



2024-2025

ADOPTED
BUDGET

People.



Places.



Progress.

FOR THE FISCAL YEAR JULY 1, 2024 TO JUNE 30, 2025



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INTRODUCTION

Readers' Guide

The purpose of this budget book is to provide useful, concise information about the City of Dinuba's financial plans, operations, and capital investments. The reader's guide is offered to assist the interested parties in reviewing the document quickly with efficiency and ease.

Introduction – This section includes the budget transmittal letter along with a listing of the city officials, information regarding the city's location, demographics, organizational structure, fund structure, financial policies, the budget process and this reader's guide.

-Start with the **transmittal letter** [📄](#) on page 7. This contains the City Manager's message that outlines the priorities for the year and identifies major challenges the city is facing.

-Then move on to the city's list of **goals, objectives, and performance outcomes** [📄](#) that addresses the long term issues and concerns of the government, starting on page 22.

Budget Overview – This section provides a comparative overview of the entire budget and includes a summary of revenues, expenditures, and anticipated changes in fund balance for each fund. It also includes an analysis and trend information on the most significant revenue categories within the budget.

-To get an idea as to where the city gets its money, an overview of the city's major revenues [📄](#) can be found on page 39. The full list of all revenues [📄](#) for all funds is found on page 43.

-To review how the city spends its money, an overview of the city's major expenditures [📄](#) can be found on page 38. The full list of all expenditures [📄](#) for all funds is found on page 45.

For more in depth information regarding each department, fund, debt, and capital improvement projects, the following sections are provided:

Departments – This section focuses on expenditures specific to each department and is organized by expense type and function, starting on page 61.

Fund Summaries – This section includes a summary of revenues and expenditures by function and source for each budgeted fund, starting on page 98.

Debt – This section includes an overview of all city debt and detailed debt service schedules, starting on page 216.

Supplemental Information – This section includes copies of the adopted budget resolution and a list of descriptions and purpose of all accounting funds, starting on page 222.

Transmittal Letter

Mayor and City Council,

I am pleased to transmit the Fiscal Year 2024-2025 for your review and acceptance. The budget reflects a conservative financial outlook that continues to focus on maintaining existing staffing and service levels. The overall budget across all fund types totals \$119,462,120. This reflects an increase from last year of about 46 percent, mostly due to one-time capital projects.

The General Fund, which supports core services such as police, fire, parks and planning, reflects a slight operating surplus of \$297,982 based on \$18,438,583 in revenues and expenditures of \$18,140,601. Sales tax revenues have dropped from their pandemic-level highs to previous levels. One major note in the General Fund is the reduction in total annual sales tax revenues of approximately \$4.7 million. Staff transferred these revenues into a liability account in the event that the city loses these revenues as part of the CDTFA audit. Staff hopes to have a resolution of the CDTFA audit in the coming year.

Federal

The U.S. economy remained resilient through the first quarter of the year but uncertainty about a soft or hard landing remains uncertain. The economy began the year with a stronger than expected labor market and largely robust consumer spending, despite rising interest rates and prices. The U.S. added 276,000 jobs in the first quarter of 2024. However, jobs added in April were weaker than expected as employers added 175,000 jobs versus the 240,000 that economists projected, and the unemployment rate rose to 3.9%. Moreover, unemployment rose in 30 states in the 12 months through April 2024.

Consumers had accumulated \$2.1 trillion during the Covid-era lockdowns and the estimated \$5 trillion in government stimulus gave consumers the confidence to spend. The National Retail Federation Retail Monitor Report for April showed fourth-tenths of a percent increase in retail sales. Consumers are willing to spend despite inflation and higher interest rates. The NRF projects continued growth in consumer albeit not as robust as the first part of the year.

The major challenge facing the economy is inflation. Although inflation has dropped significantly from its peak of 9.1% in 2023 to 3.4% in April, the Federal Reserve has yet to cut rates. With the strong labor market and consumer spending, many economists now believe that the Federal Reserve will not consider rate cuts until possibly in September. Meanwhile, mortgage rates will continue to remain high, putting pressure on housing affordability.

The chorus of a hard landing or recession for the U.S. economy continues to grow. "There is a very high probability of a recession," Nancy Lazar, Piper Sandler's chief global economist, told WealthTrack in a recent interview. She points out that a recession or economic downturn typically takes 10 to 16 quarters to materialize when the fed begins a rate-hike cycle. So far, 8 quarters have passed since the Fed began its rate-hikes in March 2022. Strength of the labor market, unemployment and inflation over the second half of the year will be closely watched.

State

California is facing a significant deficit between \$37.9 and \$78 billion after state revenues continued to come in below expectations. The Governor and legislative leaders are working together on a plan to reduce the deficit by \$30 billion through a combination of spending cuts, delays, deferrals and dipping into emergency reserves. However, lawmakers so far have not proposed to raise income taxes or impose steep cuts to the most expensive programs, including health care and public education.

Homelessness continues to be a challenge for the state as the homeless population increased in 2023 by 6% from the year prior to 180,000 people, according to the federal point-in-time data. California has spent \$20 billion over the past five years dedicated to the state's homelessness crisis. In an effort to address homelessness, the state proposed and voters narrowly passed Proposition 1, which provides a \$6.4 billion bond to fund the construction and operations of behavioral health and substance-use disorder treatment facilities throughout the state.

Housing affordability continues to be a perennial challenge for California due to an ongoing shortage of new units. The California Department of Housing and Community Development reported that California housing permitting collapsed 45% from 133,565 homes in 2022 to just 74,720 in 2023. With the state facing a 4.5 million home housing shortage, it will take over 60 years to current permitting levels to overcome the housing shortage. For the first time since 2020, California's population grew by just over 67,000 in 2023 to 39,128,162 residents due to net migration and higher birth rates. This reverses a decline of 75,423 residents in 2023 as people moved to states with affordable homes and a lower cost of living. The Golden State has lost some of its luster.

California is also experiencing a home insurance crisis as major insurance agencies have stopped offering coverage. Earlier this year, leading insurer State Farm General announced that it wouldn't renew 72,000 property owner policies statewide, joining Farmers, Allstate and other companies in either not writing or limiting new policies or tightening underwriting standards. The companies are blaming wildfires, inflation that raised reconstruction costs, as well as outdated state regulations for rising costs.

On a positive note, the state is in the second year of a no drought category with the Sierra Nevada snowpack at 105% above average and major reservoirs are at 116% of average for this time of year.

Local

The City of Dinuba continues to see steady economic growth with new residential and commercial developments leading the way. A total of 383 new housing units are currently under construction or approved. With the expectation that the Feds will begin cutting rates later this year, there should be a corresponding drop in 30-year mortgage rates, making housing more affordable and stimulating ongoing demand.

On the commercial side, Dutch Bros. and Habit Burger recently opened, with Starbucks expected to open a second store later this summer. A major development for the City is the revitalization of the Mercantile Row Shopping Center on the east side. The center was one of the first major retail centers to develop and was home to several anchor tenants, such as Kmart, Save Mart and Ride Aid amongst others. However, due to changing market conditions over the past two decades, many of these marque tenants shuttered leaving large vacancies in the center. Over the past few years, the center has slowly revived with several new tenants occupying many of the larger empty spaces. Sequoia Foods and Dinuba Tulare Works are occupying the former Kmart Space, Superior Grocers opened in the former Save Mart space, and Ross Dress for Less and Five Below are occupying the former Ride Aid space. The revitalization of this commercial center has been a top priority for the City Council and a welcome positive change for the community.

The new Dinuba High School is expected to be completed this summer and students to occupy the facility in 2025. The city expects the new high school to spur residential development in the southwest part of the community. Per a financial impact analysis prepared by the Tulare County Economic Development Commission, they project that the new high school will have an overall economic impact of \$230 million on the local economy. In anticipation of the new high school, the City was proactive and prepared an update to its General Plan focused on land uses and future growth around the new high school. The goal of the update is to ensure orderly growth around the new high school.

As we look ahead, there are some challenges and opportunities to consider and prepare for:

Challenges

- Ongoing CDTFA audit of sales tax revenues
- Inflation & high interest rates
- Homelessness
- Potential recession or economic contraction

Opportunities

- New high school expected to spur more residential growth
- New Viscaya Community Park breaks ground
- Ongoing residential developments remain resilient
- New commercial projects approved or planned

The City of Dinuba has remained resilient in the face of the many macro challenges facing the country and the state. High inflation and interest rates put pressure on hard-working families. Homelessness remains an intractable challenge. Fiscal uncertainty requires fiscal restraint and a focus on preserving existing service levels. These and other challenges require the city to stay focused and diligent in the coming fiscal year and beyond.

The City of Dinuba is fortunate to have a dedicated staff that is committed to providing the highest level of service to the community. City staff remains responsive to resident's issues and work hard to ensure the highest level of customer service to the community. Special thanks to Karina Solis, the finance team and department heads for working together to ensure that the city is fiscally solvent while providing needed services to the community.

Sincerely,



Luis Patlan
City Manager

Mayor and City Council

The City of Dinuba City Council meets on the second and fourth Tuesday each month in the Council Chambers at 405 E El Monte Way, Dinuba California 93618. Work Sessions at 5:30 pm; Regular Sessions at 6:30 pm.

For more information, please visit the city's website: <https://www.dinuba.org/government/city-council>



Maribel Reynosa
Mayor
DISTRICT 2



Rachel Nerio-Guerrero
Vice Mayor
DISTRICT 1



Benjamin Prado
Council Member
DISTRICT 3



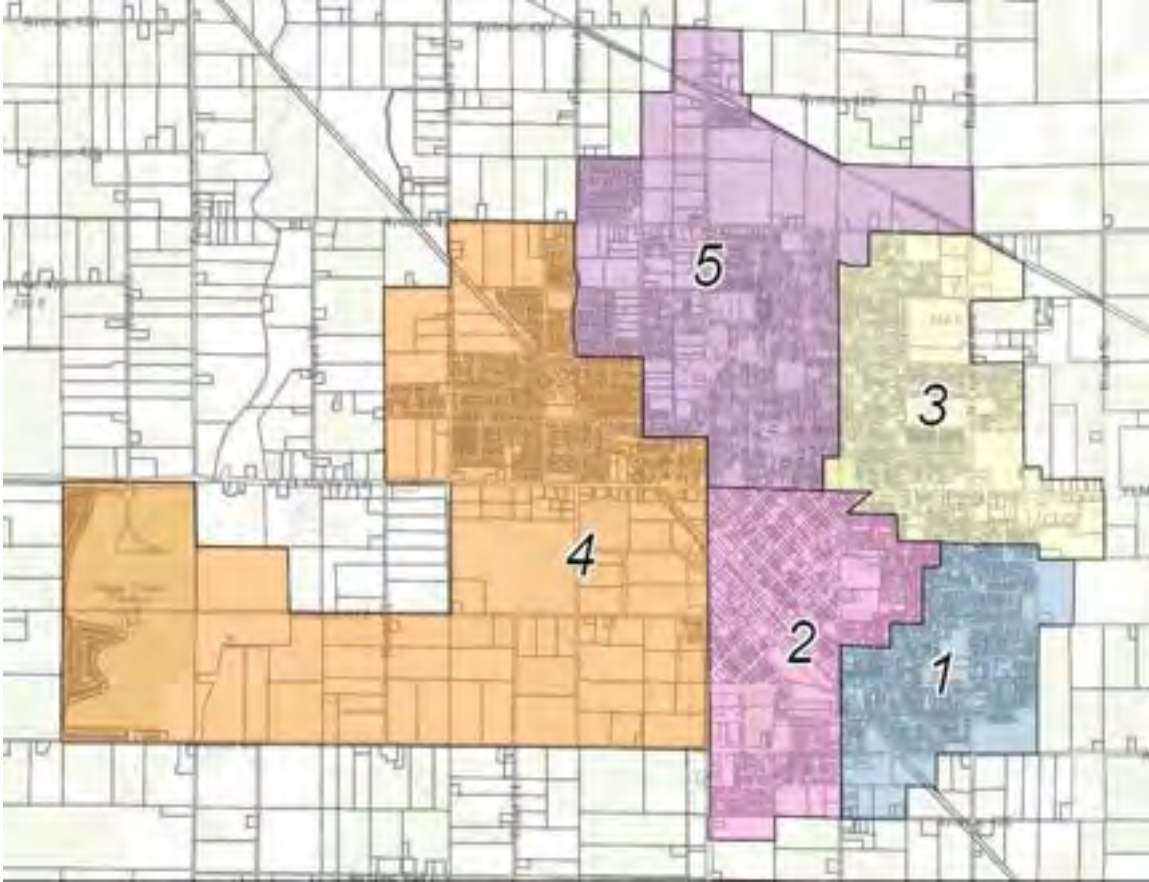
Kuldip Thusu
Council Member
DISTRICT 4



Linda Launer
Council Member
DISTRICT 5

District Map

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



GFOA Budget Award



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**City of Dinuba
California**

For the Fiscal Year Beginning

July 01, 2023

Christopher P. Morrill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an Operating Budget Excellence Award to the City of Dinuba for its annual budget for the fiscal year beginning July 1, 2023. 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. City staff is confident that the current budget continues to conform to the program requirements, and will be submitting the 2024-2025 budget 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 for its annual budget for the fiscal year beginning July 1, 2023. 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. City staff is confident that the current budget continues to conform to the program requirements, and will be submitting the 2024-2025 budget 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 25,458.

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: Administrative Services, Community Services, Fire Services, Police Services and Public Works.

Two appointed advisory commissions assist the City Council in the policy-setting process; the Planning Commission and the Public Safety 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."



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 and continues to see steady economic growth. Its traditional Downtown Business District is currently being revitalized.

Downtown Dinuba includes an Entertainment District, known as the Entertainment Plaza, which has expanded to include the Brick & Stone Coffee Shop, a Seafood Restaurant, a Fitness center, a bowling center, a movie theater and new restrooms. Various other downtown businesses have had improvements to the façade thanks to the grant funding received from the American Rescue Plan Act (ARPA).

A major development for the City is the revitalization of the Mercantile Row Shopping Center on the east side. The center was one of the first major retail centers to develop and was home to several anchor tenants, such as Kmart, Save Mart and Rite Aid amongst others. However, due to changing market conditions over the past two decades, many of these marquee tenants shuttered, leaving large vacancies in the center. Over the past few years, the center has slowly revived with several new tenants occupying many of the larger empty spaces. Sequoia Foods and Dinuba Tulare Works are occupying the former Kmart space, Superior Grocers opened in the former Save Mart space, and Ross Dress for Less and Five Below are occupying the former Ride Aid space. The revitalization of this commercial center has been a top priority for the City Council and a welcome positive change for the community.

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
2023 Total Well Production - 1.51 billion gallons
6,719 Service Connections
92.94 miles of Water

Police Protection

1 Station
38 Sworn Officers
12 Full-Time Support Personnel
5 Motorcycles
44 patrol Units

Fire Protection

1 Station
Fire Chief
2 Battalion Chiefs
3 Captains
3 Engineer Paramedics
12 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 Park Lands
Over 80 Acres of Open Space
2 Linear Parks

Other

29.68 miles of Storm Drain
73.20 miles of Sewer Main
94.2 miles of City Streets
29.68 miles of Alley ways

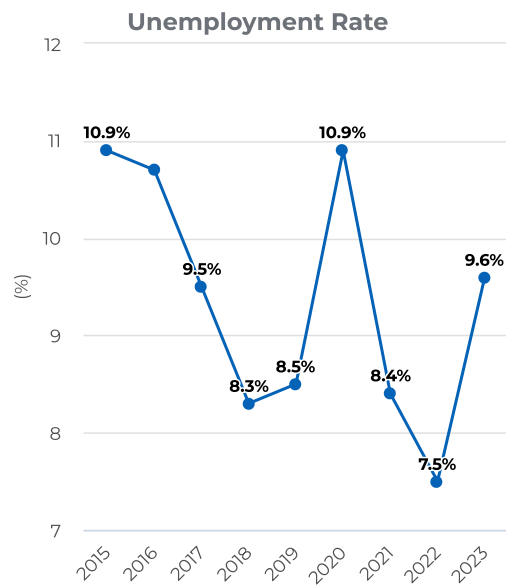
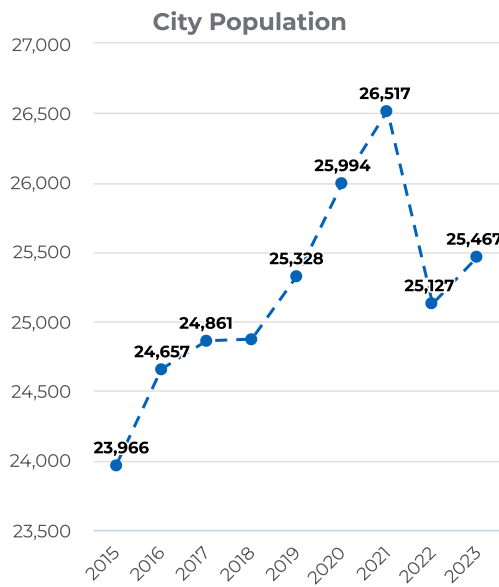
Population and Unemployment Rate

Fiscal Year	City Population	% Change	City Population as a % of		
			Tulare County Population	County Population	Unemployment Rate 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%
2023	25,467	1.34%	475,064	5.36%	9.6%

Source: California Department of Finance

California Employment Development Department

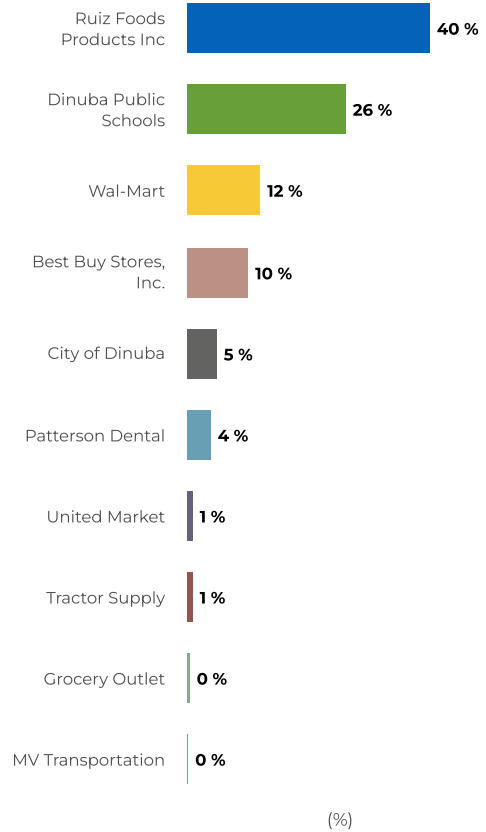
Note: Per capita income and total personal income information not available



Largest Employers

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

Employers

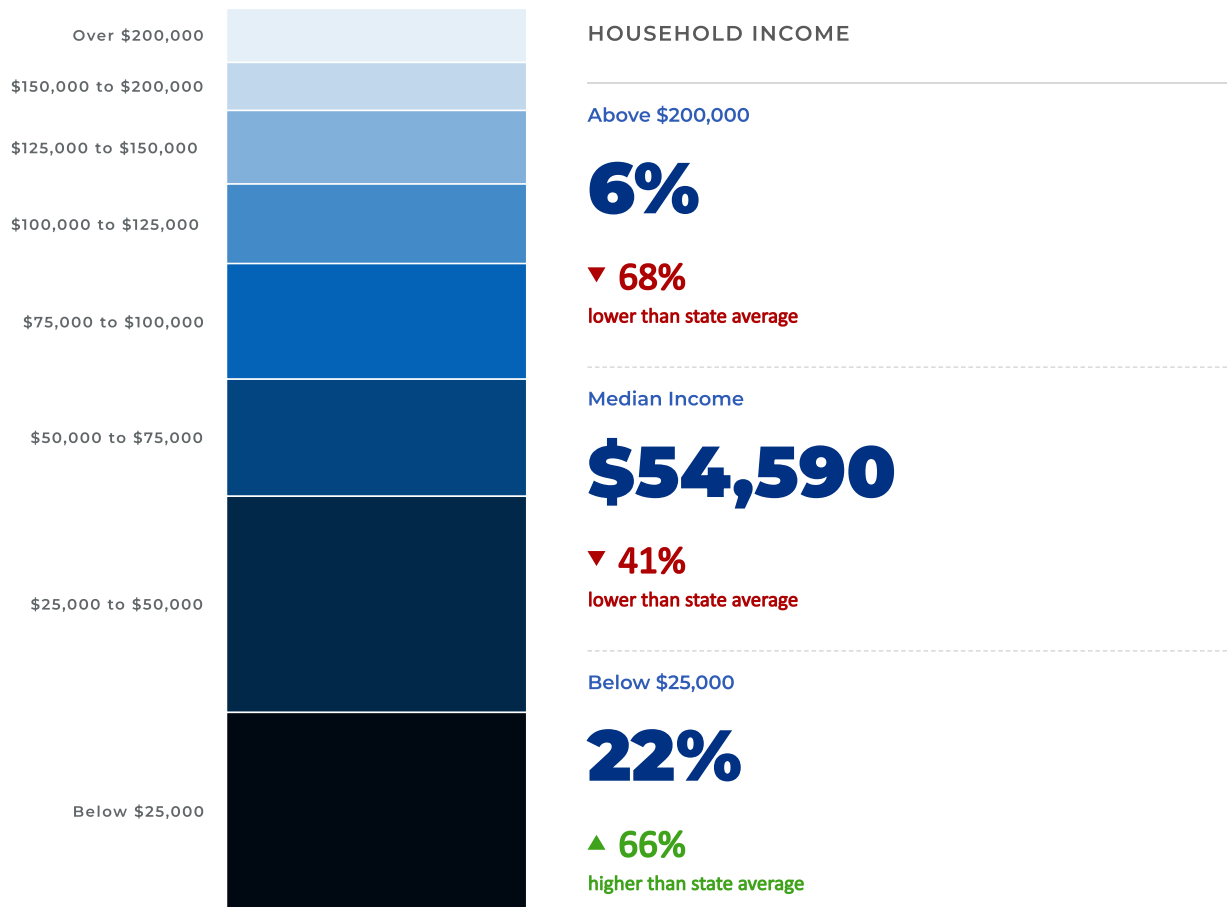


Employer	Type of Business	Employees	Rank
Ruiz Foods Products Inc.	Frozen Food	1,535	1
Dinuba Public Schools	Education	1,014	2
Wal-mart	Retail Store	455	3
Best Buy Stores, Inc.	Distribution Center	400	4
City of Dinuba	Local Government	196	5
Patterson Dental	Wholesaler	168	6
United Market	Retail Store	48	7
Tractor Supply	Retail Store	24	8
Grocery Outlet	Retail Store	19	9
MV Transportation	Trnsportation	12	10
Total		3,871	

(%)

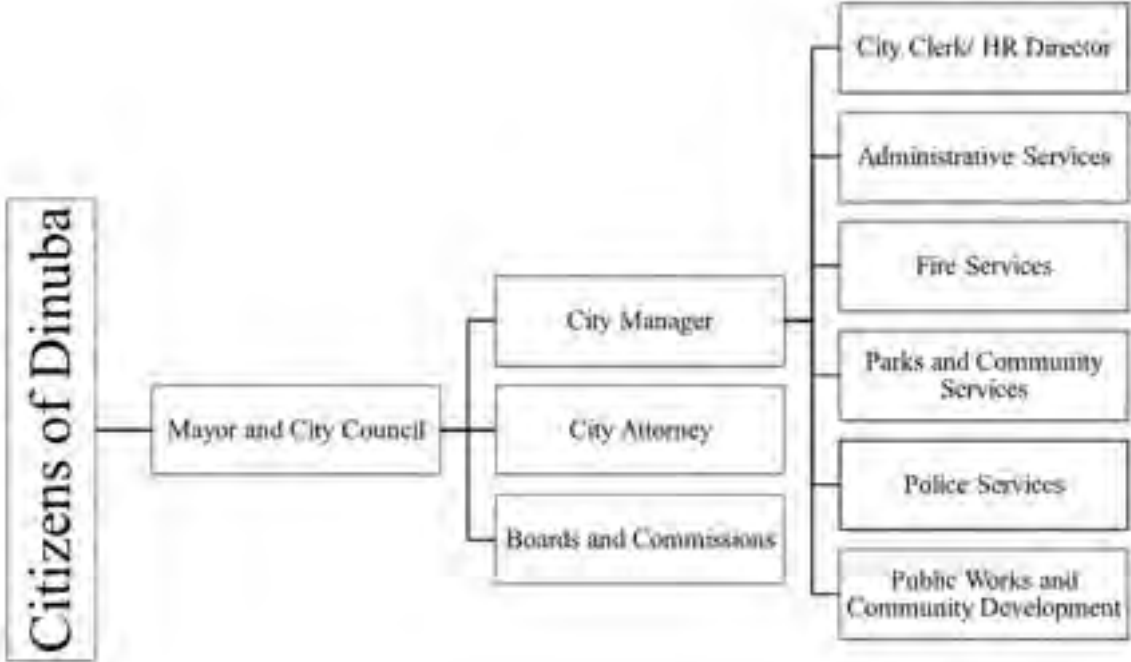
Economic Analysis

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

City Wide Organization Chart



Strategic Goals and Objectives

Goals & Objectives	Performance Outcomes
Goal #1: Fiscal Health	
Objective A: Preserve sales tax revenues	<ul style="list-style-type: none"> -Working with CDTFA on audit of sales tax revenues -SB 1494 (Glazer) was defeated (phase-out of sales tax sharing agreements)
Objective B: Prepare a balanced general fund budget	<ul style="list-style-type: none"> -Adopted balanced FY 2024/25 general fund budget -Implemented utility rate adjustments to cover operations and capital projects -Earned \$2.16 million in interest on all cash invested (July 1, 2023 - March 30, 2024) -Clean fiscal year-end audit for FY 2022/23 -Outsourced street sweeping services resulting in annual savings -Received CSFMO & GFOA budget award for excellence in budgeting for FY 2023/24
Objective C: Seek and secure grants for key community projects	<ul style="list-style-type: none"> -Total grants awarded in 2023/24: \$24.8 million
Goal #2: Quality of Life & Neighborhood Improvements	
Objective A: Address homelessness in the community	<ul style="list-style-type: none"> -Ongoing partnership with Tulare County HHS & Kings/Tulare Homeless Alliance -Adopted anti-camping ordinance to ensure parks are accessible to all -6 homeless housed in Sierra Village Apartments -Conduct weekly check-ins with local homeless and provide navigation services
Objective B: Make improvements to existing community parks and plan for new parks	<ul style="list-style-type: none"> -Viscaya Neighborhood Park under construction -Installation of new restrooms at Entertainment Plaza -Installation of two new basketball courts with solar lights at KC Park -Completion of nature-based walking trail at KC Vista Park -Installation of new solar lights at KC Park parking lot (adjacent to BB & PB courts)
Objective C: Focus on downtown improvements	<ul style="list-style-type: none"> -Awarded \$2.9M Clean CA grant to upgrade and renovate Entertainment Plaza -Completion of Open Gate Thrift Store façade improvement -Completion of former Don Shoe store facade improvement -City Hall and Civic Square Conceptual Plan -9 apartments on the second floor of the former Don's Shoe Store
Objective D: Identify and plan for needed neighborhood improvements & community beautification	<ul style="list-style-type: none"> -Delgado neighborhood lighting study completed, and new solar lights ordered -New raised median with landscaping installed on El Monte in front of Dutch Bros. -Awarded \$750k CalHome grant to fund the Housing Rehabilitation Program -Awarded \$750k CalHome grant to fund the First-Time Homebuyer Down payment Assistance Program

Goals & Objectives	Performance Outcomes
Goal #3: Maintaining Organizational Capacity	
<p>Objective A: Ensure adequate staffing for the organization</p> <p>Objective B: Provide organization with needed vehicles and equipment</p> <p>Objective C: Evaluate and maintain adequate technology upgrades and infrastructure</p> <p>Objective D: Maintain and update ordinances and master plans</p>	<ul style="list-style-type: none"> -Hire FT Building Official and Building Inspector -Hired second FT Code Enforcement Officer -Fire Department implemented a minimum of two personnel per fire engine -Promoted George Avila to PW Director -Promoted Greg Chastain to Fire Chief -DFD secured \$300k from Alta Health Care District to hire 3 FT EMT's -New dump truck purchased and received for Public Works -New ambulance purchased and received (Alta Health Care grant) -105' fire ladder truck ordered (\$2.0 million state earmark) -New fire engine ordered (\$900,000 Measure F) -Created work station replacement program fo all city departments -Completion of focused General Plan Update -Adopted Daytime Curfew for Minors -Adopted anti-camping ordinance
Goal #4: Investing in the Community	
<p>Objective A: Maintaining and expanding existing city programs & facilities</p> <p>Objective B: Maintain and expand critical community infrastructure</p> <p>Objective C: Maintain and improve local roads and streets</p>	<ul style="list-style-type: none"> -Expanded senior luncheons to five days per week (\$500k CDBG grant) Senior Center re-roof -Interior remodel of PW offices to accommodate new staffing -Interior remodel and renaming of The Patio at Ridge Creek Golf Course -Upgrades to the existing fire department (paint, new windows, floor coverings, restroom shower, office furniture) -New clarifier at Wastewater Treatment Plant completed -Water Well #21 under construction -\$1.0 million federal earmark awarded for the Sierra Way Sewer Main Project -\$2.7 million Cal OES grant to rehabilitate Pamela Storm Water Basin -Slurry seal at various locations (Tulare, L, Uruapan, Euclid Streets) -Reconstruction of two alleys in the downtown -Reconstruction of E. El Monte/Crawford intersection -Alta/Kamm Roundabout Project under construction -Reconstruction of the Crawford/Nebraska intersection -Completion of HSIP grant safety street striping

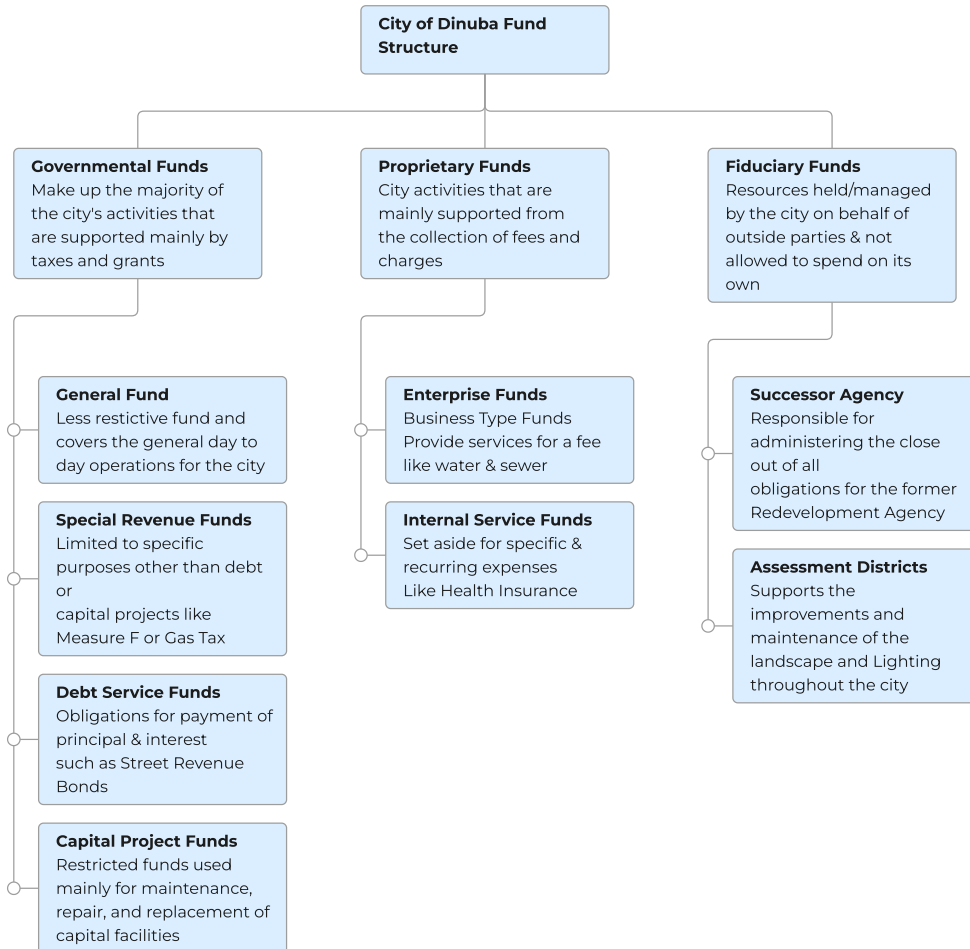
Goals & Objectives	Performance Outcomes
Goal #5: Engaging the Community	
<p>Objective A: Employ social media to connect and inform the community</p> <p>Objective B: Support community events and activities</p> <p>Objective C: Provide support and collaborate with local service groups</p>	<ul style="list-style-type: none"> -Ongoing Social Media engagement -Prepared annual State of City video (posted on social media) -2nd annual BBQ Fest was a success -Independence Day (July 4th) Fireworks Show at Ridge Creek was a success -Over 1,293 participated in Parks & Recreation programs & activities -New Adult Softball league added in 2023 and 2024 - The Fire Department attended over 30 public educational events with over 4600 attendees. -Dinuba PD held over 70 community-oriented policing events -1,284 participated in youth sports programs -213 students participated in the After-School Program monthly -6,760 senior lunches served -Modernized agreement with the Dinuba Chamber of Commerce -Participate in the Chamber of Commerce Government Affairs Committee -Dinuba Police Volunteers donated 1,166 hours, equivalent to \$46,640 cash value -City funded Fire Explorer Program – 10 explorers participated in the program -Fire Department working on partnership with Valley ROP for a Fire Training Facility -Fire and Police Chiefs participated in Fentanyl Town Hall
Goal #6: Economic Development	
<p>Objective A: Market city to prospective industrial companies</p> <p>Objective B: Revitalize Mercantile Row Shopping Center</p> <p>Objective C: Encourage new residential development</p>	<ul style="list-style-type: none"> -Work closely with Tulare EDC on marketing and business recruitment -City demographics and retail data updated in 2023 -Council attended the International Conference of Shopping Centers in May 2024 -Brochettes Euro-Mediterranean Grill open for business -Superior Grocers open for business (former Save Mart space) -Sequoia Foods open for business (portion of former Kmart space) -Ross Dress tenant improvements under construction (former Rite Aid space) -Five Below signs lease (former Rite Aid Space) -Tulare/Dinuba Works offices under construction (portion of former Kmart space) Second Starbucks under construction -Montebella Phase I under construction -Montebella Phase II under construction (33 lots) -Vineyard Estates under construction (44 lots) -Montebella Phase III approved (88 lots)

Goals & Objectives	Performance Outcomes
Objective D: New retail businesses	<ul style="list-style-type: none"> -Rose View Estates Phase I & II approved (73 lots) -Los Prados subdivision approved (151 lots) -Empire Estates subdivision approved (75 lots) -Valley Strong open for business -The Habit Burger open for business

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.

Fund Structure



Summary of Functions and Operations

Function	Responsible Department	Funding Source
Community Development		
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
Community Services		
Golf Course	Administrative Services	Golf Fund
Parks	Community Services	General Fund
Recreation Programs	Community Services	General Fund
Senior Programs	Community Services	General Fund
General Government		
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
Public Safety		
Ambulance	Fire	General/Measure F Fund
Fire	Fire	General/Measure F Fund
Police	Police	General/Measure F Fund
Public Utilities		
Disposal Service	Public Works	Disposal Fund
Water Service	Public Works	Water Fund
Wastewater Service	Public Works	Sewer Fund
Transportation		
Municipal Transit System	Public Works	Transit Fund
Transportation	Public Works	Gas Tax, Transportation
Streets, Sidewalks, Signals, & Streetlights	Public Works	Gas Tax, Transportation

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.

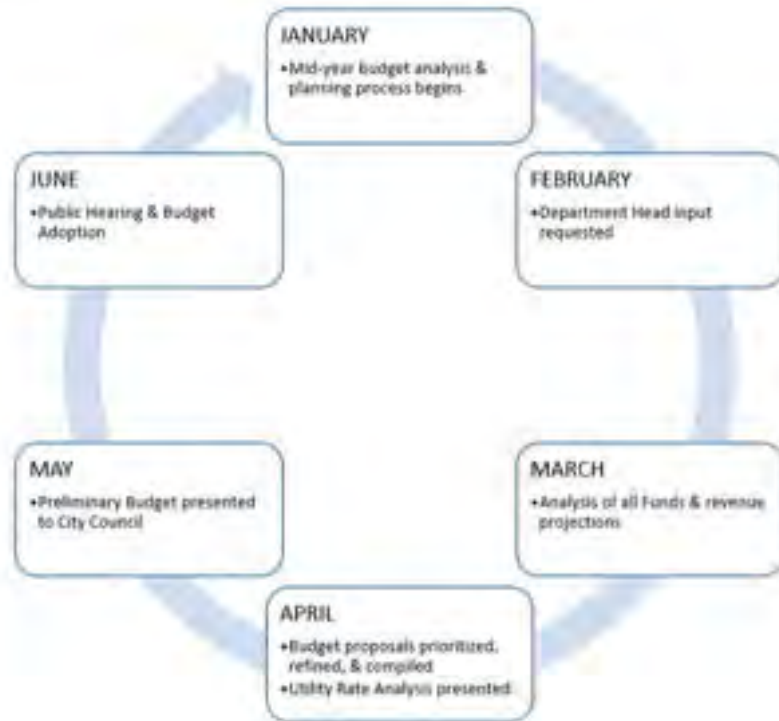
Reserves

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 2024-25 Budget Timeline



The budget document is a spending management plan for the City’s financial resources. Through the use of these resources, services are provided to meet the needs of Dinuba’s residents. The City’s annual budget begins in January and concludes in June when the final budget is adopted.

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 re-appropriated 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

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.

BUDGET OVERVIEW

Fund Balance

Funds	Beginning Balance 7/1/24	Revenue	Operations	Reimb.	Total Expenses	Revenues Over/(Under) Expenditures	Ending Balance 6/30/25
General Fund	9,020,795	18,475,287	17,678,432	-	19,935,899	(1,460,612)	7,560,183
Total General Fund	9,020,795	18,475,287	17,678,432	-	19,935,899	(1,460,612)	7,560,183
Capital Project Funds							
Transportation Capital Projects	(864,853)	23,388,500	-	-	24,326,100	(937,600)	(1,802,453)
Water Capital Projects	(408)	12,500,000	-	-	13,634,587	(1,134,587)	(1,134,995)
Sewer Capital Projects	24,059	2,750,000	-	-	2,750,000	-	24,059
MTBE	(41,230)	-	-	-	-	-	(41,230)
DBCP	4,719	-	-	-	-	-	4,719
Facilities Capital Projects	47,041	8,220,658	-	-	8,244,250	(23,592)	23,449
Total Capital Project Funds	(830,671)	46,859,158	-	-	48,954,937	(2,095,779)	(2,926,450)
Special Revenue							
American Rescue Plan Act	807,478	60,000	-	-	682,371	(622,371)	185,107
Special Community Events	75,770	45,750	34,897	-	34,897	10,853	86,623
Police Evidence	48,336	-	-	-	-	-	48,336
Police Explorers	8,728	-	-	-	-	-	8,728
Police Volunteers	24,068	-	-	-	-	-	24,068
Gas Tax	267,622	1,003,665	775,141	-	788,059	215,606	483,228
Transportation (Measure R/TDA)	1,562,064	1,420,518	792,627	-	1,710,177	(289,659)	1,272,405
Housing	1,025	-	-	-	-	-	1,025
Road Repair & Acct Act (SB1)	1,244,206	737,145	82,333	-	422,000	315,145	1,559,351
Water Impact Fees	472,394	42,203	-	-	166,207	(124,004)	348,390
Sewer Impact Fees	(66,779)	78,350	-	-	-	78,350	11,571
Transportation Impact Fees	(110,432)	29,223	-	-	149,508	(120,285)	(230,717)
Police Impact Fees	231,548	61,114	-	-	-	61,114	292,662
Parks Impact Fees	(25,900)	-	-	-	-	-	(25,900)
Storm Drain Impact Fees	(32,263)	2,539	-	-	-	2,539	(29,724)
Fire Impact Fees	428,319	89,500	-	-	-	89,500	517,819
Public Safety Sales Tax	2,666,138	3,377,000	3,227,657	-	3,487,934	(110,934)	2,555,204
State COPS	43,380	110,000	192,831	-	192,831	(82,831)	(39,451)
Byrnes Justice Assistance	277	-	-	-	-	-	277
Post-Training Revolving	17,374	-	-	-	-	-	17,374
State Fire Suppression Reimb.	1,164,457	-	-	-	112,000	(112,000)	1,052,457
Fire/EMS Training	52,060	25,850	-	-	-	25,850	77,910
CAL-HOME	146,281	11,400	202,660	-	202,660	(191,260)	(44,979)
CDBG	698,565	580,230	1,376,506	-	1,376,506	(796,276)	(97,711)
Downtown Improvement District	827	-	-	-	-	-	827
Assessment Districts	(155,653)	534,581	505,990	-	511,390	23,191	(132,462)
Community Facilities Districts	171,311	118,960	103,096	-	103,096	15,864	187,175
Total Special Revenue	9,741,201	8,328,028	7,293,738	-	9,939,636	(1,611,608)	8,129,593
Debt Service							
General Debt	100,484	-	-	-	-	-	100,484
Water Debt	(27,002)	2,000	2,000	-	2,000	-	(27,002)
Sewer Debt	(74,210)	7,500	7,500	-	7,498	2	(74,208)
Financing Authority	(45,968)	-	-	-	-	-	(45,968)

Funds	Beginning Balance 7/1/24	Revenue	Operations	Reimb.	Total Expenses	Revenues Over/(Under) Expenditures	Ending Balance 6/30/25
Total Debt Service	(46,695)	9,500	9,500	-	9,498	2	(46,693)
Enterprise							
Water	2,335,015	3,915,132	3,071,092	-	4,537,646	(622,514)	1,712,501
Sewer	439,207	4,712,549	3,265,210	-	4,656,976	55,573	494,780
Disposal	1,798,755	3,557,712	3,729,156	-	3,847,838	(290,126)	1,508,629
Transit	218,349	208,758	184,505	-	184,505	24,253	242,602
CNG	73,430	104,540	142,022	-	142,022	(37,482)	35,948
Ambulance	10,977,993	5,600,733	4,910,477	-	4,981,693	619,040	11,597,033
Vocational Center	2,264,087	50,000	-	-	-	50,000	2,314,087
Golf	(274,115)	4,172,120	3,436,128	-	3,552,225	619,895	345,780
Total Enterprise	17,832,720	22,321,544	18,738,590	-	21,902,905	418,639	18,251,359
Internal Service							
Risk	884,706	-	2,912,112	(2,806,189)	108,002	(108,002)	776,704
Health	2,196,720	-	3,525,000	(3,392,022)	132,978	(132,978)	2,063,742
Equipment Replacement	(8,202)	-	30,780	(71,201)	(2,101)	2,101	(6,101)
Fleet	34,082	-	482,357	(498,525)	-	-	34,082
Property	27,998	-	374,552	(375,881)	-	-	27,998
Total Internal Service	3,135,303	-	7,324,801	(7,143,818)	238,879	(238,879)	2,896,424
Grand Total	38,852,652	95,993,517	51,045,061	(7,143,818)	100,981,754	(4,988,237)	33,864,415

Fund Balance Summary

GENERAL FUND

The fund balance is projected to decrease by approximately 16% primarily due to decreased sales tax revenue in the General Fund after the California Department of Tax and Fee Administration (CDTFA) performed an audit and concluded that the City of Dinuba was receiving a portion of sales tax revenues erroneously.

TRANSPORTATION AND FACILITIES CAPITAL PROJECTS

The Transportation Capital fund balance is projected to increase from prior year at 108%. The reason for this large increase is that the fund is anticipated to receive one-time funding for several projects including State Grants, Measure R funds, HSIP Grant Funds, Safe Streets for All grant funding and Active Transportation Program (ATP) grant funding.

In the Facilities Capital Projects fund, there is an anticipated decrease of 50% from prior year. This decrease is attributed to several projects that are underway, including the Fire Training Facility, The Civic Square Design and the Viscaya Park projects are budgeted in the current fiscal year. The Viscaya park project is funded in part by two separate funds; therefore, the expense must be made before the grant reimbursement is received, resulting in a negative fund balance from 2024/25 to 2025/26.

SPECIAL REVENUE FUNDS

In the aggregate, the Special Revenue Funds have a decrease of 17%. The funds attributing to this decrease are: **Transportation (Measure R/TDA)** as a large portion of funds is being transferred directly into the Transportation Capital Project Fund for the funding of one-time capital projects. **Water and Sewer Impact Fees** fund balances are expected to decrease in the 2024/25 fiscal year also due to one-time capital projects for Well #21 and Sierra Way Sewer Main, respectively. **State COPS Grant** fund balance is expected to decrease as a larger portion of a Police Officer is being charged to this fund in an effort to reduce the fund balance in this fund. **Assessment Districts** fund balance is expected to decrease by 15% as costs for services have increased.

WATER

The fund balance for Water Fund is projected to decrease due to the transfer out of funds to the Water Capital Project Fund for several projects including, Well #21, Community Water System Improvements, Whitney Water Main Improvement Project, and Steel Pipe Replacement. These projects are funded by the water fee increases that were approved by City Council September 27, 2023.

SEWER

The Sewer fund balance is expected to increase by 13% by the end of the 2024/25 fiscal year. This increase is due primarily to the increase in sewer fees that was approved by City Council September 27, 2023.

DISPOSAL

The Disposal fund balance is anticipated to decrease in the 2024/25 fiscal year due to Consumer Price Index (CPI) increases and overall increases to operating costs in this fund. Currently, the City is undergoing a Request for Proposal (RFP) process for a new disposal contract. It is expected that the new contract will allow for revenues to offset the projected operating costs going forward.

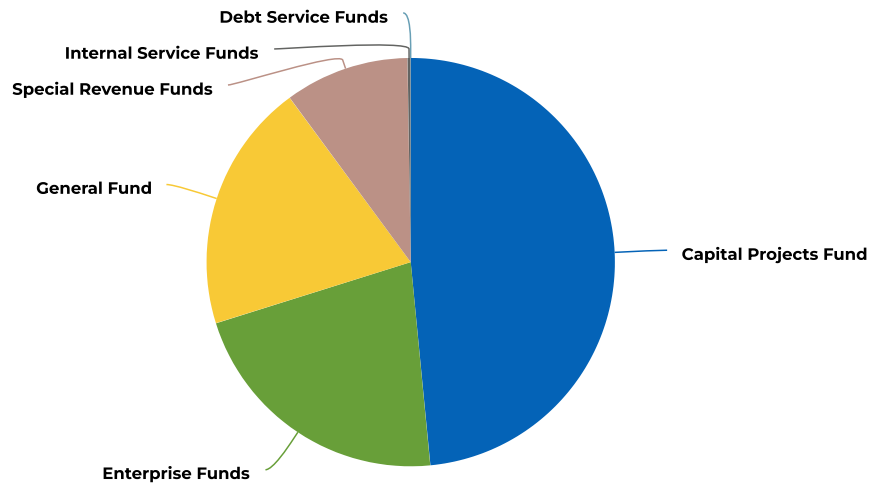
GOLF

The fund balance in the Golf fund is expected to increase from a beginning fund balance of (\$274k) to \$345k ending fund balance. The \$619k swing is due to several factors, including the previous year had substantial Capital Expenses for the remodel and re-branding of the restaurant, and the closure of the restaurant during the remodel. The 2024/25 fiscal year reflects a full year of service of the restaurant, and no major capital improvements.

Fund Sources and Uses Summary

SOURCE & USES	GENERAL FUND	CAPITAL PROJECTS FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	TOTAL BUDGET
SOURCES							
Revenues	\$ 18,475,287	\$ 46,859,158	\$ 8,328,028	\$ 9,500	\$ 22,321,544	\$ -	\$ 95,993,517
Available Resources -							
Planned Use/(Return)	1,460,612	2,095,779	1,611,608	(2)	(418,639)	238,879	4,988,237
24/25 SOURCES	19,935,899	48,954,937	9,939,636	9,498	21,902,905	238,879	100,981,754
USES							
Operations	17,678,432	0	7,293,738	9,500	18,738,590	7,324,801	51,045,061
Reimbursements	0	0	0	0	0	(7,143,818)	(7,143,818)
Net Operations	17,678,432	0	7,293,738	9,500	18,738,590	180,983	43,901,243
Debt Service	491,833	0	671,378	3,243,541	2,335,951	52,901	6,795,604
Capital Projects	1,819,121	53,547,942	1,064,421	0	740,500	0	57,171,984
Transfers In	(97,483)	(4,593,005)	(89,637)	(3,243,543)	0	0	(8,023,668)
Transfers Out	43,996	0	999,736	0	87,864	4,995	1,136,591
24/25 USES	19,935,899	48,954,937	9,939,636	9,498	21,902,905	238,879	100,981,754

Sources & Uses Graph



Major Expenditures

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Amended	2023-24 Actual	FY 2024-25 Adopted
GENERAL FUND					
Police	6,388,745	7,428,306	7,460,868	6,339,112	7,278,410
Fire	2,847,038	2,826,929	2,943,927	2,452,538	2,315,728
Finance	758,053	945,055	1,116,598	974,102	1,134,348
Community Services	1,900,645	2,345,371	2,729,417	2,652,523	2,970,299
Community Development	1,195,172	1,662,578	2,173,801	1,317,389	1,743,566
General Services	2,755,030	2,406,833	8,780,129	2,133,759	3,856,060
City Manager	470,679	285,782	325,833	258,295	297,033
City Council	131,324	144,754	135,345	117,046	120,455
City Attorney	219,972	261,408	515,000	132,760	220,000
Reimbursements	(1,200,122)	(1,191,159)	(1,301,791)	(1,012,948)	(1,199,292)
<i>Sub-Total General Fund</i>	<i>15,466,536</i>	<i>17,115,857</i>	<i>24,879,127</i>	<i>15,364,579</i>	<i>18,736,607</i>
GOVERNMENTAL FUNDS					
Transportation Capital Projects	1,385,884	3,776,000	12,799,839	5,593,814	25,445,318
Measure F (Public Safety)	2,311,957	2,169,590	3,397,943	2,715,119	3,487,934
Impact Fees	1,656,289	2,080,976	4,455,024	169,227	315,715
Facilities Capital Projects	552,694	100,141	3,128,468	3,169,499	10,940,901
Transportation	1,313,852	1,752,321	1,261,209	1,392,632	1,710,177
CDBG, HOME, STBG Grants	6,900,162	2,598,745	1,128,709	1,165,311	1,579,166
Gas Tax	1,100,271	875,228	1,005,118	1,016,100	788,059
Assessment Districts	532,244	493,394	658,092	486,396	614,486
Other Governmental Funds	170,146	496,754	1,824,699	482,448	304,831
<i>Sub-Total Governmental Funds</i>	<i>15,923,499</i>	<i>14,343,149</i>	<i>29,659,101</i>	<i>16,190,548</i>	<i>45,186,587</i>
BUSINESS-TYPE FUNDS					
Wastewater	2,197,356	3,321,025	6,837,609	4,581,588	7,406,976
Solid Waste	2,991,085	2,942,414	3,495,776	3,097,714	3,847,838
Water	3,297,995	3,592,957	5,082,700	2,984,156	18,949,369
Ridge Creek Golf	1,962,939	2,700,940	3,397,558	2,999,673	3,552,225
Ambulance	1,480,001	1,065,825	4,029,744	3,080,149	4,981,693
Transit	995,538	248,949	303,017	182,200	184,505
CNG	115,931	181,858	224,456	121,648	142,022
<i>Sub-Total Business-Type</i>	<i>13,040,845</i>	<i>14,053,967</i>	<i>23,370,860</i>	<i>17,047,128</i>	<i>39,064,628</i>
<i>Other Expenditures</i>	-	-	-	-	-
TOTAL EXPENDITURES	44,430,881	45,512,972	77,909,088	48,602,254	102,987,822

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

Major Revenues

REVENUE SOURCE	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Projected	FY 2024-25 Adopted
Sales Tax	15,889,199	13,842,036	7,358,939	6,845,000	6,925,000
Motor Vehicle License Fees	2,151,555	2,332,959	2,510,424	2,651,112	2,725,000
Utility Users Tax	1,668,455	1,804,454	2,277,276	2,140,000	2,200,000
Property Tax	1,583,617	1,742,568	1,922,936	1,946,000	1,947,400
Service Charges	764,188	945,225	1,496,988	1,739,016	1,218,912
Franchise Tax	279,774	303,727	340,382	337,202	345,000
Business License/Permits	691,456	579,928	604,760	715,000	625,000
Transient Occupancy Tax	266,474	372,343	363,795	350,000	370,000
Use of Money & Prop	(40,945)	(547,085)	1,331,685	1,092,325	721,600
Other Revenues	144,538	268,839	315,756	95,626	100,100
<i>Sub-Total General Fund</i>	<i>23,398,311</i>	<i>21,644,996</i>	<i>18,522,940</i>	<i>17,911,281</i>	<i>17,178,012</i>
Transportation Capital Projects	130,103	3,203,336	4,826,928	11,432,120	24,507,718
Measure F (Public Safety)	2,941,875	3,112,956	3,261,096	3,348,000	3,377,000
CDBG, HOME, STBG Grants	12,623,247	7,535,454	630,085	1,938,022	591,630
Gas Tax/ Road Repair & SB1	1,439,661	1,530,256	1,618,974	1,715,730	1,740,810
Impact Fees	2,457,089	409,011	1,303,365	1,576,900	302,929
Assessment Districts	3,578,741	527,660	658,590	625,763	653,541
Transportation Services	560,575	2,513,271	1,569,417	1,538,945	1,420,518
<i>Sub-Total Other Governmental Revenues</i>	<i>23,731,292</i>	<i>18,831,944</i>	<i>13,868,456</i>	<i>22,175,480</i>	<i>32,594,146</i>
Solid Waste	3,705,052	3,411,654	3,496,179	3,579,500	3,557,712
Wastewater	3,839,270	3,853,967	3,988,830	4,636,726	4,712,549
Water	5,099,943	4,070,312	3,787,589	3,796,303	3,915,132
Ridge Creek Golf	2,403,891	3,165,415	3,881,583	3,497,376	4,172,120
Ambulance Services	5,136,545	2,951,993	3,959,244	5,759,830	5,600,733
Transit Intergovernmental	894,408	250,598	252,064	285,917	208,758
CNG Fuel Sales	176,912	132,132	127,493	74,100	104,540
<i>Sub-Total Major Business Type Revenues</i>	<i>21,256,021</i>	<i>17,836,072</i>	<i>19,492,981</i>	<i>21,629,752</i>	<i>22,271,544</i>
<i>Non-Major Revenue Sources</i>	<i>187,493</i>	<i>391,236</i>	<i>2,484,471</i>	<i>463,312</i>	<i>110,000</i>
TOTAL REVENUE	68,573,118	58,704,247	54,368,848	62,179,825	72,153,702
* This schedule does not include inter-fund transfers, debt proceeds or contributed capital.					

Revenue Analysis

GOVERNMENTAL REVENUES

SALES TAX

Sales tax continues to be the City's largest general fund revenue source even after the California Department of Tax and Fee Administration's (CDTFA) audit of the tax resulted in a large decrease in sales tax revenues. The significant decrease in sales tax revenue is taken into account in the general fund in the 2024/25 adopted budget, which is half of what the sales tax revenue was in 2021/22 Actual. The City has contested the CDTFA's determination, but in the meantime, the adopted budget amount of \$6.9 million is reflective of the CDTFA's determination being final. In future years, the final determination will be taken into consideration, along with growth factors for calculations of this revenue source.

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 9% which is reflective of the economic climate and based on historical data.

SERVICE CHARGES

Historically, Service Charges are largely based on the economy and the factors that drive development. In fiscal year 2024/25, development is anticipated to slow down resulting in a decrease in Plan Checks, Encroachment Permits and Public Improvement Inspection Fees.

USE OF MONEY AND PROPERTY

The use of money category accounts for the interest received on the General Fund's investments. In the past couple years, the City has benefitted from high interest rates. In preparation of the 2024/25 budget, discussions regarding rate cuts were taken into consideration when calculating the budget. A decrease of approximately \$350 thousand is reflected in the adopted budget.

TRANSPORTATION CAPITAL PROJECTS

Intergovernmental revenues for grants are anticipated to be the City's highest source of revenue in 2024/25. The intergovernmental revenues are for several projects including Building Dinuba's Active Transpiration, the City-wide Corridor Street Improvements, Safe Streets for All, amongst other transportation projects. The increased revenue for this fund is project-based and therefore expected to continue through the construction of the projects.

PUBLIC SAFETY SALES TAX (MEASURE F)

The revenue from the Public Safety Sales Tax measure is anticipated to be \$3.37 million in fiscal year 2024/25. The ¾% Sales Tax is that is reflected in this measure is specifically designated to be utilized on Public Safety, which in the case for the City of Dinuba, are Police and Fire Services. The revenue estimate is based on historical data and includes a growth factor.

BUSINESS TYPE REVENUES

SOLID WASTE

The City's Solid Waste services are contracted out to a third-party disposal company. In fiscal year 2024/25, the City is undergoing a Request for Proposals (RFP) to ensure the residents of Dinuba are receiving the best service and value for their money. The revenues reflected on the 2024/25 fiscal year budget are reflective of the existing contract with Consumer Price Index (CPI) growth and a slight decrease to interest revenue due to the forecasted rate decreases by the Federal Reserve.

WASTEWATER

The Wastewater, or Sewer fund is an enterprise fund that is run by the City. In August 2023 council approved rate increases which became effective October 2023. The new fiscal year, 2024/25, is reflective of a full year of the approved rate increases and is including a growth factor attributed to development.

WATER

The Water fund is an enterprise fund for which services are provided to the citizens of Dinuba by the City. The Water fund had a rate increase in tandem with the wastewater fund. Revenues in the water fund are projected to increase based on the rate increase and growth. As was the case in Wastewater, a full year of the rate increases was taken into consideration in preparing the 2024/25 budget for the Water fund.

AMBULANCE SERVICES

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 fund is anticipated to level out in 2024/25 after having received one-time revenues in the projected year-end 2023/24 fiscal year. Historical data and information from a consultant who assists Dinuba and several other neighboring cities in the IGT program are taken into consideration in preparing the anticipated revenues in this fund.

