



CITY OF MENDOTA

"Cantaloupe Center Of The World"

AGENDA

MENDOTA CITY COUNCIL

Regular City Council Meeting
City Council Chambers
643 Quince Street
Mendota, California 93640
June 25, 2024
6:00 PM

VICTOR MARTINEZ
Mayor

LIBERTAD "LIBERTY" LOPEZ
Mayor Pro Tempore

JOSE ALONSO

JOSEPH R. RIOFRIO

OSCAR ROSALES

CRISTIAN GONZALEZ
City Manager

JOHN KINSEY
City Attorney

The Mendota City Council welcomes you to its meetings, which are scheduled for the 2nd and 4th Tuesday of every month. Your interest and participation are encouraged and appreciated. Notice is hereby given that the City Council may discuss and/or take action on any or all of the items listed on this agenda. **Please turn your cell phones on vibrate/off while in the council chambers.**

Any public writings distributed by the City of Mendota to at least a majority of the City Council regarding any item on this regular meeting agenda will be made available at the front counter at City Hall, located at 643 Quince Street Mendota, CA 93640, during normal business hours, 8am-5pm.

In compliance with the Americans with Disabilities Act, individuals requiring special assistance to participate at this meeting please contact the City Clerk at (559) 655-3291 or (559) 577-7692. Notification of at least 48 hours prior to the meeting will enable staff to make reasonable arrangements to ensure accessibility to the meeting.

Si necesita servicios de interpretación para participar en esta reunión, comuníquese con la Secretaria de la Ciudad al (559) 655-3291 o (559) 577-7692 entre las 8am y las 5pm de lunes a viernes. La notificación de al menos 24 horas antes de la reunión permitirá al personal adoptar las disposiciones necesarias para garantizar su participación en la reunión.

CALL TO ORDER

ROLL CALL

FLAG SALUTE

INVOCATION

FINALIZE THE AGENDA

1. Adjustments to Agenda
2. Adoption of final Agenda

CITIZENS' ORAL AND WRITTEN PRESENTATIONS

At this time, members of the public may address the City Council on any matter not listed on the agenda involving matters within the jurisdiction of the City Council. Please complete a "request to speak" form and limit your comments to THREE (3) MINUTES. Please give the completed form to the City Clerk prior to the start of the meeting. All speakers shall observe proper decorum. The Mendota Municipal Code prohibits the use of boisterous, slanderous, or profane language. All speakers must step to the podium and state their names and addresses for the record. Please watch the time.

APPROVAL OF MINUTES AND NOTICE OF WAIVING OF READING

1. Minutes of the regular City Council meeting of May 28, 2024, and the special City Council meeting of June 19, 2024.
2. Notice of waiving of the reading of all resolutions and/or ordinances introduced and/or adopted under this agenda.

City Council Agenda

1

June 25, 2024

CONSENT CALENDAR

Matters listed under the Consent Calendar are considered to be routine and will be enacted by one motion and one vote. There will be no separate discussion of these items. If discussion is desired, that item will be removed from the Consent Calendar and will be considered separately.

1. JUNE 11, 2024 THROUGH JUNE 19, 2024
 - a. WARRANT LIST CHECK NOS. 54938 THROUGH 54977
 - b. TOTAL FOR COUNCIL APPROVAL = \$493,663.47
2. Proposed adoption of **Resolution No. 24-31**, accepting the Engineer's Report for Landscape and Lighting Maintenance District 2019-01 for Fiscal Year 2024-2025, declaring its intention to levy and collect assessments for Fiscal Year 2024-2025, and scheduling a public hearing for consideration of same, pursuant to California Streets and Highways Code section 22565 et seq.
3. Proposed adoption of **Resolution No. 24-32**, approving the 2024 Fireworks Stand Permits.
4. Proposed adoption of **Resolution No. 24-33**, approving and adopting the Fiscal Year 2024-2025 operating budget for the City of Mendota.

BUSINESS

1. Council discussion and consideration of naming the new baseball field at Rojas-Pierce Park.
 - a. *Receive report from City Manager Gonzalez*
 - b. *Inquiries from City Council to staff*
 - c. *Mayor Martinez opens the floor to receive any comment from the public*
 - d. *City Council provides direction to staff on how to proceed*
2. Council discussion and consideration of **Resolution No. 24-34**, accepting the City of Mendota Audit Committee Letter, Single Audit Report, and Financial Statements for Fiscal Year 2022-2023.
 - a. *Receive report from Finance Director Valdez*
 - b. *Receive presentation from Price, Paige, & Company*
 - c. *Inquiries from City Council to staff*
 - d. *Mayor Martinez opens the floor to receive any comment from the public*
 - e. *City Council considers the adoption of Resolution No. 24-34*

3. Council discussion and consideration of the introduction and waiver of the first reading of **Ordinance No. 24-03**, amending Chapter 2.04 of Title 2 of the Mendota Municipal Code relating to the time of regular City Council meetings.
 - a. *Receive report from City Clerk Cabrera-Garcia*
 - b. *Inquiries from City Council to staff*
 - c. *Mayor Martinez opens the floor to receive any comment from the public*
 - d. *City Council considers the introduction and waiver of the first reading of Ordinance No. 24-03 and sets a public hearing for July 9, 2024.*

DEPARTMENT REPORTS AND INFORMATIONAL ITEMS

1. City Engineer
 - a) Update
2. Animal Control, Code Enforcement, and Police Department
 - a) May Monthly Logs
3. City Attorney
4. City Manager

MAYOR AND COUNCIL REPORTS AND INFORMATIONAL ITEMS

1. Council Member(s)
2. Mayor

CLOSED SESSION

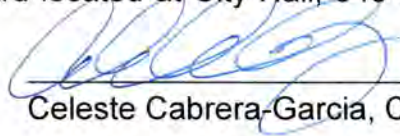
1. CONFERENCE WITH LABOR NEGOTIATORS
Pursuant to Government Code sections 54954.5, subdivision (f), 54957.6
 - a. Agency Designated Representative: Cristian Gonzalez, City Manager
 - b. Employee Organization: American Federation of State, County and Municipal Employees
2. CONFERENCE WITH REAL PROPERTY NEGOTIATORS
Pursuant to Government Code section 54956.8
Property: APN 013-222-02
Agency Negotiator: Cristian Gonzalez, City Manager
Negotiating Party: Jorge Rebollo and Saturnino Rebollo
Under Negotiation: Price and Terms of Payment

3. CONFERENCE WITH REAL PROPERTY NEGOTIATORS
Pursuant to Government Code section 54956.8
Property: APNs 012-160-25S, 012-190-56, 012-190-25ST, 012-190-09T, and 012-190-26ST
Agency Negotiator: Cristian Gonzalez, City Manager
Negotiating Party: Westlands Water District
Under Negotiation: Price and Terms of Payment

ADJOURNMENT

CERTIFICATION OF POSTING

I, Celeste Cabrera-Garcia, City Clerk of the City of Mendota, do hereby declare that the foregoing agenda for the Mendota City Council Regular Meeting of Tuesday, June 25, 2024, was posted on the outside bulletin board located at City Hall, 643 Quince Street, on Friday, June 21, 2024, by 5:00 p.m.



Celeste Cabrera-Garcia, City Clerk



MINUTES OF MENDOTA REGULAR CITY COUNCIL MEETING

Regular Meeting

May 28, 2024

Meeting called to order by Mayor Martinez at 6:02 PM

Roll Call

Council Members Present: Mayor Victor Martinez, Mayor Pro Tem Libertad “Liberty” Lopez, and Council Members Jose Alonso, Joseph Riofrio and Oscar Rosales

Council Members Absent: None

Flag salute led by Mayor Martinez

Invocation led by Ophelia Lugo

A moment of silence was held for Jairo Romero who had recently passed away.

FINALIZE THE AGENDA

1. Adjustments to Agenda.
2. Adoption of final Agenda.

A motion was made by Council Member Riofrio to adopt the agenda, seconded by Council Member Rosales; unanimously approved (5 ayes).

PRESENTATIONS

1. City Council to recognize Arley Melendez, Aylany Macias, Cherrilyn Segovia Ruiz, and Maria Mendoza the recipients of the Westlands Water District 2024 Scholarships.

Arley Melendez, Aylany Macias, Cherrilyn Segovia Ruiz, and Maria Mendoza were recognized by the City Council for receiving the Westlands Water District 2024 Scholarships.

Arley Mendoza and Maria Mendoza thanked the City Council and commented on the recognition.

CITIZENS ORAL AND WRITTEN PRESENTATIONS

Joe Ochoa shared information on the life and work of Alfredo Muratalla in the City and commented in favor of naming the new baseball field at Rojas-Pierce Park after him.

Carlos Quintanar shared information on Alfredo Muratalla's work as a coach in the City; commented on the need to keep Mr. Muratalla's memory alive and commented in favor of naming the new baseball field at Rojas-Pierce Park after him.

Bacilio Ochoa shared information on the work of Alfredo Muratalla in the City and commented in favor of naming the new baseball field at Rojas-Pierce Park after him.

Sergio Valdez commented on the impact Alfredo Muratalla had on the community; on the work of Mr. Muratalla in the City and commented in favor of naming the new baseball field at Rojas-Pierce Park after him.

Christian Muratalla shared information on Alfredo Muratalla's life; commented on the pride he feels when community members mention the impact Mr. Muratalla had on the City; commented in favor of naming the new baseball field at Rojas-Pierce Park after Mr. Muratalla and thanked the City Council.

Discussion was held on the information shared by all those who commented; on being in support of naming the new baseball field at Rojas-Pierce Park after Alfredo Muratalla, including the process on naming the baseball field.

Sarah Milliser with Westlands Water District ("WWD") shared information on the WWD 2024 Scholarship Recipients.

Discussion was held on the information shared by Ms. Milliser.

Arley Melendez thanked WWD and her family for their support.

Maria Mendoza thanked the City of Mendota and WWD for their support.

Geovanni Alcazar thanked the Council for sponsoring his attendance at the Police Academy; thanked the Mendota Police Department for their support; and thanked City Manager Gonzalez and Chief of Police Smith for their support.

Discussion was held on the comments by Mr. Alcazar and on his work as a Community

Service Officer.

At 6:44 p.m. Mayor Pro Tem Lopez left the City Council Chambers.

APPROVAL OF MINUTES AND NOTICE OF WAIVING OF READING

1. Minutes of the regular City Council meeting of May 14, 2024
2. Notice of waiving of the reading of all resolutions and/or ordinances introduced and/or adopted under this agenda.

A motion was made by Council Member Rosales to approve items 1 and 2, seconded by Council Member Alonso; unanimously approved (4 ayes, absent: Lopez).

CONSENT CALENDAR

1. MAY 8, 2024 THROUGH MAY 17, 2024
 - a. WARRANT LIST CHECK NOS. 54813 THROUGH 54886
 - b. TOTAL FOR COUNCIL APPROVAL = \$558,096.05
2. Proposed adoption of **Resolution No. 24-25**, approving the Consultant Services Agreement and Proposal from Provost & Pritchard Consulting Group for Engineering Services for the Divisadero & Inez Street Reconstruction Project.
3. Proposed adoption of **Resolution No. 24-26**, adopting a list of projects for Fiscal Year 2024-2025 funded by Senate Bill 1: The Road Repair & Accountability Act of 2017.
4. Proposed adoption of **Resolution No. 24-27**, approving the purchase and installation of a fan for the Rojas-Pierce Park main pavilion in an amount not to exceed \$13,000.00 and authorizing the City Manager to execute all documents necessary to effectuate the purchase.

At 6:47 p.m. Mayor Pro Tem Lopez returned to the Council Chambers.

A motion was made by Council Member Rosales to approve items 1 through 4 of the Consent Calendar, seconded by Council Member Alonso; unanimously approved (5 ayes).

PUBLIC HEARING

1. Council discussion and consideration of proposed waiver of the second reading and adoption of **Ordinance No. 24-01**, amending Chapter 12.20 of the Mendota Municipal Code related to the regulation of exclusive use of City facilities, and the adoption of **Resolution No. 24-28**, approving the Facility Use Policy for City facilities.

Mayor Martinez introduced the item and Deputy City Clerk provided the report.

Discussion was held on the report provided by Deputy City Clerk Pizano.

Mayor opened the public hearing at 6:48 pm and seeing no one willing to comment closed it within the same minute.

A motion was made by Council Member Rosales to waive the second reading and adopt Ordinance No. 24-01 and adopt Resolution No. 24-28, seconded by Council Member Riofrio; unanimously approved (5 ayes).

BUSINESS

1. Council discussion and consideration of proposed waiver of the second reading and adoption of **Ordinance No. 24-02**, amending Title 17 of the Mendota Municipal Code to add and modify housing-related definitions, procedures, and regulated uses.

Mayor Martinez introduced the item and City Planner O'Neal provided the report.

Discussion was held on the report provided by City Planner O'Neal; on Accessory Dwelling Units ("ADU(s)") in the City, including the City's inability to limit them due to State law; the preapproved plans for ADUs that the City received from Fresno County; the lack of privacy that ADUs create for neighboring properties; and the requirements for development of ADUs in the City, including if they are required to have fire sprinkler systems.

Mayor Martinez opened the public comment period.

Joseph Amador inquired into whether travel trailers are allowed in the City; inquired on the difference between travel trailers and mobilehomes; and commented on the need for additional housing in the City.

Discussion was held on the comments shared by Mr. Amador.

Mayor Martinez closed the public comment period.

Discussion was held on the need to cite individuals who have illegally stored travel trailers in the City.

A motion was made by Council Member Rosales to waive the second reading and adopt Ordinance No. 24-02, seconded by Mayor Pro Tem Lopez; unanimously approved (5 ayes).

DEPARTMENT REPORTS AND INFORMATIONAL ITEMS

1. Animal Control, Code Enforcement, and Police Department
 - a) April Monthly Logs

Chief of Police Smith provided the report for the Code Enforcement Department, including a personnel update.

At 7:05 p.m. Mayor Martinez left the Council Chambers and returned within the same minute.

Chief Smith provided the report for the Animal Control Department, including an update on the new animal control facility.

Discussion was held on the information shared by Chief Smith and whether community members can forfeit unwanted pets once the new animal control facility is ready.

Chief Smith provided the report for the Police Department, including an update on the planned grand opening of the new Police Department and Council Chambers; the recent stabbing of a community member; a personnel update; the airport basin encampment eviction; the need to prevent future encampments; and on a new officer whose primary work will be assisting unhoused individuals in the City.

Discussion was held on the information provided by Chief Smith; unhoused individuals beginning to set up new encampments; the need to provide services to unhoused individuals who want to be helped; the individual who vandalized trees along Naples Street; the arrest of an individual for an arson related crime; and on the possibility of holding Public Safety Subcommittee meetings.

2. City Attorney

City Attorney Kinsey stated he had nothing to report.

Discussion was held on the 2024 Mendota Fireworks Spectacular.

3. City Manager
a) Measure C Funding

City Manager Gonzalez provided an update on the City receiving 1.6 million dollars from the Fresno County Transportation Authority Measure C, including an inquiry made from the City of Firebaugh into whether the City would consider donating a portion of the funds to assist with their projects, the possibility of using this funding to work on State Highways 33 or 180 or on the Derrick and Oller Roundabout Project; thanked the Council and staff for their work while he was out and stated that he is happy to continue to serve the community.

Discussion was held on the report provided by City Manager Gonzalez and on the timeline for the Derrick and Oller Roundabout Project, including the possibility of the project accepting bids in June.

MAYOR AND COUNCIL REPORTS AND INFORMATIONAL ITEMS

1. Council Member(s)

Council Member Rosales thanked everyone in attendance and commended a community

member in attendance who recently graduated from Fresno Pacific University.

Council Member Riofrio thanked staff and everyone in attendance.

At 7:21 p.m. Council Member Riofrio left the Council Chambers.

Mayor Pro Tem Lopez commented on her son's upcoming graduation from Mendota High School and on her return to Fresno Pacific University to obtain her master's degree.

2. Mayor

Mayor Martinez thanked the City Council for their work; commented on the need to continue to work together; the need to continue to improve public safety; and the need to continue to clean the City.

At 7:23 p.m. Council Member Riofrio returned to the Council Chambers.

