	\$11,400	\$2,300	\$9,800
Cal-Home	\$123	\$273	\$6,000	\$4,850	\$4,850
CDBG	\$961	\$1,236	\$260,745	\$5,797	\$4,252
2018-CDBG-12892	\$4,569,701	\$0	\$0	\$0	\$0
2018-HOME-12599	\$1,406	\$47,758	\$116,029	\$452,711	\$334,807
2020-CDBG-12005	\$2,399,387	\$2,069,824	\$0	\$0	\$0
2019-HOME-14967	\$0	\$4,860	\$12,640	\$11,668	\$341,251
2020-CDBG-CV1-00014	\$0	\$123,238	\$2,543	\$0	\$0
2020-CDBG-CV2-3-00056	\$0	\$199,371	\$253,008	\$382,179	\$0
2020-PLHA-15150/15984		\$4,776,578	\$155,925		\$0
2021-CDBG-HA-6&7		\$0	\$0		\$500,000
Successor Agency Recognized Obligation Payment	\$3,578,741	\$3,531,025	\$3,600,000	\$3,600,000	\$3,500,000
Downtown Improvement	\$9,463	\$8,314	\$0	\$0	\$0
Assessment District	\$484,309	\$444,340	\$501,174	\$501,174	\$510,662
Community Facilities District	\$58,473	\$83,320	\$89,665	\$72,665	\$89,665
<b>Total Special Revenue Funds:</b>	<b>\$18,476,067</b>	<b>\$19,340,606</b>	<b>\$16,151,360</b>	<b>\$17,259,737</b>	<b>\$13,868,317</b>
Road Repair and Accountability Act of 2017 Fund (SB 1)	\$560,575	\$609,440	\$635,114	\$687,779	\$706,478
<b>Total:</b>	<b>\$19,036,642</b>	<b>\$19,950,045</b>	<b>\$16,786,474</b>	<b>\$17,947,516</b>	<b>\$14,574,795</b>

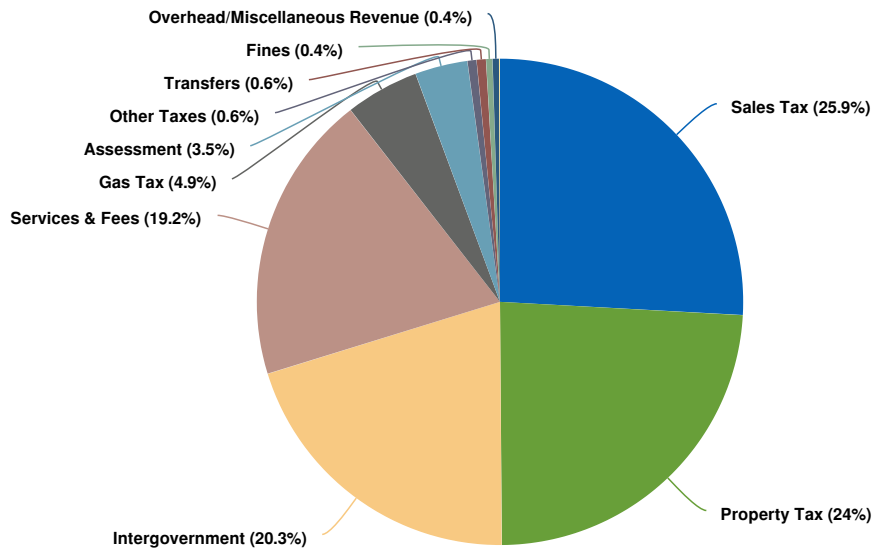
## Expenditures by Fund



Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Special Revenue Funds					
American Rescue Plan Act	\$0	\$361,983	\$4,703,191	\$5,476,592	\$2,744,476
Special Community Events	\$36,766	\$18,204	\$8,724	\$11,150	\$33,932
Gas Tax	\$1,100,271	\$875,228	\$1,288,164	\$947,340	\$898,855
Transportation	\$1,313,852	\$1,752,321	\$1,757,478	\$1,242,907	\$1,255,135
Water Impact Fees	\$284,009	\$168,778	\$260,545	\$470,545	\$415,606
Sewer Impact Fees	\$54,848	\$369,654	\$765,682	\$1,063,595	\$288,295
Transportation Impact Fees	\$717,667	\$1,134,322	\$2,570,503	\$2,723,688	\$2,359,968
Police Impact Fees	\$150,000	\$73,634	\$20,000	\$20,000	\$0
Park Impact Fees	\$170,577	\$285,151	\$177,196	\$177,196	\$0
Storm Drain Impact Fees	\$279,189	\$49,438	\$29,923	\$0	\$0
Public Safety Sales Tax	\$2,311,957	\$2,169,590	\$3,074,629	\$2,684,874	\$3,397,728
State (COPS)	\$141,213	\$154,618	\$138,637	\$103,993	\$179,028
Brynes Justice Assitance	\$11,954	\$13,501	\$12,524	\$0	\$0
Federal (COPS)	-\$1,263	\$0	\$0	\$0	\$0
Post Training	\$7,513	\$16,202	\$0	\$0	\$0
State Fire Suppression Reimbursement	\$15,192	\$307,698	\$1,569,063	\$114,600	\$740,479
Home	\$77,210	\$17,064	\$850	\$230	\$150,970
Cal-Home	\$1,675	\$2,944	\$600	\$500	\$100,743
CDBG	\$30,282	\$14,886	\$700	\$5,797	\$104,252
2015-CDBG-10560		\$0	\$119,699		\$0
2018-CDBG-12892	\$4,297,230	\$210,761	\$0	\$0	\$0
2018-HOME-12599	\$47,289	\$1,875	\$116,029	\$452,711	\$334,807
2020-CDBG-12005	\$2,404,391	\$2,064,859	\$0	\$0	\$0
2019-HOME-14967	\$0	\$5,832	\$11,668	\$11,668	\$341,251
2020-CDBG-CV1-00014	\$42,085	\$81,154	\$2,543	\$0	\$0
2020-CDBG-CV2-3-00056	\$0	\$199,371	\$253,008	\$382,179	\$0
2020-PLHA-15150/15984		\$0	\$155,925		\$0
2021-CDBG-HA-6&7		\$0	\$0		\$500,000
Successor Agency Recognized Obligation Payment	\$2,319,408	\$2,269,297	\$3,483,987	\$3,476,249	\$3,453,430
Downtown Improvement	\$9,644	\$9,142	\$0	\$0	\$0
Assessment District	\$522,269	\$465,137	\$545,558	\$484,850	\$487,752
Community Facilities District	\$9,975	\$28,256	\$51,303	\$53,299	\$69,166
<b>Total Special Revenue Funds:</b>	<b>\$16,355,203</b>	<b>\$13,120,899</b>	<b>\$21,118,129</b>	<b>\$19,903,963</b>	<b>\$17,855,873</b>
Road Repair and Accountability Act of 2017 Fund (SB 1)	\$616,080	\$524,233	\$567,671	\$707,403	\$630,293
<b>Total:</b>	<b>\$16,971,283</b>	<b>\$13,645,132</b>	<b>\$21,685,800</b>	<b>\$20,611,366</b>	<b>\$18,486,166</b>

# Revenues by Source

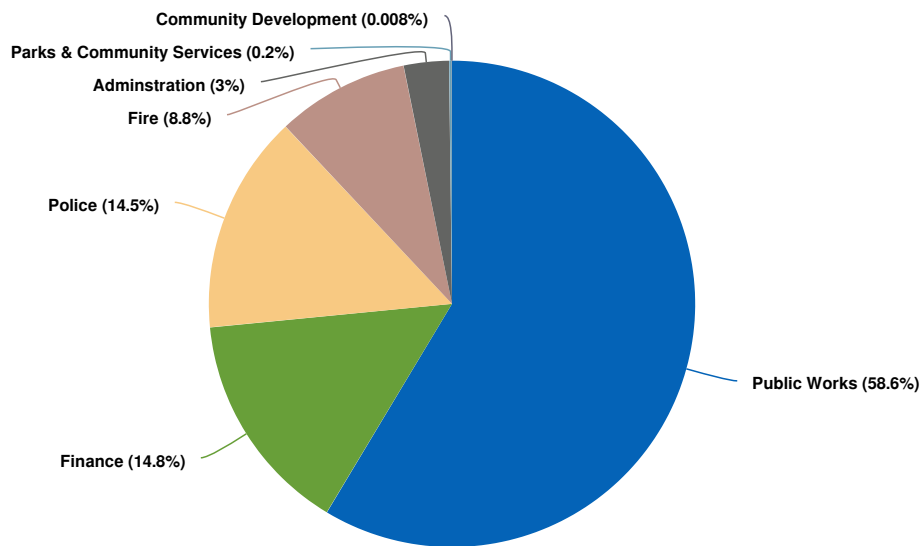
## Projected 2024 Revenues by Source



Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Revenue Source					
Property Tax	\$3,566,634	\$3,527,205	\$3,600,000	\$3,600,000	\$3,500,000
Other Taxes	\$58,450	\$83,131	\$89,665	\$72,665	\$89,665
Sales Tax	\$3,387,714	\$3,791,874	\$3,765,621	\$3,733,838	\$3,771,277
Business License Tax	\$9,463	\$8,314	\$0	\$0	\$0
Gas Tax	\$583,020	\$613,756	\$642,312	\$767,445	\$711,230
Services & Fees	\$1,066,508	\$346,117	\$3,196,373	\$3,530,200	\$2,804,230
Fines	\$176,120	\$47,175	\$170,971	\$255,886	\$62,900
Use Of Money & Property	\$29,571	\$34,248	\$33,525	\$8,050	\$8,950
Intergovernment	\$7,884,429	\$9,486,395	\$4,191,325	\$2,432,643	\$2,964,892
Assessment	\$484,309	\$444,340	\$501,174	\$501,174	\$510,662
Transfers	\$1,199,487	\$214,595	\$89,637	\$89,637	\$89,637
Overhead/Miscellaneous Revenue	\$590,938	\$1,352,896	\$505,871	\$2,955,978	\$61,352
<b>Total Revenue Source:</b>	<b>\$19,036,642</b>	<b>\$19,950,045</b>	<b>\$16,786,474</b>	<b>\$17,947,516</b>	<b>\$14,574,795</b>

# Expenditures by Function

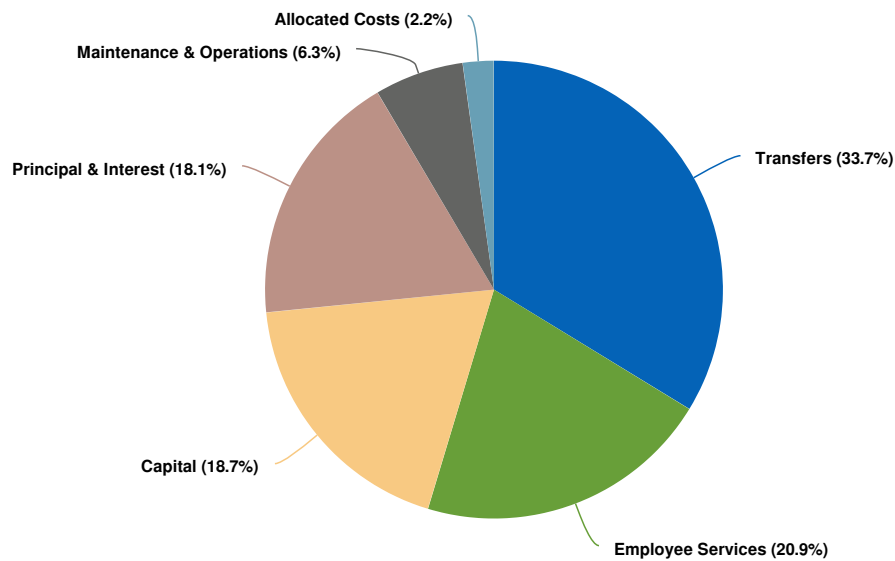
## Budgeted Expenditures by Function



Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Expenditures					
Administration	\$532,244	\$493,394	\$596,861	\$538,149	\$556,918
Finance	\$0	\$361,983	\$4,703,191	\$5,476,592	\$2,744,476
Parks & Community Services	\$35,791	\$16,811	\$7,724	\$8,648	\$31,430
Police	\$1,987,625	\$1,891,180	\$1,940,481	\$2,142,509	\$2,689,248
Fire	\$479,474	\$740,727	\$2,841,848	\$760,958	\$1,627,987
Public Works	\$13,936,149	\$10,141,038	\$11,595,695	\$11,683,008	\$10,834,605
Community Development	\$0	\$0	\$0	\$1,502	\$1,502
<b>Total Expenditures:</b>	<b>\$16,971,283</b>	<b>\$13,645,131</b>	<b>\$21,685,800</b>	<b>\$20,611,366</b>	<b>\$18,486,166</b>

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Expense Objects					
Employee Services	\$2,821,547	\$3,202,439	\$3,031,779	\$3,240,849	\$3,868,734
Maintenance & Operations	\$1,365,091	\$1,294,475	\$1,227,337	\$1,034,115	\$1,166,390
Allocated Costs	\$349,242	\$396,792	\$430,426	\$441,327	\$404,077
Principal & Interest	\$2,166,775	\$2,083,250	\$3,369,277	\$3,369,277	\$3,343,902
Capital	\$7,727,022	\$3,971,930	\$3,719,897	\$2,677,876	\$3,465,046
Depreciation	\$5,559	\$5,559	\$0	\$0	\$0
Transfers	\$2,536,047	\$2,690,686	\$9,907,084	\$9,847,922	\$6,238,017
<b>Total Expense Objects:</b>	<b>\$16,971,283</b>	<b>\$13,645,132</b>	<b>\$21,685,800</b>	<b>\$20,611,366</b>	<b>\$18,486,166</b>

## Personnel Summary

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Projected	FY 2023-24 Adopted
<b>Transportation</b>					
Employees					
Full-Time	2.00	2.91	2.96	2.96	2.96
Part-Time (Full-Time Equivalent)	1.00	0.73	0.73	0.73	0.73
<b>Gas Tax</b>					
Employees					
Full-Time	2.31	1.96	1.96	1.96	2.01
Part-Time (Full-Time Equivalent)	0.28	0.28	-	-	-
<b>Federal (COPS) Program</b>					
Employees					
Full-Time	-	-	-	-	-
<b>Public Safety Sales Tax</b>					
Employees					
Full-Time (Police)	9.00	10.00	10.82	10.82	14.00
Full-Time (Fire)	3.00	3.00	3.00	3.00	5.00
<b>State (COPS) Program Fund</b>					
Employees					
Full-Time	0.79	.70	.75	0.75	1.00
<b>Successor Agency Recognized Payment Obligation</b>					
Employees					
Full-Time	1.25	.82	.85	.85	.63

**Fund: Gas Tax:** In fiscal year 2023-24, a portion of the Business Manager position was allocated to more accurately reflect the duties of the position.

**Fund: Public Safety Sales Tax:** In fiscal year 2023-24, four Police Officer positions were allocated from the General Fund to plan for future possible decreases in revenue.

**Fund: State (COPS) Program fund:** In fiscal year 2023-24, 100% of a Police Officer was allocated to more accurately reflect the duties of the position.

**Fund: Successor Agency:** In fiscal year 2023-24, necessary decreases in the allocations charged to this fund were made due to possible increases in contractual expenses.

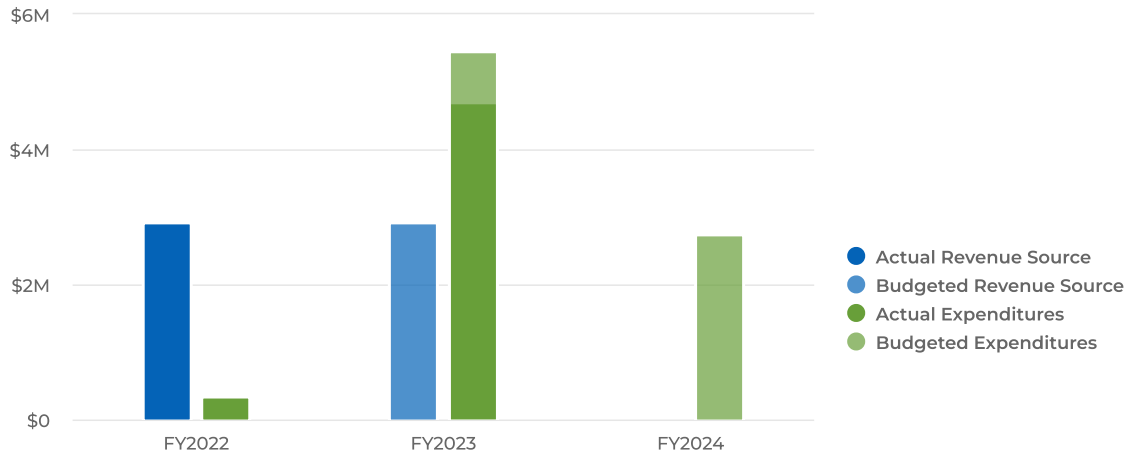


# American Rescue Plan Act

## FUND 105 - American Rescue Plan (ARPA)

The purpose of the ARPA fund is to account for the award allocated by the U.S. Department of the Treasury as well as those activities that these funds will be supporting in response to the Covid-19 pandemic.

### Summary



The city was awarded \$5,851,592 in American Rescue Plan Act (ARPA) funds to mitigate the impacts of the Covid-19 pandemic. As part of the 2022/23 budget adoption, city council adopted the spending plan for these funds. As the first year progressed, projects have completed and others have been identified as needed. The table below indicates the adoption of the spending plan for 2022/23 and the proposed changes for the 2023/24 fiscal year.

The city of Dinuba is projecting \$2.77M in expenditures in FY 2024.

## Spending Plan

		2022/23 ARPA Adopted	2023/24 ARPA Proposed
<b>Park Improvements</b>			
Park Improvements	Upgrade all parks (benches, trails, restrooms)	222,480	125,000
Rose Ann Vuich & Gregory Shades		102,000	159,953
KC Park improvements Phase I	Basketball Courts	380,000	565,000
	Subtotal	704,480	849,953
<b>Downtown</b>			
Business Assistance	Downtown Façade Improvement Program	150,000	150,000
Downtown Improvements (one-time)	Benches, trash receptacles, raised planters, banners, signage, etc.	296,500	296,500
Scout House Demo		55,000	26,100
	Subtotal	501,500	472,600
<b>Infrastructure</b>			
WWTP Clarifier	Construct new clarifier at WWTP	806,000	806,000
New Water Well	Construct well No. 21	697,500	-
Reclamation Water Pump Upgrade	WWTP Pump	100,000	56,260
El Monte Sewer Line Repairs	Replace 630 linear feet of 12 sewer line	330,000	292,068
Euclid Ave Sewer Main	Design Only	36,000	36,000
P St. Sewer Main	Design Only	37,500	37,500
W. Sierra Sewer Main	Design Only	25,000	25,000
Tulare St. Sewer Main	Design Only	55,000	55,000
	Subtotal	2,087,000	1,307,828
<b>Public Facilities</b>			
HVAC Systems	Replace HVAC systems at city facilities	100,000	89,902
Senior Center	Reroof senior center buildings	150,000	150,000
City Hall & Civic Square Design	City Hall & Civic Square Conceptual Design downtown	175,000	175,000
	Subtotal	425,000	414,902
<b>Vehicles &amp; Equipment</b>			
Back Hoe	Backhoe loader (tractor) for Wastewater operations	135,000	135,604
Admin Vehicles (2)	One vehicle for City Hall Admin / One vehicle for PD Volunteers	80,000	66,025
Homeless Assistance (2)	Two vehicles for homeless outreach	80,000	66,025
Homeless Assistance	C-Train for Homeless Belongings	-	5,000
Rough Terrain Forklift	Move aerators and large equipment around WWTP	34,171	40,796
Tractor	Replacement of existing WWTP Tractor	44,441	82,432
	Subtotal	373,612	395,882

## Spending Plan Continued

		2022/23 ARPA Adopted	2023/24 ARPA Proposed
<b>Streets and Alleys</b>			
Emperor Estates Alley Repairs	Improving walkability for seniors to nearby businesses	185,000	185,000
Alley Program	Maintain, repair alleys	100,000	100,000
Road 74 Improvements	Reconstruction of roadway	500,000	500,000
Road Repairs "city wide st improvement"	Various (Repair & Maintenance)	500,000	539,260
	Subtotal	1,285,000	1,324,260
<b>Community Development</b>			
Community/Neighborhood Improvements	ADA sidewalks	150,000	117,160
	Subtotal	150,000	117,160
<b>Other</b>			
Employee premium pay	One-time premium pay to essential employees	295,000	295,000
City Rebranding	Modernize city logo and develop graphic standards	30,000	30,000
	Subtotal	325,000	325,000
<b>Proposed FY 2023/24</b>			
Video Surveillance	One-time Budget Requests		35,930
Baseball Field Prep Machine	Senior Center, Parks yard and Sportsplex		43,282
Curbside Leaf Vacuum Trailer			22,795
Light Towers for Special Events			18,000
Compact Track Loader			104,000
Rose Ann Vuich Pavilion			120,000
Kamm/Alta Roundabout Landscape			150,000
Delgado Neighborhood Solar Lights			150,000
	Subtotal	-	644,007
	<b>Total</b>	5,851,592	5,851,592

## Revenues by Source

Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Revenue Source					
Use Of Money & Property	\$0	\$8,021	\$0	\$0	\$0
Overhead/Miscellaneous Revenue	\$0	\$361,983	\$0	\$2,925,796	\$0
<b>Total Revenue Source:</b>	<b>\$0</b>	<b>\$370,004</b>	<b>\$0</b>	<b>\$2,925,796</b>	<b>\$0</b>



## Expenditures by Function

Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Expenditures					
Finance	\$0	\$361,983	\$4,703,191	\$5,476,592	\$2,744,476
<b>Total Expenditures:</b>	<b>\$0</b>	<b>\$361,983</b>	<b>\$4,703,191</b>	<b>\$5,476,592</b>	<b>\$2,744,476</b>

## Expenditures by Expense Type

Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Expense Objects					
Employee Services	\$0	\$297,500	\$0	\$0	\$0
Transfers	\$0	\$64,483	\$4,703,191	\$5,476,592	\$2,744,476
<b>Total Expense Objects:</b>	<b>\$0</b>	<b>\$361,983</b>	<b>\$4,703,191</b>	<b>\$5,476,592</b>	<b>\$2,744,476</b>

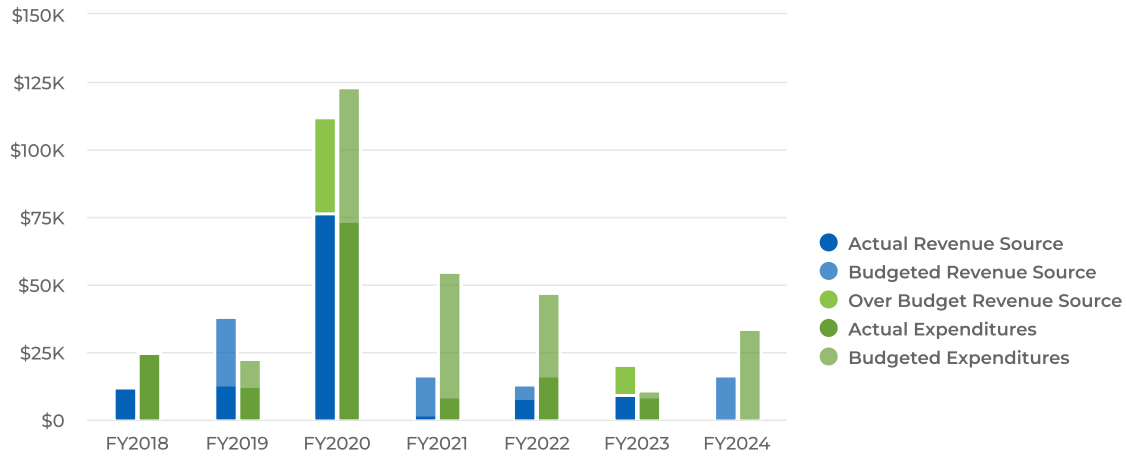


# Special Community - Donation

## FUND 191 - SPECIAL EVENTS

This fund is to account for the various donation accounts in the parks division including Youth Services, Sports, and Senior Center.

### Summary



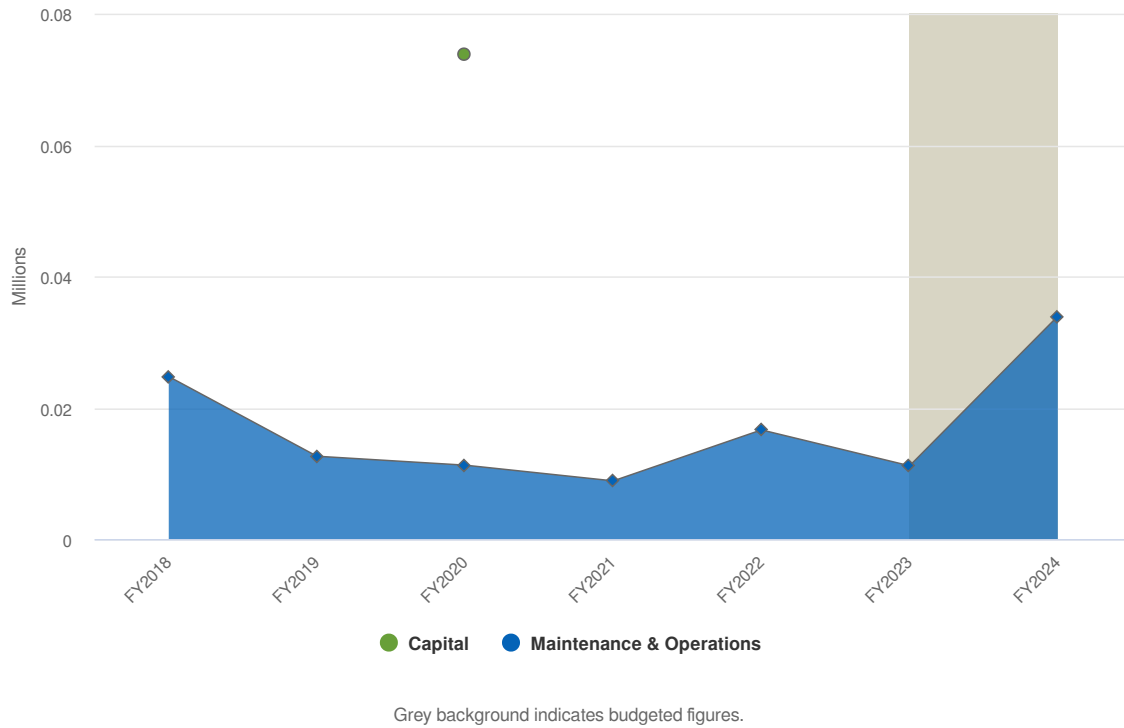
The City of Dinuba is projecting \$16.9M of revenue in FY 2024 and \$33K in expenditures.

### Revenues by Source

Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Revenue Source					
Overhead/Miscellaneous Revenue	\$12,382	\$20,858	\$20,528	\$9,585	\$16,900
<b>Total Revenue Source:</b>	<b>\$12,382</b>	<b>\$20,858</b>	<b>\$20,528</b>	<b>\$9,585</b>	<b>\$16,900</b>

# Expenditures by Expense Type

## Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Expense Objects					
Maintenance & Operations	\$36,766	\$18,204	\$8,724	\$11,150	\$33,932
<b>Total Expense Objects:</b>	<b>\$36,766</b>	<b>\$18,204</b>	<b>\$8,724</b>	<b>\$11,150</b>	<b>\$33,932</b>

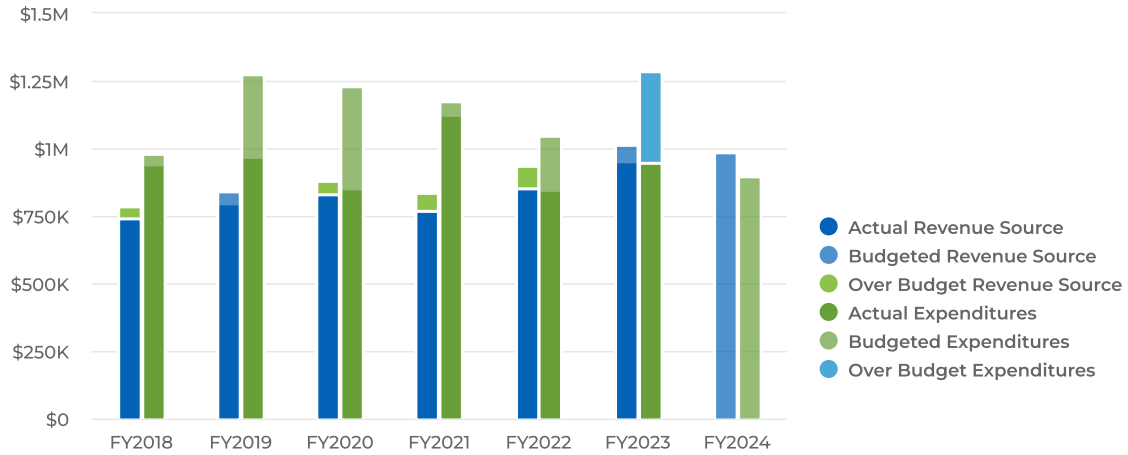


# Gas Tax

## FUND 202 - GAS TAX

This fund is used to account for the City’s share of the gas tax street funds received from the state. The funds must be used for street purposes.

### Summary



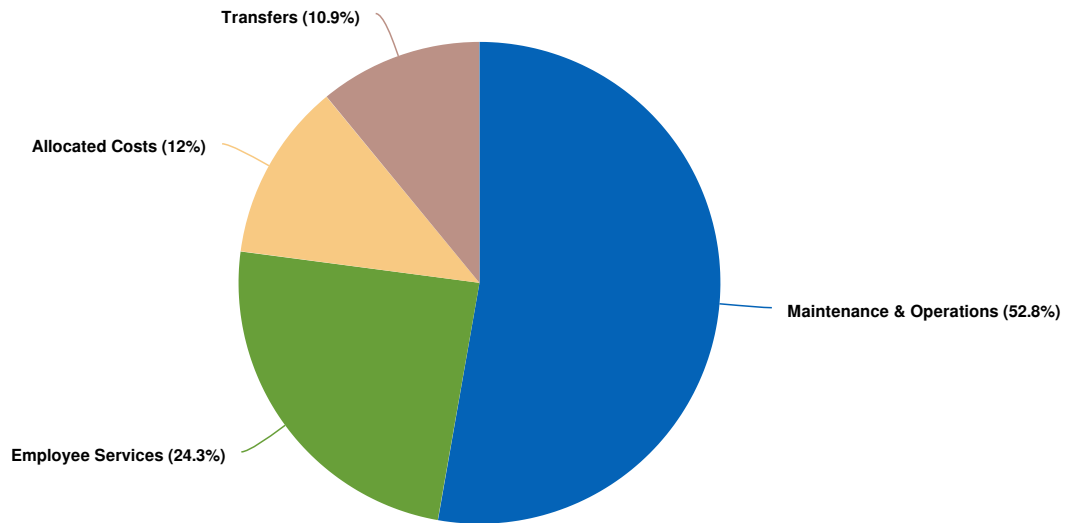
The City of Dinuba is projecting \$987K in revenues in FY 2024 and \$898K in expenditures.