General Fund Major Revenue Source

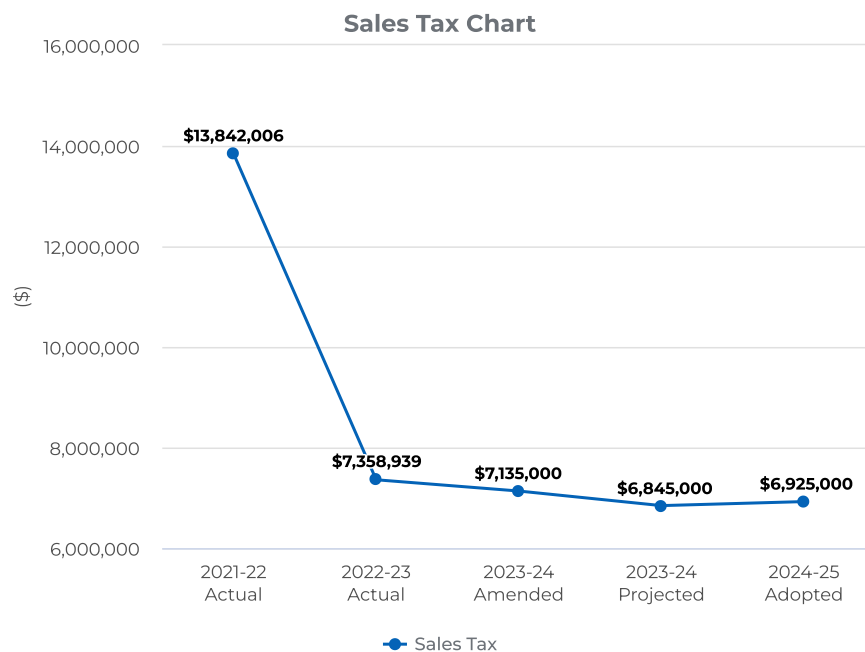
The city's largest revenue source for the general fund is sales tax, particularly internet sales tax. The City collects sales made over the Internet across California, which are registered at warehouses within the city. Based upon prior years' data, and a formula based on the Consumer Price Index, the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

The reduction of sales tax revenue and the possible shifts in the economy have been carefully analyzed when preparing the 2024/25 budget. Staff is anticipating a leveling off of online sales tax revenue mostly through the projected year-end 2023/24 fiscal year, with a slight increase to allow for growth through proposed FY 2024/25 in anticipation of the added sales tax revenues that will be coming in from new businesses in the City.



Revenue Summary By Fund

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Projected	FY 2024-25 Adopted
101 - General Fund	24,074,052	20,142,875	19,491,501	18,475,287
105 - American Rescue Plan Act	370,004	2,604,066	101,482	60,000
111 - Risk Management	1,868,410	2,319,514	2,619,572	2,806,189
112 - Health Insurance	3,422,919	3,231,990	3,169,000	3,392,022
114 - Vocational Center	350,275	1,484,785	75,000	50,000
115 - Ridgescreek Golf Management	3,165,415	347,305	-	-
116 - Ridgescreek Golf	-	2,025,990	2,264,004	2,454,393
117 - Ridgescreek The Patio	-	1,045,655	978,692	1,310,904
118 - Ridgescreek Event Center	-	462,632	254,680	406,823
122 - Technology Replacement	64,355	67,868	73,919	71,201
181 - General Debt Service	344,276	331,719	127,717	125,717
182 - Water Debt Service	557,776	571,072	480,581	450,250
183 - Sewer Debt Service	826,197	663,387	821,986	837,624
185 - Financing Authority Debt Service	1,541,016	1,783,138	1,821,067	1,839,452
191 - Special Community Events	20,858	30,929	39,451	45,750
202 - Gas Tax	920,816	968,722	993,627	1,003,665
203 - Transportation	2,513,271	1,569,417	1,538,945	1,420,518
207 - Road Repair & Acctblty Act SB1	609,440	650,253	722,103	737,145
215 - Fleet Maintenance	412,326	463,619	464,777	498,525
216 - Property & Facility Maintenance	322,311	347,609	352,816	375,881
230 - Water	4,070,312	3,787,589	3,796,303	3,915,132
231 - Sewer	3,853,967	3,988,830	4,636,726	4,712,549
232 - Disposal	3,411,654	3,496,179	3,579,500	3,557,712
233 - Transit	250,598	252,064	285,917	208,758
234 - CNG	132,132	127,493	74,100	104,540
250 - Water Impact Fees	82,576	162,733	85,900	42,203
251 - Sewer Impact Fees	105,895	128,913	78,912	78,350
252 - Transportation Impact Fees	84,268	466,497	1,207,454	29,223
253 - Police Impact Fees	26,861	126,474	64,996	61,114
254 - Parks Impact Fees	48,598	187,021	36,101	-
255 - Strom Drain Impact Fee	10,205	49,773	6,653	2,539
256 - Fire Impact Fees	50,609	181,954	96,884	89,500
260 - Transportation Capital Projects	3,203,336	4,826,928	11,432,120	24,507,718
261 - Water Capital Projects	67,962	48,698	2,880,895	13,277,136
262 - Sewer Capital Projects	158,802	2,413,392	692,780	2,750,000
263 - MTBE	91,550	2,944	33,500	-
264 - DBCP	15	117	120	-
265 - Facilities Capital Projects	100,555	1,111,003	3,307,299	10,917,309
301 - Public Safety Sales Tax	3,112,956	3,261,096	3,348,000	3,377,000
302 - State (COPS) Program Fund	161,755	168,683	110,000	110,000
303 - Byrnes Justice Assistance	13,501	12,525	13,490	-
305 - Post Training Revolving	3,423	7,010	-	-
320 - Ambulance	2,951,993	3,959,244	5,759,830	5,600,733
322 - State Fire Suppression Reimbursement	212,558	2,296,253	339,822	-

Revenue Summary By Fund Continued

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Projected	FY 2024-25 Adopted
323 - Fire/EMS Training	-	26,206	25,854	25,850
401 - HOME	312,317	261,795	72,500	11,300
402 - CAL-HOME	273	2,745	66,600	100
403 - CDBG	1,236	14,796	130,251	4,112
419 - 2018-HOME-12599	47,758	2,344	341,251	341,251
420 - 2020-CDBG-12005	2,069,824	39	-	-
421 - 2019-HOME-14967	4,860	8,748	451,525	234,867
422 - 2020-CDBG-CV1-00014	123,238	1,478	-	-
423 - 2020-CDBG-CV2-3-00056	199,371	182,215	70,451	-
424 - 2020-PLHA-15150/15984	4,776,578	155,925	230,897	-
425 - 2021-CDBG-HA-6&7	-	-	574,547	-
501 - Successor Agency Recog. Oblig.	3,531,025	3,504,121	3,500,000	3,500,000
502 - Downtown Improvement District	8,314	11,169	-	-
503 - Assessment District	444,340	559,360	510,662	534,581
505 - Community Facilities Districts	83,320	99,229	115,101	118,960
Revenue Grand Totals	75,192,249	77,006,129	84,347,861	114,473,883

Expenditure Summary By Fund

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Projected	FY 2024-25 Adopted
101 - General Fund	18,307,016	31,142,024	22,625,581	19,935,899
105 - American Rescue Plan Act	361,983	2,612,087	2,313,598	682,371
111 - Risk Management	1,818,721	1,954,630	2,641,609	2,914,191
112 - Health Insurance	2,843,643	2,753,901	3,520,000	3,525,000
114 - Vocational Center	20,936	16,365	500	-
115 - Ridgescreek Golf Management	2,700,940	(8,315)	-	-
116 - Ridgescreek Golf	-	2,077,326	1,726,642	1,937,765
117 - Ridgescreek The Patio	-	1,225,567	1,395,613	1,285,218
118 - Ridgescreek Event Center	-	533,691	546,404	329,242
122 - Technology Replacement	32,852	47,522	69,820	69,100
181 - General Debt Service	221,681	457,420	125,717	125,717
182 - Water Debt Service	553,753	551,683	508,016	450,250
183 - Sewer Debt Service	385,337	386,706	837,044	837,622
185 - Financing Authority Debt Service	1,754,943	1,771,369	1,793,026	1,839,452
191 - Special Community Events	18,204	22,461	24,620	34,897
202 - Gas Tax	875,228	1,026,307	1,139,157	788,059
203 - Transportation	1,752,321	1,723,558	1,483,304	1,710,177
207 - Road Repair & Acctblty Act SB1	524,233	486,343	174,979	422,000
215 - Fleet Maintenance	419,600	443,669	464,777	498,525
216 - Property & Facility Maintenance	327,805	320,666	352,816	375,881
230 - Water	3,524,838	2,993,298	3,835,335	4,537,646
231 - Sewer	3,124,478	3,475,907	4,574,369	4,656,976
232 - Disposal	2,942,414	3,117,032	3,849,203	3,847,838
233 - Transit	248,949	285,272	284,883	184,505
234 - CNG	181,858	193,912	275,111	142,022
250 - Water Impact Fees	168,778	119,749	314,047	166,207
251 - Sewer Impact Fees	369,654	485,407	658,448	-
252 - Transportation Impact Fees	1,134,322	410,583	1,187,393	149,508
253 - Police Impact Fees	73,634	11,500	-	-
254 - Parks Impact Fees	285,151	405,577	70,000	-
255 - Strom Drain Impact Fees	49,438	14,864	15,059	-
256 - Fire Impact Fees	-	-	582,894	-
260 - Transportation Capital Projects	3,776,000	4,741,930	12,185,568	25,445,318
261 - Water Capital Projects	68,119	110,401	2,943,164	14,411,723
262 - Sewer Capital Projects	196,547	127,810	320,426	2,750,000
263 - MTBE	64,691	2,944	33,500	-
265 - Facilities Capital Projects	100,141	1,100,869	3,374,906	10,940,901
301 - Public Safety Sales Tax	2,169,590	2,844,993	3,488,569	3,487,934
302 - State (COPS) Program Fund	154,618	165,676	184,956	192,831
303 - Byrnes Justice Assistance	13,501	12,525	13,246	-
305 - Post-Training Revolving	16,202	17,452	-	-
320 - Ambulance	1,065,825	2,518,069	5,278,224	4,981,693
322 - State Fire Suppression Reimbursement	307,698	1,544,723	307,508	112,000

Expenditure Summary By Fund Continued

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Projected	FY 2024-25 Adopted
401 - HOME	17,064	600	205,955	202,660
402 - CAL-HOME	2,944	350	95,906	-
403 - CDBG	14,886	1,109	30,000	700,000
417 - 2015-CDBG-10560	-	119,699	-	-
418 - 2018-CDBG-12892	210,761	-	-	-
419 - 2018-HOME-12599	1,875	2,344	345,143	345,143
420 - 2020-CDBG-12005	2,064,859	-	-	-
421 - 2019-HOME-14967	5,832	7,776	461,760	234,867
422 - 2020-CDBG-CV1-00014	81,154	-	-	-
423 - 2020-CDBG-CV2-3-00056	199,371	182,022	-	-
424 - 2020-PLHA-15150/15984	-	-	230,897	-
425 - 2021-CDBG-HA-6&7	-	17	574,547	-
426 - 2022-CDBG-NH-00003 SrCn	-	-	76,341	96,496
501 - Successor Agency Recog. Oblig.	2,269,297	2,158,413	3,425,589	3,500,000
502 - Downtown Improvement District	9,142	14,968	-	-
503 - Assessment District	465,137	610,530	488,983	511,390
505 - Community Facilities Districts	28,256	48,594	75,985	103,096
Expenditure Grand Totals	58,326,217	77,391,894	91,531,138	119,462,120

Expenditure Summary By Function

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Projected	FY 2024-25 Adopted
Governmental Funds				
General Fund				
Legislative Services	691,944	893,862	725,065	637,488
General Services	2,406,833	14,922,515	6,299,757	3,856,060
Finance Services	945,055	992,379	1,098,942	1,134,348
Parks and Community Services	2,345,371	2,727,828	3,145,591	2,970,299
Police Services	7,428,306	6,809,061	7,058,417	7,278,410
Fire Services	2,826,929	2,808,195	2,437,712	2,315,728
Community Development	1,662,578	1,988,185	1,860,097	1,743,566
<i>General Fund Total</i>	18,307,016	31,142,024	22,625,581	19,935,899
Special Revenue				
American Rescue Plan Act	361,983	2,612,087	2,313,598	682,371
Special Community Events	18,204	22,461	24,620	34,897
Gas Tax	875,228	1,026,307	1,139,157	788,059
Transportation	1,752,321	1,723,558	1,483,304	1,710,177
Road Repair & Acctblty Act SB1	524,233	486,343	174,979	422,000
Water Impact Fees	168,778	119,749	314,047	166,207
Sewer Impact Fees	369,654	485,407	658,448	-
Transportation Impact Fees	1,134,322	410,583	1,187,393	149,508
Police Impact Fees	73,634	11,500	-	-
Parks Impact Fees	285,151	405,577	70,000	-
Storm Drain Impact Fees	49,438	14,864	15,059	-
Fire Impact Fees	-	-	582,894	-
Public Safety Sales Tax	2,169,590	2,844,993	3,488,569	3,487,934
State COPS Program Fund	154,618	165,676	184,956	192,831
Byrnes Justice Assistance	13,501	12,525	13,246	-
Post-Training Revolving	16,202	17,452	-	-
State Fire Suppression Reimbursement	307,698	1,544,723	307,508	112,000
HOME	17,064	600	205,955	202,660
CAL-HOME	2,944	350	95,906	-
CDBG	14,886	1,109	30,000	700,000
2015-CDBG-10560	-	119,699	-	-
2018-CDBG-12892	210,761	-	-	-
2018-HOME-12599	1,875	2,344	345,143	345,143
2020-CDBG-12005	2,064,859	-	-	-
2019-HOME-14967	5,832	7,776	461,760	234,867
2020-CDBG-CV10014	81,154	-	-	-
2020-CDBG-CV2-3-00056	199,371	182,022	-	-
2020-PLHA-15150/15984	-	-	230,897	-
2021-CDBG-HA-6&7	-	17	574,547	-
2022-CDBG-NH-00003 SrCn	-	-	76,341	96,496
Successor Agency Recognized Obligation Payment	2,269,297	2,158,413	3,425,589	3,500,000
Downtown Improvement District	9,142	14,968	-	-
LLMD Assessment District	465,137	610,530	488,983	511,390
Community Facilities Districts	28,256	48,594	75,985	103,096
<i>Special Revenue Total</i>	13,645,132	15,050,224	17,968,884	13,439,636

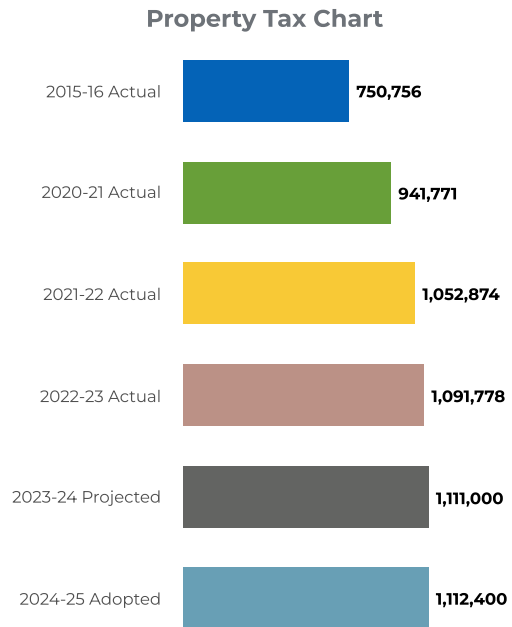
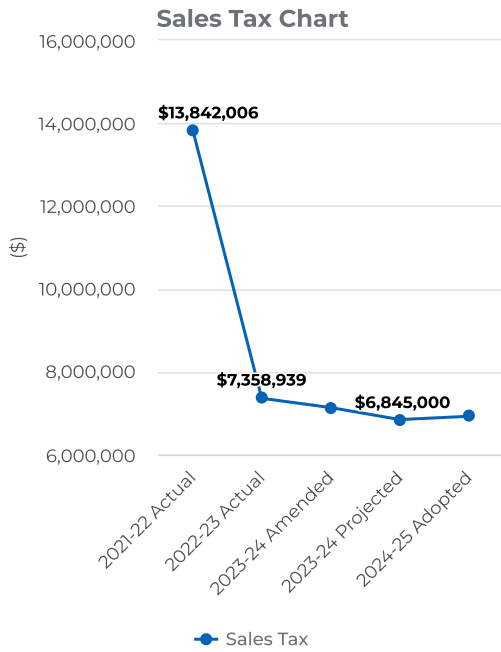
Expenditure Summary By Function Continued

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Projected	FY 2024-25 Adopted
Capital Projects				
Transportation Capital Projects	3,776,000	4,741,930	12,185,568	25,445,318
Water Capital Projects	68,119	110,401	2,943,164	14,411,723
Sewer Capital Projects	196,547	127,810	320,426	2,750,000
MTBE	64,691	2,944	33,500	-
Facilities Capital Projects	100,141	1,100,869	3,374,906	10,940,901
<i>Capital Projects Total</i>	4,205,498	6,083,955	18,857,564	53,547,942
Debt Service				
General Debt Service	221,681	457,420	125,717	125,717
Water Debt Service	553,753	551,683	508,016	450,250
Sewer Debt Service	385,337	386,706	837,044	837,622
Financing Authority Debt Service	1,754,943	1,771,369	1,793,026	1,839,452
<i>Debt Service Total</i>	2,915,714	3,167,179	3,263,803	3,253,041
<i>Governmental Funds Total</i>	39,073,359	55,443,383	62,715,832	90,176,518
Proprietary Funds				
Enterprise				
Vocational Center	20,936	16,365	500	-
Ridgecreek Golf Management	2,700,940	(8,315)	-	-
Ridgecreek Golf	-	2,077,326	1,726,642	1,937,765
Ridgecreek The Patio	-	1,225,567	1,395,613	1,285,218
Ridgecreek Event Center	-	533,691	546,404	329,242
Water	3,524,838	2,993,298	3,835,335	4,537,646
Sewer	3,124,478	3,475,907	4,574,369	4,656,976
Disposal	2,942,414	3,117,032	3,849,203	3,847,838
Transit	248,949	285,272	284,883	184,505
CNG	181,858	193,912	275,111	142,022
Ambulance	1,065,825	2,518,069	5,278,224	4,981,693
<i>Enterprise Total</i>	13,810,237	16,428,123	21,766,284	21,902,905
Internal Service				
Risk Management	1,818,721	1,954,630	2,641,609	2,914,191
Health Insurance	2,843,643	2,753,901	3,520,000	3,525,000
Technology Replacement	32,852	47,522	69,820	69,100
Fleet Maintenance	419,600	443,669	464,777	498,525
Property & Facility Maintenance	327,805	320,666	352,816	375,881
<i>Internal Service Total</i>	5,442,621	5,520,388	7,049,022	7,382,697
<i>Proprietary Fund Total</i>	19,252,858	21,948,511	28,815,306	29,285,602
<i>Expenditure Grand Totals</i>	58,326,217	77,391,894	91,531,138	119,462,120

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. The reduction of sales tax revenue and the possible shifts in the economy have been carefully analyzed when preparing the 2024/25 budget. Staff is anticipating a leveling off of online sales tax revenue mostly through the projected year-end 2023/24 fiscal year, with a slight increase to allow for growth through proposed FY 2024/25 in anticipation of the added sales tax revenues that will be coming in from new businesses in the City.

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



Five-Year Forecast

	2024-25 Adopted	FY 2025-26 Forecast	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast
Property Tax	1,947,400	2,005,822	2,065,997	2,127,977	2,191,816	2,257,570
Other Taxes	2,725,000	2,806,750	2,890,953	2,977,681	3,067,012	3,159,022
Utility Users Tax	2,200,000	2,266,000	2,333,980	2,403,999	2,476,119	2,550,403
Sales Tax	6,925,000	7,132,750	7,346,733	7,567,134	7,794,149	8,027,973
Transient Occupancy Tax	370,000	381,100	392,533	404,309	416,438	428,931
Licenses & Fees	625,500	644,265	663,593	683,501	704,006	725,126
Franchise Tax	345,000	355,350	366,011	376,991	388,301	399,950
Service & Fees	1,218,912	1,255,479	1,293,144	1,331,938	1,371,896	1,413,053
Fines	78,100	80,443	82,856	85,342	87,902	90,539
Use of Money & Property	721,600	743,248	765,545	788,512	812,167	836,532
Intergovernmental	22,000	22,660	23,340	24,040	24,761	25,504
Transfers In	60,390	62,202	64,068	65,990	67,969	70,009
Overhead/Misc Revenues	1,199,291	1,235,270	1,272,328	1,310,498	1,349,813	1,390,307
Sale of land	0	0	0	0	0	0
Total General Fund Revenues	18,438,193	18,991,339	19,561,079	20,147,912	20,752,349	21,374,919
Less Total General Fund Expenditures	(18,140,601)	(18,684,819)	(19,245,364)	(19,822,725)	(20,417,406)	(21,029,928)
Excess/(Deficit) General Fund Revenues	297,592	306,520	315,716	325,187	334,943	344,991

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 2023-24 fiscal year was utilized. Dinuba ranks number four out of the five cities, at 25,863 in 2023, while Lemoore is the most populous with 946 more citizens than Dinuba.

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

When comparing the general fund revenues and expenditures, Dinuba comes in first place, as well as for the total budget.

Fiscal Year 2023-2024		General Fund Budget	Total Budget	Population	Per Capita Spending
Reedley	Expenditures	\$21,647,858	\$50,840,950	25,958	\$833.96
	Revenues	\$18,772,531	\$48,443,140		
Lemoore	Expenditures	\$17,146,563	\$62,595,343	26,809	\$639.58
	Revenues	\$16,694,508	\$45,595,879		
Sanger	Expenditures	\$17,169,792	\$75,495,142	26,343	\$651.78
	Revenues	\$16,567,900	\$63,908,900		
Selma	Expenditures	\$22,083,492	\$47,382,693	24,467	\$902.58
	Revenues	\$22,230,414	\$40,183,108		
Dinuba	Expenditures	\$19,811,399	\$81,857,256	25,863	\$766.01
	Revenues	\$22,128,430	\$81,562,374		

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 among 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 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

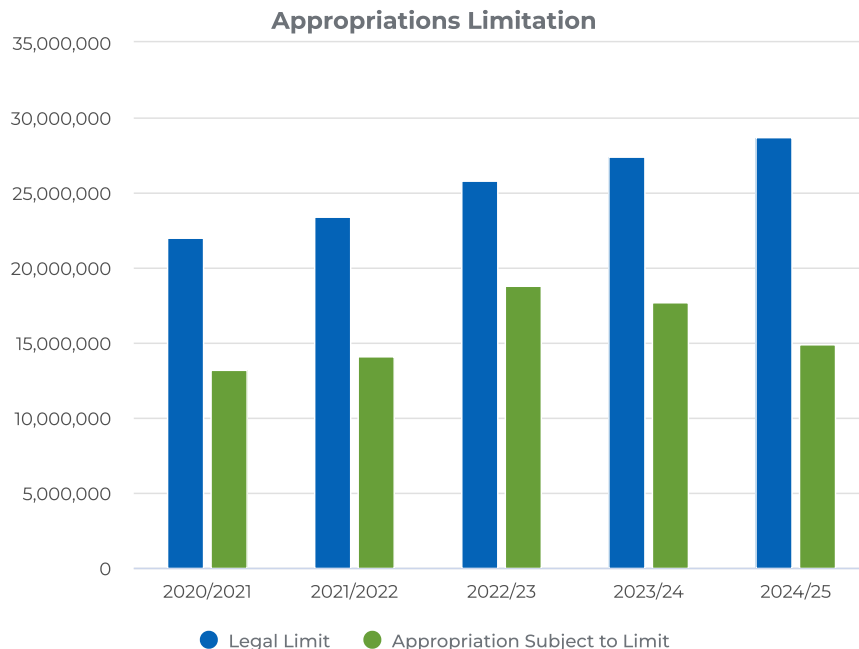
The Appropriations Limitation, imposed by Propositions 4 and 111, creates a restriction on the amount of revenue which can be appropriated in any fiscal year. The limit is based on actual appropriations during the 1978-79 fiscal year, and is increased each year using the growth of the population and 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 2024-25 appropriations limit is \$28,708,492. The 2024-25 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 \$14,937,892. 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.

ANNUAL APPROPRIATION LIMIT CALCULATIONS AMOUNT

Last Year's Limit	\$27,438,055
Adjustment Factors:	
1. Population %	100.975%
2. Inflation %	104.620%
Total Adjustment %	104.630%
Annual Adjustment	\$1,270,437
FY2024-2025 Limit	\$28,708,492



Personnel Changes

In the new 2024-25 fiscal year, full-time staffing changes include:

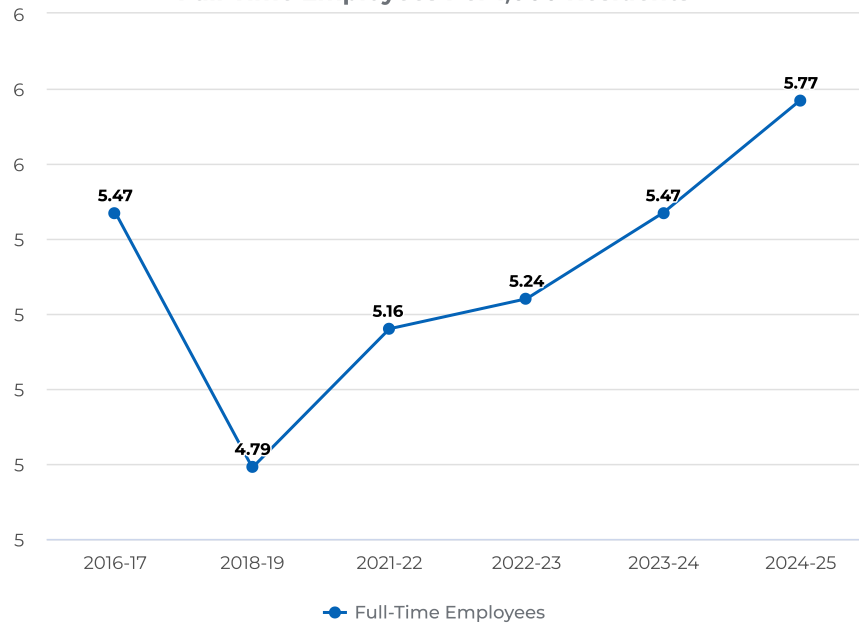
- In Fire:
 - A part-time Fire Inspector was added to assist with annual business inspections.
 - Three Single Role EMT positions will be added in efforts to provide adequate staffing levels, these positions were contingent upon receiving the Alta Health Care District grant.
- In Parks:
 - Converted a part-time Grounds Maintenance Worker I to full-time, with a portion being paid out of the Community Facilities District (CFD's).
 - Added a temporary part-time Facility Assistant
 - Converted a part-time Events Coordinator to full-time, to ensure the success of existing events and create the opportunity to expand
 - Converted a vacant part-time Assistant Recreational Leader position to a part-time Youth Services Coordinator to assist with overseeing the After School Programming and Summer Fund Programming
 - Converted an Administrative Assistant to an Administrative Technician
 - Added two temporary part-time Clerical Assistants, with one being fully grant funded and the second only partially grant funded.
- In Public Works:
 - Added two Utility Work I positions in efforts to provide adequate staffing levels and were possible due to the passing of the new Utility Rates
 - Added a Wastewater Treatment Plant Superintendent position in efforts to produce some cost savings from ending the use of a third-party consultant

Further personnel changes include the reclassification of a Water Systems Specialist III to a Water Systems Supervisor. In addition, two full-time Utility Worker II positions were promoted, one to a Utilities Supervisor and the second to a Streets Supervisor. Lastly, a full-time vacant Building Inspector/Code Enforcement Officer position was converted to Building Inspector.

FULL-TIME PERSONNEL SUMMARY

DEPARTMENT	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
City Manager's Office	2	2	2	2	2	2
Administrative Services	14	13	15	15	14	14
Community Services	8	10	12	12	14	16
Fire Services	28	31	32	32	35	38
Police Services	45	46	47	49	50	50
Public Works Services	24	25	26	29	30	33
TOTAL	121	127	134	139	145	153

Full-Time Employees Per 1,000 Residents



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. Salary 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. Salary 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. Salary 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. Salary 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.

Personnel and Salary Ranges

Range	Classification	Range	Classification
70	Clerical Assistant I	120	Deputy City Clerk
70	Paramedic Trainee	120	Mechanic II
83	Cashier/Customer Service Rep.	125	Parks Supervisor
85	Evidence Technician	125	Planner I
86	Community Service Officer	125	Recreation Supervisor
88	Grounds Maintenance Worker I	125	Senior Code Enforcement Officer
88	Meter Reader	125	Streets Supervisor
88	Single Role EMT	125	Utilities Supervisor
88	Utility Worker I	125	Water System Supervisor
88	Wastewater Treatment Plant Operator Trainee	126	Public Improvements Officer
90	Billing Clerk	130	Accountant I
95	Billing Clerk II	130	Fiscal Analyst I
95	Code Enforcement Technician	130	Human Resources Analyst I
97	Accounting Technician I	130	Senior Mechanic
98	Maintenance Worker I	135	Planner II
98	Wastewater Treatment Plant Operator I	138	Firefighter I/EMT-B
100	Administrative Technician	140	Accountant II
100	Grounds Maintenance Worker II	140	Billing/Collections Supervisor
100	Mechanic Helper	140	Fiscal Analyst II
100	Permit Technician	145	Public Works Supervisor
100	Planning Technician	148	Police Officer
100	Records Technician	150	Management Analyst
102	Accounting Technician II	150	Parks Manager
102	Animal Control Officer	150	Senior Accountant
102	Dispatcher	150	Senior Fiscal Analyst
102	Payroll Technician II	150	Senior Planner
103	Utility Worker II	150	Wastewater Treatment Plant Supervisor
103	Wastewater Treatment Plant Operator II	153	Firefighter I/Paramedic
104	Human Resources/Payroll Technician	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	Single Role Paramedic	160	Associate Engineer
105	Water Quality Technician	160	Business Manager
107	Events Coordinator	160	Information Technology/Records Manager
107	Recreation Coordinator	160	Public Works Superintendent
107	Senior Accounting Technician	164	Building Official
107	Senior Center Coordinator	168	Sergeant
107	Sports Coordinator	172	Fire Captain
107	Sportsplex Coordinator	174	Human Resources Manager
108	Senior Wastewater Treatment Plant Operator	175	Finance/Budget Services Manager
110	Administrative Assistant I	182	City Clerk/Human Resources Director
110	Mechanic I	185	Fire Battalion Chief
112	Water System Specialist III	185	Lieutenant
113	Grounds Maintenance Worker III	190	Parks & Community Services Director
113	Utility Worker III	190	Public Works Director
114	Human Resources Technician II	195	Assistant City Manager

Range	Classification	Range	Classification
115	Administrative Assistant II	196	Administrative Services Director
115	Building Inspector	196	Fire Chief
115	Code Enforcement Officer II	197	Police Chief
115	Community & Youth Services Supervisor	223	City Engineer
115	Fire Inspector	228	City Manager
115	Senior Center Supervisor		

DEPARTMENTS

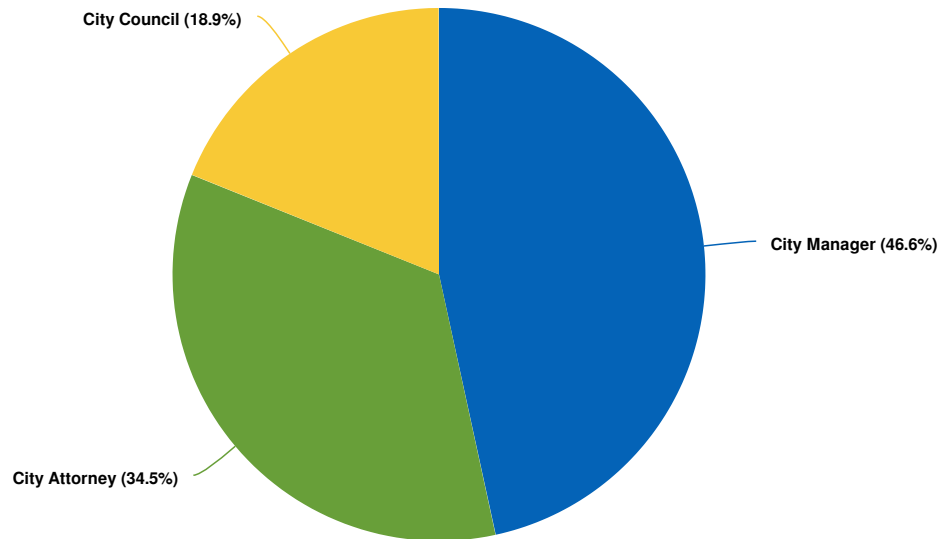
Legislative Service Department

The Legislative Service Department consists of the following divisions:

- CITY COUNCIL
- CITY ATTORNEY
- CITY MANAGER
- CITY CLERK

Expenditures by Function

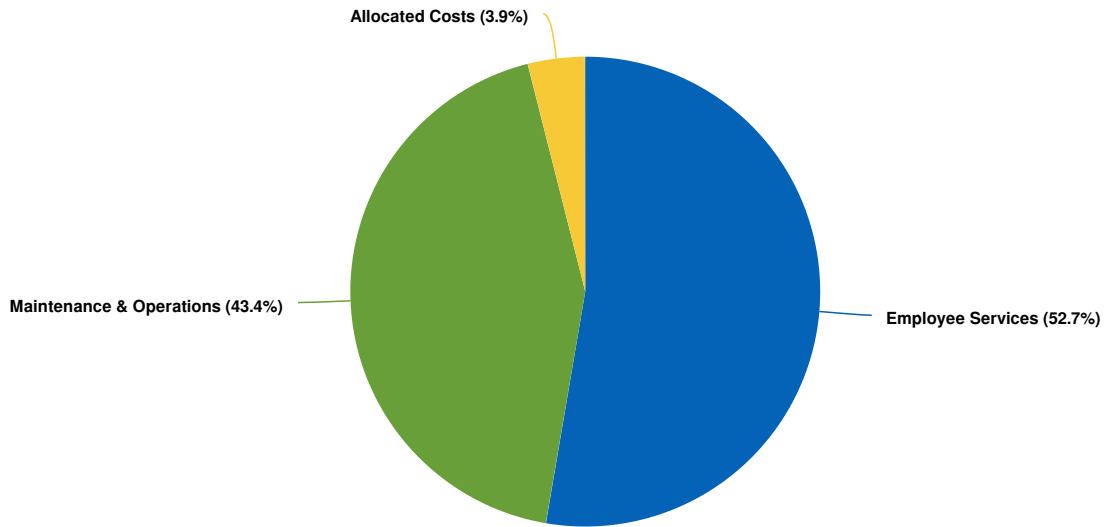
Budgeted Expenditures by Function



Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
Expenditures					
Legislative Services					
City Council	\$144,754	\$144,144	\$128,305	\$124,755	\$120,455
City Attorney	\$261,408	\$419,836	\$300,000	\$200,000	\$220,000
City Manager	\$285,782	\$329,882	\$296,760	\$299,223	\$297,033
Total Legislative Services:	\$691,944	\$893,862	\$725,065	\$623,978	\$637,488
Total Expenditures:	\$691,944	\$893,862	\$725,065	\$623,978	\$637,488

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
Expense Objects					
Employee Services	\$357,602	\$382,425	\$327,678	\$327,678	\$335,911
Total Employee Services:	\$357,602	\$382,425	\$327,678	\$327,678	\$335,911
Maintenance & Operations					
Supplies	\$2,192	\$1,741	\$1,200	\$1,200	\$1,200
Communication	\$5,192	\$2,901	\$3,700	\$10,150	\$5,850
Services	\$262,644	\$420,625	\$301,700	\$201,200	\$221,200
Travel & Training	\$20,724	\$31,365	\$28,500	\$20,500	\$17,500
Maintenance	\$5,014	\$4,874	\$4,500	\$5,763	\$4,500
Special Dept Expense	\$18,985	\$19,462	\$26,500	\$26,200	\$26,200
Total Maintenance & Operations:	\$314,751	\$480,967	\$366,100	\$265,013	\$276,450
Allocated Costs					
Allocated Costs	\$19,591	\$30,469	\$31,287	\$31,287	\$25,127
Total Allocated Costs:	\$19,591	\$30,469	\$31,287	\$31,287	\$25,127
Total Expense Objects:	\$691,944	\$893,862	\$725,065	\$623,978	\$637,488

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

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

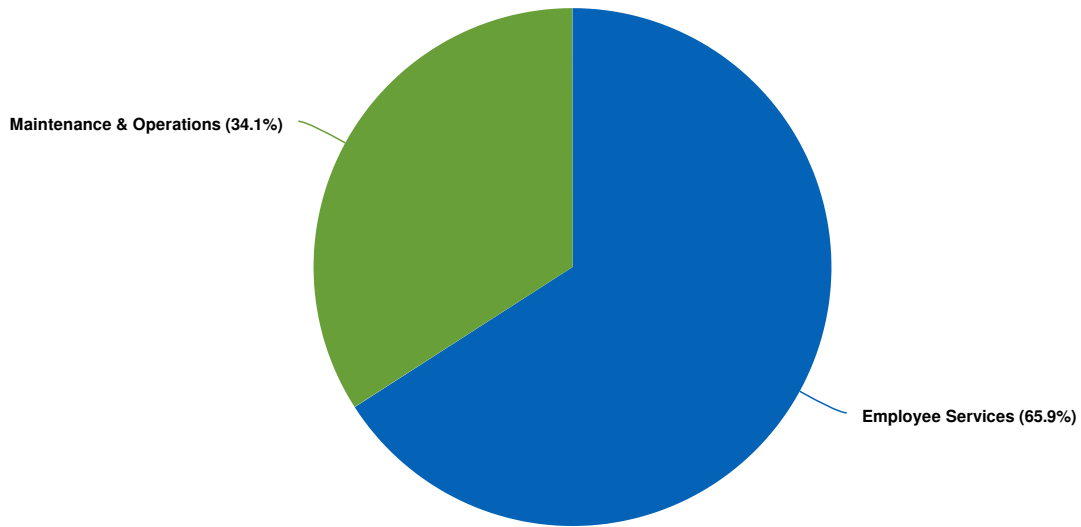


Accomplishments

- Approved a balanced budget for FY 2024/25
- Approved the implementation of new utility rates to cover operations and capital projects
- Approved and adopted the anti-camping ordinance to ensure parks are accessible to all
- Approved the ongoing partnership with Tulare county HHSA & Kings/Tulare Homeless Alliance
- Adopted Daytime Curfew for Minors
- Approved the \$2.9M Clean CA grant to upgrade and renovate Entertainment Plaza
- Council attended the International Conference of Shopping Centers in May of 2024
- Approved the extension of senior luncheons to five days per week

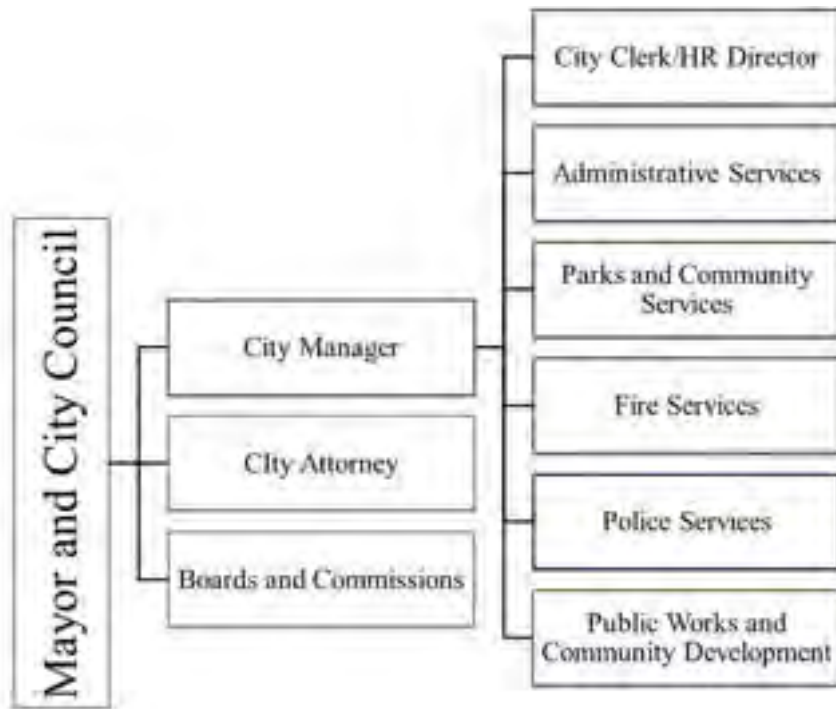
Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
Expense Objects					
Employee Services	\$113,345	\$95,887	\$79,405	\$79,405	\$79,405
Total Employee Services:	\$113,345	\$95,887	\$79,405	\$79,405	\$79,405
Maintenance & Operations					
Supplies	\$120	\$1,015	\$500	\$500	\$500
Communication	\$488	\$1,314	\$1,900	\$6,350	\$2,050
Services	\$886	\$1,418	\$1,500	\$1,000	\$1,000
Travel & Training	\$11,097	\$21,536	\$17,500	\$10,000	\$10,000
Maintenance	\$4,500	\$4,874	\$4,500	\$4,500	\$4,500
Special Dept Expense	\$14,318	\$18,100	\$23,000	\$23,000	\$23,000
Total Maintenance & Operations:	\$31,408	\$48,257	\$48,900	\$45,350	\$41,050
Total Expense Objects:	\$144,754	\$144,144	\$128,305	\$124,755	\$120,455

Organizational Chart



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

Goals and Functions

Goals

- Provide timely and quality legal services for the City Council
- Evaluate all claims promptly, resolving disputes when appropriate and vigorously defend the City's interest
- Communicate 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

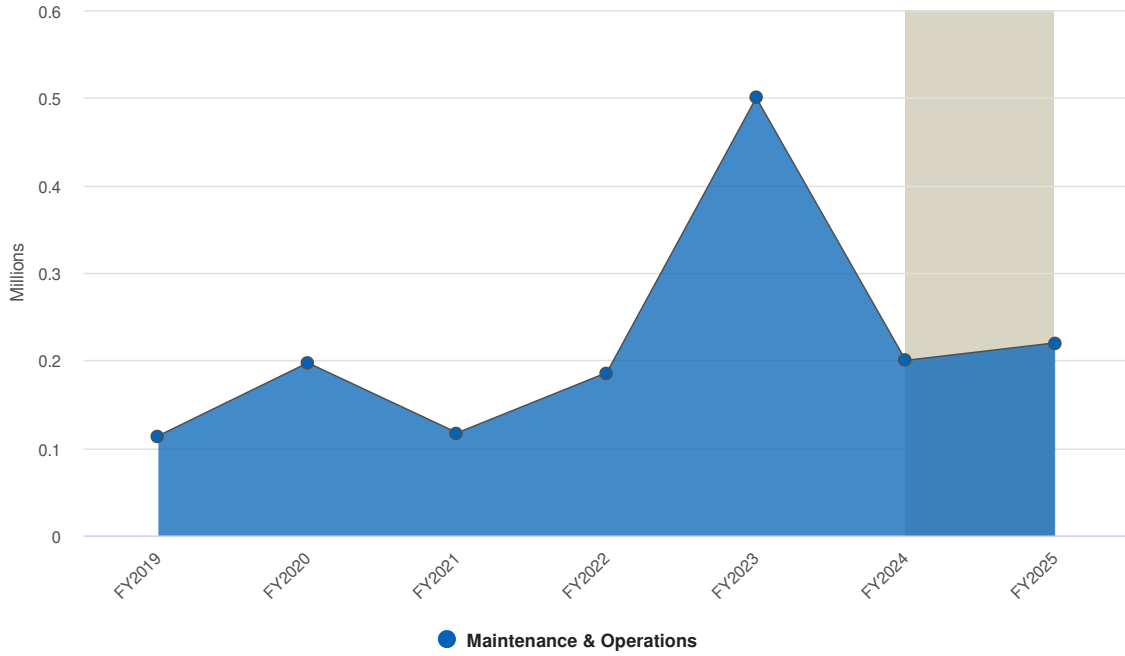
Accomplishments

- Assisted with the 2024 City Council Elections



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
Expense Objects					
Maintenance & Operations					
Services					
SERVICES Professional & Technical	\$86,089	\$322,131	\$100,000	\$0	\$20,000
SERVICES Contractual	\$175,319	\$97,076	\$200,000	\$200,000	\$200,000
Total Services:	\$261,408	\$419,207	\$300,000	\$200,000	\$220,000
Travel & Training					
TRAINING Travel & Conference	\$0	\$629	\$0	\$0	\$0
Total Travel & Training:	\$0	\$629	\$0	\$0	\$0
Total Maintenance & Operations:	\$261,408	\$419,836	\$300,000	\$200,000	\$220,000
Total Expense Objects:	\$261,408	\$419,836	\$300,000	\$200,000	\$220,000

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

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

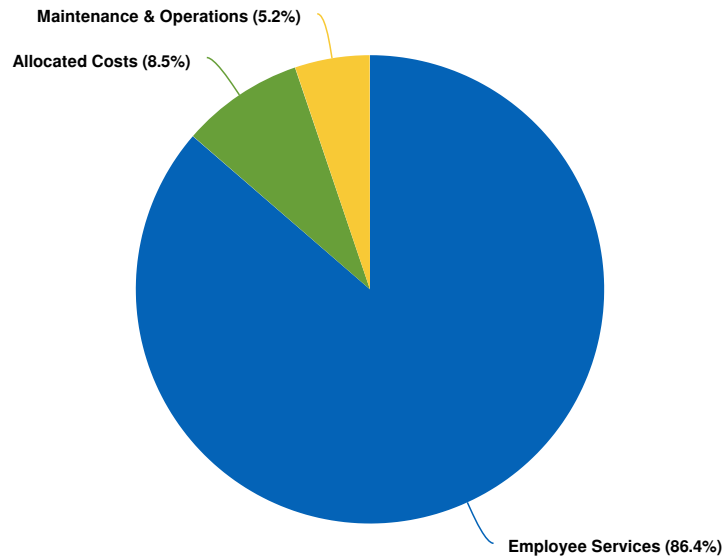
Accomplishments

- Prepared and submitted balanced FY 2024/2025 budget
- Prepared weekly updates to the City Council to keep the Council apprised of ongoing activities, projects and issues
- Presented 2024-25 [Year in Review](#) (<https://youtu.be/UAWDRXL11Z4>), video posted on the City's Social Media Platform
- Attended the League of California Cities Annual City Manager's Conference.
- Promoted Fire Chief and Public Works Director
- Held regular weekly staff meetings



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
Expense Objects					
Employee Services	\$244,257	\$286,538	\$248,273	\$248,273	\$256,506
Total Employee Services:	\$244,257	\$286,538	\$248,273	\$248,273	\$256,506
Maintenance & Operations					
Supplies	\$2,072	\$726	\$700	\$700	\$700
Communication	\$4,705	\$1,587	\$1,800	\$3,800	\$3,800
Services	\$350	\$0	\$200	\$200	\$200
Travel & Training	\$9,626	\$9,200	\$11,000	\$10,500	\$7,500
Maintenance	\$514	\$0	\$0	\$1,263	\$0
Special Dept Expense	\$4,667	\$1,362	\$3,500	\$3,200	\$3,200
Total Maintenance & Operations:	\$21,934	\$12,875	\$17,200	\$19,663	\$15,400
Allocated Costs					
Allocated Costs	\$19,591	\$30,469	\$31,287	\$31,287	\$25,127
Total Allocated Costs:	\$19,591	\$30,469	\$31,287	\$31,287	\$25,127
Total Expense Objects:	\$285,782	\$329,882	\$296,760	\$299,223	\$297,033

Organizational Chart



Personnel Summary

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Projected Year End	FY 2024-25 Adopted
City Manager					
Employees					
Full-Time	1.3	1.05	0.85	0.85	0.85

Portions of employees' salary allocations were adjusted to reflect the appropriate allocations based on the position's duties.
In the fiscal year 2024-25, 20% of the City Clerk and 65 % of the City Manager are being allocated here.

City Clerk/ HR Director

Program Purpose

The City Clerk/HR Director is appointed by the City Manager. The City Clerk/HR Director is a dual position that covers both City Clerk and HR functions. The City Clerk aspect 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. The Human Resources aspect is responsible for all Personnel, and Risk Management for all City departments.

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

Goals and Functions

Goals

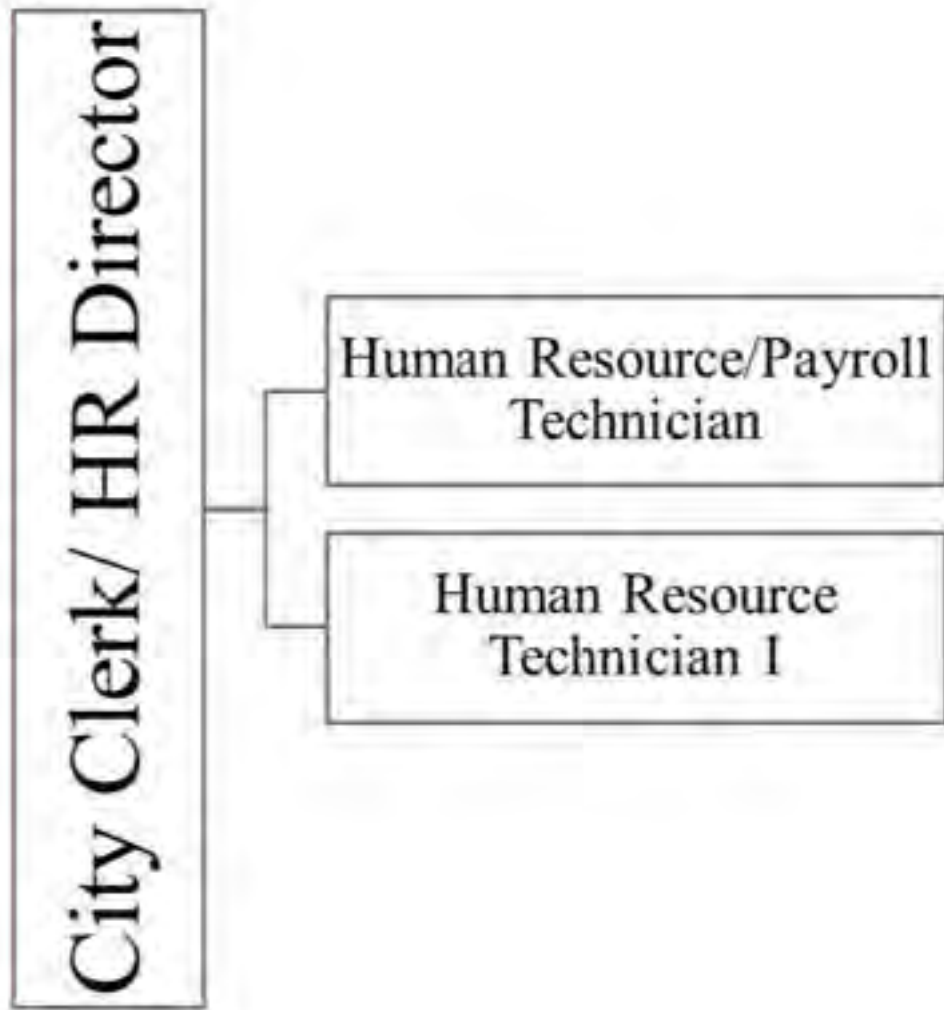
- Coordinate 2024 local elections with the Tulare County Elections Office
- Ensure agendas are prepared and distributed in a timely manner
- Respond to public records request as prescribed by state law
- Transition to new agenda manager system and train employees on use
- Ensure adequate staffing for the organization
- Develop City Retention Schedule
- Coordinate & implement Mandatory Workplace Violence Prevention Plan training



Accomplishments

- Attended and prepared City Council agendas for 24 regular meetings
- Updated vacancies on city commission, boards and advisory committees
- Responded to all public records requests in a timely manner
- Assisted other departments by conducting successful recruitments including new promotions of a Public Works Director and Fire Chief
- Managed negotiations for the approval of Memorandum of Understandings for Dinuba Police Officer's Association, Dinuba Fire Association, and Dinuba Employee's Associations for FY 2024-2025

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 2024/25 budget document to the GFOA and CSMFO for recognition
- Promote Unity and teamwork within the agency by increasing department’s participation in the building of the City’s online budget book.



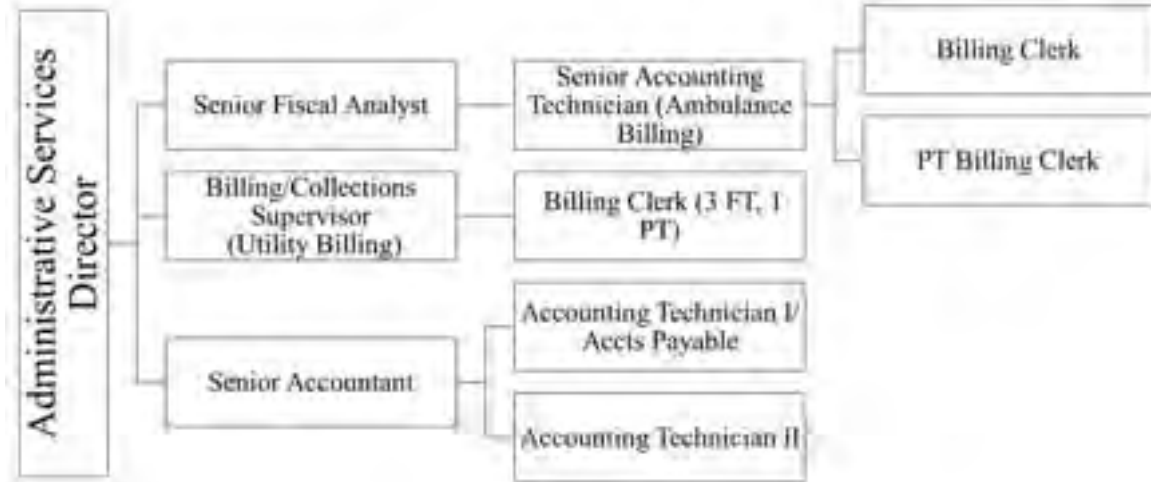
Accomplishments

- Prepared and presented balanced budget for FY 2024-25
- 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 2023/24 budget document
- Updated the Asset Threshold Policy
- Updated the Purchasing Policy
- All departments successfully contributed to the City’s online budget book

Performance Measures

	2021-22 Actual	2022-23 Actual	2023-24 Projected	2024-25 Adopted
Policies Updated	2	1	2	1
Total Utility Bills	6392	6636	6651	6700
Residential	5450	5755	5760	5800
Commercial	500	472	387	390
Multi-Family	167	169	160	166
Other	271	240	344	344

Organizational Chart



Personnel Summary

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Projected	FY 2024-25 Adopted
Human Resources					
Employees					
Full-Time	1.40	2.00	2.00	2.00	2.00

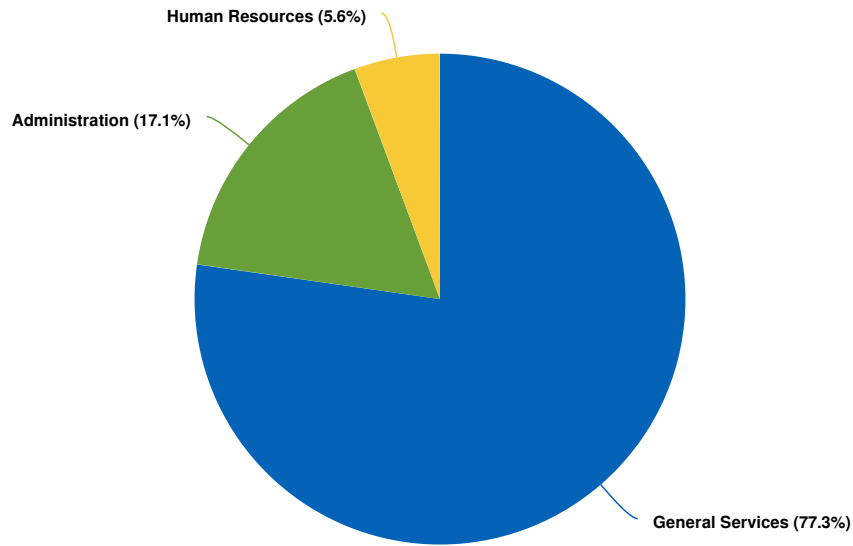
For the Fiscal Year 2022-23, a Human Resources Tech has been added.

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Projected	FY 2024-25 Adopted
Finance					
Employees					
Full-Time	6.05	6.8	5.45	5.45	5.45
Part-Time (Full-Time Equivalents)	-	-	-	-	-

In fiscal year 2023-24, 7% of the Senior Fiscal Analyst was reallocated to risk, 17% of the assistant city manager to successor, 20% to risk and 11% to successor for the Administrative Services Director.