CLOSED SESSION

1. CONFERENCE WITH LABOR NEGOTIATORS
Pursuant to Government Code sections 54954.5, subdivision (f), 54957.6
 - a. Agency Designated Representative: Cristian Gonzalez, City Manager
 - b. Employee Organization: American Federation of State, County and Municipal Employees
2. CONFERENCE WITH LABOR NEGOTIATORS
Pursuant to Government Code sections 54954.5, subdivision (f), 54957.6
 - a. Agency Designated Representative: Cristian Gonzalez, City Manager
 - b. Employee Organization: Mendota Police Officers Association
3. CONFERENCE WITH LABOR NEGOTIATORS
Pursuant to Government Code sections 54954.5, subdivision (f), 54957.6
 - a. Agency Designated Representative: Cristian Gonzalez, City Manager
 - b. Employee Organization: Unrepresented Management Employees
4. CONFERENCE WITH REAL PROPERTY NEGOTIATORS
Pursuant to Government Code section 54956.8
Property: APN 013-222-02
Agency Negotiator: Cristian Gonzalez, City Manager
Negotiating Party: Jorge Rebollo and Saturnino Rebollo
Under Negotiation: Price and Terms of Payment

5. CONFERENCE WITH REAL PROPERTY NEGOTIATORS

Pursuant to Government Code section 54956.8

Property: APNs 012-160-25S, 012-190-56, 012-190-25ST, 012-190-09T, and 012-190-26ST

Agency Negotiator: Cristian Gonzalez, City Manager

Negotiating Party: Westlands Water District

Under Negotiation: Price and Terms of Payment

At 7:23 p.m. the City Council moved into closed session.

At 8:38 p.m. the City Council reconvened in open session and City Attorney Kinsey stated that in regard to items 1 through 5 there were no reportable actions.

ADJOURNMENT

With no more business to be brought before the Council, a motion for adjournment was made at 8:38 p.m. by Council Member Rosales, seconded by Council Member Alonso; unanimously approved (5 ayes).

Victor Martinez, Mayor

ATTEST:

Antonio Pizano, Deputy City Clerk



MINUTES OF MENDOTA SPECIAL CITY COUNCIL MEETING

Special Meeting

June 19, 2024

Meeting called to order by Mayor Martinez at 12:05 p.m.

Roll Call

City Council Members Present: Mayor Victor Martinez, Mayor Pro Tem Libertad “Liberty” Lopez, and Council Members Jose Alonso, Joseph Riofrio and Oscar Rosales

City Council Members Absent: None

Flag salute led by Council Member Rosales

FINALIZE THE AGENDA

1. Adjustments to Agenda.
2. Adoption of final Agenda.

A motion was made by Council Member Riofrio to adopt the agenda, seconded by Council Member Rosales; unanimously approved (5 ayes)

CITIZENS ORAL AND WRITTEN PRESENTATIONS

Sergio Valdez with Mendota Youth Recreation (“MYR”) inquired on the status of the MYR’s facility use deposit; shared his concerns of the City’s Facility Use Policy; and commented on the upcoming Tribute to Ray Camacho event.

Discussion was held on the comments made by Mr. Valdez.

CONSENT CALENDAR

1. MAY 22, 2024 THROUGH JUNE 5, 2024
 - a. WARRANT LIST CHECK NOS. 54887 THROUGH 54937
 - b. TOTAL FOR COUNCIL APPROVAL = \$765,834.07
2. Proposed adoption of **Resolution No. 24-29**, approving a Successor Memorandum of Understanding between the City of Mendota and Operating Engineers Local Union No. 3, on behalf of the Mendota Police Officers' Association.
3. Proposed adoption of **Resolution No. 24-30**, revising the Management Benefit Resolution applicable to the City of Mendota's unrepresented management employees.

A motion was made by Council Member Rosales to approve items 1 through 3 of the Consent Calendar, seconded by Council Member Alonso; unanimously approved (5 ayes).

BUSINESS

1. Council discussion and consideration of the City of Mendota's Proposed Budget for Fiscal Year 2024-2025.

Mayor Martinez introduced the item and Finance Director Valdez provided the report.

Discussion was held on the purchase and installation of additional street lights; the fund that the cannabis-related public benefit fees are allocated to; the City's ongoing contract with Townsend Public Affairs ("TPA"), the services that TPA provides to the City, and the City Council discussing and considering the terms of the contract at a future meeting; the State and Federal Advocacy Trips that the City attend; the quality of the Fresno County Sheriff's dispatch service; the City Council discussing and considering other options for dispatch services at a future meeting; the City's allowance of Accessory Dwelling Units; the Planning Commission's recent recommendation to the City Council for the consideration of a zoning text amendment that would eliminate Mendota Municipal Code subsection 17.24.080(G); the condition of some of the uniforms for the Public Works and Public Utilities Departments; the status of new Mendota Police Department ("MPD") vehicles; the condition of the firearms for the police officers; the status of the Mendota Police Officers Association's firearm raffle; the condition of the City's aerators at the Wastewater Treatment Plant ("WWTP"); whether the City needs to build berms or levies at the WWTP; locations where unhoused people have relocated to; MPD arresting the individual who vandalized the trees on Naples Street; the condition of the water tanks at the Water Treatment Plant; the frequency that the City's water and wastewater is tested; enforcing illegal dumping regulations; enforcing SB 1383 provisions; enforcing the Facility Use Policy; and the need for the Public Utilities Department to inspect the Lozano Lift Station.

A motion was made by Council Member Rosales to allocate funding in the amount of \$40,000.00 to \$50,000.00 for benches, cement slabs for the benches, and barbecue grills for Pool Park, seconded by Council Member Alonso; unanimously approved (5 ayes).

Mayor Martinez reported that due to work commitments, he would not be able to attend regular City Council meetings and requested that the City Council consider changing the days and times of regular City Council meetings.

Discussion was held on the request made by Mayor Martinez, including adding an item to a future City Council meeting agenda to further discuss and consider the item; and on the naming of the New Baseball Field at Rojas-Pierce Park.

ADJOURNMENT

With no more business to be brought before the Council, a motion for adjournment was made at 1:02 p.m. by Council Member Alonso, seconded by Council Member Rosales; unanimously approved (5 ayes).

Victor Martinez, Mayor

ATTEST:

Celeste Cabrera-Garcia, City Clerk

CITY OF MENDOTA
CASH DISBURSEMENTS
06/11/2024 - 06/19/2024
CK# 054938 - 054977

Check Date	Check Number	Check Amount	Vendor Name	Department	Description
June 11, 2024	54938	\$ 46,936.42	JIM MANNING DODGE INC.	GENERAL	NEW RAM,1500,(PD)SSV PICKUP,VIN1C6RR7XT2RS163909 (POLICE DEPARTMENT)
June 14, 2024	54939	\$ 91,914.00	BB LIMITED	WATER	FY23/24 2ND INSTALL LEASE AGREEMENT ANNUAL RENT
June 19, 2024	54940	\$ -	VOIDED		
June 18, 2024	54941	\$ 192,105.00	CITY OF MENDOTA PAYROLL	GENERAL	PAYROLL TRANSFER 6/3/2024-6/16/2024
June 19, 2024	54942	\$ 414.96	ACCREDITED SECURITY	GENERAL	(4)TASER PPM PERFORMANCE POWER MAGAZINE FOR X26P
June 19, 2024	54943	\$ 130.01	ALERT-0-LITE	STREETS	(1)VEST LARGE,(1)VEST MED,(1)VEST SMALL,(1)2G WTR
June 19, 2024	54944	\$ 720.10	AT&T	GENERAL, WATER, SEWER	CITYWIDE TELEPHONE SERVICE 4/25/24-5/24/24
June 19, 2024	54945	\$ 2,263.62	AT&T MOBILITY	GENERAL	POLICE DEPARTMENT SERVICE 4/12/2024-5/11/2024
June 19, 2024	54946	\$ 33.86	AUTOZONE, INC.	GENERAL	(1)BLCKMAGIC TIRE,(1)LITTLETREES,(1)PROELITE TERRY AND (1)9-PATTERN WATE,(1)BLACK PLASTIC CAP SLIME BLACK
June 19, 2024	54947	\$ 2,328.00	BADGER METER	WATER	ORION CELLULAR LTE SERV UNIT FOR MAY 2024
June 19, 2024	54948	\$ 5,811.00	BSK ASSOCIATES	WATER, SEWER	GENERAL EDT WELL5,7,8,9 EDB/BCP 3/26/2024 AND GENERAL EDT WEEKLY TREATMENT&DISTRIBUTION 5/7/2024, 5/14/2024, 5/21/2024
June 19, 2024	54949	\$ 113.56	CALTRONICS BUSINESS SYSTEMS	GENERAL, WATER, SEWER	LOW AND HIGH DENSITY AND MONO COLOR LINE
June 19, 2024	54950	\$ 292.66	CINTAS CORPORATION NO. 2	GENERAL, WATER, SEWER	FIRST AID KIT SERV POLICE DEPARMENT, CITY HALL ,PUBLIC WORKS AND PUBLIC UTILITIES
June 19, 2024	54951	\$ 320.00	CITY OF KERMAN	GENERAL	(4)FIREARMS / TACTICAL RIFLE COURSE POST MAY 15 & 16 ,2024
June 19, 2024	54952	\$ 85.00	COLONIAL LIFE	GENERAL	LIFE INSURANCE PREMIUM FOR MAY 2024
June 19, 2024	54953	\$ 2,684.57	CORE & MAIN LP	WATER	(2) 18MJXFLG ADPT C153 IMP, (2) 18 ZINC HEX BOLT & NUT KIT, (2) 18X1/16 FLAG RING NON-ASB GSKT, (8) 1-1/8X3 - 1/2 A-307 HEX BOLT
June 19, 2024	54954	\$ 429.75	CROWN SERVICES CO.	GENERAL, SEWER	TOLIET 2XWK 350 SORENSEN AVE, BASS AVE(POOL PARK), LOZANO PARK BASS & HWY 33, AND 1300 2ND ST-WWTP 4/12/2024 - 5/9/2024
June 19, 2024	54955	\$ 1,167.75	DELTA SAND, GRAVEL & RECYCLING	SEWER	(14.02), (16.48), (16.21) CLASS II AG BASE ROCK CHARGED PER TON , CLASS II AGGREGATE BASE ROCK PER TON
June 19, 2024	54956	\$ 6,247.00	STANTEC CONSULTING SERV.	SEWER	GROUNDWATER SAMPLING & REPORTING 4TH QUARTER /ANNUAL (2023) AND 1ST QUARTER REPORT (2024)
June 19, 2024	54957	\$ 71,249.50	FLAGSTAR FINANCIAL & LEASING L	WATER, SEWER	SOLAR GENERATING FACILITIES & INTEGRATED SWITCHGEAR VFD
June 19, 2024	54958	\$ 5,699.16	ICAD INC.	WATER	SERVICE WORK FILTRATION AND ACCEPTANCE SYSTEMS WELLS 7, 8, & 9 AND SERVICE AGREEMENTS 24434 & 24433
June 19, 2024	54959	\$ 800.00	TJ LAW & ASSOCIATES INVESTIGAT	GENERAL	LAW ENFORCEMENT BACKGROUND INVESTIGATION (POLICE DEPARMENT)
June 19, 2024	54960	\$ 2,283.14	M.C REPAIRS FULL DIAGNOSTIC	GENERAL	2015 FORD SCAN FOR CODES LIGHTS ON, REMOVE AND REPLACE CONTROL ARM, WHEEL HUB, AND BREAKS
June 19, 2024	54961	\$ 3,453.30	MENDOTA 1 SMOG	GENERAL	2019 DODGE REPLACE ALL FOUR LOWER CONTROL ARMS, RADIANT AND FUEL SMELL, AND OIL CHANGE AND ENGINE LIGHT ON
June 19, 2024	54962	\$ 1,003.27	METRO UNIFORM	GENERAL	RAZOR BODY ARMOR : WILLIAM CUBIAS
June 19, 2024	54963	\$ 285.06	MUNICIPAL MAINTENANCE EQUIPMEN	STREETS	(1)BEARING1-15/16"BOLT FLANGE FOR ELEVATOR
June 19, 2024	54964	\$ 2,500.00	NICHOLS CONSULTING	GENERAL	SB90 / STATE COST CLAIMS ON BEHALF CITY OF MENDOTA
June 19, 2024	54965	\$ 6,264.60	NORTHSTAR CHEMICAL	WATER	(750) SODIUM HYPOCHLORITE - 12% MILL A 50513 MEETS NSF AND (300)SODIUM BISULFITE-25%90925 MEETS NSF/ANSI
June 19, 2024	54966	\$ 338.44	OFFICE DEPOT	GENERAL, WATER, SEWER	(2) BOX FOR STORE AND FILE, (2) INDEX, (2) PAPER, (10)PAPER XEROX, (1)RECEIPT BOOK SELF, (1) WARMER FEBREZE PLUG
June 19, 2024	54967	\$ 38,065.87	PG&E	GENERAL, WATER, SEWER, STREETS	WATER DEPARTMENT UTILITIES 4/09/2024 - 5/07/2024
June 19, 2024	54968	\$ 62.80	PLATT ELETRIC SUPPLY	STREETS	(14) IMT LED4536SC SPECIFIER GRADE STREET LIGHT
June 19, 2024	54969	\$ 1,074.76	POINT EMBLEMS LLC	GENERAL	(1) 3.44X3.25" BADGE & (1) BADGE MOLD AND (200) 2" HASH ROLL FOR THE POLICE DEPARTMENT

CITY OF MENDOTA
 CASH DISBURSEMENTS
 06/11/2024 - 06/19/2024
 CK# 054938 - 054977

June 19, 2024	54970	\$ 509.60	PROVOST & PRITCHARD	GENERAL	PASS-THRU PROFFESINAL SERVICE 23 - 05 AHMED TPM 3/1/2024 - 3/31/2024
June 19, 2024	54971	\$ 3,844.81	RAMON'S TIRE &	GENERAL, WATER, SEWER, STREETS	J.D LOADER: (3) RIMEXCELL TIRE & WHEEL, TIRE MOUNT, J.D LOUDER: TIRE SUPPLIES, 25THIN O-RING, RIMEXCELL
June 19, 2024	54972	\$ 987.57	SITEONE LANDSCAPE SUPPLY LLC	GENERAL	(12) RAINBIRD ADJSTMENT ROTOR, (100) POLY CUTOFF RISER
June 19, 2024	54973	\$ 399.96	UNION PACIFIC RAILROAD COMPANY	STEETS	10TH & MARIE: MARIE ENCROACHMENT OF BELMONT AVE OCTOBER 2023
June 19, 2024	54974	\$ 86.51	THARP'S FARM SUPPLY	STREETS	(2) BALL BEARING FOR STREETS
June 19, 2024	54975	\$ 128.22	THOMASON TRACTOR COMPANY	SEWER	(1)HYDR.QUICK COUPLER SOCKET FOR SEWER
June 19, 2024	54976	\$ 562.68	USA BLUEBOOK	WATER	(1) TUBE KYNAR UNION ,(1) KYNAR ELBOW, (10) POWDER
June 19, 2024	54977	\$ 66.96	WECO	GENERA, WATER, SEWER	RENT CYL ACETLENE # 4, OXYGEN D, OXYGEN K, MAY 2024

\$ 493,663.47

AGENDA ITEM – STAFF REPORT

TO: HONORABLE MAYOR AND COUNCILMEMBERS
FROM: MICHAEL OSBORN, CITY ENGINEER
VIA: CRISTIAN GONZALEZ, CITY MANAGER
SUBJECT: ACCEPTING THE ENGINEER'S REPORT FOR LANDSCAPE AND LIGHTING MAINTENANCE DISTRICT 2019-01 FOR FISCAL YEAR 2024-2025, DECLARING ITS INTENTION TO LEVY AND COLLECT ASSESSMENTS FOR FISCAL YEAR 2024-2025, AND SCHEDULING A PUBLIC HEARING FOR CONSIDERATION OF SAME, PURSUANT TO CALIFORNIA STREETS AND HIGHWAYS CODE SECTION 22565 ET SEQ.
DATE: JUNE 25, 2024

ISSUE

Shall the City Council adopt Resolution No. 24-31, accepting the Engineer's Report for Landscape and Lighting Maintenance District 2019-01 for Fiscal Year 2024-2025, declaring its intention to levy and collect assessments for Fiscal Year 2024-2025, and scheduling a public hearing for consideration of same, pursuant to California Streets and Highways Code section 22565 et seq.?

BACKGROUND

At its regular meeting of July 9, 2019, the City Council adopted Resolution No. 19-48 forming the Landscape and Lighting Maintenance District 2019-01 to cover the costs for landscape maintenance and park lighting operations and maintenance associated with City of Mendota ("City") Tract 6218 (La Colonia). According to the Landscape and Lighting Act of 1972, which is Part 2 of Division 15 of the California Streets and Highways Code (the "Act"), an engineer shall prepare a report for "each fiscal year for which assessments are to be levied and collected to pay the costs of the improvements described in the report." (SHC, § 22566.)

The landscape improvements included in LLMD 2019-01 were accepted by the City as follows: the interior park improvements were accepted by the City in February 2021, the in-tract improvements which included the landscaping along Barboza Street were accepted in May 2021, and the Bass Avenue landscaping was accepted on April 12, 2022.