## Revenues by Source

Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Revenue Source					
Gas Tax	\$583,020	\$613,756	\$642,312	\$767,445	\$711,230
Use Of Money & Property	\$1,500	\$599	\$1,200	\$1,000	\$1,000
Intergovernment	\$294,566	\$306,461	\$309,526	\$250,000	\$275,000
<b>Total Revenue Source:</b>	<b>\$879,086</b>	<b>\$920,816</b>	<b>\$953,038</b>	<b>\$1,018,445</b>	<b>\$987,230</b>

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Expense Objects					
Employee Services	\$280,601	\$204,264	\$200,716	\$201,017	\$218,610
Maintenance & Operations	\$367,445	\$516,810	\$452,343	\$355,768	\$474,350
Allocated Costs	\$112,695	\$143,222	\$146,313	\$151,763	\$107,624
Transfers	\$339,530	\$10,932	\$488,792	\$238,792	\$98,271
<b>Total Expense Objects:</b>	<b>\$1,100,271</b>	<b>\$875,228</b>	<b>\$1,288,164</b>	<b>\$947,340</b>	<b>\$898,855</b>

## Personnel Summary

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Projected	FY 2023-24 Adopted
<b>Gas Tax</b>					
Employees					
Full-Time	2.31	1.96	1.96	1.96	2.01
Part-Time (Full-Time Equivalent)	0.28	0.28	-	-	-

**Fund: Gas Tax:** In fiscal year 2023-24, a portion of the Business Manager position was allocated, to more accurately reflect the duties of the position

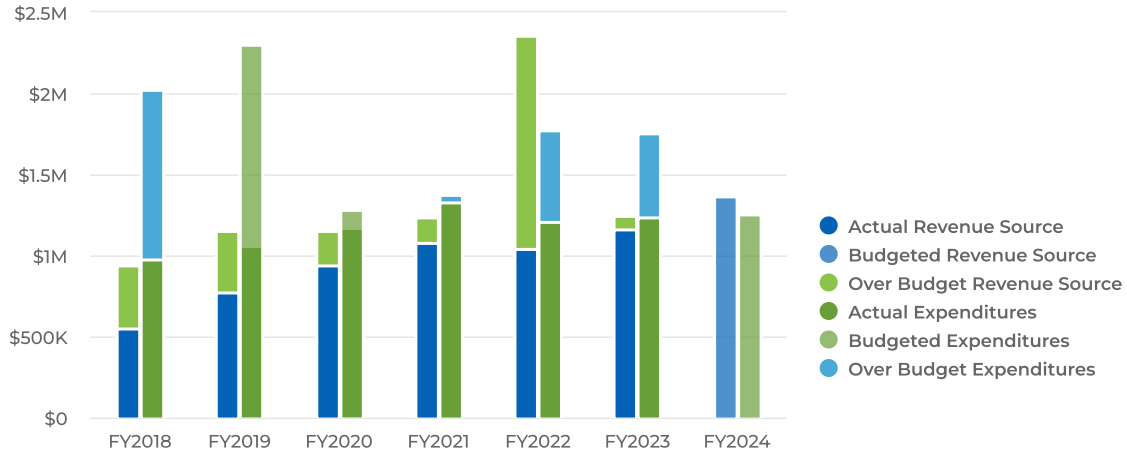


# Transportation

## FUND 203 - TRANSPORTATION

This fund is used to account for the City’s share of the Transportation Development Act (SB325) funds allocated by the state. The funds must be used for transportation purposes.

### Summary



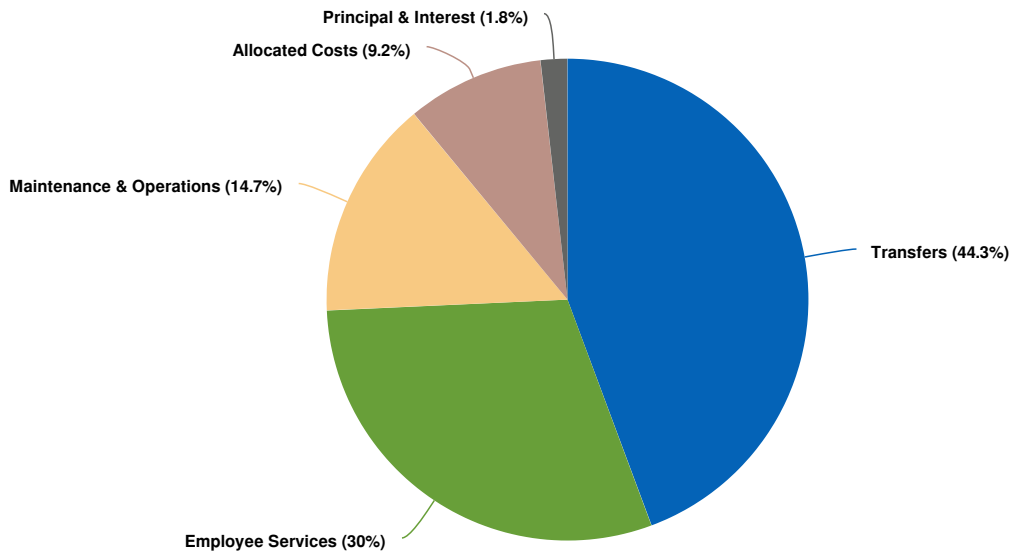
The City of Dinuba is projecting \$1.36M of revenue in FY 2024 and \$1.25M of expenditures.

### Revenues by Source

Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Revenue Source					
Sales Tax	\$523,319	\$684,127	\$565,621	\$533,838	\$571,277
Use Of Money & Property	\$760	\$2,144	\$1,000	\$500	\$500
Intergovernment	\$1,061,364	\$1,379,187	\$672,848	\$621,639	\$782,689
Transfers	\$0	\$7,304	\$7,304	\$7,304	\$7,304
Overhead/Miscellaneous Revenue	\$3,462	\$440,509	\$7,200	\$7,200	\$7,200
<b>Total Revenue Source:</b>	<b>\$1,588,906</b>	<b>\$2,513,271</b>	<b>\$1,253,973</b>	<b>\$1,170,481</b>	<b>\$1,368,970</b>

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Expense Objects					
Employee Services	\$306,513	\$351,322	\$357,936	\$359,064	\$375,981
Maintenance & Operations	\$150,639	\$186,569	\$206,595	\$176,866	\$184,666
Allocated Costs	\$92,903	\$109,456	\$118,461	\$123,912	\$115,576
Principal & Interest	\$18,698	\$32,771	\$29,655	\$29,655	\$22,371
Transfers	\$745,099	\$1,072,202	\$1,044,831	\$553,410	\$556,541
<b>Total Expense Objects:</b>	<b>\$1,313,852</b>	<b>\$1,752,321</b>	<b>\$1,757,478</b>	<b>\$1,242,907</b>	<b>\$1,255,135</b>

## Personnel Summary

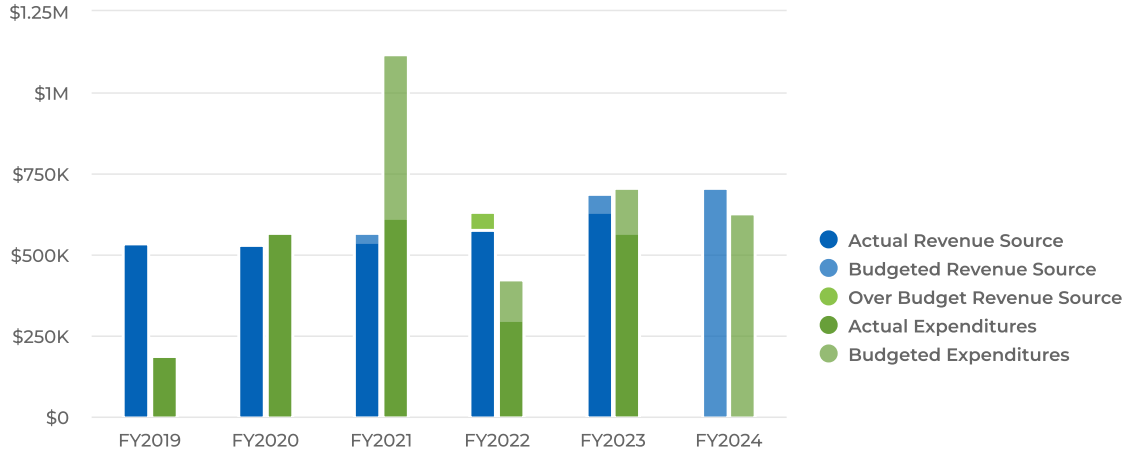
	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Projected	FY 2023-24 Adopted
<b>Transportation</b>					
Employees					
Full-Time	2	2.91	2.96	2.96	2.96
Part-Time (Full-Time Equivalent)	1	0.73	0.73	0.73	0.73





# Road Repair and Accountability Act of 2017 Fund (SB 1)

## Summary



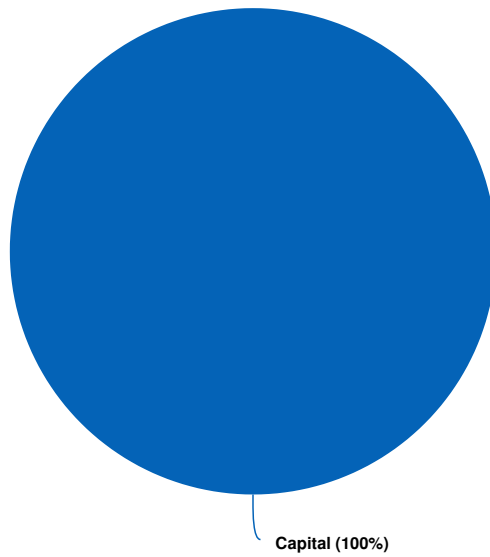
The City of Dinuba is projecting \$706K of revenues and \$630K of expenditures in FY 2024.

## Revenues by Source

Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Revenue Source					
Use Of Money & Property	\$1,788	\$2,334	\$6,500	\$1,000	\$3,000
Intergovernment	\$476,455	\$524,772	\$546,281	\$604,446	\$621,145
Transfers	\$82,333	\$82,333	\$82,333	\$82,333	\$82,333
<b>Total Revenue Source:</b>	<b>\$560,575</b>	<b>\$609,440</b>	<b>\$635,114</b>	<b>\$687,779</b>	<b>\$706,478</b>

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Expense Objects					
Capital	\$616,080	\$524,233	\$567,671	\$707,403	\$630,293
<b>Total Expense Objects:</b>	<b>\$616,080</b>	<b>\$524,233</b>	<b>\$567,671</b>	<b>\$707,403</b>	<b>\$630,293</b>

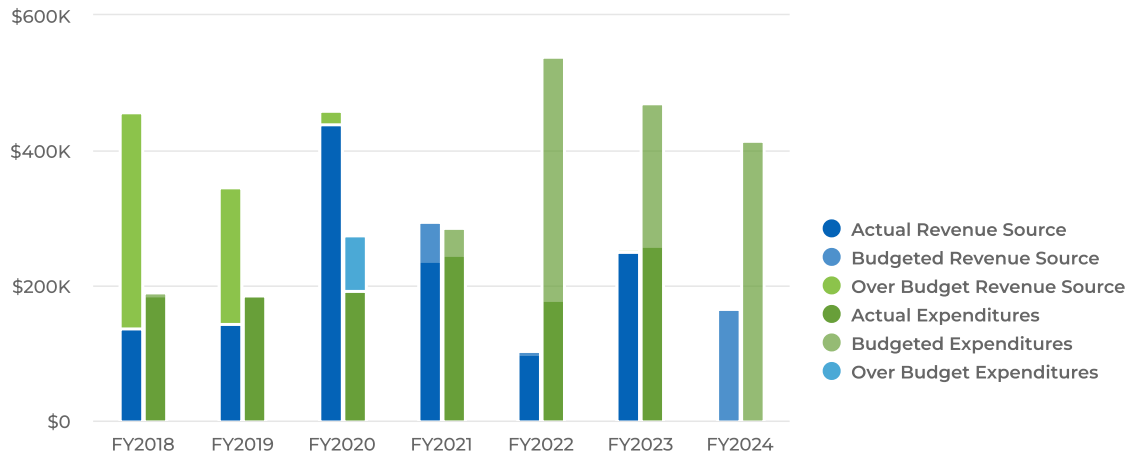


# Water Impact Fees

## FUND 250 - WATER SYSTEM DEVELOPMENT FUND

This fund accounts for the revenue from developer fees and accounts for expenditures for water improvements.

### Summary

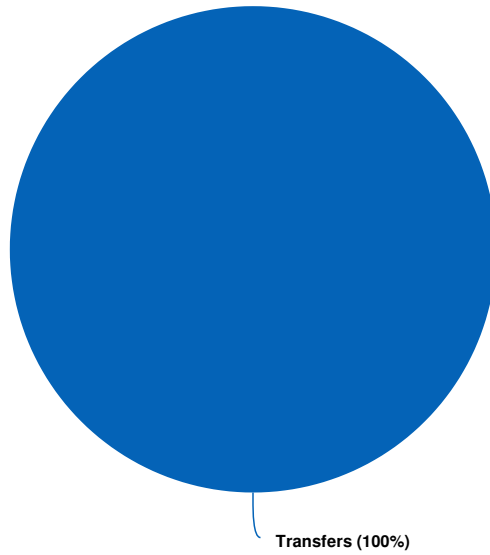


### Revenues by Source

Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Revenue Source					
Services & Fees	\$294,878	\$79,913	\$251,527	\$251,527	\$165,173
Use Of Money & Property	\$3,393	\$2,663	\$3,200	\$500	\$500
<b>Total Revenue Source:</b>	<b>\$298,271</b>	<b>\$82,576</b>	<b>\$254,727</b>	<b>\$252,027</b>	<b>\$165,673</b>

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Expense Objects					
Maintenance & Operations	\$8,369	\$0	\$0	\$0	\$0
Capital	\$195,044	\$42,729	\$20,000	\$260,000	\$0
Transfers	\$80,596	\$126,048	\$240,545	\$210,545	\$415,606
<b>Total Expense Objects:</b>	<b>\$284,009</b>	<b>\$168,778</b>	<b>\$260,545</b>	<b>\$470,545</b>	<b>\$415,606</b>

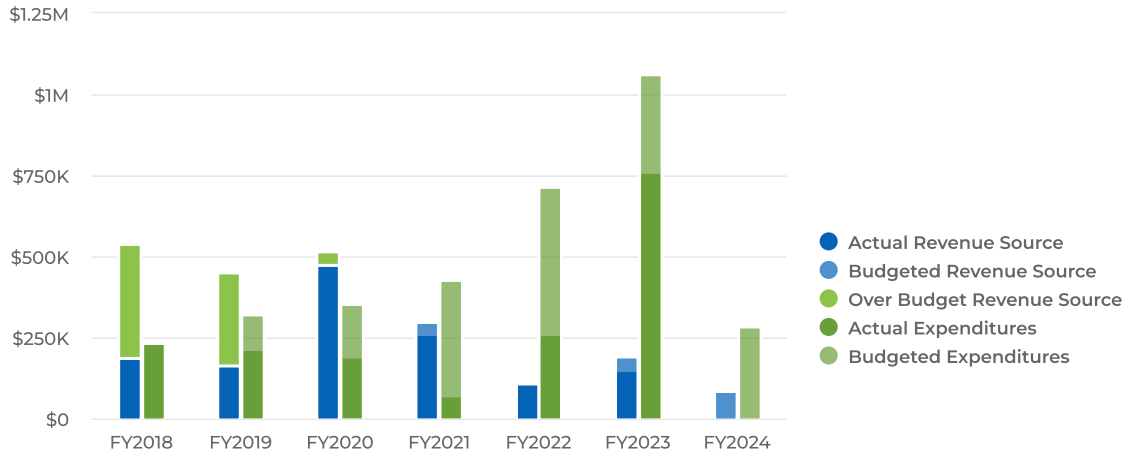


## Sewer Impact Fees

### FUND 251 - SEWER SYSTEM DEVELOPMENT FUND

This fund accounts for the revenue from developer fees and accounts for expenditures for sewer improvements.

### Summary



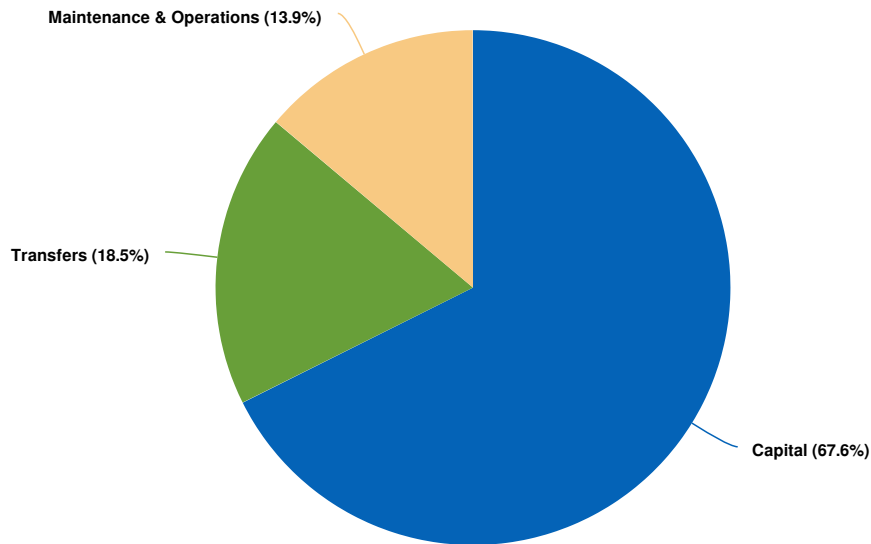
The City of Dinuba is projecting \$89K of revenues and \$288K of expenditures in FY 2024.

### Revenues by Source

Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Revenue Source					
Services & Fees	\$334,618	\$102,173	\$147,753	\$194,462	\$88,587
Use Of Money & Property	\$4,616	\$3,722	\$4,500	\$300	\$500
<b>Total Revenue Source:</b>	<b>\$339,234</b>	<b>\$105,895</b>	<b>\$152,253</b>	<b>\$194,762</b>	<b>\$89,087</b>

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Expense Objects					
Maintenance & Operations	\$21,435	\$109	\$60,000	\$60,000	\$40,000
Capital	\$33,413	\$85,786	\$123,000	\$505,000	\$195,000
Transfers	\$0	\$283,760	\$582,682	\$498,595	\$53,295
<b>Total Expense Objects:</b>	<b>\$54,848</b>	<b>\$369,654</b>	<b>\$765,682</b>	<b>\$1,063,595</b>	<b>\$288,295</b>

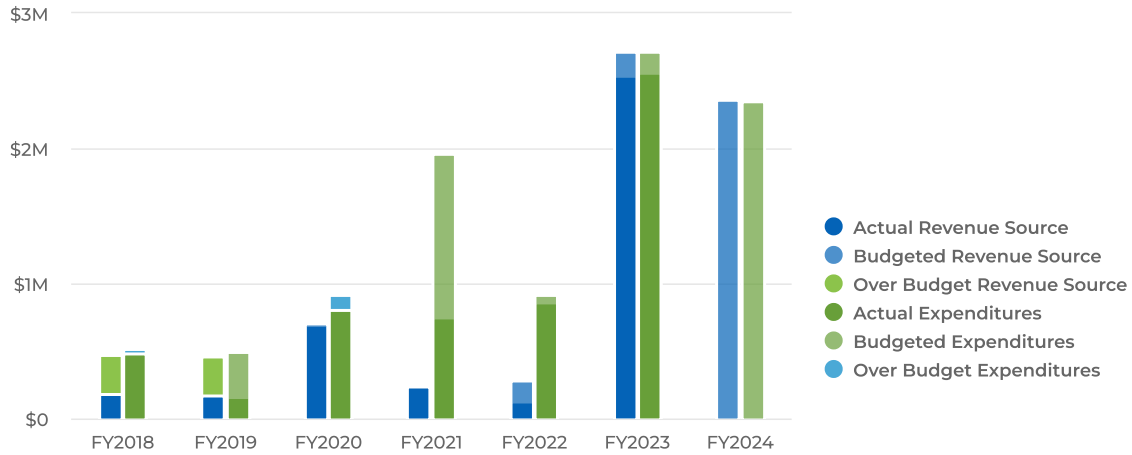


# Transportation Impact Fees

## FUND 252 - TRANSPORTATION SYSTEMS DEVELOPMENT

This fund accounts for the revenue from developer fees and expenditures for the installation of traffic control devices and transportation related items.

### Summary



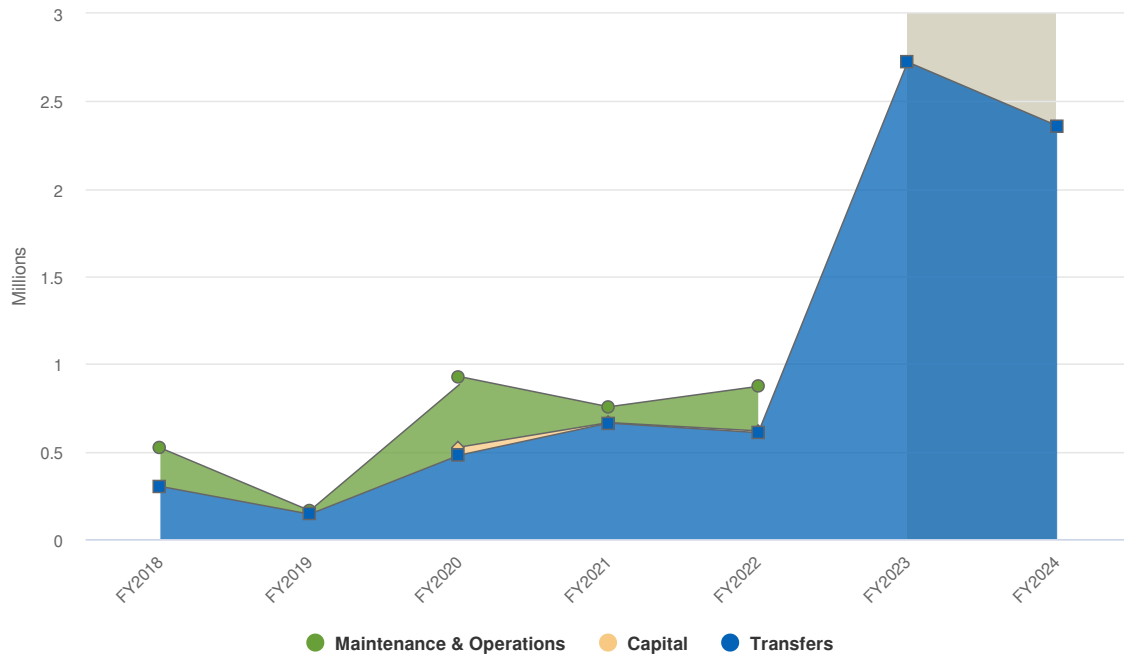
The City of Dinuba is projecting \$2.37M of revenues and \$2.35 of expenditures in FY 2024.

### Revenues by Source

Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Revenue Source					
Services & Fees	\$240,155	\$81,655	\$2,546,298	\$2,722,688	\$2,370,959
Use Of Money & Property	\$6,513	\$2,613	\$1,000	\$1,000	\$500
<b>Total Revenue Source:</b>	<b>\$246,668</b>	<b>\$84,268</b>	<b>\$2,547,298</b>	<b>\$2,723,688</b>	<b>\$2,371,459</b>

# Expenditures by Expense Type

## Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Expense Objects					
Maintenance & Operations	\$83,106	\$69,676	\$0	\$0	\$0
Capital	\$2,097	\$0	\$0	\$0	\$0
Transfers	\$632,464	\$1,064,646	\$2,570,503	\$2,723,688	\$2,359,968
<b>Total Expense Objects:</b>	<b>\$717,667</b>	<b>\$1,134,322</b>	<b>\$2,570,503</b>	<b>\$2,723,688</b>	<b>\$2,359,968</b>



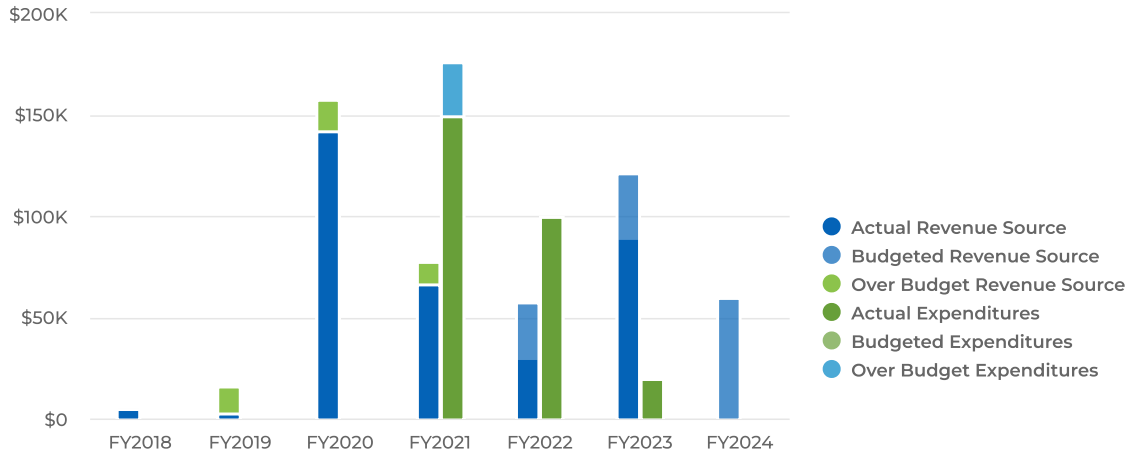


## Police Impact Fees

### FUND 253 - POLICE SYSTEM DEVELOPMENT FUND

This fund accounts for the revenue from developer fees and accounts for expenditures related to police.

### Summary



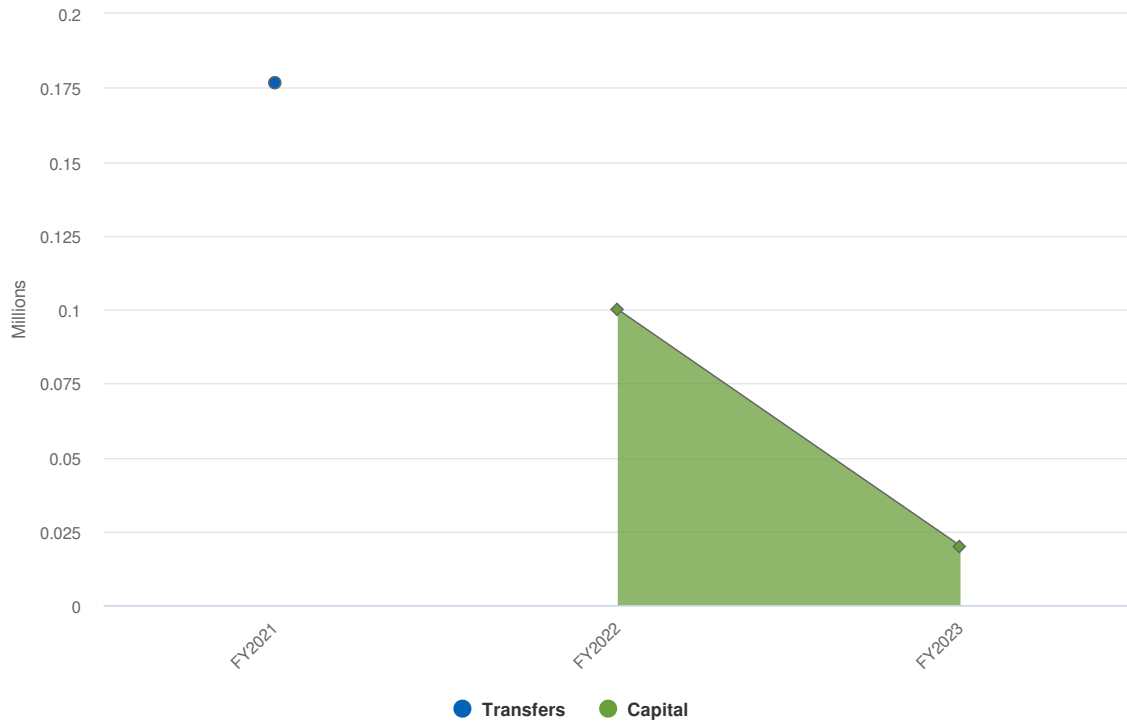
The City of Dinuba is projecting \$60K of revenues in FY 2024.

### Revenues by Source

Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Revenue Source					
Services & Fees	\$67,260	\$26,466	\$89,259	\$121,553	\$60,128
Use Of Money & Property	\$857	\$395	\$400	\$200	\$200
<b>Total Revenue Source:</b>	<b>\$68,117</b>	<b>\$26,861</b>	<b>\$89,659</b>	<b>\$121,753</b>	<b>\$60,328</b>

# Expenditures by Expense Type

## Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Expense Objects					
Capital	\$0	\$73,634	\$20,000	\$20,000	\$0
Transfers	\$150,000	\$0	\$0	\$0	\$0
<b>Total Expense Objects:</b>	<b>\$150,000</b>	<b>\$73,634</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$0</b>

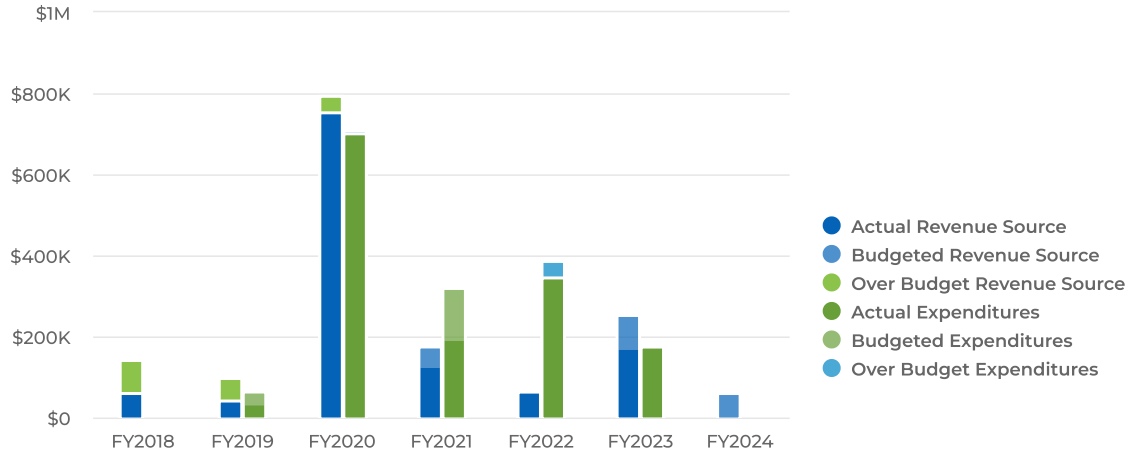


# Park Impact Fees

## FUND 253 - PARK IMPACT FEES

This fund accounts for the revenue from developer fees and accounts for expenditures relating to parks.

### Summary



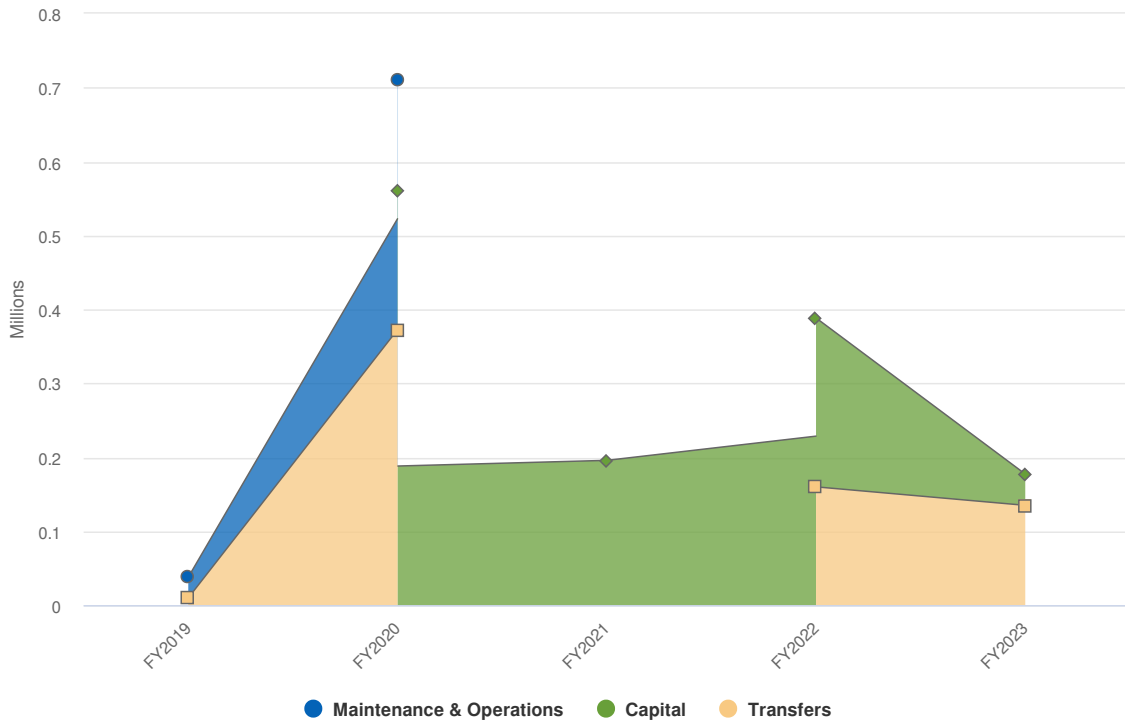
The City of Dinuba is projecting \$63K of revenue in FY 2024.