Expenditures by Function

Budgeted Expenditures by Function



Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
Expenditures					
Administration					
General Services					
Employee Services	\$0	\$0	\$0	\$10,000	\$10,000
Maintenance & Operations	\$837,190	\$10,269,182	\$908,521	\$921,313	\$944,578
Allocated Costs	\$496,132	\$570,068	\$608,355	\$608,355	\$585,464
Principal & Interest	\$7,496	\$7,496	\$15,149	\$15,149	\$7,496
Capital	\$87,691	\$222,791	\$294,934	\$104,000	\$62,093
Transfers	\$978,325	\$3,852,978	\$4,472,798	\$2,676,410	\$2,246,429
Total General Services:	\$2,406,833	\$14,922,515	\$6,299,757	\$4,335,227	\$3,856,060
Total Administration:	\$2,406,833	\$14,922,515	\$6,299,757	\$4,335,227	\$3,856,060
Finance					
Administration					
Employee Services	\$724,805	\$703,889	\$748,742	\$749,701	\$783,879
Maintenance & Operations	\$24,007	\$22,090	\$27,364	\$25,458	\$26,264
Allocated Costs	\$25,124	\$39,694	\$37,386	\$37,386	\$41,186
Principal & Interest	\$1,499	\$1,499	\$1,500	\$1,500	\$1,500
Total Administration:	\$775,435	\$767,172	\$814,992	\$814,045	\$852,829
Human Resources					
Employee Services	\$100,489	\$182,559	\$185,284	\$185,284	\$192,212
Maintenance & Operations	\$64,059	\$35,744	\$87,670	\$75,375	\$76,890

Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
Allocated Costs	\$5,072	\$6,904	\$10,996	\$10,996	\$12,417
Total Human Resources:	\$169,620	\$225,207	\$283,950	\$271,655	\$281,519
Total Finance:	\$945,055	\$992,379	\$1,098,942	\$1,085,700	\$1,134,348
Total Expenditures:	\$3,351,888	\$15,914,894	\$7,398,699	\$5,420,927	\$4,990,408

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 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 businesses in support of youth activities

Goals and Functions

Goals

- Reclassify the Part-time Special Events Coordinator to Full-time
- Complete construction documents and break ground at Viscaya Park
- Complete nature-based walking trail at K.C. Vista Park
- Install new restrooms at Rose Ann Vuich Park
- Install Sister City commemoration at Rose Ann Vuich Park
- Reframe the restroom doors at K.C. Vista Park
- Build a second picnic pavilion at Rose Ann Vuich Park
- Find grant funding for heating/cooling at the Dinuba Sportsplex
- Find grant funding to remodel Parks yard/office

Accomplishments

- Installation of new restrooms at Entertainment Plaza
- Installation of two basketball courts with solar lighting at K.C. Vista Park
- Secured \$300,000 in Nature Based Solutions Grant Funding for Nature Trail at K.C. Vista Park
- Secured \$50,000 in Alta Health Care Grant Funding for solar bollards around nature trail
- Secured \$3 million in Clean California Grant Funding for improvements to the Entertainment Plaza
- Secured \$2.7 million in Urban Greening Grant Funding
- Secured \$500,000 in HCD Funding for Senior Meal Program
- Installed new roof at Dinuba Senior Center
- Installed mulch in all city playgrounds
- Purchased new field prep machine for ball fields and leaf vac trailer for Parks
- Hired new Parks Supervisor
- Hosted the First Annual BBQ & Brew Fest



- o Successful Special Events: Traditional Fall Harvest Fling and Christmas Parade, Independence Day Celebration, Dog Days, Spring Fling, Hosted Summer Kick-Off, Summer Nights Lights, Farmers Market and BBQ & Brew Fest

Performance Measures

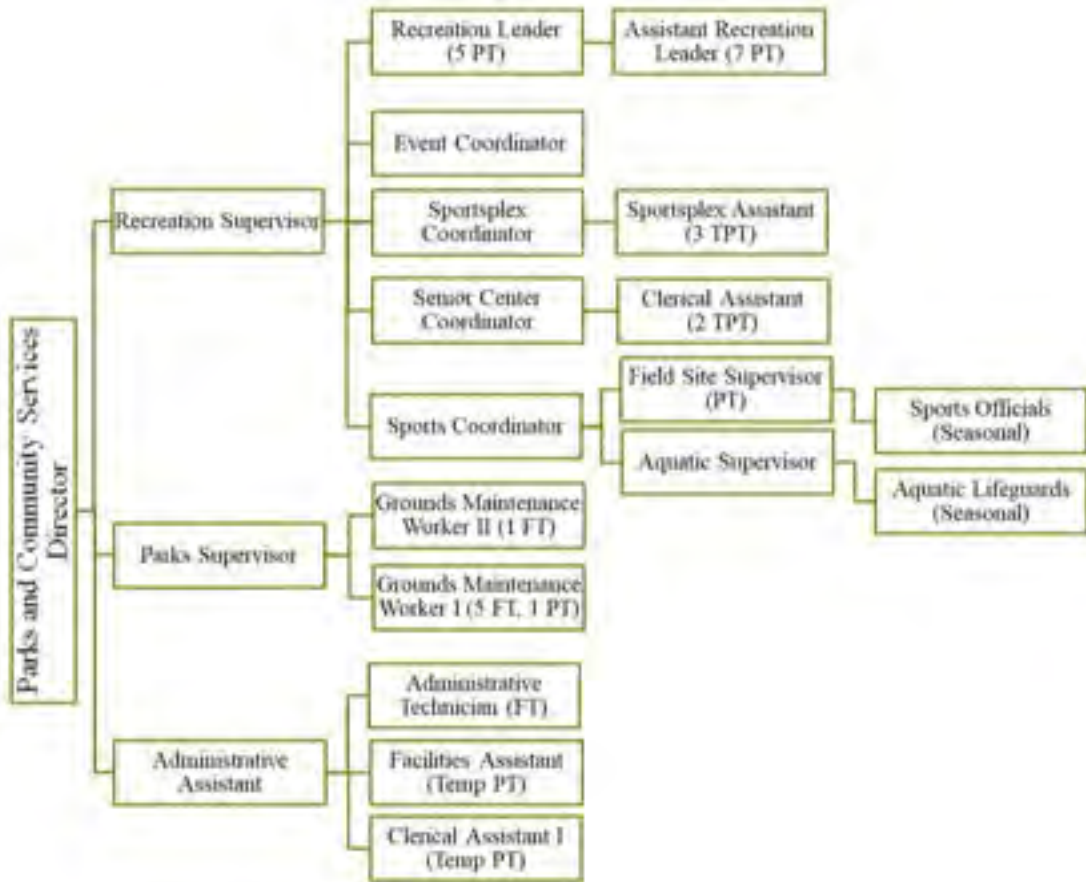
KEY INDICATORS

	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Projected	2024-25 Adopted
Picnic/Field Rentals Revenue	\$2,145	\$6,035	\$6,000	\$6,000	\$6,000
Youth Sports Program Revenue	\$23,677	\$63,899	\$60,000	\$60,000	\$65,000
Sportsplex fees Revenue	-	\$49,207	\$62,891	\$60,000	\$60,000

STATISTICS

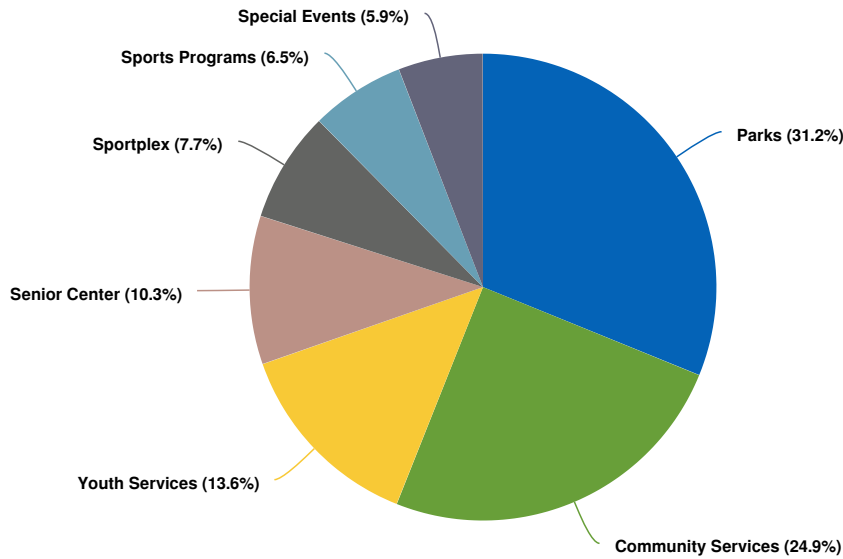
- 14 Parks
- 2 Community Centers
- 1 Entertainment Plaza
- 1 Skate Park
- 1 Sportsplex
- 1 Interactive Fountain
- 1 Band Shell
- 8 Tot Lots
- 1 Municipal Golf Course
- 70 Acres of Park Lands
- Over 80 Acres of Open Space
- 2 Linear Parks

Organizational Chart



Expenditures by Function

Budgeted Expenditures by Function



Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
Expenditures					
Parks & Community Services					
Community Services					
Employee Services	\$555,698	\$590,862	\$578,892	\$608,172	\$599,226
Maintenance & Operations	\$69,479	\$83,546	\$85,841	\$74,879	\$85,323
Allocated Costs	\$20,307	\$32,358	\$39,657	\$39,657	\$46,869
Principal & Interest	\$7,508	\$7,508	\$7,400	\$7,400	\$7,509
Capital	\$7,500	\$60,195	\$165,999	\$0	\$0
Total Community Services:	\$660,492	\$774,469	\$877,789	\$730,108	\$738,927
Parks					
Employee Services	\$391,146	\$491,043	\$466,814	\$506,936	\$475,858
Maintenance & Operations	\$285,363	\$342,279	\$374,724	\$306,697	\$386,130
Allocated Costs	\$24,502	\$39,139	\$45,620	\$45,620	\$52,084
Principal & Interest	\$19,468	\$19,468	\$11,439	\$11,439	\$11,439
Capital	\$11,000	\$0	\$128,153	\$77,072	\$0
Total Parks:	\$731,479	\$891,930	\$1,026,750	\$947,764	\$925,511
Special Events					
Employee Services	\$0	\$23,395	\$37,504	\$37,504	\$77,308
Maintenance & Operations	\$37,323	\$36,884	\$106,524	\$96,524	\$96,762
Total Special Events:	\$37,323	\$60,280	\$144,028	\$134,028	\$174,070

Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
Youth Services					
Employee Services	\$233,868	\$224,487	\$331,314	\$268,746	\$378,533
Maintenance & Operations	\$10,538	\$11,142	\$12,440	\$12,400	\$12,550
Allocated Costs	\$8,239	\$11,844	\$11,254	\$11,254	\$13,393
Total Youth Services:	\$252,645	\$247,473	\$355,008	\$292,400	\$404,476
Sports Programs					
Employee Services	\$142,094	\$129,472	\$120,367	\$120,367	\$120,367
Maintenance & Operations	\$55,256	\$63,151	\$64,966	\$64,904	\$64,904
Allocated Costs	\$5,382	\$7,149	\$7,606	\$7,606	\$8,825
Total Sports Programs:	\$202,732	\$199,772	\$192,939	\$192,877	\$194,096
Total Parks & Community Services:	\$1,884,670	\$2,173,924	\$2,596,514	\$2,297,177	\$2,437,080
Public Works					
Senior Center					
Employee Services	\$114,123	\$125,591	\$87,471	\$87,150	\$100,277
Maintenance & Operations	\$98,947	\$104,725	\$121,417	\$121,240	\$122,190
Allocated Costs	\$61,570	\$70,293	\$85,102	\$85,102	\$80,660
Principal & Interest	\$2,498	\$2,400	\$3,000	\$3,000	\$2,400
Capital	\$0	\$0	\$10,799	\$10,965	\$0
Total Senior Center:	\$277,137	\$303,009	\$307,789	\$307,457	\$305,527
Total Public Works:	\$277,137	\$303,009	\$307,789	\$307,457	\$305,527
Community Development					
Sportplex					
Employee Services	\$113,473	\$133,716	\$161,638	\$162,083	\$161,867
Maintenance & Operations	\$65,054	\$110,758	\$55,462	\$55,462	\$55,462
Allocated Costs	\$5,036	\$6,421	\$7,746	\$7,746	\$10,363
Capital	\$0	\$0	\$16,442	\$13,970	\$0
Total Sportplex:	\$183,564	\$250,894	\$241,288	\$239,261	\$227,692
Total Community Development:	\$183,564	\$250,894	\$241,288	\$239,261	\$227,692
Total Expenditures:	\$2,345,371	\$2,727,828	\$3,145,591	\$2,843,895	\$2,970,299

Personnel Summary

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Projected	FY 2024-25 Adopted
Community Services					
Employees					
Full-Time	5.00	5.00	5.00	5.00	6.00
Part-Time (Full-Time Equivalents)	0.25	0.25	0.25	0.25	0.35

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Projected	FY 2024-25 Adopted
Park Services					
Employees					
Full-Time	2.97	5.47	5.37	5.37	5.61
Part-Time (Full-Time Equivalents)	1.24	0.24	0.24	0.24	0.10

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Projected	FY 2024-25 Adopted
Youth Services					
Employees					
Part-Time (Full-Time Equivalents)	8.76	8.76	8.76	8.76	8.76

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Projected	FY 2024-25 Adopted
Sports Plex					
Employees					
Full-Time	1.00	1.00	1.00	1.00	1.00
Part-Time (Full-Time Equivalents)	2.00	2.00	2.00	2.00	2.20

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Projected	FY 2024-25 Adopted
Senior Citizens					
Employees					
Full-Time	1	1	1	1	1
Part-Time (Full-Time Equivalents)	0.25	0.25	0.25	0.25	0.6

Community Services:

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

In fiscal year 2024-25, a part-time Events Coordinator was converted to full-time and 10% of a Temporary part-time Facility Assistant was added.

Park Services:

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

In fiscal year 2024-25, a part-time Grounds Maintenance Worker was converted to full-time and a portion of a temporary part-time Facility Assistant was added.

Sports Plex:

In fiscal year 2024-25, a portion of temp part-time Facility Assistant is allocated here.

Senior Citizens:

The City took over the Senior Center in fiscal year 2016-17.

In fiscal year 2021-22, a portion of a temp part-time Clerical Assistant was added.

In fiscal year 2024-25, a portion of another temp part-time Clerical Assistant was added, while the remaining portion will be CDBG Grant funded. A portion of the temp part-time Facility Assistant is allocated here as well.

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

Goals and Functions

Goals

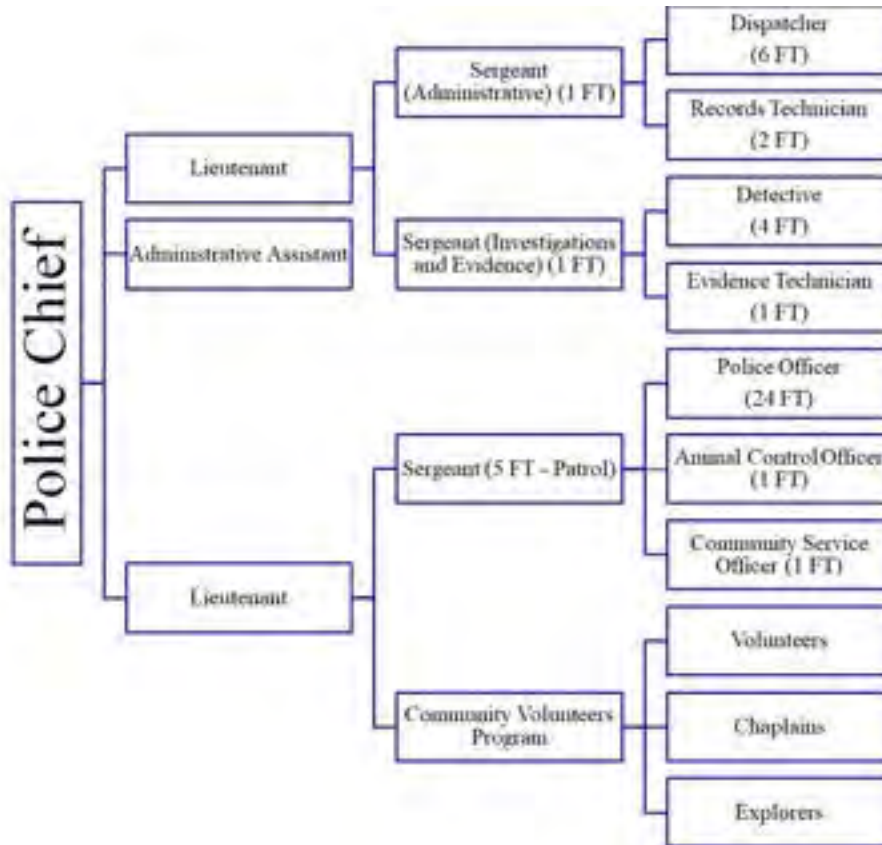
- Conduct active patrol of the community to ensure the safety and to prevent crime
- Respond to emergencies and calls for service
- Investigate crimes and prepare cases for prosecution
- Provide for animal control services
- Crime prevention and community education to reduce crime and enhance safety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

Accomplishments

- Responded to 35,172 calls for service
- Part 1 Crimes year-over-year reduced by 6% compared to highest year in 2018 (i.e., homicide, rape, property, vehicle theft, assault, burglary)
- Conducted 84 police oriented community activities
- Awarded \$46,877 in various grants to support police operations (JAG Grant \$13,490, State of California Officer Wellness & Mental Health Grant \$28,000 and JAG BVP Grant \$5,387).
- Police Community Volunteers provided 1,166 hours of service resulting in a cost savings of \$46,640 to the department
- Purchased 10 new vehicles (Replacement patrol units – 5 Dodge Chargers & 5 Dodge Durangos)
- Promoted one (1) Police Sergeant to Lieutenant
- Promoted three (3) Police Officers to Sergeants
- Promoted six (6) Reserve Police Officers to Full-Time Police Officers
- Hired two (2) Entry Level Police Officers
- Promoted one (1) Evidence Technician to Full-Time Animal Control Officer
- Hired one (1) Evidence Technician to Fill Vacancy
- Hired two (2) Dispatchers to Fill Vacancies



Organizational Chart



Performance Measures

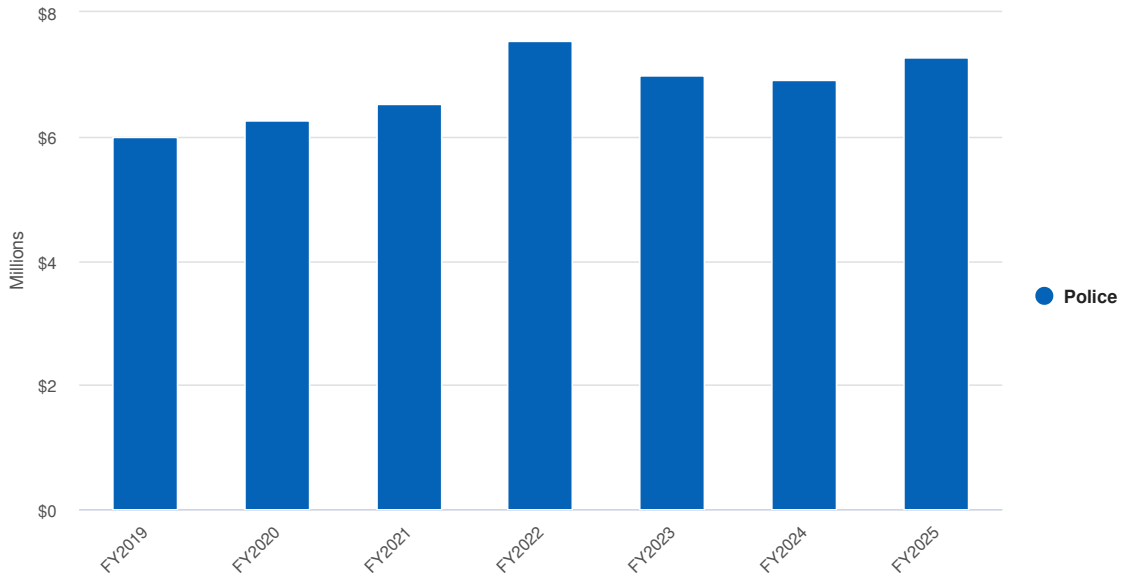
	2021-22 Actuals	2022-23 Actuals	2023-24 Projected	2024-25 Adopted
Calls for Service	36,600	35,172	35,875	36,825
Community Volunteer Hours	1,588	1,166	1,275	1,350
DUI's	101	95	92	96
Citations	3,997	3,266	3,150	3,630

Statistics

- 1 Station
- 38 Sworn Officers
- 12 Full-Time Support Personnel
- 5 Motorcycles
- 44 Patrol Units

Expenditures by Function

Budgeted and Historical Expenditures by Function



Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
Expenditures					
Police					
Administration					
Employee Services	\$793,878	\$839,934	\$861,541	\$859,192	\$919,321
Maintenance & Operations	\$89,119	\$61,421	\$74,925	\$74,925	\$76,475
Allocated Costs	\$39,013	\$52,343	\$60,192	\$60,192	\$74,386
Principal & Interest	\$803	\$803	\$803	\$803	\$803
Capital	\$32,242	\$0	\$10,975	\$0	\$0
Total Administration:	\$955,054	\$954,501	\$1,008,436	\$995,112	\$1,070,985
Patrol					
Employee Services	\$3,624,414	\$3,729,374	\$3,578,441	\$3,586,682	\$3,141,653
Maintenance & Operations	\$255,253	\$319,659	\$308,290	\$308,290	\$307,780
Allocated Costs	\$142,777	\$185,850	\$205,382	\$205,382	\$208,473
Principal & Interest	\$3,010	\$3,010	\$3,010	\$3,010	\$3,010
Capital	\$825,628	\$2,741	\$0	\$0	\$0
Total Patrol:	\$4,851,082	\$4,240,634	\$4,095,123	\$4,103,364	\$3,660,916
Investigative					
Employee Services	\$644,023	\$627,532	\$749,614	\$703,522	\$976,991
Maintenance & Operations	\$49,127	\$61,834	\$62,605	\$57,980	\$66,530
Allocated Costs	\$17,980	\$29,489	\$35,141	\$35,141	\$41,676
Principal & Interest	\$1,605	\$1,605	\$1,605	\$1,605	\$1,605

Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
Capital	\$7,000	\$0	\$0	\$0	\$0
Total Investigative:	\$719,735	\$720,460	\$848,965	\$798,248	\$1,086,802
Records & Communication					
Employee Services	\$525,783	\$548,041	\$616,520	\$608,007	\$890,319
Maintenance & Operations	\$41,837	\$47,387	\$61,100	\$57,900	\$62,860
Allocated Costs	\$16,003	\$21,481	\$27,159	\$27,159	\$31,940
Principal & Interest	\$4,615	\$4,615	\$4,615	\$4,615	\$4,615
Total Records & Communication:	\$588,238	\$621,524	\$709,394	\$697,681	\$989,734
Animal Control					
Employee Services	\$46,564	\$60,659	\$108,711	\$108,711	\$109,591
Maintenance & Operations	\$86,420	\$86,627	\$168,092	\$82,140	\$229,700
Allocated Costs	\$6,318	\$7,523	\$7,431	\$7,431	\$14,214
Total Animal Control:	\$139,302	\$154,810	\$284,234	\$198,282	\$353,505
Community Service Officer					
Employee Services	\$162,234	\$103,172	\$99,228	\$99,228	\$100,820
Maintenance & Operations	\$5,293	\$3,786	\$7,415	\$6,540	\$7,415
Allocated Costs	\$7,368	\$10,175	\$5,622	\$5,622	\$8,233
Total Community Service Officer:	\$174,895	\$117,133	\$112,265	\$111,390	\$116,468
Total Police:	\$7,428,306	\$6,809,061	\$7,058,417	\$6,904,077	\$7,278,410
Total Expenditures:	\$7,428,306	\$6,809,061	\$7,058,417	\$6,904,077	\$7,278,410

Personnel Summary

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Projected	FY 2024-25 Adopted
Department: Police					
Administration					
Employees					
Full-Time	4.00	4.18	4.00	4.00	4

In the fiscal year 2022-23, 18% of a Sergeant was allocated to the general fund and the remainder out of measure F and was corrected shortly thereafter to be 100% out of the general fund patrol division.

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Projected	FY 2024-25 Adopted
Patrol					
Employees					
Full-Time	21.30	23.00	19.00	19.00	16.00

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).

In 2024-25, two Police Officer positions were allocated to the Investigations division and one sergeant over to Records.

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Projected	FY 2024-25 Adopted
Investigative					
Employees					
Full-Time	3.00	4.00	4.00	4.00	6.00
Records & Communication					
Employees					
Full-Time	5.00	6.00	6.00	6.00	7.00
Animal Control					
Employees					
Full-Time	-	-	1.00	1.00	1.00
Part-Time (Full-Time Equivalents)	1.46	2.00	-	-	-
Community Service Officer					
Employees					
Full-Time	2.00	1.00	1.00	1.00	1.00

In fiscal year 2022-23, the Records Technician vacancy in the Community Service Officer division was moved to Records.

In fiscal year 2023-24, the part-time animal control officer was reclassified to dispatcher and the second became full-time

In 2024-25, two Police Officer positions were allocated to the Investigations and one sergeant to Records from the Patrol division.

Fire Department

Program Purpose

The Fire Department is an “all-risk” department providing fire prevention and suppression, rescue, hazardous material incident response, 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

- Provide All-Risk fire protection and emergency response
- Provide ambulance services to the City of Dinuba and unincorporated areas of northern Tulare County
- Manage the City’s disaster/emergency preparedness plan
- Perform fire and life safety inspections of educational, commercial and retail occupancies
- Inspect all new building construction for compliance with the California Fire Code

Goals and Functions

Goals

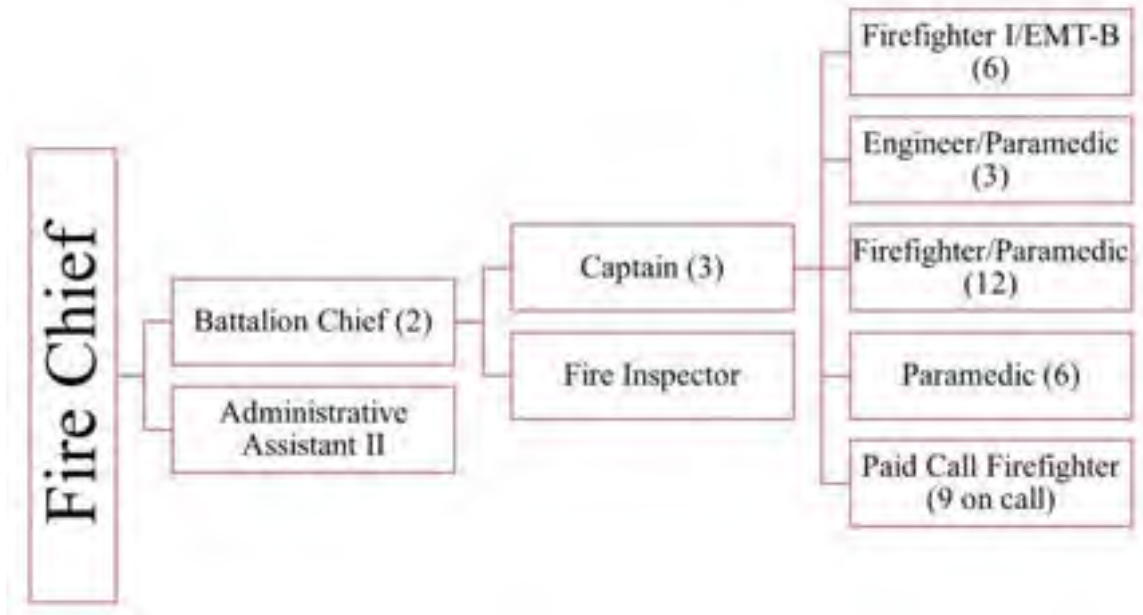
- Respond to emergency incidents within the targeted response times
- Construct a second fire station to serve the western portion of the city
- Ensure fire department vehicles and equipment are replaced as needed
- Collect accurate and necessary data to generate response statistics
- Promote community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

Accomplishments

- Added 3 firefighter/paramedics to ensure minimum staffing of 2 personnel on fire apparatus
- Partnered with Valley ROP to construct a new fire training facility
- Interim Fire Chief appointed by the City Manager following resignation of current Fire Chief
- Responded to 253 fire related incidents
- Responded to 5059 EMS incidents
- Responded to 269 service calls
- IGT reimbursement for EMS services totaled \$1.6 million in FY 2023/2024



Organizational Chart



Performance Measures

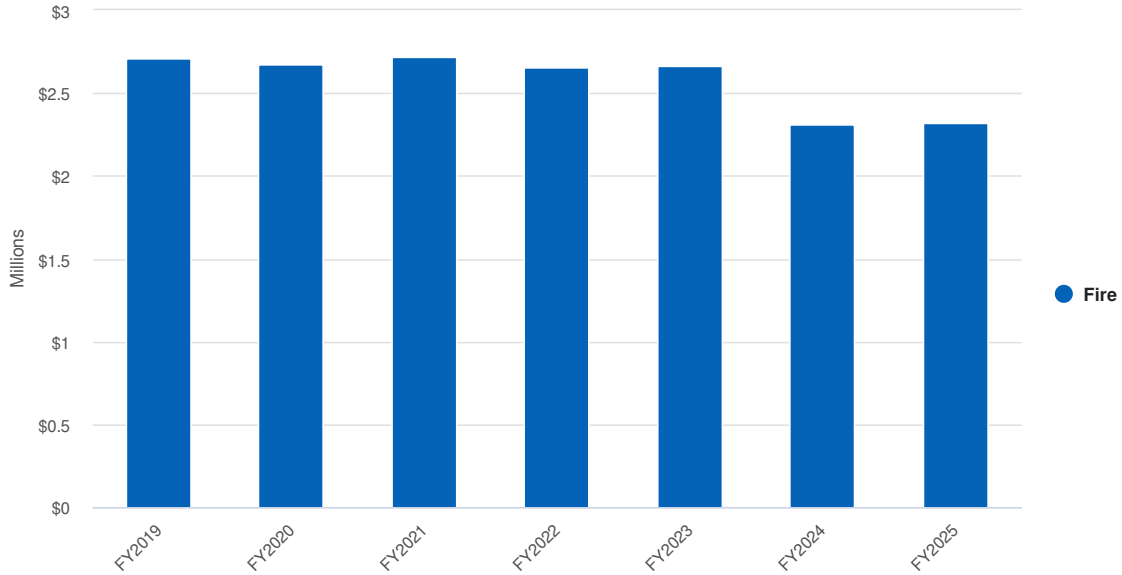
	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Projected	2024-25 Adopted
Fire calls for service	191	191	253	271	253
Medical/rescue calls for service	5471	5,198	5,059	5,016	5061
All other calls for service	267	274	269	279	269
Total calls for service	5929	5,665	5,581	5,566	5,583

Statistics

- 1 Station
- Fire Chief
- 2 Battalion Chiefs
- 3 Captains
- 3 Engineer Paramedics
- 12 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

Expenditures by Function

Budgeted and Historical Expenditures by Function



Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
Expenditures					
Fire					
Administration					
Employee Services	\$2,541,917	\$2,464,640	\$2,062,680	\$1,947,064	\$1,908,572
Maintenance & Operations	\$169,317	\$203,435	\$219,560	\$205,559	\$257,083
Allocated Costs	\$111,549	\$135,703	\$149,874	\$149,874	\$145,657
Principal & Interest	\$4,146	\$4,416	\$5,598	\$5,591	\$4,416
Total Administration:	\$2,826,929	\$2,808,195	\$2,437,712	\$2,308,088	\$2,315,728
Total Fire:	\$2,826,929	\$2,808,195	\$2,437,712	\$2,308,088	\$2,315,728
Total Expenditures:	\$2,826,929	\$2,808,195	\$2,437,712	\$2,308,088	\$2,315,728

Personnel Summary

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Projected	FY 2024-25 Adopted
Department: Fire					
Administration					
Employees					
Full-Time	15.25	14.5	12.5	12.5	11.75
Part-Time (Full-Time Equivalents)	-	-	-	-	0.73

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.

In 2024-25, 50% of a Firefighter EMTB and 25% of the Administrative Assistant was moved to Ambulance. A part-time Fire Inspector was added as well.

Public Works Department

Program Purpose

The Public Works Department is responsible for the maintenance and operation of streets and alleys, the wastewater treatment plant, fleet and property management, and the water distribution, sewer collection and storm drain systems. The department also oversees the planning, building, engineering and housing divisions. In addition, the department implements the City's annual Capital Improvement Program. Finally, Public Works staff manages the third-party contract for street sweeping and discarded materials management services.

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, storm drain, sewer collections, and water distribution systems;
- Oversee the City's Capital Investment Program and ensure delivery is cost-effective and timely;
- Ensure the City's fleet of vehicles, and heavy equipment 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 building & code enforcement divisions in compliance with State regulations and the City's municipal code;
- Provide fiscal management of the City's utility, streets, 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;
- Collect business license tax and issue licenses for all business types operating within Dinuba's city limits;
- Provide organizational and employee professional development

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;
- Continue Implementation of Capital Improvements Plan and operational enhancement funded by the utility rate adjustments adopted in 2023;
- Execute a new franchise agreement for Discarded Materials Management Services;
- Prepare and submit funding application for HSIP Cycle 12 grant program;
- Prepare and submit funding application ATP Cycle 7
- Prepare and submit CDBG application for the "P" Street Sewer Improvements Project;
- Complete Demolition of Former Strand Theater Project;
- Complete construction of the Fire Department Training Facility Project;
- Complete the update of the Water Master Plan;
- Complete a comprehensive Zoning Ordinance Update;
- Complete the City's Housing Element document;
- Complete construction of the Alta/Kamm Roundabout Project;
- Complete construction of the Drill & Development phase for the Well 21 Project (SWRCB);
- Complete the Vision Zero Action Plan (Safe Streets for All);
- Complete Construction of the Viscaya Park Project (UGG.LWCF);

Perform engineering/design on the following projects:

- CALOES Flood Mitigation Project;
- Dinuba Wellfield Ground Water Quality Improvement & Sustainability Project;



- o Dinuba Entertainment Plaza Renovation & Beautification Project (Clean California);
- o 2025 Corridors Improvements Project;
- o Building Dinuba’s Active Transportation Future Project (ATP Cycle 6);
- o Roundabout Road 56 and Avenue 416 Project;
- o Three Pedestrian & Safety Enhancement Improvements Projects (HSIP Cycle 11);

Accomplishments

- o Completed several Public Infrastructure Projects:
 - o 1,109 lineal feet of curb and gutter
 - o Installed eight (8) new ADA ramps
 - o Installed two (2) drive approaches
 - o 825 linear feet of sidewalk (replacement and new install)
- o Notice of Completion filed for the following Capital Improvements Projects:
 - o Entertainment Plaza Restroom Improvements Project
 - o Street Reconstruction Project
 - o Street Rehabilitation Project
 - o Wastewater Treatment Plant Clarifier Project
 - o Senior Center Reroof Project
 - o KC Vista Park Improvements Project
- o Secured grant funding for several City Projects/Programs:
 - o \$750K CALHOME First Time Homebuyer Assistance Program
 - o \$750K CALHOME Housing Rehabilitation Program
 - o \$2,945,000 Clean California Dinuba Entertainment Plaza Renovation & Beautification
 - o \$344,000 Safe Streets For All for the Vision Zero Action Plan
 - o \$3,000,000 CALOES Flood Mitigation Project
 - o \$13,147,000 ATP Building Dinuba’s Active Transportation Future
 - o \$10,611,819 SWRCB Wellfield Groundwater Quality Sustainability Project
 - o \$75,000 Cal Recycle for Implementation of the SB 1383

Performance Measures

	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Projected	2024-25 Adopted
Repaired Sidewalk (linear Feet)	4278	3945	2067	2067	3000

Statistics

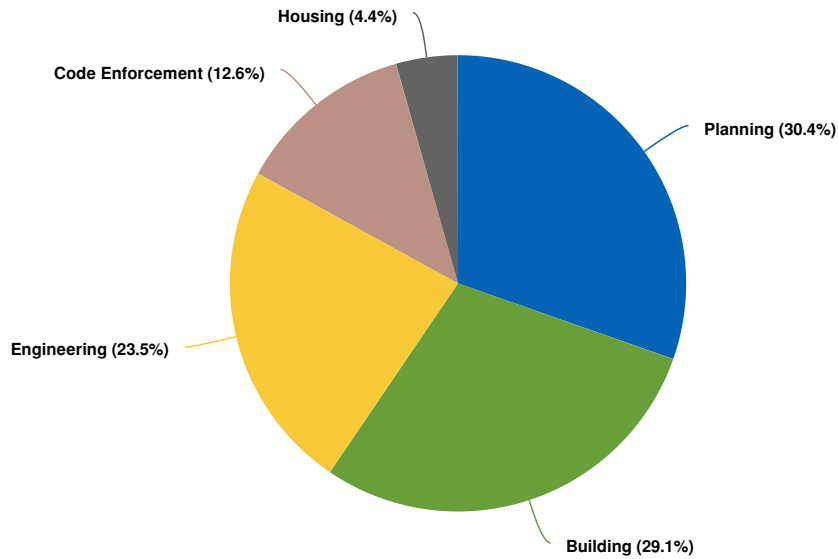
Land Area: 6.71 Square Miles
 3 Reservoirs, 3.225 million gal. storage capacity
 8 wells
 2023 Total Well Production - 1.51 billion gallons
 6,719 Service Connections
 92.94 miles of Water
 29.68 miles of Storm Drain
 73.20 miles of Sewer Main
 94.2 miles of City Streets
 29.68 miles of Alley ways

Organizational Chart



Expenditures by Function

Budgeted Expenditures by Function



Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
Expenditures					
Community Development					
Engineering					
Employee Services	\$50,948	\$59,053	\$61,093	\$61,093	\$34,190
Maintenance & Operations	\$379,008	\$575,317	\$375,000	\$375,000	\$375,300
Total Engineering:	\$429,956	\$634,370	\$436,093	\$436,093	\$409,490
Planning					
Employee Services	\$65,746	\$73,725	\$105,138	\$106,182	\$128,185
Maintenance & Operations	\$593,577	\$604,623	\$414,131	\$379,210	\$377,616
Allocated Costs	\$7,804	\$12,438	\$18,582	\$18,582	\$24,187
Total Planning:	\$667,127	\$690,786	\$537,851	\$503,974	\$529,988
Code Enforcement					
Employee Services	\$108,554	\$108,912	\$180,698	\$195,910	\$186,438
Maintenance & Operations	\$13,747	\$18,770	\$70,170	\$13,870	\$20,928
Allocated Costs	\$5,450	\$7,374	\$9,363	\$9,363	\$12,158
Principal & Interest	\$542	\$545	\$731	\$731	\$545
Capital	\$32,242	\$33,783	\$0	\$0	\$0
Total Code Enforcement:	\$160,534	\$169,384	\$260,962	\$219,874	\$220,069
Building					
Employee Services	\$160,007	\$163,757	\$328,966	\$346,604	\$311,776

Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
Maintenance & Operations	\$195,515	\$226,047	\$187,600	\$90,200	\$154,290
Allocated Costs	\$20,820	\$26,392	\$27,832	\$27,832	\$40,431
Principal & Interest	\$1,084	\$1,089	\$1,462	\$1,462	\$1,090
Total Building:	\$377,426	\$417,285	\$545,860	\$466,098	\$507,587
Housing					
Employee Services	\$12,686	\$58,269	\$32,825	\$37,889	\$34,953
Maintenance & Operations	\$12,231	\$15,070	\$33,960	\$33,960	\$36,735
Allocated Costs	\$2,618	\$3,022	\$12,546	\$12,546	\$4,744
Total Housing:	\$27,535	\$76,361	\$79,331	\$84,395	\$76,432
Total Community Development:	\$1,662,578	\$1,988,185	\$1,860,097	\$1,710,434	\$1,743,566
Total Expenditures:	\$1,662,578	\$1,988,185	\$1,860,097	\$1,710,434	\$1,743,566

Personnel Summary

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Projected	FY 2024-25 Adopted
Department: Community Development					
Engineering					
Employees					
Full-Time	0.44	0.44	0.44	0.44	0.35

Starting in fiscal year 2019-20, a portion of a Fiscal Analyst is paid from this division for Engineering Support.
In fiscal year 2024-25, a very small percent of a Fiscal Analyst was allocated to other funds.

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Projected	FY 2024-25 Adopted
Planning					
Employees					
Full-Time	0.67	0.67	1.34	1.34	1.35

In fiscal year 2023-24, a Clerical Assistant I was added to assist with the departments needs.
In 2024-25 Portions of a Clerical Assistant, a Planning Technician, and a Building Official were adjusted to reflect the appropriate allocations based on the positions duties.

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Projected	FY 2024-25 Adopted
Code Enforcement					
Employees					
Full-Time	1.00	1.00	2.00	2.00	2.00
Part-Time (Full-Time Equivalents)	-	-	-	-	-

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

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Projected	FY 2024-25 Adopted
Building					
Employees					
Full-Time	2.17	2.17	3.17	3.17	2.85
Part-Time (Full-Time Equivalents)	-	-	0.73	0.73	-

In 2023-24, a PT Utility worker I and a Building Official were allocated .
In 2024-25, a part-time Utility Worker position was removed, 35% of a Fiscal Analyst was allocated to Engineering and 15% of a Building Official was allocated to Planning

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Projected	FY 2024-25 Adopted
Housing					
Employees					
Full-Time	0.14	0.14	0.35	0.35	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.

FUND SUMMARIES

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:



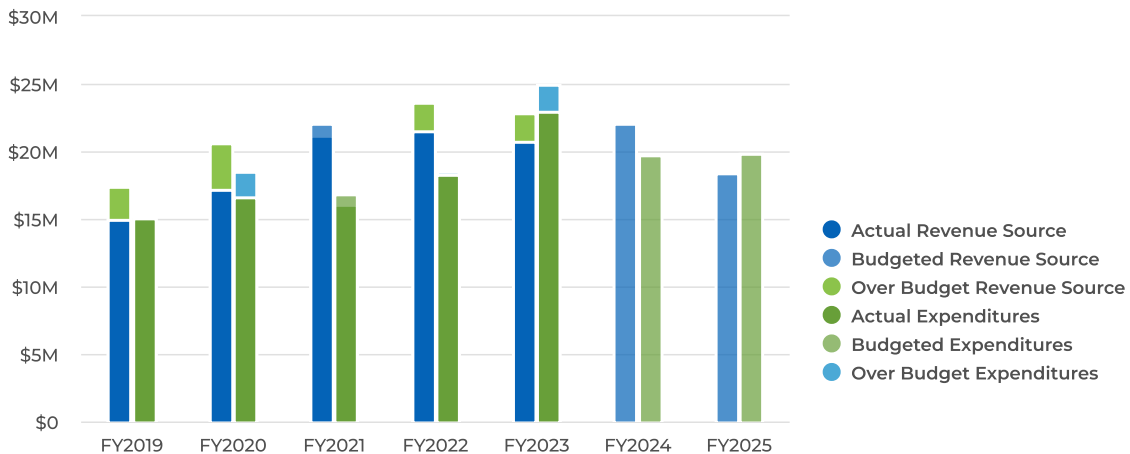
General Fund

- 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

The City of Dinuba is projecting \$18.48M of revenue in FY2025, which represents a 16.5% decrease over the prior year. Budgeted expenditures are projected to increase by 0.6% or \$124.5K to \$19.94M in FY2025.



GENERAL FUND OVERVIEW

The general fund consists of revenues primarily from sales and property taxes that are used to fund core services, such as police, fire, parks and recreation, and community development. Expenditures are typically easier to project in any given year; however, revenues are more of a challenge because they fluctuate based on the state of the economy and the success of local businesses. The City of Dinuba is unique in that, historically, two-thirds of its sales tax revenue is generated by online sales; however, with the recent determination of a portion of these online sales tax revenues from the California Department of Tax and Fee Administration (CDTFA), the online sales tax has been reduced significantly.

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

The table below provides a summary of operating revenues over operating expenditures in the General Fund over the past few years. As reflected in the summary, actual revenues over expenditures have exceeded projections in fiscal years 2021/22 and 2022/23 by \$5.8 and \$1.6 million, respectively. The projected year-end for FY 2023/24 estimates revenues over expenditures of \$1.1 million. The proposed budget for FY 2024/25 is projecting revenues over expenditures of \$298 thousand.

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Projected Year End	FY 2024-25 Adopted
Total General Fund Revenues	24,074,052	19,973,664	21,881,290	19,274,527	18,438,193
Less Total General Fund Expenditures	(18,307,016)	(18,380,658)	(17,414,403)	(18,171,567)	(18,140,601)
Operating Revenues/Expenses	5,767,037	1,593,006	4,466,887	1,102,960	297,592

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

FY 2021/22 Actual

The fiscal year 2021/22 actual reflects revenues over expenditures of \$5.8 million. This is largely attributed to an increase in sales tax revenues during the Covid-19 pandemic and that the CDTFA had not yet made a determination on the sales tax revenue that was being audited.

FY 2022/23 Actual

Decreases in operating revenues reflect the CDTFA sales tax determination. The amount in question by the CDTFA was transferred into a liability account to prepare for the final determination after the City appealed the initial determination. Expenses remained flat.

FY 2023/24 Projected Year-end

The current 2023/24 fiscal year budget was adopted before the determination from the CDTFA was received, therefore, the adopted sales tax budget was reduced for projected year-end. The total projected year-end operating revenues exceed the total operating expenditures by \$1.1 million. This surplus is attributed to an increase in investment earnings and the vacancies that were held vacant throughout the year.

FY 2024/25 Proposed

The reduction of sales tax revenue and the possible shifts in the economy have been carefully analyzed when preparing the 2024/25 budget. Staff is anticipating a leveling off of online sales tax revenues mostly through the projected year-end 2023/24 fiscal year, with a slight increase to allow for growth through proposed FY 2023/24 in anticipation of the added sales tax revenues that will be coming in from new businesses in the City. Decreases in revenue from service and fees are contributing to an overall reduction of general fund revenues of about \$836,000 when comparing the 2023/24 projected year-end revenues and proposed 2024/25.

New expenditures for the 2024/25 general fund budget include the conversion of two part-time positions, a Grounds Maintenance Worker and the Events Coordinator, to full-time in the Parks Department. In addition, an annual mulch replacement program will ensure that City parks are safe. In Fire, a part-time Fire Inspector is also included in the proposed budget.

Revenues by Source

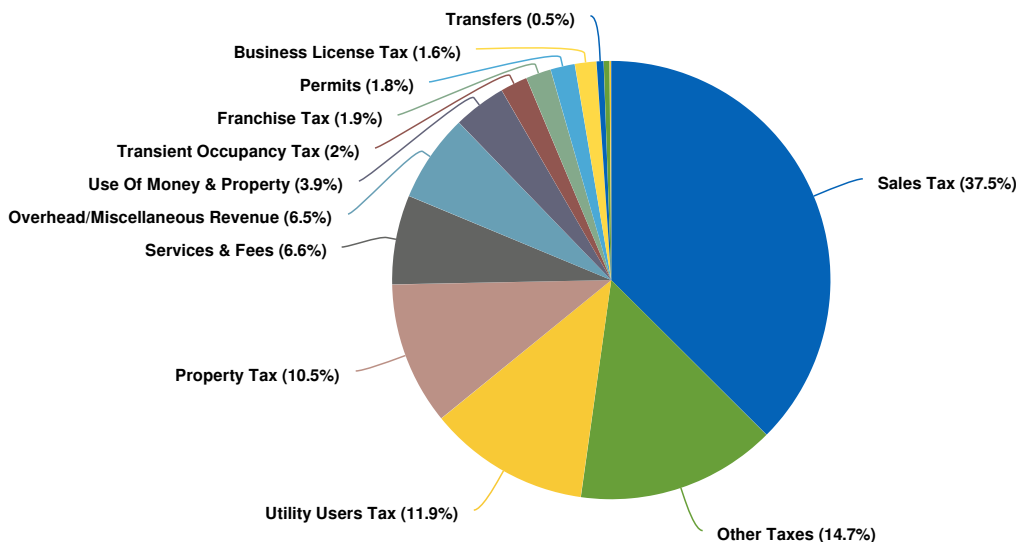
The proposed budget for Fiscal Year 2024/25 projects operating revenue of approximately \$18.4 million and operating expenditures of \$18.1 million.

The table below reflects a summary of the General Fund Revenues. The projected revenue for fiscal year-ending June 30, 2024 is estimated at approximately \$19.3 million. For the upcoming fiscal year, revenues are anticipated to be at \$18.4 million. The decrease between the projected year-end in comparison to 2024/25 is due to decreases in anticipated investment earnings and service and fees, which are reflecting a decrease in development.

	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Projected Year End	2024-25 Proposed
Property Tax	1,742,568	1,922,936	1,939,400	1,946,000	1,947,400
Other Taxes	2,332,959	2,510,424	2,525,000	2,651,112	2,725,000
Utility Users Tax	1,804,454	2,277,276	1,950,000	2,140,000	2,200,000
Sales Tax	13,842,036	7,358,939	11,635,000	6,845,000	6,925,000
Transient Occupancy Tax	372,343	363,795	290,000	350,000	370,000
Licenses & Fees	580,493	605,355	555,500	715,500	625,500
Franchise Tax	303,727	340,382	333,000	337,202	345,000
Service & Fees	945,225	1,496,988	1,065,467	1,739,016	1,218,912
Fines	96,055	65,727	77,600	76,850	78,100
Use of Money & Property	(547,085)	1,331,685	220,000	1,092,325	721,600
Intergovernmental	172,784	250,029	11,000	18,776	22,000
Transfers In	143,928	60,000	63,787	63,498	60,390
Overhead/Misc Revenues	2,284,564	1,390,129	1,215,536	1,299,248	1,199,291
Total General Fund Revenues	24,074,052	19,973,664	21,881,290	19,274,527	18,438,193

It is important to note that there will be differences in the total General Fund Revenues from the table above compared to other spreadsheets within this budget book. This difference has to do with the one-time transfers from ARPA in the amount of \$216,924 for fiscal year 2023-24 and \$37,093 for 2024-25.

Revenues by Source



Expenditures by Function

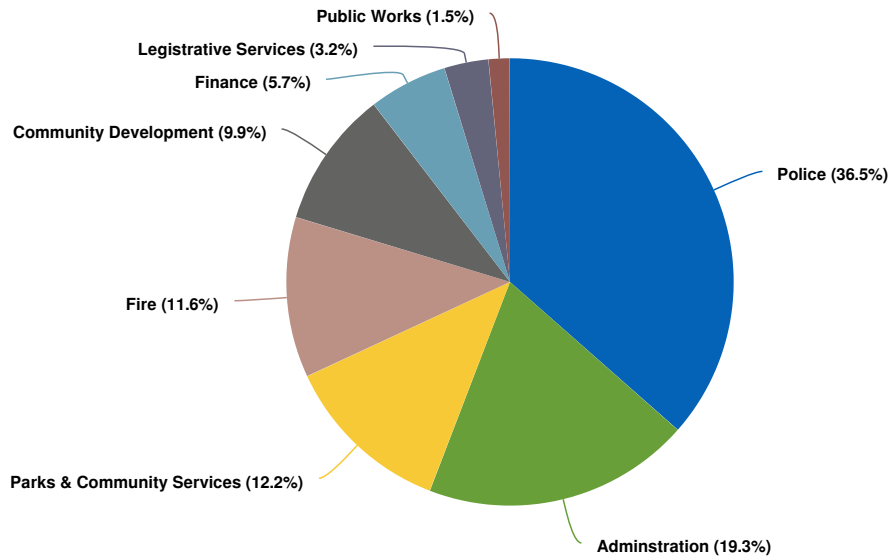
The table below reflects a summary of the general fund expenses. Staff is proposing expenses of \$18.1 million for the upcoming fiscal year.

Across the general fund, expenses were relatively stable for 2021/22 actual and 2022/23 actuals. The 2023/24 budget was adopted with a reduction in expenses, primarily attributable to not backfilling vacancies. In the 2024/25 fiscal year, changes to the General Fund include the adjustment of two part-time positions to full-time in the Parks Department and the addition of a part-time Fire Inspector in the Fire Department.

	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Projected Year End	2024-25 Proposed
Administration	691,944	893,862	623,978	725,065	637,488
General Services	2,406,833	2,247,369	2,093,185	2,097,392	2,119,272
Administrative Services	945,055	992,379	1,085,700	1,098,942	1,134,348
Parks & Community Services	2,345,371	2,678,133	2,723,888	2,978,335	2,970,299
Planning And Development	1,662,578	1,954,401	1,705,487	1,832,015	1,743,566
Police	7,428,306	6,806,320	6,904,077	7,029,504	7,278,410
Fire	2,826,929	2,808,195	2,278,088	2,410,314	2,257,218
Total General Fund Expenses	18,307,016	18,380,658	17,414,403	18,171,567	18,140,601

It is important to note that the table above shows the General Fund Operating Expenditures for Proposed Fiscal Year 2024/25 excluding one-time expenses and Capital Improvements, which total \$18.1 million. The expenditures are spread over several departments, which provide core services to the community.

Budgeted Expenditures by Function



The chart displays the percentage breakdown of expenditure by department for Fiscal Year 2024/25. As is common amongst cities, the City's greatest investment of General Fund resources is in public safety representing 52% of total expenditures. The City's commitment to parks, community services, youth recreation and seniors is also a high priority for the City Council. Investments in public safety and parks and community services are keys to the City's high quality of life.

Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
Expenditures					
Legislative Services					
Employee Services	\$356,963	\$382,425	\$327,678	\$327,678	\$335,911
Maintenance & Operations	\$314,751	\$480,967	\$366,100	\$265,013	\$276,450
Allocated Costs	\$19,591	\$30,469	\$31,287	\$31,287	\$25,127
Total Legislative Services:	\$691,305	\$893,862	\$725,065	\$623,978	\$637,488
Administration					
Employee Services	\$0	\$0	\$0	\$10,000	\$10,000
Maintenance & Operations	\$837,190	\$10,269,182	\$908,521	\$921,313	\$944,578
Allocated Costs	\$496,132	\$570,068	\$608,355	\$608,355	\$585,464
Principal & Interest	\$7,496	\$7,496	\$15,149	\$15,149	\$7,496
Capital	\$87,691	\$222,791	\$294,934	\$104,000	\$62,093
Transfers	\$978,325	\$3,852,978	\$4,472,798	\$2,676,410	\$2,246,429
Total Administration:	\$2,406,833	\$14,922,515	\$6,299,757	\$4,335,227	\$3,856,060
Finance					
Employee Services	\$825,294	\$886,448	\$934,026	\$934,985	\$976,091
Maintenance & Operations	\$88,066	\$57,834	\$115,034	\$100,833	\$103,154
Allocated Costs	\$30,196	\$46,598	\$48,382	\$48,382	\$53,603
Principal & Interest	\$1,499	\$1,499	\$1,500	\$1,500	\$1,500
Total Finance:	\$945,055	\$992,379	\$1,098,942	\$1,085,700	\$1,134,348
Parks & Community Services					
Employee Services	\$1,322,806	\$1,459,260	\$1,534,891	\$1,541,725	\$1,651,292
Maintenance & Operations	\$457,957	\$537,002	\$644,495	\$555,404	\$645,669
Allocated Costs	\$58,430	\$90,490	\$104,137	\$104,137	\$121,171
Principal & Interest	\$26,977	\$26,977	\$18,839	\$18,839	\$18,948
Capital	\$18,500	\$60,195	\$294,152	\$77,072	\$0
Total Parks & Community Services:	\$1,884,670	\$2,173,924	\$2,596,514	\$2,297,177	\$2,437,080
Police					
Employee Services	\$5,796,897	\$5,908,713	\$6,014,055	\$5,965,342	\$6,138,695
Maintenance & Operations	\$527,048	\$580,714	\$682,427	\$587,775	\$750,760
Allocated Costs	\$229,459	\$306,861	\$340,927	\$340,927	\$378,922
Principal & Interest	\$10,032	\$10,032	\$10,033	\$10,033	\$10,033
Capital	\$864,870	\$2,741	\$10,975	\$0	\$0
Total Police:	\$7,428,306	\$6,809,061	\$7,058,417	\$6,904,077	\$7,278,410
Fire					
Employee Services	\$2,541,917	\$2,464,640	\$2,062,680	\$1,947,064	\$1,908,572
Maintenance & Operations	\$169,317	\$203,435	\$219,560	\$205,559	\$257,083
Allocated Costs	\$111,549	\$135,703	\$149,874	\$149,874	\$145,657
Principal & Interest	\$4,146	\$4,416	\$5,598	\$5,591	\$4,416
Total Fire:	\$2,826,929	\$2,808,195	\$2,437,712	\$2,308,088	\$2,315,728

Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
Public Works					
Employee Services	\$114,123	\$125,591	\$87,471	\$87,150	\$100,277
Maintenance & Operations	\$98,947	\$104,725	\$121,417	\$121,240	\$122,190
Allocated Costs	\$61,570	\$70,293	\$85,102	\$85,102	\$80,660
Principal & Interest	\$2,498	\$2,400	\$3,000	\$3,000	\$2,400
Capital	\$0	\$0	\$10,799	\$10,965	\$0
Total Public Works:	\$277,137	\$303,009	\$307,789	\$307,457	\$305,527
Community Development					
Employee Services	\$511,414	\$597,431	\$870,358	\$909,761	\$857,409
Maintenance & Operations	\$1,259,133	\$1,550,584	\$1,136,323	\$947,702	\$1,020,331
Allocated Costs	\$41,728	\$55,647	\$76,069	\$76,069	\$91,883
Principal & Interest	\$1,625	\$1,634	\$2,193	\$2,193	\$1,635
Capital	\$32,242	\$33,783	\$16,442	\$13,970	\$0
Total Community Development:	\$1,846,141	\$2,239,079	\$2,101,385	\$1,949,695	\$1,971,258
Total Expenditures:	\$18,306,377	\$31,142,024	\$22,625,581	\$19,811,399	\$19,935,899

Fund Balance

The City of Dinuba is projecting ending the 2023/24 fiscal year with a General Fund balance of approximately \$9.4 million. This reflects a decrease of \$14 million since fiscal year 2021/22 actuals primarily due to moving the online sales tax revenues that are being audited by the California Department of Tax and Fee Administration (CDTFA) into a liability account, and one-time capital expenditures. Revenues from online sales tax revenue have also decreased since the all time high during the pandemic and are also reflected in the anticipated ending fund balance. Based on the proposed budget's revenue over operating expenses of \$297,982 and taking into consideration one-time expenses of \$1.8 million, it is anticipated that the General Fund balance will be at \$7.9 million in 2024/25. This fund balance will represent 43% of operating expenses.

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:

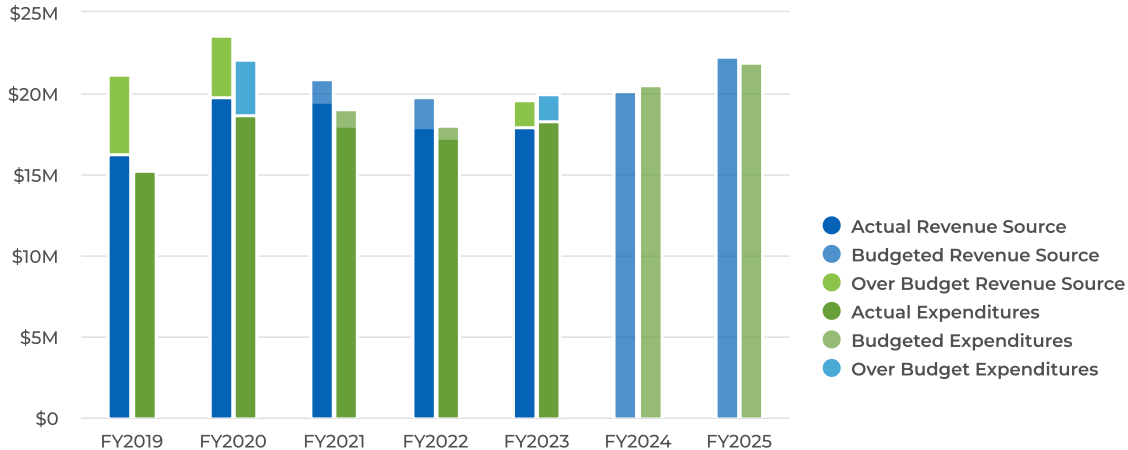


Enterprise Funds

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

Summary

The City of Dinuba is projecting \$22.32M of revenue in FY2025, which represents a 10.7% increase over the prior year. Budgeted expenditures are projected to increase by 6.3% or \$1.31M to \$21.9M in FY2025.

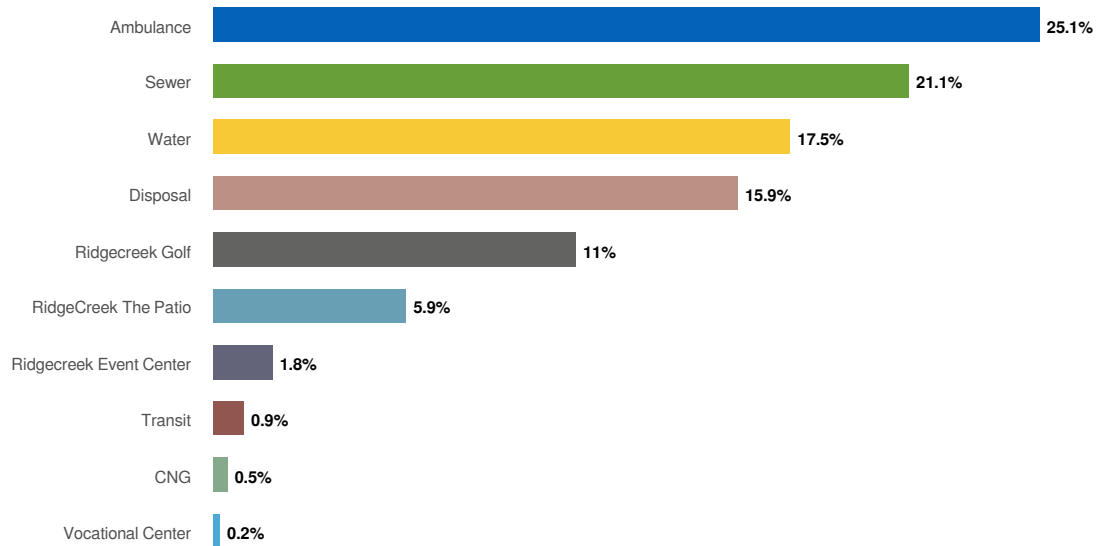


The enterprise funds include the Water, Sewer, Disposal, Golf, Transit and Ambulance Funds. In contrast to the General Fund, each enterprise fund operates similar to a business and funds are accounted for separately. User charges must be established and maintained at proper levels to assure adequate revenues in order to pay for operations, maintain adequate reserves and fund maintenance repair and replacement of critical equipment, facilities and infrastructure.