ANALYSIS

The costs expended by the City during the last fiscal year (2022-2023) for park maintenance was \$9,645 and for lighting maintenance was \$1,190; totaling \$10,835 for LLMD2019-01, which is within the overall budget of \$21,768. Because of this, the levy for landscape maintenance has not changed from last year; however, the levy for the lighting has increased by the maximum allowable by the Consumer Price Index increase of 3.3% from January 2023 to January 2024 to account for increase in energy costs. The total assessment per parcel increased by \$0.05 to a total of \$256.24.

The City Manager and City Attorney have reviewed the Engineer's Report and are satisfied that it meets the requirements of the Act.

FISCAL IMPACT

This item will not have negative financial impact. The assessment will result in income to the City in excess of \$21,000 per year, which is dedicated to the costs for landscape maintenance and park lighting operation and maintenance within LLMD 2019-01.

RECOMMENDATION

Staff recommends that the City Council adopt Resolution No. 24-31, accepting the Engineer's Report for Landscape and Lighting Maintenance District 2019-01 for Fiscal Year 2024-2025, declaring its intention to levy and collect assessments for Fiscal Year 2024-2025, and scheduling a public hearing for consideration of same, pursuant to California Streets and Highways Code section 22565 et seq.

Attachments:

1. Resolution No. 24-31
2. Exhibit "A" - Engineer's Report for Landscape and Lighting Maintenance District No. 2019-01 for Fiscal Year 2024/2025

**BEFORE THE CITY COUNCIL
OF THE
CITY OF MENDOTA, COUNTY OF FRESNO**

RESOLUTION NO. 24-31

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MENDOTA ACCEPTING THE ENGINEER’S REPORT FOR LANDSCAPE AND LIGHTING MAINTENANCE DISTRICT 2019-01 FOR FISCAL YEAR 2024-2025, DECLARING ITS INTENTION TO LEVY AND COLLECT ASSESSMENTS FOR FISCAL YEAR 2024-2025, AND SCHEDULING A PUBLIC HEARING FOR CONSIDERATION OF SAME, PURSUANT TO CALIFORNIA STREETS AND HIGHWAYS CODE SECTION 22565 ET SEQ.

WHEREAS, the Landscape and Lighting Act of 1972, California Streets and Highways Code (“SHC”) section 22500, et seq. (“Act”), allows agencies, including cities, to create landscape and lighting maintenance districts to assess property owners for the cost of maintaining landscaping and operating lighting systems which provide special benefit to the property owners in the district over and above the benefits received by City of Mendota (“City”) residents at large; and

WHEREAS, on July 9, 2019, the City Council adopted Resolution No. 19-48 forming the Landscape and Lighting Maintenance District 2019-01 (“LLMD 2019-01”) to accommodate the La Colonia subdivision and fund improvements for landscape maintenance, including center median landscaping and parkway landscaping along the major perimeter street (Bass Avenue), center median landscaping and parkway landscaping along the primary ingress/egress street (Barboza Street), public easement (paseo) landscaping, neighborhood park open space area landscaping, and supplemental park lighting; and

WHEREAS, per the Act, an engineer shall prepare a report for “each fiscal year for which assessments are to be levied and collected to pay the costs of the improvements described in the report.” (SHC, § 22566); and

WHEREAS, the City Engineer prepared the requisite Engineer’s Report for LLMD 2019-01 for the upcoming 2024-2025 fiscal year, attached hereto as Exhibit “A” and incorporated herein by this reference, which contains a detailed description of the proposed improvements, the boundaries of the assessment district, and the proposed assessments upon assessable lots and parcels of land within LLMD 2019-01 and filed the report with the City Clerk.

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of Mendota, State of California, as follows:

1. It is the intention of the City Council to order the levy and collection of an assessment for LLMD No. 2019-01 of the City of Mendota for fiscal year 2024-2025.

2. LLMD No. 2019-01 accommodates the La Colonia subdivision and funds improvements for landscape maintenance, including center median landscaping, parkway landscaping along the major perimeter street (Bass Avenue), center median landscaping and parkway landscaping along the primary ingress/egress street (Barboza Street), public easement (paseo) landscaping, neighborhood park open space area landscaping, and supplemental park lighting.
3. LLMD No. 2019-01 includes the entire boundary of Tract 6218, also known as the La Colonia subdivision.
4. The City Council accepts the Engineer's Report, attached hereto as Exhibit "A" and filed with the City Clerk, without modification.
5. A public hearing shall be held on July 23, 2024, at 6:00 p.m. at the regular meeting place of the Mendota City Council to consider the levy and collection of the proposed assessments.
6. The City Clerk is hereby directed to publish notice of the public hearing in accordance with Streets and Highway Code Sections 22625, 22552, and 22553 at least ten (10) days prior to the date of the public hearing.

BE IT FURTHER RESOLVED, by the City Council of the City of Mendota, State of California, that the activities contemplated herein are not subject to the California Environmental Quality Act, Public Resources Code section 21000, et seq. ("CEQA"), pursuant to Title 14, Chapter 3, Section 15378(b)(4) of the California Code of Regulations because they involve the "creation of government funding mechanisms or other government fiscal activities which do not involve any commitment to any specific project which may result in a potentially significant physical impact on the environment" and therefore do not constitute a "project" within the meaning of CEQA.

Victor Martinez, Mayor

ATTEST:

I, Celeste Cabrera-Garcia, City Clerk of the City of Mendota, do hereby certify that the foregoing resolution was duly adopted and passed by the City Council at a regular meeting of said Council, held at the Mendota City Hall on the 25th day of June, 2024, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Celeste Cabrera-Garcia, City Clerk

EXHIBIT A

City of Mendota

ENGINEER'S REPORT

Landscape and Lighting Maintenance District No. 2019-01

Fiscal Year 2024/2025

June 4, 2024

Prepared for:
City of Mendota

Prepared by:
Provost & Pritchard Consulting Group
455 W. Fir Avenue, Clovis 93611

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Report Prepared for:

City of Mendota

643 Quince Street
Mendota, CA 93640

Contact:

Cristian Gonzalez, City Manager

Report Prepared by:

Provost & Pritchard Consulting Group

Michael Osborn, PE
City Engineer
559-449-2700

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Table of Contents

1	Introduction.....	1
1.1	Background	1
1.2	Parcels Included in LLMD 2019-01	2
1.3	Improvements Eligible for Inclusion.....	2
2	Description of LLMD 2019-01	2-1
2.1	LLMD Purpose and Services Provided	2-1
2.2	Landscape Maintenance	2-1
2.3	Lighting Operation and Maintenance	2-2
3	Method of Assessment.....	3-1
3.1	Benefit Analysis	3-1
3.2	Potential Special Benefits of Landscaping Improvements	3-1
3.3	Potential Special Benefits of Special Lighting Improvements	3-2
3.4	Assessment Methodology	3-2
3.5	Annual Adjustments to Assessments	3-3
3.6	LLMD Budget for Maintenance and Operations.....	3-4
	Appendix A Assessment Diagram	1
	Appendix B LLMD 2019-01 Assessment Roll	1

Tables

Table 3-1	Landscape Maintenance Budget.....	3-4
Table 3-2	Lighting Maintenance Budget.....	3-5

1 Introduction

1.1 Background

This report is prepared pursuant to the Landscape and Lighting Act of 1972, which is Part 2 of Division 15 of the California Streets and Highways Code (the “Act”). The Act allows agencies, including cities, to create Landscape and Lighting Maintenance Districts (LLMD) to assess property owners for the cost of maintaining landscaping, and operating lighting systems which provide special benefit to the property owners included in the LLMD which are over and above the benefits received by the City’s residents at large.

In July 2019 the City Council approved the formation of the Landscape and Lighting Maintenance District 2019-01 (LLMD 2019-01) and the levy of assessments to fund the landscape maintenance and the park lighting operation within Tract 6218, “La Colonia”.

Per the Act, an engineer shall prepare a report for “each fiscal year for which assessments are to be levied and collected to pay the costs of the improvements described in the report.” (§22566 SHC)

This Engineer’s report describes LLMD 2019-01, including its boundaries; the properties which are included; the facilities which will be constructed, operated, and/or maintained; the amount proposed for assessment to the benefitting properties; the method proposed for apportionment of the assessment; and the dollar amount of the assessment proposed to be levied on each property within the LLMD. The assessments adopted by the City Council (the Council) must be prepared in accordance with the Act.

The Council must review the Engineer’s Report and may either order amendments to the Report or confirm the Report as submitted. Following final approval of the Report and the assessments proposed to be levied and placed on the County tax roll for the coming fiscal year, the Council would then order the levy and collection of assessments for the fiscal year pursuant to the Act.

For the purposes of the LLMD 2019-01, the proposed operating and maintenance costs associated with the improvements and the benefitting properties have been closely reviewed and evaluated. The method of apportioning costs has been developed to provide an equitable method of calculating the benefit that various properties receive from the improvements. The assessments established for this fiscal year account for the anticipated operating and maintenance expenses for public areas of landscaping and for operation of special landscape and security lighting systems in the areas identified.

LLMD 2019-01 provides a mechanism to annually adjust the assessment to allow the City to keep income closely related to ongoing expense, without having to hold annual public hearings as would otherwise be required. This assessment adjustment mechanism allows the City Council to annually increase the maximum assessment rates by the greater of inflation (based on the Consumer Price Index) or two percent (2%). Should this automatic increase provision become inadequate to keep pace with actual expenses, a new calculation of costs and proposed assessments can be made and new assessment hearings may be held to confirm the increased assessments.

The area which is included in LLMD 2019-01 is shown on the Assessment Diagram in Appendix A. The Assessment Diagram shows the boundary of the LLMD, the areas to be maintained, and all of the properties that are assessed. This Engineer’s Report (“Report”) describes the LLMD, and the proposed assessments for this fiscal year. The maintenance, operation and servicing of the improvements associated with the LLMD that provides a special benefit to the properties in that area are tabulated, and each parcel is assessed

proportionately for those costs that are found to be a special benefit to the properties within the LLMD. The budget and assessments are based on the City's estimated cost to provide these services.

LLMDs can include multiple "Benefit Zones," or areas which are assessed for the costs related to differing improvements related to the properties within each zone. This LLMD may be expanded in the future to include additional properties and Benefit Zones, by vote of the City Council. For this fiscal year, LLMD 2019-01 consists of a single Benefit Zone.

1.2 Parcels Included in LLMD 2019-01

The word "parcel", for the purposes of this Report, refers to an individual property assigned its own address and its own Assessor's Parcel Number (APN) as assigned by the Fresno County Assessor's Office. The Fresno County Auditor/Controller uses APNs and specific Fund Numbers to identify properties assessed for Special District Benefit Assessments such as proposed for this LLMD on the property tax roll.

The City Council will review the Engineer's Report and the assessment information will be submitted to the County Auditor/Controller and will be included on the property tax roll for each parcel for this fiscal year.

1.3 Improvements Eligible for Inclusion

While not all of the following are included costs in LLMD 2019-01, the Act defines eligible improvements to mean one or any combination of the following, and any or all could be included in future assessments should the need arise:

- The installation or planting of landscaping;
- The installation or construction of statuary, fountains, and other ornamental structures and facilities;
- The installation or construction of public lighting facilities;
- The installation or construction of any facilities which are appurtenant to any of the foregoing or which are necessary or convenient for the maintenance or servicing thereof, including, but not limited to, grading, clearing, removal of debris, the installation or construction of curbs, gutters, walls, sidewalks, or paving, or water, irrigation, drainage, or electrical facilities;
- The maintenance or servicing, or both, of any of the foregoing;
- The acquisition of any existing improvement otherwise authorized pursuant to this section.

Incidental expenses associated with the improvements including, but not limited to:

- The cost of preparation of the report, including plans, specifications, estimates, diagram, and assessment;
- The costs of printing, advertising, and the publishing, posting and mailing of notices;
- Compensation payable to the County for collection of assessments;
- Compensation of any engineer or attorney employed to render services;
- Any other expenses incidental to the construction, installation, or maintenance and servicing of the improvements;
- Any expenses incidental to the issuance of bonds or notes pursuant to Section 22662.5;
- Costs associated with any elections held for the approval of a new or increased assessment.

The Act defines "maintain" or "maintenance" to mean furnishing of services and materials for the ordinary and usual maintenance, operation, and servicing of any improvement, including:

- Repair, removal, or replacement of all or any part of any improvement;
- Providing for the life, growth, health, and beauty of landscaping, including cultivation, irrigation, trimming, spraying, fertilizing, or treating for disease or injury;
- The removal of trimmings, rubbish, debris, and other solid waste;
- The cleaning, sandblasting, and painting of walls and other improvements to remove or cover graffiti.

2 Description of LLMD 2019-01

LLMD 2019-01 includes the entire boundary of Tract 6218, also known as the La Colonia subdivision. The boundary and layout of the LLMD 2019-01 are shown on the Assessment Diagram in Appendix A. All parcels within the tract are within a single zone of benefit.

Costs included in the proposed assessments include those associated with operations and maintenance of unique landscaping and lighting elements constructed by the developer and dedicated to the City, as described below. All of these are considered to be over and above the level of improvement customarily provided by the City, and therefore provide a special benefit to the property owners within LLMD 2019-01.

2.1 LLMD Purpose and Services Provided

LLMD 2019-01 provides for the ongoing maintenance and operation of landscaping, landscape and security lighting, graffiti abatement and related services within the public spaces located within LLMD 2019-01, as detailed in the sections below.

The costs and assessments set forth in this Report are based upon the City's estimate of the expenses related to the operation and maintenance of the LLMD 2019-01 improvements, including labor, personnel, utilities, equipment, materials, administration and incidental expenses.

Parcels that receive special benefits from the improvements within each Zone share in the cost of the services and improvements associated only with that Zone. For this fiscal year LLMD 2019-01 consists of a single Benefit Zone. The total amount to be assessed within the Zone for the operation and maintenance of the improvements is equitably spread among the benefiting parcels.

2.2 Landscape Maintenance

Landscape maintenance areas within the LLMD 2019-01 include center median landscaping and parkway landscaping along Bass Avenue, the major perimeter street, and including the center circle of the roundabout; center median landscaping and parkway landscaping along Barboza Street (between Bass Avenue and Ramirez Avenue), the primary access street to the tract; public easement (paseo) landscaping; and the neighborhood park open space area landscaping. Particular services provided may include, but would not be limited to:

- Fertilizing, cultivating, pruning, and replacing plant materials all landscape improvements within the medians, parkways, entryways, paseos and pocket park open space areas within the LLMD including street trees, turf, ground cover, shrubs, irrigation and drainage systems;
- Weed abatement;
- Painting and repairing of all sound walls, fencing, and necessary appurtenances. These may include but are not limited to shade structures, picnic tables, outdoor grills benches, trash and coal receptacles and similar items;
- Repair or replacement of colored, stamped concrete or river rock surfacing;
- Solid waste and litter collection

As noted above, LLMD 2019-01 includes only a single Benefit Zone. If additional areas are added to LLMD 2019-01 in the future, each area would be counted as a distinct and separate Benefit Zone. Improvements which would be operated and maintained may vary from zone to zone.

Landscape improvements within LLMD 2019-01 will be maintained and serviced on a regular basis. The frequency and specific maintenance and operations required within LLMD 2019-01 and each Benefit Zone will be determined weekly by City staff. The net costs associated with the improvements will be equitably spread to parcels proportionately according to the special benefits received.

2.3 Lighting Operation and Maintenance

LLMD 2019-01 includes supplemental lighting in the neighborhood park area. Cost for operation and maintenance of this light are included in the initial assessment. These costs include:

- Electrical power
- Lamp and LED replacement
- Graffiti removal and/or painting
- Replacement of broken or damaged parts

No other lighting improvements are included in LLMD 2019-01 at this time. As additional Benefit Zones are added, the costs of operating and maintaining the full variety of supplemental lighting improvements within those new Benefit Zones may be assessed to properties within those zones.

3 Method of Assessment

Pursuant to the Act, the costs incurred by the LLMD may be apportioned by any formula or method which fairly distributes the net amount to be assessed among assessable parcels in proportion to the estimated benefits to be received by each parcel from the assessed improvements. In order to accomplish this requirement, the formula used for calculating special benefits within the LLMD must reflect the land use composition of the parcels, the types of improvements being operated, and the maintenance and operations services provided.

The City must identify all parcels which have special benefits conferred upon them and which are to be assessed, in relationship to the entirety of the public improvement and the maintenance and operation expenses being provided.

3.1 Benefit Analysis

In conjunction with the provisions of the Act, the California Constitution, in Article XIIIID, defines a number of terms which are essential to an acceptable and equitable levy of assessments:

Section 2d defines “District” as follows:

“an area determined by an agency to contain all parcels which will receive a special benefit from a proposed public improvement or property related service.”