### Revenues by Source

Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Revenue Source					
Fines	\$176,120	\$47,175	\$170,971	\$255,886	\$62,900
Use Of Money & Property	\$2,225	\$1,423	\$1,400	\$1,000	\$100
<b>Total Revenue Source:</b>	<b>\$178,345</b>	<b>\$48,598</b>	<b>\$172,371</b>	<b>\$256,886</b>	<b>\$63,000</b>

# Expenditures by Expense Type

## Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Expense Objects					
Capital	\$170,577	\$241,151	\$42,300	\$42,300	\$0
Transfers	\$0	\$44,000	\$134,896	\$134,896	\$0
<b>Total Expense Objects:</b>	<b>\$170,577</b>	<b>\$285,151</b>	<b>\$177,196</b>	<b>\$177,196</b>	<b>\$0</b>

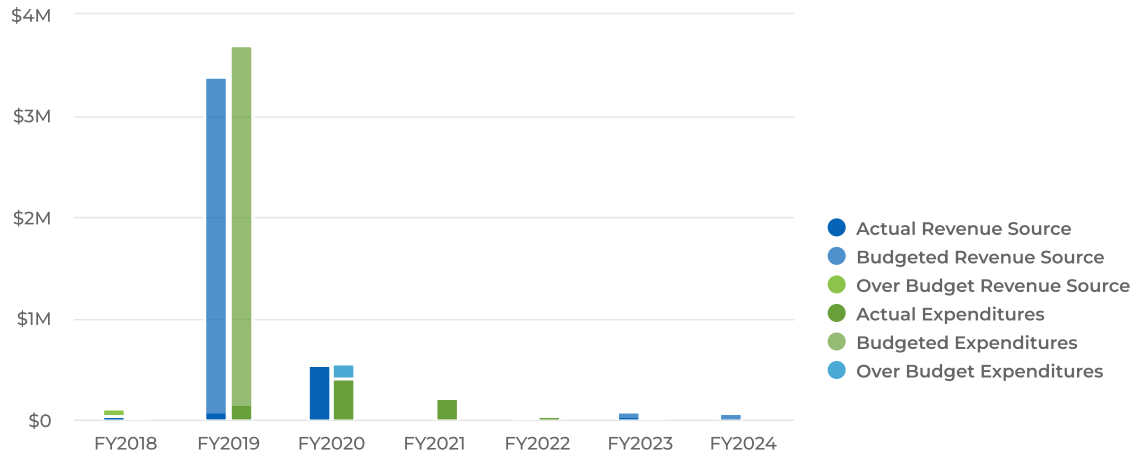


# Storm Drain Impact Fees

## FUND 255 - STORM DRAIN IMPACT FEES

This fund accounts for the revenue from developer fees and accounts for expenditures for the installation of storm drains, including the acquisition and construction of ponding basins.

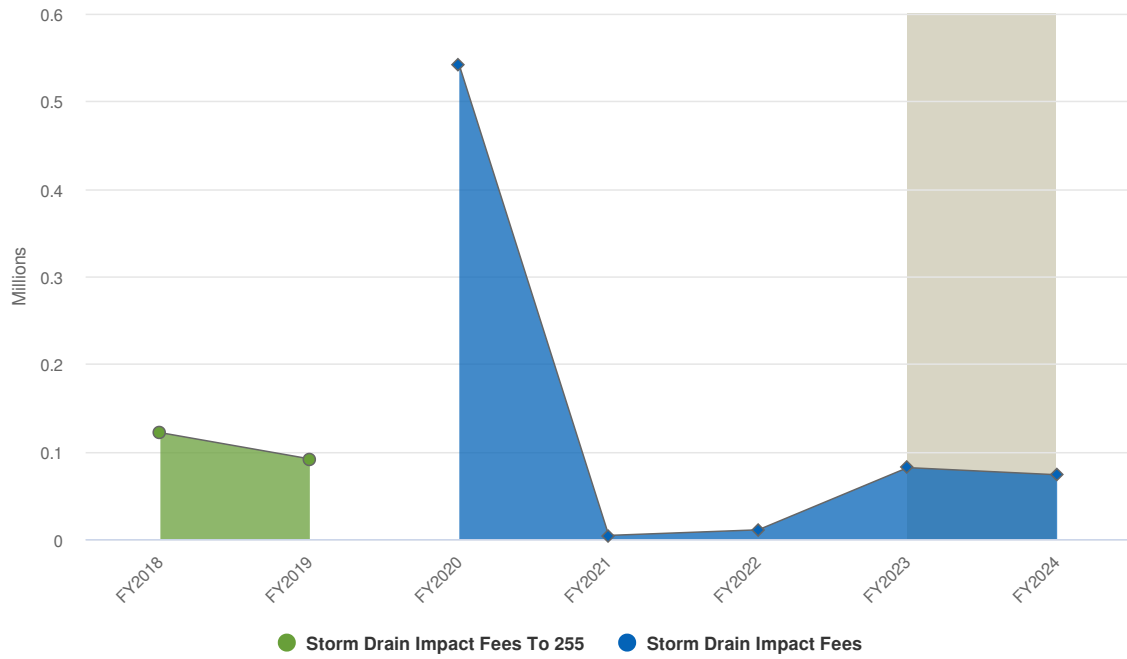
### Summary



The City of Dinuba is projecting \$73K of revenue in FY2024.

# Revenue by Fund

## Budgeted and Historical 2024 Revenue by Fund

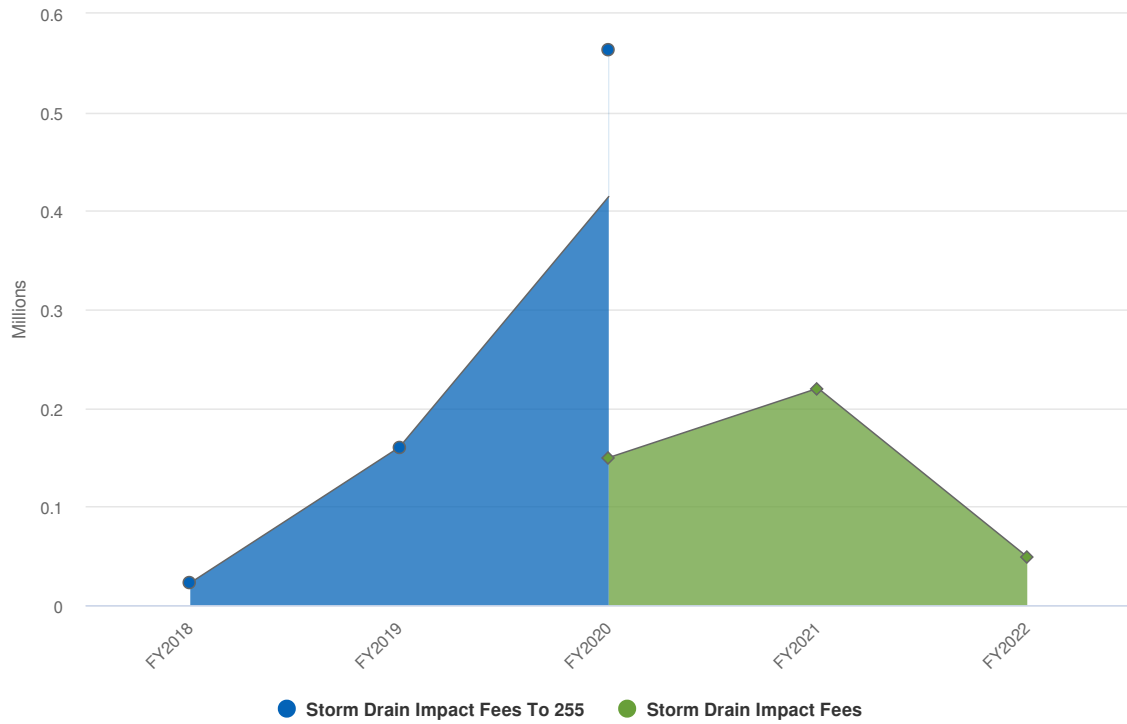


Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Storm Drain Impact Fees	\$4,323	\$10,205	\$43,636	\$81,559	\$73,390
<b>Total Storm Drain Impact Fees:</b>	<b>\$4,323</b>	<b>\$10,205</b>	<b>\$43,636</b>	<b>\$81,559</b>	<b>\$73,390</b>

# Expenditures by Fund

## Budgeted and Historical 2024 Expenditures by Fund



Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Storm Drain Impact Fees	\$279,189	\$49,438	\$29,923	\$0	\$0
<b>Total:</b>	<b>\$279,189</b>	<b>\$49,438</b>	<b>\$29,923</b>	<b>\$0</b>	<b>\$0</b>

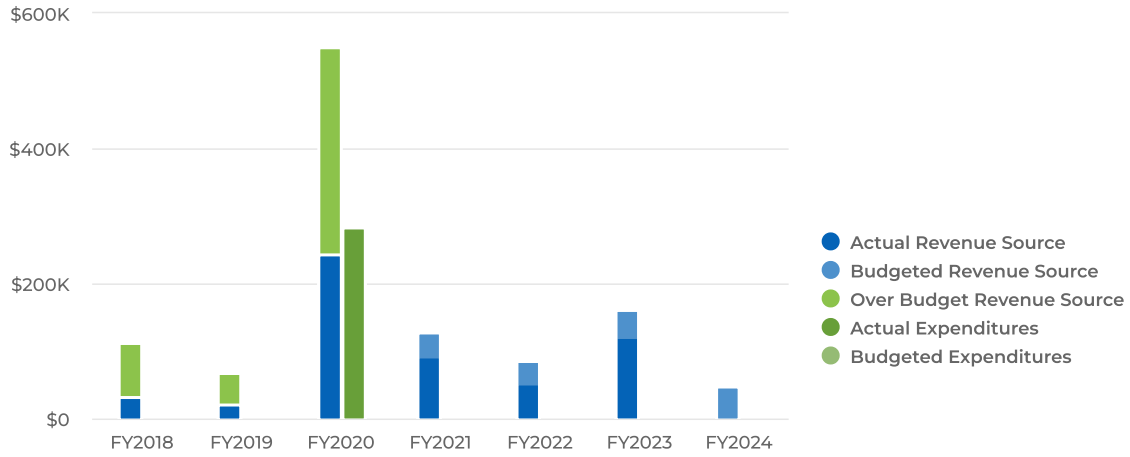


# Fire Impact Fees

## FUND 256 – FIRE IMPACT FEES FUND

This fund accounts for the revenue from developer impact fees and accounts for expenditures for Fire Facility improvements.

### Summary

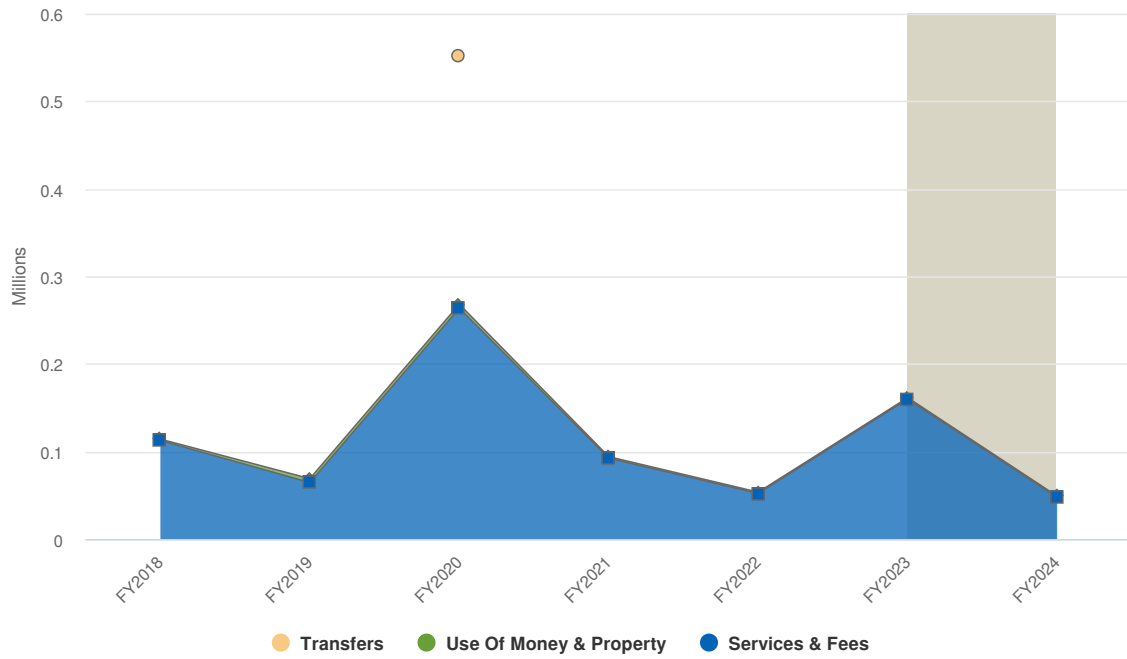


The City of Dinuba is projecting \$48.9K of revenue in FY 2024.



# Revenues by Source

## Budgeted and Historical 2024 Revenues by Source



Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Revenue Source					
Services & Fees	\$127,474	\$48,230	\$118,925	\$159,911	\$47,493
Use Of Money & Property	\$2,629	\$2,379	\$4,000	\$1,500	\$1,500
<b>Total Revenue Source:</b>	<b>\$130,103</b>	<b>\$50,609</b>	<b>\$122,925</b>	<b>\$161,411</b>	<b>\$48,993</b>

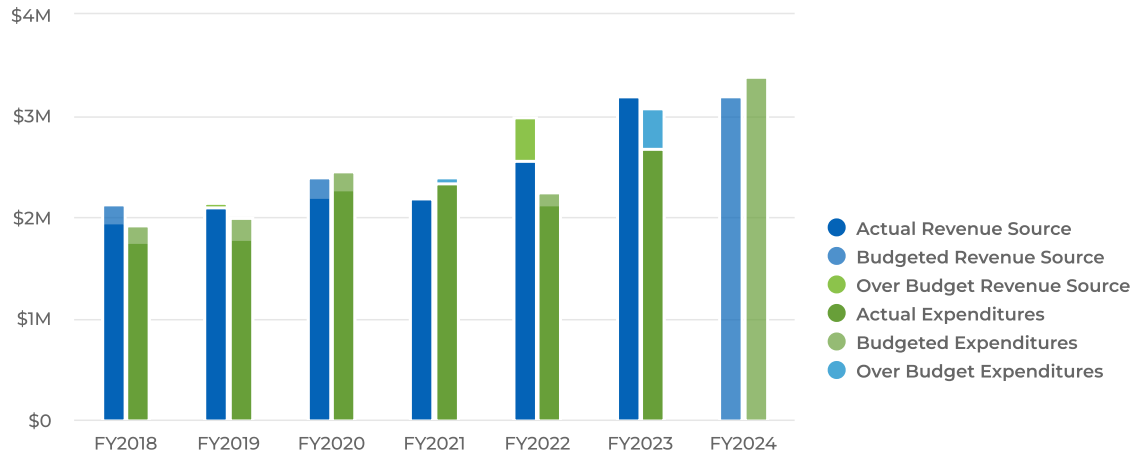


# Public Safety Sales Tax (Measure F)

## FUND 301 - PUBLIC SAFETY SALES TAX FUND

This fund is used to account for the sales tax revenue received and expended by the City as a result of Measure F which was approved by the voters in November 2005.

### Summary



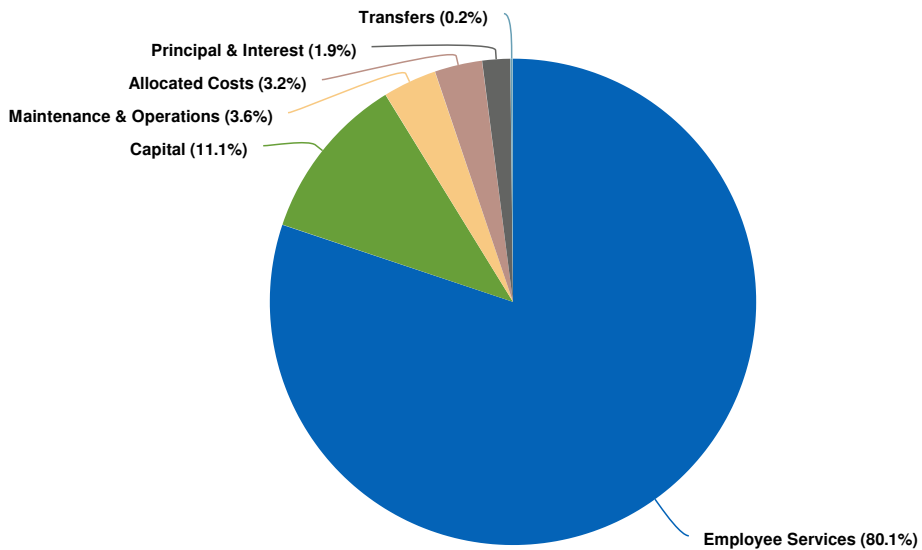
The City of Dinuba is projecting \$3.20M of revenue and \$3.39M of expenditures in FY 2024.

### Revenues by Source

Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Revenue Source					
Sales Tax	\$2,864,394	\$3,107,747	\$3,200,000	\$3,200,000	\$3,200,000
Use Of Money & Property	\$2,597	\$5,208	\$0	\$0	\$0
Overhead/Miscellaneous Revenue	\$74,884	\$0	\$0	\$0	\$0
<b>Total Revenue Source:</b>	<b>\$2,941,875</b>	<b>\$3,112,956</b>	<b>\$3,200,000</b>	<b>\$3,200,000</b>	<b>\$3,200,000</b>

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Expense Objects					
Employee Services	\$1,718,999	\$1,818,792	\$1,981,204	\$2,216,208	\$2,723,106
Maintenance & Operations	\$83,923	\$107,895	\$124,219	\$123,981	\$121,634
Allocated Costs	\$68,103	\$67,703	\$86,080	\$86,080	\$107,765
Principal & Interest	\$82,502	\$47,254	\$63,113	\$63,113	\$63,112
Capital	\$93,596	\$122,777	\$814,521	\$190,000	\$376,281
Transfers	\$264,834	\$5,170	\$5,492	\$5,492	\$5,830
<b>Total Expense Objects:</b>	<b>\$2,311,957</b>	<b>\$2,169,590</b>	<b>\$3,074,629</b>	<b>\$2,684,874</b>	<b>\$3,397,728</b>

## Personnel Summary

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Projected	FY 2023-24 Adopted
<b>Public Safety Sales Tax</b>					
Employees					
Full-Time (Police)	9	10	10.82	10.82	14
Full-Time (Fire)	3	3	3	3.00	5.00

**Fund: Public Safety Sales Tax:** In fiscal year 2023-24, four Police Officer positions were allocated from the General Fund to plan for future possible decreases in revenue.

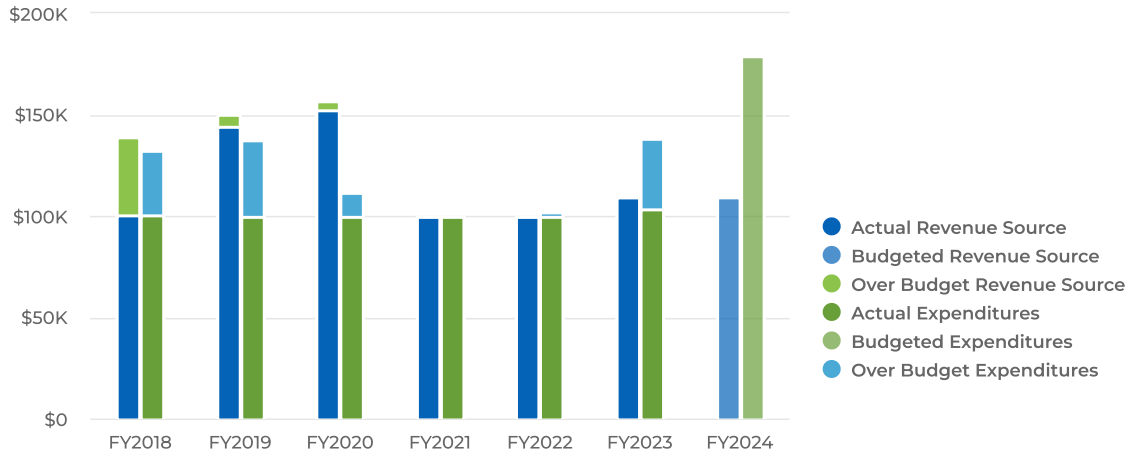


## State (COPS)

### FUND 302 - STATE COPS PROGRAM

This fund accounts for expenditures associated with the Community Oriented Police Grant and funds are received from the State of California

## Summary



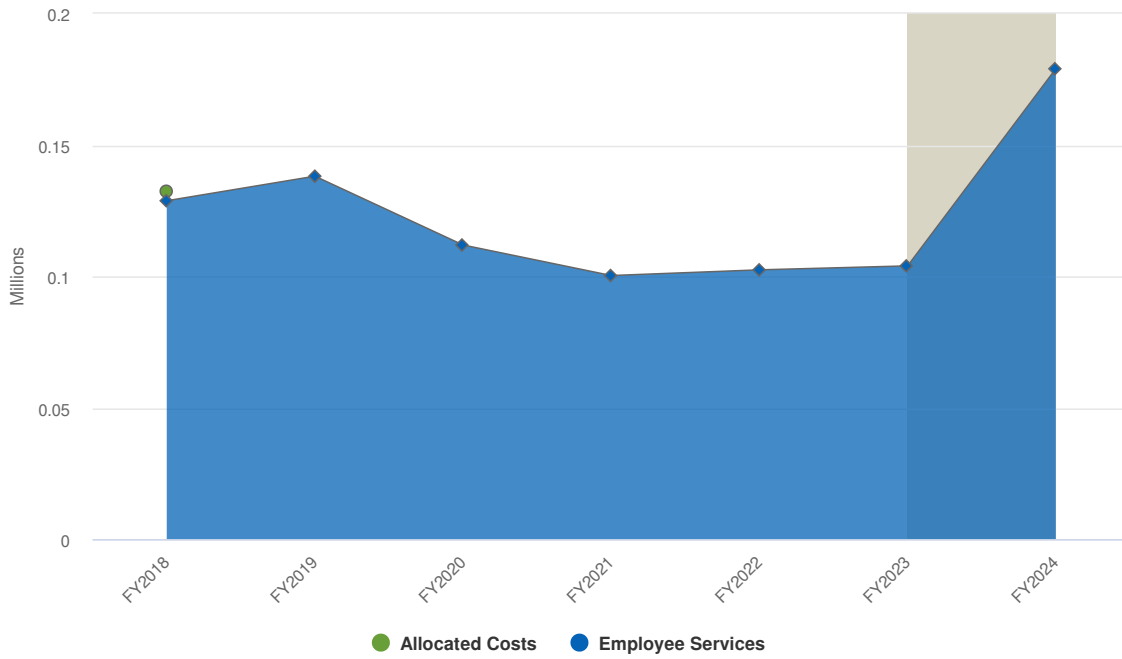
The City of Dinuba is projecting \$110K of revenue and \$179K of expenditures in FY 2024.

## Revenues by Source

Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Revenue Source					
Use Of Money & Property	\$390	\$470	\$0	\$0	\$0
Intergovernment	\$156,727	\$161,285	\$110,000	\$110,000	\$110,000
<b>Total Revenue Source:</b>	<b>\$157,116</b>	<b>\$161,755</b>	<b>\$110,000</b>	<b>\$110,000</b>	<b>\$110,000</b>

# Expenditures by Expense Type

## Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Expense Objects					
Employee Services	\$141,213	\$154,618	\$138,637	\$103,993	\$179,028
<b>Total Expense Objects:</b>	<b>\$141,213</b>	<b>\$154,618</b>	<b>\$138,637</b>	<b>\$103,993</b>	<b>\$179,028</b>

## Personnel Summary

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Projected	FY 2023-24 Adopted
<b>State (COPS) Program Fund</b>					
Employees					
Full-Time	0.79	0.7	0.75	0.75	1

**Fund: State (COPS) Program fund:** In fiscal year 2023-24, 100% of a Police Officer was allocated to more accurately reflect the duties of the position.

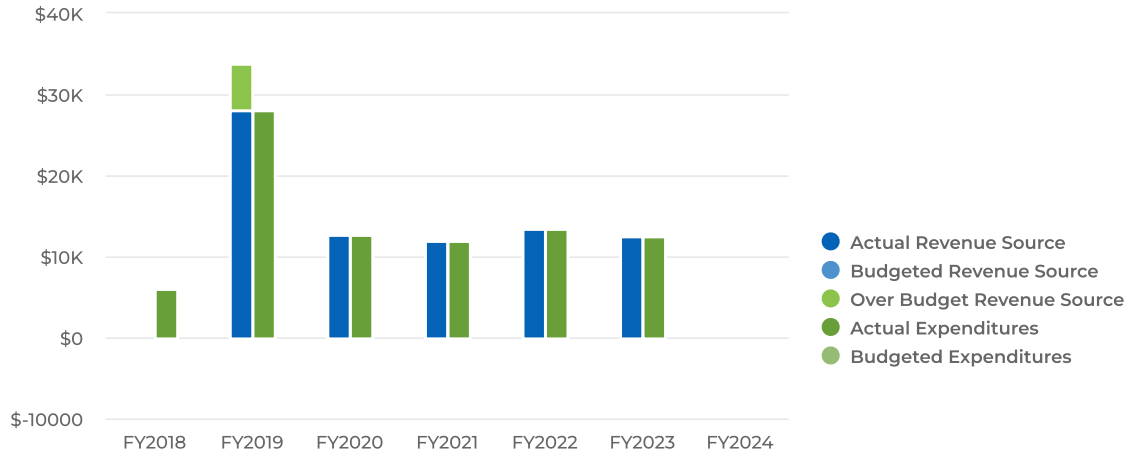


# Byrnes Justice Assistance

## FUND 303 - BYRNES JUSTICE ASSISTANCE GRANT

This fund accounts for expenditures associated with the Byrnes Justice Assistance Grant and funds are received from the State of California.

### Summary



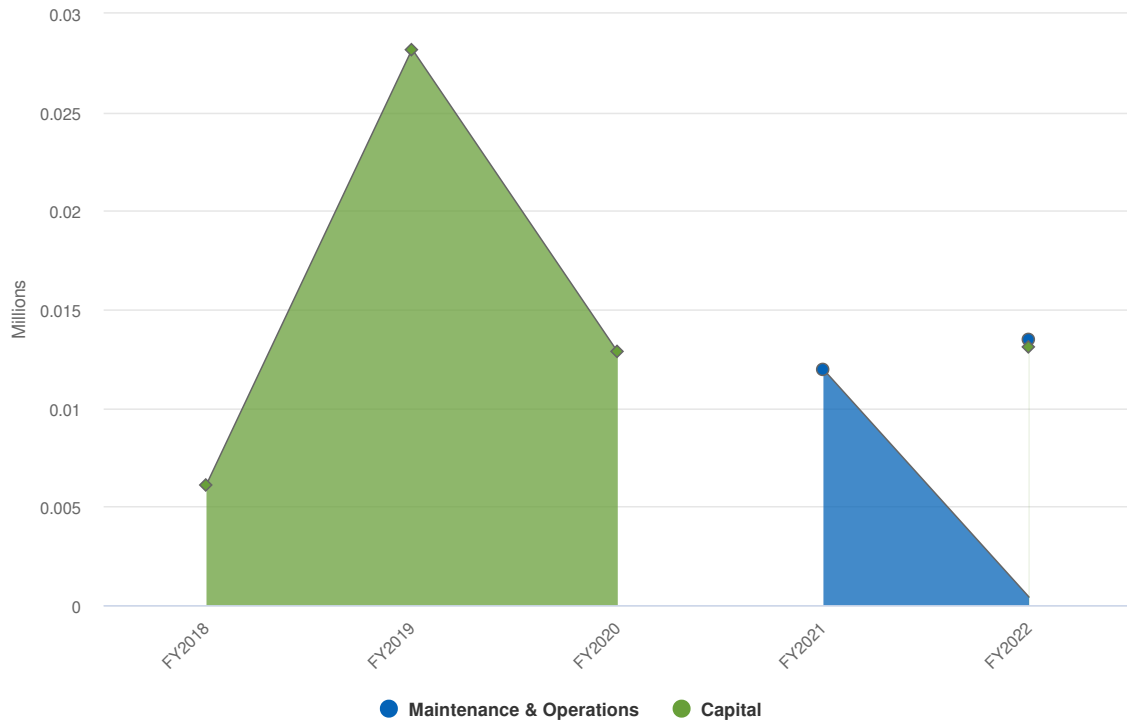
The City of Dinuba is not projecting any revenue nor expenses for FY2024 as it is based on reimbursements submitted to the state.

### Revenues by Source

Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Revenue Source					
Use Of Money & Property	\$0	\$0	\$0	\$0	\$0
Intergovernment	\$11,954	\$13,501	\$12,525	\$0	\$0
Transfers	\$2,000	\$0	\$0	\$0	\$0
<b>Total Revenue Source:</b>	<b>\$13,954</b>	<b>\$13,501</b>	<b>\$12,525</b>	<b>\$0</b>	<b>\$0</b>

# Expenditures by Expense Type

## Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Expense Objects					
Maintenance & Operations	\$11,954	\$405	\$375	\$0	\$0
Capital	\$0	\$13,096	\$12,149	\$0	\$0
<b>Total Expense Objects:</b>	<b>\$11,954</b>	<b>\$13,501</b>	<b>\$12,524</b>	<b>\$0</b>	<b>\$0</b>



# Federal (COPS)

## FUND 304 - FEDERAL COPS GRANT

This fund accounts for expenditures associated with the Community Oriented Police Grant and funds are received from the Federal Government.