In the current 2023/24 fiscal year, the City Council approved increases to the water and sewer rates which were implemented in October 2023. Prior to the increases, both water and sewer were drawing on reserves to continue operations. With the increase of the rates, fund balance transfers will not be necessary to cover operations.

Revenue by Fund

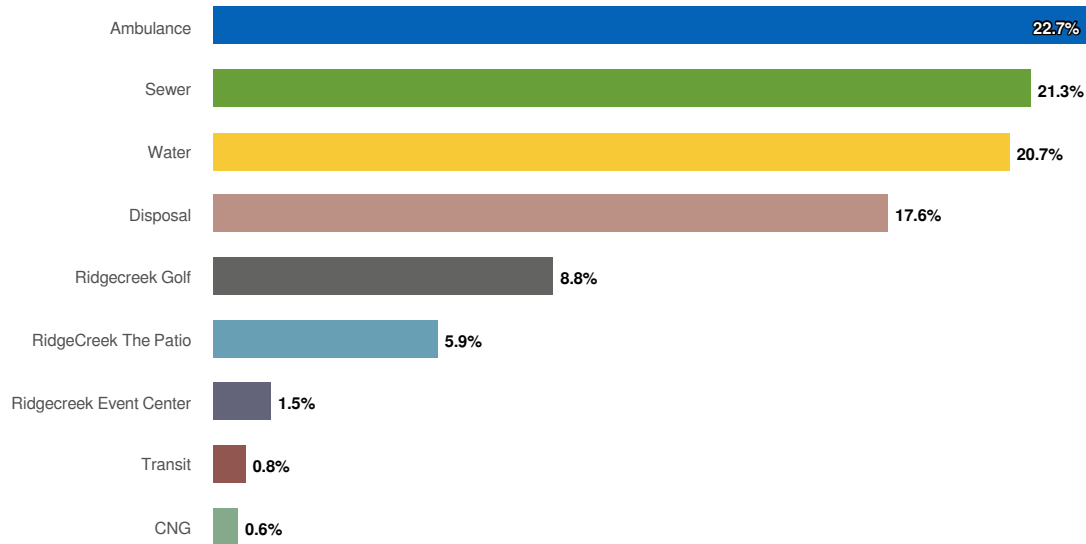
2025 Revenue by Fund



Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
Vocational Center	\$350,275	\$1,484,785	\$75,000	\$0	\$50,000
Water	\$4,070,312	\$3,787,589	\$3,796,303	\$3,396,744	\$3,915,132
Sewer	\$3,853,967	\$3,988,830	\$4,636,726	\$3,902,748	\$4,712,549
Disposal	\$3,411,654	\$3,496,179	\$3,579,500	\$3,491,740	\$3,557,712
Transit	\$250,598	\$252,064	\$285,917	\$290,067	\$208,758
CNG	\$132,132	\$127,493	\$74,100	\$139,730	\$104,540
Ambulance	\$2,951,993	\$3,959,244	\$5,759,830	\$5,226,700	\$5,600,733
Ridgecreek Golf (115)	\$3,165,415	\$347,305	\$0	\$0	\$0
Ridgecreek Golf	\$0	\$2,025,990	\$2,264,004	\$2,009,117	\$2,454,393
RidgeCreek The Patio	\$0	\$1,045,655	\$978,692	\$1,388,482	\$1,310,904
Ridgecreek Event Center	\$0	\$462,632	\$254,680	\$325,072	\$406,823
Total:	\$18,186,347	\$20,977,766	\$21,704,752	\$20,170,400	\$22,321,544

Expenditures by Fund

2025 Expenditures by Fund



Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
Vocational Center	\$20,936	\$16,365	\$500	\$0	\$0
Water	\$3,524,838	\$2,993,298	\$3,835,335	\$3,503,006	\$4,537,646
Sewer	\$3,124,478	\$3,475,907	\$4,574,369	\$4,265,933	\$4,656,976
Disposal	\$2,942,414	\$3,117,032	\$3,849,203	\$3,316,704	\$3,847,838
Transit	\$248,949	\$285,272	\$284,883	\$289,842	\$184,505
CNG	\$181,858	\$193,912	\$275,111	\$294,037	\$142,022
Ambulance	\$1,065,825	\$2,518,069	\$5,278,224	\$5,222,761	\$4,981,693
Ridgecreek Golf (115)	\$2,700,940	-\$8,315	\$0	\$0	\$0
Ridgecreek Golf	\$0	\$2,077,326	\$1,726,642	\$1,752,920	\$1,937,765
RidgeCreek The Patio	\$0	\$1,225,567	\$1,395,613	\$1,344,899	\$1,285,218
Ridgecreek Event Center	\$0	\$533,691	\$546,404	\$607,636	\$329,242
Total:	\$13,810,237	\$16,428,123	\$21,766,284	\$20,597,738	\$21,902,905

Revenues by Source

Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
Revenue Source					
Services & Fees	\$11,947,158	\$12,132,048	\$15,084,260	\$14,331,852	\$15,716,791
Fines	\$0	\$158,361	\$175,000	\$113,770	\$142,002
Use Of Money & Property	\$82,870	\$449,851	\$684,760	\$41,760	\$449,410
Intergovernment	\$1,799,011	\$1,881,998	\$1,817,347	\$1,642,311	\$1,525,000
Transfers	\$464,680	\$1,209,108	\$82,432	\$0	\$0
CNG	\$130,884	\$119,669	\$66,300	\$139,230	\$104,040
Lease Receipts	\$350,989	\$97,025	\$17,949	\$17,832	\$18,522
Overhead/Miscellaneous Revenue	\$251,495	\$1,603,623	\$279,328	\$160,974	\$193,659
Service Charges	\$3,159,260	\$3,326,085	\$3,497,376	\$3,722,671	\$4,172,120
Total Revenue Source:	\$18,186,347	\$20,977,766	\$21,704,752	\$20,170,400	\$22,321,544

Expenditures by Expense Type

Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
Expense Objects					
Employee Services	\$4,273,174	\$5,239,008	\$7,064,996	\$7,448,398	\$7,844,592
Maintenance & Operations	\$5,263,298	\$6,693,582	\$9,193,839	\$8,155,225	\$9,076,194
Allocated Costs	\$1,438,516	\$1,627,343	\$1,654,923	\$1,654,923	\$1,772,914
Principal & Interest	\$35,350	\$23,487	\$170,333	\$163,213	\$228,679
Capital	\$647,577	\$504,745	\$240,154	\$15,000	\$60,390
Transfers	\$2,152,323	\$2,339,957	\$3,442,039	\$3,160,979	\$2,920,136
Total Expense Objects:	\$13,810,237	\$16,428,123	\$21,766,284	\$20,597,738	\$21,902,905

Personnel Summary

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Projected	FY 2024-25 Adopted
Fund: Water					
Employees					
Full-Time (Billing & Collections)	1.49	1.49	1.32	1.32	1.32
Part-Time (Full-Time Equivalent) (Billing)	-	-	0.24	0.24	0.24
Full-Time (Water)	7.44	7.34	7.51	7.51	9.55
Part-Time (Full-Time Equivalent) (Water)	-	-	-	-	-
Fund: Sewer					
Employees					
Full-Time (Billing & Collections)	1.53	1.51	1.35	1.35	1.35
Part-Time (Full-Time Equivalent) (Billing)	-	-	0.24	0.24	0.24
Full-Time (Wastewater Treatment)	4.00	3.95	4.11	4.11	6.10
Full-Time (Sewer)	1.00	1.15	1.15	1.15	0.45
Fund: Disposal					
Employees					
Employees					
Full-Time (Billing & Collections)	1.48	1.5	1.33	1.33	1.33
Part-Time (Full-Time Equivalent) (Billing)	-	-	0.25	0.25	0.25
Full-Time (Disposal)	0.70	0.70	0.90	0.90	1.00
Part-Time (Full-Time Equivalent) (Disposal)	-	-	-	-	-
Fund: Transit					
Employees					
Full-Time (Billing & Collections)	0.10	0.10	0.20	0.20	0.15
Part-Time (Full-Time Equivalent) (Billing)	-	-	-	-	-
Fund: CNG					
Employees					
Full-Time	0.51	0.40	0.40	0.40	-
Fund: Ambulance					
Employees					
Full-Time (Billing)	2.00	2.00	2.00	2.00	2.00
Part-Time (Full-Time Equivalent) (Billing)	-	-	0.73	0.73	0.73
Full-Time (Ambulance)	12.75	12.5	16.5	16.5	17.25
Full-Time (Fire Med)	1	1	1	1.00	1.00

Fund: Water:

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. Allocations are correctly split between full-time and part-time

In fiscal year 2024-25, due to the adoption of new utility rates, salaries were reallocated to the Water fund to be in line with duties of each position. A new Utility Worker position was added as well.

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. Allocations are correctly split between full-time and part-time

In fiscal year 2024-25, due to the adoption of new utility rates, salaries were reallocated to the Sewer fund to be in line with the duties of each position. A new Wastewater Treatment Superintendent position was added as well.

Fund: Disposal:

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

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. Allocations are correctly split between full-time and part-time

In fiscal year 2024-25, portions of a Permit Technician and a Clerical Assistant were allocated here to be in line with the duties of each 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 re-allocations of two captains and 50% of both the fire chief and a battalion chief were added to the ambulance fund from the general fund.

In fiscal year 2024-25, 50% of a Firefighter EMTB and 25% of the Administrative Assistant were allocated.

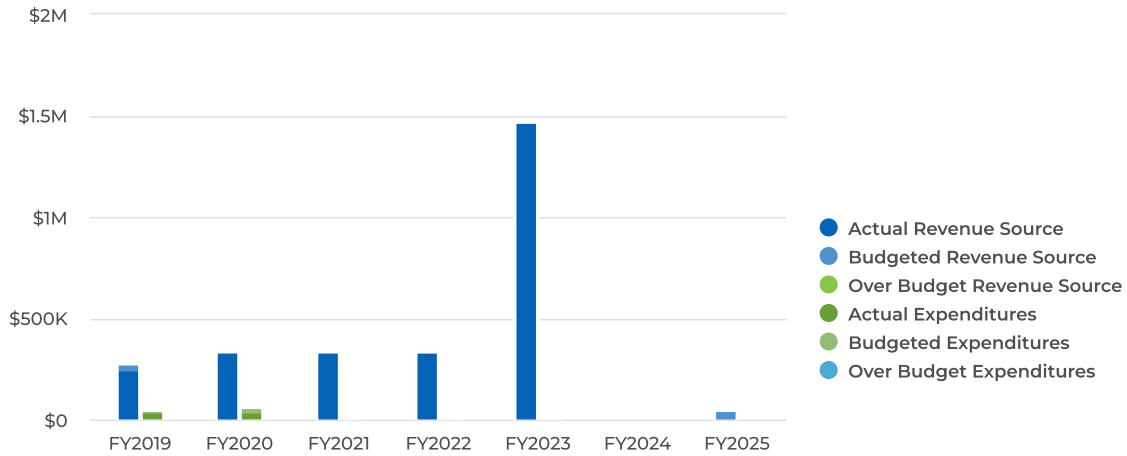


Vocational Center

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. Escrow closed as of the fall of 2022. However, the proceeds of the sale is being held in interest generating accounts.

Revenue by Fund

Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
Vocational Center					
Use Of Money & Property	\$16,274	\$53,441	\$75,000	\$0	\$50,000
Lease Receipts	\$334,001	\$80,319	\$0	\$0	\$0
Overhead/Miscellaneous Revenue	\$0	\$1,351,026	\$0	\$0	\$0
Total Vocational Center:	\$350,275	\$1,484,785	\$75,000	\$0	\$50,000

Expenditures by Fund

Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
Vocational Center	\$20,936	\$16,365	\$500	\$0	\$0
Total Vocational Center:	\$20,936	\$16,365	\$500	\$0	\$0

FUNDS 115, 116, 117, 118 - GOLF COURSE

This fund accounts for the revenues and expenditures associated with the operation of the Golf Course. It includes the following funds and divisions:

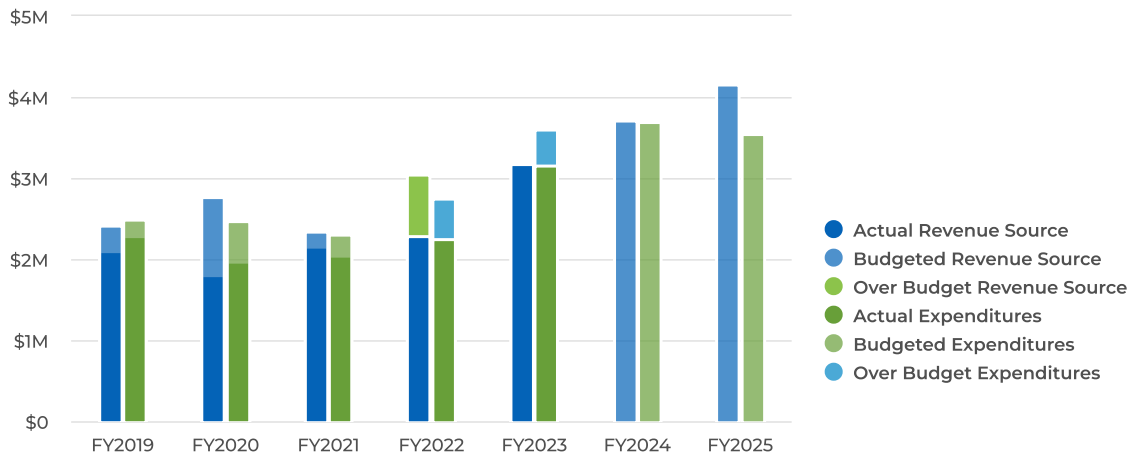


Ridgecreek Golf

- RIDGE CREEK GOLF COURSE MANAGEMENT (115)**
- RIDGE CREEK GOLF (116)**
- RIDGE CREEK GOLF THREE FINGER JACK'S (117)**
- RIDGE CREEK GOLF EVENT CENTER (118)**

Summary

The City of Dinuba is projecting \$4.17M of revenue in FY2025, which represents a 12.1% increase over the prior year. Budgeted expenditures are projected to decrease by 4.1% or \$153.23K to \$3.55M in FY2025.

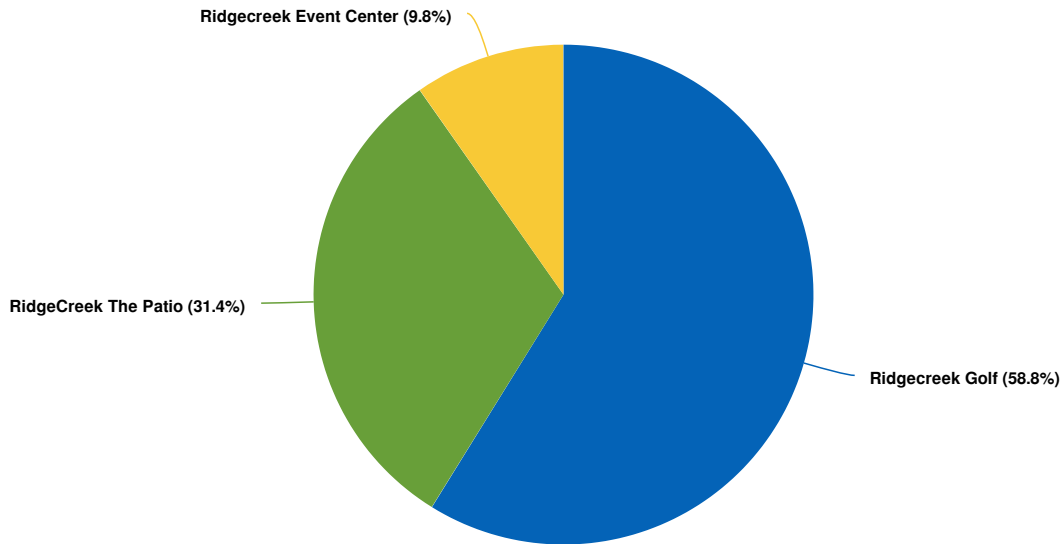


The golf course, restaurant, and event center continue to show growth in revenues. Rounds played remain strong following the growing interest in golf since the pandemic. Several improvements have been made to the restaurant including a remodel of the restaurant and an improvement on the menu items, which have been positively received.

For the 2023/24 projected year-end, it is expected that operating expenses will exceed operating revenues by approximately \$171,000 due to the closing of the restaurant during the remodel, however, it is expected that for the proposed 2024/25 fiscal year, that revenues will exceed expenses by \$620,000.

Revenue by Fund

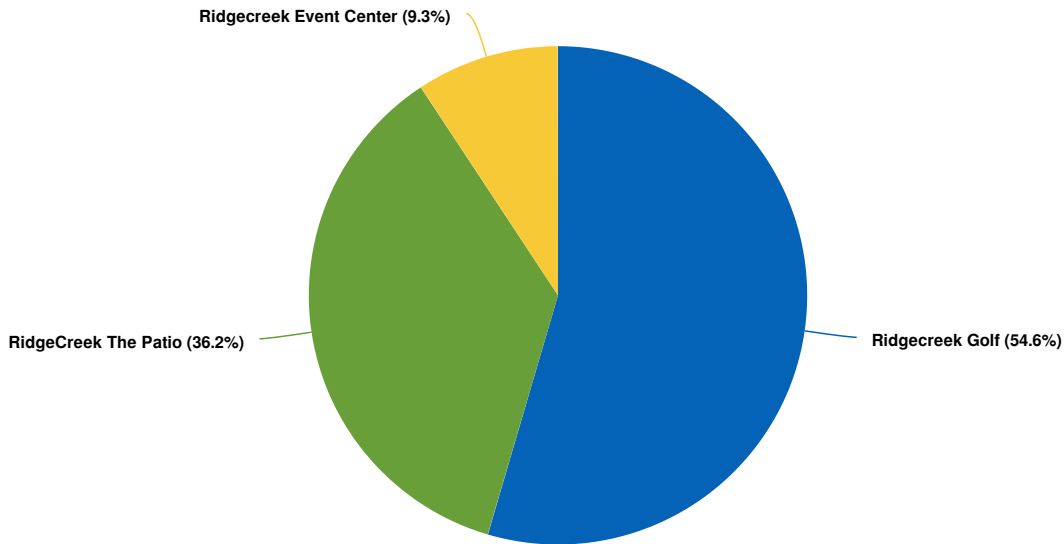
2025 Revenue by Fund



Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
Ridgecreek Golf (115)					
Transfers	\$0	\$347,305	\$0	\$0	\$0
Overhead/Miscellaneous Revenue	\$6,155	\$0	\$0	\$0	\$0
Service Charges	\$3,159,260	\$0	\$0	\$0	\$0
Total Ridgecreek Golf (115):	\$3,165,415	\$347,305	\$0	\$0	\$0
Ridgecreek Golf					
Service Charges	\$0	\$2,025,990	\$2,264,004	\$2,009,117	\$2,454,393
Total Ridgecreek Golf:	\$0	\$2,025,990	\$2,264,004	\$2,009,117	\$2,454,393
RidgeCreek The Patio					
Transfers		\$153,496	\$0	\$0	\$0
Service Charges	\$0	\$892,159	\$978,692	\$1,388,482	\$1,310,904
Total RidgeCreek The Patio:	\$0	\$1,045,655	\$978,692	\$1,388,482	\$1,310,904
Ridgecreek Event Center					
Transfers		\$54,697	\$0	\$0	\$0
Service Charges	\$0	\$407,935	\$254,680	\$325,072	\$406,823
Total Ridgecreek Event Center:	\$0	\$462,632	\$254,680	\$325,072	\$406,823
Total:	\$3,165,415	\$3,881,583	\$3,497,376	\$3,722,671	\$4,172,120

Expenditures by Fund

2025 Expenditures by Fund



Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
Ridgecreek Golf (115)					
Employee Services	\$1,814,561	\$0	\$0	\$0	\$0
Maintenance & Operations	\$880,857	-\$8,315	\$0	\$0	\$0
Principal & Interest	\$5,522	\$0	\$0	\$0	\$0
Total Ridgecreek Golf (115):	\$2,700,940	-\$8,315	\$0	\$0	\$0
Ridgecreek Golf					
Employee Services	\$0	\$880,368	\$939,782	\$1,007,394	\$1,155,060
Maintenance & Operations	\$0	\$844,352	\$666,270	\$668,042	\$666,608
Principal & Interest	\$0	\$5,301	\$77,006	\$77,484	\$116,097
Capital	\$0	\$0	\$43,584	\$0	\$0
Transfers	\$0	\$347,305	\$0	\$0	\$0
Total Ridgecreek Golf:	\$0	\$2,077,326	\$1,726,642	\$1,752,920	\$1,937,765
RidgeCreek The Patio					
Employee Services	\$0	\$969,100	\$1,143,875	\$1,112,743	\$1,001,923
Maintenance & Operations	\$0	\$256,467	\$251,738	\$232,156	\$283,295
Total RidgeCreek The Patio:	\$0	\$1,225,567	\$1,395,613	\$1,344,899	\$1,285,218
Ridgecreek Event Center					
Employee Services	\$0	\$332,298	\$316,990	\$405,520	\$193,933
Maintenance & Operations	\$0	\$201,393	\$229,414	\$202,116	\$135,309
Total Ridgecreek Event Center:	\$0	\$533,691	\$546,404	\$607,636	\$329,242
Total:	\$2,700,940	\$3,828,269	\$3,668,659	\$3,705,455	\$3,552,225



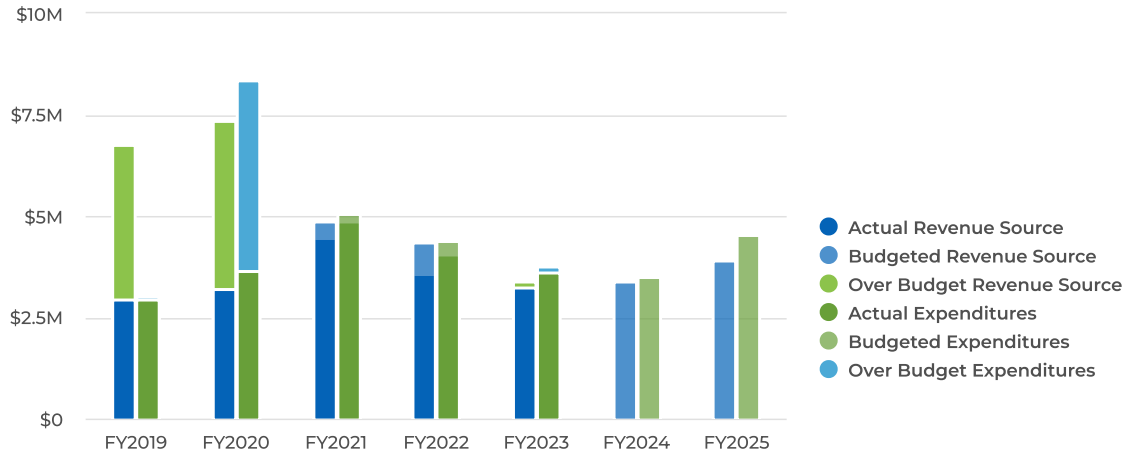
Water

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 of Dinuba is projecting \$3.92M of revenue in FY2025, which represents a 15.3% increase over the prior year. Budgeted expenditures are projected to increase by 29.5% or \$1.03M to \$4.54M in FY2025.



The City is anticipating operating expenses to come in over revenues in the amount of \$96,000 in 2023/24 projected year-end. One-time expenses totaling \$135,000 are attributed to a contribution to the Well #21 project.

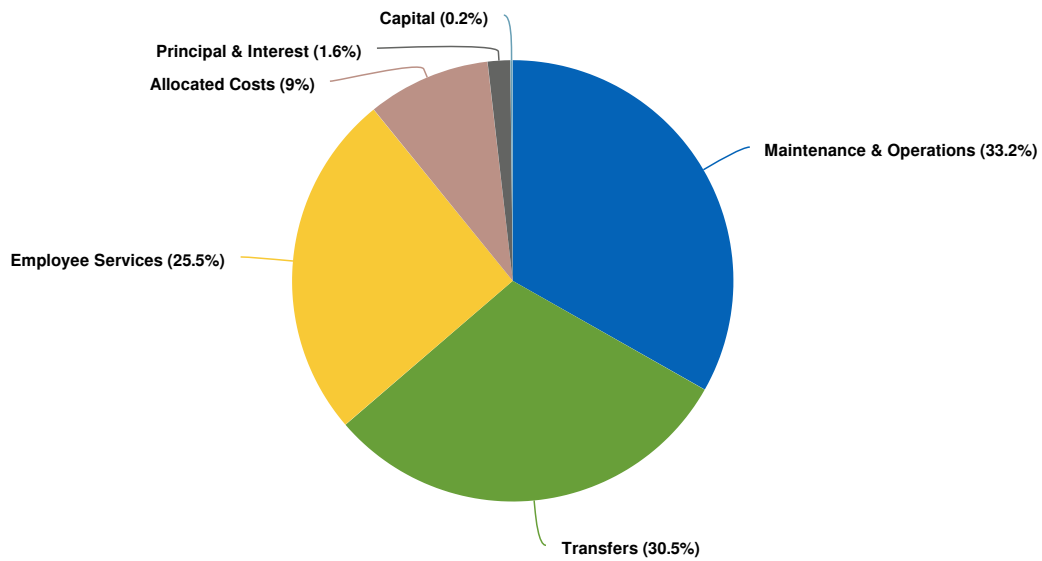
In the proposed 2024/25 budget, the operating revenues will exceed operating expenses by \$27,000. One-time capital expenses in the water fund include \$400,000 for the Whitney Water Main Improvement project and \$250,000 for the Steel Pipe Replacement Program.

Revenue by Fund

Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
Water					
Services & Fees	\$3,186,976	\$3,183,532	\$3,522,349	\$3,346,394	\$3,805,974
Fines	\$0	\$47,717	\$55,000	\$35,350	\$49,158
Use Of Money & Property	\$8,740	\$71,816	\$85,000	\$15,000	\$60,000
Intergovernment	\$326,864	\$5,312	\$131,176	\$0	\$0
Transfers	\$464,680	\$477,209	\$0	\$0	\$0
Overhead/Miscellaneous Revenue	\$83,053	\$2,003	\$2,778	\$0	\$0
Total Water:	\$4,070,312	\$3,787,589	\$3,796,303	\$3,396,744	\$3,915,132

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
Water					
Employee Services	\$998,267	\$636,777	\$976,626	\$928,466	\$1,154,985
Maintenance & Operations	\$809,456	\$948,077	\$1,501,269	\$1,296,288	\$1,506,814
Allocated Costs	\$343,968	\$399,625	\$432,457	\$432,457	\$409,293
Principal & Interest	\$21,946	\$13,207	\$58,044	\$58,044	\$74,859
Capital	\$569,443	\$153,247	\$1,978	\$15,000	\$7,750
Transfers	\$781,758	\$842,365	\$864,961	\$772,751	\$1,383,945
Total Water:	\$3,524,838	\$2,993,298	\$3,835,335	\$3,503,006	\$4,537,646

Personnel Summary

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Projected	FY 2024-25 Adopted
Fund: Water					
Employees					
Full-Time (Billing & Collections)	1.49	1.49	1.32	1.32	1.32
Part-Time (Full-Time Equivalent) (Billing)	-	-	0.24	0.24	0.24
Full-Time (Water)	7.44	7.34	7.51	7.51	9.55
Part-Time (Full-Time Equivalent) (Water)	-	-	-	-	-

Fund: Water:

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. Allocations correctly split between full-time and part-time

In fiscal year 2024-25, due to the adoption of new Utility rates, salaries were reallocated to the Water fund to be in line with duties of each position. A new Utility Worker position was added as well.



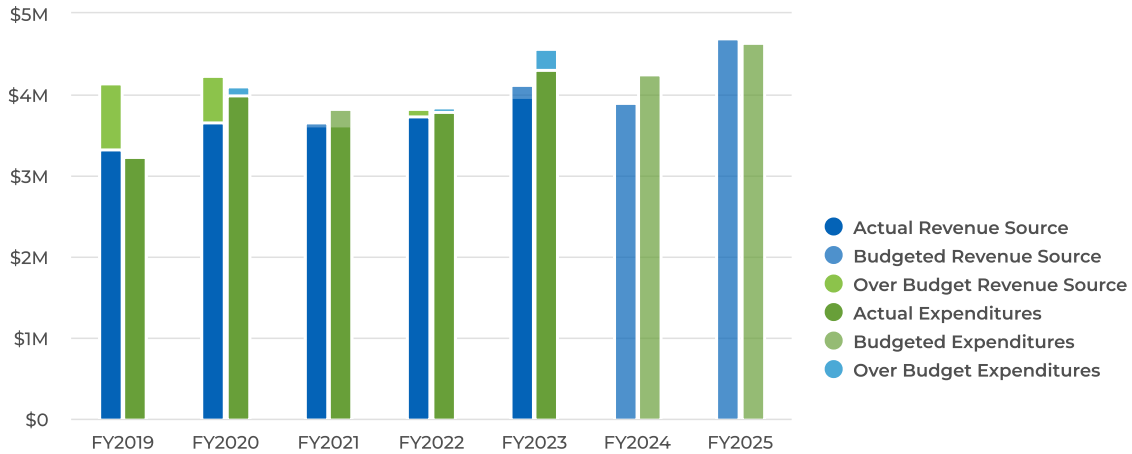
Sewer

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

The City of Dinuba is projecting \$4.71M of revenue in FY2025, which represents a 20.7% increase over the prior year. Budgeted expenditures are projected to increase by 9.2% or \$391.04K to \$4.66M in FY2025.



The Utility Rate increases that were implemented in October 2023, have given the sewer fund the ability to cover existing obligations. For the projected year-end, this fund is anticipated to have \$145,000 in operating revenues over expenses and for the proposed 2024/25 fiscal year, it is projecting \$86,000 of revenues in excess of expenses. These amounts will be set aside in fund balance to allow for future planned and unexpected expenses.

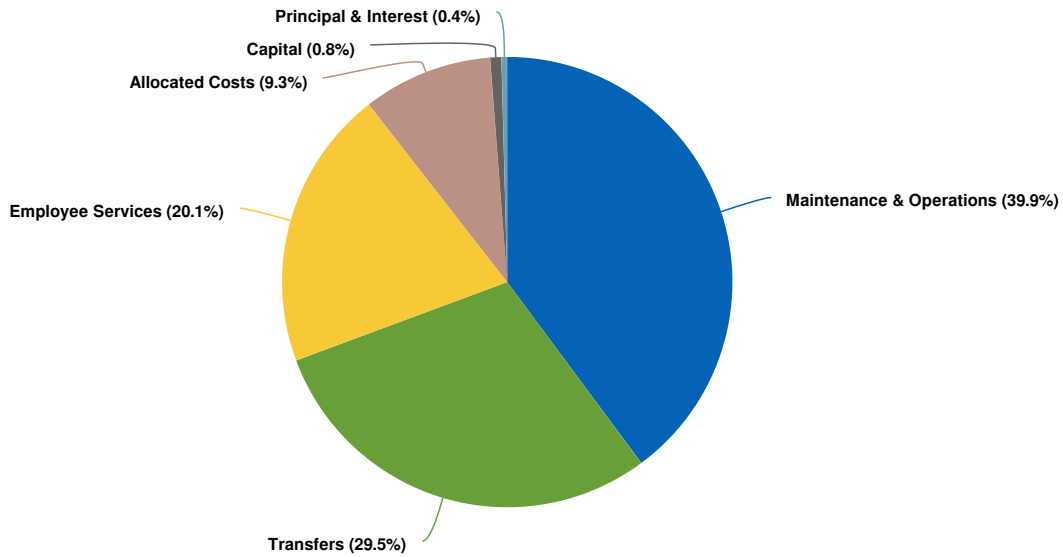
One-time expenses for equipment include a tractor for \$82,000 in the projected year-end, and \$30,000 in the proposed 2024/25 fiscal year, for a tractor disc. Both of these pieces of equipment will be paid out of fund balance.

Revenues by Source

Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
Revenue Source					
Services & Fees	\$3,770,310	\$3,731,230	\$4,466,208	\$3,842,118	\$4,650,795
Fines	\$0	\$57,581	\$65,000	\$42,420	\$42,844
Use Of Money & Property	\$18,464	\$23,619	\$18,910	\$18,210	\$18,910
Transfers	\$0	\$176,400	\$82,432	\$0	\$0
Overhead/Miscellaneous Revenue	\$65,193	\$0	\$4,176	\$0	\$0
Total Revenue Source:	\$3,853,967	\$3,988,830	\$4,636,726	\$3,902,748	\$4,712,549

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
Expense Objects					
Employee Services	\$751,684	\$512,212	\$695,194	\$721,829	\$935,907
Maintenance & Operations	\$668,764	\$1,406,051	\$1,978,148	\$1,706,633	\$1,856,820
Allocated Costs	\$346,759	\$403,944	\$463,003	\$463,003	\$434,733
Principal & Interest	\$6,014	\$3,571	\$18,725	\$12,733	\$18,725
Capital	\$62,857	\$176,400	\$86,608	\$0	\$37,750
Transfers	\$1,288,400	\$973,728	\$1,332,691	\$1,361,735	\$1,373,041
Total Expense Objects:	\$3,124,478	\$3,475,907	\$4,574,369	\$4,265,933	\$4,656,976

Personnel Summary

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Projected	FY 2024-25 Adopted
Fund: Sewer					
Employees					
Full-Time (Billing & Collections)	1.53	1.51	1.35	1.35	1.35
Part-Time (Full-Time Equivalent) (Billing)	-	-	0.24	0.24	0.24
Full-Time (Wastewater Treatment)	4.00	3.95	4.11	4.11	6.10
Full-Time (Sewer)	1.00	1.15	1.15	1.15	0.45

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. Allocations correctly split between full-time and part-time

In fiscal year 2024-25, due to the adoption of new Utility rates, salaries were reallocated to the Sewer fund to be in line with duties of each position. A new Wastewater Treatment Superintendent position was added as well.



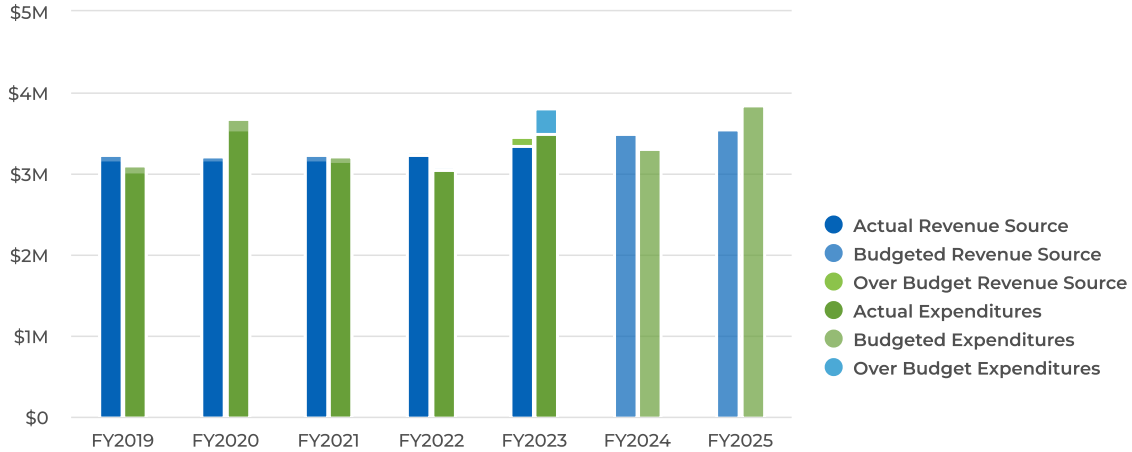
Disposal

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 City of Dinuba is projecting \$3.56M of revenue in FY2025, which represents a 1.9% increase over the prior year. Budgeted expenditures are projected to increase by 16.0% or \$531.13K to \$3.85M in FY2025.



The disposal fund is anticipated to have operating expenses exceeding operating revenues in fiscal year 2023/24 in the amount of \$195,000 as indicated in chart D1. One-time expenses of \$75,000 are designated for alley repairs. These one-time expenses will be offset by reserves in the disposal fund.

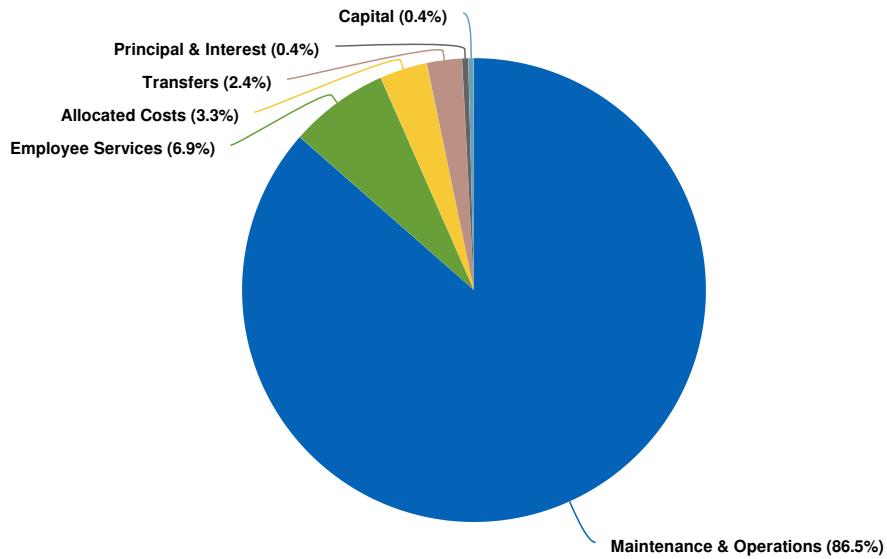
In the proposed fiscal year 2024/25, operating expenditures are exceeding operating revenues by \$215,000. The shortfall will be covered by fund balance in the disposal fund. Alley repairs of \$75,000 are to be paid out of reserves for the 2024/25 fiscal year. The shortfall in disposal fund will be covered by reserves until the Request for Proposal (RFP) process is concluded and a new contract is implemented in fiscal year 2025/26.

Revenues by Source

Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
Revenue Source					
Services & Fees	\$3,368,605	\$3,399,509	\$3,451,100	\$3,446,240	\$3,487,412
Fines	\$0	\$53,063	\$55,000	\$36,000	\$50,000
Use Of Money & Property	\$4,124	\$43,612	\$73,000	\$8,000	\$20,000
Intergovernment	\$38,400	\$0	\$0	\$0	\$0
Overhead/Miscellaneous Revenue	\$526	-\$5	\$400	\$1,500	\$300
Total Revenue Source:	\$3,411,654	\$3,496,179	\$3,579,500	\$3,491,740	\$3,557,712

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
Expense Objects					
Employee Services	\$419,713	\$278,861	\$304,011	\$376,400	\$267,017
Maintenance & Operations	\$2,348,808	\$2,605,842	\$3,208,586	\$2,702,488	\$3,327,902
Allocated Costs	\$155,542	\$138,678	\$131,681	\$131,681	\$127,097
Principal & Interest	\$1,868	\$1,408	\$14,361	\$12,755	\$16,801
Capital	\$0	\$0	\$97,184	\$0	\$14,890
Transfers	\$16,483	\$92,243	\$93,380	\$93,380	\$94,131
Total Expense Objects:	\$2,942,414	\$3,117,032	\$3,849,203	\$3,316,704	\$3,847,838

Personnel Summary

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Projected	FY 2024-25 Adopted
Fund: Disposal					
Employees					
Employees					
Full-Time (Billing & Collections)	1.48	1.5	1.33	1.33	1.33
Part-Time (Full-Time Equivalent) (Billing)	-	-	0.25	0.25	0.25
Full-Time (Disposal)	0.70	0.70	0.90	0.90	1.00
Part-Time (Full-Time Equivalent) (Disposal)	-	-	-	-	-

Fund: Disposal:

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

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. Allocations correctly split between full-time and part-time

In fiscal year 2024-25, portions of a Permit Technician and a Clerical Assistant were allocated here to be in line with the duties of each position.

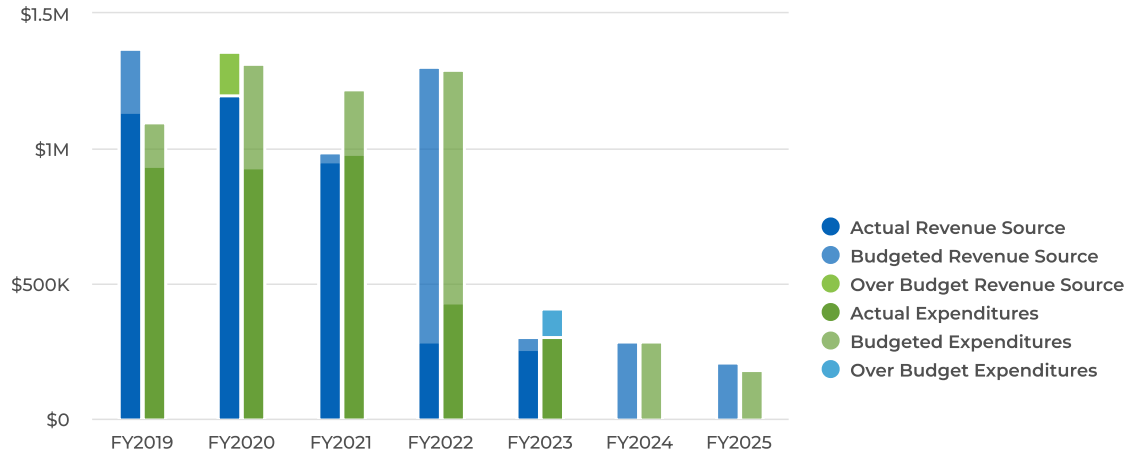


FUND 233 - TRANSIT SERVICE

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 City of Dinuba is projecting \$208.76K of revenue in FY2025, which represents a 28.0% decrease over the prior year. Budgeted expenditures are projected to decrease by 36.3% or \$105.34K to \$184.51K in FY2025.



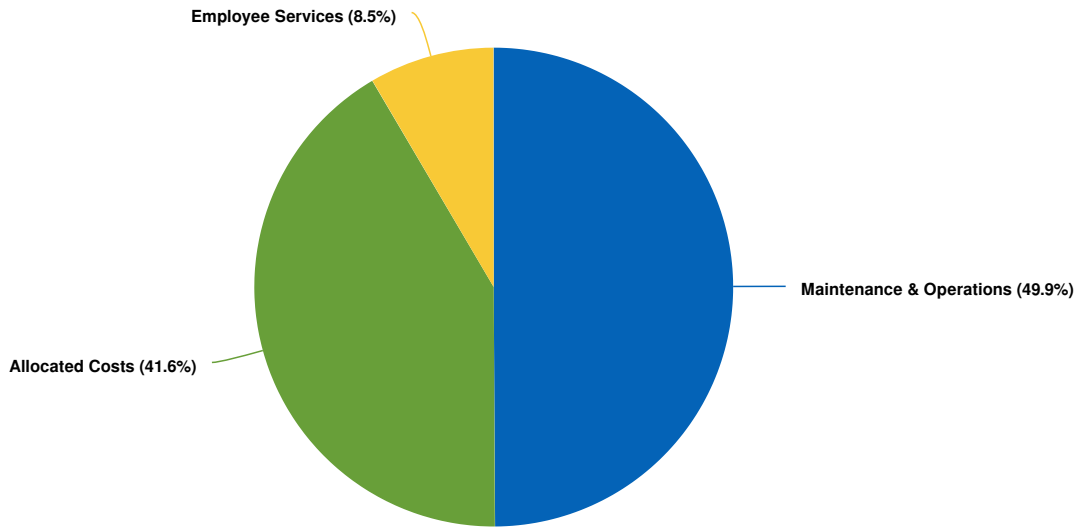
The City’s transit program has undergone extensive changes in recent years, with the most recent change being the transition into the Joint Powers Authority (JPA) with Tulare County Council of Governments (TCAG) to for the Tulare County Regional Transit Agency (TCRTA). All transit related expenses are now reimbursable through the TCRTA.

Revenues by Source

Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
Revenue Source					
Services & Fees	\$2	\$0	\$0	\$0	\$0
Use Of Money & Property	\$2,019	\$1,232	\$50	\$50	\$0
Intergovernment	\$200,000	\$0	\$0	\$117,311	\$0
Lease Receipts	\$16,987	\$16,706	\$17,949	\$17,832	\$18,522
Overhead/Miscellaneous Revenue	\$31,590	\$234,126	\$267,918	\$154,874	\$190,236
Total Revenue Source:	\$250,598	\$252,064	\$285,917	\$290,067	\$208,758

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
Expense Objects					
Employee Services	\$14,063	\$6,929	\$19,623	\$25,099	\$15,596
Maintenance & Operations	\$134,569	\$190,005	\$171,318	\$170,801	\$92,100
Allocated Costs	\$100,317	\$88,337	\$93,942	\$93,942	\$76,809
Total Expense Objects:	\$248,949	\$285,272	\$284,883	\$289,842	\$184,505

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Projected	FY 2024-25 Adopted
Fund: Transit					
Employees					
Full-Time (Billing & Collections)	0.10	0.10	0.20	0.20	0.15
Part-Time (Full-Time Equivalent) (Billing)	-	-	-	-	-

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.

In fiscal year 2024-25, 10% of the Administrative Assistant and 5% of the Business Manager are allocated



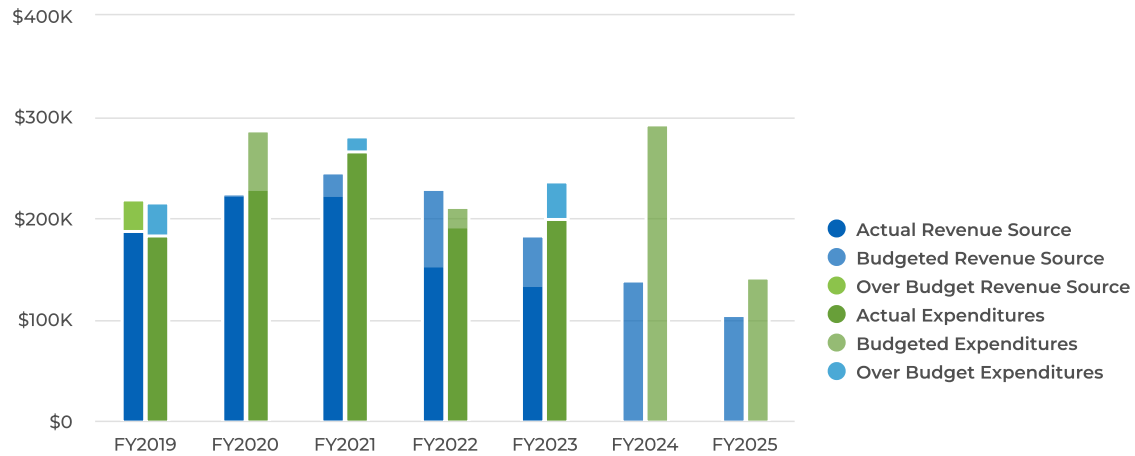
CNG

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 \$104.54K of revenue in FY2025, which represents a 25.2% decrease over the prior year. Budgeted expenditures are projected to decrease by 51.7% or \$152.01K to \$142.02K in FY2025.

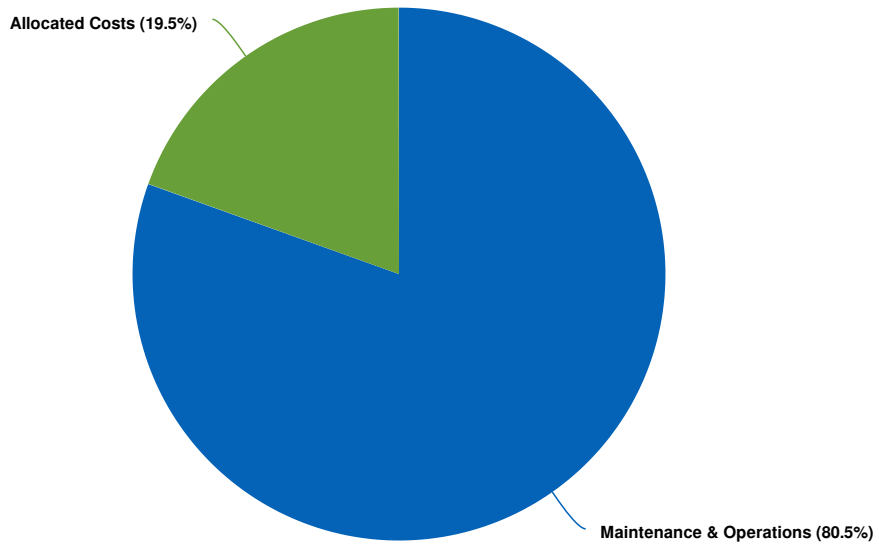


Revenues by Source

Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
Revenue Source					
Use Of Money & Property	\$1,248	\$7,824	\$7,800	\$500	\$500
CNG	\$130,884	\$119,669	\$66,300	\$139,230	\$104,040
Total Revenue Source:	\$132,132	\$127,493	\$74,100	\$139,730	\$104,540

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
Expense Objects					
Employee Services	\$66,890	\$58,710	\$37,953	\$57,379	\$0
Maintenance & Operations	\$87,431	\$105,508	\$211,705	\$211,205	\$114,313
Allocated Costs	\$26,711	\$28,868	\$24,580	\$24,580	\$27,709
Transfers	\$825	\$825	\$873	\$873	\$0
Total Expense Objects:	\$181,858	\$193,912	\$275,111	\$294,037	\$142,022

FUND 320 - AMBULANCE

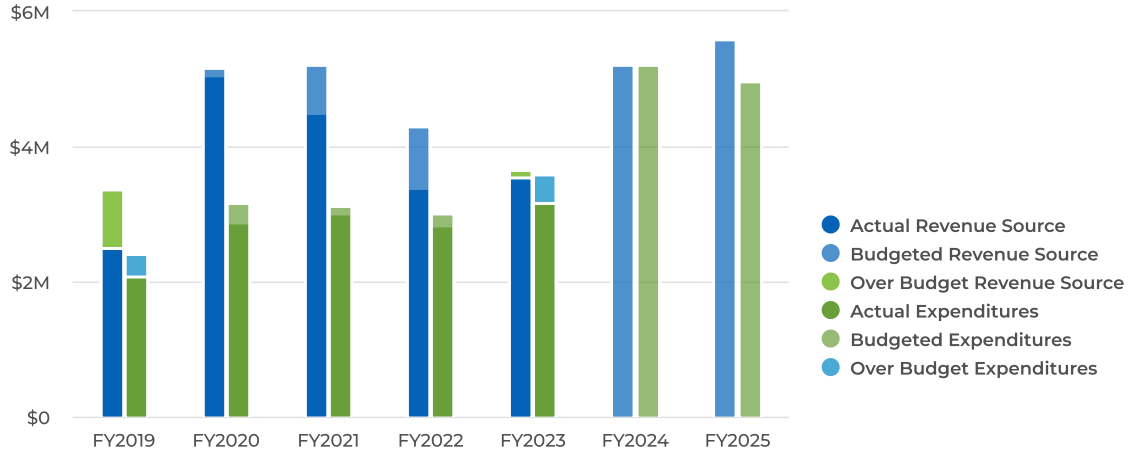


Ambulance

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

The City of Dinuba is projecting \$5.6M of revenue in FY2025, which represents a 7.2% increase over the prior year. Budgeted expenditures are projected to decrease by 4.6% or \$241.07K to \$4.98M in FY2025.



Operating revenues are expected to exceed operating expenses by approximately \$1.6 million in the projected year-end 2023/24 and by \$633 thousand in the proposed 2024/25 fiscal year. This is approximately a difference of \$932,000. This significant increase of revenues exceeding expenditures in the projected year-end is due to two factors: higher revenues are expected and on the expense side, several vacancies have attributed to savings in employee services. The revenues that is higher in projected year-end is for the GEMT Management Care Supplement. This program was reconciled in the current fiscal year, which included corrections to prior years revenues. The proposed amount of \$130,000 for the GEMT program is more in line with the amounts that are expected in the future.

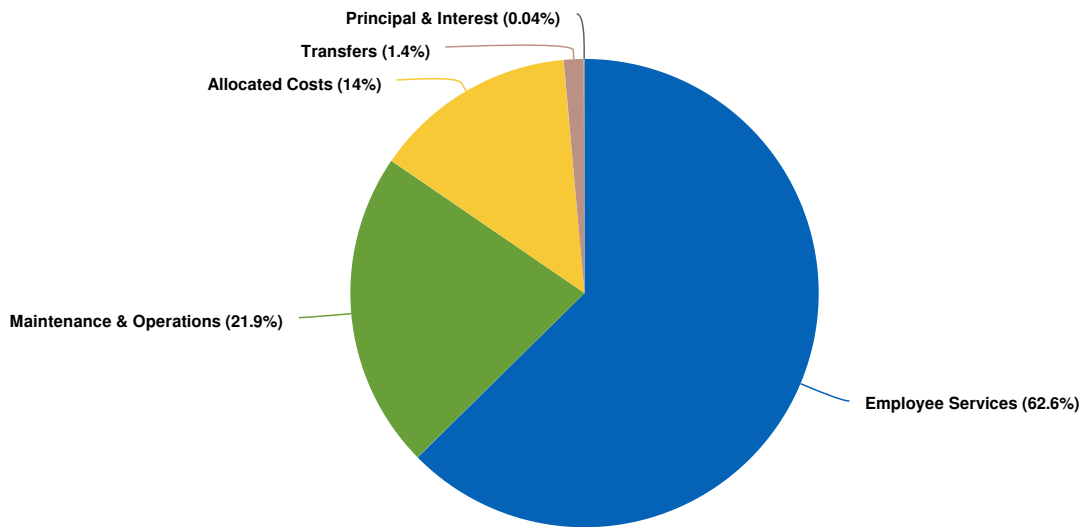
One-time expenses in the 2023/24 projected year-end include the Fire Training Facility that the City is constructing in partnership with the Valley Regional Occupational Program (VROP). This project begun in 2022/23 and should be complete at the end of the 2023/24 fiscal year. The funding source for this project is fund balance in the Fire Impact fees and the Ambulance fund. Also in the projected year-end 2023/24, improvements to the fire facility in the amount of \$500,000 are also expected to be paid out of fund balance.

Revenues by Source

Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
Revenue Source					
Services & Fees	\$1,621,264	\$1,817,777	\$3,644,603	\$3,697,100	\$3,772,610
Use Of Money & Property	\$32,002	\$248,309	\$425,000	\$0	\$300,000
Intergovernment	\$1,233,748	\$1,876,686	\$1,686,171	\$1,525,000	\$1,525,000
Overhead/Miscellaneous Revenue	\$64,978	\$16,473	\$4,056	\$4,600	\$3,123
Total Revenue Source:	\$2,951,993	\$3,959,244	\$5,759,830	\$5,226,700	\$5,600,733

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
Expense Objects					
Employee Services	\$207,995	\$1,563,752	\$2,630,942	\$2,813,568	\$3,120,171
Maintenance & Operations	\$312,477	\$127,837	\$974,891	\$965,496	\$1,093,033
Allocated Costs	\$465,219	\$567,891	\$509,260	\$509,260	\$697,273
Principal & Interest	\$0	\$0	\$2,197	\$2,197	\$2,197
Capital	\$15,277	\$175,098	\$10,800	\$0	\$0
Transfers	\$64,857	\$83,491	\$1,150,134	\$932,240	\$69,019
Total Expense Objects:	\$1,065,825	\$2,518,069	\$5,278,224	\$5,222,761	\$4,981,693

Personnel Summary

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Projected	FY 2024-25 Adopted
Fund: Ambulance					
Employees					
Full-Time (Billing)	2.00	2.00	2.00	2.00	2.00
Part-Time (Full-Time Equivalent) (Billing)	-	-	0.73	0.73	0.73
Full-Time (Ambulance)	12.75	12.5	16.5	16.5	17.25
Full-Time (Fire Med)	1	1	1	1.00	1.00

Fund: Ambulance:

In the fiscal year 2020-21, three paramedic positions were added.

In fiscal year 2023-24, the re-allocations of two captains and 50% of both the fire chief and a battalion chief were added to the ambulance fund from the general fund.

In fiscal year 2024-25, 50% of a Firefighter EMTB and 25% of the Administrative Assistant were allocated.

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:

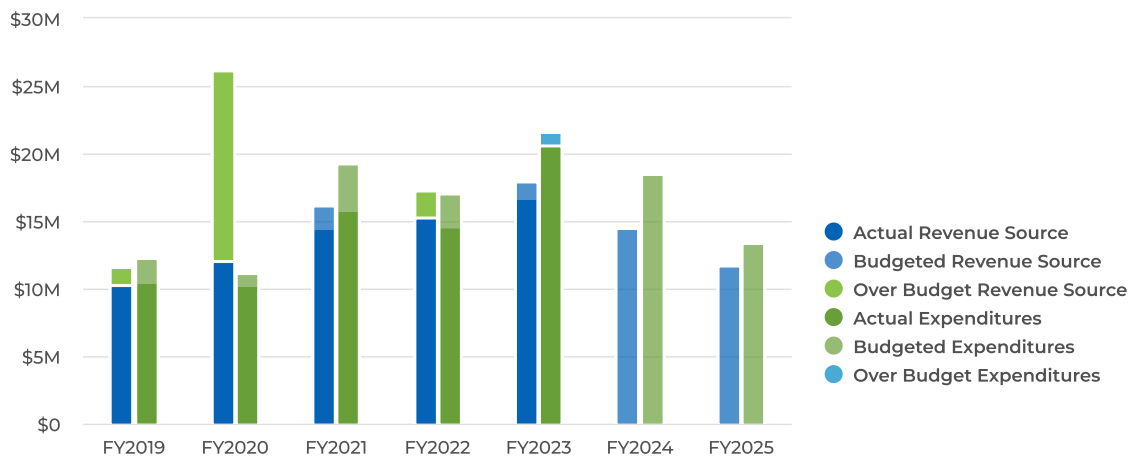


Special Revenue Funds

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

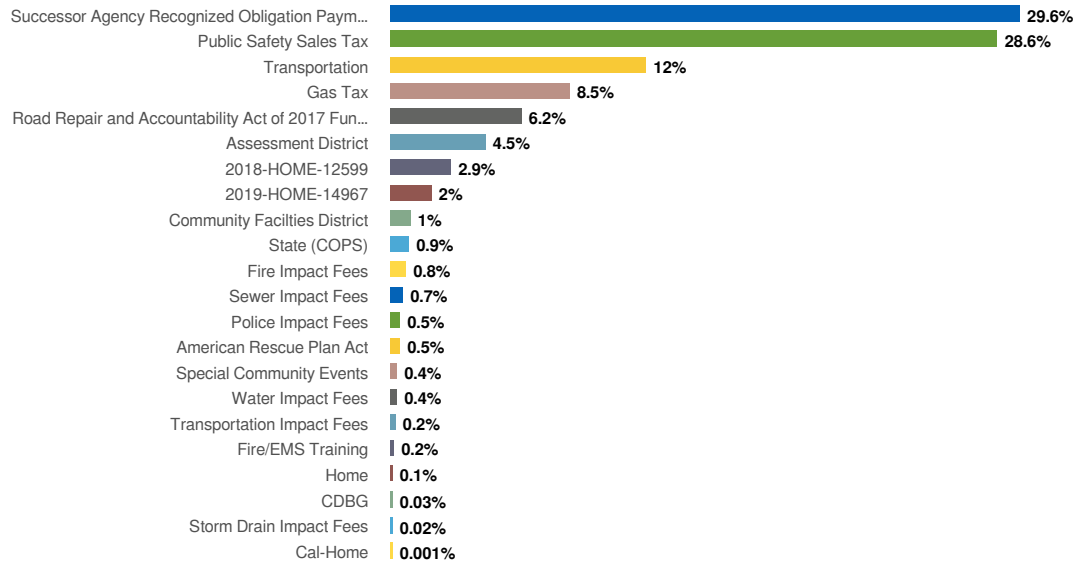
Summary

The City of Dinuba is projecting \$11.83M of revenue in FY2025, which represents a 18.8% decrease over the prior year. Budgeted expenditures are projected to decrease by 27.5% or \$5.1M to \$13.44M in FY2025.