Section 2i defines “Special Benefit” as follows:

“a particular and distinct benefit over and above general benefits conferred on real property located in the District or to the public at large. General enhancement of property value does not constitute “special benefit.”

Section 4a defines “Proportional Special Benefit Assessments” as follows:

“An agency which proposes to levy an assessment shall identify all parcels which will have a special benefit conferred upon them and upon which an assessment will be imposed. The proportionate special benefit derived by each identified parcel shall be determined in relationship to the entirety of the capital cost of a public improvement, the maintenance and operation expenses of a public improvement, or the cost of the property related service being provided. No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel.”

3.2 Potential Special Benefits of Landscaping Improvements

The special benefits of additional landscaping within the LLMD boundaries include:

- Enhanced aesthetic environment
- Additional greenspace and shade within the tract
- Enhanced home values due to increase in overall greenspace within the development.
- Enhanced home values due to increased attractiveness of entrance frontage and entrance road median

3.3 Potential Special Benefits of Special Lighting Improvements

The potential benefits of special landscape and lighting within the boundaries of the LLMD include:

- Convenience, safety, and security of property, improvements, and goods
- Improvement of usability of greenspace areas
- Enhanced deterrence of crime and the aid to police protection
- Improved ability of pedestrians to see potential obstacles

3.4 Assessment Methodology

Each parcel in LLMD 2019-01 is assigned a weighting factor known as an Assessment Unit (AU) to identify the parcel's proportionate special benefit from specific improvements. Each parcel's AU is calculated based on the parcel's land use, development status and/or size as compared to other parcels within the LLMD, as determined to be appropriate for each type of expense.

A typical single-family residential property will be assigned an AU of 1.00, and all other property types will be assigned an AU proportionate to the special benefits they receive as compared to this single-family residential property.

The total number of Assessment Units in each Zone will then be divided into the total dollar amount to be assessed (also known as the Balance to Levy, a term defined in the Act) to establish the Levy per AU (the Assessment Rate). The Assessment Rate will then be multiplied by the parcel's AU to establish the parcel's Levy Amount.

Put mathematically, the formulas for the method of apportionment will be as follows:

$$\text{Total Balance to Levy} / \text{Total AU in Zone} = \text{Levy per AU (Rate)}$$

$$\text{Levy per AU (Rate)} \times \text{Parcel's Calculated AU} = \text{Parcel's Levy Amount}$$

LLMD 2019-01 provides for operation and maintenance of improvements that enhance the presentation, aesthetics and public safety aspects of the included properties. These improvements will directly benefit the parcels to be assessed within the LLMD 2019-01. The assessments and method of apportionment are based on the premise that the assessments will be used to operate and maintain landscape and lighting improvements within LLMD 2019-01, and that the assessment revenues generated by LLMD 2019-01 will be used solely for such purposes. This reports finds the following:

- The costs of operation and maintenance of the proposed improvements have been identified and allocated to properties within LLMD 2019-01 based on a determined special benefit.
- The LLMD improvements are not required nor necessarily desired by any properties or developments outside the LLMD 2019-01 boundary. Therefore, any public access or use of these local improvements by others is incidental and there is no measurable general benefit to properties outside LLMD 2019-01 or to the public at large.
- The LLMD improvements, associated costs and assessments are localized, and the construction and installation of the improvements are only necessary for the development of properties within LLMD 2019-01.

- The improvements provided by LLMD 2019-01 and for which properties will be assessed have been identified as an essential component and local amenity that provide a direct reflection and extension of the properties within LLMD 2019-01.
- The method of assessment set forth in this Report assumes that each assessed property receives special benefits from the landscape and lighting improvements within LLMD 2019-01, over and above any general community benefit.
- The assessment obligation for each parcel reflects that parcel's proportional share of special benefits as compared to other properties within LLMD 2019-01.
- Pursuant to the provisions of the Act, the improvements and the associated costs described in this Report have been carefully reviewed and have been allocated proportionally to properties within LLMD 2019-01.

Every parcel within LLMD 2019-01 has a land use classification based on the City's designation. While primary land use classification (i.e., Residential versus Non-Residential) can be a factor appropriate to help identify the special benefits conveyed to each property within a LLMD, it is not a factor used here since all properties carry the same residential land use classification.

Because landscape improvements associated with residential properties are usually located on the perimeter of a residential subdivision, or serve the needs of properties located within reasonable walking distance thereof, landscape improvements are typically associated with the entire development and are considered to provide substantially similar and equal benefits to each residential unit. Therefore, all residential properties are assigned 1.00 AU per unit as their proportional allocation of the landscape improvement costs whether a residential unit has been constructed or merely approved for development.

Similarly, for a typical residential tract development with landscaping and/or supplemental lighting within and adjacent to the development, the benefit to each residential property is reasonably equal and each residential parcel is assigned 1.00 AU.

No parcels in the City of Mendota are assessed for standard street lighting, and the same holds true here.

3.5 Annual Adjustments to Assessments

Most operations and maintenance budget items are typically impacted by inflation. Generally, any new or increased assessments to offset these increased costs require certain noticing, meeting, and balloting requirements by law. However, Government Code Section 54954.6(o) provides that a "new or increased assessment" does not include "an assessment which does not exceed an assessment formula or range of assessments...previously adopted by the agency or approved by the voters in the area where the assessment is imposed." This definition of an increased assessment was later confirmed by Senate Bill 919 (the Implementing Legislation for Proposition 218). The following describes the assessment adjustment formula to be applied within LLMD 2019-01:

The maximum assessment amount allowed for each fiscal year may be increased in an amount equal to the greater of: (1) two percent (2.0%), or (2) the percentage increase of the Local Consumer Price Index (CPI). The Consumer Price Index to be applied is for the West Region for All Urban Consumers, as developed by U.S. Bureau of Labor Statistics.

Each fiscal year the City shall compute the percentage difference between the CPI on January 1, and the CPI for the previous January 1, or a similar 12-month time period. This percentage difference shall then establish the range of increased assessments allowed based on CPI. Should the Bureau of Labor Statistics revise such

index or discontinue the preparation of such index, the City shall use the revised index or comparable system as approved by the City Council for determining fluctuations in the cost of living.

In the event that the City Council determines that the maximum inflation adjustment allowed to the assessments is not required for a given fiscal year, the City Council may adopt an assessment less than the allowable maximum assessment for that year. If the budget and assessments for the LLMD or any Zone requires an increase greater than the adjustment set forth in the formula in order to maintain solvency and cash flow within the LLMD or Zone, the proposed larger increase could be implemented but would be subject to majority protest by the property owners subject to the increased assessment.

3.6 LLMD Budget for Maintenance and Operations

The following tables provide summaries of the Landscape and Lighting Maintenance Operation budgets for LLMD 2019-01. These tables identify the costs and assessment rates applied to each Assessment Unit within the initial single Zone that will be necessary to cover the costs and expenses of operating and maintaining the improvements that provide special benefits to properties within LLMD 2019-01.

The improvements within LLMD 2019-01 were accepted and transferred to the City as follows: the park landscaping and lighting was accepted on February 9, 2021, Barboza Street landscaping was accepted on May 25, 2021, and Bass Avenue landscaping was accepted on April 12, 2022.

The City has incurred expenses related to LLMD 2019-01 and while the landscape maintenance fell within the current budget, costs for the lighting have increased. The calculated CPI from January 2023 to January 2024 is 3.3% and this increase will be applied to the Assessed Levy under the Lighting Maintenance Budget.

Table 3-1 presents the budget for landscape maintenance over a year of operation.

Table 3-1 Landscape Maintenance Budget

Direct Costs	
Contract Landscape Maintenance	\$ 18,326
City Water	\$ 500
City Labor (Streets)	\$ 912
Maintain Park Appertenances	\$ 900
Administration Costs	
City Cost Allocation	\$ 1,000
Balance to Levy	\$ 21,638
Calculation of Assessments	
Number of Parcels Assessed	85
Total Equivalent Benefit Units	85
Assessed Levy per AU, '20/'21 to '23/'24	\$ 254.56
Maximum Levy* per AU, 2023/2024	\$ 270.60
Maximum Levy* per AU, 2024/2025	\$ 279.53
Assessed Levy per AU, 2024/2025	\$ 254.56

* as increased by CPI

Table 3-2, on the following page, presents the budget for lighting maintenance and operation over the last year of operation.

Table 3-2 Lighting Maintenance Budget

Direct Costs	
Park Light Electricity	\$ 42.80
Park Light Maintenance	\$ 100
Balance to Levy	\$ 142.80

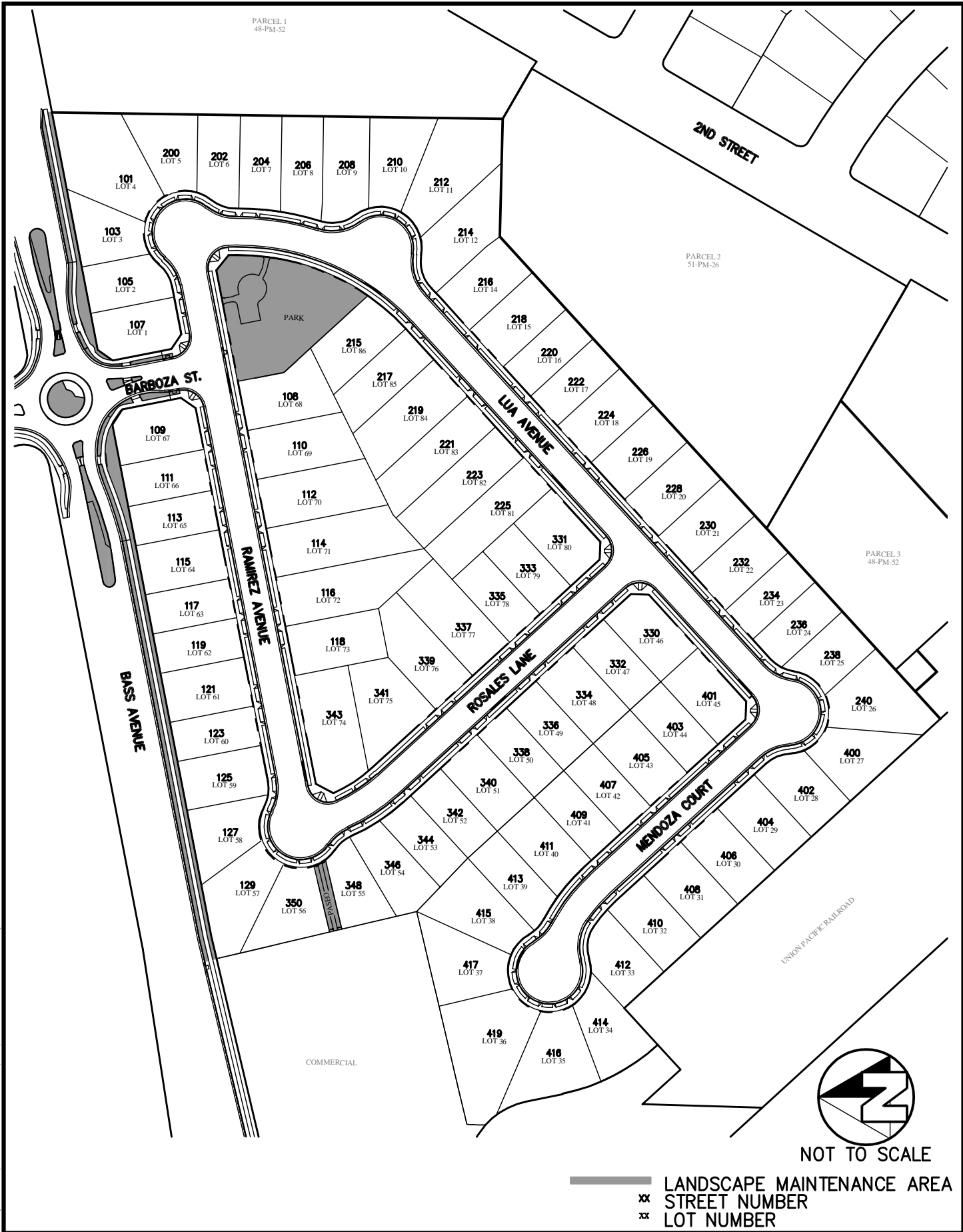
Calculation of Assessments	
Number of Parcels Assessed	85
Total Equivalent Benefit Units	85
Assessed Levy per AU, 2023/2024	\$ 1.63
Maximum Levy* per AU, 2024/2025	\$ 1.68
Assessed Levy per AU, 2024/2025	\$ 1.68

* as increased by CPI

Appendix A

Assessment Diagram

The attached Assessment Diagram shows the boundary of LLMD 2019-01 and all of the parcels included within that boundary. All of the residential parcels are included on the Assessment Roll, which appears as Appendix B. The non-residential and public benefit parcels are not included in the allocation of LLMD costs.



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PROVOST & PRITCHARD

CONSULTING GROUP

An Employee Owned Company

CITY OF MENDOTA

LANDSCAPE & LIGHTING MAINTENANCE DISTRICT 2019-01

APPENDIX A – ASSESSMENT DIAGRAM

DESIGN ENGINEER:

DATE: APRIL 2022

JOB NO:

SHEET OF

Appendix B

LLMD 2019-01 Assessment Roll

An Assessment Roll (a listing of all parcels assessed within LLMD 2019-01 and the amount of their assessment) has been filed with the City Clerk and is, by reference, made part of this Report. The assessment roll will be available for public inspection in the City Clerk's Office during normal City of Mendota office hours.

The Assessment Roll reflects all properties currently identified within LLMD 2019-01 and their proposed assessment amount(s) for this fiscal year. Each lot or parcel listed on the assessment roll is or will be shown and illustrated on the County Assessor's Roll and has been or will be assigned a County Assessor's Parcel Number. These records are, by reference, made part of this Report and shall govern for all details concerning the description of the lots or parcels. All assessments presented on the assessment roll are subject to change as a result of parcel changes made by the County including parcel splits, parcel merges or development changes that occur prior to the County securing the roll and generating tax bills for this fiscal year.

**City of Mendota
Landscape & Lighting Maintenance District No. 2019-01**

Benefit Zone 01 -- Tract 6218

Assessment Roll -- Fiscal Year 2024/2025

CPI increase Jan 2023 to Jan 2024: 3.3%

Total Amount to be Assessed:	Landscape:	\$	21,638.00
	Lighting:	\$	142.80
	Total Levy:	\$	21,780.80