### Summary

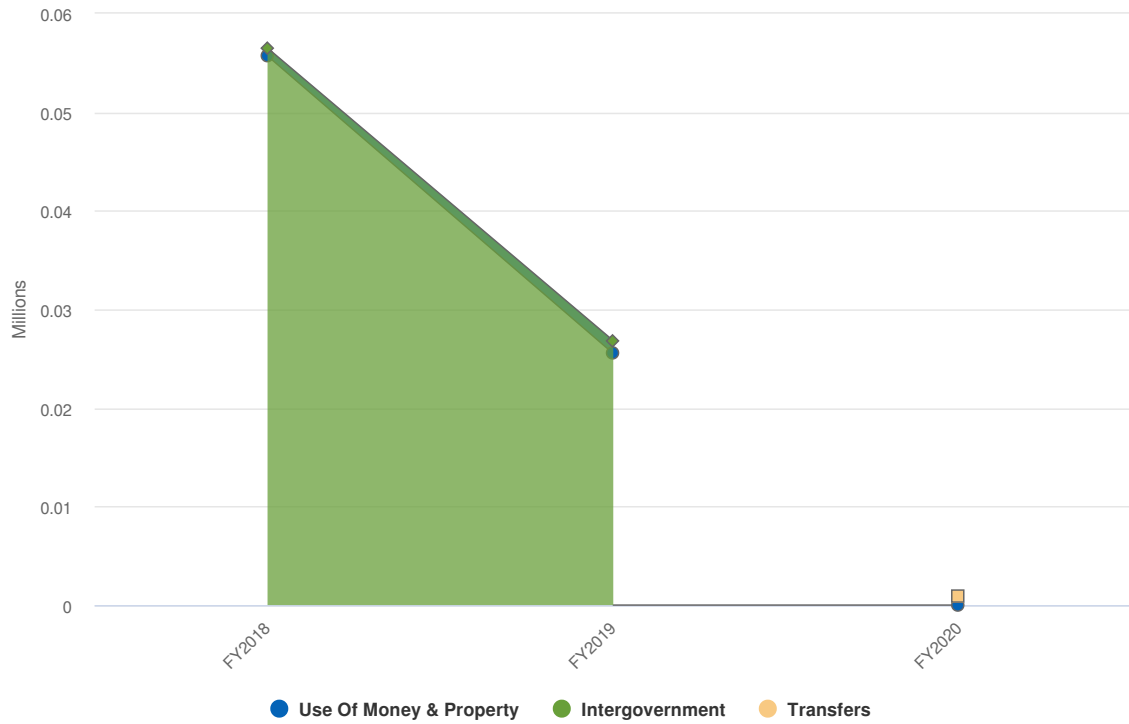


The City of Dinuba is projecting no revenues or expenditures for FY 2024.



# Revenues by Source

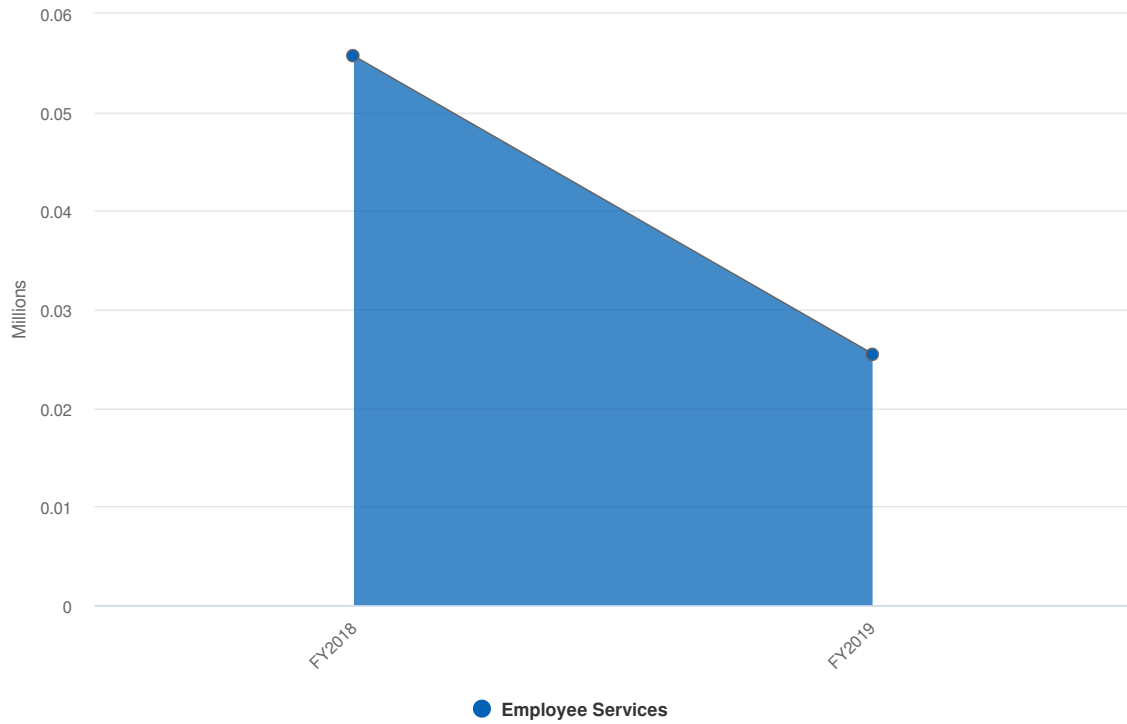
## Budgeted and Historical 2024 Revenues by Source



Name	FY2021 Actual	FY2023 Adopted Budget
No Data To Display		

# Expenditures by Expense Type

## Budgeted and Historical Expenditures by Expense Type



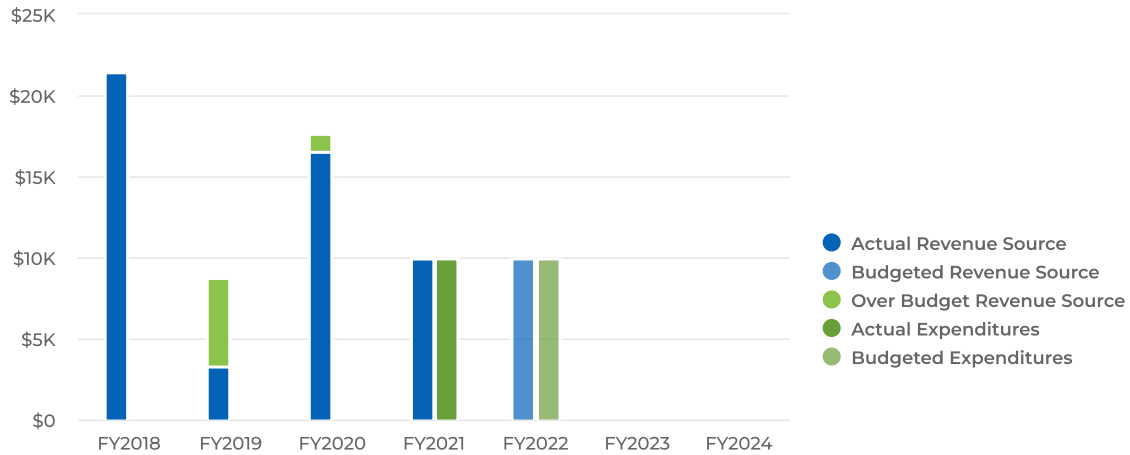
Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Expense Objects					
Employee Services	-\$1,263	\$0	\$0	\$0	\$0
<b>Total Expense Objects:</b>	<b>-\$1,263</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



## FUND 305 - POST TRAINING REVOLVING GRANT

This fund accounts for expenditures associated with the POST Training and reimbursements.

### Summary



The City of Dinuba is not projecting any revenues or expenses for the fiscal year 2024.

### Revenues by Source

Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Revenue Source					
Intergovernment	\$6,227	\$3,423	\$0	\$0	\$0
<b>Total Revenue Source:</b>	<b>\$6,227</b>	<b>\$3,423</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

### Expenditures by Expense Type

Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Expense Objects					
Maintenance & Operations	\$7,513	\$16,202	\$0	\$0	\$0
<b>Total Expense Objects:</b>	<b>\$7,513</b>	<b>\$16,202</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

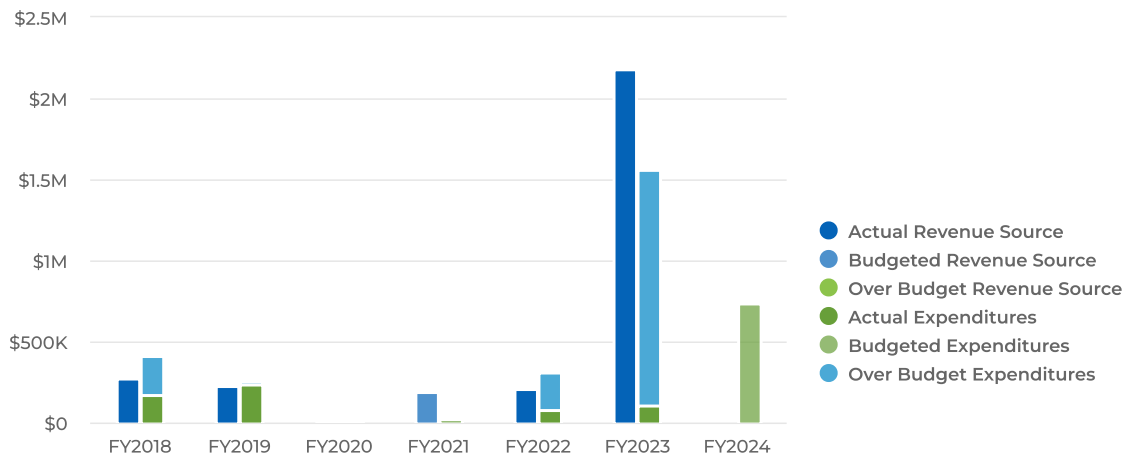


# State Fire Suppression Reimbursement

## FUND 322 - STATE FIRE SUPPRESSION REIMBURSEMENT

This account is for equipment replacement for the ambulance fund. Revenues are received by operating transfers in.

### Summary



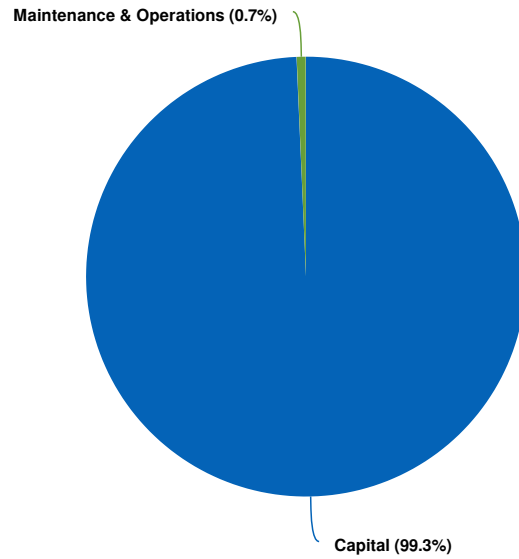
Budgeted expenditures are projected to increase by 43.3% or \$34.6K to \$114.6K in FY2023.

### Revenues by Source

Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Revenue Source					
Intergovernment	\$21,798	\$1,095	\$2,000,000	\$0	\$0
Overhead/Miscellaneous Revenue	\$188,962	\$211,463	\$183,092	\$0	\$0
<b>Total Revenue Source:</b>	<b>\$210,760</b>	<b>\$212,558</b>	<b>\$2,183,092</b>	<b>\$0</b>	<b>\$0</b>

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Expense Objects					
Maintenance & Operations	\$15,192	\$17,022	\$3,600	\$8,600	\$5,000
Capital	\$0	\$290,676	\$1,565,463	\$106,000	\$735,479
<b>Total Expense Objects:</b>	<b>\$15,192</b>	<b>\$307,698</b>	<b>\$1,569,063</b>	<b>\$114,600</b>	<b>\$740,479</b>

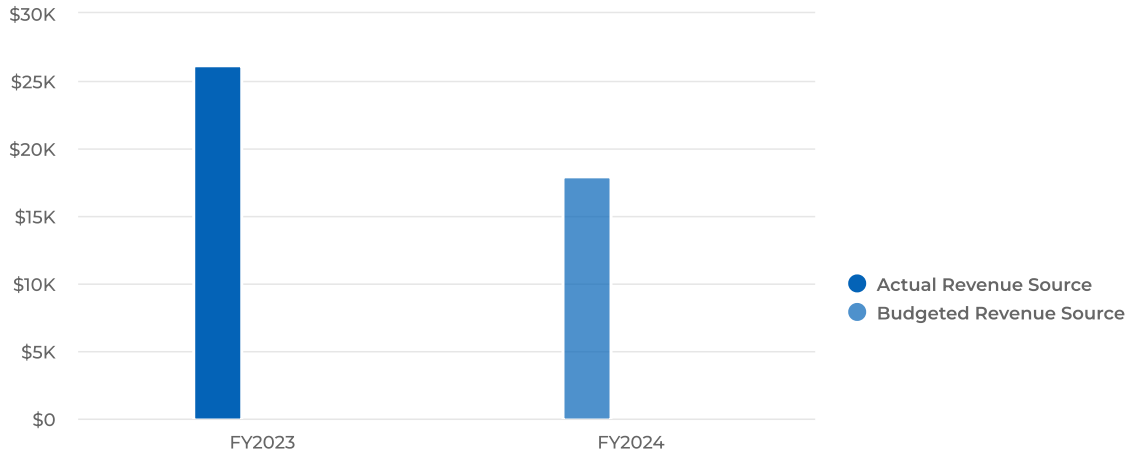


# Fire/EMS Training

## FUND 323 - FIRE/ EMS TRAINING

This account is for training for fire & EMS personnel and will be supported by grants.

### Summary



The City of Dinuba is projecting \$18,000 in FY 2024.

### Revenue by Fund

Name	FY2022 Actual	FY2023 Projected Year End	FY2024 Adopted Budget
Fire/EMS Training	\$0	\$26,206	\$18,000
<b>Total Fire/EMS Training:</b>	<b>\$0</b>	<b>\$26,206</b>	<b>\$18,000</b>

### FUND 401 - HOME PROGRAM INCOME

This fund accounts for program income recaptured by the City from loans paid for with HOME Grant monies received from the State of California.

### FUND 402 - CAL-HOME PROGRAM INCOME

This fund accounts for program income recaptured by the City from loans paid for with CAL-HOME Grant monies received from the State of California.



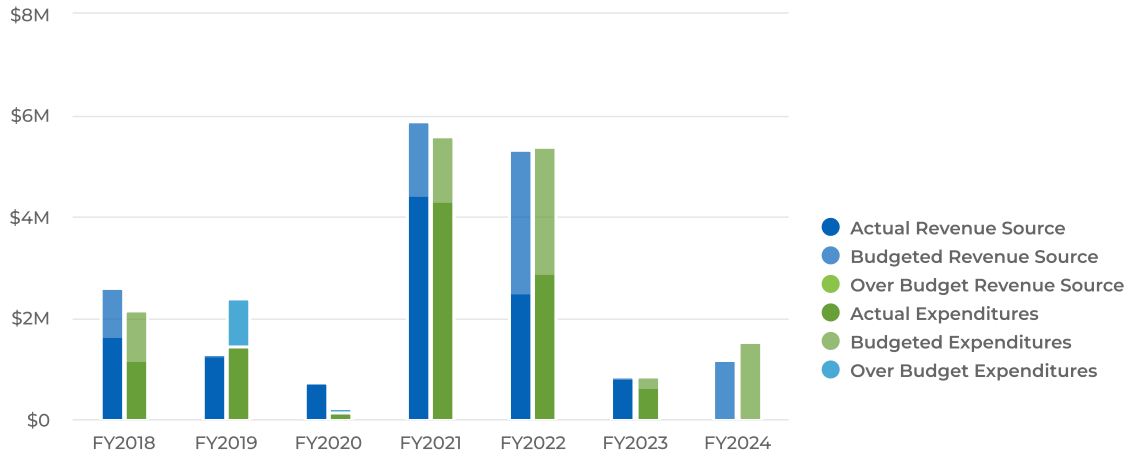
### FUND 403 - CDBG PROGRAM INCOME

This fund accounts for program income recaptured by the City from loans paid for with Community Development Block Grant monies received from the State of California

### FUNDS 404 - 425 HOUSING GRANTS

These funds account for loans for first time home buyers and owner-occupied housing with Home Investment Partnership Program Grant monies, housing rehabilitation loans paid for with Community Development Block Grant and Cal-Home Grant monies, and Economic Development Block Grant monies received from the State of California.

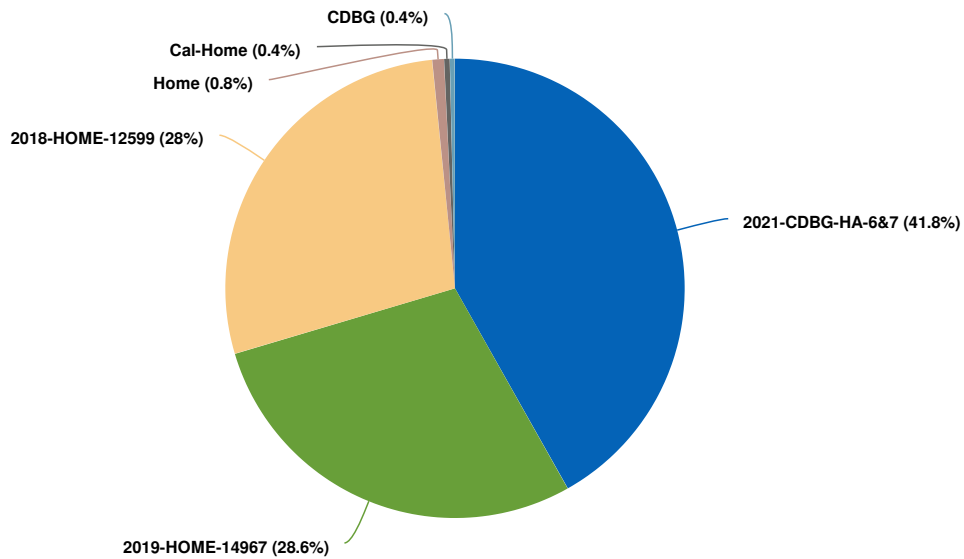
## Summary



The City of Dinuba is projecting \$1.19M of revenues and \$1.53M of expenditures in FY 2024.

# Revenue by Fund

## 2024 Revenue by Fund

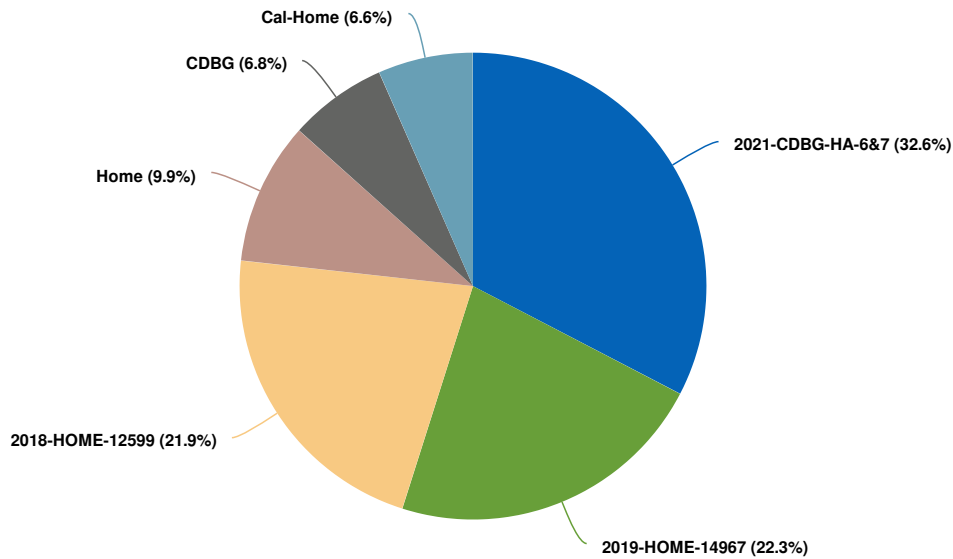


Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Home	\$298,137	\$312,317	\$11,400	\$2,300	\$9,800
Cal-Home	\$123	\$273	\$6,000	\$4,850	\$4,850
CDBG	\$961	\$1,236	\$260,745	\$5,797	\$4,252
2018-CDBG-12892	\$4,569,701	\$0	\$0	\$0	\$0
2018-HOME-12599	\$1,406	\$47,758	\$116,029	\$452,711	\$334,807
2020-CDBG-12005	\$2,399,387	\$2,069,824	\$0	\$0	\$0
2019-HOME-14967	\$0	\$4,860	\$12,640	\$11,668	\$341,251
2020-CDBG-CV1-00014	\$0	\$123,238	\$2,543	\$0	\$0
2020-CDBG-CV2-3-00056	\$0	\$199,371	\$253,008	\$382,179	\$0
2020-PLHA-15150/15984		\$4,776,578	\$155,925		\$0
2021-CDBG-HA-6&7		\$0	\$0		\$500,000
<b>Total:</b>	<b>\$7,269,715</b>	<b>\$7,535,454</b>	<b>\$818,290</b>	<b>\$859,505</b>	<b>\$1,194,960</b>



# Expenditures by Fund

## 2024 Expenditures by Fund



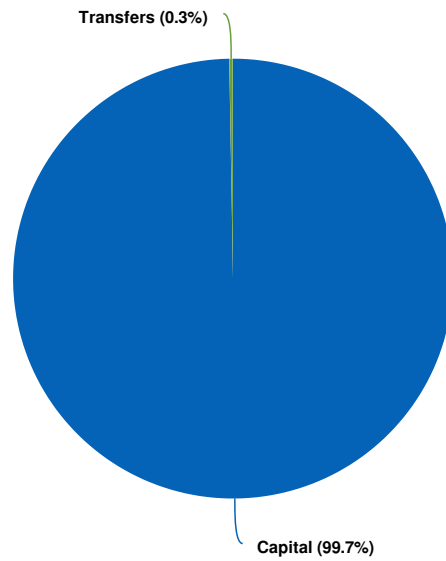
Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Home	\$77,210	\$17,064	\$850	\$230	\$150,970
Cal-Home	\$1,675	\$2,944	\$600	\$500	\$100,743
CDBG	\$30,282	\$14,886	\$700	\$5,797	\$104,252
2015-CDBG-10560		\$0	\$119,699		\$0
2018-CDBG-12892	\$4,297,230	\$210,761	\$0	\$0	\$0
2018-HOME-12599	\$47,289	\$1,875	\$116,029	\$452,711	\$334,807
2020-CDBG-12005	\$2,404,391	\$2,064,859	\$0	\$0	\$0
2019-HOME-14967	\$0	\$5,832	\$11,668	\$11,668	\$341,251
2020-CDBG-CV1-00014	\$42,085	\$81,154	\$2,543	\$0	\$0
2020-CDBG-CV2-3-00056	\$0	\$199,371	\$253,008	\$382,179	\$0
2020-PLHA-15150/15984		\$0	\$155,925		\$0
2021-CDBG-HA-6&7		\$0	\$0		\$500,000
<b>Total:</b>	<b>\$6,900,162</b>	<b>\$2,598,745</b>	<b>\$661,022</b>	<b>\$853,085</b>	<b>\$1,532,023</b>

# Revenues by Source

Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Revenue Source					
Use Of Money & Property	\$1,427	\$2,060	\$10,300	\$550	\$650
Intergovernment	\$5,855,340	\$7,096,671	\$540,145	\$846,558	\$1,176,058
Transfers	\$1,115,154	\$124,958	\$0	\$0	\$0
Overhead/Miscellaneous Revenue	\$297,793	\$311,765	\$267,845	\$12,397	\$18,252
<b>Total Revenue Source:</b>	<b>\$7,269,715</b>	<b>\$7,535,454</b>	<b>\$818,290</b>	<b>\$859,505</b>	<b>\$1,194,960</b>

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Expense Objects					
Maintenance & Operations	\$286,000	\$50,890	\$0	\$0	\$0
Capital	\$6,550,638	\$2,528,410	\$538,780	\$847,173	\$1,527,993
Transfers	\$63,524	\$19,445	\$122,242	\$5,912	\$4,030
<b>Total Expense Objects:</b>	<b>\$6,900,162</b>	<b>\$2,598,745</b>	<b>\$661,022</b>	<b>\$853,085</b>	<b>\$1,532,023</b>

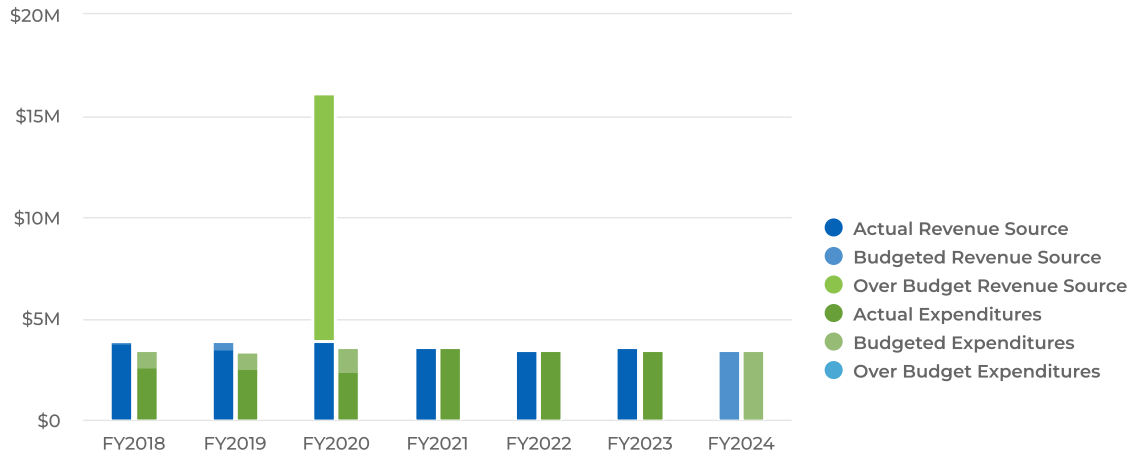


# Successor Agency Recognized Obligation Payment

## FUND 501 - SUCCESSOR AGENCY RECOGNIZED OBLIGATION PAYMENT

This fund is to account for the Capital improvements and operating costs associated with the low & moderate income portion of the now dissolved Redevelopment Agency.

### Summary



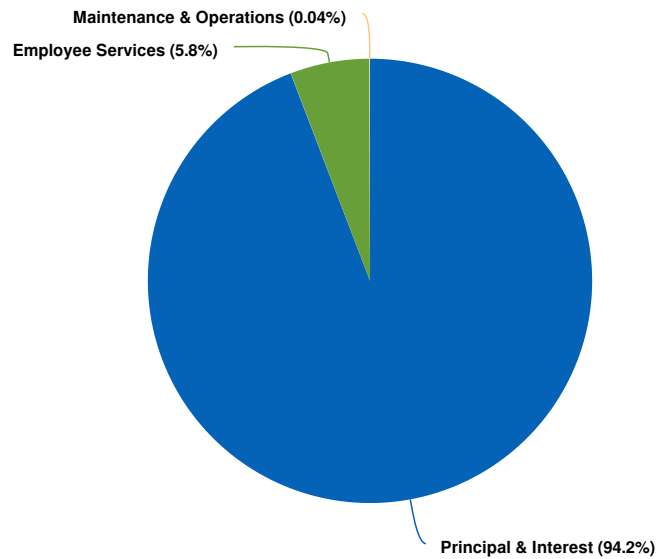
The City of Dinuba is projecting \$3.5M of revenues and \$3.45M of expenditures in FY 2024.

### Revenues by Source

Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Revenue Source					
Property Tax	\$3,566,634	\$3,527,205	\$3,600,000	\$3,600,000	\$3,500,000
Use Of Money & Property	\$3	\$3	\$0	\$0	\$0
Overhead/Miscellaneous Revenue	\$12,104	\$3,817	\$0	\$0	\$0
<b>Total Revenue Source:</b>	<b>\$3,578,741</b>	<b>\$3,531,025</b>	<b>\$3,600,000</b>	<b>\$3,600,000</b>	<b>\$3,500,000</b>

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Expense Objects					
Employee Services	\$232,979	\$250,000	\$208,095	\$206,277	\$199,085
Maintenance & Operations	\$22,620	\$17,837	\$6,710	\$790	\$1,326
Principal & Interest	\$2,058,250	\$1,995,900	\$3,269,182	\$3,269,182	\$3,253,019
Depreciation	\$5,559	\$5,559	\$0	\$0	\$0
<b>Total Expense Objects:</b>	<b>\$2,319,408</b>	<b>\$2,269,297</b>	<b>\$3,483,987</b>	<b>\$3,476,249</b>	<b>\$3,453,430</b>

## Personnel Summary

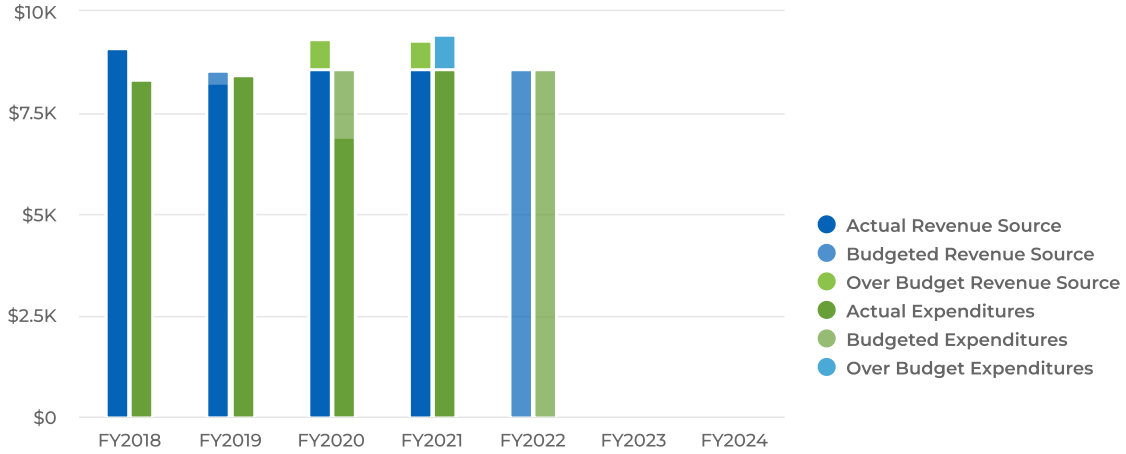
	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Projected	FY 2023-24 Adopted
<b>Successor Agency Recognized Payment Obligation</b>					
Employees					
Full-Time	1.25	0.82	0.85	0.85	0.63

**Fund: Successor Agency:** In fiscal year 2023-24, necessary decreases in the allocations charged to this fund were made due to possible increases in contractual expenses.



# Downtown Improvement

## Summary



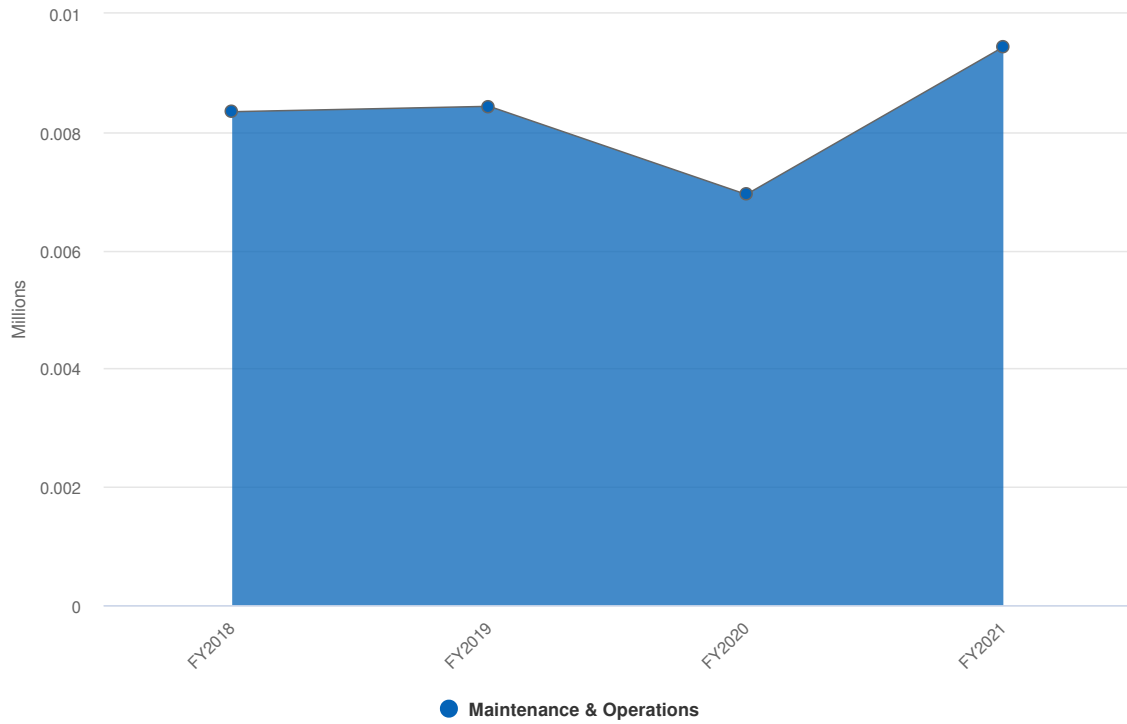
The City of Dinuba is not projecting any Revenues or Expenditures for the fiscal year 2024.