Revenue by Fund

2025 Revenue by Fund

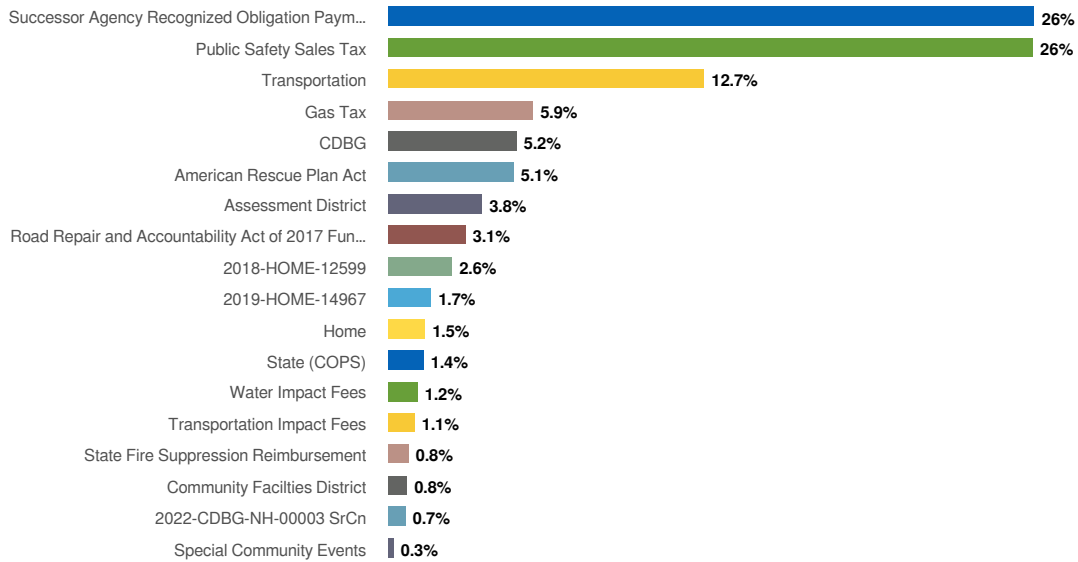


Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
American Rescue Plan Act	\$370,004	\$2,604,066	\$101,482	\$0	\$60,000
Special Community Events	\$20,858	\$30,929	\$39,451	\$16,900	\$45,750
Gas Tax	\$920,816	\$968,722	\$993,627	\$987,230	\$1,003,665
Transportation	\$2,513,271	\$1,569,417	\$1,538,945	\$1,368,970	\$1,420,518
Water Impact Fees	\$82,576	\$162,733	\$85,900	\$165,673	\$42,203
Sewer Impact Fees	\$105,895	\$128,913	\$78,912	\$89,087	\$78,350
Transportation Impact Fees	\$84,268	\$466,497	\$1,207,454	\$2,371,459	\$29,223
Police Impact Fees	\$26,861	\$126,474	\$64,996	\$60,328	\$61,114
Park Impact Fees	\$48,598	\$187,021	\$36,101	\$63,000	\$0
Storm Drain Impact Fees	\$10,205	\$49,773	\$6,653	\$73,390	\$2,539
Fire Impact Fees	\$50,609	\$181,954	\$96,884	\$48,993	\$89,500
Public Safety Sales Tax	\$3,112,956	\$3,261,096	\$3,348,000	\$3,200,000	\$3,377,000
State (COPS)	\$161,755	\$168,683	\$110,000	\$110,000	\$110,000
Brynes Justice Assitance	\$13,501	\$12,525	\$13,490	\$0	\$0
Post Training	\$3,423	\$7,010	\$0	\$0	\$0
Fire/EMS Training	\$0	\$26,206	\$25,854	\$18,000	\$25,850
State Fire Suppression Reimbursement	\$212,558	\$2,296,253	\$339,822	\$0	\$0
Home	\$312,317	\$261,795	\$72,500	\$9,800	\$11,300
Cal-Home	\$273	\$2,745	\$66,600	\$4,850	\$100
CDBG	\$1,236	\$14,796	\$130,251	\$4,252	\$4,112
2018-HOME-12599	\$47,758	\$2,344	\$341,251	\$334,807	\$341,251
2020-CDBG-12005	\$2,069,824	\$39	\$0	\$0	\$0
2019-HOME-14967	\$4,860	\$8,748	\$451,525	\$341,251	\$234,867

Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
2020-CDBG-CV1-00014	\$123,238	\$1,478	\$0	\$0	\$0
2020-CDBG-CV2-3-00056	\$199,371	\$182,215	\$70,451	\$0	\$0
2020-PLHA-15150/15984	\$4,776,578	\$155,925	\$230,897	\$0	\$0
2021-CDBG-HA-6&7	\$0	\$0	\$574,547	\$500,000	\$0
Successor Agency Recognized Obligation Payment	\$3,531,025	\$3,504,121	\$3,500,000	\$3,500,000	\$3,500,000
Downtown Improvement	\$8,314	\$11,169	\$0	\$0	\$0
Assessment District	\$444,340	\$559,360	\$510,662	\$510,662	\$534,581
Community Facilities District	\$83,320	\$99,229	\$115,101	\$89,665	\$118,960
Road Repair and Accountability Act of 2017 Fund (SB 1)	\$609,440	\$650,253	\$722,103	\$706,478	\$737,145
Total:	\$19,950,045	\$17,702,490	\$14,873,459	\$14,574,795	\$11,828,028

Expenditures by Fund

2025 Expenditures by Fund



Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
American Rescue Plan Act	\$361,983	\$2,612,087	\$2,313,598	\$2,744,476	\$682,371
Special Community Events	\$18,204	\$22,461	\$24,620	\$33,932	\$34,897
Gas Tax	\$875,228	\$1,026,307	\$1,139,157	\$898,855	\$788,059
Transportation	\$1,752,321	\$1,723,558	\$1,483,304	\$1,255,135	\$1,710,177
Water Impact Fees	\$168,778	\$119,749	\$314,047	\$415,606	\$166,207
Sewer Impact Fees	\$369,654	\$485,407	\$658,448	\$288,295	\$0
Transportation Impact Fees	\$1,134,322	\$410,583	\$1,187,393	\$2,359,968	\$149,508
Police Impact Fees	\$73,634	\$11,500	\$0	\$0	\$0
Park Impact Fees	\$285,151	\$405,577	\$70,000	\$0	\$0
Storm Drain Impact Fees	\$49,438	\$14,864	\$15,059	\$0	\$0

Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
Fire Impact Fees		\$0	\$582,894	\$0	\$0
Public Safety Sales Tax	\$2,169,590	\$2,844,993	\$3,488,569	\$3,397,728	\$3,487,934
State (COPS)	\$154,618	\$165,676	\$184,956	\$179,028	\$192,831
Brynes Justice Assitance	\$13,501	\$12,525	\$13,246	\$0	\$0
Post Training	\$16,202	\$17,452	\$0	\$0	\$0
State Fire Suppression Reimbursement	\$307,698	\$1,544,723	\$307,508	\$740,479	\$112,000
Home	\$17,064	\$600	\$205,955	\$150,970	\$202,660
Cal-Home	\$2,944	\$350	\$95,906	\$100,743	\$0
CDBG	\$14,886	\$1,109	\$30,000	\$104,252	\$700,000
2015-CDBG-10560	\$0	\$119,699	\$0	\$0	\$0
2018-CDBG-12892	\$210,761	\$0	\$0	\$0	\$0
2018-HOME-12599	\$1,875	\$2,344	\$345,143	\$334,807	\$345,143
2020-CDBG-12005	\$2,064,859	\$0	\$0	\$0	\$0
2019-HOME-14967	\$5,832	\$7,776	\$461,760	\$341,251	\$234,867
2020-CDBG-CV1-00014	\$81,154	\$0	\$0	\$0	\$0
2020-CDBG-CV2-3-00056	\$199,371	\$182,022	\$0	\$0	\$0
2020-PLHA-15150/15984	\$0	\$0	\$230,897	\$0	\$0
2021-CDBG-HA-6&7	\$0	\$17	\$574,547	\$500,000	\$0
2022-CDBG-NH-00003 SrCn		\$0	\$76,341	\$57,150	\$96,496
Successor Agency Recognized Obligation Payment	\$2,269,297	\$2,158,413	\$3,425,589	\$3,453,430	\$3,500,000
Downtown Improvement	\$9,142	\$14,968	\$0	\$0	\$0
Assessment District	\$465,137	\$610,530	\$488,983	\$487,752	\$511,390
Community Facilities District	\$28,256	\$48,594	\$75,985	\$69,166	\$103,096
Road Repair and Accountability Act of 2017 Fund (SB 1)	\$524,233	\$486,343	\$174,979	\$630,293	\$422,000
Total:	\$13,645,132	\$15,050,224	\$17,968,884	\$18,543,316	\$13,439,636

Revenues by Source

Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
Revenue Source					
Property Tax	\$3,527,205	\$3,502,592	\$3,500,000	\$3,500,000	\$3,500,000
Other Taxes	\$83,131	\$96,428	\$115,101	\$89,665	\$118,960
Sales Tax	\$3,791,874	\$3,906,424	\$3,981,801	\$3,771,277	\$3,937,839
Business License Tax	\$8,314	\$11,169	\$0	\$0	\$0
Gas Tax	\$613,756	\$636,533	\$685,627	\$711,230	\$696,665
Services & Fees	\$346,117	\$924,456	\$1,455,599	\$2,804,230	\$289,429
Fines	\$47,175	\$177,626	\$32,101	\$62,900	\$0
Use Of Money & Property	\$34,248	\$330,565	\$361,182	\$8,950	\$154,100
Intergovernment	\$9,486,395	\$4,265,465	\$3,487,571	\$2,964,892	\$2,423,305
Assessment	\$444,340	\$559,360	\$510,662	\$510,662	\$534,581
Transfers	\$214,595	\$209,375	\$89,637	\$89,637	\$89,637
Overhead/Miscellaneous Revenue	\$1,352,896	\$3,082,497	\$654,178	\$61,352	\$83,512
Total Revenue Source:	\$19,950,045	\$17,702,490	\$14,873,459	\$14,574,795	\$11,828,028

Expenditures by Function

Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
Expenditures					
Administration	\$493,394	\$659,124	\$564,968	\$556,918	\$686,646
Finance	\$361,983	\$2,612,087	\$2,313,598	\$2,744,476	\$682,371
Parks & Community Services	\$16,811	\$21,497	\$99,961	\$88,580	\$130,393
Police	\$1,891,180	\$1,791,132	\$2,845,141	\$2,689,248	\$2,694,331
Fire	\$740,727	\$2,764,261	\$1,718,786	\$1,627,987	\$1,098,434
Public Works	\$10,141,038	\$7,202,125	\$10,426,430	\$10,834,605	\$8,147,461
Community Development	\$0	\$0	\$0	\$1,502	\$0
Total Expenditures:	\$13,645,132	\$15,050,224	\$17,968,884	\$18,543,316	\$13,439,636

Personnel Summary

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Projected	FY 2024-25 Adopted
Gas Tax					
Employees					
Full-Time	1.96	1.96	2.01	2.01	1.60
Part-Time (Full-Time Equivalent)	0.28	-	-	-	-
Transportation					
Employees					
Full-Time	2.91	2.96	2.96	2.96	4.10
Part-Time (Full-Time Equivalent)	0.73	0.73	0.73	0.73	0.73
Public Safety Sales Tax					
Employees					
Full-Time (Police)	10.00	10.82	14.00	14.00	14.00
Full-Time (Fire)	3.00	3.00	5.00	5.00	5.00
State (COPS) Program Fund					
Employees: Full-Time	0.7	0.75	1.0	1.0	1.0
Successor Agency Recognized Payment Obligation					
Employees: Full-Time	0.82	0.85	0.63	0.63	0.63
Assessment District					
Employees					
Full-Time	1.03	1.03	1.03	1.03	1.79
Part-Time (Full-Time Equivalent)	0.73	0.73	0.73	0.73	-
Community Facilities District					
Employees: Full-Time	-	0.5	0.60	0.60	0.60

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. In the fiscal year 2024-25, portions of various positions were allocated to be in line with the duties of the positions.

Fund: Transportation:

In fiscal year 2024-25, a new Utility Worker position was added, while the remaining increase is due to the reallocation of various positions to more accurately reflect the duties of each.

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.

Fund: Assessment District:

In fiscal year 2024-25, a part-time Grounds Maintenance Worker position was converted to full-time

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.



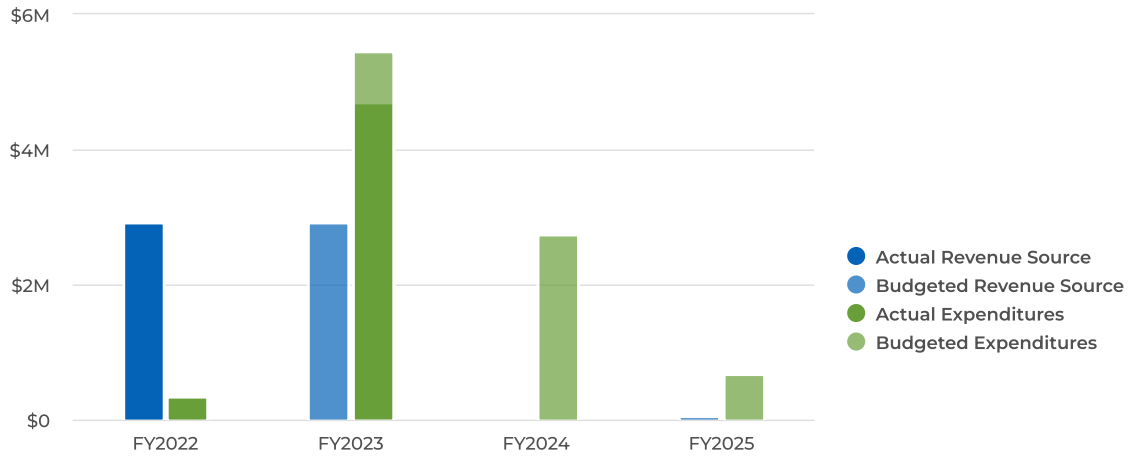
American Rescue Plan Act

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 of Dinuba is projecting \$60K of revenue in FY2025, which represents a 0% increase over the prior year. Budgeted expenditures are projected to decrease by 75.1% or \$2.06M to \$682.37K in FY2025.



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 projects have been completed and others have progressed, changes have been identified and adjusted as needed. The table following the revenues by source outlines the adoption of the spending plan for 2023/24 and the proposed changes for the 2024/25 fiscal year.

Revenues by Source

Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
Revenue Source					
Use Of Money & Property	\$8,021	\$134,051	\$101,482	\$0	\$60,000
Overhead/Miscellaneous Revenue	\$361,983	\$2,470,015	\$0	\$0	\$0
Total Revenue Source:	\$370,004	\$2,604,066	\$101,482	\$0	\$60,000

ARPA Spending Plan

		2023/24 ARPA Adopted Amt	2024/25 ARPA Proposed Amt
Park Improvements			
Park Improvements	Upgrade all parks (benches, trails, restrooms)	125,000	61,225
Rose Ann Vuich & Gregory Shades		159,953	159,953
KC Park improvements Phase I	Basketball Courts	565,000	628,775
	Subtotal	849,953	849,953
Downtown			
Business Assistance (Façade Improvement)	Downtown Façade Improvement Program	150,000	150,000
Downtown Improvements (one-time)	Benches, trash receptacles, raised planters, banners, signage, etc.	296,500	146,500
Scout House Demo		26,100	26,100
	Subtotal	472,600	322,600
Infrastructure			
WWTP Clarifier	Construct new clarifier at WWTP	806,000	806,000
New Water Well	Construct well No. 21	-	-
Reclamation Water Pump Upgrade	WWTP Pump	56,260	56,260
El Monte Sewer Line Repairs	Replace 630 linear feet of 12 sewer line	292,068	285,316
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	1,307,828	1,301,076
Public Facilities			
HVAC Systems	Replace HVAC systems at city facilities	89,902	89,902
City Hall ADA Doors	Replace City Hall Doors	-	37,093
Senior Center	Re-roof senior center buildings	150,000	150,000
City Hall & Civic Square Design	City Hall & Civic Square Conceptual Design downtown	175,000	175,000
	Subtotal	414,902	451,995
Vehicles & Equipment			
Back Hoe	Backhoe loader (tractor) for wastewater operations	135,604	135,604
C Train		5,000	4,947
Admin Vehicles (2)	One vehicle for City Hall Admin / One vehicle for PD Volunteers	66,025	66,025
Homeless Assistance (2)	Two vehicles for homeless outreach	66,025	66,025
Rough Terrain Forklift	Move aerators and large equipment around WWTP	40,796	40,796
Tractor	Replacement of existing WWTP Tractor	82,432	82,432
	Subtotal	395,882	395,829
Streets and Alleys			
Emperor Estates Alley Repairs	Improving walkability for seniors to nearby businesses	185,000	-
Alley Program	Maintain, repair alleys	100,000	20,780
Road 74 Improvements	Reconstruction of roadway	500,000	500,000
Road Repairs "city wide st improvement"	Various (Repair & Maintenance)	539,260	874,260
Road Repairs	HSIP: Roadway Segment	-	79,220
	Subtotal	1,324,260	1,474,260

ARPA Spending Plan

		2023/24 ARPA Adopted Amt	2024/25 ARPA Proposed Amt
Community Development			
Community/Neighborhood Improvements	ADA sidewalks	117,160	117,160
		Subtotal	117,160
Other			
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	6,920
		Subtotal	301,920
Proposed FY 2023/24			
	One-time- Budget Requests		
Video Surveillance	Senior Center, Parks yard and Sportsplex	35,930	38,279
Baseball Field Prep Machine		43,282	37,241
Curbside Leaf Vacuum Trailer		22,795	22,731
Light Towers for Special Events		18,000	18,218
Compact Track Loader		104,000	100,330
Rose Ann Vuich Pavilion		120,000	-
Viscaya Park		-	120,000
Kamm/Alta Roundabout Landscape		150,000	150,000
Delgado Area Solar Lights		150,000	150,000
		Subtotal	644,007
		Grand Total	5,851,592

Expenditures by Fund

Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
American Rescue Plan Act					
Employee Services					
EMP SRV Covid Premium Pay	\$297,500	\$0	\$0	\$0	\$0
Total Employee Services:	\$297,500	\$0	\$0	\$0	\$0
Transfers					
TRSF OUT General Fund	\$64,483	\$169,211	\$216,924	\$247,140	\$37,093
TRSF OUT Sewer	\$0	\$176,400	\$82,432	\$0	\$0
TRSF OUT Transportation Capital Projects	\$0	\$520,780	\$1,069,426	\$768,480	\$150,000
TRSF OUT Sewer Capital Projects	\$0	\$1,277,264	\$23,813	\$150,444	\$0
TRSF OUT Facilities Capital Projects	\$0	\$468,432	\$921,003	\$1,578,412	\$495,278
Total Transfers:	\$64,483	\$2,612,087	\$2,313,598	\$2,744,476	\$682,371
Total American Rescue Plan Act:	\$361,983	\$2,612,087	\$2,313,598	\$2,744,476	\$682,371



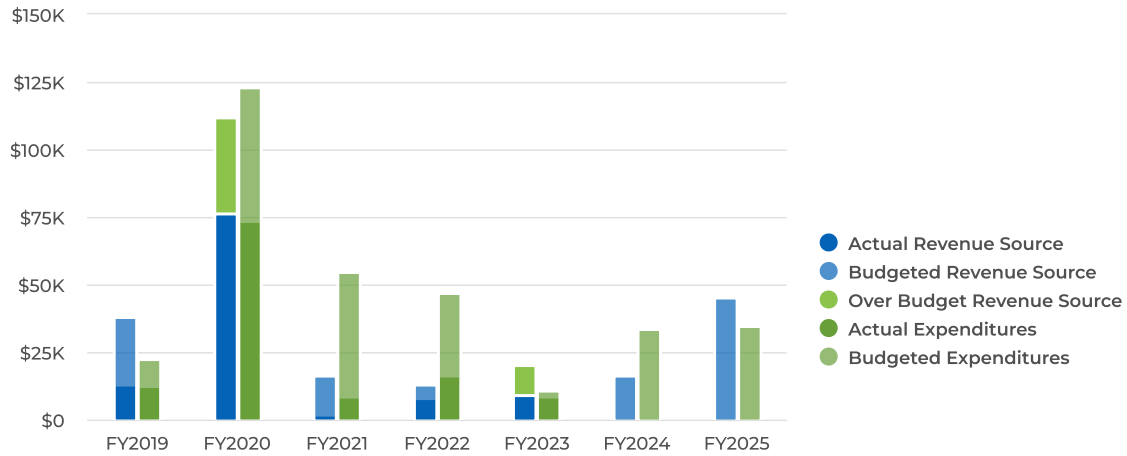
Special Community Events

FUND 191 – SPECIAL COMMUNITY 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 \$45.75K of revenue in FY2025, which represents a 170.7% increase over the prior year. Budgeted expenditures are projected to increase by 2.8% or \$965 to \$34.9K in FY2025.

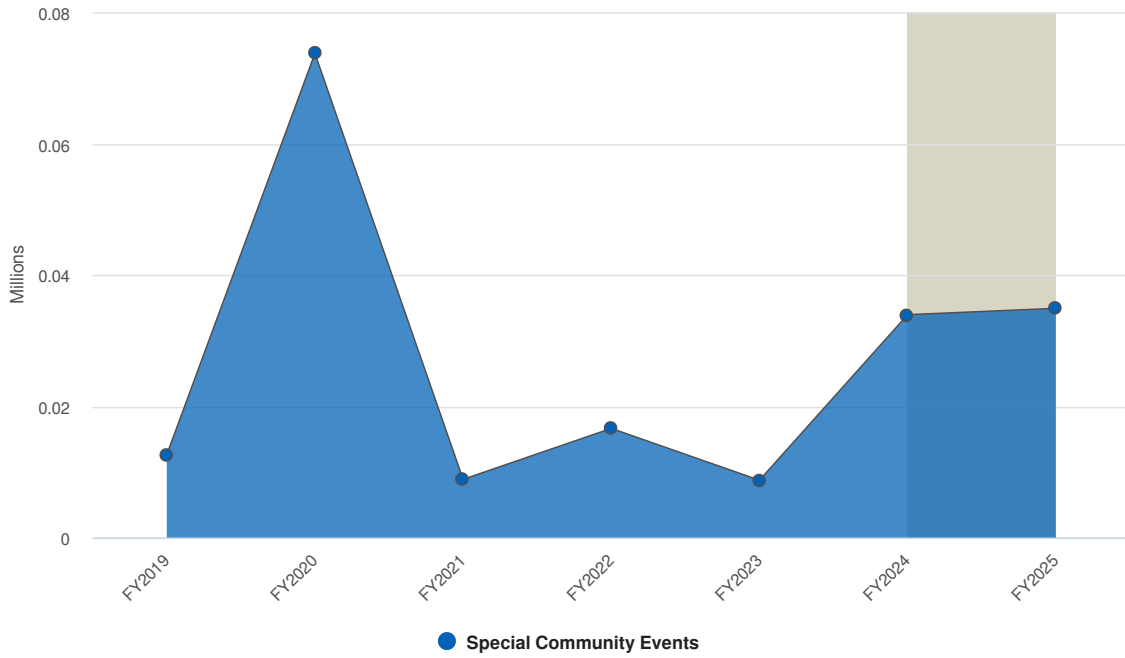


Revenue by Fund

Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
Special Community Events					
Overhead/Miscellaneous Revenue					
DONATION Senior Center	\$650	\$633	\$1,000	\$1,000	\$1,000
DONATION Community Service Projects	\$1,029	\$4,196	\$0	\$1,000	\$0
DONATION Special Events	\$7,697	\$11,604	\$31,520	\$7,400	\$36,000
DONATION Youth Services	\$399	\$1,065	\$250	\$1,000	\$1,250
DONATION Youth Sports	\$4,966	\$8,468	\$4,500	\$4,000	\$5,000
DONATION Dog Days	\$994	\$963	\$1,181	\$1,000	\$1,500
DONATION Sports Tournament	\$0	\$0	\$1,000	\$500	\$1,000
DONATION Sportsplex	\$124	\$0	\$0	\$0	\$0
DONATION Save the Children	\$5,000	\$4,000	\$0	\$1,000	\$0
Total Overhead/Miscellaneous Revenue:	\$20,858	\$30,929	\$39,451	\$16,900	\$45,750
Total Special Community Events:	\$20,858	\$30,929	\$39,451	\$16,900	\$45,750

Expenditures by Fund

Budgeted and Historical 2025 Expenditures by Fund



Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
Special Community Events					
Maintenance & Operations	\$18,204	\$22,461	\$24,620	\$33,932	\$34,897
Total Special Community Events:	\$18,204	\$22,461	\$24,620	\$33,932	\$34,897



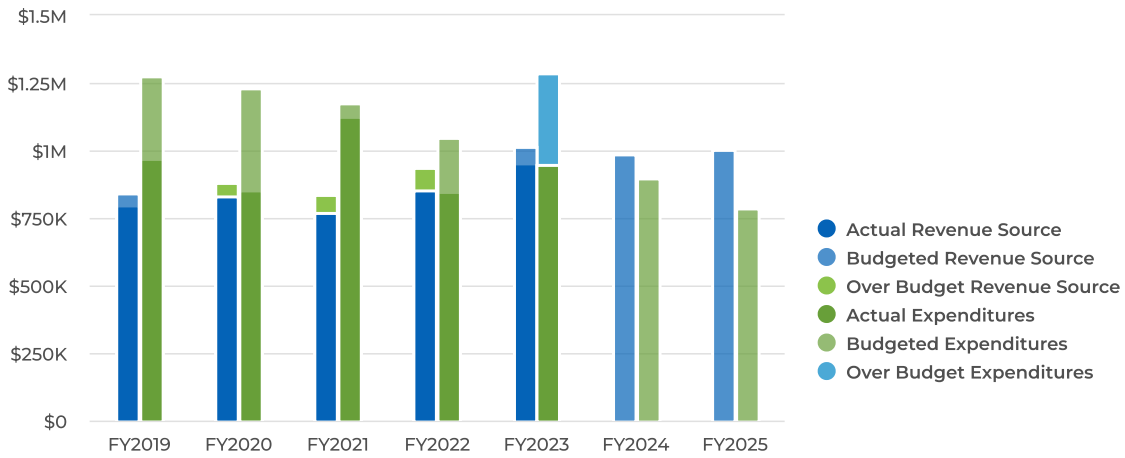
Gas Tax

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 \$1M of revenue in FY2025, which represents a 1.7% increase over the prior year. Budgeted expenditures are projected to decrease by 12.3% or \$110.8K to \$788.06K in FY2025.

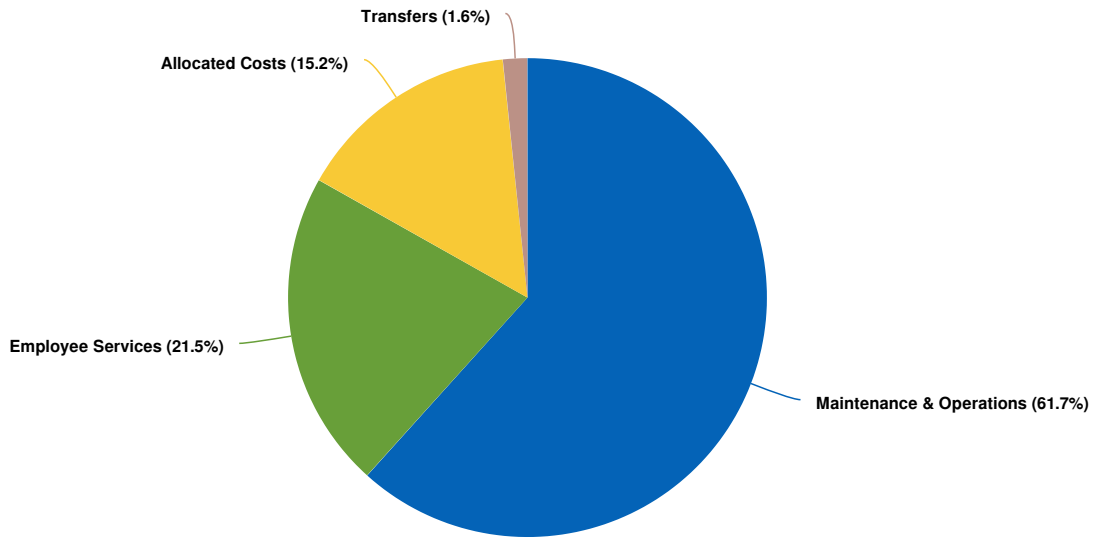


Revenues by Source

Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
Revenue Source					
Gas Tax	\$613,756	\$636,533	\$685,627	\$711,230	\$696,665
Use Of Money & Property	\$599	\$6,830	\$8,000	\$1,000	\$4,000
Intergovernment	\$306,461	\$325,359	\$300,000	\$275,000	\$303,000
Total Revenue Source:	\$920,816	\$968,722	\$993,627	\$987,230	\$1,003,665

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
Expense Objects					
Employee Services	\$204,264	\$207,429	\$230,682	\$218,610	\$169,341
Maintenance & Operations	\$516,810	\$456,016	\$475,350	\$474,350	\$486,106
Allocated Costs	\$143,222	\$151,360	\$107,624	\$107,624	\$119,694
Transfers	\$10,932	\$211,502	\$325,501	\$98,271	\$12,918
Total Expense Objects:	\$875,228	\$1,026,307	\$1,139,157	\$898,855	\$788,059

Personnel Summary

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Projected	FY 2024-25 Adopted
Gas Tax					
Employees					
Full-Time	1.96	1.96	2.01	2.01	1.60
Part-Time (Full-Time Equivalent)	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. In fiscal year 2024-25, portions of various positions were allocated to be in line with the duties of the positions.



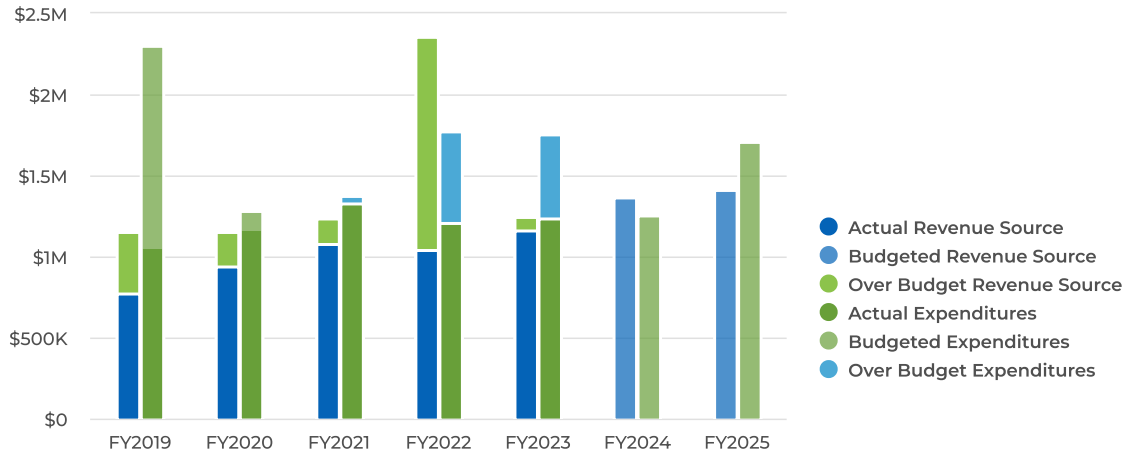
Transportation

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 \$1.42M of revenue in FY2025, which represents a 3.8% increase over the prior year. Budgeted expenditures are projected to increase by 36.3% or \$455.04K to \$1.71M in FY2025.

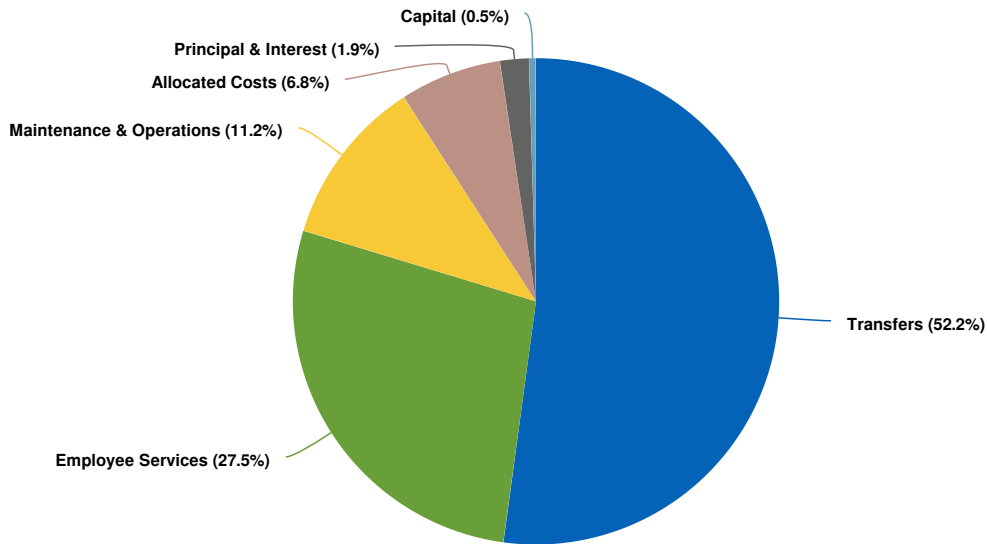


Revenues by Source

Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
Revenue Source					
Sales Tax	\$684,127	\$696,833	\$703,801	\$571,277	\$610,839
Use Of Money & Property	\$2,144	\$15,093	\$35,000	\$500	\$20,000
Intergovernment	\$1,379,187	\$850,177	\$785,640	\$782,689	\$782,375
Transfers	\$7,304	\$7,304	\$7,304	\$7,304	\$7,304
Overhead/Miscellaneous Revenue	\$440,509	\$10	\$7,200	\$7,200	\$0
Total Revenue Source:	\$2,513,271	\$1,569,417	\$1,538,945	\$1,368,970	\$1,420,518

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
Expense Objects					
Employee Services	\$351,322	\$367,150	\$388,077	\$375,981	\$471,110
Maintenance & Operations	\$186,569	\$311,020	\$192,542	\$184,666	\$190,890
Allocated Costs	\$109,456	\$123,518	\$115,576	\$115,576	\$115,573
Principal & Interest	\$32,771	\$29,655	\$22,371	\$22,371	\$32,956
Capital		\$0	\$0	\$0	\$7,750
Transfers	\$1,072,202	\$892,215	\$764,738	\$556,541	\$891,898
Total Expense Objects:	\$1,752,321	\$1,723,558	\$1,483,304	\$1,255,135	\$1,710,177

Personnel Summary

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Projected	FY 2024-25 Adopted
Transportation					
Employees					
Full-Time	2.91	2.96	2.96	2.96	4.10
Part-Time (Full-Time Equivalent)	0.73	0.73	0.73	0.73	0.73

Fund: Transportation:

In fiscal year 2024-25, a new Utility Worker position was added while the remaining increase is due to the reallocation of various positions to more accurately reflect the duties of each.



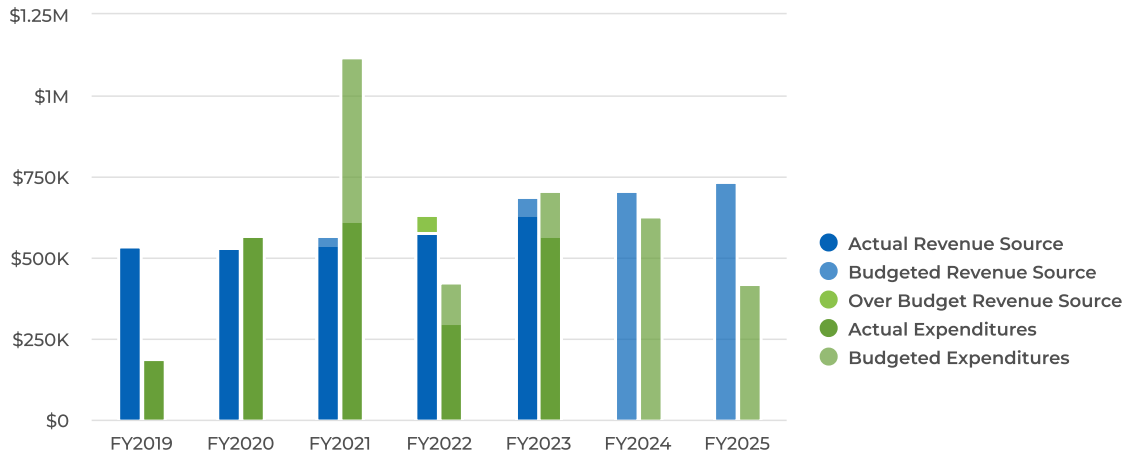
Road Repair and Accountability Act of 2017 Fund (SB 1)

FUND 207 – ROAD REPAIR AND ACCOUNTABILITY ACT (SB1)

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

Summary

The City of Dinuba is projecting \$737.15K of revenue in FY2025, which represents a 4.3% increase over the prior year. Budgeted expenditures are projected to decrease by 33.0% or \$208.29K to \$422K in FY2025.

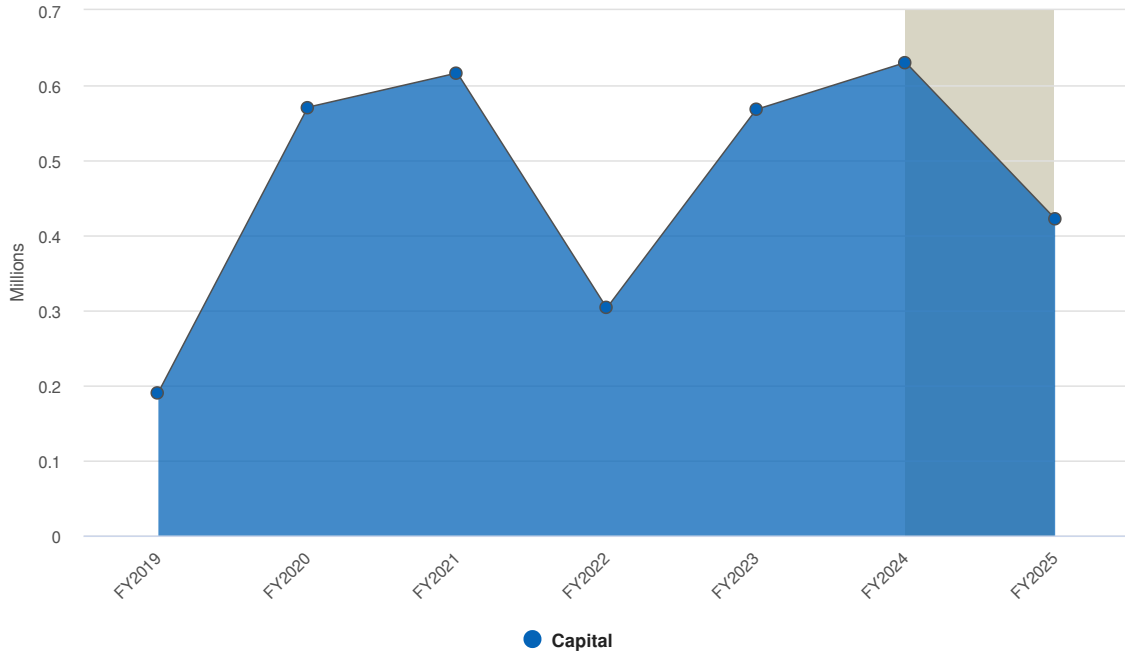


Revenues by Source

Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
Revenue Source					
Use Of Money & Property	\$2,334	\$13,507	\$30,000	\$3,000	\$3,000
Intergovernment	\$524,772	\$554,413	\$609,770	\$621,145	\$651,812
Transfers	\$82,333	\$82,333	\$82,333	\$82,333	\$82,333
Total Revenue Source:	\$609,440	\$650,253	\$722,103	\$706,478	\$737,145

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
Expense Objects					
Capital					
CAPITAL PROJECTS Street Improvements PHASE II	\$0	\$0	\$174,979	\$630,293	\$0
CAPITAL PROJECTS Alta/Nebraska Roundabout	\$524,233	\$486,343	\$0	\$0	\$0
CAPITAL PROJECTS ATP Bldg Dinuba's Active Transp		\$0	\$0	\$0	\$422,000
Total Capital:	\$524,233	\$486,343	\$174,979	\$630,293	\$422,000
Total Expense Objects:	\$524,233	\$486,343	\$174,979	\$630,293	\$422,000



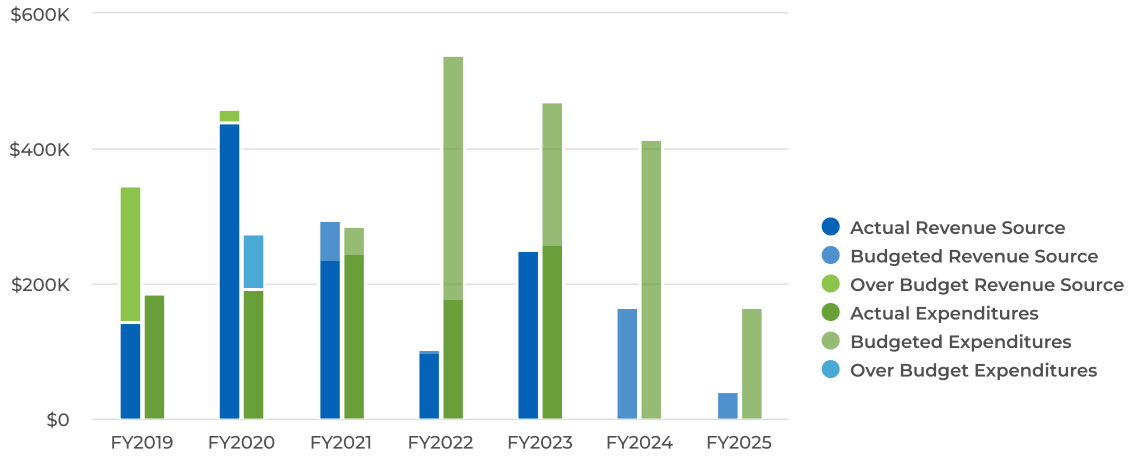
Water Impact Fees

FUND 250 - WATER SYSTEM DEVELOPMENT FUND

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

Summary

The City of Dinuba is projecting \$42.2K of revenue in FY2025, which represents a 74.5% decrease over the prior year. Budgeted expenditures are projected to decrease by 60.0% or \$249.4K to \$166.21K in FY2025.

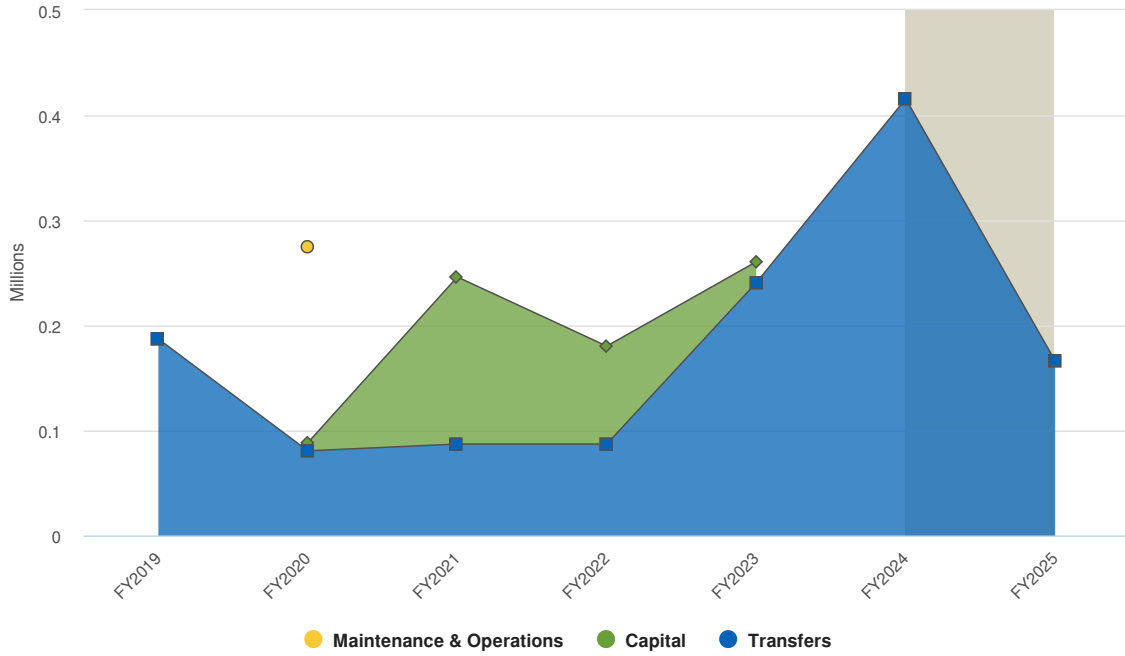


Revenues by Source

Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
Revenue Source					
Services & Fees					
SRVC & FEE Developer Fees	\$79,913	\$143,544	\$62,900	\$165,173	\$41,703
Total Services & Fees:	\$79,913	\$143,544	\$62,900	\$165,173	\$41,703
Use Of Money & Property					
USE OF MONEY & PROP Investment Earnings	\$2,663	\$19,189	\$23,000	\$500	\$500
Total Use Of Money & Property:	\$2,663	\$19,189	\$23,000	\$500	\$500
Total Revenue Source:	\$82,576	\$162,733	\$85,900	\$165,673	\$42,203

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
Expense Objects					
Capital					
CAPITAL PROJECTS Preliminary Design	\$42,729	\$21,514	\$0	\$0	\$0
Total Capital:	\$42,729	\$21,514	\$0	\$0	\$0
Transfers					
TRSF OUT Water Debt Service	\$58,087	\$87,074	\$87,075	\$87,075	\$87,075
TRSF OUT Transportation Capital Projects	\$0	\$0	\$0	\$123,470	\$0
TRSF OUT Water Capital Projects	\$67,962	\$11,161	\$226,972	\$205,061	\$79,132
Total Transfers:	\$126,048	\$98,235	\$314,047	\$415,606	\$166,207
Total Expense Objects:	\$168,778	\$119,749	\$314,047	\$415,606	\$166,207



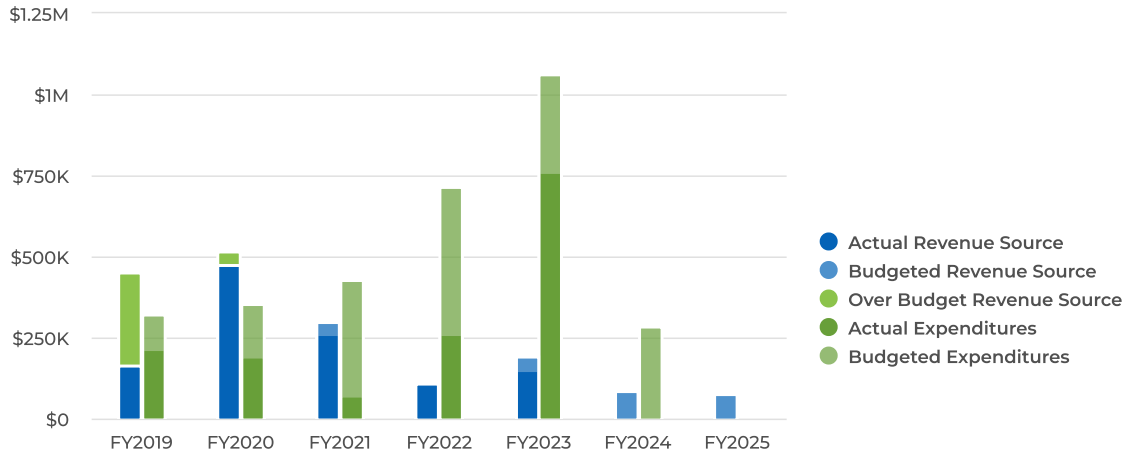
Sewer Impact Fees

FUND 251 – SEWER IMPACT FEES FUND

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

Summary

The City of Dinuba is projecting \$78.35K of revenue in FY2025, which represents a 12.1% decrease over the prior year. Budgeted expenditures are projected to decrease by 100% or \$288.3K to \$0 in FY2025.

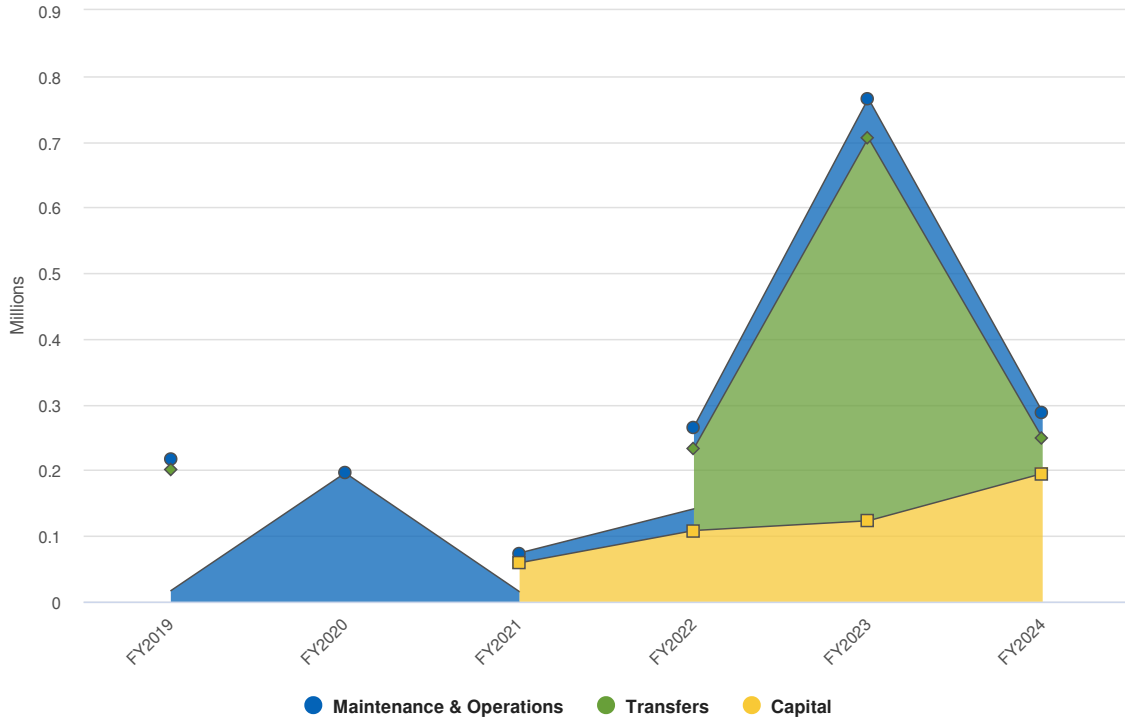


Revenues by Source

Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
Revenue Source					
Services & Fees					
SRVC & FEE Developer Fees	\$102,173	\$104,561	\$57,912	\$88,587	\$77,850
Total Services & Fees:	\$102,173	\$104,561	\$57,912	\$88,587	\$77,850
Use Of Money & Property					
USE OF MONEY & PROP Investment Earnings	\$3,722	\$24,352	\$21,000	\$500	\$500
Total Use Of Money & Property:	\$3,722	\$24,352	\$21,000	\$500	\$500
Total Revenue Source:	\$105,895	\$128,913	\$78,912	\$89,087	\$78,350

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
Expense Objects					
Maintenance & Operations					
SERVICES Contractual	\$109	\$0	\$150,000	\$40,000	\$0
Total Maintenance & Operations:	\$109	\$0	\$150,000	\$40,000	\$0
Capital					
CAPITAL PROJECTS Preliminary Design	\$85,486	\$123,197	\$0	\$195,000	\$0
CAPITAL PROJECTS Clarifier	\$300	\$0	\$0	\$0	\$0
Total Capital:	\$85,786	\$123,197	\$0	\$195,000	\$0
Transfers					
TRSF OUT Sewer Debt Service	\$0	\$200,000	\$0	\$0	\$0
TRSF OUT Transportation Capital Projects	\$0	\$0	\$0	\$53,295	\$0
TRSF OUT Sewer Capital Projects	\$158,802	\$162,210	\$508,448	\$0	\$0
TRSF OUT 2020-CDBG-12005	\$124,958	\$0	\$0	\$0	\$0
Total Transfers:	\$283,760	\$362,210	\$508,448	\$53,295	\$0
Total Expense Objects:	\$369,654	\$485,407	\$658,448	\$288,295	\$0



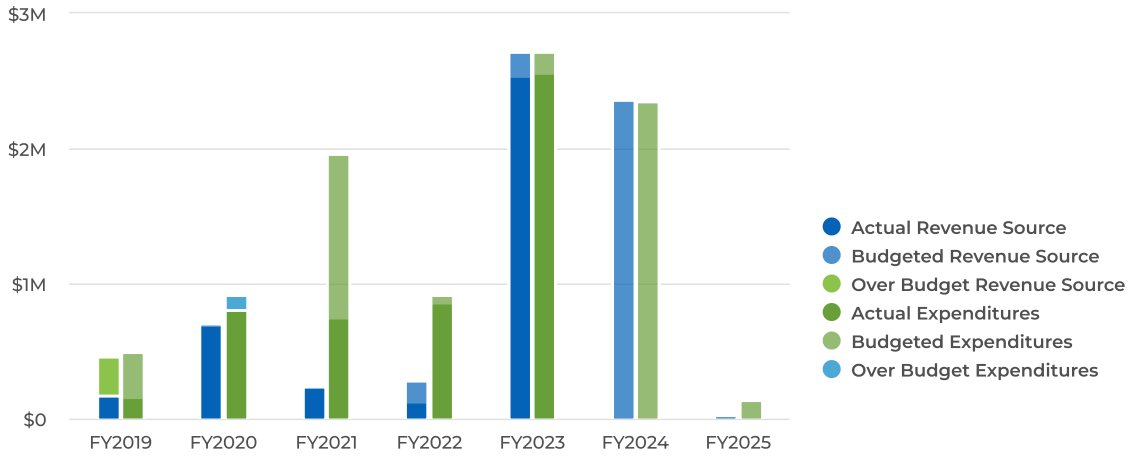
Transportation Impact Fees

FUND 252 - TRANSPORTATION IMPACT FEES

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 \$29.22K of revenue in FY2025, which represents a 98.8% decrease over the prior year. Budgeted expenditures are projected to decrease by 93.7% or \$2.21M to \$149.51K in FY2025.

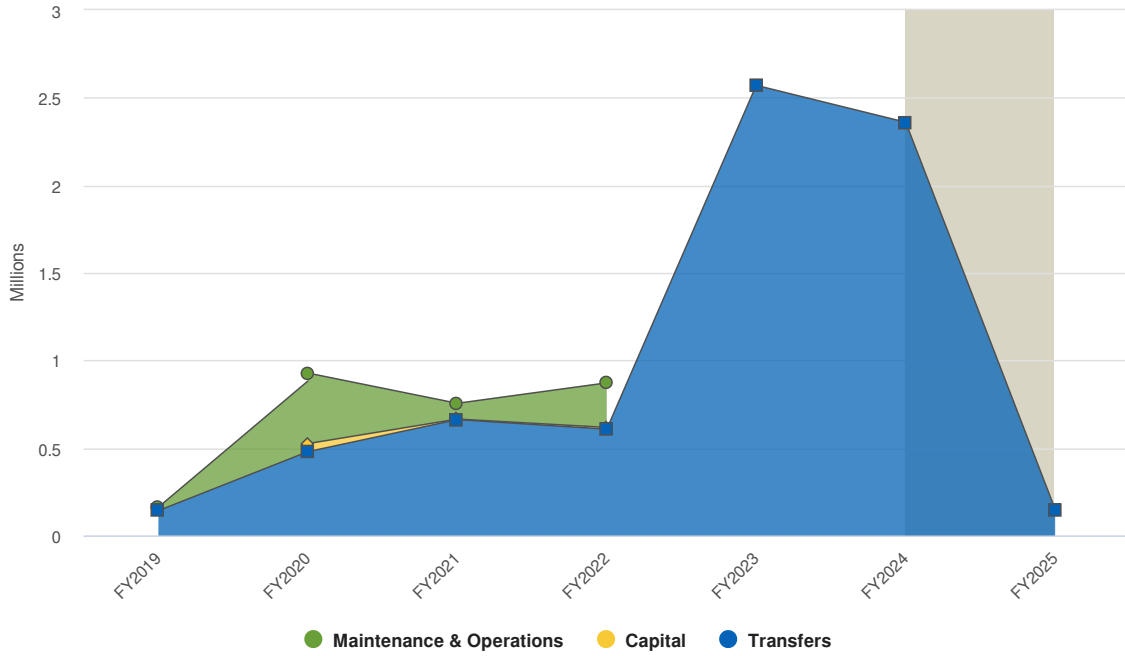


Revenues by Source

Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
Revenue Source					
Services & Fees					
SRVC & FEE Developer Fees	\$81,655	\$342,599	\$1,204,954	\$2,370,959	\$28,723
Total Services & Fees:	\$81,655	\$342,599	\$1,204,954	\$2,370,959	\$28,723
Use Of Money & Property					
USE OF MONEY & PROP Investment Earnings	\$2,613	\$4,199	\$2,500	\$500	\$500
Total Use Of Money & Property:	\$2,613	\$4,199	\$2,500	\$500	\$500
Transfers					
TRSF IN 2015 CDBG	\$0	\$119,699	\$0	\$0	\$0
Total Transfers:	\$0	\$119,699	\$0	\$0	\$0
Total Revenue Source:	\$84,268	\$466,497	\$1,207,454	\$2,371,459	\$29,223

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
Expense Objects					
Maintenance & Operations					
SERVICES Professional & Technical		\$2,500	\$0	\$0	\$0
SERVICES Contractual	\$69,676	\$0	\$0	\$0	\$0
Total Maintenance & Operations:	\$69,676	\$2,500	\$0	\$0	\$0
Transfers					
TRSF OUT Financing Authority Debt Service	\$132,365	\$149,427	\$148,393	\$148,393	\$149,508
TRSF OUT Transportation Capital Projects	\$932,281	\$258,656	\$1,039,000	\$2,211,575	\$0
Total Transfers:	\$1,064,646	\$408,083	\$1,187,393	\$2,359,968	\$149,508
Total Expense Objects:	\$1,134,322	\$410,583	\$1,187,393	\$2,359,968	\$149,508



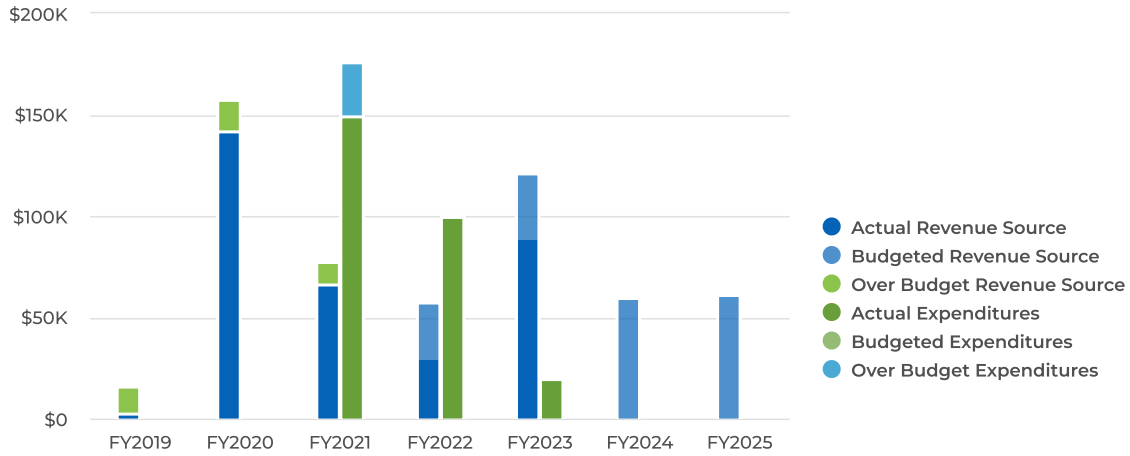
Police Impact Fees

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 \$61.11K of revenue in FY2025, which represents a 1.3% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$0 in FY2025.