Tract 6218 Lot No.	APN	Address	Assigned AU	Fiscal Year Levy		
				Landscape	Lighting	Total
1	013 - 442 - 01	107 Ramirez Ave	1.0	\$ 254.56	\$ 1.68	\$ 256.24
2	013 - 442 - 02	105 Ramirez Ave	1.0	\$ 254.56	\$ 1.68	\$ 256.24
3	013 - 442 - 03	103 Ramirez Ave	1.0	\$ 254.56	\$ 1.68	\$ 256.24
4	013 - 442 - 04	101 Ramirez Ave	1.0	\$ 254.56	\$ 1.68	\$ 256.24
5	013 - 442 - 05	200 Lua Ave	1.0	\$ 254.56	\$ 1.68	\$ 256.24
6	013 - 442 - 06	202 Lua Ave	1.0	\$ 254.56	\$ 1.68	\$ 256.24
7	013 - 442 - 07	204 Lua Ave	1.0	\$ 254.56	\$ 1.68	\$ 256.24
8	013 - 442 - 08	206 Lua Ave	1.0	\$ 254.56	\$ 1.68	\$ 256.24
9	013 - 442 - 09	208 Lua Ave	1.0	\$ 254.56	\$ 1.68	\$ 256.24
10	013 - 442 - 10	210 Lua Ave	1.0	\$ 254.56	\$ 1.68	\$ 256.24
11	013 - 442 - 11	212 Lua Ave	1.0	\$ 254.56	\$ 1.68	\$ 256.24
12	013 - 442 - 12	214 Lua Ave	1.0	\$ 254.56	\$ 1.68	\$ 256.24
14	013 - 442 - 13	216 Lua Ave	1.0	\$ 254.56	\$ 1.68	\$ 256.24
15	013 - 442 - 14	218 Lua Ave	1.0	\$ 254.56	\$ 1.68	\$ 256.24
16	013 - 452 - 01	220 Lua Ave	1.0	\$ 254.56	\$ 1.68	\$ 256.24
17	013 - 452 - 02	222 Lua Ave	1.0	\$ 254.56	\$ 1.68	\$ 256.24
18	013 - 452 - 03	224 Lua Ave	1.0	\$ 254.56	\$ 1.68	\$ 256.24
19	013 - 452 - 04	226 Lua Ave	1.0	\$ 254.56	\$ 1.68	\$ 256.24
20	013 - 452 - 05	228 Lua Ave	1.0	\$ 254.56	\$ 1.68	\$ 256.24
21	013 - 452 - 06	230 Lua Ave	1.0	\$ 254.56	\$ 1.68	\$ 256.24
22	013 - 452 - 07	232 Lua Ave	1.0	\$ 254.56	\$ 1.68	\$ 256.24
23	013 - 452 - 08	234 Lua Ave	1.0	\$ 254.56	\$ 1.68	\$ 256.24
24	013 - 452 - 09	236 Lua Ave	1.0	\$ 254.56	\$ 1.68	\$ 256.24
25	013 - 452 - 10	238 Lua Ave	1.0	\$ 254.56	\$ 1.68	\$ 256.24
26	013 - 452 - 11	240 Lua Ave	1.0	\$ 254.56	\$ 1.68	\$ 256.24
27	013 - 452 - 12	400 Mendoza Court	1.0	\$ 254.56	\$ 1.68	\$ 256.24
28	013 - 452 - 13	402 Mendoza Court	1.0	\$ 254.56	\$ 1.68	\$ 256.24
29	013 - 452 - 14	404 Mendoza Court	1.0	\$ 254.56	\$ 1.68	\$ 256.24
30	013 - 452 - 15	406 Mendoza Court	1.0	\$ 254.56	\$ 1.68	\$ 256.24
31	013 - 452 - 16	408 Mendoza Court	1.0	\$ 254.56	\$ 1.68	\$ 256.24
32	013 - 452 - 17	410 Mendoza Court	1.0	\$ 254.56	\$ 1.68	\$ 256.24
33	013 - 452 - 18	412 Mendoza Court	1.0	\$ 254.56	\$ 1.68	\$ 256.24
34	013 - 452 - 19	414 Mendoza Court	1.0	\$ 254.56	\$ 1.68	\$ 256.24
35	013 - 452 - 20	416 Mendoza Court	1.0	\$ 254.56	\$ 1.68	\$ 256.24
36	013 - 441 - 01	419 Mendoza Court	1.0	\$ 254.56	\$ 1.68	\$ 256.24
37	013 - 441 - 02	417 Mendoza Court	1.0	\$ 254.56	\$ 1.68	\$ 256.24
38	013 - 441 - 03	415 Mendoza Court	1.0	\$ 254.56	\$ 1.68	\$ 256.24
39	013 - 441 - 04	413 Mendoza Court	1.0	\$ 254.56	\$ 1.68	\$ 256.24
40	013 - 441 - 05	411 Mendoza Court	1.0	\$ 254.56	\$ 1.68	\$ 256.24
41	013 - 441 - 06	409 Mendoza Court	1.0	\$ 254.56	\$ 1.68	\$ 256.24
42	013 - 441 - 07	407 Mendoza Court	1.0	\$ 254.56	\$ 1.68	\$ 256.24
43	013 - 451 - 01	405 Mendoza Court	1.0	\$ 254.56	\$ 1.68	\$ 256.24
44	013 - 451 - 02	403 Mendoza Court	1.0	\$ 254.56	\$ 1.68	\$ 256.24
45	013 - 451 - 03	401 Mendoza Court	1.0	\$ 254.56	\$ 1.68	\$ 256.24

**City of Mendota
Landscape & Lighting Maintenance District No. 2019-01**

Benefit Zone 01 -- Tract 6218

Assessment Roll -- Fiscal Year 2024/2025

CPI increase Jan 2023 to Jan 2024: 3.3%

Total Amount to be Assessed:

Landscape: \$ 21,638.00
Lighting: \$ 142.80
Total Levy: \$ 21,780.80

Tract 6218					Fiscal Year Levy		
Lot No.	APN	Address	Assigned AU	Landscape	Lighting	Total	
46	013 - 451 - 04	330 Rosales Lane	1.0	\$ 254.56	\$ 1.68	\$ 256.24	
47	013 - 451 - 05	332 Rosales Lane	1.0	\$ 254.56	\$ 1.68	\$ 256.24	
48	013 - 451 - 06	334 Rosales Lane	1.0	\$ 254.56	\$ 1.68	\$ 256.24	
49	013 - 441 - 08	336 Rosales Lane	1.0	\$ 254.56	\$ 1.68	\$ 256.24	
50	013 - 441 - 09	338 Rosales Lane	1.0	\$ 254.56	\$ 1.68	\$ 256.24	
51	013 - 441 - 10	340 Rosales Lane	1.0	\$ 254.56	\$ 1.68	\$ 256.24	
52	013 - 441 - 11	342 Rosales Lane	1.0	\$ 254.56	\$ 1.68	\$ 256.24	
53	013 - 441 - 12	344 Rosales Lane	1.0	\$ 254.56	\$ 1.68	\$ 256.24	
54	013 - 441 - 13	346 Rosales Lane	1.0	\$ 254.56	\$ 1.68	\$ 256.24	
55	013 - 441 - 14	348 Rosales Lane	1.0	\$ 254.56	\$ 1.68	\$ 256.24	
56	013 - 441 - 15	350 Rosales Lane	1.0	\$ 254.56	\$ 1.68	\$ 256.24	
57	013 - 441 - 16	129 Ramirez Ave	1.0	\$ 254.56	\$ 1.68	\$ 256.24	
58	013 - 441 - 17	127 Ramirez Ave	1.0	\$ 254.56	\$ 1.68	\$ 256.24	
59	013 - 441 - 18	125 Ramirez Ave	1.0	\$ 254.56	\$ 1.68	\$ 256.24	
60	013 - 441 - 19	123 Ramirez Ave	1.0	\$ 254.56	\$ 1.68	\$ 256.24	
61	013 - 441 - 20	121 Ramirez Ave	1.0	\$ 254.56	\$ 1.68	\$ 256.24	
62	013 - 441 - 21	119 Ramirez Ave	1.0	\$ 254.56	\$ 1.68	\$ 256.24	
63	013 - 441 - 22	117 Ramirez Ave	1.0	\$ 254.56	\$ 1.68	\$ 256.24	
64	013 - 441 - 23	115 Ramirez Ave	1.0	\$ 254.56	\$ 1.68	\$ 256.24	
65	013 - 441 - 24	113 Ramirez Ave	1.0	\$ 254.56	\$ 1.68	\$ 256.24	
66	013 - 441 - 25	111 Ramirez Ave	1.0	\$ 254.56	\$ 1.68	\$ 256.24	
67	013 - 441 - 26	109 Ramirez Ave	1.0	\$ 254.56	\$ 1.68	\$ 256.24	
68	013 - 443 - 19	108 Ramirez Ave	1.0	\$ 254.56	\$ 1.68	\$ 256.24	
69	013 - 443 - 18	110 Ramirez Ave	1.0	\$ 254.56	\$ 1.68	\$ 256.24	
70	013 - 443 - 17	112 Ramirez Ave	1.0	\$ 254.56	\$ 1.68	\$ 256.24	
71	013 - 443 - 16	114 Ramirez Ave	1.0	\$ 254.56	\$ 1.68	\$ 256.24	
72	013 - 443 - 15	116 Ramirez Ave	1.0	\$ 254.56	\$ 1.68	\$ 256.24	
73	013 - 443 - 14	118 Ramirez Ave	1.0	\$ 254.56	\$ 1.68	\$ 256.24	
74	013 - 443 - 13	343 Rosales Lane	1.0	\$ 254.56	\$ 1.68	\$ 256.24	
75	013 - 443 - 12	341 Rosales Lane	1.0	\$ 254.56	\$ 1.68	\$ 256.24	
76	013 - 443 - 11	339 Rosales Lane	1.0	\$ 254.56	\$ 1.68	\$ 256.24	
77	013 - 443 - 10	337 Rosales Lane	1.0	\$ 254.56	\$ 1.68	\$ 256.24	
78	013 - 443 - 09	335 Rosales Lane	1.0	\$ 254.56	\$ 1.68	\$ 256.24	
79	013 - 443 - 08	333 Rosales Lane	1.0	\$ 254.56	\$ 1.68	\$ 256.24	
80	013 - 443 - 07	331 Rosales Lane	1.0	\$ 254.56	\$ 1.68	\$ 256.24	
81	013 - 443 - 06	225 Lua Ave	1.0	\$ 254.56	\$ 1.68	\$ 256.24	
82	013 - 443 - 05	223 Lua Ave	1.0	\$ 254.56	\$ 1.68	\$ 256.24	
83	013 - 443 - 04	221 Lua Ave	1.0	\$ 254.56	\$ 1.68	\$ 256.24	
84	013 - 443 - 03	219 Lua Ave	1.0	\$ 254.56	\$ 1.68	\$ 256.24	
85	013 - 443 - 02	217 Lua Ave	1.0	\$ 254.56	\$ 1.68	\$ 256.24	
86	013 - 443 - 01	215 Lua Ave	1.0	\$ 254.56	\$ 1.68	\$ 256.24	
Total Levy:				\$ 21,638.00	\$ 142.80	\$ 21,780.80	

AGENDA ITEM – STAFF REPORT

TO: HONORABLE MAYOR AND COUNCILMEMBERS
FROM: MARILU SANDOVAL, FINANCE ADMINISTRATIVE SUPERVISOR
VIA: CRISTIAN GONZALEZ, CITY MANAGER
SUBJECT: APPROVING THE 2024 FIREWORKS STAND PERMITS
DATE: JUNE 25, 2024

ISSUE

Shall the City Council adopt Resolution No. 24-32, approving the 2024 Fireworks Stand Permits?

BACKGROUND

Mendota Municipal Code (“MMC”) Chapter 8.12 allows the City to issue no more than six (6) Firework Stand Permits (“Permit(s)”) to qualifying organizations or groups for the sale of safe and sane fireworks between June 28th and July 6th of each year. Per MMC Chapter 8.12, in order to apply for a Permit, the organizations or groups must meet the following qualifications:

1. A permit may only be issued to nonprofit associations or corporations organized primarily for civic betterment or youth activities;
2. Each organization must maintain a bona fide membership of at least twenty-five (25) members, and must have been organized and established for a minimum of one year continuously preceding the filing of the application for the license;
3. No organization may receive more than one permit for sale during any one calendar year.

To apply for a permit, the qualifying organizations or groups must submit a completed Permit Application and provide all necessary documentation requested by the MMC during the application period (which is between the first day of April and the last day of May, except when the last day falls on a Saturday or Sunday, the following business day shall be determined to be the last day).

Once the application period has ended, the City Council has the authority to select the organizations or groups to receive the Permits based on past practices of the City in issuing such Permits to organizations. Moreover, the City Council shall endeavor to issue Permits to those organizations which previously held city sales Permits except where the permittee failed to comply with any of the provisions of this chapter.

ANALYSIS

During the application period for the 2024 Fireworks Stand Permits, staff received a total of five (5) applications. An overview of the applicants is provided below:

Organization Name	Proposed Stand Location
Mendota Pentecostal Church of God	580 Derrick Avenue
Mendota High School Football	1105 Oller Street
Mendota Police Officers Association (MPOA)	867 Oller Street
Westside Youth Inc.	697 7 th Street
Mendota Youth Recreation	Corner 7 th & Quince Street APN 013-194-018

All of the Permit applications that were submitted are considered complete.

FISCAL IMPACT

The fiscal impact of this item would include staff time to process and issue all Permits.

RECOMMENDATION

Staff recommends that the City Council adopt Resolution No. 24-32, approving the 2024 Fireworks Stand Permits.

Attachment:

1. Resolution No. 24-32

**BEFORE THE CITY COUNCIL
OF THE
CITY OF MENDOTA, COUNTY OF FRESNO**

RESOLUTION NO. 24-32

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MENDOTA APPROVING
THE 2024 FIREWORKS STAND PERMITS**

WHEREAS, Mendota Municipal Code (“MMC”) Chapter 8.12 allows the City to issue Firework Stand Permits (“Permit(s)”) to nonprofit associations or corporations organized primarily for civic betterment or youth activities, for the sale of safe and sane fireworks between June 28th and July 6th of each year; and

WHEREAS, only organizations or groups who meet the qualifications listed in MMC Chapter 8.12 may apply for a Permit; and

WHEREAS, pursuant to MMC Chapter 8.12, the City Council will select the organizations or groups to receive Permits based on past practices of the City in issuing said Permits to such organizations, as long as the applicants meet the City’s requirements; and

WHEREAS, the City has received five (5) Permit Applications from qualified organizations or groups during the application period of April 1, 2024 – May 31, 2024.

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of Mendota, that the City hereby approves the processing and issuance of 2024 Fireworks Stand Permits to the following organizations and groups: Mendota Pentecostal Church of God, Mendota High School Football, Mendota Police Officers Association (“MPOA”), Westside Youth Inc., and Mendota Youth Recreation.

Victor Martinez, Mayor

ATTEST:

I, Celeste Cabrera-Garcia, City Clerk of the City of Mendota, do hereby certify that the foregoing resolution was duly adopted and passed by the City Council at a regular meeting of said Council, held at the Mendota City Hall on the 25th day of June 2024, by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

Celeste Cabrera-Garcia, City Clerk

AGENDA ITEM – STAFF REPORT

TO: HONORABLE MAYOR AND COUNCILMEMBERS
FROM: CRISTIAN GONZALEZ, CITY MANAGER
SUBJECT: APPROVING AND ADOPTING THE FISCAL YEAR 2024-2025 OPERATING BUDGET FOR THE CITY OF MENDOTA
DATE: JUNE 25, 2024

ISSUE

Shall the City Council adopt Resolution No. 24-33, approving and adopting the Fiscal Year 2024-2025 operating budget for the City of Mendota?

BACKGROUND

The budget for the City of Mendota (“City”) is the financial representation of the City Council’s goals and priorities together with costs to conduct business from July 1, 2024 through June 30, 2025. The City’s budget is conveyed in two categories: General Fund and Enterprise Funds.

The General Fund generates its revenues primarily from property tax, sales tax, and fees. From those revenue streams, the City is able to provide city administration, public safety, finance services, street and park maintenance, and general support operations.

As for the Enterprise Funds, there are the City’s water, sewer, refuse, streets, community facilities district, and the newly approved landscape and lighting maintenance district. Funds consist of user fees for water and sewer service, or specialized voter-approved taxes. The Enterprise Funds are primarily collected and restricted to be expended solely on what it was collected for.

The proposed budget for Fiscal Year (“FY”) 2024-2025 was presented to the City Council and the public on June 19, 2024.

ANALYSIS

The filing of the FY 2024-2025 budget will represent considerable projects amongst all departments. While long-term economic effects of the pandemic are expected to be substantial throughout the country, the City is positioned to demonstrate, once again, its resilience and efficiency as it relates to City operations.

With the leadership of our City Council, the City is able to implement several projects, despite the high interest rates and high inflation being felt throughout the country. This is in part to franchise fees, grant funding, sales and property taxes. While the proposed budget takes a conservative approach, it includes the City Council’s priority projects such as installing 25 new street lights on the east side of town, completing the combined Police Station and Council

Chambers project, completing the irrigation system and planting new grass at Pool Park as well as installing perimeter fencing to keep vehicles off the new grass and installing park benches, completing the new Animal Control Building, installing a new concession stand with restrooms for the soccer fields, completing the irrigation system, planting new grass and installing perimeter fencing for the new soccer field at Rojas-Pierce Park, completing the Smoot to Amador Streets connecting street project and commencing the community center project.

Our grant projects to be implemented for this fiscal year budget will include funding from Community Development Block Grants (“CDBG”) for the concession stand and restrooms at Rojas-Pierce Park, appropriations from Assemblywoman Soria for a community center, appropriations from Congressman Duarte for road paving improvements, Community Oriented Policing Services (“COPS”) grants for hiring more Police Officers, San Joaquin Valley Air Pollution Control District grants to use towards the purchase of fuel efficient vehicles, California Department of Transportation (“Caltrans”) funds for a roundabout at the merger of Highways 180 and 33, federal funding for a booster tank and booster pumps for development on the west side of Rojas-Pierce Park and the relocation of well #7 and various grants for additional street projects, including 5th and Quince Streets and Smoot Street to Amador Street.

In terms of personnel, there is a glaring need for additional help in all departments as the City continues to grow. As such, we are proposing one (1) additional position in the Public Works Department and one (1) additional position in the Public Utilities Department. This budget proposes adding a promotional opportunity for the Assistant Public Works Director position to allow for growth within the department. For the Finance Department, we propose to create a Finance Officer position to create professional growth and promotional opportunities within the department. In the Police Department we are proposing to expand the Police Records Clerk position to a classification series I-III which will become a promotional opportunity position.