## Revenues by Source

Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Revenue Source					
Business License Tax	\$9,463	\$8,314	\$0	\$0	\$0
<b>Total Revenue Source:</b>	<b>\$9,463</b>	<b>\$8,314</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

# Expenditures by Expense Type

## Budgeted and Historical Expenditures by Expense Type



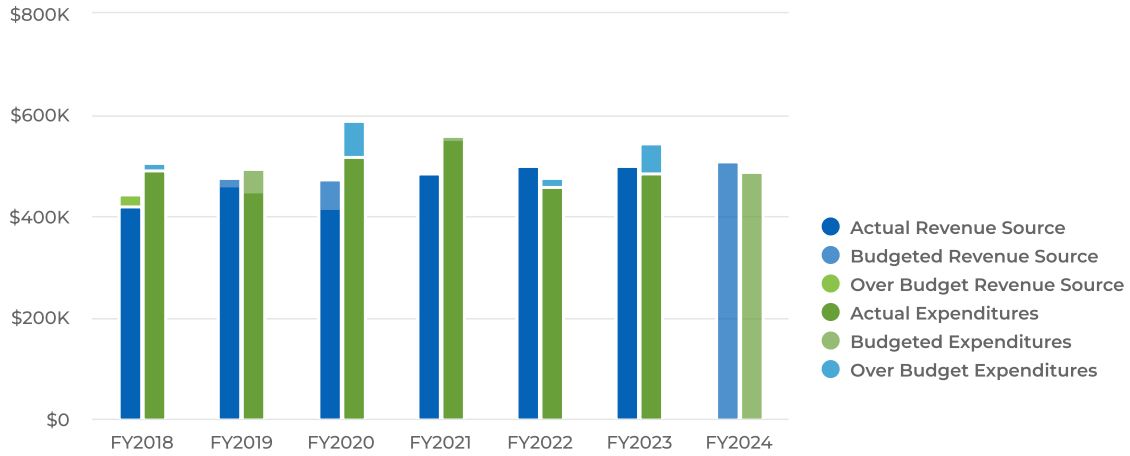
Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Expense Objects					
Maintenance & Operations	\$9,644	\$9,142	\$0	\$0	\$0
<b>Total Expense Objects:</b>	<b>\$9,644</b>	<b>\$9,142</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**FUND 503 - ASSESSMENT DISTRICT**



This fund is set up to account for the maintenance costs of various medians and landscape islands in the city. Funding for these costs is provided by assessments that are charged to property owners within the district. These charges are billed and collected on the property owners within the district. These charges are billed and collected on the property owner's annual property tax bills.

**Summary**



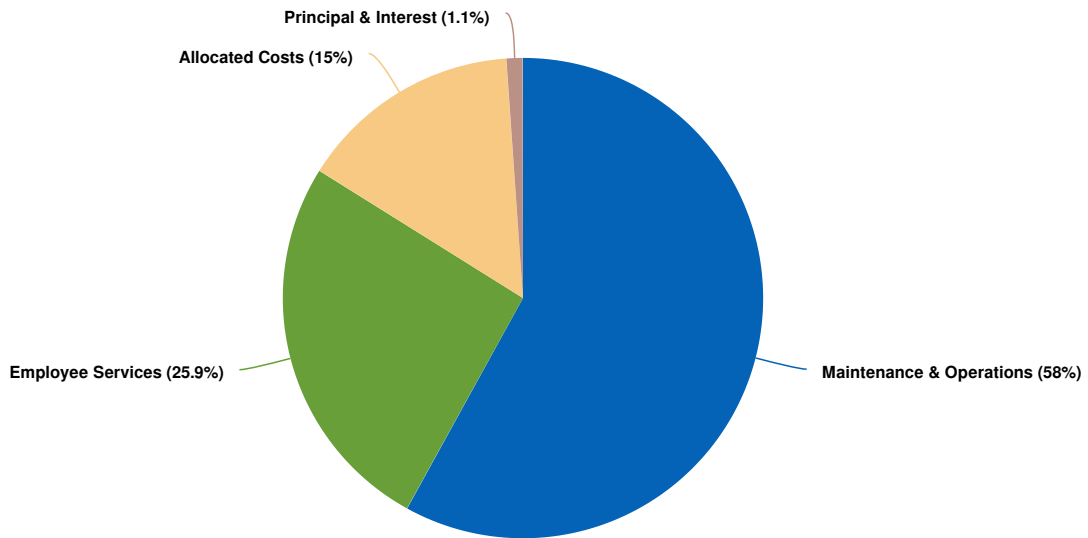
The City of Dinuba is projecting \$510KK of revenues and \$487K in expenditures in FY 2024.

**Revenues by Source**

Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Revenue Source					
Assessment	\$484,309	\$444,340	\$501,174	\$501,174	\$510,662
<b>Total Revenue Source:</b>	<b>\$484,309</b>	<b>\$444,340</b>	<b>\$501,174</b>	<b>\$501,174</b>	<b>\$510,662</b>

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Expense Objects					
Employee Services	\$142,505	\$117,903	\$117,808	\$121,419	\$126,258
Maintenance & Operations	\$250,510	\$263,499	\$340,851	\$276,532	\$282,982
Allocated Costs	\$75,541	\$76,411	\$79,572	\$79,572	\$73,112
Principal & Interest	\$7,325	\$7,325	\$7,327	\$7,327	\$5,400
Capital	\$46,388	\$0	\$0	\$0	\$0
<b>Total Expense Objects:</b>	<b>\$522,269</b>	<b>\$465,137</b>	<b>\$545,558</b>	<b>\$484,850</b>	<b>\$487,752</b>

## Personnel Summary

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Projected	FY 2023-24 Adopted
<b>Assessment District</b>					
Employees					
Full-Time	1.39	1.03	1.03	1.03	1.03
Part-Time (Full-Time Equivalent)	0.73	0.73	0.73	0.73	0.73



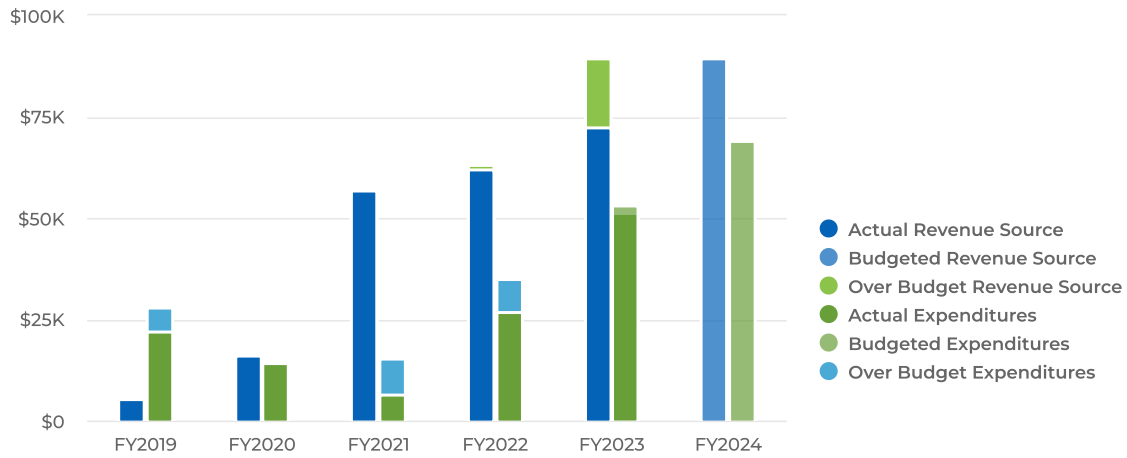
**FUND 505 - COMMUNITY FACILITIES DISTRICT**



**Community Facilities District**

This fund is set up to account for the maintenance costs of various medians and landscape islands in the city. Funding for these costs is provided by assessments that are charged to property owners within the district. These charges are billed and collected on the property owners within the district. These charges are billed and collected on the property owner's annual property tax bills.

**Summary**



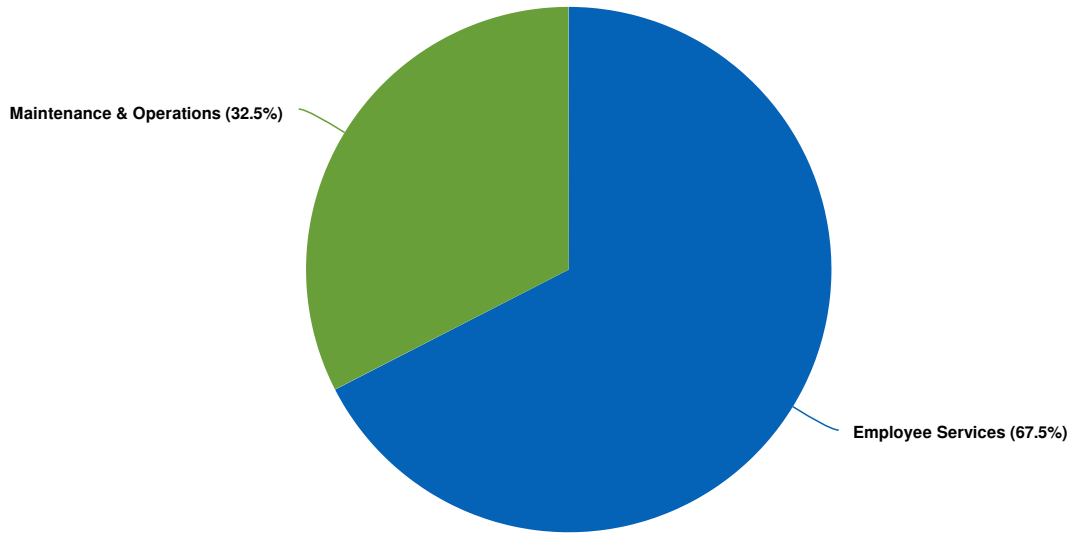
The City of Dinuba is projecting \$89K of revenues and \$69K of expenditures in FY 2024.

**Revenues by Source**

Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Revenue Source					
Other Taxes	\$58,450	\$83,131	\$89,665	\$72,665	\$89,665
Use Of Money & Property	\$23	\$189	\$0	\$0	\$0
<b>Total Revenue Source:</b>	<b>\$58,473</b>	<b>\$83,320</b>	<b>\$89,665</b>	<b>\$72,665</b>	<b>\$89,665</b>

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Expense Objects					
Employee Services	\$0	\$8,040	\$27,383	\$32,871	\$46,666
Maintenance & Operations	\$9,975	\$20,216	\$23,920	\$20,428	\$22,500
<b>Total Expense Objects:</b>	<b>\$9,975</b>	<b>\$28,256</b>	<b>\$51,303</b>	<b>\$53,299</b>	<b>\$69,166</b>

## Personnel Summary

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Projected	FY 2023-24 Adopted
<b>Community Facilities District</b>					
Employees					
Full-Time	-	-	0.50	0.60	0.60
Part-Time (Full-Time Equivalent)	-	-	-	-	-

**Fund: Community Facilities District:** In fiscal year 2023-24, 10% of the Parks Supervisor salary was allocated to this fund to better reflect the duties of the position.

**FUND DESCRIPTION AND LIST**

Internal Service Funds serve funds within the City. Revenues for these funds are transferred or allocated from the other funds of the City. External revenue sources are not typically found in these funds. The Internal Service Funds include the following divisions:



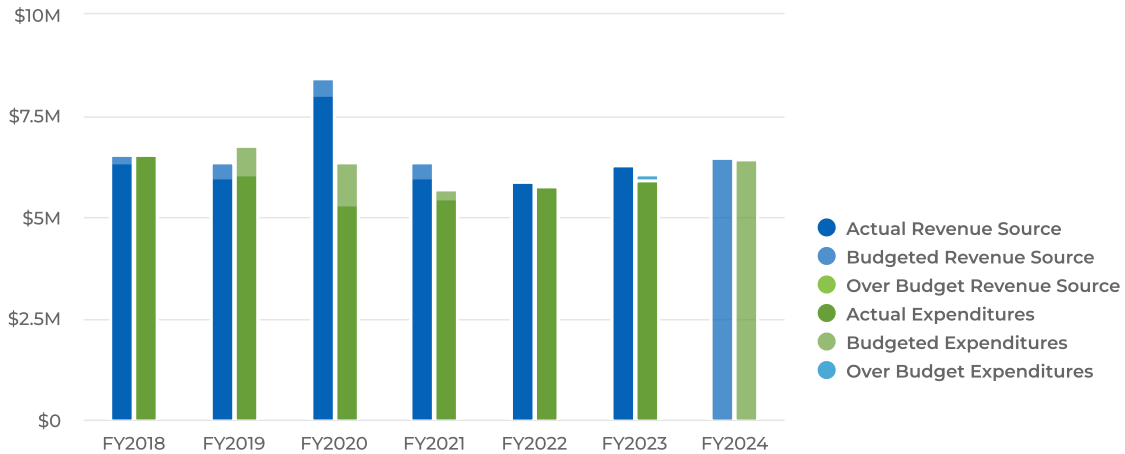
**Internal Service Funds**

- RISK MANAGEMENT**
- HEALTH INSURANCE**
- BILLING/COLLECTIONS**
- EQUIPMENT REPLACEMENT FUND**
- FLEET MAINTENANCE**
- PROPERTY & FACILITY MAINTENANCE**

**Summary**

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.

The City of Dinuba is projecting \$6.48M of revenues and \$6.44M of expenditures in FY 2024.

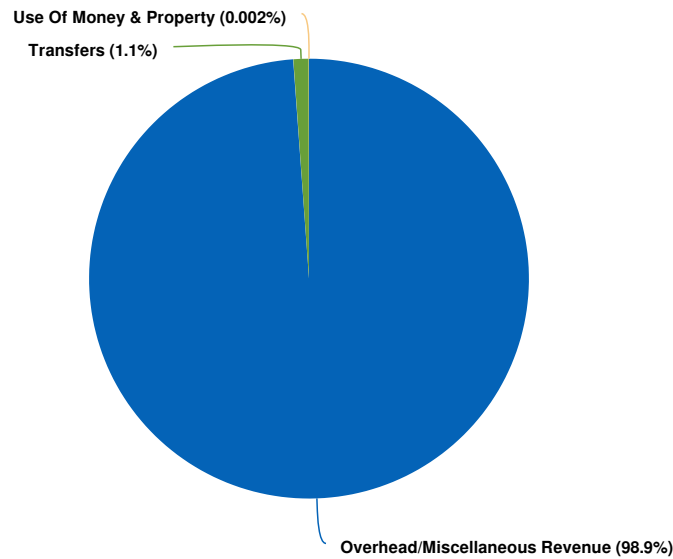


## Revenue by Fund

Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Internal Funds					
Risk Management	\$1,859,198	\$1,868,410	\$2,314,870	\$2,306,625	\$2,480,072
Health Insurance	\$3,379,240	\$3,422,919	\$3,088,815	\$3,049,020	\$3,085,824
Technology Replacement	\$60,964	\$64,355	\$67,868	\$67,868	\$73,919
Fleet Maintenance	\$415,157	\$412,326	\$426,048	\$414,321	\$437,384
Property & Facility Maintenance	\$285,208	\$322,311	\$396,019	\$441,576	\$405,521
<b>Total Internal Funds:</b>	<b>\$5,999,766</b>	<b>\$6,090,321</b>	<b>\$6,293,620</b>	<b>\$6,279,410</b>	<b>\$6,482,720</b>

# Revenues by Source

## Projected 2024 Revenues by Source



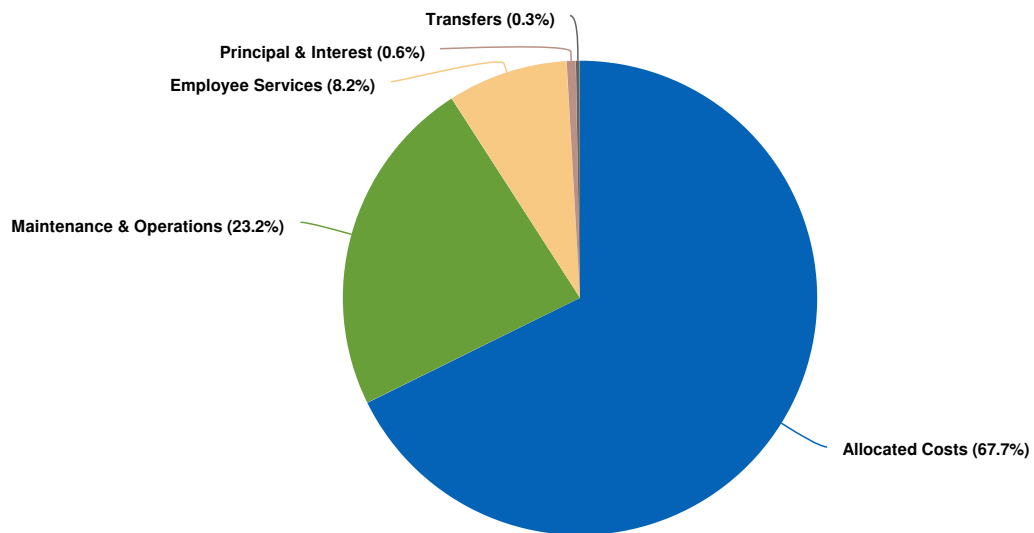
Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Revenue Source					
Use Of Money & Property	\$5,293	\$7,173	\$49,290	\$0	\$150
Transfers	\$60,964	\$64,355	\$67,868	\$67,868	\$73,919
Overhead/Miscellaneous Revenue	\$5,933,509	\$6,018,792	\$6,176,462	\$6,211,542	\$6,408,651
<b>Total Revenue Source:</b>	<b>\$5,999,766</b>	<b>\$6,090,321</b>	<b>\$6,293,620</b>	<b>\$6,279,410</b>	<b>\$6,482,720</b>

# Expenditures by Fund

Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Internal Funds					
Risk Management	\$1,852,309	\$1,818,721	\$2,264,880	\$2,083,999	\$2,508,559
Health Insurance	\$2,307,752	\$2,843,643	\$2,910,000	\$2,910,000	\$3,065,000
Technology Replacement	\$47,747	\$32,852	\$66,873	\$66,873	\$69,820
Fleet Maintenance	\$416,182	\$419,600	\$425,515	\$410,497	\$437,666
Property & Facility Maintenance	\$256,832	\$327,805	\$395,772	\$441,576	\$363,531
<b>Total Internal Funds:</b>	<b>\$4,880,823</b>	<b>\$5,442,621</b>	<b>\$6,063,040</b>	<b>\$5,912,945</b>	<b>\$6,444,576</b>

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Expense Objects					
Employee Services	\$555,092	\$607,927	\$506,865	\$505,074	\$527,934
Maintenance & Operations	\$1,153,917	\$1,131,667	\$1,414,011	\$1,445,712	\$1,494,634
Allocated Costs	\$3,154,320	\$3,675,805	\$4,088,366	\$3,908,361	\$4,364,217
Principal & Interest	\$6,685	\$4,619	\$36,523	\$36,523	\$39,470
Capital	\$0	\$6,049	\$0	\$0	\$0
Transfers	\$10,808	\$16,554	\$17,275	\$17,275	\$18,321
<b>Total Expense Objects:</b>	<b>\$4,880,823</b>	<b>\$5,442,621</b>	<b>\$6,063,040</b>	<b>\$5,912,945</b>	<b>\$6,444,576</b>

## Personnel Summary

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Projected	FY 2023-24 Adopted
<b>Risk Management</b>					
Employees					
Full-Time	1.60	1.20	0.80	0.80	1.07
<b>Fleet Maintenance</b>					
Employees					
Full-Time	2.90	1.90	1.90	1.90	1.90
Part-Time (Full-Time Equivalent)	-	-	-	-	-
<b>Property &amp; Facility Maintenance</b>					
Employees					
Full-Time	-	-	-	1.00	1.00
Part-Time (Full-Time Equivalent)	2.19	3.00	2.00	2.00	0.50

**Fund: Risk Management:** In fiscal year 2023-24, a portion of the Senior Fiscal Analyst was allocated in this fund to accurately reflect the duties of the position

**Fund: Property & Facility Maintenance:** In fiscal year 2023-24, the part-time Maintenance Worker I was converted to full-time and added a new position for part-time Facility Assistant.



# Risk Management

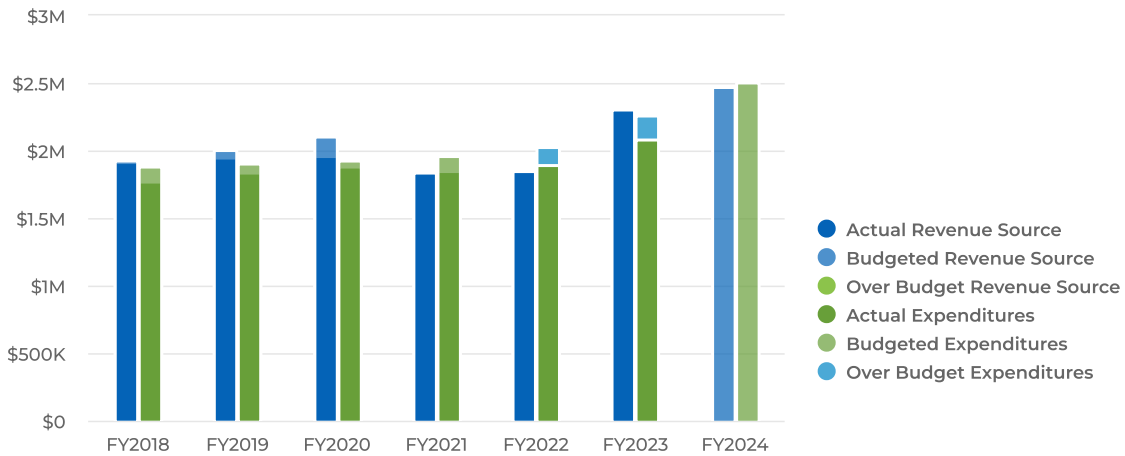
## FUND 111 - SELF-INSURANCE

This is an internal services fund. It was set up to account for the costs of general liability, property damage, and employee related health insurance costs. The source of funding is a charge against all operating departments.

### Summary

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. For proposed fiscal year 2023/24, the risk fund is expected to break even between revenues and expenses.

The City of Dinuba is projecting \$2.4M of revenue and \$2.5M of expenditures in FY2024



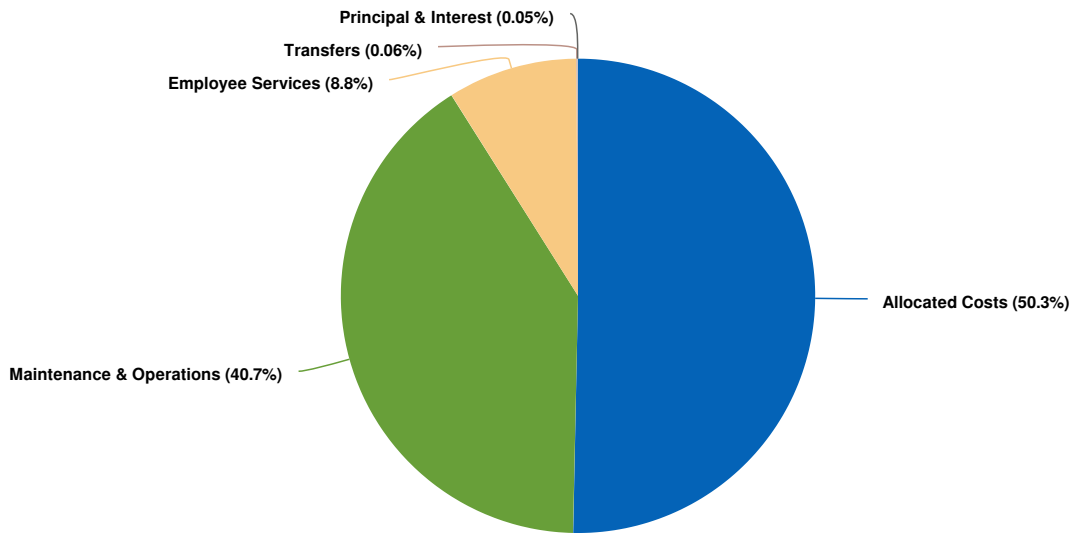
### Revenues by Source

Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Revenue Source					
Use Of Money & Property	\$897	\$1,042	\$8,245	\$0	\$0
Overhead/Miscellaneous Revenue	\$1,858,301	\$1,867,368	\$2,306,625	\$2,306,625	\$2,480,072
<b>Total Revenue Source:</b>	<b>\$1,859,198</b>	<b>\$1,868,410</b>	<b>\$2,314,870</b>	<b>\$2,306,625</b>	<b>\$2,480,072</b>



# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Expense Objects					
Employee Services	\$259,478	\$274,148	\$167,369	\$165,725	\$221,941
Maintenance & Operations	\$772,377	\$737,599	\$950,032	\$950,795	\$1,021,332
Allocated Costs	\$819,394	\$804,895	\$1,145,000	\$965,000	\$1,262,730
Principal & Interest	\$1,059	\$750	\$1,150	\$1,150	\$1,150
Transfers	\$0	\$1,329	\$1,329	\$1,329	\$1,406
<b>Total Expense Objects:</b>	<b>\$1,852,309</b>	<b>\$1,818,721</b>	<b>\$2,264,880</b>	<b>\$2,083,999</b>	<b>\$2,508,559</b>

## Personnel Summary

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Projected	FY 2023-24 Adopted
<b>Risk Management</b>					
Employees					
Full-Time	1.60	1.20	0.80	0.80	1.07

**Fund: Risk Management:** In fiscal year 2023-24, a portion of the Senior Fiscal Analyst was allocated in this fund to accurately reflect the duties of the position.



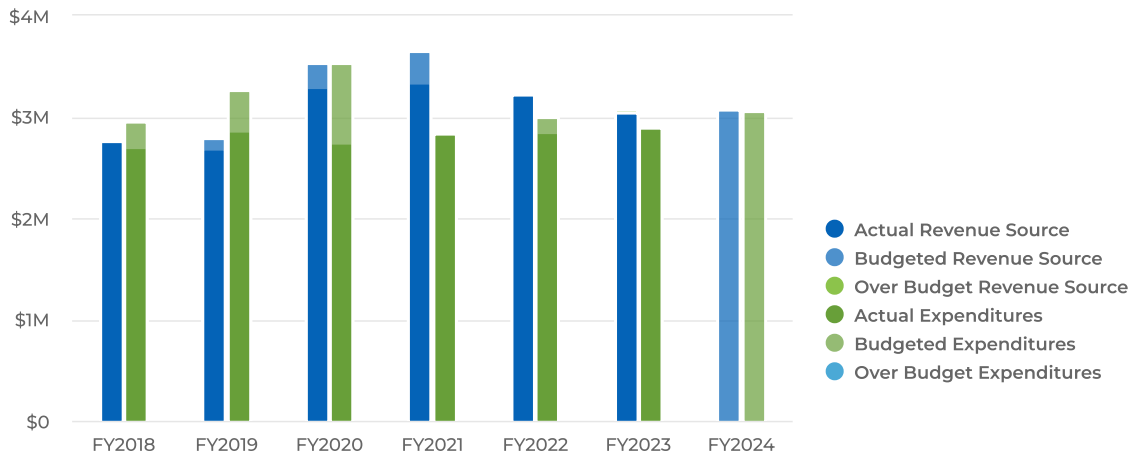
**FUND 112 - HEALTH INSURANCE**

This is an internal service fund. It was set up to account for the costs of medical, vision, and dental insurances. The source of funding is a charge against all operating department.

**Summary**

The City's self-insured health care plan expenses have remained steady in the past few years; however, staff has been monitoring the City's health plan and this fund closely to ensure long-term viability. With a history of being largely unpredictable, expenses in the health insurance fund can soar from one year to the next. In an effort to prevent a major hit to the fund, staff and the City's new Health Insurance Broker increased the transfers in for the 2019/20 budget. This allowed for the build-up of reserves for two fiscal years. For the current 2022/23 fiscal year, a reduction of transfers in was applied to the adopted budget. Even with the reduction, the fund balance is expected to increase slightly to \$1.6 million at the end of the year. The proposed 2023/24 fiscal year shows \$20,000 revenues over expenses.

The City of Dinuba is projecting \$3.08M of revenue and \$3.06M of expenditures in FY2024.

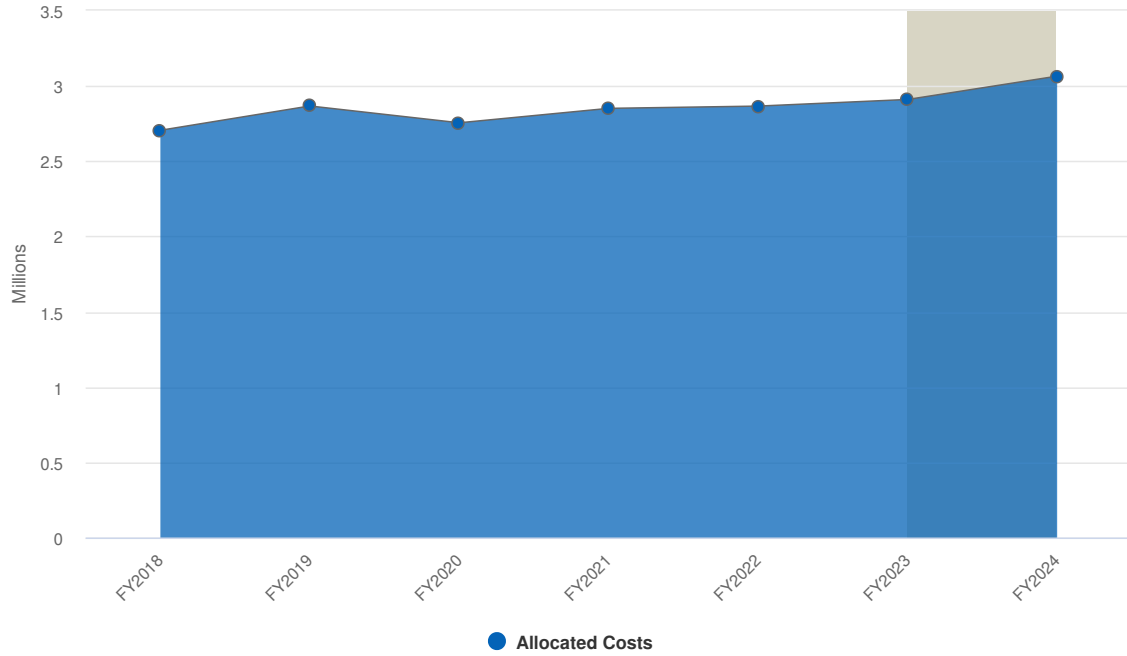


**Revenues by Source**

Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Revenue Source					
Use Of Money & Property	\$4,032	\$5,878	\$39,795	\$0	\$0
Overhead/Miscellaneous Revenue	\$3,375,209	\$3,417,041	\$3,049,020	\$3,049,020	\$3,085,824
<b>Total Revenue Source:</b>	<b>\$3,379,240</b>	<b>\$3,422,919</b>	<b>\$3,088,815</b>	<b>\$3,049,020</b>	<b>\$3,085,824</b>

# Expenditures by Expense Type

## Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Expense Objects					
Allocated Costs	\$2,307,752	\$2,843,643	\$2,910,000	\$2,910,000	\$3,065,000
<b>Total Expense Objects:</b>	<b>\$2,307,752</b>	<b>\$2,843,643</b>	<b>\$2,910,000</b>	<b>\$2,910,000</b>	<b>\$3,065,000</b>



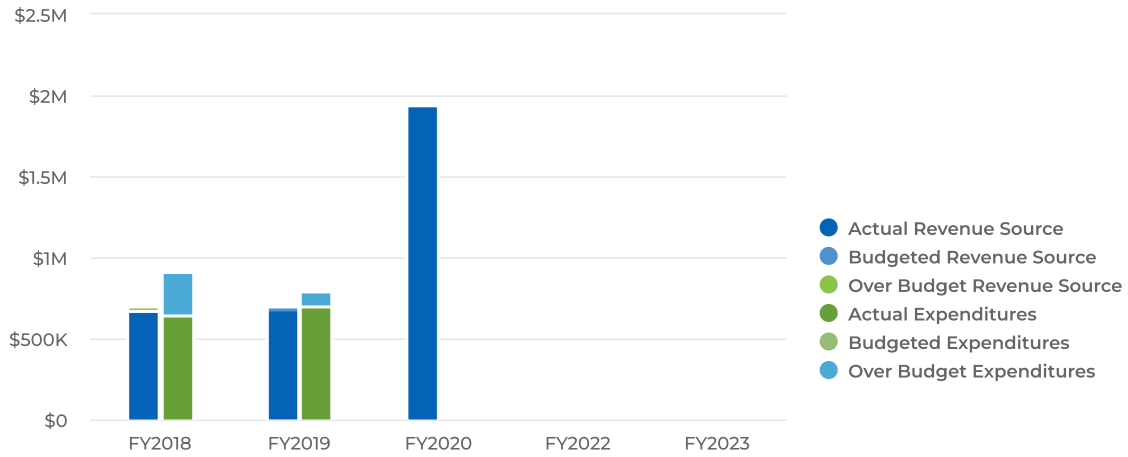
# Billing & Collections Services

## FUND 121 - BILLING/ CASH RECEIPTING AND COLLECTION SERVICES

This is an internal services fund. It was set up to account for the costs and revenue for billing and collections of General, Ambulance, and Utility funds. The source of funding is a charge against the aforementioned funds.