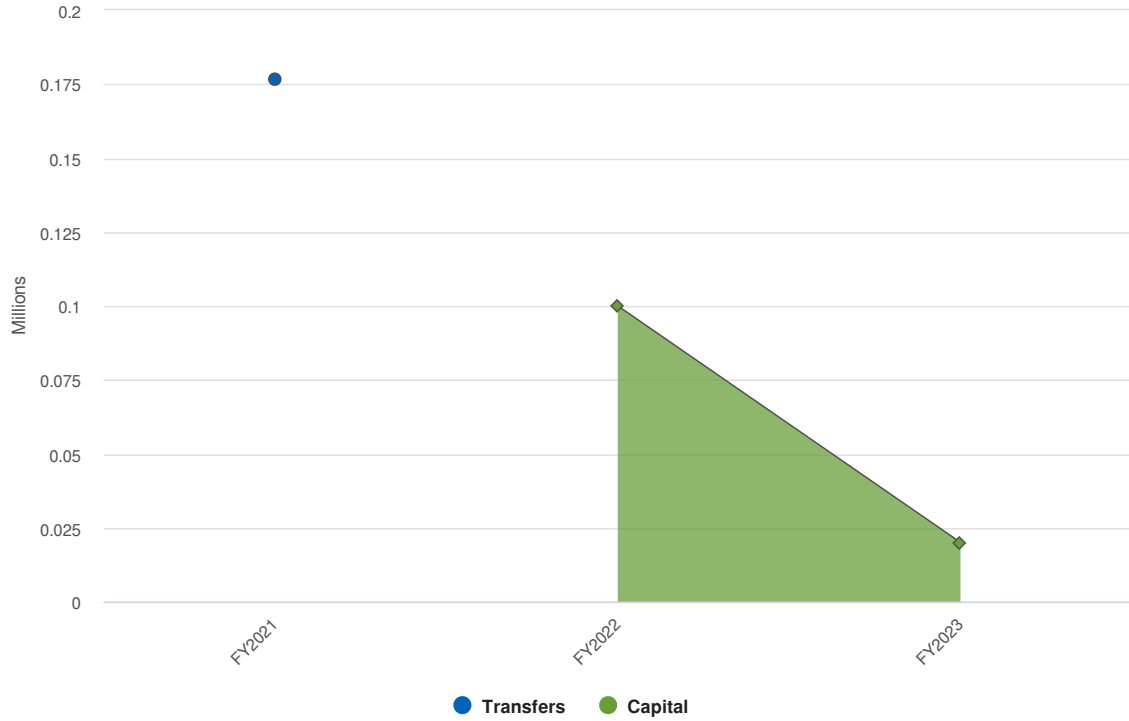


Revenues by Source

Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
Revenue Source					
Services & Fees					
SRVC & FEE Developer Fees	\$26,466	\$123,827	\$57,996	\$60,128	\$60,114
Total Services & Fees:	\$26,466	\$123,827	\$57,996	\$60,128	\$60,114
Use Of Money & Property					
USE OF MONEY & PROP Investment Earnings	\$395	\$2,647	\$7,000	\$200	\$1,000
Total Use Of Money & Property:	\$395	\$2,647	\$7,000	\$200	\$1,000
Total Revenue Source:	\$26,861	\$126,474	\$64,996	\$60,328	\$61,114

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
Expense Objects					
Capital					
CAPITAL OUTLAY Machinery and Equipment	\$73,634	\$11,500	\$0	\$0	\$0
Total Capital:	\$73,634	\$11,500	\$0	\$0	\$0
Total Expense Objects:	\$73,634	\$11,500	\$0	\$0	\$0

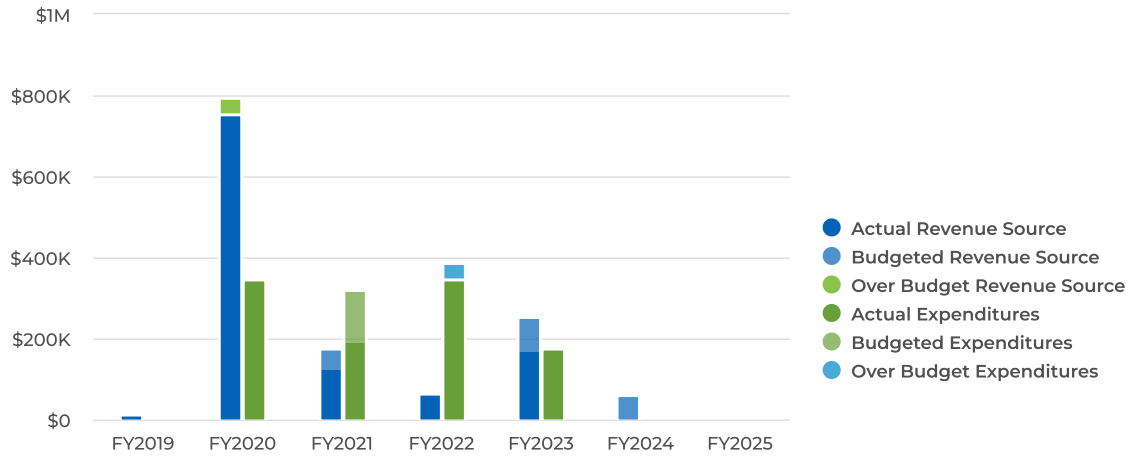


Park Impact Fees

FUND 254 - PARK IMPACT FEES

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

Summary

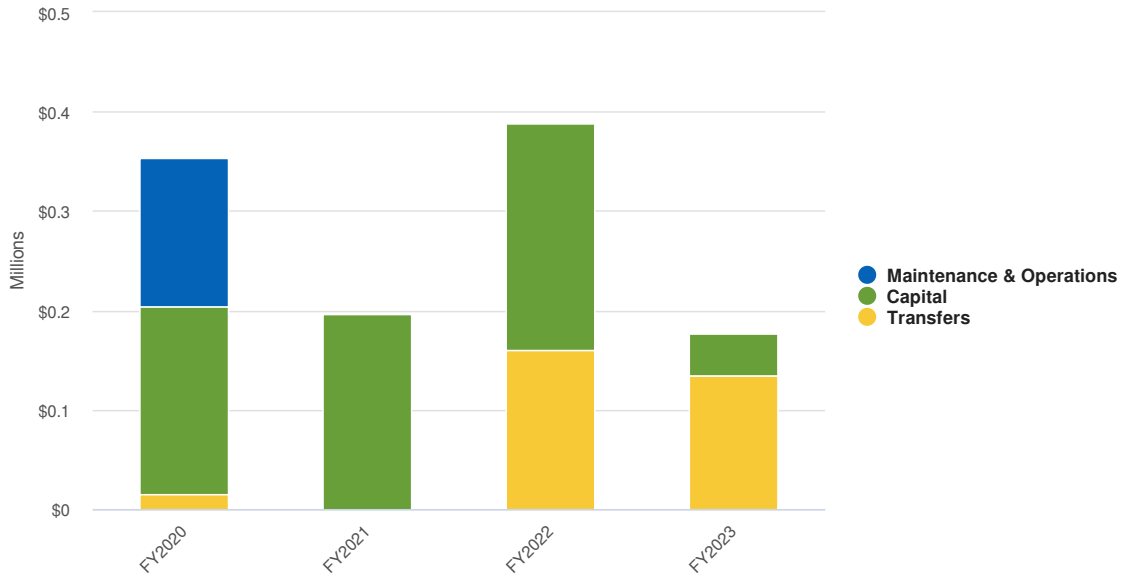


Revenues by Source

Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
Revenue Source					
Fines					
FINES Park In Lieu Fees	\$47,175	\$177,626	\$32,101	\$62,900	\$0
Total Fines:	\$47,175	\$177,626	\$32,101	\$62,900	\$0
Use Of Money & Property					
USE OF MONEY & PROP Investment Earnings	\$1,423	\$9,396	\$4,000	\$100	\$0
Total Use Of Money & Property:	\$1,423	\$9,396	\$4,000	\$100	\$0
Total Revenue Source:	\$48,598	\$187,021	\$36,101	\$63,000	\$0

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
Expense Objects					
Capital					
CAPITAL PROJECTS Preliminary Design	\$64,809	\$0	\$0	\$0	\$0
CAPITAL PROJECTS Other Projects	\$176,342	\$0	\$0	\$0	\$0
Total Capital:	\$241,151	\$0	\$0	\$0	\$0
Transfers					
TRSF OUT Facilities Capital Projects	\$44,000	\$405,577	\$70,000	\$0	\$0
Total Transfers:	\$44,000	\$405,577	\$70,000	\$0	\$0
Total Expense Objects:	\$285,151	\$405,577	\$70,000	\$0	\$0

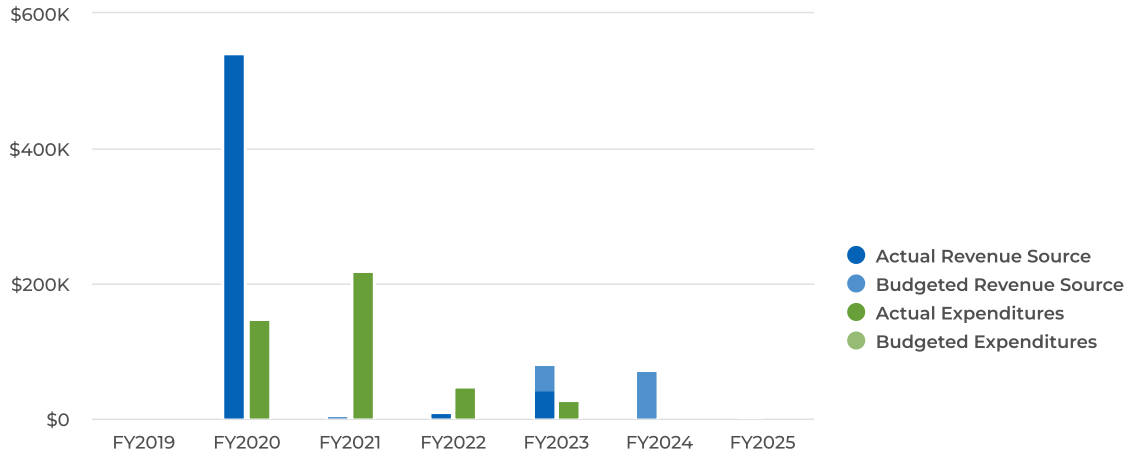


Storm Drain Impact Fees

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

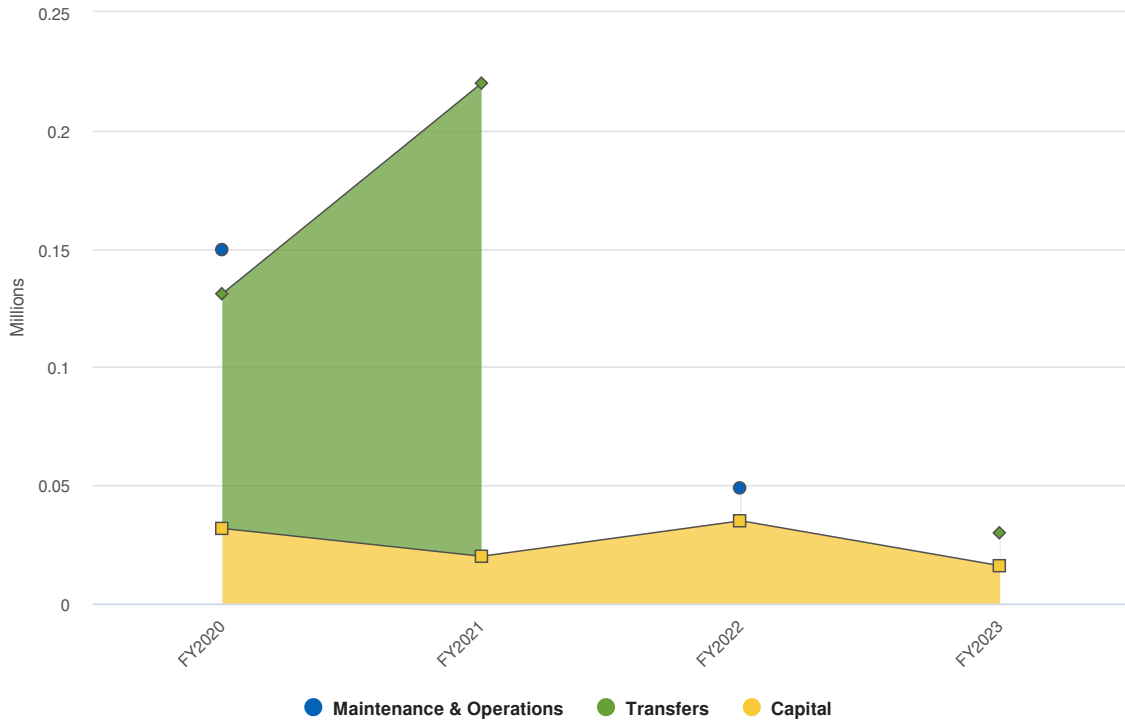


Revenues by Source

Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
Revenue Source					
Services & Fees					
SRVC & FEE Developer Fees	\$7,680	\$48,888	\$4,953	\$71,890	\$1,539
Total Services & Fees:	\$7,680	\$48,888	\$4,953	\$71,890	\$1,539
Use Of Money & Property					
USE OF MONEY & PROP Investment Earnings	\$25	\$385	\$700	\$500	\$500
Total Use Of Money & Property:	\$25	\$385	\$700	\$500	\$500
Overhead/Miscellaneous Revenue					
MISC Other Miscellaneous Revenue	\$2,500	\$0	\$0	\$0	\$0
OTH FIN SOURCES Sale of City Dirt	\$0	\$500	\$1,000	\$1,000	\$500
Total Overhead/Miscellaneous Revenue:	\$2,500	\$500	\$1,000	\$1,000	\$500
Total Revenue Source:	\$10,205	\$49,773	\$6,653	\$73,390	\$2,539

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
Expense Objects					
Capital					
CAPITAL PROJECTS Preliminary Design	\$33,288	\$954	\$15,059	\$0	\$0
CAPITAL PROJECTS Euclid/Saginaw Basin	\$16,150	\$0	\$0	\$0	\$0
Total Capital:	\$49,438	\$954	\$15,059	\$0	\$0
Transfers					
TRSF OUT Transportation Capital Projects	\$0	\$13,910	\$0	\$0	\$0
Total Transfers:	\$0	\$13,910	\$0	\$0	\$0
Total Expense Objects:	\$49,438	\$14,864	\$15,059	\$0	\$0



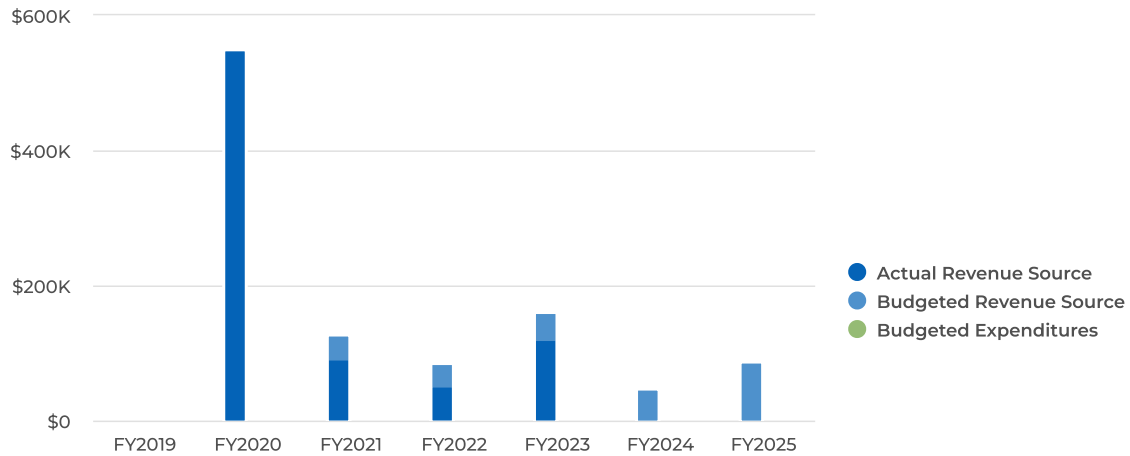
Fire Impact Fees

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 \$89.5K of revenue in FY2025, which represents a 82.7% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$0 in FY2025.



Revenues by Source

Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
Revenue Source					
Services & Fees					
SRVC & FEE Impact Fees - Single Family	\$48,046	\$47,675	\$52,750	\$47,085	\$68,000
SRVC & FEE Impact Fees - Commercial	\$0	\$32,014	\$3,000	\$408	\$1,500
SRVC & FEE Impact Fees - Multiple Family	\$0	\$80,603	\$11,134	\$0	\$10,000
SRVC & FEE Impact Fees - Industrial	\$184	\$745	\$0	\$0	\$0
Total Services & Fees:	\$48,230	\$161,037	\$66,884	\$47,493	\$79,500
Use Of Money & Property					
USE OF MONEY & PROP Investment Earnings	\$2,379	\$20,917	\$30,000	\$1,500	\$10,000
Total Use Of Money & Property:	\$2,379	\$20,917	\$30,000	\$1,500	\$10,000
Total Revenue Source:	\$50,609	\$181,954	\$96,884	\$48,993	\$89,500

Expenditures by Expense Type

Name	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget

Name	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
Expense Objects				
Transfers				
TRSF OUT Facilities Capital Projects	\$0	\$582,894	\$0	\$0
Total Transfers:	\$0	\$582,894	\$0	\$0
Total Expense Objects:	\$0	\$582,894	\$0	\$0



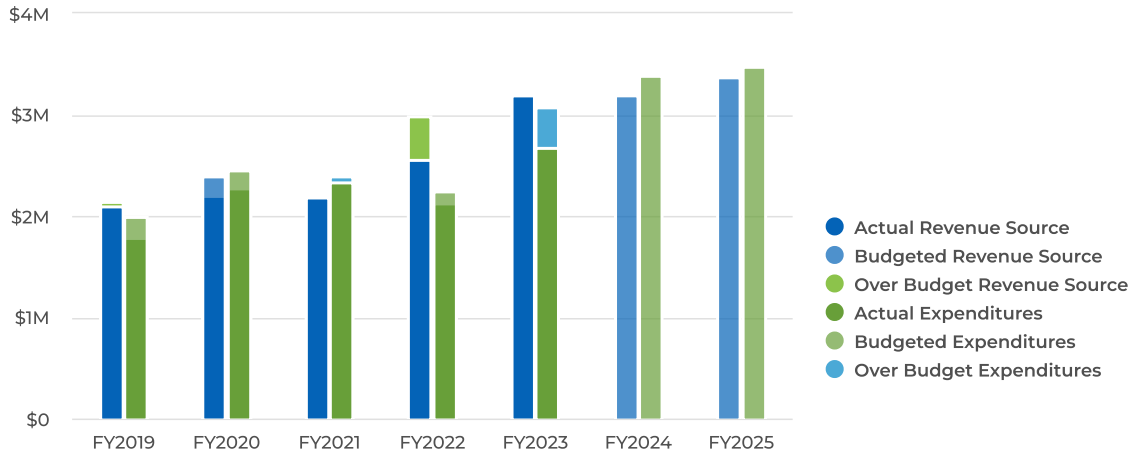
Public Safety Sales Tax

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 \$3.38M of revenue in FY2025, which represents a 5.5% increase over the prior year. Budgeted expenditures are projected to increase by 2.7% or \$90.21K to \$3.49M in FY2025.

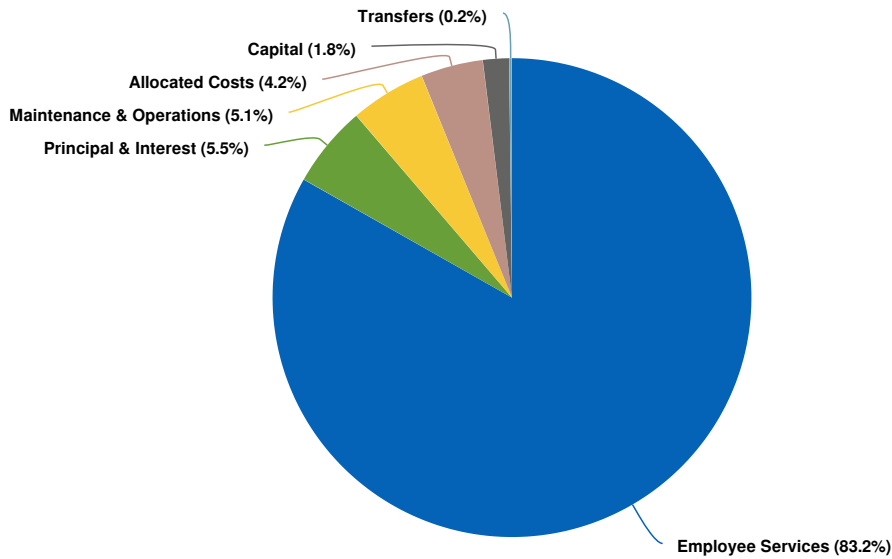


Revenues by Source

Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
Revenue Source					
Sales Tax					
SALES TAX Sales & Use Tax	\$3,107,747	\$3,209,591	\$3,278,000	\$3,200,000	\$3,327,000
Total Sales Tax:	\$3,107,747	\$3,209,591	\$3,278,000	\$3,200,000	\$3,327,000
Use Of Money & Property					
USE OF MONEY & PROP Investment Earnings	\$5,208	\$51,505	\$70,000	\$0	\$50,000
Total Use Of Money & Property:	\$5,208	\$51,505	\$70,000	\$0	\$50,000
Total Revenue Source:	\$3,112,956	\$3,261,096	\$3,348,000	\$3,200,000	\$3,377,000

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
Expense Objects					
Employee Services					
Police	\$1,452,747	\$1,378,058	\$2,057,292	\$1,989,117	\$2,107,089
Fire	\$366,045	\$428,655	\$733,989	\$733,989	\$795,500
Total Employee Services:	\$1,818,792	\$1,806,712	\$2,791,281	\$2,723,106	\$2,902,589
Maintenance & Operations					
Police	\$62,632	\$101,259	\$133,933	\$57,490	\$93,186
Fire	\$45,263	\$51,792	\$66,541	\$64,144	\$85,207
Total Maintenance & Operations:	\$107,895	\$153,050	\$200,474	\$121,634	\$178,393
Allocated Costs					
Police	\$51,152	\$65,929	\$85,741	\$85,741	\$108,655
Fire	\$16,551	\$20,151	\$22,024	\$22,024	\$38,020
Total Allocated Costs:	\$67,703	\$86,080	\$107,765	\$107,765	\$146,675
Principal & Interest					
Police	\$47,254	\$68,503	\$217,096	\$63,112	\$192,570
Total Principal & Interest:	\$47,254	\$68,503	\$217,096	\$63,112	\$192,570
Capital					
Police	\$122,777	\$11,708	\$166,123	\$314,760	\$0
Fire	\$0	\$713,479	\$0	\$61,521	\$61,521

Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
Total Capital:	\$122,777	\$725,187	\$166,123	\$376,281	\$61,521
Transfers					
Fire	\$5,170	\$5,461	\$5,830	\$5,830	\$6,186
Total Transfers:	\$5,170	\$5,461	\$5,830	\$5,830	\$6,186
Total Expense Objects:	\$2,169,590	\$2,844,993	\$3,488,569	\$3,397,728	\$3,487,934

Personnel Summary

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Projected	FY 2024-25 Adopted
Public Safety Sales Tax					
Employees					
Full-Time (Police)	10.00	10.82	14.00	14.00	14.00
Full-Time (Fire)	3.00	3.00	5.00	5.00	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.



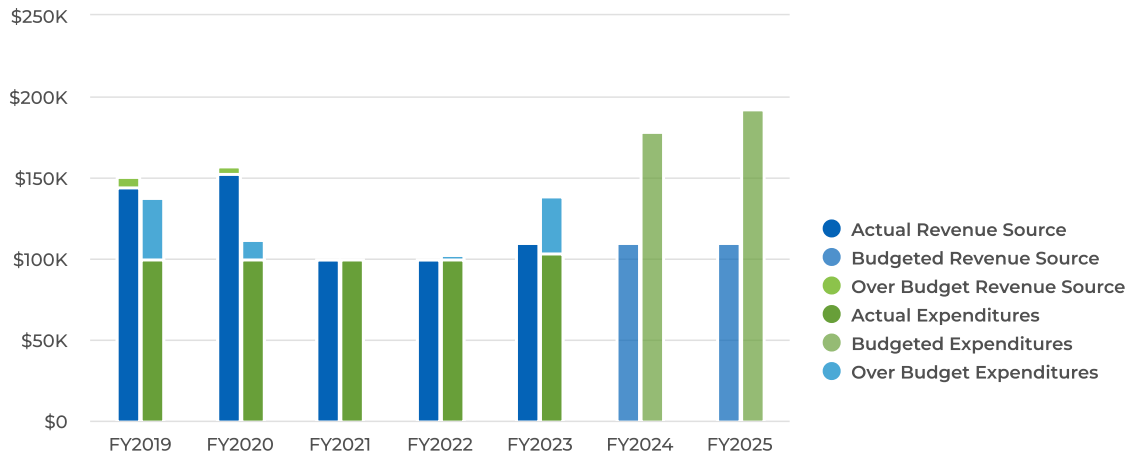
State (COPS)

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 in FY2025, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 7.7% or \$13.8K to \$192.83K in FY2025.



Revenues by Source

Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
Revenue Source					
Use Of Money & Property					
USE OF MONEY & PROP Investment Earnings	\$470	\$3,412	\$0	\$0	\$0
Total Use Of Money & Property:	\$470	\$3,412	\$0	\$0	\$0
Intergovernment					
INTERGOVT L E Tech State Grant	\$161,285	\$165,271	\$110,000	\$110,000	\$110,000
Total Intergovernment:	\$161,285	\$165,271	\$110,000	\$110,000	\$110,000
Total Revenue Source:	\$161,755	\$168,683	\$110,000	\$110,000	\$110,000

Expenditures by Expense Type

Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
Expense Objects					
Employee Services					
EMP SRV Regular Salaries	\$91,375	\$89,787	\$99,705	\$99,705	\$99,700
EMP SRV Buy back Salaries	\$2,333	\$3,399	\$3,467	\$3,467	\$3,467
EMP SRV Overtime	\$14,724	\$31,788	\$200	\$0	\$0
EMP SRV Holiday	\$4,499	\$4,334	\$4,300	\$0	\$0
EMP SRV PERS	\$13,091	\$11,702	\$18,057	\$17,565	\$18,205
EMP SRV PERS Unfunded Liability	\$436	\$425	\$34,378	\$33,442	\$46,610
EMP SRV Medicare	\$1,584	\$1,807	\$1,461	\$1,461	\$1,461
EMP SRV Disability/Life Insurance	\$2,185	\$1,705	\$2,318	\$2,318	\$2,318
EMP SRV Health/Dental/Vision Insurance	\$23,341	\$19,792	\$20,000	\$20,000	\$20,000
EMP SRV Uniform Allowance	\$1,049	\$936	\$1,070	\$1,070	\$1,070
Total Employee Services:	\$154,618	\$165,676	\$184,956	\$179,028	\$192,831
Total Expense Objects:	\$154,618	\$165,676	\$184,956	\$179,028	\$192,831

Personnel Summary

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Projected	FY 2024-25 Adopted
State (COPS) Program Fund					
Employees					
Full-Time	0.7	0.75	1.0	1.0	1.0

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.

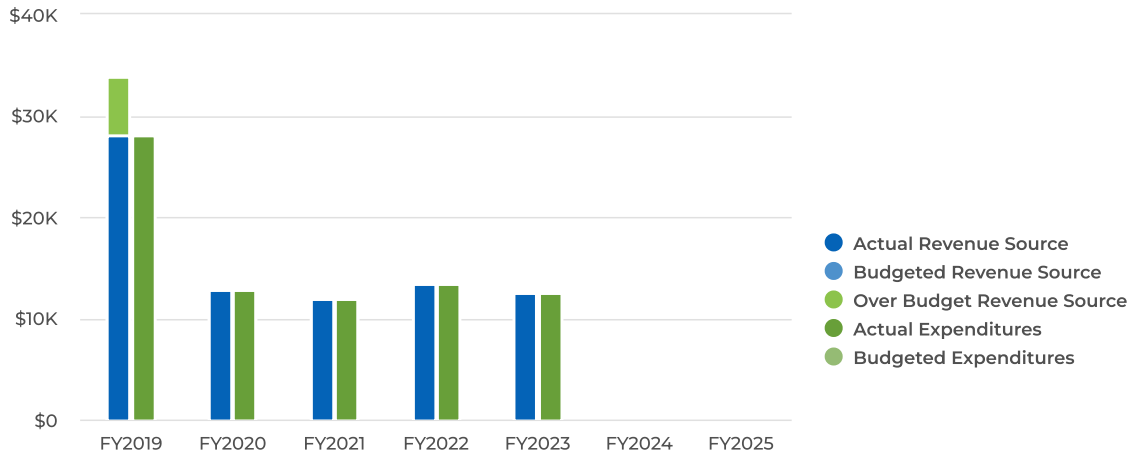


Byrnes Justice Assistance

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

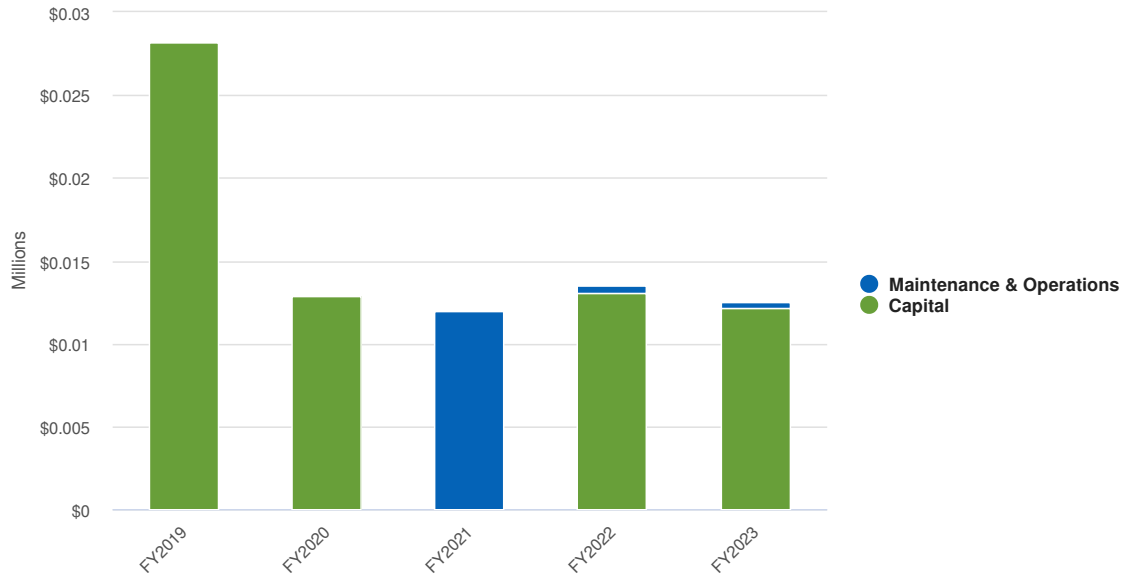


Revenues by Source

Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
Revenue Source					
Use Of Money & Property					
USE OF MONEY & PROP Investment Earnings	\$0	\$0	\$0	\$0	\$0
Total Use Of Money & Property:	\$0	\$0	\$0	\$0	\$0
Intergovernment					
INTERGOVT JAG Grant	\$13,501	\$12,525	\$13,490	\$0	\$0
Total Intergovernment:	\$13,501	\$12,525	\$13,490	\$0	\$0
Total Revenue Source:	\$13,501	\$12,525	\$13,490	\$0	\$0

Expenditures by Expense Type

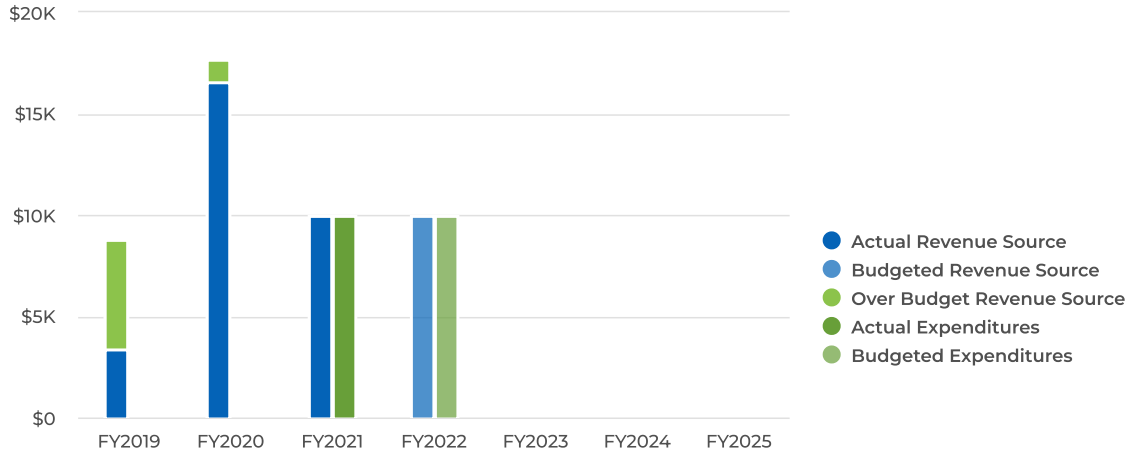
Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
Expense Objects					
Maintenance & Operations					
SUPPLIES Safety Equipment & Supplies	\$405	\$0	\$13,246	\$0	\$0
Total Maintenance & Operations:	\$405	\$0	\$13,246	\$0	\$0
Capital					
CAPITAL OUTLAY Machinery and Equipment	\$13,096	\$12,525	\$0	\$0	\$0
Total Capital:	\$13,096	\$12,525	\$0	\$0	\$0
Total Expense Objects:	\$13,501	\$12,525	\$13,246	\$0	\$0



Summary



Revenues by Source

Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
Revenue Source					
Intergovernment	\$3,423	\$7,010	\$0	\$0	\$0
Total Revenue Source:	\$3,423	\$7,010	\$0	\$0	\$0

Expenditures by Expense Type

Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
Expense Objects					
Maintenance & Operations	\$16,202	\$17,452	\$0	\$0	\$0
Total Expense Objects:	\$16,202	\$17,452	\$0	\$0	\$0



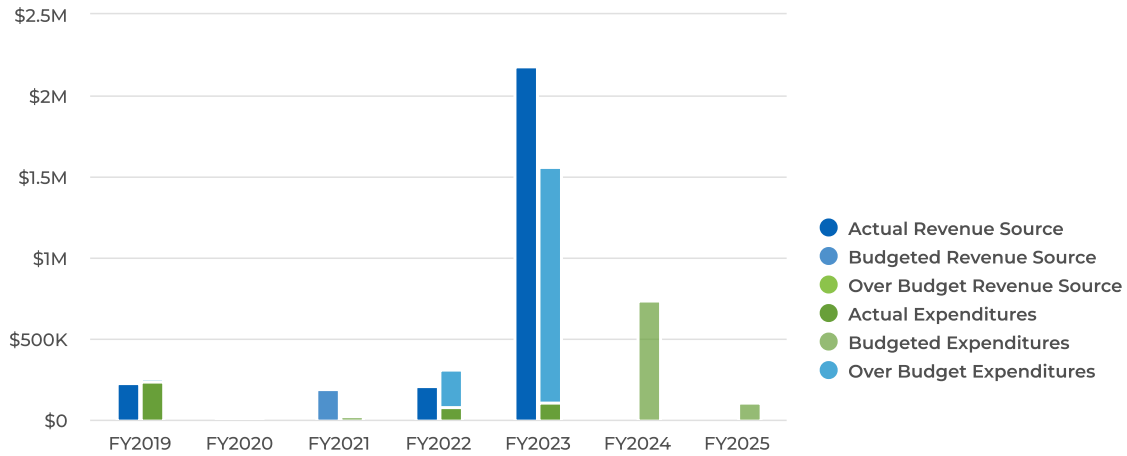
State Fire Suppression Reimbursement

FUND 322 - STATE FIRE SUPPRESSION REIMBURSEMENT

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

Summary

The City of Dinuba is projecting \$0 of revenue in FY2025, which represents a 0% increase over the prior year. Budgeted expenditures are projected to decrease by 84.9% or \$628.48K to \$112K in FY2025.

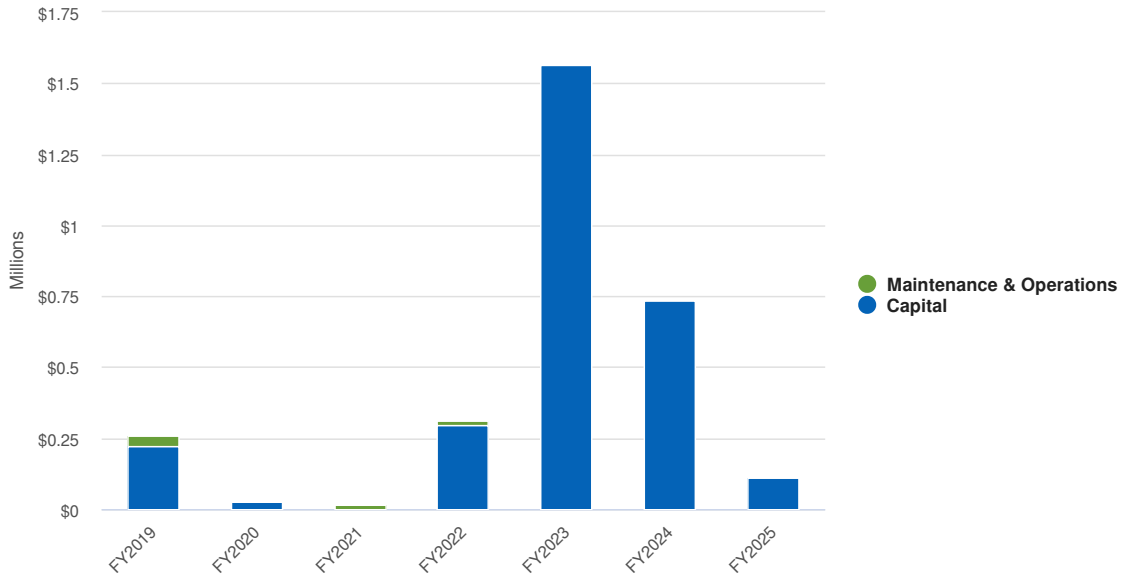


Revenues by Source

Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
Revenue Source					
Intergovernment					
INTERGOVT State Grants	\$0	\$2,000,000	\$0	\$0	\$0
INTERGOVT Other Grant	\$1,095	\$0	\$0	\$0	\$0
Total Intergovernment:	\$1,095	\$2,000,000	\$0	\$0	\$0
Overhead/Miscellaneous Revenue					
MISC Other Miscellaneous Revenue	\$6,347	\$11,988	\$6,773	\$0	\$0
MISC State Mutual Aid Reimbursement	\$0	\$169,239	\$22,595	\$0	\$0
DONATION Donation	\$205,116	\$115,025	\$310,454	\$0	\$0
Total Overhead/Miscellaneous Revenue:	\$211,463	\$296,253	\$339,822	\$0	\$0
Total Revenue Source:	\$212,558	\$2,296,253	\$339,822	\$0	\$0

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



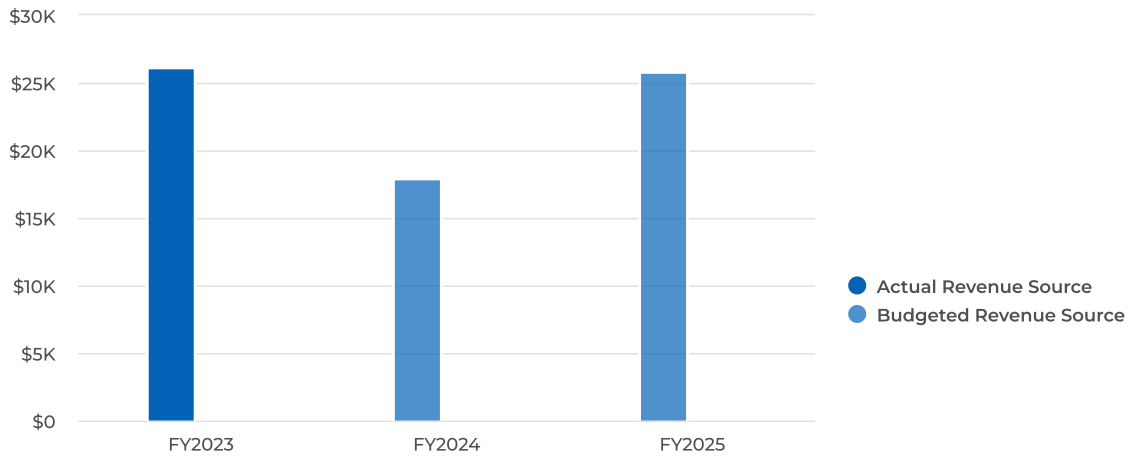
Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
Expense Objects					
Maintenance & Operations					
SUPPLIES Safety Equipment & Supplies	\$3,137	\$3,434	\$55,512	\$0	\$0
SPC DEPT EXP Grant	\$13,885	\$0	\$0	\$0	\$0
SPC DEPT EXP Fire Safety Improvement Grant	\$0	\$0	\$0	\$5,000	\$0
Total Maintenance & Operations:	\$17,022	\$3,434	\$55,512	\$5,000	\$0
Capital					
CAPITAL OUTLAY Vehicles	\$84,670	\$98,639	\$0	\$0	\$0
CAPITAL OUTLAY Trucks and Other Heavy Vehicles	\$206,006	\$1,323,521	\$239,095	\$676,479	\$112,000
CAPITAL OUTLAY Machinery and Equipment	\$0	\$119,129	\$12,901	\$59,000	\$0
Total Capital:	\$290,676	\$1,541,289	\$251,996	\$735,479	\$112,000
Total Expense Objects:	\$307,698	\$1,544,723	\$307,508	\$740,479	\$112,000



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

Summary

The City of Dinuba is projecting \$25.85K of revenue in FY2025, which represents a 43.6% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$0 in FY2025.



Revenues by Source

Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
Revenue Source					
Overhead/Miscellaneous Revenue					
MISC Other Miscellaneous Revenue	\$0	\$26,206	\$25,854	\$18,000	\$25,850
Total Overhead/Miscellaneous Revenue:	\$0	\$26,206	\$25,854	\$18,000	\$25,850
Total Revenue Source:	\$0	\$26,206	\$25,854	\$18,000	\$25,850

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 417-425 HOUSING GRANTS

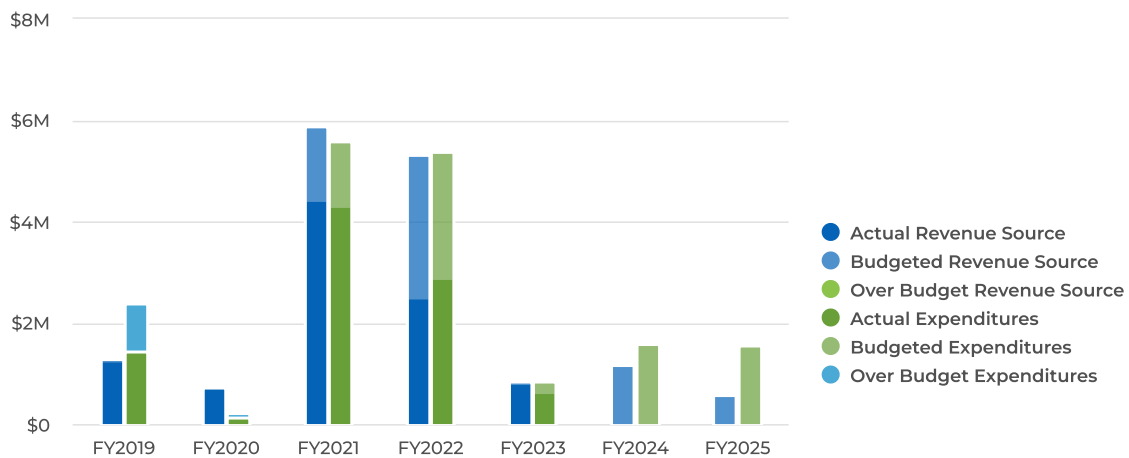
These funds account for loans for first time home buyers and owner-occupied housing with Home Investment Partnership Program Grant monies, housing rehabilitation loans paid for with Community Development Block Grant and Cal-Home Grant monies, and Economic Development Block Grant monies received from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

FUNDS 426 CDBG SENIOR CENTER

This fund accounts for the funding of the Senior Meal Program at the Senior Center paid for with Community Development Block Grant monies received from the State of California.

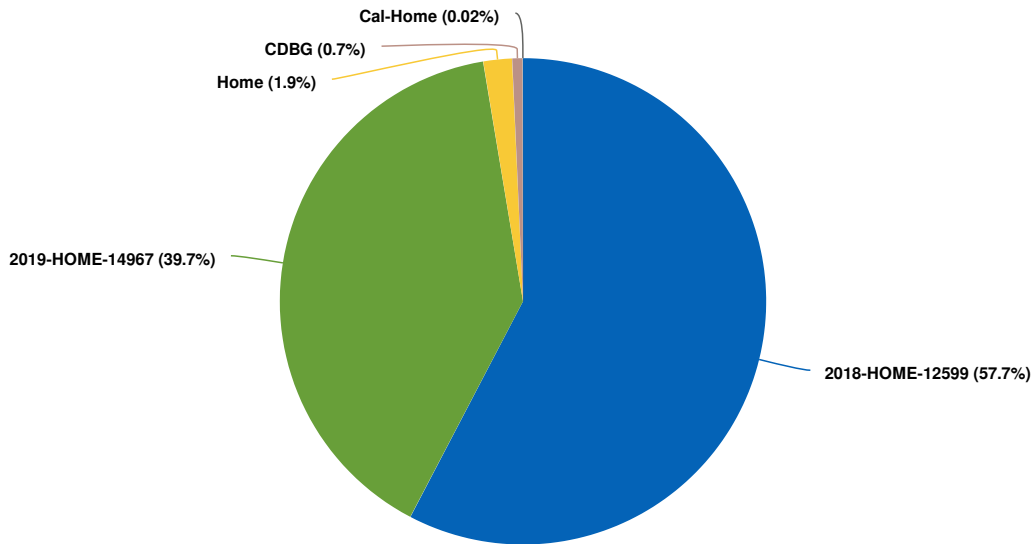
Summary

The City of Dinuba is projecting \$591.63K of revenue in FY2025, which represents a 50.5% decrease over the prior year. Budgeted expenditures are projected to decrease by 0.6% or \$10.01K to \$1.58M in FY2025.



Revenue by Fund

2025 Revenue by Fund

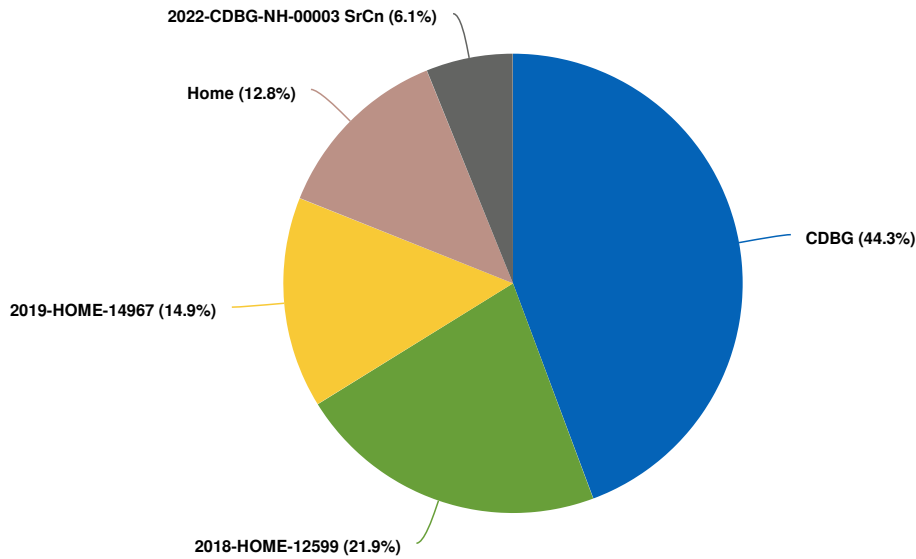


Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
Home					
USE OF MONEY & PROP Investment Earnings	\$677	\$4,071	\$8,000	\$100	\$3,500
PRINCIPAL 01-HOME-0507		\$0	\$19,700	\$0	\$0
PRINCIPAL 02-HOME-0579	\$0	\$0	\$30,800	\$500	\$800
PRINCIPAL 03-HOME-0664	\$0	\$0	\$0	\$9,200	\$0
PRINCIPAL 09-HOME-6200	\$0	\$0	\$14,000	\$0	\$7,000
PRINCIPAL 18-HOME-12599	\$43,083	\$0	\$0	\$0	\$0
INTEREST 11-HOME-6989	\$268,557	\$257,725	\$0	\$0	\$0
Total Home:	\$312,317	\$261,795	\$72,500	\$9,800	\$11,300
Cal-Home					
USE OF MONEY & PROP Investment Earnings	\$273	\$2,745	\$3,500	\$50	\$100
PRINCIPAL 06-CALHOME--228	\$0	\$0	\$12,100	\$4,800	\$0
PRINCIPAL 08-CALHOME-4899		\$0	\$51,000	\$0	\$0
Total Cal-Home:	\$273	\$2,745	\$66,600	\$4,850	\$100
CDBG					
USE OF MONEY & PROP Investment Earnings	\$1,110	\$14,666	\$17,000	\$500	\$500
PRINCIPAL 83-STBG-079	\$0	\$0	\$14,604	\$0	\$0
PRINCIPAL 85-STBG-142	\$0	\$0	\$7,425	\$0	\$0
PRINCIPAL 87-STBG-226	\$0	\$0	\$24,300	\$0	\$0
PRINCIPAL 92-STBG-644	\$0	\$0	\$27,310	\$0	\$0
PRINCIPAL 97-STBG-1111		\$0	\$36,000	\$0	\$0
PRINCIPAL 08-STBG-4842	\$0	\$0	\$3,612	\$3,612	\$3,612

Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
INTEREST 92-STBG-644	\$126	\$130	\$0	\$140	\$0
Total CDBG:	\$1,236	\$14,796	\$130,251	\$4,252	\$4,112
2018-HOME-12599					
INTERGOVT State Grants	\$47,758	\$2,344	\$341,251	\$334,807	\$341,251
Total 2018-HOME-12599:	\$47,758	\$2,344	\$341,251	\$334,807	\$341,251
2020-CDBG-12005					
INTERGOVT State Grants	\$1,944,866	\$0	\$0	\$0	\$0
TRSF IN Sewer Impact Fees	\$124,958	\$0	\$0	\$0	\$0
TRSF IN CDBG		\$39	\$0	\$0	\$0
Total 2020-CDBG-12005:	\$2,069,824	\$39	\$0	\$0	\$0
2019-HOME-14967					
INTERGOVT State Grants	\$4,860	\$8,748	\$451,525	\$341,251	\$234,867
Total 2019-HOME-14967:	\$4,860	\$8,748	\$451,525	\$341,251	\$234,867
2020-CDBG-CV1-00014					
INTERGOVT State Grants	\$123,238	\$1,478	\$0	\$0	\$0
Total 2020-CDBG-CV1-00014:	\$123,238	\$1,478	\$0	\$0	\$0
2020-CDBG-CV2-3-00056					
INTERGOVT State Grants	\$199,371	\$182,215	\$70,451	\$0	\$0
Total 2020-CDBG-CV2-3-00056:	\$199,371	\$182,215	\$70,451	\$0	\$0
2020-PLHA-15150/15984					
INTERGOVT State Grants	\$4,776,578	\$155,925	\$230,897	\$0	\$0
Total 2020-PLHA-15150/15984:	\$4,776,578	\$155,925	\$230,897	\$0	\$0
2021-CDBG-HA-6&7					
INTERGOVT State Grants	\$0	\$0	\$574,547	\$500,000	\$0
Total 2021-CDBG-HA-6&7:	\$0	\$0	\$574,547	\$500,000	\$0
Total:	\$7,535,454	\$630,085	\$1,938,022	\$1,194,960	\$591,630

Expenditures by Fund

2025 Expenditures by Fund



Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
Home					
STATE GRANT General Administration	\$5,472	\$600	\$7,700	\$4,235	\$7,270
STATE GRANT Activity Delivery	\$9,270	\$0	\$13,000	\$36,000	\$13,000
STATE GRANT Loans		\$0	\$182,000	\$0	\$182,000
STATE GRANT Housing Rehabilitation	\$0	\$0	\$0	\$110,250	\$0
TRSF OUT General Fund	\$2,322	\$0	\$3,255	\$485	\$390
Total Home:	\$17,064	\$600	\$205,955	\$150,970	\$202,660
Cal-Home					
STATE GRANT General Administration	\$350	\$350	\$1,913	\$2,500	\$0
STATE GRANT Activity Delivery	\$0	\$0	\$9,566	\$10,000	\$0
STATE GRANT Loans	\$0	\$0	\$84,184	\$88,000	\$0
TRSF OUT General Fund	\$2,594	\$0	\$243	\$243	\$0
Total Cal-Home:	\$2,944	\$350	\$95,906	\$100,743	\$0
CDBG					
COMMUNICATION Postage	\$7	\$0	\$0	\$0	\$0
CAPITAL PROJECTS Rosanne Vuich Park		\$0	\$0	\$0	\$700,000
STATE GRANT General Administration	\$350	\$1,070	\$5,000	\$8,450	\$0
STATE GRANT Activity Delivery	\$0	\$0	\$0	\$19,000	\$0
STATE GRANT Loans	\$0	\$0	\$0	\$73,500	\$0
STATE GRANT Sewer Lateral Program		\$0	\$25,000	\$0	\$0
TRSF OUT General Fund	\$14,529	\$0	\$0	\$3,302	\$0
TRSF OUT 2020-CDBG-12005		\$39	\$0	\$0	\$0

Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
Total CDBG:	\$14,886	\$1,109	\$30,000	\$104,252	\$700,000
2015-CDBG-10560					
TRSF OUT Transportation Impact Fees	\$0	\$119,699	\$0	\$0	\$0
Total 2015-CDBG-10560:	\$0	\$119,699	\$0	\$0	\$0
2018-CDBG-12892					
STATE GRANT Public Improvements	\$210,761	\$0	\$0	\$0	\$0
Total 2018-CDBG-12892:	\$210,761	\$0	\$0	\$0	\$0
2018-HOME-12599					
STATE GRANT General Administration	\$1,875	\$2,344	\$3,892	\$3,594	\$3,892
STATE GRANT Activity Delivery	\$0	\$0	\$52,041	\$47,260	\$52,041
STATE GRANT Loans	\$0	\$0	\$159,535	\$172,803	\$159,535
STATE GRANT Housing Rehabilitation	\$0	\$0	\$129,675	\$111,150	\$129,675
Total 2018-HOME-12599:	\$1,875	\$2,344	\$345,143	\$334,807	\$345,143
2020-CDBG-12005					
SERVICES Contractual	\$50,883	\$0	\$0	\$0	\$0
STATE GRANT General Administration	\$18,000	\$0	\$0	\$0	\$0
STATE GRANT Public Improvements	\$1,995,976	\$0	\$0	\$0	\$0
Total 2020-CDBG-12005:	\$2,064,859	\$0	\$0	\$0	\$0
2019-HOME-14967					
STATE GRANT General Administration	\$5,832	\$7,776	\$6,875	\$0	\$0
STATE GRANT Activity Delivery	\$0	\$0	\$63,013	\$52,041	\$48,320
STATE GRANT Loans	\$0	\$0	\$159,535	\$159,535	\$159,534
STATE GRANT Housing Rehabilitation	\$0	\$0	\$232,337	\$129,675	\$27,013
Total 2019-HOME-14967:	\$5,832	\$7,776	\$461,760	\$341,251	\$234,867
2020-CDBG-CV1-00014					
STATE GRANT General Administration	\$12,576	\$0	\$0	\$0	\$0
STATE GRANT Business Assistance	\$68,578	\$0	\$0	\$0	\$0
Total 2020-CDBG-CV1-00014:	\$81,154	\$0	\$0	\$0	\$0
2020-CDBG-CV2-3-00056					
STATE GRANT General Administration	\$29,128	\$15,587	\$0	\$0	\$0
STATE GRANT Business Assistance	\$8,124	\$37,291	\$0	\$0	\$0
STATE GRANT Subsistence Payments	\$162,119	\$129,144	\$0	\$0	\$0
Total 2020-CDBG-CV2-3-00056:	\$199,371	\$182,022	\$0	\$0	\$0
2020-PLHA-15150/15984					
SERVICES Contractual	\$0	\$0	\$230,897	\$0	\$0
Total 2020-PLHA-15150/15984:	\$0	\$0	\$230,897	\$0	\$0

Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
2021-CDBG-HA-6&7					
STATE GRANT General Administration	\$0	\$17	\$37,500	\$37,500	\$0
STATE GRANT Activity Delivery	\$0	\$0	\$95,000	\$95,000	\$0
STATE GRANT Loans		\$0	\$260,000	\$0	\$0
STATE GRANT Housing Rehabilitation	\$0	\$0	\$107,500	\$367,500	\$0
STATE GRANT S. El Monte Revitalization Plan		\$0	\$74,547	\$0	\$0
Total 2021-CDBG-HA-6&7:	\$0	\$17	\$574,547	\$500,000	\$0
2022-CDBG-NH-00003 SrCn					
EMP SRV Part Time Salaries		\$0	\$16,640	\$0	\$24,960
EMP SRV PERS		\$0	\$1,278	\$0	\$1,356
EMP SRV Social Security		\$0	\$1,032	\$0	\$1,548
EMP SRV Medicare		\$0	\$241	\$0	\$362
SUPPLIES Operating Supplies		\$0	\$2,300	\$2,300	\$2,300
SPC DEPT EXP Senior Citizens Meals		\$0	\$50,100	\$50,100	\$60,970
STATE GRANT General Administration		\$0	\$4,750	\$4,750	\$5,000
Total 2022-CDBG-NH-00003 SrCn:		\$0	\$76,341	\$57,150	\$96,496
Total:	\$2,598,745	\$313,916	\$2,020,549	\$1,589,173	\$1,579,166

Personnel Summary

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Projected	FY 2024-25 Adopted
CDBG Senior Center					
Employees					
Part-Time (Full-Time Equivalent)		-	-	-	1.1

Fund: CDBG Senior Center:

In fiscal year 2024-25, two temporary part-time Clerical Assistants were added, with one being fully grant funded and the second only partially grant funded.