CONCLUSION

This year we will continue to be more strategic than ever, leveraging local funds with outside resources, such as CDBG, COPS grants, Congestion and Mitigation Air Quality (“CMAQ”) grants, and Active Transportation Program (“ATP”) grants amongst other grant funding in order to accomplish meaningful improvements in FY 2024-2025. Staff will also continue to attract economic development projects and grant funding opportunities.

RECOMMENDATION

Staff recommends that the City Council adopt Resolution No. 24-33, approving and adopting the Fiscal Year 2024-2025 Operating Budget for the City of Mendota.

Attachments:

1. Resolution No. 24-33
2. Exhibit “A” - Fiscal Year 2024-2025 Budget

**BEFORE THE CITY COUNCIL
OF THE
CITY OF MENDOTA, COUNTY OF FRESNO**

RESOLUTION NO. 24-33

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MENDOTA APPROVING AND ADOPTING THE FISCAL YEAR 2024-2025 OPERATING BUDGET FOR THE CITY OF MENDOTA

WHEREAS, the City Council of the City of Mendota (“City”), in carrying out its fiduciary responsibility in the management of taxpayer funds, establishes an operating budget each fiscal year; and

WHEREAS, the City Council, in collaboration with City staff, has prepared a balanced budget that provides for the delivery of core services to the residents of Mendota through the approval of specific departmental expenditures; and

WHEREAS, the City Council has reviewed these specific departmental expenditures; and

WHEREAS, the City Council has held a budget hearing and allowed the public to provide input on the proposed budget.

NOW, THEREFORE, BE IT RESOLVED, that the City Council of the City of Mendota does hereby adopt the Fiscal Year 2024-2025 budget for the City of Mendota and attached hereto and made part hereof as Exhibit “A.”

BE IT FURTHER RESOLVED, that, to ensure the total expenditures approved for each department remain at or under the approved amounts, the City Manager may make minor changes to individual line items in this budget so long as such changes do not increase the total expenditure amounts approved for each department.

Victor Martinez, Mayor

ATTEST:

I, Celeste Cabrera-Garcia, City Clerk of the City of Mendota, do hereby certify that the foregoing resolution was duly adopted and passed by the City Council at a regular meeting of said Council, held at the Mendota City Hall on the 25th day of June, 2024.

AYES:

NOES:

ABSENT:

ABSTAIN:

Celeste Cabrera-Garcia, City Clerk

EXHIBIT A

City of Mendota
Fiscal Year
2024 – 2025
Approved Budget



Table of Contents

	Page
I. Directory	1
II. General Fund - Summary	2
General Fund Revenues Summary.....	3
General Fund Expenditures Summary.....	5
III. General Fund Budget	7
City Council.....	8
City Administration.....	9
Finance Department.....	10
Planning & Engineering.....	11
Police.....	12
Code Enforcement.....	13
Animal Control.....	14
Building Department.....	15
Buildings & Grounds.....	16
IV. Enterprise Fund Budget	17
Refuse Operation Fund.....	18
Sewer Operation Fund.....	19
Water Operation Fund.....	21
Gas Tax - Street Fund.....	23
Measure "C" - Street Fund.....	24
"LTF" - Street Fund.....	25
Mendota "CFD" Fund.....	26
"COPS" Fund.....	27
Donation Fund.....	28
Landscape & Lighting Maintenance District.....	29
V. Organizational Chart	30
VI. Payroll Allocations Summary	31

Directory

City of Mendota
643 Quince Street
Mendota, CA 93640
(559) 655-3291 Phone
(559) 655-4064 Fax
www.cityofmendota.com

City Council meetings are scheduled every 2nd and 4th Tuesday of the month at City Council Chambers 643 Quince Street, Mendota, California 93640.

City Council

Mayor	Victor Martinez	Term Expires	2026
Mayor Pro-Tem	Libertad Lopez	Term Expires	2026
Council Member	Jose Alonso	Term Expires	2024
Council Member	Joseph Riofrio	Term Expires	2024
Council Member	Oscar Rosales	Term Expires	2024

Departments

City Manager	Cristian Gonzalez	(559) 860-8882	cristian@cityofmendota.com
Finance Director	Nora Valdez	(559) 260-5057	nora@cityofmendota.com
City Clerk/Events Coordinator	Celeste Cabrera-Garcia	(559) 577-7692	ccabrera@cityofmendota.com
Director of Administrative Services/Assistant City Manager	Jennifer Lekumberry	(559) 630-2849	jennifer@cityofmendota.com
Police Chief	Kevin W. Smith	(559) 288-8053	Kevin.Smith@fcle.org

Contract Services

City Attorney	Wanger Jones Helsley PC Attorneys	(559) 233-4800
City Engineer/Planner	Provost & Pritchard	(559) 449-2700

General Fund Budget – Summary

- 1) General Fund Revenue Summary
 - A. Taxes & Fines
 - B. Revenues from Use of Money or Property
 - C. Inter-Governmental Agencies
 - D. Services
 - E. Other Revenues
- 2) General Fund Expenditure Summary
 - A. Salaries & Overtime
 - B. Fringe Benefits
 - C. Contract Services
 - D. Communication Supplies
 - E. Supplies
 - F. Fuel & Utilities
 - G. Repair & Maintenance
 - H. Property & General Liability Insurance
 - I. Meetings-Travel-Training
 - J. Other Expenditures
 - K. Capital Outlay

GENERAL FUND REVENUES

		Average	Approved	FY 23/24	Approved	Approved
		Past 3 Years	Budget	Actual as of	Budget	Budget
			FY 22/23	May-24	FY 23/24	FY 24/25
TAXES & FINES:						
01-3000-3010	Current Year Secured - Property Taxes	1,275,366	1,030,000	1,258,276	1,100,000	1,210,000
01-3000-3030	Prior Year Secured - Property Taxes	1,280	1,000	369	1,000	1,100
01-3000-3040	Current Year Unsecured - Property Taxes	21,578	15,000	23,996	16,000	17,600
01-3000-3050	Prior Year Unsecured - Property Taxes	500	1,000	458	1,000	1,100
01-3000-3070	Home Owner Apportionment - Property Taxes	2,383	1,300	1,471	1,300	1,430
01-3000-3150	Transfer Tax - Property Taxes	7,632	11,000	1,774	11,000	11,000
01-3100-3110	Sales Tax & Use Tax	1,137,852	685,000	1,380,588	875,000	1,150,000
01-3100-3120	Franchise Fees	145,050	1,202,040	147,087	799,621	150,000
01-3100-3130	Business License Tax	110,331	90,000	112,613	90,000	100,000
01-3100-3140	Transient Tax	4,822	3,000	3,816	3,000	3,300
01-3200-3210	Animal License Tax	3,053	4,000	340	4,000	1,000
01-3300-3310	Vehicle Fines	53,719	33,500	52,214	33,500	45,000
01-3300-3320	Code Enforcement Fees	30,304	13,000	14,014	13,000	14,300
01-3300-3340	Police Services	3,571	7,000	1,236	7,000	6,000
01-3300-3351	Police Administration Fees	6,011	6,500	4,905	6,500	7,150
01-3300-3359	Vehicle Impound Fees	25,164	25,000	21,935	25,000	27,500
01-3300-3362	DUI	11,084	12,000	7,445	12,000	13,200
01-3800-3350	Parking Citation	14,746	15,000	3,831	15,000	16,500
TOTAL TAXES & FINES		2,854,446	3,155,340	3,036,368	3,013,921	2,776,180

- Rental Income: Workforce Connection & Employment Development Department: \$4468.00 (Monthly); Department of Motor Vehicles: \$487.00 (Monthly); American Ambulance: \$1,111.95 (Monthly); Mendota Youth Recreation, Inc. \$1.00 (Annual); TerraForm (Solar Farm next to Covanta): \$10,000.00 (Annual); United Security Bank \$1,000.00 (Monthly); Department of Motor Vehicles Kiosk: \$200.00 (Monthly)
- New Measure Income in Sales Tax from 9.225 Increase

REVENUES FROM USE OF MONEY OR PROPERTY:						
01-3400-3410	Investment Interest	11,189	1,500	5,953	1,500	6,000
01-3400-3420	Rental Income	98,077	101,000	96,696	98,000	111,720
TOTAL REVENUE MONEY & PROPERTY		109,266	102,500	102,649	99,500	117,720
INTER-GOVERNMENTAL AGENCIES:						
01-3100-3115	Local Public Safety AB2788	65,061	48,000	56,163	48,000	60,000
01-3500-3580	Public Safety	10,500	10,500	-	10,500	10,500
01-3500-3600	Grants	1,398,625	865,429	281,341	1,217,833	5,515,203
01-4000-3520	Reimbursements	175,028	255,000	151,276	367,000	395,000
TOTAL INTER-GOV. AGENCIES		1,649,214	1,178,929	488,780	1,643,333	5,980,703

- Grants: Office of Esmeralda Soria 4,000,000.00 Community Center Design & groundbreaking; County of Fresno CDBG \$531,870.00; COPS Hiring Program \$250,000.00
- Reimbursement: SRO Program & State Claims

GENERAL FUND REVENUES – CONTINUED

		Average Past 3 Years	Approved Budget FY 22/23	FY 23/24 Actual as of May-24	Approved Budget FY 23/24	Approved Budget FY 24/25
SERVICES:						
01-3800-3890	Debit Card Services	2,500	2,500	4,315	2,500	2,500
01-3800-3810	Planning/Engineering (Pass-Thru)	58,333	60,000	29,920	65,000	65,000
01-3200-3228	Plan Check Fees	55,000	50,000	46,208	75,000	50,000
01-3800-3860	Street Sweeping	14,553	14,553	7,277	14,553	14,553
01-3200-3220	Building Fees	62,333	60,000	62,626	87,000	65,000
01-3222-4650	Encroachment Permits	6,000	4,000	1,835	4,000	4,000
	TOTAL SERVICES	198,720	191,053	152,180	248,053	201,053
OTHER REVENUES:						
01-4000-3126	Other Business Revenue	1,200,906	-	1,163,052	-	1,238,761
01-4000-4010	Sale of Property	2,667	2,000	977	2,000	10,000
01-4000-4060	Over/Short	-	-	-	-	-
01-4000-4650	Capital Contributions	9,000	6,000	207,412	15,000	15,000
	TOTAL OTHER REVENUES	11,667	8,000	1,371,441	17,000	1,263,761
01-3900-3903	TRANSFER	393,859	336,029	-	456,029	289,029
TOTAL GENERAL FUND REVENUES		5,217,171	4,971,851	5,151,417	5,477,836	10,628,446

- Transfer: \$289,029.00 UMPQUA Bank for PD/ Council Chambers Building

GENERAL FUND EXPENDITURES

Fund	Description	Average Past 3 Years	Approved Budget FY 22/23	FY 23/24 Actual as of May-24	Approved Budget FY 23/24	Approved Budget FY 24/25
	SALARIES & OVERTIME					
01-xxxx-5010	Salaries, Regular	1,452,476	1,290,655	1,440,444	1,402,208	1,540,031
01-xxxx-5060	Overtime	92,856	75,350	137,869	75,350	113,431
	Total Salaries & Overtime	1,545,332	1,366,005	1,578,313	1,477,558	1,653,462
	FRINGE BENEFITS					
01-xxxx-5900	Uniform	12,040	14,760	5,293	15,900	24,955
01-xxxx-6050	Retirement	125,723	72,460	144,494	72,643	191,235
01-xxxx-6060	Health & Life Insurance	246,879	280,548	220,333	266,379	302,743
01-xxxx-6070	F.I.C.A./Medicare	117,620	103,278	122,863	109,579	134,511
01-xxxx-6080	Workers Compensation	189,597	190,190	181,515	195,960	213,787
01-xxxx-6090	Unemployment Insurance	5,000	6,000	-	7,500	8,550
01-xxxx-6100	Disability Insurance	14,008	14,579	14,031	15,557	15,899
	Total Fringe Benefits	710,867	681,815	688,529	683,518	891,679
	CONTRACT SERVICES					
01-xxxx-5100	Election	2,000	2,800	-	3,000	15,000
01-xxxx-5820	Legal Services	100,478	73,500	121,693	79,740	121,000
01-xxxx-5821	Engineering Services	16,000	18,000	12,000	18,000	18,000
01-xxxx-5840	Audit	13,377	11,000	13,354	12,000	14,000
01-xxxx-5860	Contract Services - Dispatch	167,892	166,056	150,084	176,796	170,000
01-xxxx-5850	Contract Services	577,069	369,015	369,467	678,241	911,933
01-xxxx-5851	Contract Services (Pass-Thru)	38,589	50,000	15,768	50,000	50,000
01-xxxx-5400	Lab Fees	851	2,000	1,552	500	1,800
01-xxxx-5810	Abatement	5,500	7,000	1,500	7,000	8,000
	Total Contract Services	921,756	699,371	685,419	1,025,277	1,309,733
	COMMUNICATION					
01-xxxx-5200	Telephone / Radio's	34,162	29,500	30,348	35,156	43,189
01-xxxx-5360	Postage	4,296	3,420	4,829	3,730	5,650
	Total Communication	38,458	32,920	35,177	38,886	48,839
	SUPPLIES					
01-xxxx-5350	Office Supplies	7,609	9,200	5,878	7,500	20,833
01-xxxx-5800	Special Department Supplies	69,480	47,800	108,653	44,588	75,050
	Total Supplies	77,089	57,000	114,531	52,088	95,883
	FUEL & UTILITY					
01-xxxx-5500	Fuel	21,285	17,534	20,454	22,700	22,659
01-xxxx-5510	Fuel Stipend	-	-	-	-	50,000
01-xxxx-5150	Utilities	51,812	29,000	69,435	32,000	76,000
	Total Fuel & Utility	73,096	46,534	89,888	54,700	148,659
	REPAIR & MAINTENANCE					
01-xxxx-5450	Vehicle Maintenance/Operations	29,900	22,650	41,487	23,815	30,400
01-xxxx-5460	Facility Repair	60,381	31,053	15,153	54,500	76,500
01-xxxx-5600	Office Equipment Maintenance	4,450	3,500	849	6,500	6,000
	Total Repair & Maintenance	94,731	57,203	57,489	84,815	112,900
	P & GL INSURANCE					
01-xxxx-6110		8,400	10,166	-	15,000	17,100
	MEETINGS/TRAVEL/TRAINING					
01-xxxx-6300		32,499	19,100	24,651	36,900	46,000

GENERAL FUND EXPENDITURES – CONTINUED

Fund	Description	Average Past 3 Years	Approved Budget FY 22/23	FY 23/24 Actual as of May-24	Approved Budget FY 23/24	Approved Budget FY 24/25
	OTHER EXPENDITURES					
01-xxxx-5300	Advertising & Publication	2,608	4,600	1,298	2,650	6,500
01-xxxx-5950	Rent/Lease of Equip./ PD Bld.	54,299	54,500	54,897	54,000	16,500
01-xxxx-6200	Principal	120,040	24,555	168,199	24,555	-
01-xxxx-6210	Bonds-Interest	4,667	5,445	4,572	5,445	-
01-xxxx-6250	Memberships & Dues	13,940	7,358	18,041	7,383	25,600
01-xxxx-6305	K-9 Progam	1,277	1,900	1,431	1,200	1,600
01-xxxx-6310	Proposition 64	-	82,850	19,806	83,000	-
01-xxxx-6400	Taxes and Assessments	439	453	697	300	711
01-xxxx-6510	Community Promotion	1,239	600	1,618	600	1,500
01-xxxx-xxxx	Transfer	-	-	-	50,000	-
01-xxxx-7000	American Rescue Plan	-	517,500	968,925	-	1,000,000
	Total Other Expenditures	198,510	699,761	1,239,483	229,133	1,052,411
01-xxxx-6500	CAPITAL OUTLAY	2,436,194	785,000	1,080,139	4,829,667	5,251,780
	TOTAL General Fund EXPENDITURES	6,136,931	\$4,454,875	\$5,593,619	8,527,542	10,628,446

General Fund Budgets

- 1) City Council
- 2) City Administration
- 3) Finance Department
- 4) Planning & Engineering
- 5) Police
- 6) Code Enforcement
- 7) Animal Control
- 8) Building Department
- 9) Buildings & Grounds

CITY COUNCIL

Approved Budget for Fiscal Year 2024-25 – General Fund

		Average	Approved	FY 23/24	Approved	Approved
Fund	Description	Past 3 Years	Budget	Actual as of	Budget	Budget
			FY 22/23	May-24	FY 23/24	FY 24/25
City Council						
01-5060-5010	Salaries, Regular	17,400	18,000	16,200	18,000	18,000
01-5060-5100	Elections	2,000	3,000	-	3,000	15,000
01-5060-5200	Telephone	1,787	1,900	1,562	1,900	1,900
01-5060-5350	Office Supplies	250	200	149	400	500
01-5060-6060	Health & Life Insurance	60,772	65,437	55,709	61,169	70,069
01-5060-6070	F.I.C.A. / Medicare	1,561	1,377	1,928	1,377	1,377
01-5060-6100	Disability Insurance	203	194	252	162	162
01-5060-6300	Meetings/Travel/Training	11,760	13,000	9,279	13,000	15,000
01-5060-6510	Community Promotions	1,239	600	1,618	1,500	1,500
	Total Expenditures	96,971	103,708	86,697	100,508	123,508