### Summary

The Billing and Collections internal service fund was closed and the expenses were relocated into Water, Sewer, Disposal, and Ambulance funds to be charged directly in their respective funds.





# Equipment Replacement Fund

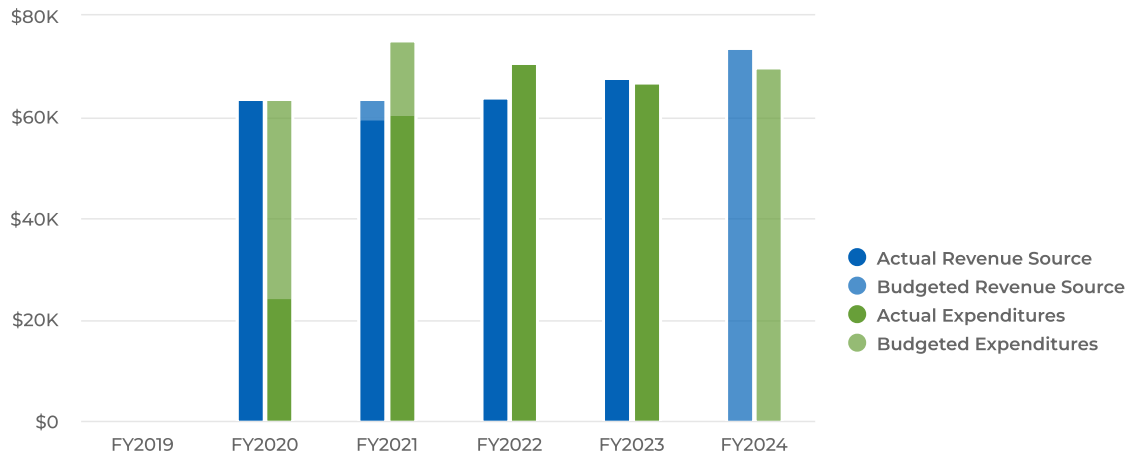
## FUND 122 - EQUIPMENT REPLACEMENT FUND

This is an internal services fund. It was set up to account for the costs associated with computer, server and Information Technology replacements throughout the City. All costs are spread amongst the benefitting funds

### Summary

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 2022/23 projected year-end and the proposed 2023/24 fiscal year, the fund is anticipated to have revenues that cover all anticipated expenses for the year.

The City of Dinuba is projecting \$73K of revenue and \$69K of expenditures in FY2024.

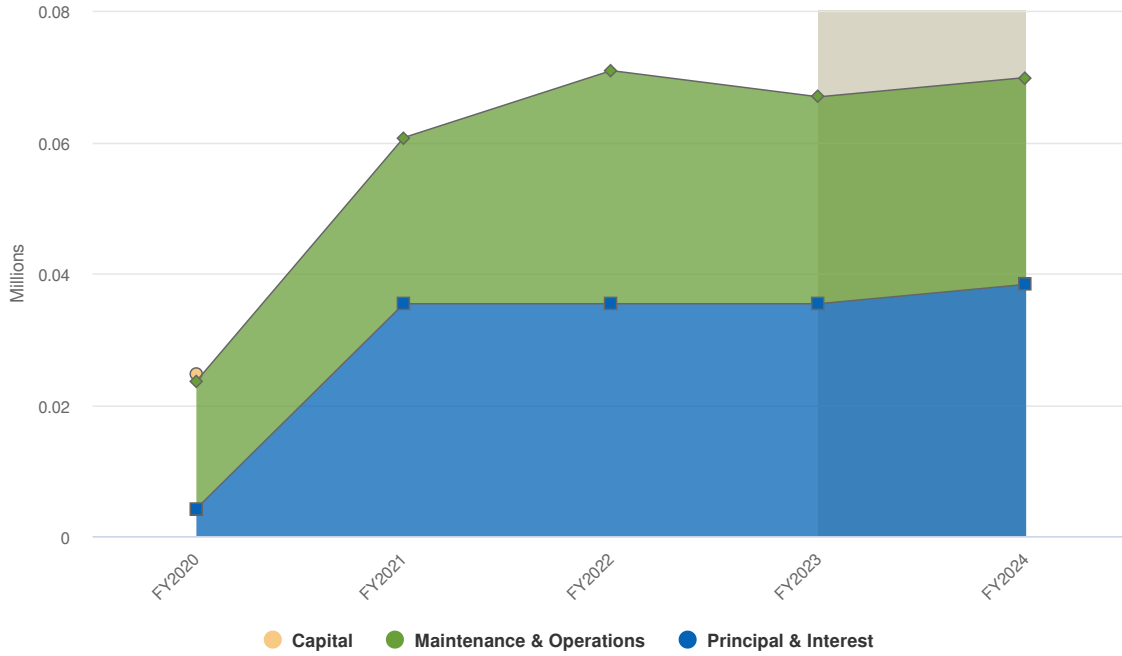


### Revenues by Source

Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Revenue Source					
Transfers	\$60,964	\$64,355	\$67,868	\$67,868	\$73,919
<b>Total Revenue Source:</b>	<b>\$60,964</b>	<b>\$64,355</b>	<b>\$67,868</b>	<b>\$67,868</b>	<b>\$73,919</b>

# Expenditures by Expense Type

## Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Expense Objects					
Maintenance & Operations	\$42,121	\$28,983	\$31,500	\$31,500	\$31,500
Principal & Interest	\$5,626	\$3,869	\$35,373	\$35,373	\$38,320
<b>Total Expense Objects:</b>	<b>\$47,747</b>	<b>\$32,852</b>	<b>\$66,873</b>	<b>\$66,873</b>	<b>\$69,820</b>



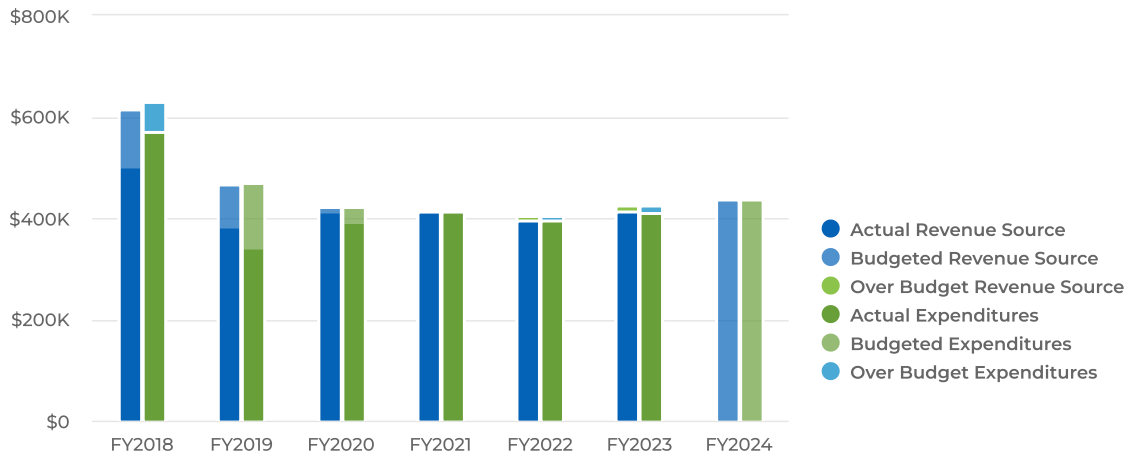
# Fleet Maintenance

## FUND 215 – FLEET MAINTENANCE

This is an internal service fund. It was set up to account for the costs of maintenance and repairs for equipment throughout the City. The source of this funding is a charge against the departments for services rendered.

### Summary

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 2022/23 and for the proposed 2023/24 budget, the revenues are expected to match expense at \$437K.

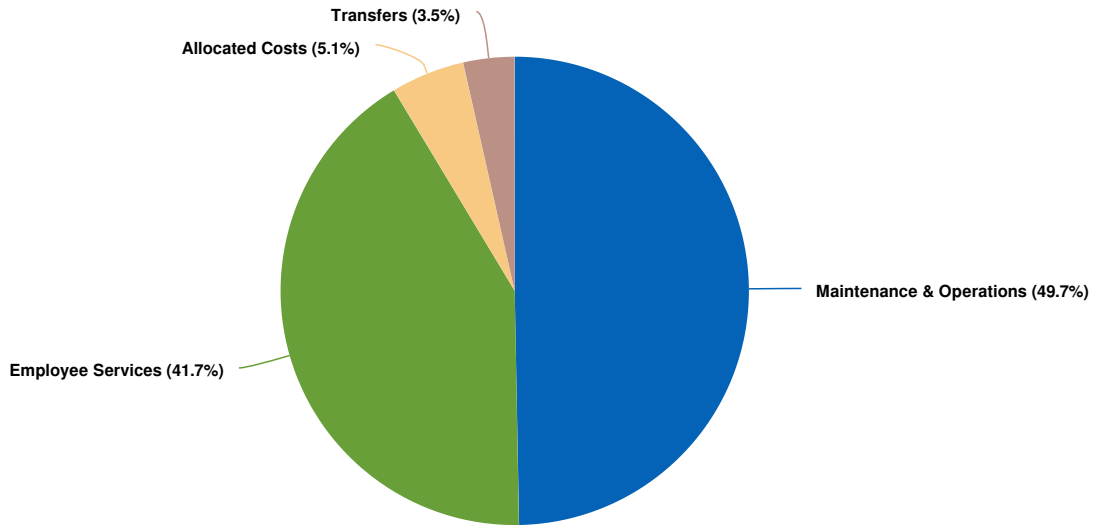


### Revenues by Source

Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Revenue Source					
Use Of Money & Property	\$157	\$165	\$500	\$0	\$100
Overhead/Miscellaneous Revenue	\$415,000	\$412,161	\$425,548	\$414,321	\$437,284
<b>Total Revenue Source:</b>	<b>\$415,157</b>	<b>\$412,326</b>	<b>\$426,048</b>	<b>\$414,321</b>	<b>\$437,384</b>

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Expense Objects					
Employee Services	\$190,395	\$202,952	\$179,597	\$179,630	\$182,303
Maintenance & Operations	\$198,034	\$179,792	\$209,919	\$194,873	\$217,617
Allocated Costs	\$16,945	\$16,911	\$21,382	\$21,377	\$22,237
Capital	\$0	\$6,049	\$0	\$0	\$0
Transfers	\$10,808	\$13,896	\$14,617	\$14,617	\$15,509
<b>Total Expense Objects:</b>	<b>\$416,182</b>	<b>\$419,600</b>	<b>\$425,515</b>	<b>\$410,497</b>	<b>\$437,666</b>

## Personnel Summary

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Projected	FY 2023-24 Adopted
<b>Fleet Maintenance</b>					
Employees					
Full-Time	2.90	1.90	1.90	1.90	1.90





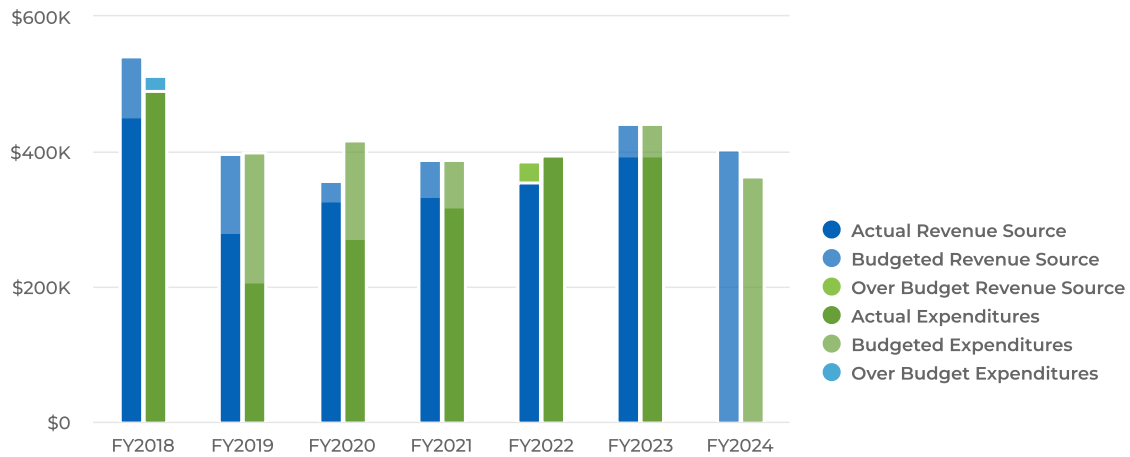
# Property & Facility Maintenance

## FUND 216 - PROPERTY MAINTENANCE

This is an internal service fund. It was set up to account for the costs of maintenance and repairs for buildings and property throughout the City. The source of this funding is a charge against the departments for services rendered.

### Summary

This fund provides for the general maintenance and custodial work associated with the City’s facilities. In fiscal year 2018/19, the City began outsourcing custodial services. This transition has resulted in a reduction in expenses. The expenses that are incurred in this fund are reimbursed by the benefitting funds. For the projected year-end 2022/23 and for the proposed 2023/24 budget, the revenues are expected to match expenses. The City of Dinuba is expecting \$405K of revenues and \$363K of expenditures in FY 2024.

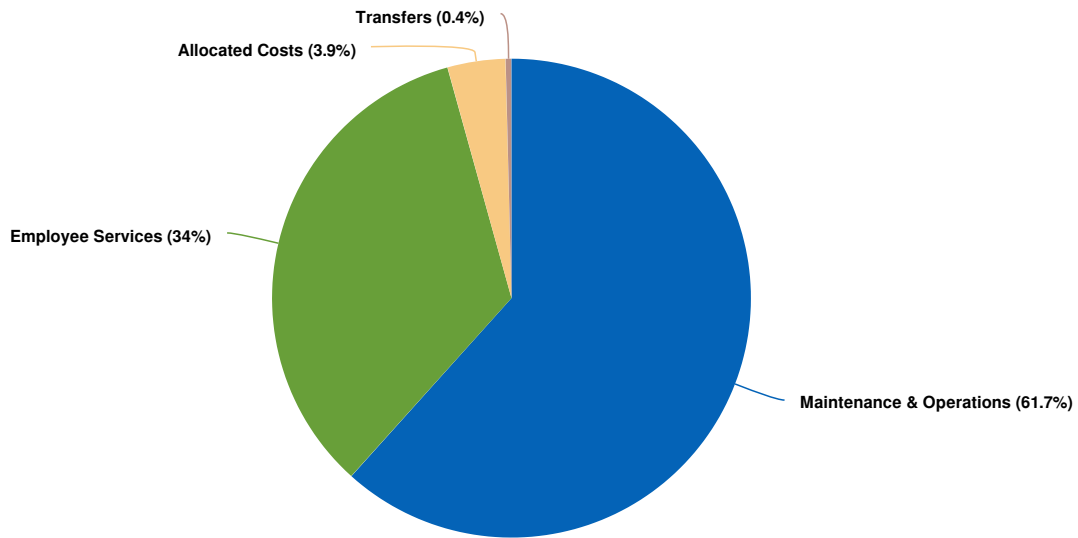


### Revenues by Source

Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Revenue Source					
Use Of Money & Property	\$208	\$88	\$750	\$0	\$50
Overhead/Miscellaneous Revenue	\$285,000	\$322,223	\$395,269	\$441,576	\$405,471
<b>Total Revenue Source:</b>	<b>\$285,208</b>	<b>\$322,311</b>	<b>\$396,019</b>	<b>\$441,576</b>	<b>\$405,521</b>

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Expense Objects					
Employee Services	\$105,219	\$130,827	\$159,899	\$159,719	\$123,690
Maintenance & Operations	\$141,385	\$185,294	\$222,560	\$268,544	\$224,185
Allocated Costs	\$10,228	\$10,355	\$11,984	\$11,984	\$14,250
Transfers	\$0	\$1,329	\$1,329	\$1,329	\$1,406
<b>Total Expense Objects:</b>	<b>\$256,832</b>	<b>\$327,805</b>	<b>\$395,772</b>	<b>\$441,576</b>	<b>\$363,531</b>

## Personnel Summary

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Projected	FY 2023-24 Adopted
<b>Property &amp; Facility Maintenance</b>					
Employees					
Full-Time	-	-	-	1.00	1.00
Part-Time (Full-Time Equivalent)	2.19	3.00	2.00	2.00	0.50

**Fund: Property & Facility Maintenance:** In fiscal year 2023-24, the part-time Maintenance Worker I was converted to full-time and added a new position for part-time Facility Assistant.

## FUND DESCRIPTION AND LIST

Capital projects funds are used to budget for the maintenance, repair and replacement of capital facilities. Capital project revenues may come from transfers from operating funds or from grant funds. The Capital Projects Funds include the following divisions:

### FUND 260 - TRANSPORTATION CAPITAL PROJECTS

This fund accounts for the revenue received from state grants or loans that is used solely for improvements to city streets, infrastructure, and the transportation system.

### FUND 261 - WATER CAPITAL PROJECTS

This fund accounts for the revenue received from either state grants or loans or operating transfers. This fund accounts for all the capital improvements to the city's water system.

### FUND 262- SEWER CAPITAL PROJECTS

This fund accounts for the revenue received from state grants or loans, operating transfers, or bond sale proceeds. This fund accounts for all the capital improvements to the city's sewer system, including improvements to the city's wastewater treatment plant.

### FUND 263 - MTBE SETTLEMENT

This fund accounts for the revenue received as part of the MTBE Settlement Litigation. Revenue is received in this fund and allocated-out to the appropriate funds and capital projects that have expenditures associated with MTBE.

### FUND 264 - DBCP SETTLEMENT

This fund accounts for the revenue received as part of the DBCP Settlement Litigation. Revenue is received in this fund and allocated-out to the appropriate funds that have expenditures associated with DBCP.

### FUND 265 - FACILITIES CAPITAL PROJECTS FUND

This fund is used to aggregate funds from various funds for expenditures associated with Capital Facilities with multiple revenue sources.

### FUND 266 - RCR PROJECT FUND

This fund accounts for the revenues and expenditures associated with the construction of the RCR Project.



## Capital Project Funds

## Summary

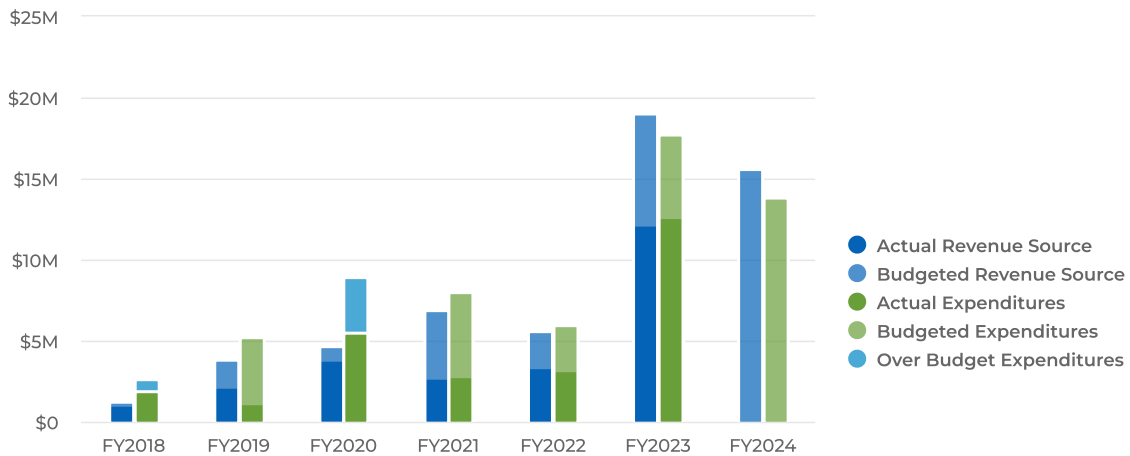
Capital improvement projects reflect one-time investments in critical infrastructure and facilities. These projects are funded by grants, special revenues and the general fund. Capital projects are often completed over multiple years, depending on the scope of work.

Capital expenditures are to be used for the purpose of planning in advance for capital improvements to the community. Capital Expenditures include projects which:

Acquire land for community projects such as streets, utilities, drainage basins, and park expansions. Repair, reconstruct or rehabilitate public facilities to extend their useful lives, preserve the community's investment in these facilities and maintain the quality of life in the community. Expand or extend public facilities that is consistent with the General Plan.

Facilitate the development of the community's commercial and industrial base.

The City of Dinuba is projecting \$15.6M of revenue and \$13.8M of expenditures in FY2024.



## Capital Improvement Program (CIP) List

TRANSPORTATION	FUNDING SOURCE	ESTIMATED COST
ADA Ramps (various locations)	Transportation Fund	\$ 50,000
City Sidewalk Improvements	Transportation Fund	\$ 50,000
Kamm and Alta Roundabout Project	Measure R, Transportation Impact Fees	\$ 5,000,000
Roadway Segment Safety Improvements (Construction Phase)	HSIP Grant, Transportation Fund	\$ 1,711,331
Sign Replacement Program (Phase II)	Gas Tax	\$ 80,000
Road Repairs (various locations)	ARPA, General Fund	\$ 1,960,260
Alley Improvements (Emperor Estates Alley Repairs)	ARPA	\$ 185,000
Nebraska Culver*	General Fund, other Transportation Funds	\$ 500,000
Active Transportation Program Grant (ATP)*	State ATP Grant	\$ 17,200,000
Delgado Neighborhood Solar Lights*	ARPA	\$ 150,000
Safe Streets and Roads for all Grant*	State Grant, Gas Tax	\$ 430,000
Alley Maintenance and Repairs*	Disposal/ARPA	\$ 175,000
El Monte Way/ Road 56 Roundabout Design*	Measure R	\$ 385,000
Flood Mitigation*	CalOES/FEMA	\$ 3,000,000
Wellfield Project*	Prop 1 Grant	\$ 9,541,601
Traffic Safety Amenities (Various Locations)*	HSIP Cycle 11 Grant	\$ 1,339,000
	<b>Total Transportation</b>	<b>\$ 41,757,192</b>
<b>PARKS</b>		
	<b>FUNDING SOURCE</b>	<b>ESTIMATED COST</b>
Park Improvements (benches, trails, restrooms)	ARPA	\$ 284,953
KC Park Basketball Courts (4 courts with solar lights)	ARPA	\$ 565,000
Nebraska Park Pond	General Fund	\$ 271,000
Roseanne Vuich Pavilion*	ARPA, Leadership Northern Tulare County	\$ 150,000
L Street Pocket Park*	State EMMP Grant, General Fund	\$ 410,000
Delgado Neighborhood Solar Lights*	ARPA	\$ 150,000
Viscaya Community Park*	Urban Greening Grant, LCWF Grant	\$ 5,200,000
	<b>Total Parks</b>	<b>\$ 7,030,953</b>
<b>CAPITAL FACILITIES</b>		
	<b>FUNDING SOURCE</b>	<b>ESTIMATED COST</b>
Senior Center Re-roof	ARPA	\$ 150,000
Fire Training Facility	Ambulance Fund	\$ 400,000
Fire Station Facility Improvements*	Ambulance Fund	\$ 500,000
	<b>Total Capital Facilities</b>	<b>\$ 1,050,000</b>
<b>WATER</b>		
	<b>FUNDING SOURCE</b>	<b>ESTIMATED COST</b>
Whitney Water Main Engineering/Design		\$ 72,000
East Parkway Water Main Engineering/Design (College to Wilson)	Water Fund	\$ 100,000
Well 21*	Federal and State Earmarks	\$ 2,500,000
	<b>Total Water</b>	<b>\$ 2,672,000</b>
<b>SEWER</b>		
	<b>FUNDING SOURCE</b>	<b>ESTIMATED COST</b>
P Street Sewer Main Improvements Engineering/Design	ARPA/General Fund	\$ 75,000
West Sierra Sewer Main Improvements Engineering/Design	ARPA/General Fund	\$ 50,000
Euclid Sewer Main Improvements Engineering/Design	ARPA/General Fund	\$ 72,500
Tulare Street Sewer Main Improvements Engineering/Design	ARPA/General Fund	\$ 110,000
	<b>Total Sewer</b>	<b>\$ 307,500</b>
<b>VEHICLE/EQUIPMENT</b>		
	<b>FUNDING SOURCE</b>	<b>ESTIMATED COST</b>
Small Dump Truck	Cal Recycle Grant and Disposal Fund	\$ 90,000
Video Surveillance (Senior Center, Parks Yard, and Sportsplex*)	ARPA	\$ 35,930
Baseball Field Prep Machine*	ARPA	\$ 43,282
Curbside Leaf Vacuum Trailer*	ARPA	\$ 22,795
Light Towers for Special Events (2)*	ARPA	\$ 18,000

Compact Track Loader*	ARPA	\$ 104,000
RoseAnn Vuich Park Pavilion*	ARPA	\$ 120,000
Kamm/Alta Roundabout Landscape*	ARPA	\$ 150,000
<b>Total Vehicle/Equipment</b>		<b>\$ 584,007</b>
*New project for 2023/24		
<b>Total Capital Expenditures</b>		<b>\$ 53,401,652</b>

## Revenue by Fund

Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Capital Projects Funds					
Road Repair and Accountability Act of 2017 Fund (SB 1)					
Use Of Money & Property	\$1,788	\$2,334	\$6,500	\$1,000	\$3,000
Intergovernment	\$476,455	\$524,772	\$546,281	\$604,446	\$621,145
Transfers	\$82,333	\$82,333	\$82,333	\$82,333	\$82,333
<b>Total Road Repair and Accountability Act of 2017 Fund (SB 1):</b>	<b>\$560,575</b>	<b>\$609,440</b>	<b>\$635,114</b>	<b>\$687,779</b>	<b>\$706,478</b>
Transportation Capital Projects					
Use Of Money & Property	\$2,249	\$1,121	\$1,000	\$500	\$500
Intergovernment	\$882,996	\$1,380,972	\$1,106,608	\$3,586,855	\$3,165,228
Transfers	\$604,951	\$1,821,233	\$4,953,333	\$6,817,412	\$5,373,820
Overhead/Miscellaneous Revenue	\$104	\$11	\$608	\$0	\$0
<b>Total Transportation Capital Projects:</b>	<b>\$1,490,300</b>	<b>\$3,203,336</b>	<b>\$6,061,549</b>	<b>\$10,404,767</b>	<b>\$8,539,548</b>
Water Capital Projects					
Intergovernment	\$0	\$0	\$0	\$1,000,000	\$2,500,000
Transfers	\$0	\$67,962	\$202,000	\$1,028,042	\$248,701
<b>Total Water Capital Projects:</b>	<b>\$0</b>	<b>\$67,962</b>	<b>\$202,000</b>	<b>\$2,028,042</b>	<b>\$2,748,701</b>
Sewer Capital Projects					
Use Of Money & Property		\$0	\$300		\$0
Transfers	\$0	\$158,802	\$2,887,634	\$3,037,001	\$297,266
<b>Total Sewer Capital Projects:</b>	<b>\$0</b>	<b>\$158,802</b>	<b>\$2,887,934</b>	<b>\$3,037,001</b>	<b>\$297,266</b>
MTBE					
Overhead/Miscellaneous Revenue	\$144,571	\$91,550	\$2,944	\$150,000	\$67,000
<b>Total MTBE:</b>	<b>\$144,571</b>	<b>\$91,550</b>	<b>\$2,944</b>	<b>\$150,000</b>	<b>\$67,000</b>
DBCP					
Use Of Money & Property	\$19	\$15	\$0	\$0	\$0
<b>Total DBCP:</b>	<b>\$19</b>	<b>\$15</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Facilities Capital Projects					
Use Of Money & Property	\$0	\$255	\$1,000	\$0	\$0
Intergovernment	\$0	\$0	\$177,592	\$177,592	\$200,000

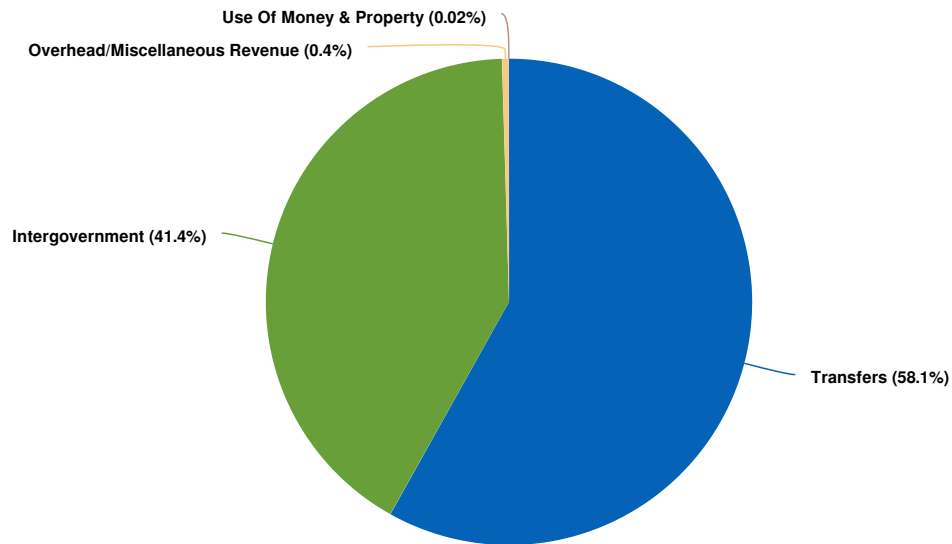
Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Transfers	\$656,964	\$100,300	\$2,219,449	\$2,604,576	\$3,097,412
<b>Total Facilities Capital Projects:</b>	<b>\$656,964</b>	<b>\$100,555</b>	<b>\$2,398,041</b>	<b>\$2,782,168</b>	<b>\$3,297,412</b>
<b>Total Capital Projects Funds:</b>	<b>\$2,852,430</b>	<b>\$4,231,659</b>	<b>\$12,187,582</b>	<b>\$19,089,757</b>	<b>\$15,656,405</b>