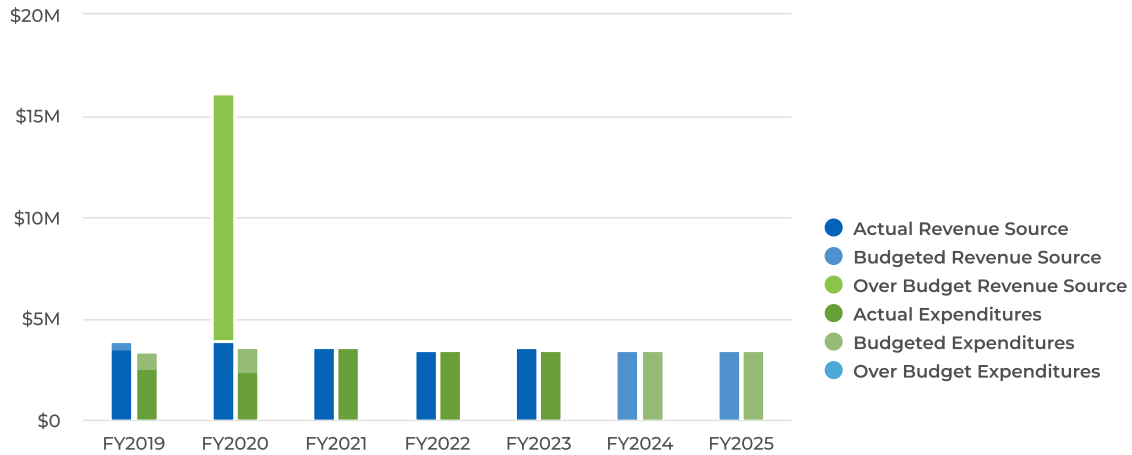
Successor Agency Recognized Obligation Payment

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 revenue in FY2025, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 1.3% or \$46.57K to \$3.5M in FY2025.

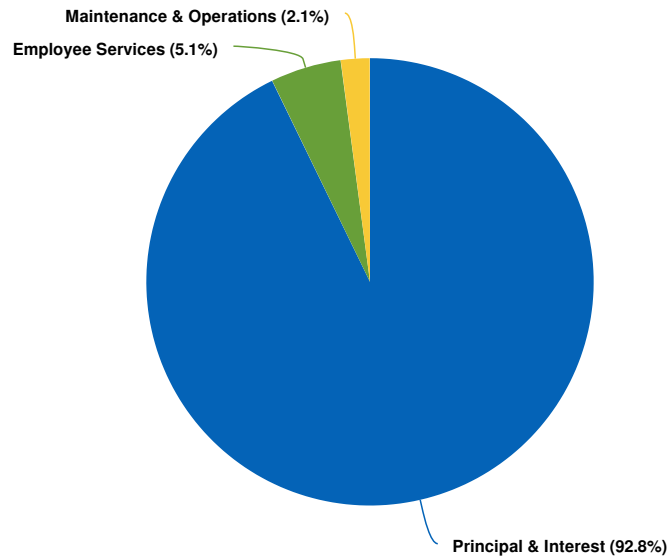


Revenues by Source

Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
Revenue Source					
Property Tax					
PROP TAXES Secured - Current Year	\$3,527,205	\$3,502,592	\$3,500,000	\$3,500,000	\$3,500,000
Total Property Tax:	\$3,527,205	\$3,502,592	\$3,500,000	\$3,500,000	\$3,500,000
Use Of Money & Property					
USE OF MONEY & PROP 2015 Successor	\$2	\$798	\$0	\$0	\$0
USE OF MONEY & PROP 2017 Successor	\$2	\$1	\$0	\$0	\$0
Total Use Of Money & Property:	\$3	\$799	\$0	\$0	\$0
Overhead/Miscellaneous Revenue					
INTEREST Senior Apartments	\$3,817	\$730	\$0	\$0	\$0
Total Overhead/Miscellaneous Revenue:	\$3,817	\$730	\$0	\$0	\$0
Total Revenue Source:	\$3,531,025	\$3,504,121	\$3,500,000	\$3,500,000	\$3,500,000

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
Expense Objects					
Employee Services					
EMP SRV Regular Salaries	\$154,174	\$131,530	\$107,781	\$124,485	\$108,576
EMP SRV Buy back Salaries	\$6,035	\$1,137	\$3,945	\$4,752	\$3,962
EMP SRV Part Time Salaries	\$22,509	\$0	\$0	\$0	\$0
EMP SRV PERS	\$13,617	\$15,015	\$14,300	\$16,536	\$14,471
EMP SRV PERS Unfunded Liability	\$28,339	\$34,896	\$28,756	\$33,141	\$35,139
EMP SRV Social Security	\$1,396	\$0	\$0	\$0	\$0
EMP SRV Medicare	\$2,185	\$1,915	\$1,596	\$1,845	\$1,607
EMP SRV Disability/Life Insurance	\$2,983	\$3,012	\$2,531	\$2,926	\$2,550
EMP SRV Health/Dental/Vision Insurance	\$18,764	\$17,940	\$12,600	\$15,400	\$12,600
Total Employee Services:	\$250,000	\$205,444	\$171,509	\$199,085	\$178,905
Maintenance & Operations					
SERVICES Contractual		\$0	\$0	\$0	\$72,160
SERVICES Fiscal Agent Fees	\$17,438	\$16,025	\$0	\$0	\$0
MAINTENANCE Vehicle Maintenance	\$400	\$1,844	\$1,061	\$1,326	\$1,061
Total Maintenance & Operations:	\$17,837	\$17,869	\$1,061	\$1,326	\$73,221
Principal & Interest					
PRINCIPAL 2012 Successor	\$0	\$0	\$50,000	\$50,000	\$55,000
PRINCIPAL 2014 Successor	\$0	\$0	\$400,000	\$400,000	\$425,000
PRINCIPAL 2015 Successor	\$0	\$0	\$755,000	\$755,000	\$795,000

Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
PRINCIPAL 2017 Successor	\$0	\$207,833	\$420,000	\$420,000	\$423,000
INTEREST 2012 Successor	\$72,795	\$71,046	\$49,725	\$49,725	\$47,756
INTEREST 2014 Successor	\$497,390	\$477,812	\$521,500	\$521,500	\$500,875
INTEREST 2015 Successor	\$519,725	\$491,130	\$424,706	\$424,706	\$385,956
INTEREST 2017 Successor	\$905,991	\$682,060	\$632,088	\$632,088	\$615,287
Total Principal & Interest:	\$1,995,900	\$1,929,880	\$3,253,019	\$3,253,019	\$3,247,874
Depreciation					
DEPRECIATION Depreciation Expense	\$5,559	\$5,219	\$0	\$0	\$0
Total Depreciation:	\$5,559	\$5,219	\$0	\$0	\$0
Total Expense Objects:	\$2,269,297	\$2,158,413	\$3,425,589	\$3,453,430	\$3,500,000

Personnel Summary

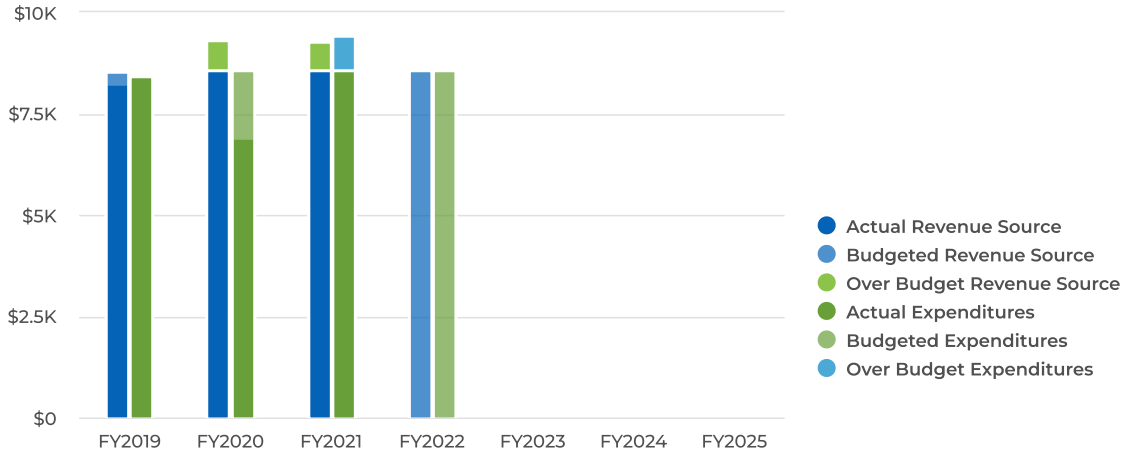
	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Projected	FY 2024-25 Adopted
Successor Agency Recognized Payment Obligation					
Employees					
Full-Time	0.82	0.85	0.63	0.63	0.63

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.



Summary



Revenues by Source

Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
Revenue Source					
Business License Tax					
BUS LIC TAX Downtown / Improvement District	\$8,314	\$11,169	\$0	\$0	\$0
Total Business License Tax:	\$8,314	\$11,169	\$0	\$0	\$0
Total Revenue Source:	\$8,314	\$11,169	\$0	\$0	\$0

Expenditures by Expense Type

Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
Expense Objects					
Maintenance & Operations					
SPC DEPT EXP Community Promotion / Misc	\$9,142	\$14,968	\$0	\$0	\$0
Total Maintenance & Operations:	\$9,142	\$14,968	\$0	\$0	\$0
Total Expense Objects:	\$9,142	\$14,968	\$0	\$0	\$0

FUND 503 - ASSESSMENT DISTRICT



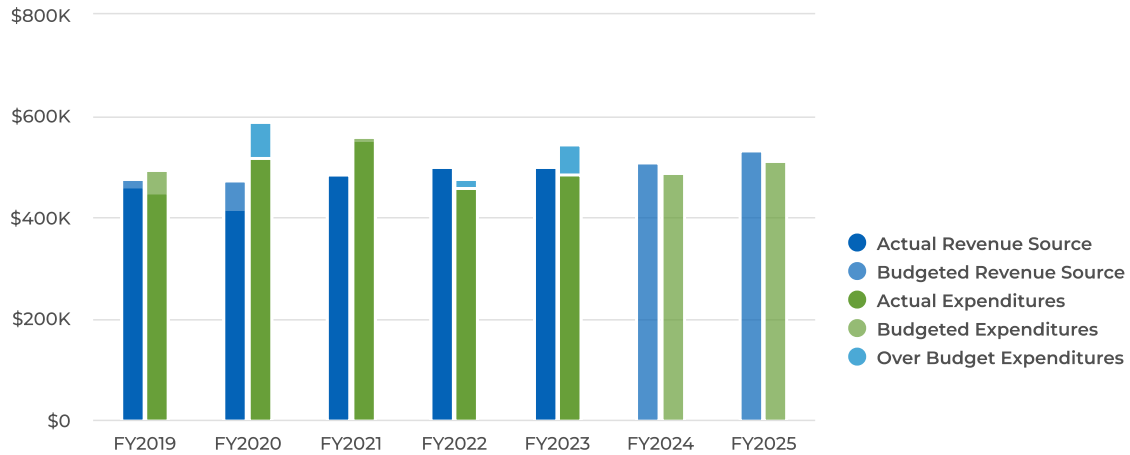
Assessment District

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

These charges are billed and collected from the property owners within the district and show up on the annual property tax bills.

Summary

The City of Dinuba is projecting \$534.58K of revenue in FY2025, which represents a 4.7% increase over the prior year. Budgeted expenditures are projected to increase by 4.8% or \$23.64K to \$511.39K in FY2025.



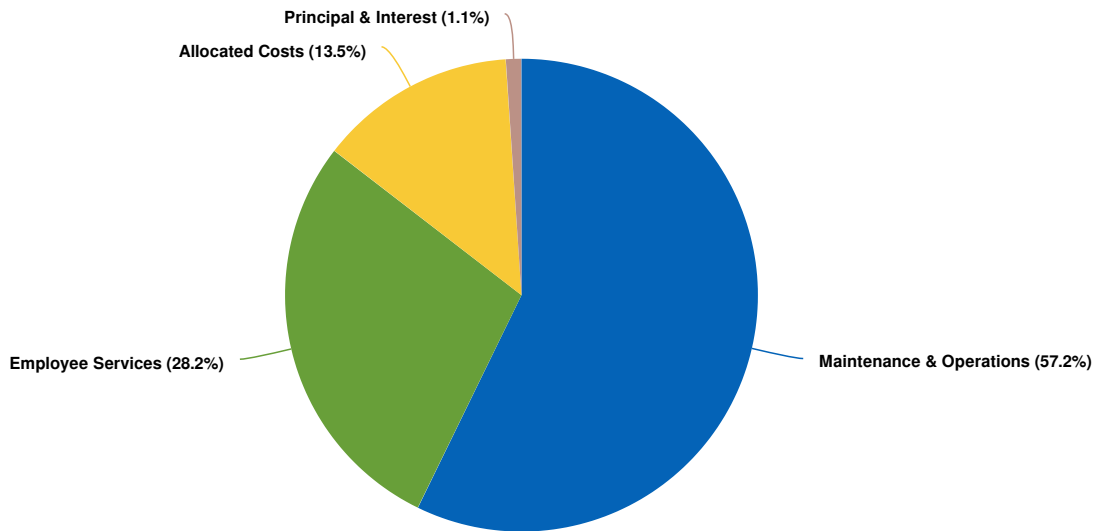
Revenue by Fund

Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
Assessment District					
Assessment					
ASSESSMENT Country Club	\$13,904	\$16,528	\$16,570	\$16,570	\$17,995
ASSESSMENT Peachwood	\$22,903	\$25,519	\$28,497	\$28,497	\$29,857
ASSESSMENT Harvest Estate	\$2,010	\$4,856	\$2,182	\$2,182	\$2,181
ASSESSMENT Marshall Acres	\$14,933	\$20,230	\$18,438	\$18,438	\$19,249
ASSESSMENT Nebraska	\$82,003	\$112,815	\$99,148	\$99,148	\$103,045
ASSESSMENT Tierra Vista	\$6,990	\$7,776	\$7,806	\$7,806	\$8,208
ASSESSMENT Sierra Heights	\$15,386	\$18,875	\$17,190	\$17,190	\$17,323
ASSESSMENT Alta Mission Estate	\$5,597	\$9,909	\$6,411	\$6,411	\$6,368
ASSESSMENT Morningside I	\$10,900	\$24,874	\$12,205	\$12,205	\$12,041
ASSESSMENT Morningside II	\$8,641	\$11,485	\$10,173	\$10,173	\$10,932
ASSESSMENT Sugar Plum/Villagio	\$19,835	\$24,982	\$22,508	\$22,508	\$22,553

Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
ASSESSMENT Citrus Heights	\$2,203	\$2,890	\$2,321	\$2,321	\$2,347
ASSESSMENT Sierra View Estates	\$5,664	\$6,470	\$6,521	\$6,521	\$6,857
ASSESSMENT Parkside-Muirfiled	\$70,630	\$87,493	\$74,343	\$74,343	\$75,646
ASSESSMENT Viscaya	\$114,625	\$126,019	\$129,663	\$129,663	\$141,442
ASSESSMENT Stony Creek	\$1,664	\$3,290	\$2,478	\$2,478	\$2,997
ASSESSMENT Lincoln Mckinley	\$4,831	\$5,791	\$5,325	\$5,325	\$5,481
ASSESSMENT Parkside II & III	\$41,622	\$49,557	\$48,883	\$48,883	\$50,059
Total Assessment:	\$444,340	\$559,360	\$510,662	\$510,662	\$534,581
Total Assessment District:	\$444,340	\$559,360	\$510,662	\$510,662	\$534,581

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
Expense Objects					
Employee Services	\$117,903	\$118,926	\$111,147	\$126,258	\$144,422
Maintenance & Operations	\$263,499	\$404,706	\$299,324	\$282,982	\$292,654
Allocated Costs	\$76,411	\$79,572	\$73,112	\$73,112	\$68,914
Principal & Interest	\$7,325	\$7,325	\$5,400	\$5,400	\$5,400
Total Expense Objects:	\$465,137	\$610,530	\$488,983	\$487,752	\$511,390

Personnel Summary

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Projected	FY 2024-25 Adopted
Assessment District					
Employees					
Full-Time	1.03	1.03	1.03	1.03	1.79
Part-Time (Full-Time Equivalent)	0.73	0.73	0.73	0.73	-

Fund: Assessment District:

In fiscal year 2024-25, a part-time Grounds Maintenance Worker position was converted to full-time

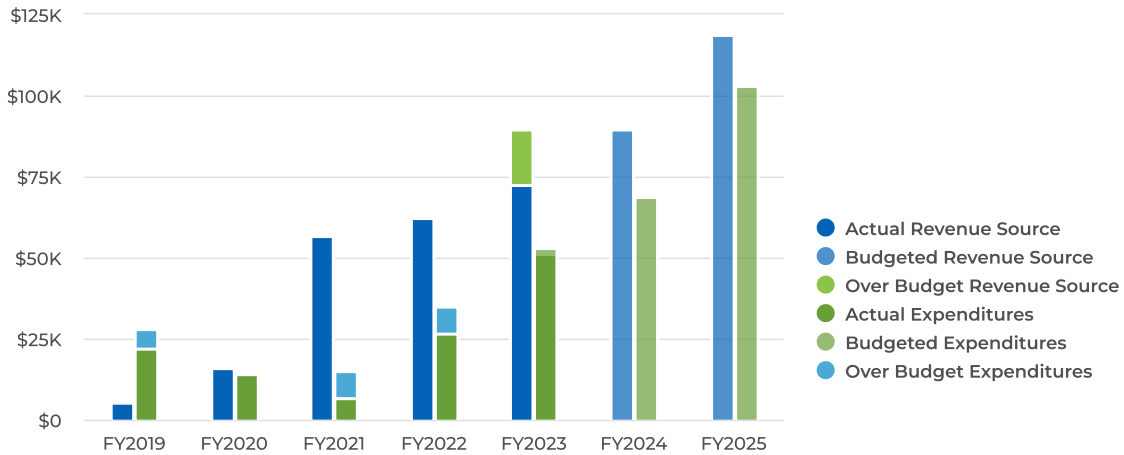
FUND 505 – COMMUNITY FACILITIES DISTRICT



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

Summary

The City of Dinuba is projecting \$118.96K of revenue in FY2025, which represents a 32.7% increase over the prior year. Budgeted expenditures are projected to increase by 49.1% or \$33.93K to \$103.1K in FY2025.



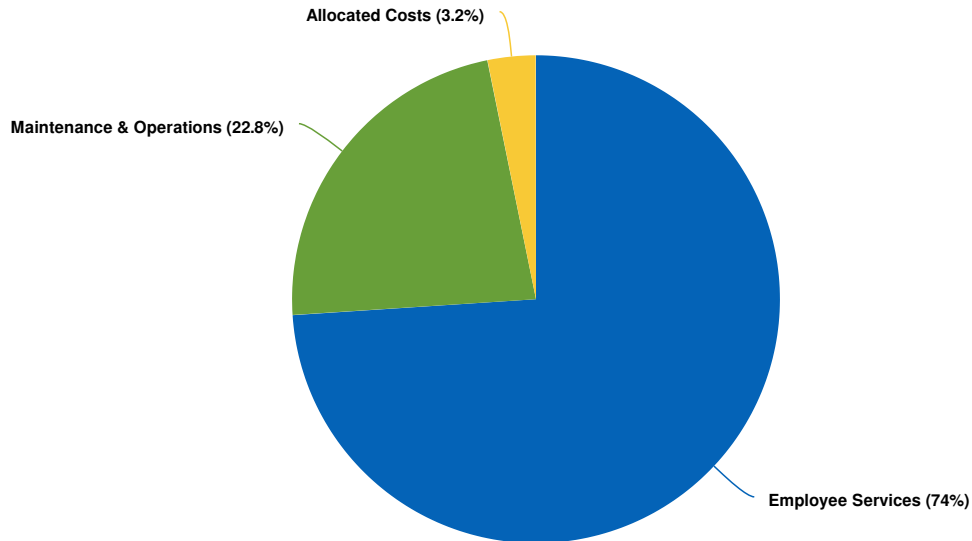
Revenues by Source

Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
Revenue Source					
Other Taxes					
OTHER TAXES Laurabrook	\$8,019	\$8,584	\$9,137	\$8,584	\$9,444
OTHER TAXES Quail Run South	\$18,897	\$20,227	\$21,532	\$20,227	\$22,253
OTHER TAXES Tierra Vista II	\$15,087	\$16,150	\$17,191	\$16,150	\$17,768
OTHER TAXES Autumn Gate	\$17,639	\$20,525	\$22,374	\$18,881	\$23,124
OTHER TAXES Autumn Gate Phase II	\$14,190	\$15,189	\$16,169	\$15,189	\$16,711
OTHER TAXES Autumn Gate Phase III	\$9,298	\$15,753	\$16,770	\$10,634	\$17,332
OTHER TAXES Castro		\$0	\$11,928	\$0	\$12,328
Total Other Taxes:	\$83,131	\$96,428	\$115,101	\$89,665	\$118,960
Use Of Money & Property					
USE OF MONEY & PROP Investment Earnings	\$189	\$2,801	\$0	\$0	\$0

Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
Total Use Of Money & Property:	\$189	\$2,801	\$0	\$0	\$0
Total Revenue Source:	\$83,320	\$99,229	\$115,101	\$89,665	\$118,960

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
Expense Objects					
Employee Services	\$8,040	\$25,229	\$41,501	\$46,666	\$76,267
Maintenance & Operations	\$20,216	\$23,365	\$34,484	\$22,500	\$23,534
Allocated Costs		\$0	\$0	\$0	\$3,295
Total Expense Objects:	\$28,256	\$48,594	\$75,985	\$69,166	\$103,096

Personnel Summary

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Projected	FY 2024-25 Adopted
Community Facilities District					
Employees					
Full-Time	-	0.5	0.60	0.60	0.60

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:

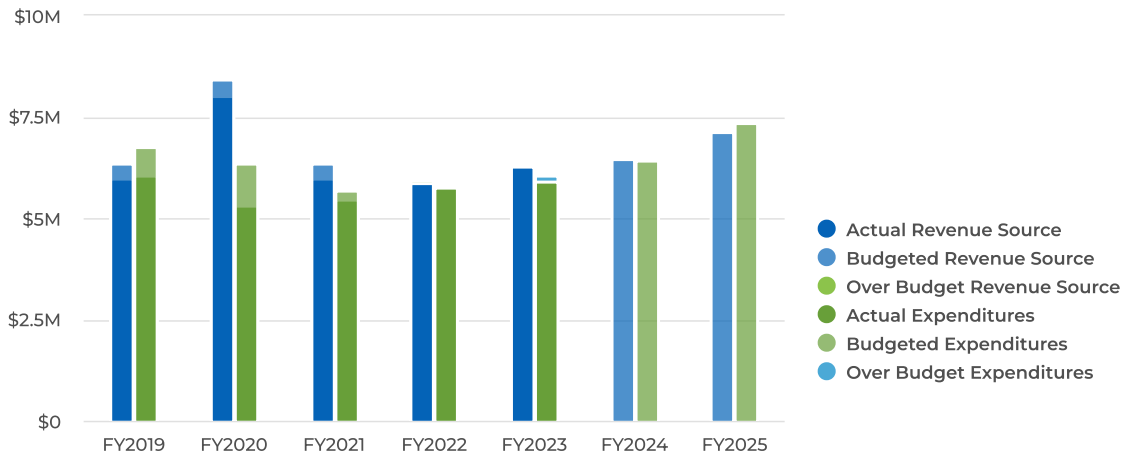


Internal Service Funds

- INSURANCE RISK FUND
- HEALTH INSURANCE FUND
- EQUIPMENT REPLACEMENT FUND
- FLEET MAINTENANCE FUND
- PROPERTY & FACILITY MAINTENANCE FUND

Summary

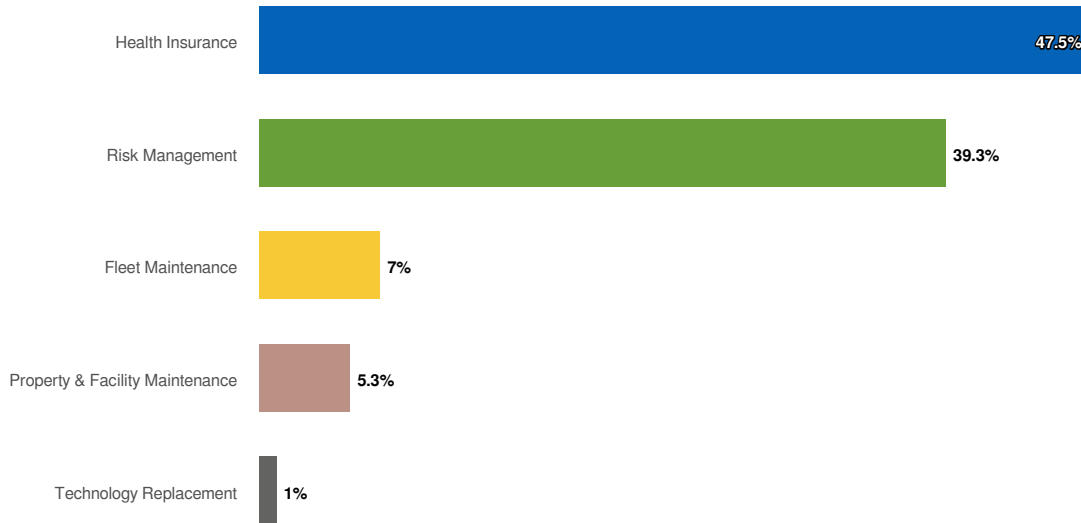
The City of Dinuba is projecting \$7.14M of revenue in FY2025, which represents a 10.2% increase over the prior year. Budgeted expenditures are projected to increase by 14.6% or \$938.12K to \$7.38M in FY2025.



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.

Revenue by Fund

2025 Revenue by Fund

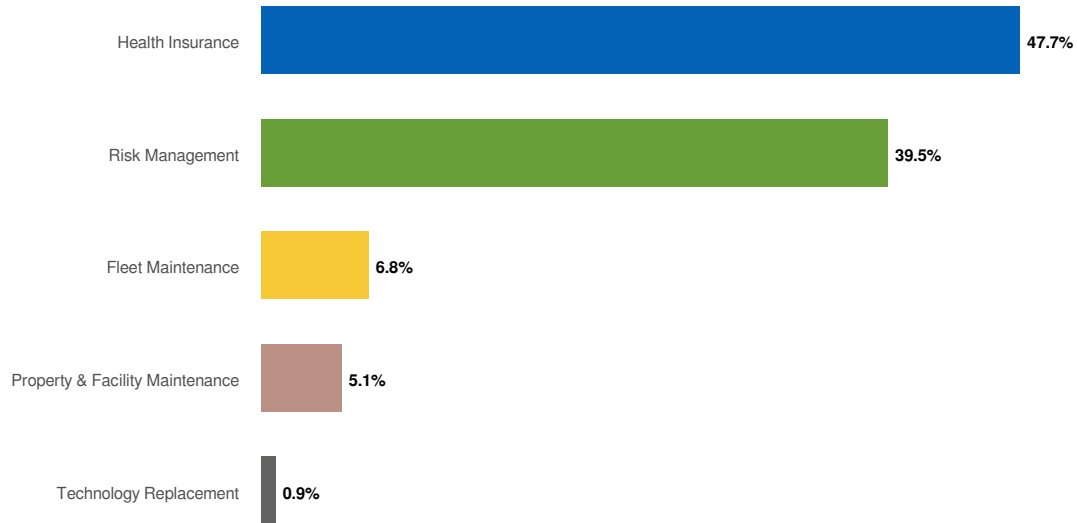


Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
Risk Management					
USE OF MONEY & PROP Investment Earnings	\$1,042	\$14,321	\$14,500	\$0	\$0
MISC Liability Insurance Receipts	\$344,939	\$540,496	\$600,000	\$600,000	\$712,400
MISC Auto Insurance Receipts	\$67,794	\$79,522	\$88,236	\$88,236	\$101,175
MISC Fire/Property Insurance Receipts	\$110,292	\$274,208	\$430,000	\$305,000	\$435,000
MISC Risk Management Receipts	\$265,501	\$188,088	\$200,000	\$200,000	\$210,000
MISC LTD/Life Insurance Receipts	\$229,685	\$246,910	\$281,836	\$281,836	\$280,000
MISC Unemployment Insurance Receipts	\$50,326	\$54,872	\$55,000	\$55,000	\$55,000
MISC Worker's Comp Insurance Receipts	\$798,831	\$921,097	\$950,000	\$950,000	\$1,012,614
Total Risk Management:	\$1,868,410	\$2,319,514	\$2,619,572	\$2,480,072	\$2,806,189
Health Insurance					
USE OF MONEY & PROP Investment Earnings	\$5,878	\$58,218	\$100,000	\$0	\$75,000
MISC Health Insurance Receipts	\$3,172,857	\$2,935,997	\$2,820,000	\$2,820,000	\$3,067,022
MISC COBRA Insurance (Employee)	\$38,729	\$30,419	\$19,000	\$10,628	\$20,000
MISC Retiree Health	\$205,455	\$207,356	\$230,000	\$255,196	\$230,000
Total Health Insurance:	\$3,422,919	\$3,231,990	\$3,169,000	\$3,085,824	\$3,392,022
Technology Replacement					
TRSF IN General Fund	\$40,487	\$44,000	\$46,562	\$46,562	\$43,996
TRSF IN Insurance	\$1,329	\$1,329	\$1,406	\$1,406	\$1,329
TRSF IN Gas Tax	\$825	\$825	\$873	\$873	\$825
TRSF IN Transportation	\$825	\$825	\$873	\$873	\$825
TRSF IN Fleet Maintenance	\$2,337	\$2,337	\$2,473	\$2,473	\$2,337

Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
TRSF IN Property Maintenance	\$1,329	\$1,329	\$1,406	\$1,406	\$1,329
TRSF IN Water	\$3,511	\$3,511	\$3,715	\$3,715	\$3,511
TRSF IN Sewer	\$5,023	\$5,023	\$5,316	\$5,316	\$5,023
TRSF IN Disposal	\$3,007	\$3,007	\$3,182	\$3,182	\$3,007
TRSF IN CNG	\$825	\$825	\$873	\$873	\$0
TRSF IN Ambulance	\$4,857	\$4,857	\$7,240	\$7,240	\$9,019
Total Technology Replacement:	\$64,355	\$67,868	\$73,919	\$73,919	\$71,201
Fleet Maintenance					
USE OF MONEY & PROP Investment Earnings	\$165	\$619	\$900	\$100	\$0
MISC Other Miscellaneous Revenue	\$2,162	\$0	\$0	\$0	\$0
OVERHEAD Fleet Maintenance	\$409,999	\$463,000	\$463,877	\$437,284	\$498,525
Total Fleet Maintenance:	\$412,326	\$463,619	\$464,777	\$437,384	\$498,525
Property & Facility Maintenance					
USE OF MONEY & PROP Investment Earnings	\$88	\$2,607	\$2,000	\$50	\$0
MISC Other Miscellaneous Revenue		\$0	\$2,700	\$0	\$0
MISC Coronavirus Relief Fund	\$5,223	\$0	\$0	\$0	\$0
OVERHEAD Property Maintenance	\$175,000	\$210,001	\$206,316	\$230,042	\$231,290
OVERHEAD Custodial	\$142,000	\$135,001	\$141,800	\$175,429	\$144,591
Total Property & Facility Maintenance:	\$322,311	\$347,609	\$352,816	\$405,521	\$375,881
Total:	\$6,090,321	\$6,430,600	\$6,680,084	\$6,482,720	\$7,143,818

Expenditures by Fund

2025 Expenditures by Fund



Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
Risk Management					
Employee Services	\$274,148	\$89,387	\$221,741	\$221,941	\$229,222
Maintenance & Operations	\$737,599	\$805,261	\$1,029,582	\$1,021,332	\$1,042,196
Allocated Costs	\$804,895	\$1,057,903	\$1,387,730	\$1,262,730	\$1,640,694
Principal & Interest	\$750	\$750	\$1,150	\$1,150	\$750
Transfers	\$1,329	\$1,329	\$1,406	\$1,406	\$1,329
Total Risk Management:	\$1,818,721	\$1,954,630	\$2,641,609	\$2,508,559	\$2,914,191
Health Insurance					
Allocated Costs	\$2,843,643	\$2,753,901	\$3,520,000	\$3,065,000	\$3,525,000
Total Health Insurance:	\$2,843,643	\$2,753,901	\$3,520,000	\$3,065,000	\$3,525,000
Technology Replacement					
Maintenance & Operations	\$28,983	\$45,139	\$31,500	\$31,500	\$38,000
Principal & Interest	\$3,869	\$2,383	\$38,320	\$38,320	\$31,100
Total Technology Replacement:	\$32,852	\$47,522	\$69,820	\$69,820	\$69,100
Fleet Maintenance					
Employee Services	\$202,952	\$159,745	\$192,658	\$182,303	\$219,327
Maintenance & Operations	\$179,792	\$248,350	\$234,373	\$217,617	\$239,060
Allocated Costs	\$16,911	\$21,027	\$22,237	\$22,237	\$23,970
Capital	\$6,049	\$0	\$0	\$0	\$0
Transfers	\$13,896	\$14,548	\$15,509	\$15,509	\$16,168
Total Fleet Maintenance:	\$419,600	\$443,669	\$464,777	\$437,666	\$498,525

Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
Property & Facility Maintenance					
Employee Services	\$130,827	\$113,472	\$124,251	\$123,690	\$122,578
Maintenance & Operations	\$185,294	\$193,881	\$212,909	\$224,185	\$233,273
Allocated Costs	\$10,355	\$11,984	\$14,250	\$14,250	\$18,701
Transfers	\$1,329	\$1,329	\$1,406	\$1,406	\$1,329
Total Property & Facility Maintenance:	\$327,805	\$320,666	\$352,816	\$363,531	\$375,881
Total:	\$5,442,621	\$5,520,388	\$7,049,022	\$6,444,576	\$7,382,697

Revenues by Source

Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
Revenue Source					
Use Of Money & Property	\$7,173	\$75,765	\$117,400	\$150	\$75,000
Transfers	\$64,355	\$67,868	\$73,919	\$73,919	\$71,201
Overhead/Miscellaneous Revenue	\$6,018,792	\$6,286,967	\$6,488,765	\$6,408,651	\$6,997,617
Total Revenue Source:	\$6,090,321	\$6,430,600	\$6,680,084	\$6,482,720	\$7,143,818

Expenditures by Expense Type

Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
Expense Objects					
Employee Services	\$607,927	\$362,603	\$538,650	\$527,934	\$571,127
Maintenance & Operations	\$1,131,667	\$1,292,631	\$1,508,364	\$1,494,634	\$1,552,529
Allocated Costs	\$3,675,805	\$3,844,815	\$4,944,217	\$4,364,217	\$5,208,365
Principal & Interest	\$4,619	\$3,133	\$39,470	\$39,470	\$31,850
Capital	\$6,049	\$0	\$0	\$0	\$0
Transfers	\$16,554	\$17,206	\$18,321	\$18,321	\$18,826
Total Expense Objects:	\$5,442,621	\$5,520,388	\$7,049,022	\$6,444,576	\$7,382,697

Personnel Summary

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Projected	FY 2024-25 Adopted
Risk Management					
Employees					
Full-Time	1.20	0.80	1.07	1.07	1.07
Fleet Maintenance					
Employees					
Full-Time	1.90	1.90	1.90	1.90	2.08
Part-Time (Full-Time Equivalent)	-	-	-	-	-
Property & Facility Maintenance					
Employees					
Full-Time	-	-	1	1.00	1.07
Part-Time (Full-Time Equivalent)	3	2.00	0.50	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: Fleet Maintenance:

In fiscal year 2024-25, the Senior Mechanic position was fully allocated to this fund and 8% of the Public Works Superintendent was allocated to be in line with the departments this position oversees.

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 temp facility assistant.

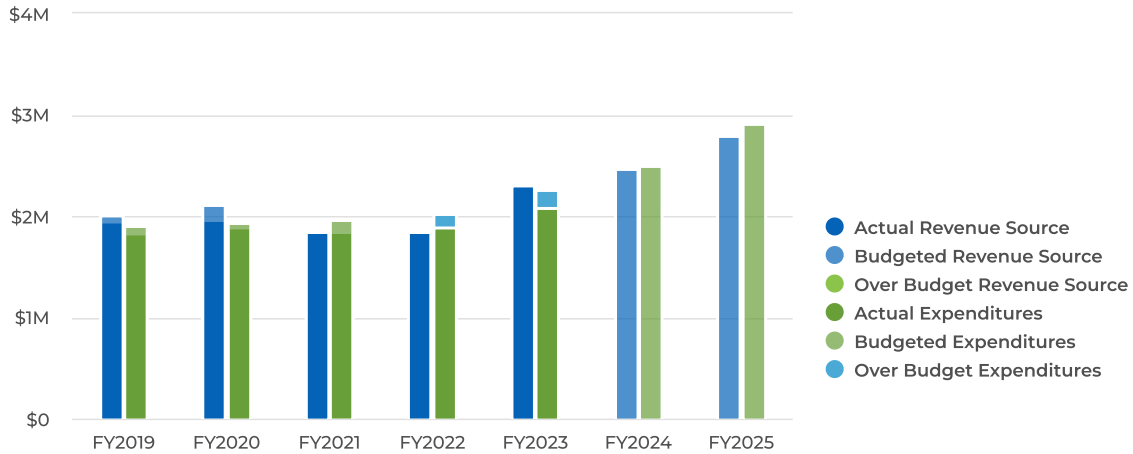
In fiscal year 2024-25, 7% of the Public Works Superintendent was allocated to be in line with the departments this position oversees. The Temp Facility Assistant was moved to the Parks department

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 City of Dinuba is projecting \$2.81M of revenue in FY2025, which represents a 13.1% increase over the prior year. Budgeted expenditures are projected to increase by 16.2% or \$405.63K to \$2.91M in FY2025.



The Risk Insurance fund includes property and liability insurances. As a largely self-insured agency, the City of Dinuba mitigates exposure by participating in a Joint Powers Authority (JPA) for property and liability insurances including Worker’s Compensation. The Central San Joaquin Valley Risk Management Authority JPA is composed of 54 Central Valley cities that collectively pool services and resources to reduce costs. Members of the JPA are expected to be active participants and therefore have a large level of influence on the decisions made by the board. Over the past few years, the Risk fund has been building up a fund balance. For proposed fiscal year 2024/25, staff is proposing to utilize \$108k of that fund balance.

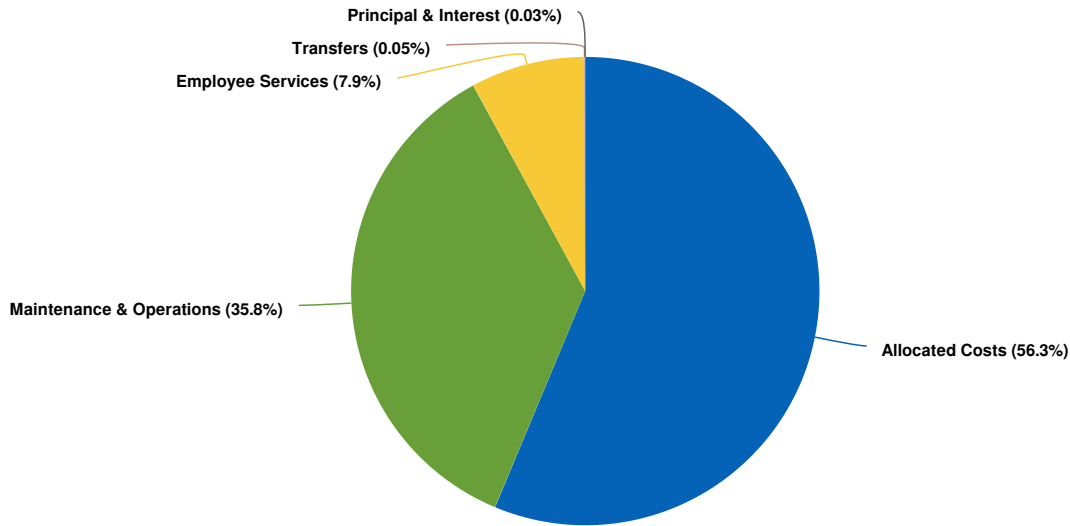
Revenues by Source

Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
Revenue Source					
Use Of Money & Property					
USE OF MONEY & PROP Investment Earnings	\$1,042	\$14,321	\$14,500	\$0	\$0
Total Use Of Money & Property:	\$1,042	\$14,321	\$14,500	\$0	\$0
Overhead/Miscellaneous Revenue					
MISC Liability Insurance Receipts	\$344,939	\$540,496	\$600,000	\$600,000	\$712,400
MISC Auto Insurance Receipts	\$67,794	\$79,522	\$88,236	\$88,236	\$101,175
MISC Fire/Property Insurance Receipts	\$110,292	\$274,208	\$430,000	\$305,000	\$435,000
MISC Risk Management Receipts	\$265,501	\$188,088	\$200,000	\$200,000	\$210,000
MISC LTD/Life Insurance Receipts	\$229,685	\$246,910	\$281,836	\$281,836	\$280,000

Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
MISC Unemployment Insurance Receipts	\$50,326	\$54,872	\$55,000	\$55,000	\$55,000
MISC Worker's Comp Insurance Receipts	\$798,831	\$921,097	\$950,000	\$950,000	\$1,012,614
Total Overhead/Miscellaneous Revenue:	\$1,867,368	\$2,305,193	\$2,605,072	\$2,480,072	\$2,806,189
Total Revenue Source:	\$1,868,410	\$2,319,514	\$2,619,572	\$2,480,072	\$2,806,189

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
Expense Objects					
Employee Services					
EMP SRV Regular Salaries	\$139,124	\$90,534	\$132,514	\$132,514	\$133,994
EMP SRV Buy back Salaries	\$3,853	\$3,972	\$6,240	\$6,240	\$4,444
EMP SRV PERS	\$15,240	\$11,297	\$17,447	\$17,447	\$17,708
EMP SRV PERS Unfunded Liability	\$28,587	\$26,485	\$33,092	\$33,092	\$40,572
EMP SRV Medicare	\$2,020	\$1,449	\$1,952	\$1,952	\$1,974
EMP SRV Disability/Life Insurance	\$2,901	\$2,298	\$3,096	\$3,096	\$3,130
EMP SRV Health/Dental/Vision Insurance	\$30,663	\$17,058	\$21,400	\$21,400	\$21,400
EMP SRV OPEB GASB 75	\$8,808	-\$6,988	\$0	\$0	\$0
EMP SRV PENSION GASB 68	\$39,557	-\$60,225	\$0	\$0	\$0
EMP SRV Stipends	\$99	\$0	\$0	\$0	\$0
EMP SRV Safety Program	\$119	\$17	\$1,000	\$1,200	\$1,000
EMP SRV EAP (Risk Management)	\$3,176	\$3,489	\$5,000	\$5,000	\$5,000
Total Employee Services:	\$274,148	\$89,387	\$221,741	\$221,941	\$229,222
Maintenance & Operations					

Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
SUPPLIES Office Supplies	\$0	\$450	\$500	\$500	\$500
SUPPLIES Safety Equipment & Supplies	\$0	\$897	\$200	\$200	\$200
SERVICES Professional & Technical	\$1,901	\$750	\$2,000	\$2,000	\$2,000
SERVICES Contractual	\$24,960	\$25,718	\$26,000	\$26,000	\$26,000
MAINTENANCE Repair & Maintenance	\$1,400	\$0	\$0	\$0	\$0
MAINTENANCE Vehicle Maintenance	\$436	\$632	\$632	\$632	\$632
SPC DEPT EXP Rental	\$194	\$147	\$250	\$0	\$250
SPC DEPT EXP Worker's Comp - JPA	\$708,708	\$776,667	\$1,000,000	\$992,000	\$1,012,614
Total Maintenance & Operations:	\$737,599	\$805,261	\$1,029,582	\$1,021,332	\$1,042,196
Allocated Costs					
INSURANCE Health Self-Insurance Claims	\$2,796	\$516	\$6,900	\$6,900	\$8,294
INSURANCE Disability & Life Insurance	\$126,977	\$151,822	\$160,000	\$160,000	\$280,000
INSURANCE Auto Insurance	\$54,134	\$85,792	\$113,830	\$113,830	\$150,000
INSURANCE Liability Insurance-JPA contrac	\$362,689	\$538,978	\$622,000	\$622,000	\$712,400
INSURANCE Fire Insurance	\$254,427	\$274,902	\$430,000	\$305,000	\$435,000
INSURANCE Unemployment Insurance	\$3,872	\$5,893	\$55,000	\$55,000	\$55,000
Total Allocated Costs:	\$804,895	\$1,057,903	\$1,387,730	\$1,262,730	\$1,640,694
Principal & Interest					
PRINCIPAL Copiers	\$750	\$750	\$1,150	\$1,150	\$750
Total Principal & Interest:	\$750	\$750	\$1,150	\$1,150	\$750
Transfers					
TRSF OUT Equipment Replacement	\$1,329	\$1,329	\$1,406	\$1,406	\$1,329
Total Transfers:	\$1,329	\$1,329	\$1,406	\$1,406	\$1,329
Total Expense Objects:	\$1,818,721	\$1,954,630	\$2,641,609	\$2,508,559	\$2,914,191

Personnel Summary

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Projected	FY 2024-25 Adopted
Risk Management					
Employees					
Full-Time	1.20	0.80	1.07	1.07	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.



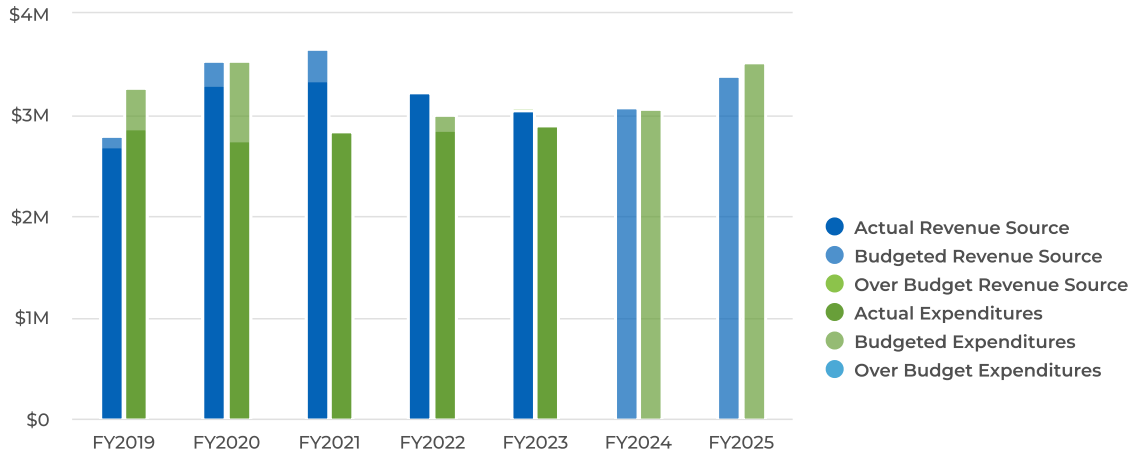
Health Insurance

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 of Dinuba is projecting \$3.39M of revenue in FY2025, which represents a 9.9% increase over the prior year. Budgeted expenditures are projected to increase by 15.0% or \$460K to \$3.53M in FY2025.



The City's self-insured health care plan expenses have remained steady in the past few years. However, the current fiscal year has had medical claims that have exceeded the originally adopted budget. Staff have prudently built up a fund balance for the past few years to help with the fluctuations that are inherent in being self-funded. In the 2023/24 projected year-end, staff is anticipating to apply revenue and \$353k from the fund balance to cover expenses. In fiscal year 2024/25, revenues and an additional \$133k in fund balance will be applied to cover the budgeted expenses. In fiscal year 2024/25, staff will be monitoring this fund closely to determine whether the increases are an anomaly or if further measures in addressing these increases are necessary.

Revenues by Source

Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
Revenue Source					
Use Of Money & Property					
USE OF MONEY & PROP Investment Earnings	\$5,878	\$58,218	\$100,000	\$0	\$75,000
Total Use Of Money & Property:	\$5,878	\$58,218	\$100,000	\$0	\$75,000
Overhead/Miscellaneous Revenue					
MISC Health Insurance Receipts	\$3,172,857	\$2,935,997	\$2,820,000	\$2,820,000	\$3,067,022
MISC COBRA Insurance (Employee)	\$38,729	\$30,419	\$19,000	\$10,628	\$20,000
MISC Retiree Health	\$205,455	\$207,356	\$230,000	\$255,196	\$230,000
Total Overhead/Miscellaneous Revenue:	\$3,417,041	\$3,173,772	\$3,069,000	\$3,085,824	\$3,317,022
Total Revenue Source:	\$3,422,919	\$3,231,990	\$3,169,000	\$3,085,824	\$3,392,022

Expenditures by Expense Type

Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
Expense Objects					
Allocated Costs					
INSURANCE Vision & Dental Admin	\$200,592	\$279,649	\$280,000	\$280,000	\$280,000
INSURANCE Medical Ins Claim	\$1,024,503	\$868,234	\$1,500,000	\$1,000,000	\$1,500,000
INSURANCE Medical Ins Prescription	\$413,828	\$417,596	\$500,000	\$500,000	\$500,000
INSURANCE Medical Ins Admin	\$825,734	\$895,323	\$800,000	\$785,000	\$800,000
INSURANCE Retiree Claims	\$201,580	\$91,535	\$200,000	\$220,000	\$200,000
INSURANCE Retiree Prescription	\$118,191	\$135,264	\$150,000	\$215,000	\$150,000
INSURANCE Medicare Supplement - Medical	\$42,935	\$46,549	\$55,000	\$45,000	\$60,000
INSURANCE Medicare Supplement - RX	\$16,280	\$19,752	\$35,000	\$20,000	\$35,000
Total Allocated Costs:	\$2,843,643	\$2,753,901	\$3,520,000	\$3,065,000	\$3,525,000
Total Expense Objects:	\$2,843,643	\$2,753,901	\$3,520,000	\$3,065,000	\$3,525,000

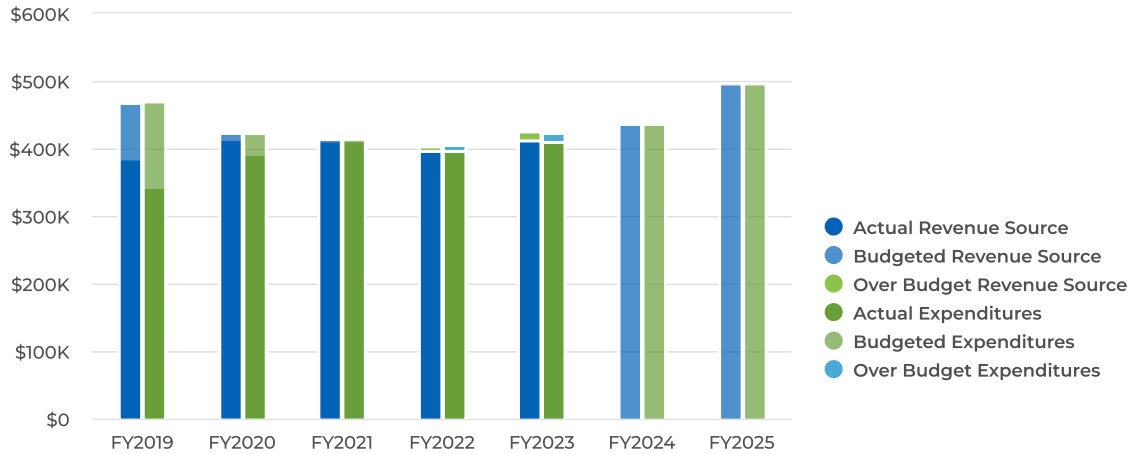


FUND 215 – FLEET MAINTENANCE

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 of Dinuba is projecting \$498.53K of revenue in FY2025, which represents a 14.0% increase over the prior year. Budgeted expenditures are projected to increase by 13.9% or \$60.86K to \$498.53K in FY2025.



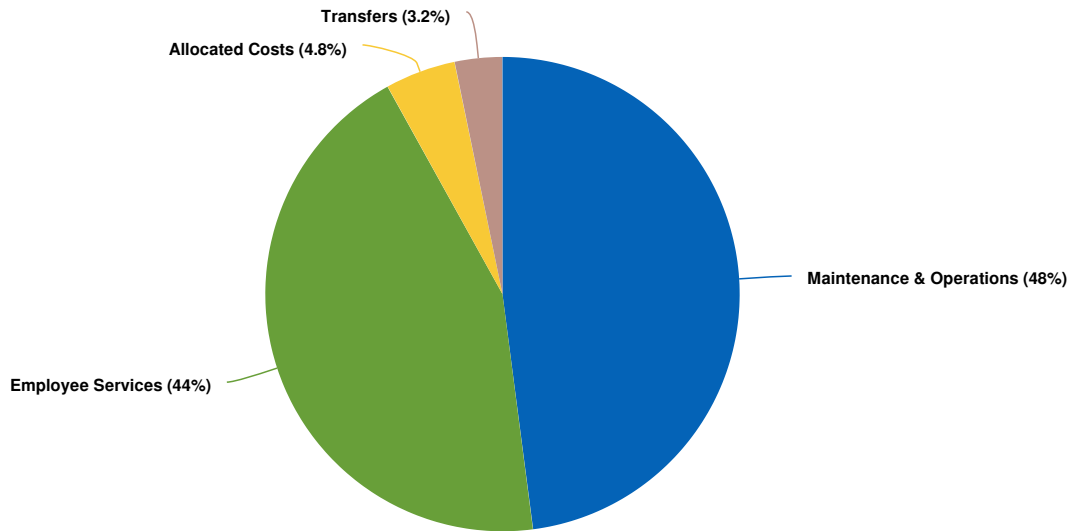
The City has a vehicle fund to deliver operational and maintenance services for the City’s fleet of vehicles. A full-time Mechanic and a full-time Mechanic Helper are responsible for the City’s fleet. After purchasing new fleet and restructuring the fund, significant decreases to expenses were made. For the projected year-end 2023/24 the revenues and fund balance transfer of \$27k will ensure the expenses are covered and for the proposed 2024/25 budget, expenses are expected to match revenues.

Revenues by Source

Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
Revenue Source					
Use Of Money & Property					
USE OF MONEY & PROP Investment Earnings	\$165	\$619	\$900	\$100	\$0
Total Use Of Money & Property:	\$165	\$619	\$900	\$100	\$0
Overhead/Miscellaneous Revenue					
MISC Other Miscellaneous Revenue	\$2,162	\$0	\$0	\$0	\$0
OVERHEAD Fleet Maintenance	\$409,999	\$463,000	\$463,877	\$437,284	\$498,525
Total Overhead/Miscellaneous Revenue:	\$412,161	\$463,000	\$463,877	\$437,284	\$498,525
Total Revenue Source:	\$412,326	\$463,619	\$464,777	\$437,384	\$498,525

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
Expense Objects					
Employee Services	\$202,952	\$159,745	\$192,658	\$182,303	\$219,327
Maintenance & Operations	\$179,792	\$248,350	\$234,373	\$217,617	\$239,060
Allocated Costs	\$16,911	\$21,027	\$22,237	\$22,237	\$23,970
Capital	\$6,049	\$0	\$0	\$0	\$0
Transfers	\$13,896	\$14,548	\$15,509	\$15,509	\$16,168
Total Expense Objects:	\$419,600	\$443,669	\$464,777	\$437,666	\$498,525

Personnel Summary

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Projected	FY 2024-25 Adopted
Fleet Maintenance					
Employees					
Full-Time	1.90	1.90	1.90	1.90	2.08

Fund: Fleet Maintenance:

In fiscal year 2024-25, the Senior Mechanic position was fully allocated to this fund and 8% of the Public Works Superintendent was allocated to be in line with the departments this position oversees.

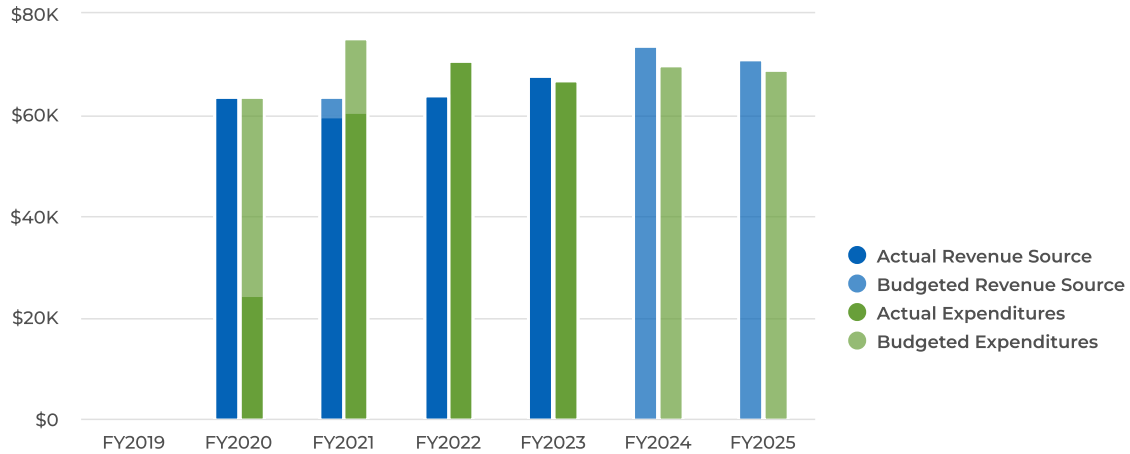


FUND 122 - EQUIPMENT REPLACEMENT FUND

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 of Dinuba is projecting \$71.2K of revenue in FY2025, which represents a 3.7% decrease over the prior year. Budgeted expenditures are projected to decrease by 1.0% or \$720 to \$69.1K in FY2025.