CITY ADMINISTRATION

Approved Budget for Fiscal Year 2024-25 – General Fund

Fund	Description	Average	Approved	FY 23/24	Approved	Approved
		Past 3 Years	Budget FY 22/23	Actual as of May-24	Budget FY 23/24	Budget FY 24/25
City Administration						
01-5070-5010	Salaries, Regular	120,148	132,807	111,654	115,982	162,778
01-5070-5050	Bilingual Pay	1,996	-	5,987	-	5,290
01-5070-5060	Overtime	-	-	740	-	1,000
01-5070-5200	Telephone	2,688	2,906	2,552	2,606	2,600
01-5070-5300	Advertising & Publication	2,014	2,500	1,043	2,500	5,000
01-5070-5350	Office Supplies	5,533	5,700	5,000	5,900	9,833
01-5070-5360	Postage	2,637	2,200	3,011	2,700	3,500
01-5070-5450	Vehicle Maintenance/Operations	675	900	224	900	700
01-5070-5600	Office Equipment Maintenance	4,450	6,500	849	6,000	6,000
01-5070-5800	Special Department Supplies	8,130	6,388	9,402	8,600	10,000
01-5070-5820	Legal Services	61,430	49,740	74,549	60,000	70,000
01-5070-5850	Contract Services/Fire Protection	398,768	497,345	198,959	500,000	690,000
01-5070-5950	Lease Payment	2,734	4,000	201	4,000	4,000
01-5070-6050	Retirement	8,966	9,921	8,277	8,699	9,000
01-5070-6060	Health & Life Insurance	12,939	13,907	14,169	20,262	23,301
01-5070-6070	F.I.C.A. / Medicare	9,257	10,160	8,739	8,873	10,115
01-5070-6080	Workers Compensation	15,698	18,304	14,506	14,285	16,285
01-5070-6090	Unemployment Insurance	1,667	2,500	-	2,500	2,850
01-5070-6100	Disability Insurance	2,057	1,435	5,404	1,044	1,190
01-5070-6250	Memberships & Dues	10,615	6,400	13,026	12,420	20,000
01-5070-6300	Meetings/Travel/Training	10,585	13,500	4,255	14,000	16,000
01-5070-6500	Capital Outlay	380,306	-	496,919	644,000	250,000
01-5070-7000	American Rescue Plan	322,975	-	968,925	-	1,000,000
01-0000-000	Transfer	16,667	50,000	-	-	-
	Total Expenditures	1,402,934	837,113	1,948,390	1,435,271	2,319,443

- Contract Services: Fire Protection Services (\$520,000.00), Personnel Rules Revisions (\$60,000), Munipermit Software Upgrade (\$10,000), Records Retention Schedule and Policy Update - (5850)
- Capital Outlay: PD/ Council Chambers Construction Project (6500)
- ARPA money for PD/ Council Chambers Construction Project (7000)

FINANCE DEPARTMENT

Approved Budget for Fiscal Year 2024-25 – General Fund

Fund	Description	Average Past 3 Years	Approved Budget	FY 23/24 Actual as of	Approved Budget	Approved Budget
			FY 22/23	May-24	FY 23/24	FY 24/25
Finance Department						
01-5080-5010	Salaries, Regular	20,735	19,239	18,980	23,984	35,208
01-5080-5050	Bilingual Pay	-	-	115	-	968
01-5080-5200	Telephone	312	375	111	450	450
01-5080-5350	Office Supplies	916	1,249	-	1,500	1,500
01-5080-5840	Audit Fee	13,377	12,776	13,354	14,000	14,000
01-5080-5900	Uniform	893	126	554	2,000	4,655
01-5080-6050	Retirement	1,344	1,376	857	1,799	1,400
01-5080-6060	Health & Life Insurance	4,198	3,875	2,088	6,630	7,625
01-5080-6070	F.I.C.A. / Medicare	1,589	1,471	1,461	1,835	2,092
01-5080-6080	Workers Compensation	2,644	2,509	2,474	2,947	3,360
01-5080-6100	Disability Insurance	198	194	184	216	246
01-5080-6250	Memberships & Dues	370	509	-	600	600
01-5080-6300	Meetings/Travel/Training	787	145	215	2,000	2,500
	Total Expenditures	47,361	43,844	40,393	57,961	74,603

PLANNING & ENGINEERING

Approved Budget for Fiscal Year 2024-25 – General Fund

Fund	Description	Average Past 3 Years	Approved Budget FY 22/23	FY 23/24 Actual as of May-24	Approved Budget FY 23/24	Approved Budget FY 24/25
Planning & Engineering						
01-5110-5010	Salaries - Regular	2,550	3,600	450	3,600	3,600
01-5110-5050	Bilingual Pay	-	-	-	-	180
01-5110-5300	Advertising & Publications	378		255	500	500
01-5110-5821	Engineering	16,000	18,000	12,000	18,000	18,000
01-5110-5850	Contract Services	84,540	141,296	87,325	25,000	100,000
01-5110-5851	Contract Services (Pass-Thru)	38,589	50,000	15,768	50,000	50,000
01-5110-6050	Retirement	-	-	-	-	6,060
01-5110-6060	Health & Life	-	-	-	-	7,123
01-5110-6070	F.I.C.A. / Medicare	195	275	34	275	314
01-5110-6080	Workers Compensation	320	498	23	440	502
01-5110-6100	Disability Insurance	25	39	5	32	36
01-5110-6500	Capital Outlay	146,934	160,000	120,802	160,000	-
	Total Expenditures	289,532	373,708	236,663	257,847	186,315

- Contract Services: Multijurisdictional Housing Element (5850)
- Contract Services (Pass-Thru): This line item is for development projects that are paid by the applicant. The applicant pays the City as a pass-thru for services provided by contracted parties.

POLICE

Approved Budget for Fiscal Year 2024-25 – General Fund

Fund	Description	Average Past 3 Years	Approved Budget FY 22/23	FY 23/24 Actual as of May-24	Approved Budget FY 23/24	Approved Budget FY 24/25
Police						
01-6150-5010	Salaries - Regular	704,431	650,065	697,828	765,401	708,743
01-6150-5020	Salaries - Part - Time	195,247	245,925	136,809	203,008	124,681
01-6150-5050	Bilingual Pay	3,272	-	9,817	-	25,000
01-6150-5060	Overtime	78,628	65,000	115,885	55,000	80,000
01-6150-5150	Utilities	19,630	16,000	20,891	22,000	23,000
01-6150-5200	Telephone	29,374	30,000	26,123	32,000	38,239
01-6150-5300	Advertising & Publication	217	150	-	500	500
01-6150-5350	Office Supplies	910	1,000	729	1,000	9,000
01-6150-5360	Postage	1,526	1,400	1,679	1,500	2,000
01-6150-5400	Lab Fees	851	500	1,552	500	1,800
01-6150-5450	Vehicle Maintenance/Operations	20,581	17,000	27,743	17,000	22,000
01-6150-5460	Facility Repair / Maint.	569	500	706	500	500
01-6150-5500	Fuel	16,970	19,000	15,909	16,000	17,500
01-6150-5510	Fuel Stipend	-	-	-	-	50,000
01-6150-5800	Special Department Supplies	21,763	15,000	25,290	25,000	37,350
01-6150-5820	Legal Services	28,766	25,000	36,297	25,000	36,000
01-6150-5850	Contract Services	30,969	23,000	37,906	32,000	80,000
01-6150-5860	Contract Services Dispatch	167,892	176,796	150,084	176,796	170,000
01-6150-5900	Uniform	8,907	12,000	2,720	12,000	18,200
01-6150-5950	Lease Payment	51,565	50,000	54,696	50,000	12,500
01-6150-6050	Retirement	88,185	40,935	101,149	122,471	139,617
01-6150-6060	Health & Life	117,816	131,657	94,934	126,856	146,696
01-6150-6070	F.I.C.A. / Medicare	74,851	72,750	73,512	78,290	89,251
01-6150-6080	Workers Compensation	121,197	130,895	106,770	125,925	143,555
01-6150-6090	Unemployment Insurance	3,333	5,000	-	5,000	5,700
01-6150-6100	Disability Insurance	7,722	10,271	3,683	9,211	10,501
01-6150-6110	P & GL Insurance	5,300	6,400	-	9,500	10,830
01-6150-6250	Memberships & Dues	2,955	550	5,015	3,300	5,000
01-6150-6300	Meetings/Travel	8,967	8,000	10,902	8,000	11,000
01-6150-6305	K-9 Program Expenses	1,277	1,200	1,431	1,200	1,600
01-6150-6500	Capital Outlay	1,229,903	131,750	267,959	3,290,000	225,000
	Total Expenditures	3,043,573	1,887,744	2,028,017	5,214,958	2,245,762

- Salaries – Part-Time: (2) R124 (5020)
- Special Department Supplies: Firearms & Rifles; Light Scopes & (3) Desktop Computers (5800)
- Contract Services Dispatch: Fresno County Sheriff Department (5860)
- Contract Services: Janitorial Services \$25,000, Body Worn Cameras \$15000 (5850)
- Capital Outlay: (2) Police Vehicles; Police Department Construction Project (6500)

CODE ENFORCEMENT

Approved Budget for Fiscal Year 2024-25 – General Fund

Fund	Description	Average Past 3 Years	Approved Budget FY 22/23	FY 23/24 Actual as of May-24	Approved Budget FY 23/24	Approved Budget FY 24/25
Code Enforcement						
01-6160-5010	Salaries	107,464	96,775	117,952	107,665	42,000
01-6160-5060	Overtime	2,314	500	5,942	500	500
01-6160-5360	Postage	133	130	139	130	150
01-6160-5450	Vehicle Maintenance/Operations	424	300	623	350	700
01-6160-5500	Fuel	593	600	580	600	600
01-6160-5800	Special Department Supplies	607	200	1,021	600	1,175
01-6160-5810	Abatement	5,500	7,000	1,500	8,000	8,000
01-6160-5820	Legal Services	10,282	5,000	10,847	15,000	15,000
01-6160-5850	Contract Services	200	100	-	500	500
01-6160-5900	Uniform	562	550	587	550	600
01-6160-6050	Retirement	7,656	6,630	9,091	7,248	6,060
01-6160-6060	Health & Life Insurance	13,518	15,278	10,684	14,593	7,123
01-6160-6070	F.I.C.A. / Medicare	8,499	7,441	9,782	8,274	6,522
01-6160-6080	Workers Compensation	14,070	13,480	15,342	13,389	10,228
01-6160-6100	Disability Insurance	1,096	1,051	1,265	973	844
01-6160-6300	Travel/Meeting	200	300	-	300	1,500
01-6160-6310	Proposition 64	-	83,000	19,806	175,000	-
	Total Expenditures	173,121	238,335	205,162	353,672	101,501

- Salaries: (1) New Community Service Officer Position

ANIMAL CONTROL

Approved Budget for Fiscal Year 2024-25 – General Fund

Fund	Description	Average Past 3 Years	Approved Budget FY 22/23	FY 23/24 Actual as of May-24	Approved Budget FY 23/24	Approved Budget FY 24/25
Animal Control						
01-6170-5010	Salaries	16,928	19,592	7,019	24,174	49,052
01-6170-5060	Overtime	612	850	135	850	1,000
01-6170-5450	Vehicle Maintenance/Operations	765	400	1,495	400	2,000
01-6170-5460	Facility Repair/Maintenance	600	1,000	-	800	20,000
01-6170-5500	Fuel	494	500	483	500	556
01-6170-5800	Special Department Supplies	2,565	2,500	3,694	1,500	4,400
01-6170-5850	Contract Services	43,030	1,500	16,590	111,000	18,100
01-6170-5900	Uniform	367	550	-	550	-
01-6170-6050	Retirement	797	865	539	986	1,124
01-6170-6060	Health & Life Insurance	2,160	4,101	488	1,892	2,176
01-6170-6070	F.I.C.A. / Medicare	1,344	1,563	556	1,914	2,182
01-6170-6080	Workers Compensation	2,265	2,812	908	3,074	3,504
01-6170-6100	Disability Insurance	171	221	66	225	257
01-6170-6300	Travel/Meeting	400	600	-	600	-
01-6170-6500	Capital Outlay	-	-	-	-	-
	Total Expenditures	72,497	37,054	31,973	148,465	104,350

- Facility Maintenance: Dog Pound Kennel/ HVAC /Fencing

BUILDING DEPARTMENT

Approved Budget for Fiscal Year 2024-25 – General Fund

Fund	Description	Average Past 3 Years	Approved Budget FY 22/23	FY 23/24 Actual as of May-24	Approved Budget FY 23/24	Approved Budget FY 24/25
Building Department						
01-7180-5010	Salaries	34,887	37,505	38,217	28,938	54,449
01-7180-5050	Bilingual Pay	-	-	1,877	-	1,770
01-7180-5060	Overtime	-	-	52	-	100
01-7180-5300	Advertising & Publishing	-	-	435	-	500
01-7180-5500	Fuel	593	600	580	600	667
01-7180-5800	Special Department Supplies	333	500	-	500	500
01-7180-5850	Contract Services	-	-	-	-	-
01-7180-6050	Retirement	2,395	2,802	2,213	2,170	2,474
01-7180-6060	Health & Life Insurance	2,411	4,106	964	2,162	2,486
01-7180-6070	F.I.C.A./Medicare	2,543	2,869	2,546	2,214	2,546
01-7180-6080	Workers Compensation	4,573	5,159	5,005	3,555	4,053
01-7180-6100	Disability Insurance	324	405	308	260	296
01-7180-6200	Bond Principal	120,040	24,555	168,199	167,366	-
01-7180-6210	Bond Interest	4,667	5,445	4,572	3,985	-
	Total Expenditures	172,767	83,946	224,969	211,750	69,841

BUILDINGS & GROUNDS

Approved Budget for Fiscal Year 2024-25 – General Fund

		Average	Approved	FY 23/24	Approved	Approved
	Description	Past 3 Years	Budget	Actual as of	Budget	Budget
			FY 22/23	May-24	FY 23/24	FY 24/25
Buildings & Grounds						
01-7250-5010	Salaries	232,686	175,097	295,335	227,626	308,312
01-7250-5060	Overtime	11,302	9,000	15,907	9,000	30,831
01-7250-5150	Utilities	32,181	16,000	48,544	32,000	53,000
01-7250-5450	Vehicle Maintenance/Operations	6,539	5,215	11,402	3,000	5,000
01-7250-5460	Facility Repair/Maintenance	59,149	53,000	14,447	110,000	56,000
01-7250-5500	Fuel	2,634	2,000	2,901	3,000	3,336
01-7250-5800	Special Department Supplies	36,082	20,000	69,246	19,000	21,625
01-7250-5850	Contract Services	19,562	15,000	28,687	15,000	23,333
01-7250-5900	Uniform	1,311	1,000	1,433	1,500	1,500
01-7250-6050	Retirement	16,380	11,078	22,368	15,694	25,499
01-7250-6060	Health & Life Insurance	33,067	26,473	41,297	31,430	36,145
01-7250-6070	F.I.C.A./Medicare	17,782	11,397	24,305	17,643	20,113
01-7250-6080	Workers Compensation	28,830	21,670	36,487	28,334	32,301
01-7250-6100	Disability Insurance	2,212	1,694	2,866	2,076	2,367
01-7250-6110	Property & General Liability	3,100	3,800	-	5,500	6,270
01-7250-6400	Taxes & Assessments	439	300	697	320	711
01-7250-6500	Capital Outlay	679,050	1,107,025	194,459	735,667	4,776,780
	Total Expenditures	1,182,306	1,479,749	810,379	1,256,790	5,403,123

- Capital Outlay: Phase III Rojas-Pierce Park Expansion (\$531,870.00); Community Center Construction (\$4,000,000.00), Purchase of Property (\$140,000.00); Irrigation, Seeding Fertilizing, & Fencing; Soccer Field; Utility Trailer

Enterprise Fund Budgets

- 1) Refuse Operation Fund
- 2) Sewer Operation Fund
- 3) Water Operation Fund
- 4) Gas Tax – Street Fund
- 5) Measure “C” – Street Fund
- 6) “LTF” – Street Fund
- 7) Mendota Community Facilities District Fund (CFD)
- 8) “COPS”
- 9) Donation Fund
- 10) Landscape & Lighting Maintenance District