## Expenditures by Fund

Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Capital Projects Funds					
Road Repair and Accountability Act of 2017 Fund (SB 1)					
Capital	\$616,080	\$524,233	\$567,671	\$707,403	\$630,293
<b>Total Road Repair and Accountability Act of 2017 Fund (SB 1):</b>	<b>\$616,080</b>	<b>\$524,233</b>	<b>\$567,671</b>	<b>\$707,403</b>	<b>\$630,293</b>
Transportation Capital Projects					
Capital	\$1,385,884	\$3,776,000	\$6,640,861	\$10,702,554	\$7,237,826
<b>Total Transportation Capital Projects:</b>	<b>\$1,385,884</b>	<b>\$3,776,000</b>	<b>\$6,640,861</b>	<b>\$10,702,554</b>	<b>\$7,237,826</b>
Water Capital Projects					
Capital	\$0	\$68,119	\$202,000	\$1,300,542	\$2,748,701
<b>Total Water Capital Projects:</b>	<b>\$0</b>	<b>\$68,119</b>	<b>\$202,000</b>	<b>\$1,300,542</b>	<b>\$2,748,701</b>
Sewer Capital Projects					
Capital	\$0	\$196,547	\$2,826,959	\$2,218,500	\$87,613
<b>Total Sewer Capital Projects:</b>	<b>\$0</b>	<b>\$196,547</b>	<b>\$2,826,959</b>	<b>\$2,218,500</b>	<b>\$87,613</b>
MTBE					
Capital	\$91,576	\$64,691	\$2,944	\$150,000	\$67,000
<b>Total MTBE:</b>	<b>\$91,576</b>	<b>\$64,691</b>	<b>\$2,944</b>	<b>\$150,000</b>	<b>\$67,000</b>
Facilities Capital Projects					
Capital	\$552,694	\$100,141	\$2,468,715	\$2,728,468	\$3,113,934
<b>Total Facilities Capital Projects:</b>	<b>\$552,694</b>	<b>\$100,141</b>	<b>\$2,468,715</b>	<b>\$2,728,468</b>	<b>\$3,113,934</b>
<b>Total Capital Projects Funds:</b>	<b>\$2,646,235</b>	<b>\$4,729,731</b>	<b>\$12,709,150</b>	<b>\$17,807,467</b>	<b>\$13,885,367</b>

# Revenues by Source

## Projected 2024 Revenues by Source

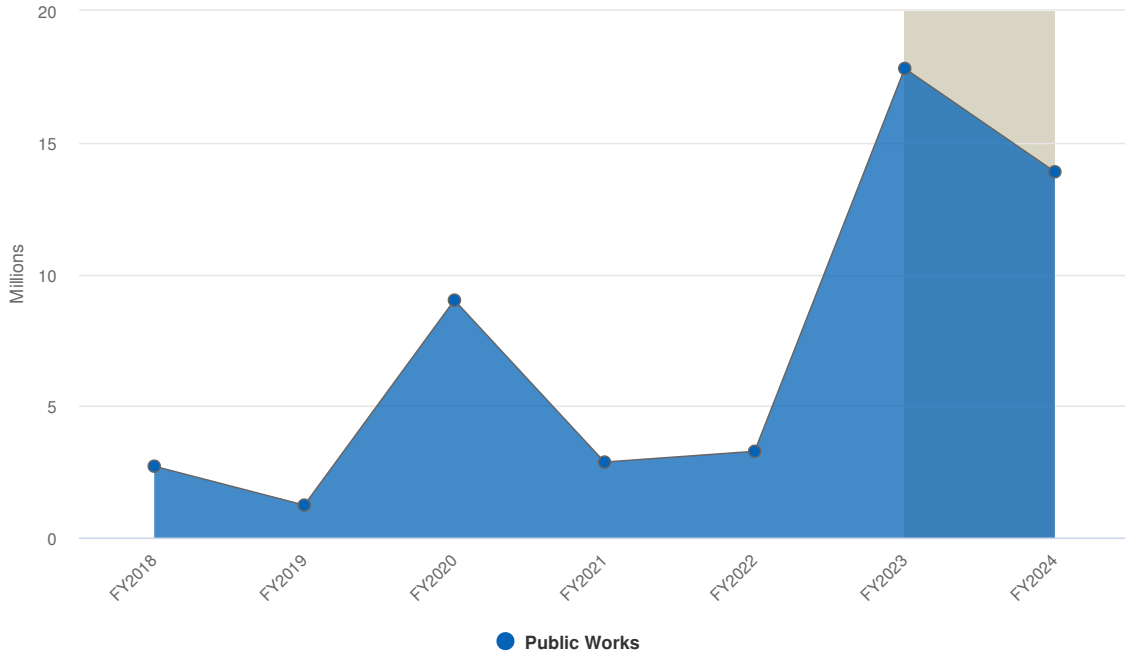


Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Revenue Source					
Use Of Money & Property	\$4,056	\$3,724	\$8,800	\$1,500	\$3,500
Intergovernment	\$1,359,451	\$1,905,744	\$1,830,481	\$5,368,893	\$6,486,373
Transfers	\$1,344,248	\$2,230,629	\$10,344,749	\$13,569,364	\$9,099,532
Overhead/Miscellaneous Revenue	\$144,675	\$91,561	\$3,552	\$150,000	\$67,000
<b>Total Revenue Source:</b>	<b>\$2,852,430</b>	<b>\$4,231,659</b>	<b>\$12,187,582</b>	<b>\$19,089,757</b>	<b>\$15,656,405</b>



# Expenditures by Function

## Budgeted and Historical Expenditures by Function

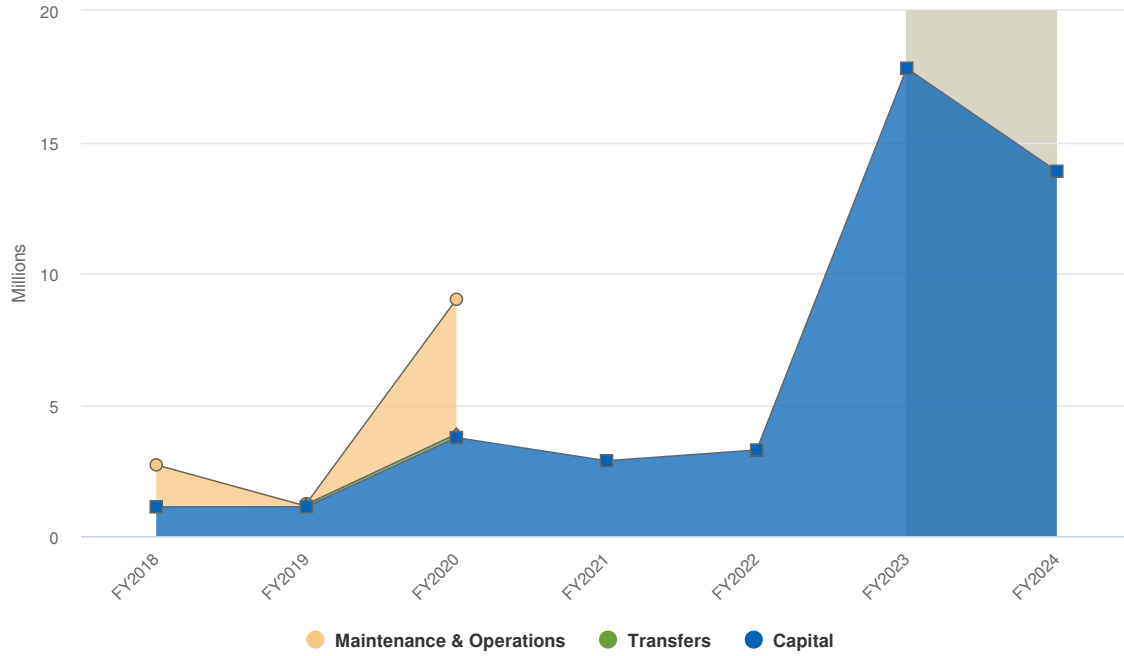


Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Expenditures					
Public Works	\$2,646,235	\$4,729,731	\$12,709,150	\$17,807,467	\$13,885,367
<b>Total Expenditures:</b>	<b>\$2,646,235</b>	<b>\$4,729,731</b>	<b>\$12,709,150</b>	<b>\$17,807,467</b>	<b>\$13,885,367</b>

# Expenditures by Expense Type

## Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Expense Objects					
Capital					
Capital Projects	\$2,646,235	\$4,729,731	\$12,709,150	\$17,807,467	\$13,885,367
<b>Total Capital:</b>	<b>\$2,646,235</b>	<b>\$4,729,731</b>	<b>\$12,709,150</b>	<b>\$17,807,467</b>	<b>\$13,885,367</b>
<b>Total Expense Objects:</b>	<b>\$2,646,235</b>	<b>\$4,729,731</b>	<b>\$12,709,150</b>	<b>\$17,807,467</b>	<b>\$13,885,367</b>

## FUND DESCRIPTION AND LIST

The debt service funds are used to budget for the obligation of principal and interest payments on bonds, loans, and other special financing. The Debt Service Funds include the following funds:

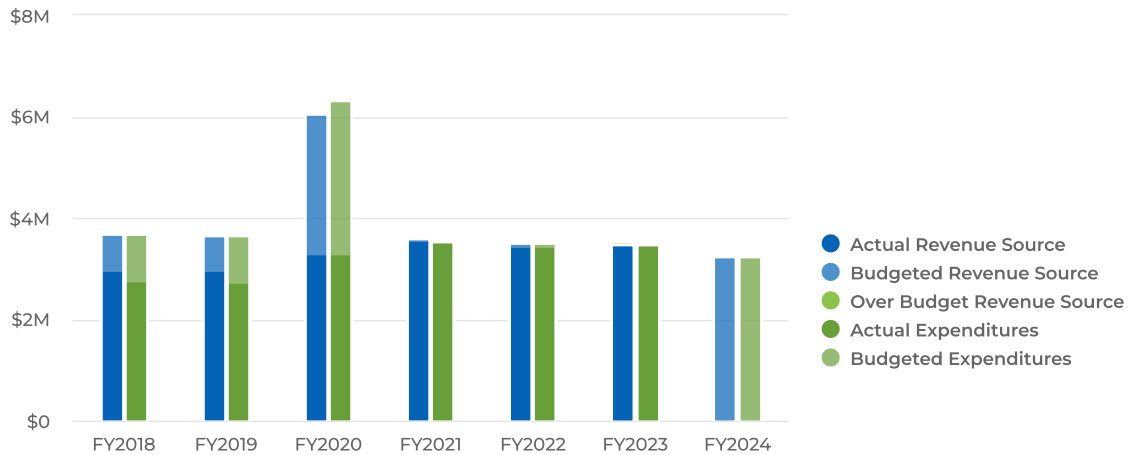


- GENERAL DEBT FUND
- WATER DEBT FUND
- SEWER DEBT FUND
- FINANCING AUTHORITY DEBT FUND

## Summary

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, 56% or \$39 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.

The Legal Debt Margin and Debt Service Descriptions are presented following the detailed debt fund summaries.



## Revenue by Fund

Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Debt Service					
General Debt Service					

Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Use Of Money & Property	\$1	\$559	\$0	\$0	\$0
Transfers	\$421,308	\$343,717	\$349,718	\$349,718	\$127,717
<b>Total General Debt Service:</b>	<b>\$421,309</b>	<b>\$344,276</b>	<b>\$349,718</b>	<b>\$349,718</b>	<b>\$127,717</b>
Water Debt Service					
Use Of Money & Property	\$5	\$111	\$10,282	\$0	\$100
Transfers	\$557,664	\$557,664	\$557,671	\$557,671	\$506,016
<b>Total Water Debt Service:</b>	<b>\$557,670</b>	<b>\$557,776</b>	<b>\$567,953</b>	<b>\$557,671</b>	<b>\$506,116</b>
Sewer Debt Service					
Use Of Money & Property	\$37	\$115	\$12,787	\$20	\$200
Transfers	\$829,546	\$826,083	\$826,335	\$826,335	\$829,044
<b>Total Sewer Debt Service:</b>	<b>\$829,583</b>	<b>\$826,197</b>	<b>\$839,122</b>	<b>\$826,355</b>	<b>\$829,244</b>
Financing Authority Debt Service					
Use Of Money & Property	\$3,481	\$1,766	\$16,487	\$0	\$0
Transfers	\$1,696,402	\$1,539,250	\$1,771,486	\$1,771,486	\$1,793,025
<b>Total Financing Authority Debt Service:</b>	<b>\$1,699,882</b>	<b>\$1,541,016</b>	<b>\$1,787,973</b>	<b>\$1,771,486</b>	<b>\$1,793,025</b>
<b>Total Debt Service:</b>	<b>\$3,508,444</b>	<b>\$3,269,265</b>	<b>\$3,544,766</b>	<b>\$3,505,230</b>	<b>\$3,256,102</b>

## Expenditures by Fund

Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Debt Service					
General Debt Service					
Maintenance & Operations	\$2,910	\$2,910	\$950	\$18,000	\$2,000
Principal & Interest	\$419,349	\$218,771	\$331,525	\$331,718	\$125,717
<b>Total General Debt Service:</b>	<b>\$422,259</b>	<b>\$221,681</b>	<b>\$332,475</b>	<b>\$349,718</b>	<b>\$127,717</b>
Water Debt Service					
Maintenance & Operations	\$1,200	\$1,320	\$0	\$0	\$2,000
Principal & Interest	\$150,297	\$87,753	\$557,671	\$557,671	\$506,016
Transfers	\$625,597	\$464,680	\$0	\$0	\$0
<b>Total Water Debt Service:</b>	<b>\$777,094</b>	<b>\$553,753</b>	<b>\$557,671</b>	<b>\$557,671</b>	<b>\$508,016</b>
Sewer Debt Service					
Maintenance & Operations	\$7,135	\$5,460	\$4,000	\$1,437	\$4,500
Principal & Interest	\$426,130	\$379,877	\$824,918	\$824,918	\$829,044
<b>Total Sewer Debt Service:</b>	<b>\$433,265</b>	<b>\$385,337</b>	<b>\$828,918</b>	<b>\$826,355</b>	<b>\$833,544</b>
Financing Authority Debt Service					
Maintenance & Operations	\$7,050	\$9,000	\$10,025	\$9,948	\$0
Principal & Interest	\$1,696,402	\$1,745,943	\$1,761,538	\$1,761,538	\$1,793,026

Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Total Financing Authority Debt Service:	\$1,703,452	\$1,754,943	\$1,771,563	\$1,771,486	\$1,793,026
<b>Total Debt Service:</b>	<b>\$3,336,069</b>	<b>\$2,915,714</b>	<b>\$3,490,627</b>	<b>\$3,505,230</b>	<b>\$3,262,303</b>

## Revenues by Source

Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Revenue Source					
Use Of Money & Property	\$3,524	\$2,551	\$39,556	\$20	\$300
Transfers	\$3,504,920	\$3,266,714	\$3,505,210	\$3,505,210	\$3,255,802
<b>Total Revenue Source:</b>	<b>\$3,508,444</b>	<b>\$3,269,265</b>	<b>\$3,544,766</b>	<b>\$3,505,230</b>	<b>\$3,256,102</b>

## Expenditures by Function

Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Expenditures					
Public Works	\$3,336,069	\$2,915,714	\$3,490,627	\$3,505,230	\$3,262,303
<b>Total Expenditures:</b>	<b>\$3,336,069</b>	<b>\$2,915,714</b>	<b>\$3,490,627</b>	<b>\$3,505,230</b>	<b>\$3,262,303</b>

## Expenditures by Expense Type

Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Expense Objects					
Maintenance & Operations	\$18,295	\$18,690	\$14,975	\$29,385	\$8,500
Principal & Interest	\$2,692,177	\$2,432,344	\$3,475,652	\$3,475,845	\$3,253,803
Transfers	\$625,597	\$464,680	\$0	\$0	\$0
<b>Total Expense Objects:</b>	<b>\$3,336,069</b>	<b>\$2,915,714</b>	<b>\$3,490,627</b>	<b>\$3,505,230</b>	<b>\$3,262,303</b>

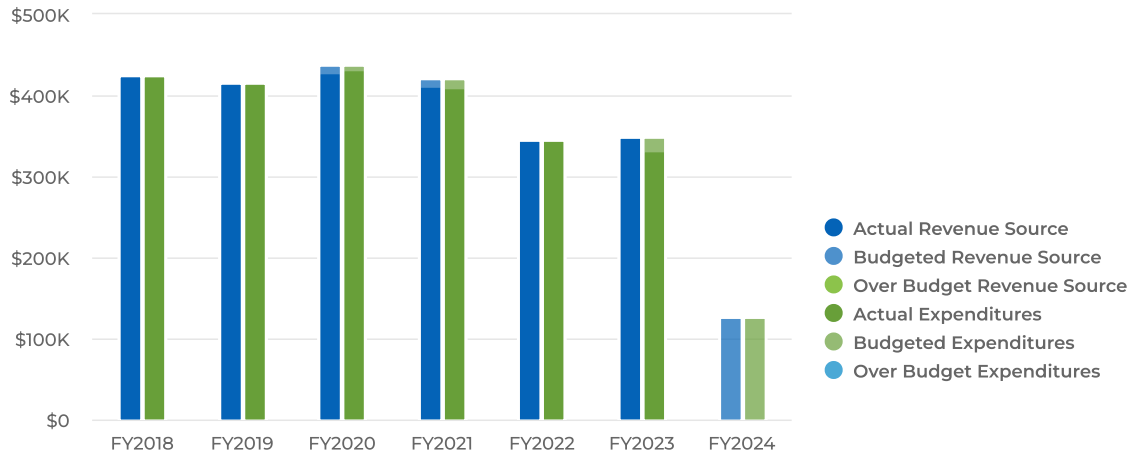


# General Debt Service

## FUND 181 - GENERAL DEBT SERVICE

This fund is to account for the debt of the City created by lease purchase agreements for various bonds and special financing used to purchase special equipment and invest in infrastructure improvements.

### Summary



### Revenues by Source

Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Revenue Source					
Use Of Money & Property	\$1	\$559	\$0	\$0	\$0
Transfers	\$421,308	\$343,717	\$349,718	\$349,718	\$127,717
<b>Total Revenue Source:</b>	<b>\$421,309</b>	<b>\$344,276</b>	<b>\$349,718</b>	<b>\$349,718</b>	<b>\$127,717</b>

### Expenditures by Expense Type

Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Expense Objects					
Maintenance & Operations	\$2,910	\$2,910	\$950	\$18,000	\$2,000
Principal & Interest	\$419,349	\$218,771	\$331,525	\$331,718	\$125,717
<b>Total Expense Objects:</b>	<b>\$422,259</b>	<b>\$221,681</b>	<b>\$332,475</b>	<b>\$349,718</b>	<b>\$127,717</b>

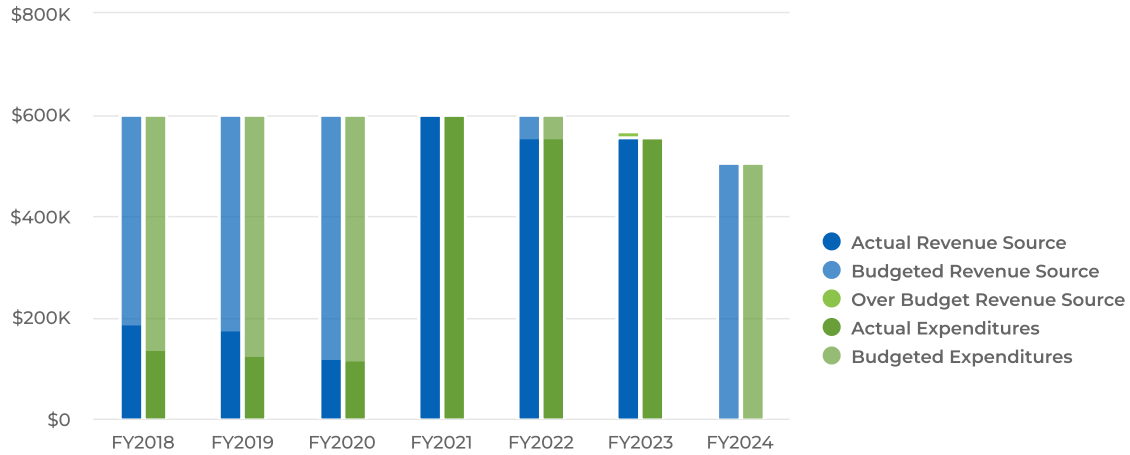


# Water Debt Service

## FUND 182 - WATER DEBT SERVICE

This fund is to account for debt of the City's Water Fund, through the issuance of bonds or loans from the State of California Clean Water Program.

### Summary



### Revenues by Source

Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Revenue Source					
Use Of Money & Property	\$5	\$111	\$10,282	\$0	\$100
Transfers	\$557,664	\$557,664	\$557,671	\$557,671	\$506,016
<b>Total Revenue Source:</b>	<b>\$557,670</b>	<b>\$557,776</b>	<b>\$567,953</b>	<b>\$557,671</b>	<b>\$506,116</b>

### Expenditures by Expense Type

Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Expense Objects					
Maintenance & Operations	\$1,200	\$1,320	\$0	\$0	\$2,000
Principal & Interest	\$150,297	\$87,753	\$557,671	\$557,671	\$506,016
Transfers	\$625,597	\$464,680	\$0	\$0	\$0
<b>Total Expense Objects:</b>	<b>\$777,094</b>	<b>\$553,753</b>	<b>\$557,671</b>	<b>\$557,671</b>	<b>\$508,016</b>

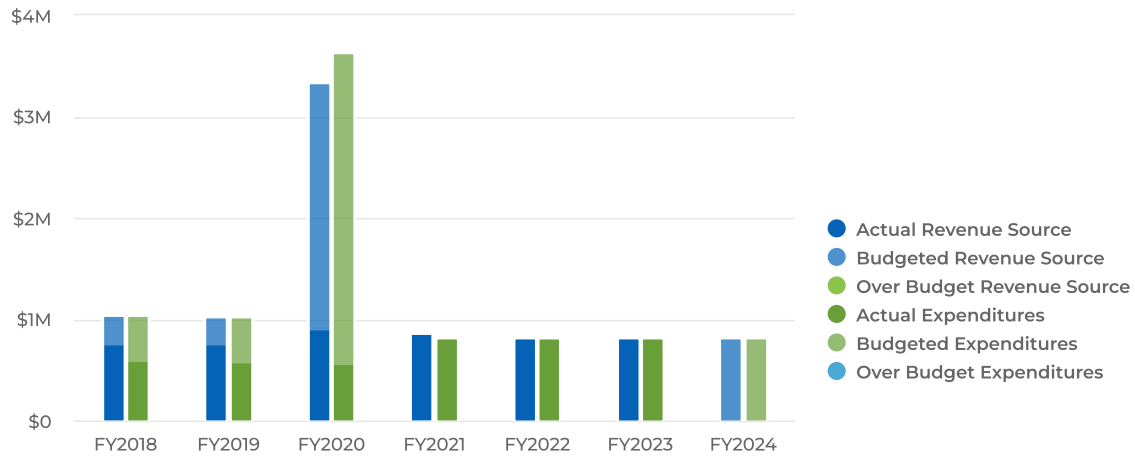


# Sewer Debt Service

## FUND 183 - SEWER DEBT SERVICE

This fund is to account for the debt of the City's Sewer Fund, through the issuance of bonds or loans from other City funds.

### Summary



### Revenues by Source

Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Revenue Source					
Use Of Money & Property	\$37	\$115	\$12,787	\$20	\$200
Transfers	\$829,546	\$826,083	\$826,335	\$826,335	\$829,044
<b>Total Revenue Source:</b>	<b>\$829,583</b>	<b>\$826,197</b>	<b>\$839,122</b>	<b>\$826,355</b>	<b>\$829,244</b>

### Expenditures by Expense Type

Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Expense Objects					
Maintenance & Operations	\$7,135	\$5,460	\$4,000	\$1,437	\$4,500
Principal & Interest	\$426,130	\$379,877	\$824,918	\$824,918	\$829,044
<b>Total Expense Objects:</b>	<b>\$433,265</b>	<b>\$385,337</b>	<b>\$828,918</b>	<b>\$826,355</b>	<b>\$833,544</b>



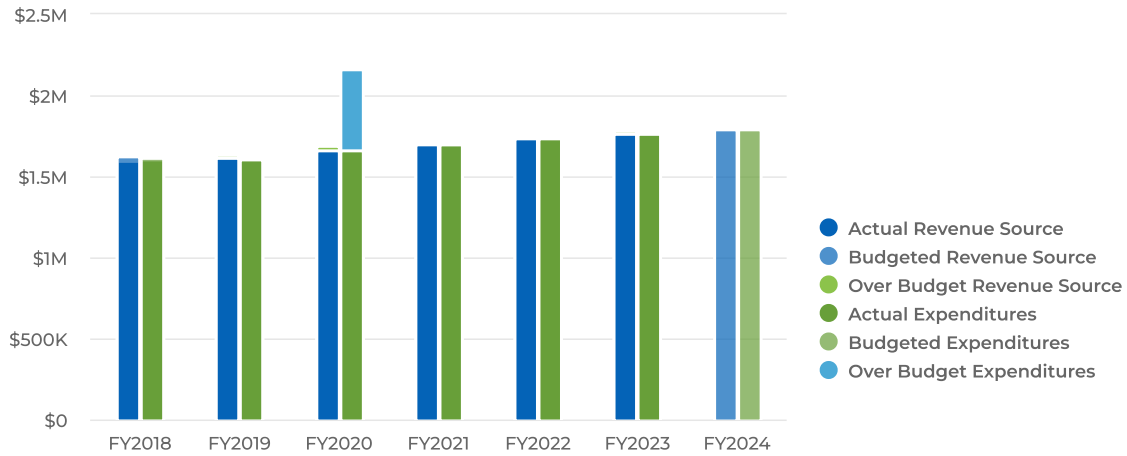


# Financing Authority Debt Service

## FUND 185 - FINANCING AUTHORITY DEBT SERVICE

This fund is to account for the debt of the City's Financing Authority, which was created by the issuance of bonds.

### Summary



### Revenues by Source

Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Revenue Source					
Use Of Money & Property	\$3,481	\$1,766	\$16,487	\$0	\$0
Transfers	\$1,696,402	\$1,539,250	\$1,771,486	\$1,771,486	\$1,793,025
<b>Total Revenue Source:</b>	<b>\$1,699,882</b>	<b>\$1,541,016</b>	<b>\$1,787,973</b>	<b>\$1,771,486</b>	<b>\$1,793,025</b>

### Expenditures by Expense Type

Name	FY2021 Actual	FY2022 Actual	FY2023 Projected Year End	FY2023 Adopted Budget	FY2024 Adopted Budget
Expense Objects					
Maintenance & Operations	\$7,050	\$9,000	\$10,025	\$9,948	\$0
Principal & Interest	\$1,696,402	\$1,745,943	\$1,761,538	\$1,761,538	\$1,793,026
<b>Total Expense Objects:</b>	<b>\$1,703,452</b>	<b>\$1,754,943</b>	<b>\$1,771,563</b>	<b>\$1,771,486</b>	<b>\$1,793,026</b>

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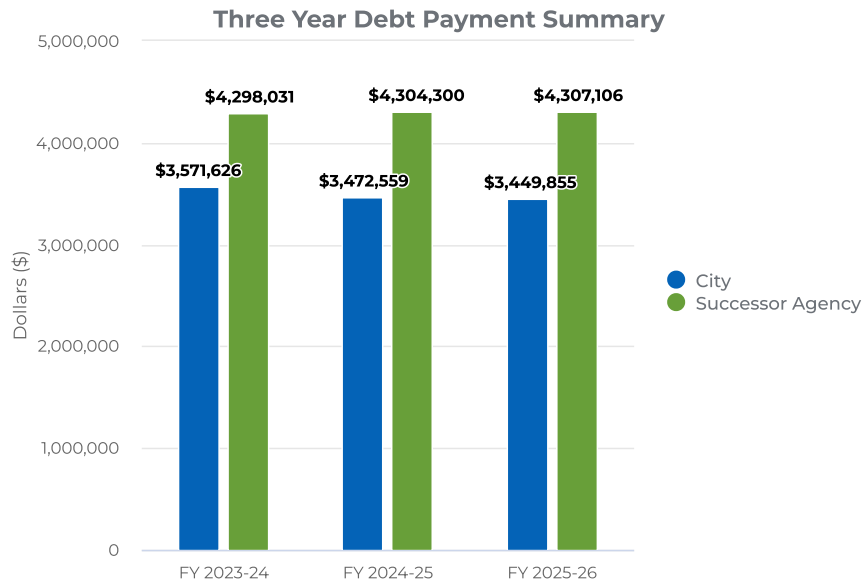
# DEBT

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## Debt Service Requirements

This section summarizes the debt service obligations of the City. These obligations represent the City's annual installment payments of principal and interest from previous capital improvement plan projects or acquisitions funded through debt financing. The City does not intend to issue new debt in the 2023-24 fiscal year. This Section Includes:

- Three- Year Debt Payment Summary
- Summary of Annual Debt Payments by Source
- Summary of Government-wide Debt by Fund
- Detailed Debt Service Schedule
- Computation of the City's Legal Debt Margin
- Debt Service Payoff
- Description of Debt and Coverage Requirements



### 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, 56% or \$39 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.