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 2023/24 projected year-end and the proposed 2024/25 fiscal year, the fund is anticipated to have revenues that cover all anticipated expenses for the year.

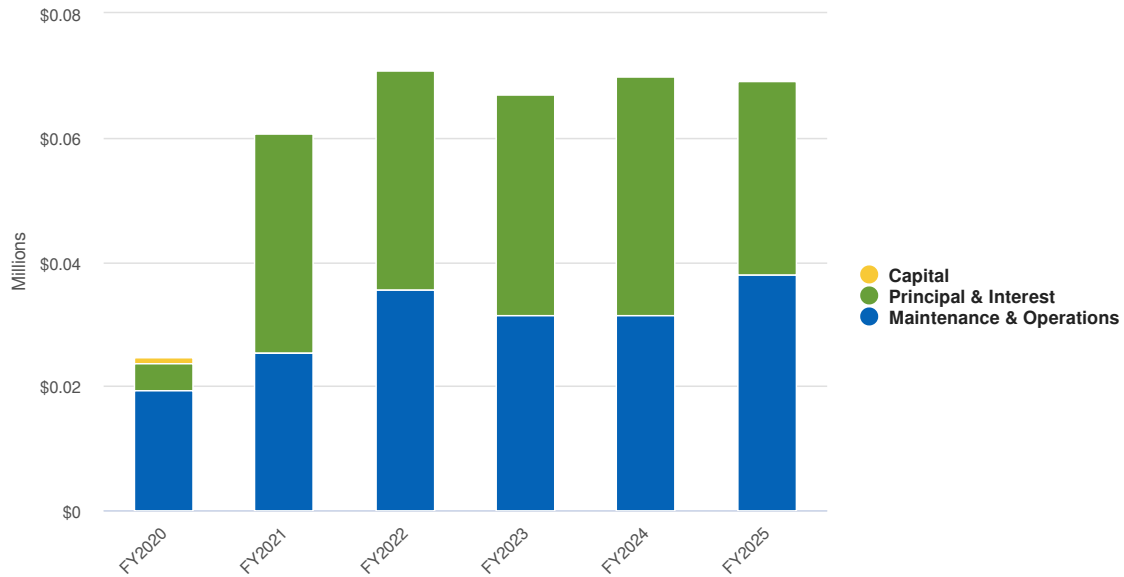
Revenues by Source

Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
Transfers					
TRSF IN General Fund	\$40,487	\$44,000	\$46,562	\$46,562	\$43,996
TRSF IN Insurance	\$1,329	\$1,329	\$1,406	\$1,406	\$1,329
TRSF IN Gas Tax	\$825	\$825	\$873	\$873	\$825
TRSF IN Transportation	\$825	\$825	\$873	\$873	\$825
TRSF IN Fleet Maintenance	\$2,337	\$2,337	\$2,473	\$2,473	\$2,337
TRSF IN Property Maintenance	\$1,329	\$1,329	\$1,406	\$1,406	\$1,329
TRSF IN Water	\$3,511	\$3,511	\$3,715	\$3,715	\$3,511
TRSF IN Sewer	\$5,023	\$5,023	\$5,316	\$5,316	\$5,023
TRSF IN Disposal	\$3,007	\$3,007	\$3,182	\$3,182	\$3,007
TRSF IN CNG	\$825	\$825	\$873	\$873	\$0
TRSF IN Ambulance	\$4,857	\$4,857	\$7,240	\$7,240	\$9,019

Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
Total Transfers:	\$64,355	\$67,868	\$73,919	\$73,919	\$71,201

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
Expense Objects					
Maintenance & Operations					
SUPPLIES Operating Supplies	\$28,983	\$45,139	\$28,000	\$28,000	\$30,000
SPC DEPT EXP Due & Subscriptions - Oth	\$0	\$0	\$3,500	\$3,500	\$8,000
Total Maintenance & Operations:	\$28,983	\$45,139	\$31,500	\$31,500	\$38,000
Principal & Interest					
PRINCIPAL Dell	\$0	\$0	\$36,999	\$36,999	\$30,000
INTEREST Dell	\$3,869	\$2,383	\$1,321	\$1,321	\$1,100
Total Principal & Interest:	\$3,869	\$2,383	\$38,320	\$38,320	\$31,100
Total Expense Objects:	\$32,852	\$47,522	\$69,820	\$69,820	\$69,100



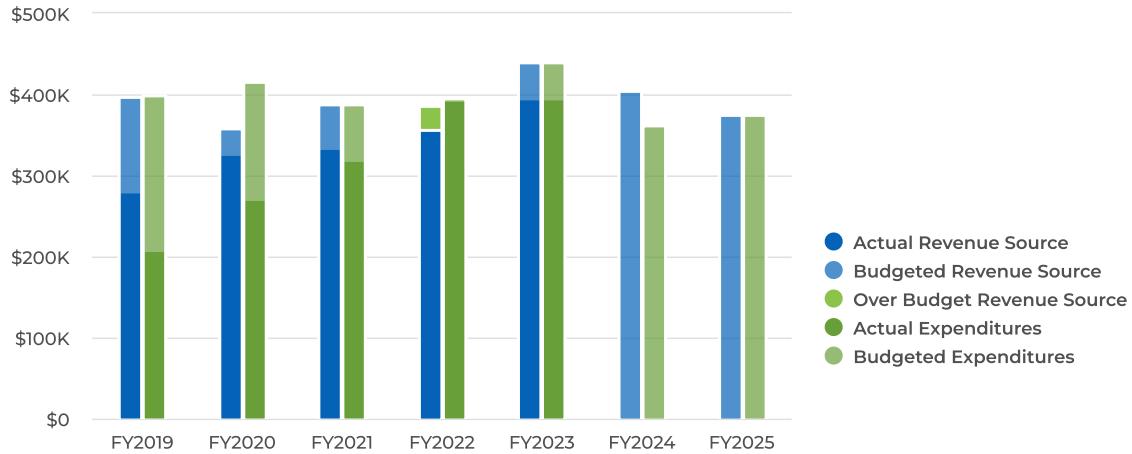
Property & Facility Maintenance

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

The City of Dinuba is projecting \$375.88K of revenue in FY2025, which represents a 7.3% decrease over the prior year. Budgeted expenditures are projected to increase by 3.4% or \$12.35K to \$375.88K in FY2025.



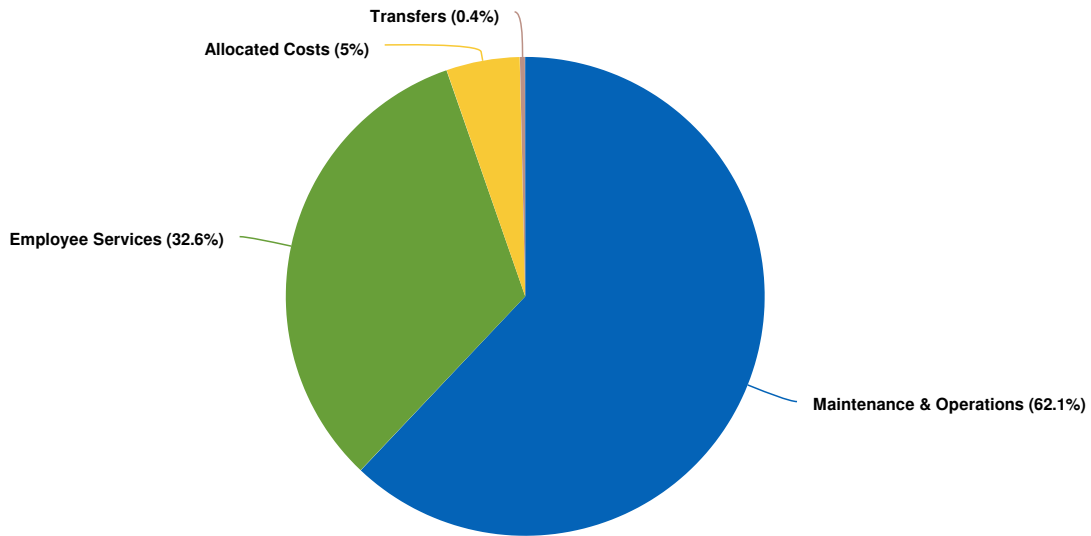
This fund provides for the general maintenance and custodial work associated with the City's facilities. The expenses that are incurred in this fund are reimbursed by the benefitting funds. For the projected year-end 2023/24 and for the proposed 2024/25 budget, the revenues are expected to match expenses.

Revenues by Source

Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
Revenue Source					
Use Of Money & Property					
USE OF MONEY & PROP Investment Earnings	\$88	\$2,607	\$2,000	\$50	\$0
Total Use Of Money & Property:	\$88	\$2,607	\$2,000	\$50	\$0
Overhead/Miscellaneous Revenue					
MISC Other Miscellaneous Revenue		\$0	\$2,700	\$0	\$0
MISC Coronavirus Relief Fund	\$5,223	\$0	\$0	\$0	\$0
OVERHEAD Property Maintenance	\$175,000	\$210,001	\$206,316	\$230,042	\$231,290
OVERHEAD Custodial	\$142,000	\$135,001	\$141,800	\$175,429	\$144,591
Total Overhead/Miscellaneous Revenue:	\$322,223	\$345,002	\$350,816	\$405,471	\$375,881
Total Revenue Source:	\$322,311	\$347,609	\$352,816	\$405,521	\$375,881

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
Expense Objects					
Employee Services	\$130,827	\$113,472	\$124,251	\$123,690	\$122,578
Maintenance & Operations	\$185,294	\$193,881	\$212,909	\$224,185	\$233,273
Allocated Costs	\$10,355	\$11,984	\$14,250	\$14,250	\$18,701
Transfers	\$1,329	\$1,329	\$1,406	\$1,406	\$1,329
Total Expense Objects:	\$327,805	\$320,666	\$352,816	\$363,531	\$375,881

Personnel Summary

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Projected	FY 2024-25 Adopted
Property & Facility Maintenance					
Employees					
Full-Time	-	-	1	1.00	1.07
Part-Time (Full-Time Equivalent)	3	2.00	0.50	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 temp facility assistant.

In fiscal year 2024-25, 7% of the Public Works Superintendent was allocated to be in line with the departments this position oversees. The Temp Facility Assistant was moved to the Parks department



Capital Project Funds

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

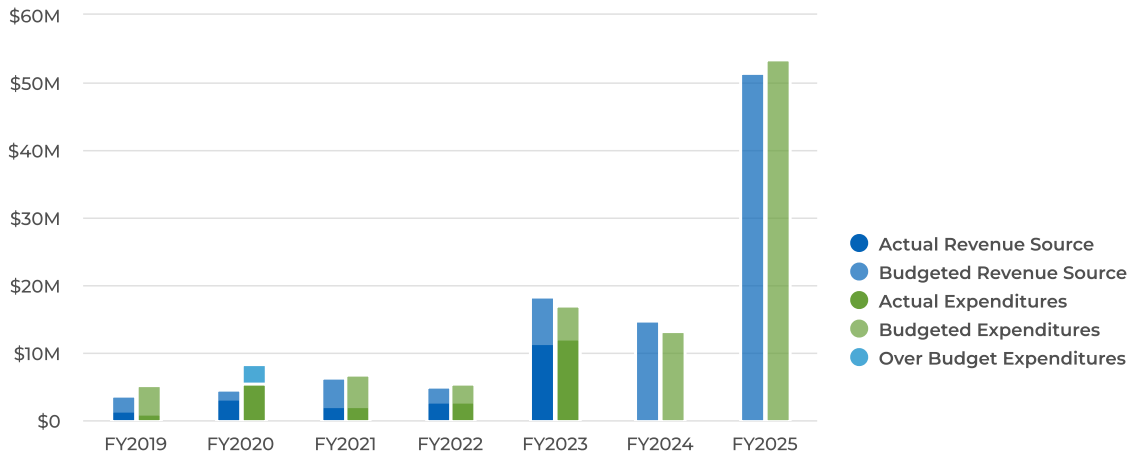
This fund is used to aggregate funds from various funds for expenditures associated with Capital Facilities with multiple revenue sources.

FUND 266 - RCR PROJECT FUND

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

Summary

The City of Dinuba is projecting \$51.45M of revenue in FY2025, which represents a 244.2% increase over the prior year. Budgeted expenditures are projected to increase by 304.0% or \$40.29M to \$53.55M in FY2025.



Capital Improvement Program (CIP) List

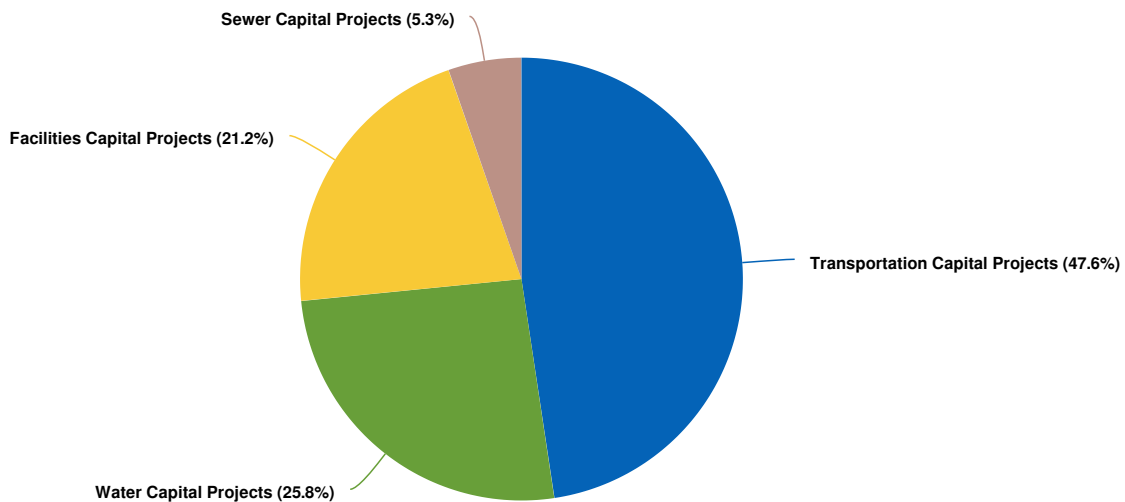
Capital improvement projects reflect one-time investments in critical infrastructure and facilities. These projects are funded by several sources: grants, enterprise funds, and special revenues. Capital projects are often completed over multiple years depending on the scope of work.

The projects listed in the table below are the proposed new projects for the 2024/25 fiscal year. The total Capital Expenditures for these projects is \$8,057,000 across different funding sources.

TRANSPORTATION	FUNDING SOURCE	ESTIMATED COST
City-wide Corridor Street Improvements	Measure R/Transportation Impact Fees/Other	\$ 4,000,000
	Total Transportation	\$ 4,000,000
PARKS	FUNDING SOURCE	ESTIMATED COST
Roseanne Vuich Pavilion	CDBG	\$ 750,000
Entertainment Plaza Renovation & Beautification Project	State Grant	\$ 2,945,000
	Total Parks	\$ 3,695,000
WATER	FUNDING SOURCE	ESTIMATED COST
Steel Pipe Replacement Program (Annual)	Water Fund	\$ 250,000
	Total Water	\$ 250,000
VEHICLE/EQUIPMENT	FUNDING SOURCE	ESTIMATED COST
Command Vehicle for Battalion Chief	Fire Suppression Reimbursement Fund	\$ 112,000
	Total Vehicle/Equipment	\$ 112,000
Total Capital Expenditures		\$ 8,057,000

Revenue by Fund

2025 Revenue by Fund

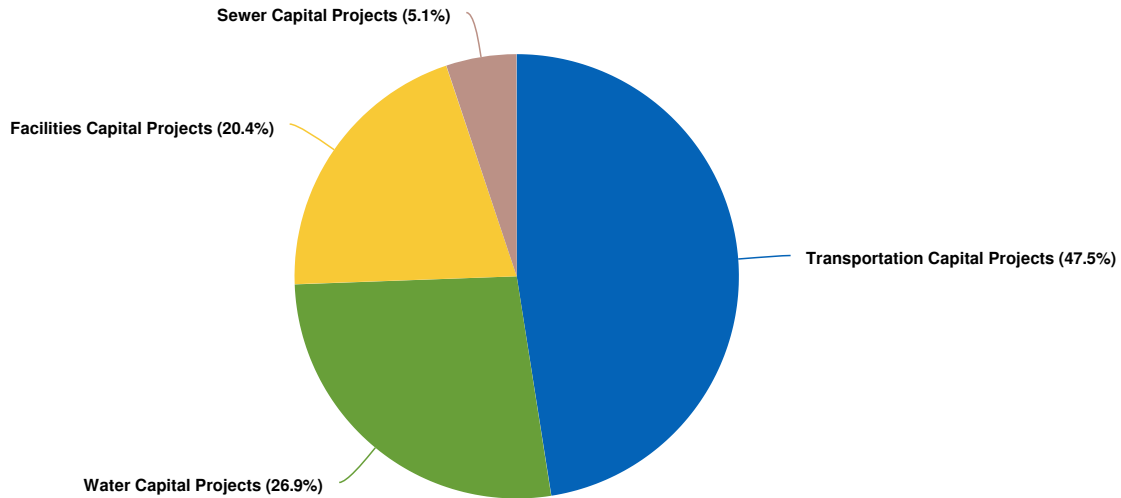


Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
Transportation Capital Projects					
USE OF MONEY & PROP Investment Earnings	\$1,121	\$697	\$1,800	\$500	\$500
INTERGOVT Tulare County Receipts		\$30,000	\$233,690	\$0	\$0
INTERGOVT CMAQ Grant	\$587,514	\$694,116	\$2,100,000	\$1,800,000	\$0
INTERGOVT State Grants	\$0	\$0	\$0	\$100,000	\$2,945,000
INTERGOVT Measure R	\$697,356	\$192,418	\$1,241,857	\$0	\$5,805,000
INTERGOVT HSIP Highway Safety Impr Program	\$35,885	\$43,855	\$1,690,085	\$1,265,228	\$1,341,000
INTERGOVT Section 130 Rail and Mass Transp	\$24,963	\$242,037	\$0	\$0	\$0
INTERGOVT TCAG Overall Work Plan (OWP)	\$32,303	\$6,000	\$0	\$0	\$0
INTERGOVT Local Roadway Safety Plan	\$2,952	\$0	\$0	\$0	\$0
INTERGOVT Safe Streets & Road 4 All (SS4A)		\$0	\$200,000	\$0	\$230,000
INTERGOVT Active Transportation Prog (ATP)		\$0	\$100,000	\$0	\$13,047,000
MISC Other Miscellaneous Revenue	\$11	\$626	\$0	\$0	\$20,000
TRSF IN General Fund	\$191,952	\$2,072,683	\$3,024,835	\$1,921,000	\$425,318
TRSF IN American Rescue Plan Act	\$0	\$520,780	\$1,069,426	\$768,480	\$150,000
TRSF IN Gas Tax	\$0	\$200,000	\$313,230	\$86,000	\$0
TRSF IN Transportation	\$697,000	\$476,150	\$343,197	\$135,000	\$468,900
TRSF IN Disposal	\$0	\$75,000	\$75,000	\$75,000	\$75,000
TRSF IN Water Impact Fees	\$0	\$0	\$0	\$123,470	\$0
TRSF IN Sewer Impact Fees	\$0	\$0	\$0	\$53,295	\$0
TRSF IN Transportation Impact Fees	\$932,281	\$258,656	\$1,039,000	\$2,211,575	\$0
TRSF IN Storm Drain Impact Fees	\$0	\$13,910	\$0	\$0	\$0
Total Transportation Capital Projects:	\$3,203,336	\$4,826,928	\$11,432,120	\$8,539,548	\$24,507,718
Water Capital Projects					
INTERGOVT State Grants	\$0	\$0	\$2,500,000	\$2,500,000	\$12,500,000
TRSF IN General Fund	\$0	\$0	\$18,654	\$43,640	\$48,004
TRSF IN Water	\$0	\$37,537	\$135,269	\$0	\$650,000
TRSF IN Water Impact Fees	\$67,962	\$11,161	\$226,972	\$205,061	\$79,132
Total Water Capital Projects:	\$67,962	\$48,698	\$2,880,895	\$2,748,701	\$13,277,136
Sewer Capital Projects					
USE OF MONEY & PROP Investment Earnings	\$0	\$145	\$100	\$0	\$0
OTH FIN SOURCES Proceeds of Bonds		\$0	\$0	\$0	\$2,750,000
TRSF IN General Fund	\$0	\$973,773	\$160,419	\$146,822	\$0
TRSF IN American Rescue Plan Act	\$0	\$1,277,264	\$23,813	\$150,444	\$0
TRSF IN Sewer Impact Fees	\$158,802	\$162,210	\$508,448	\$0	\$0
Total Sewer Capital Projects:	\$158,802	\$2,413,392	\$692,780	\$297,266	\$2,750,000
MTBE					
MISC Remediation Reimbursements	\$91,550	\$2,944	\$33,500	\$67,000	\$0
Total MTBE:	\$91,550	\$2,944	\$33,500	\$67,000	\$0
DBCP					

Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
USE OF MONEY & PROP Investment Earnings	\$15	\$117	\$120	\$0	\$0
Total DBCP:	\$15	\$117	\$120	\$0	\$0
Facilities Capital Projects					
USE OF MONEY & PROP Investment Earnings	\$255	\$790	\$200	\$0	\$100
INTERGOVT State Grants	\$0	\$0	\$0	\$200,000	\$8,220,558
INTERGOVT Entertainment Plaza Improvements	\$0	\$177,592	\$0	\$0	\$0
TRSF IN General Fund	\$56,300	\$39,978	\$703,942	\$654,000	\$1,201,373
TRSF IN American Rescue Plan Act	\$0	\$468,432	\$921,003	\$1,578,412	\$495,278
TRSF IN Park Impact Fees	\$44,000	\$405,577	\$0	\$0	\$0
TRSF IN Fire Impact Fees		\$0	\$582,894	\$0	\$1,000,000
TRSF IN Ambulance	\$0	\$18,634	\$1,099,260	\$865,000	\$0
Total Facilities Capital Projects:	\$100,555	\$1,111,003	\$3,307,299	\$3,297,412	\$10,917,309
Total:	\$3,622,219	\$8,403,082	\$18,346,714	\$14,949,927	\$51,452,163

Expenditures by Fund

2025 Expenditures by Fund



Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
Transportation Capital Projects					
CAPITAL PROJECTS City Wide Street Improvement		\$12,787	\$3,344,412	\$0	\$0
CAPITAL PROJECTS City Sidewalk Improvement	\$91,575	\$76,962	\$63,124	\$50,000	\$50,000
CAPITAL PROJECTS Roadway Segment Safety Imprvment	\$45,186	\$67,390	\$2,664,985	\$1,306,145	\$0
CAPITAL PROJECTS Alley Improvements	\$0	\$20,780	\$75,000	\$0	\$75,000
CAPITAL PROJECTS Street Lights	\$2,500	\$0	\$143,775	\$35,000	\$35,000

Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
CAPITAL PROJECTS ADA Ramp	\$31,490	\$27,162	\$76,559	\$50,000	\$50,000
CAPITAL PROJECTS Analysis Program	\$30,000	\$6,000	\$0	\$0	\$0
CAPITAL PROJECTS Rail and Mass Transportation	\$26,242	\$232,281	\$10,000	\$0	\$0
CAPITAL PROJECTS Local Roadway Safety Plan	\$11,218	\$0	\$0	\$0	\$0
CAPITAL PROJECTS Alta/Kamm Roundabout	\$122,211	\$782,096	\$5,244,026	\$4,941,681	\$0
CAPITAL PROJECTS Nebraska Widening	\$35,280	\$0	\$0	\$0	\$0
CAPITAL PROJECTS Road 74 Improvements	\$12,925	\$580,573	\$22,100	\$0	\$0
CAPITAL PROJECTS Euclid Ave Improvements	\$7,976	\$1,163,520	\$0	\$0	\$0
CAPITAL PROJECTS Nebraska & Crawford Intersection	\$0	\$0	\$0	\$325,000	\$425,318
CAPITAL PROJECTS SRTS Improvement Projects	\$0	\$0	\$0	\$100,000	\$0
CAPITAL PROJECTS Safe Streets & Road 4 All	\$0	\$0	\$200,000	\$430,000	\$230,000
CAPITAL PROJECTS El Monte/Road 56 Roundabout	\$0	\$143,143	\$241,587	\$0	\$350,000
CAPITAL PROJECTS ATP Bldg Dinuba's Active Transp		\$0	\$100,000	\$0	\$16,735,000
CAPITAL PROJECTS HSIP Cycle 11		\$0	\$0	\$0	\$200,000
CAPITAL PROJECTS Kamm/College/ElMonte Improvement		\$0	\$0	\$0	\$4,000,000
CAPITAL PROJECTS Alta & Nebraska	\$3,359,398	\$1,629,237	\$0	\$0	\$0
CAPITAL PROJECTS Other Projects	\$0	\$0	\$0	\$0	\$3,295,000
Total Transportation Capital Projects:	\$3,776,000	\$4,741,930	\$12,185,568	\$7,237,826	\$25,445,318
Water Capital Projects					
CAPITAL PROJECTS Wells 21	\$68,119	\$11,003	\$2,869,757	\$2,748,701	\$3,001,723
CAPITAL PROJECTS Community Water System Improvem	\$0	\$98,593	\$73,407	\$0	\$760,000
CAPITAL PROJECTS El Monte Village MobileHome Park		\$805	\$0	\$0	\$0
CAPITAL PROJECTS Whitney Water Main Improvements		\$0	\$0	\$0	\$400,000
CAPITAL PROJECTS Steel Pipe Replacement		\$0	\$0	\$0	\$250,000
CAPITAL PROJECTS Other Projects	\$0	\$0	\$0	\$0	\$10,000,000
Total Water Capital Projects:	\$68,119	\$110,401	\$2,943,164	\$2,748,701	\$14,411,723
Sewer Capital Projects					
CAPITAL PROJECTS WWRP Expansion	\$31,545	\$0	\$0	\$0	\$0
CAPITAL PROJECTS Community Sewer System Improve	\$0	\$242,707	\$65,793	\$63,500	\$0
CAPITAL PROJECTS Clarifier	\$165,002	\$2,131,527	\$254,633	\$0	\$0
CAPITAL PROJECTS El Monte Sewer Improvements	\$0	\$293,448	\$0	\$0	\$0
CAPITAL PROJECTS Sierra Way Sewer Main		\$0	\$0	\$0	\$2,750,000
CAPITAL PROJECTS Other Projects	\$0	\$56,260	\$0	\$24,113	\$0
MISCELLANEOUS Capitalized Assets		-\$2,596,132	\$0	\$0	\$0
Total Sewer Capital Projects:	\$196,547	\$127,810	\$320,426	\$87,613	\$2,750,000
MTBE					
CAPITAL PROJECTS Wells	\$64,691	\$2,944	\$33,500	\$67,000	\$0
Total MTBE:	\$64,691	\$2,944	\$33,500	\$67,000	\$0

Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
Facilities Capital Projects					
CAPITAL PROJECTS Entertainment Plaza	\$0	\$573,145	\$36,160	\$0	\$0
CAPITAL PROJECTS ADA Ramp	\$0	\$117,160	\$0	\$0	\$0
CAPITAL PROJECTS Downtown	\$56,300	\$70,654	\$229,886	\$215,408	\$0
CAPITAL PROJECTS Fire Station 1		\$0	\$217,894	\$0	\$0
CAPITAL PROJECTS Fire Training Facility	\$0	\$18,634	\$582,894	\$365,000	\$582,894
CAPITAL PROJECTS Civic Center	\$0	\$52,794	\$115,000	\$197,206	\$82,206
CAPITAL PROJECTS Parks Maintenance Yard	\$15,748	\$0	\$0	\$0	\$0
CAPITAL PROJECTS Ridge Creek Walking Trail	\$28,093	\$0	\$0	\$0	\$0
CAPITAL PROJECTS Nebraska Park	\$0	\$35,080	\$200,000	\$200,000	\$0
CAPITAL PROJECTS Viscaya Park	\$0	\$4,898	\$875,102	\$454,000	\$7,275,801
CAPITAL PROJECTS KC Vista Park Improvements	\$0	\$22,320	\$659,727	\$443,851	\$0
CAPITAL PROJECTS Park Improvement Projects	\$0	\$172,799	\$0	\$490,580	\$0
CAPITAL PROJECTS Facade Improvement Program	\$0	\$7,285	\$142,715	\$142,889	\$0
CAPITAL PROJECTS Senior Center Reroof		\$0	\$195,528	\$0	\$0
CAPITAL PROJECTS Rosanne Vuich Park		\$0	\$120,000	\$0	\$0
CAPITAL PROJECTS Other Projects	\$0	\$26,100	\$0	\$605,000	\$3,000,000
Total Facilities Capital Projects:	\$100,141	\$1,100,869	\$3,374,906	\$3,113,934	\$10,940,901
Total:	\$4,205,498	\$6,083,955	\$18,857,564	\$13,255,074	\$53,547,942

Revenues by Source

Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
Revenue Source					
Use Of Money & Property	\$1,390	\$1,749	\$2,220	\$500	\$600
Intergovernment	\$1,380,972	\$1,386,017	\$8,065,632	\$5,865,228	\$44,088,558
Transfers	\$2,148,296	\$7,011,746	\$10,245,362	\$9,017,199	\$4,593,005
Overhead/Miscellaneous Revenue	\$91,561	\$3,570	\$33,500	\$67,000	\$2,770,000
Total Revenue Source:	\$3,622,219	\$8,403,082	\$18,346,714	\$14,949,927	\$51,452,163

Expenditures by Expense Type

Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
Expense Objects					
Maintenance & Operations		-\$2,596,132	\$0	\$0	\$0
Capital	\$4,205,498	\$8,680,087	\$18,857,564	\$13,255,074	\$53,547,942
Total Expense Objects:	\$4,205,498	\$6,083,955	\$18,857,564	\$13,255,074	\$53,547,942

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:

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.



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.

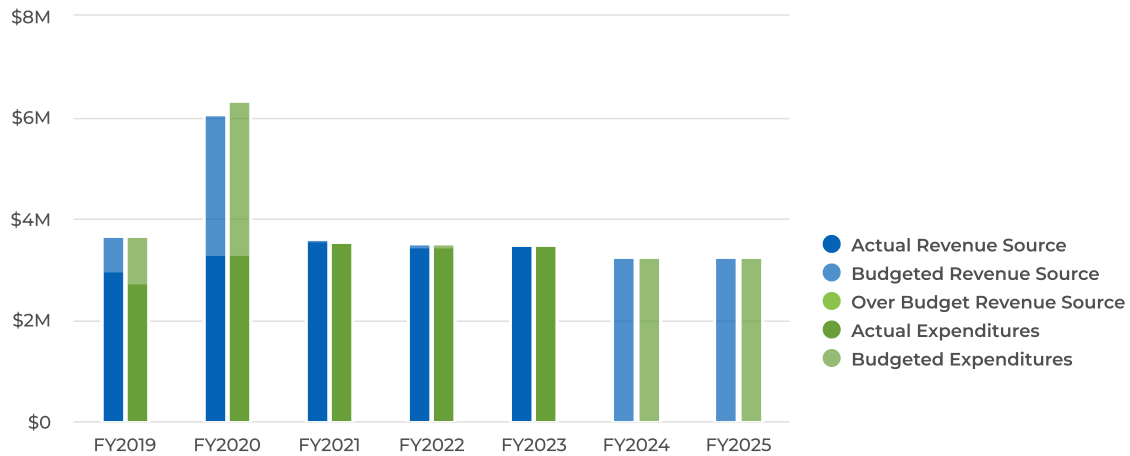
FUND 185 - FINANCING AUTHORITY DEBT SERVICE

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

Summary

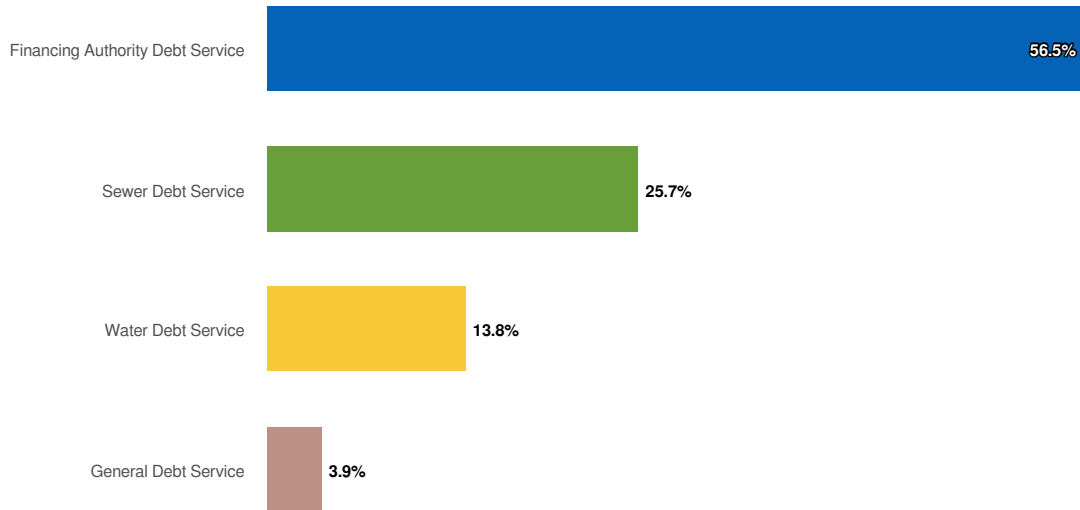
The City of Dinuba is projecting \$3.25M of revenue in FY2025, which represents a 0.1% decrease over the prior year. Budgeted expenditures are projected to decrease by 0.3% or \$9.26K to \$3.25M in FY2025.

The city tracks all debt incurred in the debt service fund. The debt includes bonds and leases to fund infrastructure projects and major public facilities. These debts are paid from various funds that benefited from the project. It is important to note that of the total debt owed, 57% or \$38 million is held by the Successor Agency of the former Dinuba Redevelopment Agency. The annual debt payments of \$3.3 million for this debt is paid for by the state through the countywide Oversight Board and not from City funds.



Revenue by Fund

2025 Revenue by Fund

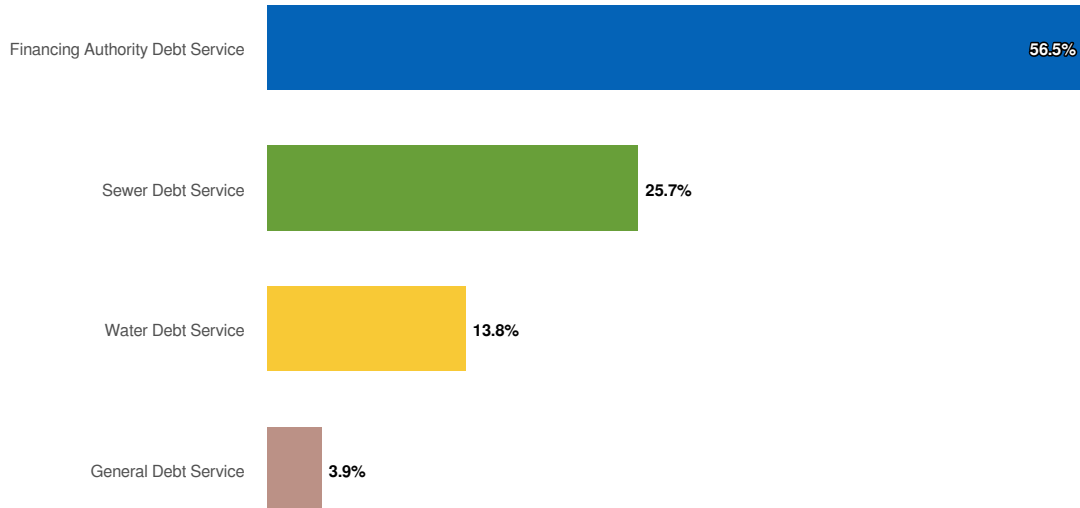


Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
General Debt Service					
USE OF MONEY & PROP Bond/Note Interest	\$558	\$0	\$0	\$0	\$0
USE OF MONEY & PROP 2012 Land	\$1	\$1	\$0	\$0	\$0
TRSF IN General Fund	\$343,717	\$331,718	\$127,717	\$127,717	\$125,717
Total General Debt Service:	\$344,276	\$331,719	\$127,717	\$127,717	\$125,717
Water Debt Service					
USE OF MONEY & PROP 2009 Safe Water	\$111	\$13,408	\$17,624	\$100	\$2,000
TRSF IN Water	\$499,578	\$470,590	\$375,882	\$418,941	\$361,175
TRSF IN Water Impact Fees	\$58,087	\$87,074	\$87,075	\$87,075	\$87,075
Total Water Debt Service:	\$557,776	\$571,072	\$480,581	\$506,116	\$450,250
Sewer Debt Service					
USE OF MONEY & PROP 2012 Wastewater	\$115	\$17,052	\$21,986	\$200	\$7,500
TRSF IN Sewer	\$826,083	\$446,335	\$800,000	\$829,044	\$830,124
TRSF IN Sewer Impact Fees	\$0	\$200,000	\$0	\$0	\$0
Total Sewer Debt Service:	\$826,197	\$663,387	\$821,986	\$829,244	\$837,624
Financing Authority Debt Service					
USE OF MONEY & PROP Investment Earnings	\$625	\$315	\$0	\$0	\$0
USE OF MONEY & PROP 2012 Public Works	\$1,137	\$20,854	\$27,188	\$0	\$0
USE OF MONEY & PROP 2016 Measure R	\$3	\$431	\$854	\$0	\$0
TRSF IN General Fund	\$263,537	\$308,493	\$308,336	\$308,336	\$319,688
TRSF IN Gas Tax	\$10,107	\$10,677	\$11,398	\$11,398	\$12,093

Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
TRSF IN Transportation	\$374,377	\$415,240	\$420,668	\$420,668	\$422,173
TRSF IN Fleet Maintenance	\$11,559	\$12,211	\$13,036	\$13,036	\$13,831
TRSF IN Water	\$275,017	\$327,075	\$346,443	\$346,443	\$365,607
TRSF IN Sewer	\$453,643	\$518,718	\$523,723	\$523,723	\$534,242
TRSF IN Disposal	\$13,476	\$14,236	\$15,198	\$15,198	\$16,124
TRSF IN Transportation Impact Fees	\$132,365	\$149,427	\$148,393	\$148,393	\$149,508
TRSF IN Public Safety Sales Tax	\$5,170	\$5,461	\$5,830	\$5,830	\$6,186
Total Financing Authority Debt Service:	\$1,541,016	\$1,783,138	\$1,821,067	\$1,793,025	\$1,839,452
Total:	\$3,269,265	\$3,349,315	\$3,251,351	\$3,256,102	\$3,253,043

Expenditures by Fund

2025 Expenditures by Fund



Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
General Debt Service					
SERVICES Professional & Technical	\$950	\$950	\$0	\$0	\$0
SERVICES Fiscal Agent Fees	\$1,960	\$0	\$0	\$2,000	\$0
PRINCIPAL 2012 Land	\$200,000	\$200,000	\$0	\$0	\$0
PRINCIPAL 2015 BBVA - PNC	-\$24,832	\$185,624	\$86,777	\$86,777	\$91,331
INTEREST 2012 Land	\$18,000	\$6,000	\$0	\$0	\$0
INTEREST 2015 BBVA - PNC	\$25,603	\$64,847	\$38,940	\$38,940	\$34,386
Total General Debt Service:	\$221,681	\$457,420	\$125,717	\$127,717	\$125,717
Water Debt Service					
SERVICES Fiscal Agent Fees	\$1,320	\$220	\$2,000	\$2,000	\$2,000
PRINCIPAL Clean Water Loan 1998	\$0	\$0	\$56,956	\$56,956	\$0
PRINCIPAL SDWSRF Safe Drinking Water	\$0	\$0	\$381,427	\$381,427	\$391,408

Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
INTEREST Clean Water Loan 1998	\$6,287	\$2,387	\$810	\$810	\$0
INTEREST SDWSRF Safe Drinking Water	\$81,466	\$71,867	\$66,823	\$66,823	\$56,842
TRSF OUT Water	\$464,680	\$477,209	\$0	\$0	\$0
Total Water Debt Service:	\$553,753	\$551,683	\$508,016	\$508,016	\$450,250
Sewer Debt Service					
SERVICES Fiscal Agent Fees	\$5,460	\$8,325	\$8,000	\$4,500	\$7,500
PRINCIPAL 2012 Wastewater	\$0	\$0	\$455,000	\$455,000	\$470,000
PRINCIPAL 2019 Wastewater	\$0	\$0	\$113,000	\$113,000	\$116,000
INTEREST 2012 Wastewater	\$334,669	\$323,713	\$208,363	\$208,363	\$194,487
INTEREST 2019 Wastewater	\$45,208	\$54,669	\$52,681	\$52,681	\$49,635
Total Sewer Debt Service:	\$385,337	\$386,706	\$837,044	\$833,544	\$837,622
Financing Authority Debt Service					
SERVICES Fiscal Agent Fees	\$9,000	\$10,025	\$0	\$0	\$0
PRINCIPAL 2012 Public Works	\$455,000	\$470,000	\$475,000	\$475,000	\$495,000
PRINCIPAL 2013 Solar	\$257,476	\$304,955	\$356,286	\$356,286	\$411,724
PRINCIPAL 2016 Measure R	\$240,000	\$240,000	\$250,000	\$250,000	\$260,000
INTEREST 2012 Public works	\$277,800	\$263,925	\$249,750	\$249,750	\$235,200
INTEREST 2013 Solar	\$337,917	\$311,914	\$298,790	\$298,790	\$283,278
INTEREST 2016 Measure R	\$177,750	\$170,550	\$163,200	\$163,200	\$154,250
Total Financing Authority Debt Service:	\$1,754,943	\$1,771,369	\$1,793,026	\$1,793,026	\$1,839,452
Total:	\$2,915,714	\$3,167,179	\$3,263,803	\$3,262,303	\$3,253,041

Revenues by Source

Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
Revenue Source					
Use Of Money & Property					
USE OF MONEY & PROP Bond/Note Interest	\$558	\$0	\$0	\$0	\$0
USE OF MONEY & PROP 2012 Land	\$1	\$1	\$0	\$0	\$0
USE OF MONEY & PROP 2009 Safe Water	\$111	\$13,408	\$17,624	\$100	\$2,000
USE OF MONEY & PROP 2012 Wastewater	\$115	\$17,052	\$21,986	\$200	\$7,500
USE OF MONEY & PROP Investment Earnings	\$625	\$315	\$0	\$0	\$0
USE OF MONEY & PROP 2012 Public Works	\$1,137	\$20,854	\$27,188	\$0	\$0
USE OF MONEY & PROP 2016 Measure R	\$3	\$431	\$854	\$0	\$0
Total Use Of Money & Property:	\$2,551	\$52,061	\$67,652	\$300	\$9,500
Transfers					
TRSF IN General Fund	\$343,717	\$331,718	\$127,717	\$127,717	\$125,717
TRSF IN Water	\$499,578	\$470,590	\$375,882	\$418,941	\$361,175
TRSF IN Water Impact Fees	\$58,087	\$87,074	\$87,075	\$87,075	\$87,075
TRSF IN Sewer	\$826,083	\$446,335	\$800,000	\$829,044	\$830,124
TRSF IN Sewer Impact Fees	\$0	\$200,000	\$0	\$0	\$0

Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
TRSF IN General Fund	\$263,537	\$308,493	\$308,336	\$308,336	\$319,688
TRSF IN Gas Tax	\$10,107	\$10,677	\$11,398	\$11,398	\$12,093
TRSF IN Transportation	\$374,377	\$415,240	\$420,668	\$420,668	\$422,173
TRSF IN Fleet Maintenance	\$11,559	\$12,211	\$13,036	\$13,036	\$13,831
TRSF IN Water	\$275,017	\$327,075	\$346,443	\$346,443	\$365,607
TRSF IN Sewer	\$453,643	\$518,718	\$523,723	\$523,723	\$534,242
TRSF IN Disposal	\$13,476	\$14,236	\$15,198	\$15,198	\$16,124
TRSF IN Transportation Impact Fees	\$132,365	\$149,427	\$148,393	\$148,393	\$149,508
TRSF IN Public Safety Sales Tax	\$5,170	\$5,461	\$5,830	\$5,830	\$6,186
Total Transfers:	\$3,266,714	\$3,297,255	\$3,183,699	\$3,255,802	\$3,243,543
Total Revenue Source:	\$3,269,265	\$3,349,315	\$3,251,351	\$3,256,102	\$3,253,043

Expenditures by Expense Type

Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
Expense Objects					
Maintenance & Operations					
SERVICES Professional & Technical	\$950	\$950	\$0	\$0	\$0
SERVICES Fiscal Agent Fees	\$1,960	\$0	\$0	\$2,000	\$0
SERVICES Fiscal Agent Fees	\$1,320	\$220	\$2,000	\$2,000	\$2,000
SERVICES Fiscal Agent Fees	\$5,460	\$8,325	\$8,000	\$4,500	\$7,500
SERVICES Fiscal Agent Fees	\$9,000	\$10,025	\$0	\$0	\$0
Total Maintenance & Operations:	\$18,690	\$19,520	\$10,000	\$8,500	\$9,500
Principal & Interest					
PRINCIPAL 2012 Land	\$200,000	\$200,000	\$0	\$0	\$0
PRINCIPAL 2015 BBVA - PNC	-\$24,832	\$185,624	\$86,777	\$86,777	\$91,331
INTEREST 2012 Land	\$18,000	\$6,000	\$0	\$0	\$0
INTEREST 2015 BBVA - PNC	\$25,603	\$64,847	\$38,940	\$38,940	\$34,386
PRINCIPAL Clean Water Loan 1998	\$0	\$0	\$56,956	\$56,956	\$0
PRINCIPAL SDWSRF Safe Drinking Water	\$0	\$0	\$381,427	\$381,427	\$391,408
INTEREST Clean Water Loan 1998	\$6,287	\$2,387	\$810	\$810	\$0
INTEREST SDWSRF Safe Drinking Water	\$81,466	\$71,867	\$66,823	\$66,823	\$56,842
PRINCIPAL 2012 Wastewater	\$0	\$0	\$455,000	\$455,000	\$470,000
PRINCIPAL 2019 Wastewater	\$0	\$0	\$113,000	\$113,000	\$116,000
INTEREST 2012 Wastewater	\$334,669	\$323,713	\$208,363	\$208,363	\$194,487
INTEREST 2019 Wastewater	\$45,208	\$54,669	\$52,681	\$52,681	\$49,635
PRINCIPAL 2012 Public Works	\$455,000	\$470,000	\$475,000	\$475,000	\$495,000
PRINCIPAL 2013 Solar	\$257,476	\$304,955	\$356,286	\$356,286	\$411,724
PRINCIPAL 2016 Measure R	\$240,000	\$240,000	\$250,000	\$250,000	\$260,000
INTEREST 2012 Public works	\$277,800	\$263,925	\$249,750	\$249,750	\$235,200
INTEREST 2013 Solar	\$337,917	\$311,914	\$298,790	\$298,790	\$283,278
INTEREST 2016 Measure R	\$177,750	\$170,550	\$163,200	\$163,200	\$154,250
Total Principal & Interest:	\$2,432,344	\$2,670,450	\$3,253,803	\$3,253,803	\$3,243,541

Name	FY2022 Actual	FY2023 Actual	FY2024 Projected Year End	FY2024 Adopted Budget	FY2025 Adopted Budget
Transfers					
TRSF OUT Water	\$464,680	\$477,209	\$0	\$0	\$0
Total Transfers:	\$464,680	\$477,209	\$0	\$0	\$0
Total Expense Objects:	\$2,915,714	\$3,167,179	\$3,263,803	\$3,262,303	\$3,253,041

DEBT

Debt Service

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 any new debt in the 2024-25 fiscal year. This section includes:

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

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%, or \$225M, of the total assessed property value. However, because the city currently already has debt obligations of \$31M, it can only incur an additional \$194M, if needed.

Total Assessed Valuation	\$ 1,503,021,767
Debt Limit - 15% of Total Assessed Valuation	\$ 225,453,265
Amount of Debt Applicable to the Limit	\$ 31,255,453
Legal Debt Margin	\$ 194,197,812

Debt Service Payoff

The chart below represents the city debt by short-term, medium-term, and long-term. The next three years reflects \$201,375 that will be retired, followed by \$10.2 million in 4-10 years, and the majority of the debt, \$18.3 million will be paid off in 10-20 years. The total debt balance of \$28.8 million will be completely retired in 2040.

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



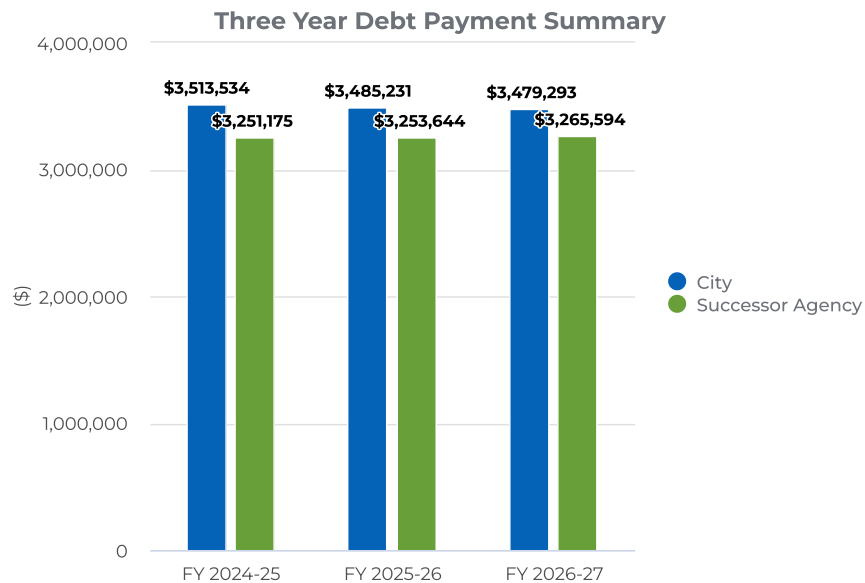
CITY DEBT: \$28,816,892
 SUCCESSOR AGENCY DEBT: \$37,810,000
 TOTAL DEBT: \$66,626,893

Summary of Government-wide Debt by Fund

The city tracks all debt incurred in the debt service fund. The debt includes bonds and leases to fund infrastructure projects and major public facilities. These debts are paid from various funds that benefited from the project. It is important to note that of the total debt owed, 57% or \$38 million is held by the Successor Agency of the former Dinuba Redevelopment Agency. The annual debt payments of \$3.3 million for this debt is paid for by the state through the countywide Oversight Board and not from City funds.

	Original Debt Amount	Annual Debt Payment	Balance on Debt
General Debt Service	\$3,348,623	\$125,717	\$686,372
Water Debt Service	\$8,880,616	\$501,661	\$2,283,434
Sewer Debt Service	\$10,505,000	\$830,123	\$6,864,000
Financing Authority Debt Service	\$26,283,377	\$1,839,452	\$18,288,636
Successor Agency Debt	\$50,280,000	\$3,251,175	\$37,810,000
Other Debt	\$1,955,825.46	\$347,097.76	\$694,450
Total	\$101,253,442	\$6,895,226	\$66,626,893

This graph below summarizes the debt by source shown on the following page.



Debt By Source

ANNUAL PAYMENTS BY SOURCE					
	Principal	Interest	Total	Projected	Projected
	2024-25	2024-25	2024-25	2025-26	2026-27
GENERAL FUND					
2012 PW Lease Revenue Bonds	95,114	45,194	140,308	140,308	140,308
2013 Solar Project	106,266	73,114	179,380	190,204	201,571
BBVA	91,331	34,386	125,717	125,717	125,718
Total General Fund	292,711	152,694	445,405	456,229	467,597
SEWER & SEWER IMPACT FEE FUNDS					
2012 Waste Water Revenue Bonds	470,000	194,488	664,488	653,531	660,250
2012 PW Lease Revenue Bonds	273,587	129,995	403,582	401,595	401,595
2013 Solar Project	77,404	53,256	130,660	138,544	146,824
2019 Waste Water Refunding (was 2007)	116,000	49,636	165,636	165,510	165,305
Total Sewer	936,991	427,374	1,364,365	1,359,180	1,373,974
WATER FUND & WATER IMPACT FEE FUNDS					
1998 Clean Water Loan				-	-
2005 Clean Water Loan	391,408	56,842	448,250	448,250	448,250
2012 PW Lease Revenue Bonds	24,948	11,854	36,802	36,802	36,802
2013 Solar Project	194,786	134,019	328,805	348,645	369,482
Hydroexcavator	26,343	2,025	28,368	28,368	-
Total Water	637,486	204,739	842,225	862,065	854,534
TRANSPORTATION FUNDS*					
2016 Measure R Bond	260,000	154,250	414,250	408,750	412,850
2012 PW Lease Revenue Bonds	101,351	48,157	149,508	149,508	145,101
2013 Solar Project	20,051	13,796	33,847	35,889	38,034
Trailer Hot Box	9,710	1,246	10,957	10,957	-
Total Transportation	391,112	217,449	608,561	605,104	595,985
DISPOSAL FUND					
2013 Solar Project	9,552	6,572	16,124	17,097	18,119
Compact Litter Vacuum	12,573	382	12,955	-	-
Total Disposal	22,125	6,954	29,079	17,097	18,119
MEASURE F FUND					
2013 Solar Project	3,664	2,521	6,186	6,559	6,951
2019 Vehicle Lease (2 Durango +3 Detective)	15,827	3,199	19,026	2,234	-
2021 Santander Vehicle Lease (3 Chargers)	29,073	2,645	31,718	31,718	15,859
2023 Vehicle Lease (4 Durango + 6 Chargers)	100,333	27,531	127,864	114,295	114,295
Tasers	29,567	-	29,567	30,750	31,980
Total Measure F	178,464	35,896	214,360	185,555	169,084
TECHNOLOGY REPLACEMENT FUND					
Dell Server	9,470	68	9,538	-	-
TOTAL CITY DEBT SERVICE REQUIREMENTS	2,468,359	1,045,175	3,513,534	3,485,231	3,479,293
SUCCESSOR AGENCY					
2012, 2014, 2015, 2017 TARB	1,710,000	1,541,175	3,251,175	3,253,644	3,265,594

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

Detailed Debt Service Schedule

DESCRIPTION	FUND	DATE OF LOAN	FY TO BE PAID OFF	BALANCE AS OF JUNE 30 , 2024
2015 BBVA-Golf event center & pay off Tulare County RDA	181	1/15/2016	2030-31	\$686,372
				\$686,372
Safety Clean Water 2005	182	3/14/2005	2027-28	\$2,283,434
				\$2,283,434
2012 Waste water(2008 WW & 1998 #1)	183	11/7/2012	2038-39	\$4,940,000
2019 Wastewater BondsWWTP (2007 WWTP Bonds)	183	2/1/2020	2038-39	\$1,924,000
				\$6,864,000
2012 Public works-Refinanced-2002(PW Facility, WWTP Facility & Voc Tech Facility) & 2010(WasteWater Impr)	185	11/7/2012	2038-39	\$6,480,000
2016 Measure R-Refinanced 2007(RDA Project & Road Impr)	185	10/1/2016	2038-2039	\$4,950,000
Measure Bond to Pay Bob Barker & Ave 416	185	10/1/2016	2038-2039	\$4,950,000
2013 Solar-Solar Project	185	2/18/2014	2033-34	\$6,858,636
				\$18,288,636
2012 Successor-Refinanced 1998 & 2008 Wastewater Bonds-Wastewater Facility Impr Construction	501	12/6/2012	2039-40	\$1,185,000
2014 Successor-Refinanced2001(Water Sys & Wastewater Sys Impr)	501	4/30/2014	2033-34	\$10,230,000
2015 Successor-Refinanced 2005(RDA Projects (replaced 1997B & 1997C bonds) & 2006(RCR Projects) bonds	501	3/1/2016	2036-37	\$10,220,000
2017 Successor-Refinanced 2006(RCR Projects), 2011A*, and 2011B* bonds	501	2/1/2017	2037-2038	\$16,175,000
				\$37,810,000
POLICE Vehicles	301	12/1/2019	2024-2025	\$18,079
POLICE Vehicles	301	6/1/2023	2027-2028	\$248,282
POLICE Vehicles	301	7/1/2023	2028-2029	\$119,238
DELL	122	11/1/2019	2024-2025	\$9,470
Madvac Compact Vacuum	232	4/8/2020	2024-2025	\$12,573
PipeHunter VacHunter Excavator	230	12/1/2019	2025-2026	\$53,679
Hotbox	203	10/1/2021	2025-2026	\$20,025
Police Vehicles - 3 chargers KS bank	301	10/18/2021	2025-2026	\$87,548
Tasers - Axon	301	8/15/2023	2027-2028	\$125,554
				\$694,450
				\$66,626,893
Total Long-Term Debt				\$66,626,893

Debt Service Descriptions

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.

Measure F Vehicle Lease

In 2019, the City financed 2 K-9 and 3 detective vehicles, 3 patrol vehicles in 2021 and 10 additional patrol vehicles in 2023 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.

SUPPLEMENTAL INFORMATION

Resolution for Adopted Budget

Attachment "A"

RESOLUTION 2024-46 RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DINUBA APPROVING THE FY 2024/25 BUDGET

The City Council of the City of Dinuba does resolve as follows:

WHEREAS, the City Council has duly considered the proposed budget and capital investment program for the City of Dinuba for FY 2024/25 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;

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 2024/25 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 2024/25 of the Capital Investment Program and furthermore, has been adopted as a planning document.

PASSED, AND APPROVED this 11th day of June 2024, at a regular meeting of the Dinuba City Council by the following vote:

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

NOES: COUNCIL MEMBERS: None

ABSTAIN: COUNCIL MEMBERS: Nerió-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 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 the 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 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 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 250 – WATER IMPACT FEES FUND

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

FUND 251 – SEWER IMPACT FEES FUND

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

FUND 252 - TRANSPORTATION IMPACT FEES FUND

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 IMPACT FEES FUND

This fund accounts for the revenue from developer fees and accounts for expenditure for police infrastructure improvements.

FUND 254 – PARKS IMPACT FEES FUND

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

FUND 255 – STORM DRAIN IMPACT FEES 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 256 – FIRE IMPACT FEES FUND

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

FUND 260 - TRANSPORTATION CAPITAL PROJECTS FUND

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 FUND

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 FUND

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.

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 322 - STATE FIRE SUPPRESSION REIMBURSEMENT

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

FUND 323 – FIRE/EMS TRAINING

This account is for expenditures associated with Fire and EMS personnel training and reimbursements.

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 426 – CDBG SENIOR CENTER

This fund accounts for the funding of the Senior Meal Program at the Senior Center, paid for with Community 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 median 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 from the property owners within the district. These charges are billed and collected on the property owner's annual property tax bills.

FUND 505 - COMMUNITY FACILITIES DISTRICT

This fund is set up to account for the maintenance costs of various median 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 insurance. The source of funding is a charge against all operating department.

FUND 116-118 - GOLF COURSE

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

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 among 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.

APPENDIX

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 policy-making 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, except for 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 fund 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, bio-hazards, 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 a 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 non-expendable 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.

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.