## Debt By Source

ANNUAL PAYMENTS BY SOURCE	Principal 2023-24	Interest 2023-24	Total 2023-24	Projected 2024-25	Projected 2025-26
<b>GENERAL FUND</b>					
2012 PW Lease Revenue Bonds	87,734	51,527	139,261	140,308	140,308
2013 Solar Project	91,957	77,118	169,075	179,380	190,204
BBVA	86,777	38,940	125,717	125,717	125,717
2018 Vehicle Lease (Parks)	4,461	1,397	5,858	-	-
<b>Total General Fund</b>	<b>270,930</b>	<b>168,981</b>	<b>439,911</b>	<b>445,405</b>	<b>456,229</b>
<b>SEWER &amp; SEWER IMPACT FEE FUNDS</b>					
2012 Waste Water Revenue Bonds	455,000	208,363	663,363	664,488	653,531
2012 PW Lease Revenue Bonds	252,358	148,211	400,569	403,582	403,582
2013 Solar Project	66,982	56,172	123,154	130,660	138,544
2018 Vehicle Lease	6,467	2,083	8,550	-	-
2019 Waste Water Refunding (was 2007)	113,000	52,681	165,681	165,636	165,510
<b>Total Sewer</b>	<b>893,807</b>	<b>467,510</b>	<b>1,361,317</b>	<b>1,364,366</b>	<b>1,361,167</b>
<b>WATER FUND &amp; WATER IMPACT FEE FUNDS</b>					
1998 Clean Water Loan	56,956	810	57,766	-	-
2005 Clean Water Loan	381,427	66,823	448,250	448,250	448,250
2012 PW Lease Revenue Bonds	23,012	13,515	36,527	36,802	36,802
2013 Solar Project	168,559	141,357	309,916	328,805	348,645
2018 Vehicle Lease	17,549	5,636	23,185	-	-
Hydroexcavator	25,385	2,983	28,368	28,368	28,368
<b>Total Water</b>	<b>672,888</b>	<b>231,124</b>	<b>904,012</b>	<b>842,225</b>	<b>862,065</b>
<b>TRANSPORTATION FUNDS*</b>					
2016 Measure R Bond	250,000	163,200	413,200	414,250	408,750
2012 PW Lease Revenue Bonds	93,488	54,905	148,393	149,508	149,508
2013 Solar Project	17,351	14,551	31,902	33,847	35,889
2018 Vehicle Lease	8,716	2,698	11,414	-	-
Trailer Hot Box	9,142	1,815	10,957	10,957	10,957
<b>Total Transportation</b>	<b>378,697</b>	<b>237,169</b>	<b>615,866</b>	<b>608,562</b>	<b>605,104</b>
<b>DISPOSAL FUND</b>					
2013 Solar Project	8,266	6,932	15,198	16,124	17,097
Compact Litter Vacuum	9,591	924	10,515	12,955	-
<b>Total Disposal</b>	<b>17,857</b>	<b>7,856</b>	<b>25,713</b>	<b>29,079</b>	<b>17,097</b>
<b>MEASURE F FUND</b>					
2013 Solar Project	3,171	2,659	5,830	6,186	6,559
Vehicle Lease (2 Durango)	14,903	2,999	17,902	17,902	2,234
Vehicle Lease (3 chargers)	27,968	3,750	31,718	31,718	31,718
Vehicle Lease (3 detective)	11,090	2,403	13,493	1,220	-
Vehicle Lease (add'l)	88,921	24,351	113,272	116,359	107,682
<b>Total Measure F</b>	<b>146,053</b>	<b>36,162</b>	<b>182,215</b>	<b>173,384</b>	<b>148,192</b>
<b>TECHNOLOGY REPLACEMENT FUND</b>					
Dell Server	36,999	1,321	38,320	9,538	-
<b>LIGHTING AND LANDSCAPE DISTRICTS</b>					
2018 Vehicle Lease	3,232	1,041	4,273	-	-
<b>TOTAL CITY DEBT SERVICE REQUIREMENTS</b>	<b>2,420,461</b>	<b>1,151,165</b>	<b>3,571,626</b>	<b>3,472,559</b>	<b>3,449,855</b>
<b>SUCCESSOR AGENCY</b>					
2012, 2014, 2015, 2017 TARB	1,795,000	2,503,031	4,298,031	4,304,300	4,307,106

\* Includes the following Funds: Transportation, Transportation Impact Fees, and Gas Tax

## Summary of Government-wide Debt by Fund

	Annual Debt Payment	Original Debt Amount	Balance on Debt
General Debt Service	\$125,717	\$3,348,623	\$773,149
Water Debt Service	\$2,301,708	\$8,880,616	\$2,717,509
Sewer Debt Service	\$829,044	\$10,505,000	\$7,432,000
Financing Authority Debt Service	\$1,793,026	\$26,283,377	\$19,369,922
Successor Agency Debt	\$3,244,619	\$50,280,000	\$39,435,000
Short-Term Debt	\$238,612.48	\$1,341,912.46	\$356,702
<b>Total</b>	<b>\$8,532,725</b>	<b>\$100,639,529</b>	<b>\$70,084,281</b>

## Detailed Debt Service Schedule

Description	Date of Loan	FY to be paid off	Loan Amount	Balance as of June 30, 2022
2012 Land	9/20/2012	2022-23	\$1,500,000	\$0
2015 BBVA	1/15/2016	2030-31	\$1,300,000	\$773,149
			<b>\$3,348,623</b>	<b>\$773,149</b>
Safety Clean Water 2005	3/14/2005	2027-28	\$6,956,217	\$2,664,861
Safety Clean Water 1998	7/1/1999	2022-23	\$1,924,399	\$52,648
			<b>\$8,880,616</b>	<b>\$2,717,509</b>
2012 Waste water(2008 WW & 1998 #1)	11/7/2012	2038-39	\$8,145,000	\$5,395,000
2019 Wastewater Bonds WWTP (2007 WWTP Bonds)	2/1/2020	2038-39	\$2,360,000	\$2,037,000
			<b>\$10,505,000</b>	<b>\$7,432,000</b>
2012 Public works-Refinanced-2002	11/7/2012	2038-39	\$11,270,000	\$6,955,000
2016 Measure R-Refinanced 2007	10/1/2016	2038-39	\$6,580,000	\$5,200,000
2013 Solar-Solar Project	2/18/2014	2033-34	\$8,433,377	\$7,214,922
			<b>\$26,283,377</b>	<b>\$19,369,922</b>
2012 Successor-Refinanced 1998 & 2008 Wastewater Bonds	12/6/2012	2039-40	\$1,700,000	\$1,235,000
2014 Successor-Refinanced 2001 (Water Sys & Wastewater Sys)	4/30/2014	2033-34	\$14,650,000	\$10,630,000
2015 Successor-Refinanced 2005(RDA Projects & 2006 bonds)	3/1/2016	2036-37	\$15,055,000	\$10,975,000
2017 Successor-Refinanced 2006, 2011A*, and 2011B* bonds	2/1/2017	2037-38	\$18,875,000	\$16,595,000
			<b>\$50,280,000</b>	<b>\$39,435,000</b>
<b>Total Long-term Debt</b>			<b>\$99,297,616</b>	<b>\$69,727,579</b>
PARKS Vehicles	12/15/2018	2023-24	\$45,064.32	\$4,461
PARKS Vehicles	12/15/2018	2023-24	\$28,668.81	\$3,222
PUBLIC WORKS Vehicles	12/15/2018	2023-24	\$73,470.42	\$8,682
PUBLIC WORKS Vehicles	12/15/2018	2023-24	\$149,475.15	\$12,904
PUBLIC WORKS Vehicles	12/15/2018	2023-24	\$57,404.02	\$6,467
POLICE Vehicles	12/1/2019	2024-25	\$130,355.56	\$44,072
DELL	11/1/2019	2024-25	\$160,114.00	\$43,681
Madvac Compact Vacuum	4/8/2020	2024-25	\$50,332.00	\$22,164
PipeHunter VacHunter Excavator	12/1/2019	2025-26	\$174,829.85	\$79,064
Hotbox	10/1/2021	2025-26	\$48,729.54	\$29,167
Police Vehicles - 3 chargers KS bank	10/18/2021	2025-26	\$142,789	\$102,816
John Deere Tractor, Loader, Tiller	4/15/2020	2022-23	\$30,193.60	\$0
<b>Total Short-term Debt</b>			<b>\$1,341,912</b>	<b>\$356,702</b>
<b>Total Debt</b>			<b>\$100,639,529</b>	<b>\$70,084,281</b>

## Legal Debt Margin

Governments are allowed to accumulate a specific amount of debt which is usually determined by the governing body. The amount of debt allowed is called the Legal Debt Margin, which is calculated as the difference between actual debt and the allowed amount. In this case, the City of Dinuba's outstanding debt should not exceed 15 percent, or \$208M, of the total assessed property value. However, because the city currently already has debt obligations of \$33M, it can only incur an additional \$175M if needed.

Total Assessed Valuation	\$1,391,903,645
Debt Limit - 15% of Total Assessed Valuation	\$208,785,547
Amount of Debt Applicable to the Limit	33,577,262
Legal Debt Margin	\$175,208,285

## Debt Service Payoff

The chart below represents the city debt by short-term, medium-term, and long-term. The next three years reflects \$198,302 that will be retired, followed by \$3.5 million in 4-10 years, and the majority of the debt, \$66.4 million will be paid off in 10-20 years. The total debt balance of \$70 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: \$30,517,298**  
**SUCCESSOR AGENCY DEBT: \$39,566,983**  
**TOTAL DEBT: \$70,084,281**

## Debt Service Descriptions

### 1998 Clean Water Loan

The State of California Department of Water Resources granted a loan to the Water Fund of the City for construction of water treatment and storage facilities in the amount of \$2,700,000. The loan is to be repaid by water user charges and development fees.

### 2005 Clean Water Loan

The State of California Department of Water Resources granted a loan to the Water Fund of the City for construction of wells, reservoirs, and other water facilities in the amount of \$7,462,450. The loan is to be repaid by water user charges and development fees.

### 2012 Lease Revenue Bonds

In 2012, the City of Dinuba issued Refunding Certificates of Participation to refund the 1998 and 2008 Wastewater bonds which were used to finance the construction of wastewater facility improvements. The debt has a rate covenant that requires the City to collect gross revenues of 120% of the annual debt payment.

### 2012 Waste Water Revenue Bonds

In 2012, the City of Dinuba issued Refunding Certificates of Participation to refund the 2002 bonds and advance refund the 2010 notes which were used to finance public works projects. The debt has a rate covenant that requires the City to collect gross revenues of 120% of the annual debt payment.

### 2012 Public Works Revenue Bonds

In 2012, the City of Dinuba issued Refunding Certificates of Participation to refund the 2002 bonds and advance refund the 2010 notes which were used to finance public works projects. The debt has a rate covenant that requires the City to collect gross revenues of 120% of the annual debt payment.

### 2013 Solar Project

The project includes 6,000 solar panels producing 1.8 MW of power. The net energy cost savings is estimated at \$20.4 million over 30 years.

### 2016 Revenue Bonds

In 2016, the City refinanced the bonds that were originally issued in 2007 for the purpose of financing city-wide road improvements in the amount of \$7,450,000. The County-wide add-on transportation sales tax is the source of funding for the debt payments.

### 2018 Vehicle Lease

In 2018, the City financed 13 light and heavy duty trucks through various funds. The loan is for a period of 5 years.

### 2019 Vehicle Lease

In 2019, the City will be financing 5 patrol and 3 detective vehicles from the Measure F Public Safety fund. The lease will be for a period of 5 years.

### 2019 Waste Water Revenue Refunding Bonds

Originally issued in 2007 as the Waste Water Lease Revenue Bonds, the bonds were issued for the purpose of financing wastewater system improvements in the amount of \$3,150,000. The refinancing of the bonds occurred in 2019 in the amount of \$2,577,484.

### 2012, 2014, 2015, 2017 Tax Allocation Refunding Bonds (TARB)

Originally issued before the Redevelopment Agency was dissolved. Once the Redevelopment Agency was dissolved, the Successor Agency was formed to continue to make payments on these obligations.

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# SUPPLEMENTAL INFORMATION

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# Resolution for Adopted Budget

Attachment "A"

**RESOLUTION 2023-35  
RESOLUTION OF THE CITY COUNCIL OF THE CITY OF  
DINUBA APPROVING THE FY 2023/24 BUDGET AND APPROVING ADJUSTMENTS  
TO THE FISCAL YEAR 2022/23 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 2023/24 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 2022/23 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 2023/24 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 2023/24 of the Capital Investment Program and furthermore, has been adopted as a planning document.

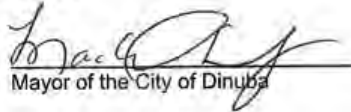
PASSED, AND APPROVED this 27<sup>th</sup> day of June 2023, at a regular meeting of the Dinuba City Council by the following vote:

AYES: COUNCIL MEMBERS: Prado, Thusu, Launer, Reynosa

NOES: COUNCIL MEMBERS: None

ABSTAIN: COUNCIL MEMBERS: None

ABSENT: COUNCIL MEMBERS: Nerio-Guerrero

  
Mayor of the City of Dinuba

ATTEST:  
  
City Clerk



# Description and Purpose of Accounting Funds

## GOVERNMENTAL FUNDS

### **FUND 101 - GENERAL FUND**

The purpose of the general fund is to account for general government activities such as public safety, planning, some public works, and administration. The source of funding is all local tax revenues, building fees, certain user charges, and all other discretionary income.

### **FUND 105 - American Rescue Plan (ARPA)**

The purpose of the ARPA fund is to account for the award allocated by the U.S. Department of the Treasury as well as those activities that these funds will be supporting in response to the Covid-19 pandemic.

### **FUND 123 - PARK RESERVE**

This fund accounts for the revenue from developer fees and accounts for expenditures for park improvements including the acquisition of property.

### **FUND 181 - GENERAL DEBT SERVICE**

This fund is to account for the debt of the City created by lease purchase agreements.

### **FUND 182 - WATER DEBT SERVICE**

This fund is to account for debt of the City's Water Fund, through the issuance of bonds or loans from the State of California Clean Water Program.

### **FUND 183 - SEWER DEBT SERVICE**

This fund is to account for the debt of the City's Sewer Fund, through the issuance of bonds or loans from other City funds.

### **FUND 185 - FINANCING AUTHORITY DEBT SERVICE**

This fund is to account for the debt of the City's Financing Authority, which was created by the issuance of bonds.

### **FUND 191 - SPECIAL EVENTS**

This fund is to account for the various donation accounts in the parks division, including Youth Services, Sports, and Senior Center.

### **FUND 201 - TRAFFIC SAFETY FUND**

This fund can only be used for traffic control devices, the maintenance, equipment and supplies for traffic law enforcement and for the maintenance, improvement of, and construction of public streets within the city.

### **FUND 202 - GAS TAX**

This fund is used to account for the City's share of the gas tax street funds received from the state. The funds must be used for street purposes.

### **FUND 203 - TRANSPORTATION**

This fund is used to account for the City's share of the Transportation Development Act (SB325) funds allocated by the state. The funds must be used for transportation purposes.

### **FUND 204 - SIDEWALK PROGRAM**

This fund accounts for loans given to improve various sidewalks within the City. Source of funds comes from loan repayments.

### **FUND 205 - ABANDONED VEHICLE PROGRAM**

This fund accounts for revenue received from the County of Tulare for the sole purpose of vehicle abatement.

### **FUND 206 - HOUSING AUTHORITY**

This fund accounts for the administration of the City's housing grants .

### **FUND 207 - ROAD AND REPAIR ACCOUNTABILITY ACT**

This fund accounts for the act (SB1) intended to utilize funds for fixing and repair of roads.

### **FUND 210 – DEVELOPMENT SUPPORT**

This fund accounts for the administrative costs associated with the permit center and building management.

### **FUND 217 - WATER EQUIPMENT REPLACEMENT**

This account is for equipment replacement for the water fund. Revenues are received by operating transfers in.

**FUND 218 - SEWER EQUIPMENT REPLACEMENT**

This account is for equipment replacement for the sewer fund. Revenues are received by operating transfers in.

**FUND 250 - WATER SYSTEM DEVELOPMENT FUND**

This fund accounts for the revenue from developer fees and accounts for expenditures for water improvements.

**FUND 251 - SEWER SYSTEM DEVELOPMENT FUND**

This fund accounts for the revenue from developer fees and accounts for expenditures for sewer improvements.

**FUND 252 - TRANSPORTATION SYSTEMS DEVELOPMENT**

This fund accounts for the revenue from developer fees and expenditures for the installation of traffic control devices and transportation related items.

**FUND 253 - POLICE SYSTEM DEVELOPMENT FUND**

This fund accounts for the revenue from developer fees and accounts for expenditures for the installation of storm drains, including the acquisition and construction of ponding basins.

**FUND 260 - TRANSPORTATION CONSTRUCTION**

This fund accounts for the revenue received from state grants or loans that is used solely for improvements to city streets, infrastructure, and the transportation system.

**FUND 261 - WATER CONSTRUCTION**

This fund accounts for the revenue received from either state grants or loans or operating transfers. This fund accounts for all the capital improvements to the city's water system.

**FUND 262- SEWER CONSTRUCTION**

This fund accounts for the revenue received from state grants or loans, operating transfers, or bond sale proceeds. This fund accounts for all the capital improvements to the city's sewer system, including improvements to the city's wastewater treatment plant.

**FUND 263 - MTBE SETTLEMENT**

This fund accounts for the revenue received as part of the MTBE Settlement Litigation. Revenue is received in this fund and allocated-out to the appropriate funds and capital projects that have expenditures associated with MTBE.

**FUND 264 - DBCP SETTLEMENT**

This fund accounts for the revenue received as part of the DBCP Settlement Litigation. Revenue is received in this fund and allocated-out to the appropriate funds that have expenditures associated with DBCP.

**FUND 265 - CAPITAL FACILITIES**

This fund is used to aggregate funds from various funds for expenditures associated with Capital Facilities with multiple revenue sources.

**FUND 266 - RCR PROJECT FUND**

This fund accounts for the revenues and expenditures associated with the construction of the RCR Project.

**FUND 301 - PUBLIC SAFETY SALES TAX FUND**

This fund is used to account for the sales tax revenue received and expended by the City as a result of Measure F which was approved by the voters in November 2005.

**FUND 302 - STATE COPS PROGRAM**

This fund accounts for expenditures associated with the Community Oriented Police Grant and funds are received from the State of California.

**FUND 303 - BYRNES JUSTICE ASSISTANCE GRANT**

This fund accounts for expenditures associated with the Byrnes Justice Assistance Grant and funds are received from the State of California.

**FUND 304 - FEDERAL COPS GRANT**

This fund accounts for expenditures associated with the Community Oriented Police Grant and funds are received from the Federal Government.

**FUND 305 - POST TRAINING REVOLVING GRANT**

This fund accounts for expenditures associated with the POST Training and reimbursements.

**FUND 321 – FIRE IMPACT FEES FUND**

This fund accounts for the revenue from developer impact fees and accounts for expenditures for fire facility improvements.

**FUND 322 - STATE FIRE SUPPRESSION REIMBURSEMENT**

This account is for equipment replacement for the ambulance fund. Revenues are received by operating transfers in.

**FUND 401 - HOME PROGRAM INCOME**

This fund accounts for program income recaptured by the City from loans paid for with HOME Grant monies received from the State of California.

**FUND 402 - CAL-HOME PROGRAM INCOME**

This fund accounts for program income recaptured by the City from loans paid for with CAL-HOME Grant monies received from the State of California.

**FUND 403 - CDBG PROGRAM INCOME**

This fund accounts for program income recaptured by the City from loans paid for with Community Development Block Grant monies received from the State of California

**FUNDS 404 - 425 HOUSING GRANTS**

These funds account for loans for first time home buyers and owner-occupied housing with Home Investment Partnership Program Grant monies, housing rehabilitation loans paid for with Community Development Block Grant and Cal-Home Grant monies, and Economic Development Block Grant monies received from the State of California.

**FUND 501 - SUCCESSOR AGENCY RECOGNIZED OBLIGATION PAYMENT**

This fund is to account for the capital improvements and operating costs associated with the low & moderate income portion of the now dissolved Redevelopment Agency.

**FUND 503 - ASSESSMENT DISTRICT**

This fund is set up to account for the maintenance costs of various medians and landscape islands in the city. Funding for these costs is provided by assessments that are charged to property owners within the district.

These charges are billed and collected on the property owners within the district. These charges are billed and collected on the property owner's annual property tax bills.

**FUND 504 - DRAINAGE DISTRICT**

This fund accounts for the revenue from developer fees and accounts for expenditures for the installation of storm drains, including the acquisition and construction of ponding basins.

**FUND 505 - COMMUNITY FACILITIES DISTRICT**

This fund is set up to account for the maintenance costs of various medians and landscape islands in the city. Funding for these costs is provided by assessments that are charged to property owners within the district. These charges are billed and collected on the property owners within the district. These charges are billed and collected on the property owner's annual property tax bills.

**PROPRIETARY FUNDS****FUND 111 - SELF-INSURANCE**

This is an internal services fund. It was set up to account for the costs of general liability, property damage, and employee related health insurance costs. The source of funding is a charge against all operating departments.

**FUND 112 - HEALTH INSURANCE**

This is an internal service fund. It was set up to account for the costs of medical, vision, and dental insurances. The source of funding is a charge against all operating department.

**FUND 114 - VOCATIONAL CENTER FUND**

This fund accounts for the revenues and expenditures associated with the operation of the Dinuba Vocational Center.

**FUND 115 - GOLF COURSE**

This fund accounts for the revenues and expenditures associated with the operation of the Golf Course.

**FUND 121 - BILLING/ CASH RECEIPTING AND COLLECTION SERVICES**

This is an internal services fund. It was set up to account for the costs and revenue for billing and collections of General, Ambulance, and Utility funds. The source of funding is a charge against the aforementioned funds.

**FUND 122 - TECHNOLOGY REPLACEMENT PROGRAM**

This is an internal services fund. It was set up to account for the costs associated with computer, server and Information Technology replacements throughout the City. All costs are spread amongst the benefitting funds

**FUND 215 – FLEET MAINTENANCE**

This is an internal service fund. It was set up to account for the costs of maintenance and repairs for equipment throughout the City. The source of this funding is a charge against the departments for services rendered.

**FUND 216 - PROPERTY MAINTENANCE**

This is an internal service fund. It was set up to account for the costs of maintenance and repairs to buildings and property throughout the City. The source of this funding is a charge against the departments for services rendered.

**FUND 230 - WATER SERVICE**

This fund is an enterprise fund which accounts for the operation of the City's water service. The fund is self-supporting from user fees. The user fees are included with the monthly utility charges.

**FUND 231 - SEWER SERVICE**

This fund is an enterprise fund which accounts for the operation of the City's sewer service. The fund is self-supporting from user fees. The user fees are included with the monthly utility charges.

**FUND 232 - DISPOSAL/STREET SWEEPING SERVICE**

This fund is an enterprise fund which accounts for the operation of the City street sweeping service and solid waste disposal. The fund is self-supporting from user fees. The user fees are included with the monthly utility charges.

**FUND 233 - TRANSIT SERVICE**

This fund is an enterprise fund which accounts for the operation of the City's transit system. The source of funding for the operation is SB 325 monies and fare box revenue.

**FUND 234 – CNG**

This fund is an enterprise fund and it is used to account for the operations and maintenance of the City's CNG Station. It is primarily self-supporting from CNG fuel sales, tax on fuel and excise tax.

**FUND 320 - AMBULANCE**

This fund is an enterprise fund which accounts for the operation and maintenance of the City's ambulance service. All costs are recorded in this fund. It is primarily self-supporting from ambulance fees and Fire Med membership.

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# APPENDIX

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## Glossary

**Abatement:** A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

**Accounting System:** The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

**Accrued Interest:** The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

**Agency Fund:** A fund normally used to account for assets held by a government as an agent for individuals, private organizations or other governments and/or other funds.

**Annual Budget:** A budget applicable to a single fiscal year. Annual Financial Report. A financial report applicable to a single fiscal year.

**Amortization:** The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

**Appropriated Budget:** The expenditure authority created by the appropriation bills or ordinances, which are signed into law, and the related estimated revenues. The appropriated budget would include all reserves, transfers, allocations, supplemental appropriations and other legally authorized legislative and executive changes.

**Appropriation:** A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

**Arbitrage:** As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

**Assessed Valuation:** A value assigned to real estate or other property by a government as the basis for levying taxes.

**Audit:** An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

**Audit Report:** Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

**Authority:** A government or public agency created to perform a single function or restricted group of related activities.

**Available Funds:** Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

**Balance Sheet:** A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

**Balanced Budget:** A balanced budget is achieved when the estimated revenues equal or exceed the estimated expenses.

**Betterments (Special Assessments):** Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

**Bond:** A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

**Bond and Interest Record:** (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

**Bonds Authorized and Unissued:** Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

**Bond Covenant:** A legally enforceable promise made by a issuer of bonds to the bondholders, normally contained in the bond resolution or indenture.

**Bond Issue:** Generally, the sale of a certain number of bonds at one time by a governmental unit.

**Bond Rating (Municipal):** A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

**Budget:** A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

**CALPERS:** The California Public Employees' Retirement System (CalPERS) is an agency in the California executive branch that "manages pension and health benefits for more than 1.6 million California public employees, retirees, and their families Including the City of Dinuba's employees.

**Capital Assets:** All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful live extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

**Capital Budget:** An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

**Capitalized Expenditures:** Expenditures resulting in the acquisition and/or construction of fixed assets.

**Capital Investment Program (CIP):** A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or other capital needs. It sets forth each project or other contemplated expenditure in which the government is to have a part and specifies the resources estimated to be available to finance the projected expenditures.

**Cash:** Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

**Cash Management:** The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.

**Certificate of Deposit (CD):** A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

**Classification of Real Property:** Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

**Collective Bargaining:** The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union. regarding wages, hours and working conditions.

**Consumer Price Index:** The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

**Cost Accounting:** The method of accounting that provides for assembling and recording of all the elements of cost incurred to accomplish a purpose, to carry on an activity or operation, or to complete



**Cost-Benefit Analysis:** A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

**Debt Burden:** The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes, debt burden refers to debt service costs as a percentage of the total annual budget.

**Debt Service:** The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

**Deficit:** It is the excess of a fund's liabilities over its assets or when spending exceeds revenue during a single accounting period.

**Employee Services:** Salaries plus fringe benefits are earned by employees of the organization for work performed. A unit of work or a specific job.

**EMS:** Emergency Medical Services

**Encumbrance:** A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

**Enterprise Funds:** An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of the total cost of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery—direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

**Entitlement:** The amount of payment to which a state or local government is entitled pursuant to an allocation formula contained in applicable statutes.

**Equalized Valuations (EQVs):** The determination of the full and fair cash value of all property in the community that is subject to local taxation.

**Estimated Receipts:** A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

**Exemptions:** A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

**Expenditure:** An outlay of money made by municipalities to provide the programs and services within their approved budget.

**Fiscal Year:** A 12-month period (usually July 1st through June 30th) to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations.

**Fiduciary Funds:** Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds.

**Fixed Assets:** Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

**Fixed Costs:** Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

**Float:** The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

**FTE:** Full-time equivalent.

**Full Faith and Credit:** A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

**Fund:** An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

**Fund Accounting:** Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

**Fund Balance:** The difference between fund assets and fund liabilities of governments and similar trust funds.

**GASB 34:** A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

**GASB 45:** This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

**GEMT:** The Ground Emergency Medical Transportation (GEMT) Program is a voluntary program that allows publicly owned or operated emergency ground ambulance transportation providers to receive supplemental payments that cover the difference between a provider's actual costs per GEMT transport and the Medicaid base payment, mileage and other sources of reimbursement.

**General Fund:** The fund used to account for most financial resources and activities governed by the normal appropriation process.

**General Obligation Bonds:** Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

**GFOA:** The Government Finance Officers Association is a professional association of approximately 19,000 state, provincial, and local government finance officers in the United States and Canada.

**Governmental Fund:** These funds focus on financial resources that are used primarily for governmental-type activities which are supported mainly by taxes and sometimes even grants.

**Governing Body:** A board, committee, commission, or other executive or policymaking body of a municipality or school district.

**IGT:** Intergovernmental Transfer. Specifically, used when the City transfers funds to the State Department of Health Care Services (DHCS), which then uses them to increase Medi-Cal payments (within federally allowed levels) to that City's ambulance division. This resulted in the City Ambulance service getting back the transferred funds, along with the matching federal funds.

**Impact Fee:** A fee that is imposed by a local government within the United States on a new or proposed development project to pay for all, or a portion, of the costs of providing public services for the new development.

**Indirect Cost:** Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

**Interest:** Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

**Interest Rate:** The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

**Internal Service Fund:** A fund used to account for the financing of goods or services provided by one department to other departments on a cost-reimbursement basis.

**Investments:** Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

**Line Item Budget:** A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

**Local Aid:** Revenue allocated by the state or counties to municipalities and school districts.

**Materials & Services:** Expenses that are charged directly as a part of the cost of a service.

**Maturity Date:** The date that the principal of a bond becomes due and payable in full.

**Modified Accrual Basis of Accounting ODIFIED:** The method in which revenues (income) are recognized in the period in which they become measurable and available to finance expenditures of that same period. Expenditures (expenses) are recorded when incurred, with the exception of principal and interest on long term debt, which are recorded when due.

**Municipal(s):** (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

**Net Income (Loss):** Proprietary fund excess (deficit) of operating revenues and operating transfers in over operating expenses, non-operating expenses and operating transfers out.

**Non-Operating Expenses:** Proprietary fund expenses not directly related to the fund's primary activities (e.g., interest).

**Non-Operating Revenues:** Proprietary fund revenues incidental to, or byproducts of, the fund's primary activities.

**Note:** A short-term loan, typically with a maturity date of a year or less.

**Objects of Expenditures:** A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

**Official Statement:** A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

**Operating Budget:** A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

**Operating Expenses:** Proprietary fund expenses related directly to the fund's primary activities.

**Operating Income:** The excess of proprietary fund operating revenues over operating expenses.

**Operating Reserves:** Per City Charter – The City Council by ordinance shall provide, and the annual budget shall make adequate provision for reserve accounts in each fund, or a special fund, for emergencies, uninsured losses, unfunded liabilities, pollution and adverse environmental conditions, depreciable fixed asset replacement, utility and enterprise facility perpetual replacement, and any other such reserves as the City Manager might recommend and the City Council approve. Current required operating reserves for most enterprise funds and the General Fund is calculated as a two-month reserve not including debt service, allocated costs, and capital outlay.

**Operating Revenues:** Proprietary funds revenues are directly related to the fund's primary activities. They consist primarily of user charges for goods and services.

**Overlapping Debt:** A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

**Performance Budget:** A budget that stresses output both in terms of economy and efficiency.

**PPE :** Personal protective equipment (PPE) is protective clothing, helmets, goggles, or other garments or equipment designed to protect the wearer's body from injury or infection. The hazards addressed by protective equipment include physical, electrical, heat, chemicals, biohazards, and airborne particulate matter.

**Principal:** The face amount of a bond, exclusive of accrued interest.

**Program:** A combination of activities to accomplish an end.

**Program Budget:** A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

**Program Purpose:** A general statement explaining the reason a particular program or division exists.

**Proprietary Fund:**The classification used to account for a government's ongoing organizations' and activities that are similar to those often found in the private section (i.e., enterprise and internal service funds). All assets, liabilities, equities, revenues, expenses and transfers relating to the government's business and quasi-business activities are accounted for through proprietary funds.

**Purchased Services:** The cost of services that are provided by a vendor.

**RDA:** Redevelopment Agency.

**Refunding of Debt:** Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

**Reserve Fund:** An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

**Reserve Fund Balance:** Those portions of the fund balance that have not been appropriated for expenditure or that are legally segregated for a specific future use.

**Retained Earnings:** An equity account reflecting the accumulated earnings of an enterprise or internal service fund.

**Revaluation:** The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

**Revenues:** (1) Increases in the net current assets of a governmental fund type from other than expenditure refunds and residual equity transfer. (2) Increases in the net total assets of a proprietary fund type from other than expense refunds, capital contributions and residual equity transfers.

**Revenue Anticipation Note (RAN):** A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

**Revenue Bond:** A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

**Revolving Fund:** Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

**Risk Management:** All the ways and means used to avoid accidental loss or to reduce its consequences if it does occur.

**Sale of Real Estate Fund:** A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

**Self Insurance:** A term often used to describe the retention by an entity of a risk of loss arising out of the ownership of property or from some other cause, instead of transferring that risk to an independent third party through the purchase of an insurance policy. It is sometimes accompanied by the setting aside of assets to fund any related losses. Because no insurance is involved, the term self insurance is a misnomer.

**Service Reimbursements:** Transactions that constitute reimbursements to a department/division for expenditures or expenses are initially made from it but that properly apply to another department/division.

**Service Level Measure:** A statement describing an activity conducted or performed by the program /division. A program will usually have many Service Level Measures. Service Level Measures provide quantifiable and qualifiable information as to the level of service to be provided in relation to the level of funding indicated in the budget.

**SPECIAL REVENUE FUND:** A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

**SPECIFIC PROGRAM OBJECTIVES:** An Action statement indicating the new or special activities proposed for a program.

**Stabilization Fund:** A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

**Successor Agency Recognized Obligation Payment:** The Successor Agency to the Dinuba Redevelopment Agency was created to administer the dissolution and wind down of the former Redevelopment Agency (former RDA), which was dissolved by statute on February 1, 2012. All assets, properties, contracts, and records of the former RDA were transferred to the Successor Agency for administration. An Oversight Board was established to review and approve the actions of the Successor Agency.

**Surplus Revenue:** The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

**Tax Anticipation Notes (TANS):** Notes (or warrants) issued in anticipation of the collection of taxes, usually retrievable only from tax collections, and frequently only from the proceeds of the tax levy whose collection they anticipate.

**Tax Rate:** The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

**Tax Title Foreclosure:** The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

**Trust Fund:** In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

**Uncollected Funds:** Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

**Undesignated Fund Balance:** Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

**Unreserved Fund Balance (Surplus Revenue Account):** The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

**Valuation (100 Percent):** The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.