REFUSE OPERATION FUND

Approved Budget for Fiscal Year 2024-25

Fund	Description	Average Past 3 Years	Approved Budget FY 22/23	FY 23/24 Actual as of May-24	Approved Budget FY 23/24	Approved Budget FY 24/25
Revenues						
13-3400-3410	Interest Income	-	-	-	-	-
13-3900-3903	Transfer					31,084.00
13-4400	Refuse Service	1,235,637.89	1,113,147	1,177,208	1,416,559	1,495,886
13-3592-3890	State Grant	53,261.00	5,000	149,783	5,000	5,000
13-4000-4650	Misc Income	-	-	-	-	-
	TOTAL REVENUES	1,288,899	1,118,147	1,326,991	1,421,559	1,531,970
Expenditures						
13-7240-5010	Salaries, Regular	70,956	67,931	66,132	78,805	222,316
13-7240-5050	Bilingual Pay	278	-	834	-	7,225
13-7240-5060	Overtime	623	500	870	500	1,000
13-7240-5374	State Grant	6,192	5,000	8,575	5,000	5,000
13-7240-5800	Special Department Supplies	10,209	9,250	10,876	10,500	10,500
13-7240-5840	Audit	853	800	858	900	900
13-7240-5850	Contract Services	968,572	890,514	881,956	1,133,247	1,196,709
13-7240-6050	Retirement	16,369	5,502	38,245	5,359	17,496
13-7240-6060	Health & Life Insurance	13,800	14,924	9,936	16,540	23,879
13-7240-6070	F.I.C.A./Medicare	5,304	5,212	5,063	5,638	17,007
13-7240-6080	Workers Compensation	9,291	9,472	8,558	9,843	29,123
13-7240-6100	Disability Insurance	698	736	644	714	814
	Total Expenditures	1,103,144	1,009,841	1,032,546	1,267,046	1,531,970

SEWER OPERATION FUND

Approved Budget for Fiscal Year 2024-25

Fund	Description	Average Past 3 Years	Approved Budget FY 22/23	FY 23/24 Actual as of May-24	Approved Budget FY 23/24	Approved Budget FY 24/25
Revenues						
10-3400-3410	Interest Income	-	-	-	-	
10-3500-3600	Grant	3,554,972	4,078,699	2,707,519	3,878,699	
10-3900-3903	Transfer	66,667	200,000	-	-	745,703
10-4000-4650	Misc Revenue	635	-	1,906	-	
10-4300-4200	Sewer Service	1,504,625	1,590,553	1,393,323	1,530,000	1,519,989
10-4200-4300	Connection Fee	2,827	4,000	481	4,000	1,924
	TOTAL REVENUES	5,129,726	5,873,252	4,103,228	5,412,699	2,267,616
Expenditures						
10-7210-5010	Salaries, Regular	465,590	492,792	372,198	531,779	738,449
10-7210-5050	Bilingual Pay	3,436	-	6,873		24,000
10-7210-5060	Overtime	17,629	16,000	21,887	15,000	26,000
10-7210-5150	Utilities	42,633	34,000	51,899	42,000	52,000
10-7210-5200	Telephone	10,788	11,000	10,365	11,000	11,000
10-7210-5300	Advertising & Publication	717	1,500	50	600	600
10-7210-5350	Office Supplies	7,127	6,000	8,381	7,000	10,333
10-7210-5360	Postage	10,051	9,000	11,152	10,000	13,300
10-7210-5400	Lab Analysis	7,366	9,000	8,197	4,900	7,000
10-7210-5410	Chemicals	6,855	7,000	4,564	9,000	9,000
10-7210-5450	Vehicle Maintenance/Operations	9,271	10,717	11,095	6,000	6,000
10-7210-5460	Facility Repair / Maint.	170,172	194,750	133,766	182,000	62,291
10-7210-5500	Fuel	51,511	37,000	72,532	45,000	75,000
10-7210-5600	Office Equipment Maintenance	4,950	7,000	849	7,000	850
10-7210-5800	Special Department Supplies	22,922	17,666	32,739	18,360	22,600
10-7210-5820	Legal Services	31,003	31,372	26,637	35,000	28,000
10-7210-5821	Engineering Services	15,833	15,000	13,500	19,000	19,000
10-7210-5840	Audit	28,539	27,000	28,617	30,000	30,000
10-7210-5850	Contract Services	102,476	121,333	64,762	121,333	118,333
10-7210-5900	Uniform	5,256	5,000	5,369	5,400	7,230
10-7210-5950	Lease Payment	142,987	129,229	119,731	180,000	120,000
10-7210-6050	Retirement	34,347	39,349	26,565	37,127	42,325
10-7210-6060	Health & Life Insurance	90,715	102,082	66,926	103,138	129,292
10-7210-6070	F.I.C.A./Medicare	36,931	38,717	30,247	41,828	47,684
10-7210-6080	Workers Compensation	61,827	69,715	48,490	67,276	76,695
10-7210-6090	Unemployment Insurance	2,000	3,000	-	3,000	3,420
10-7210-6100	Disability Insurance	4,765	5,466	3,907	4,921	5,610
10-7210-6110	P & GL Insurance	3,543	4,330	-	6,300	7,182
10-7210-6200	Bond / Principle	91,667	55,000	85,000	135,000	85,000
10-7210-6210	Bond / Interest	83,568	132,326	118,379	-	111,409
10-7210-6250	Memberships & Dues	16,957	17,000	15,870	18,000	18,000
10-7210-6300	Meetings/Travel/Training	5,374	3,666	7,457	5,000	7,500
10-7210-6400	Taxes & Assessment	914	850	942	950	969
10-7210-6500	Capital Outlay	1,717,780	4,518,699	249,641	385,000	351,545
10-7210-7505	Prop 68 UFBGP	2,419,194	-	3,378,884	3,878,699	
	Total Expenditures	5,726,692	6,172,559	5,037,470	5,966,611	2,267,616

- Facility Repair/Maintenance: Sludge Removal; Sewer Cameras (5460); City Hall Office Equipment, Cabinets; Fusion Pump Lease Payment; Signature Payment for Engie Project (5950)

- Capital Outlay: (1) Truck; PD Construction; Utility Trailer; ICAD Automation (6500)

- **LONG-TERM LIABILITIES – SEWER**

	Principal	Interest	
Wastewater Bonds 2021	\$ 95,000.00	\$ 110,187.52	\$ 205,187.52

WATER OPERATION FUND

Approved Budget for Fiscal Year 2024-25

Fund	Description	Average Past 3 Years	Approved Budget FY 22/23	FY 23/24 Actual as of May-24	Approved Budget FY 23/24	Approved Budget FY 24/25
02-3400-3410	Interest Income	33	50	-	50	50
02-3500-3600	Grant	675,787	730,000	67,361	1,230,000	3,600,000
02-3900-3903	Transfer	410,000	1,230,000	-	-	739,985
02-4000-4650	Misc Income	26,314	1,500	75,941	1,500	1,500
02-4200-4201	Water Service	2,126,110	2,081,268	2,197,062	2,100,000	2,396,795
02-4200-4213	Repair Charge	3,867	2,500	6,100	3,000	3,000
02-4200-4300	Connection Fee	10,547	6,000	13,641	12,000	12,000
02-4200-4330	Penalty/Shut-Off	23,136	200	34,207	35,000	37,317
	TOTAL REVENUES	3,275,794	4,051,518	2,394,313	3,381,550	6,790,647
02-7220-5010	Salaries, Regular	363,859	504,688	404,671	610,238	758,833
02-7220-5050	Bilingual Pay	2,292	-	6,877	-	24,662
02-7220-5060	Overtime	22,950	23,000	27,472	23,000	30,000
02-7220-5150	Utilities	407,406	345,886	316,925	360,000	380,000
02-7220-5200	Telephone	18,939	18,000	21,382	19,000	21,000
02-7220-5300	Advertising & Publication	1,658	1,200	50	1,200	1,200
02-7220-5350	Office Supplies	5,016	5,224	6,309	6,200	9,834
02-7220-5360	Postage	7,934	6,400	8,922	8,000	10,640
02-7220-5400	Lab Analysis	19,242	17,397	19,738	17,397	25,000
02-7220-5410	Chemicals	35,605	30,000	45,405	52,000	52,000
02-7220-5450	Vehicle Maintenance/Operations	9,299	11,717	15,926	11,717	13,000
02-7220-5460	Facility Repair / Maint.	49,832	206,250	146,644	240,000	240,000
02-7220-5500	Fuel	36,401	27,000	58,629	37,000	60,000
02-7220-5600	Office Equipment Maintenance	7,284	4,600	849	5,300	850
02-7220-5800	Special Department Supplies	36,909	51,867	79,332	35,000	46,700
02-7220-5820	Legal Services	33,445	31,309	26,662	32,000	32,000
02-7220-5821	Engineering Services	18,000	16,200	13,500	18,000	18,000
02-7220-5840	Audit	24,847	23,766	28,067	30,000	30,000
02-7220-5850	Contract Services	81,582	85,974	125,832	95,000	93,333
02-7220-5900	Uniform	5,023	5,740	5,544	5,740	7,830
02-7220-5950	Lease Payment	166,615	300,694	211,645	300,694	309,000
02-7220-6050	Retirement	18,154	39,154	28,849	41,623	32,888
02-7220-6060	Health & Life Insurance	93,061	98,963	73,289	117,381	146,425
02-7220-6070	F.I.C.A./Medicare	28,972	40,217	32,640	48,449	55,232
02-7220-6080	Workers Compensation	56,211	72,411	52,679	77,877	88,780
02-7220-6090	Unemployment Insurance	1,819	3,000	-	3,000	3,420
02-7220-6100	Disability Insurance	4,053	5,678	4,175	5,700	6,498
02-7220-6110	P & GL Insurance	3,009	4,400	-	8,000	9,120
02-7220-6200	Bond / Principle	85,424	60,000	54,000	60,000	60,000
02-7220-6210	Bond / Interest	-	10,000	6,593	10,000	10,000
02-7220-6250	Memberships & Dues	21,970	28,000	7,608	28,000	8,000
02-7220-6300	Meetings/Travel/Training	766	3,167	4,594	3,767	8,500
02-7220-6400	Taxes & Assessment	217	245	268	350	357
02-7220-6500	Capital Outlay	48,663	1,550,000	253,151	1,515,000	4,161,545
02-7220-8004	Mowry Bridge - Pass-thru	-	-	33,601	-	-
02-7220-4660	Meter Project	-	500,000	11,068	-	-
02-7220-5854	Online Fees	12,353	15,563	35,731	22,000	36,000
	Total Expenditures	1,728,810	4,147,710	2,168,628	3,848,633	6,790,647

- Facility Maintenance: Public Works Heater; Software Update (5460)
- Capital Outlay: (1) Truck; PD Construction; Utility Trailer Water Storage Project (ARPA-County of Fresno); Well Relocation (6500)

LONG-TERM LIABILITIES – WATER

USDA Water Improvement Loan				
Year Ended June 30		Principal	Interest	Totals
2024		54,000	11,970	65,970
2025		57,000	9,473	66,473
2026-2028		122,000	12,285	134,285
Total		233,000	33,728	266,728

- USDA Water Improvement Loan debt service will terminate in 2028.

GAS TAX – STREET FUND

Approved Budget for Fiscal Year 2024-25

Fund	Description	Average Past 3 Years	Approved Budget FY 22/23	FY 23/24 Actual as of May-24	Approved Budget FY 23/24	Approved Budget FY 24/25
Revenues						
07-3500-3527	State Allocation -	9,085	13,627	-	13,627	-
07-3500-3528	State Allocation - 2032	171,029	163,896	185,296	163,896	185,296
07-3500-3529	State Allocation - 2103	53,473	32,972	94,474	32,972	94,474
07-3500-3530	State Allocation - 2105	53,813	49,325	62,788	49,325	62,788
07-3500-3531	State Allocation - 2106	31,374	28,645	36,832	28,645	36,832
07-3500-3532	State Allocation - 2107	68,471	60,473	84,466	60,473	84,466
07-3500-3533	State Allocation - 2107.5	3,000	3,000	3,000	3,000	3,000
07-3400-3410	Interest Income	-	-	-	-	-
07-3900-3903	Interfund Transfer	13,819	41,456	-	-	-
07-3500-3600	Grants	1,420,251	2,155,919	8,256	2,096,579	6,339,717
07-4000-4650	Misc Revenue	-	-	-	-	-
	Total Revenues	1,824,314	2,549,313	475,112	2,448,517	6,806,574
Expenditures						
07-7190-5010	Salaries, Regular	34,368	33,096	20,794	49,213	74,711
07-7190-5050	Bilingual Pay	156	-	469	-	2,428
07-7190-5060	Overtime	452	500	355	500	500
07-7190-5150	Utilities- Street Lights	85,900	71,000	96,271	90,428	115,525
07-7190-5450	Vehicle Maintenance / Operations	2,471	3,717	2,495	1,200	1,200
07-7190-5470	Street Repair / Maintenance	33,245	25,000	49,734	25,000	25,000
07-7190-5800	Special Department Supplies	6,910	10,000	3,731	7,000	10,000
07-7190-5821	Engineering Services	13,162	1,000	27,485	11,000	11,000
07-7190-5840	Audit Fees	2,001	1,900	2,003	2,100	2,100
07-7190-6050	Retirement	2,156	2,064	1,417	2,988	3,406
07-7190-6060	Health & Life Insurance	5,706	6,710	3,235	7,173	9,686
07-7190-6070	F.I.C.A./Medicare	2,638	2,548	1,564	3,803	4,335
07-7190-6080	Workers Compensation	4,541	4,680	2,735	6,208	7,077
07-7190-6100	Disability Insurance	333	360	197	443	505
07-7190-6500	Capital Outlay	2,394,425	3,046,902	767,635	3,368,737	6,357,050
	Total Expenditures	2,588,463	3,209,477	980,119	3,575,793	6,624,525

- Capital Outlay: Caterpillar Street Roller; (1) Utility Body Crew Cab Truck; 25 New Street Lights (\$250,000)
- Estimated Allocation for Fiscal Year 24/25

Projects for 2024-25 Budget (6500)		
1	Rehabilitation 5th Street & Quince Street	\$ 474,048.00
2	Derrick & Oller Roundabout	\$ 2,423,259.36
3	2025 Local Street Reconstruction Project	\$ 2,400,000.00
4	Divisadero Street Reconstruction	\$ 816,000.00
5	Citywide Railroad Corridor Crossing Improvements	\$ 366,192.00
6	Amador & Smoot Extension	\$ 554,817.83
	Total Project Cost	\$ 7,034,317.19
	City Portion	\$ 1,447,083.00
	Grant Funded	\$ 5,587,234.19

MEASURE "C" STREET FUND

Approved Budget for Fiscal Year 2024-25

Fund	Description	Average Past 3 Years	Approved Budget FY 22/23	FY 23/24 Actual as of May-24	Approved Budget FY 23/24	Approved Budget FY 24/25
Revenues						
14-3100-3175	County Allocation	159,227	152,587	172,508	152,587	196,785
14-3100-3180	County Allocation (ADA)	5,496	5,341	5,805	5,341	6,633
14-3100-3190	County Allocation (Flexible)	189,391	180,593	206,986	180,593	236,781
14-3400-3410	Interest Income	-	-	-	-	-
14-3500-3600	Grants	529,037	796,753	15,535	774,823	2,245,316
14-3900-3903	Interfund Transfer	11,794	35,382	-	-	2,200
	Total Revenues	894,944	1,170,656	400,833	1,113,344	2,687,716
Expenditures						
14-7190-5010	Salaries, Regular	103,906	136,298	99,245	166,008	233,718
14-7190-5050	Bilingual Pay	172	-	515	-	7,596
14-7190-5060	Overtime	923	500	1,010	1,000	-
14-7190-5420	Street ADA Projects	7,908	-	-	-	-
14-7190-5450	Vehicle Maintenance/Operations	17,349	10,717	19,693	15,000	19,693
14-7190-5470	Street Repair / Maint.	14,518	23,000	21,668	23,000	21,668
14-7190-5480	Sidewalk / Curb / Gutter-Maint.	-	1,000	901	1,000	901
14-7190-5800	Special Department Supplies	8,950	12,000	15,825	20,000	15,525
14-7190-5840	Audit	2,669	2,500	2,862	3,000	2,862
14-7190-5850	Contract Services	25,235	35,000	94,906	26,000	26,000
14-7190-6050	Retirement	7,757	10,291	7,013	11,044	12,590
14-7190-6060	Health & Life Insurance	26,597	38,199	13,494	37,296	44,675
14-7190-6070	F.I.C.A./Medicare	8,163	10,488	7,670	12,777	14,566
14-7190-6080	Workers Compensation	15,757	18,958	10,924	20,618	23,505
14-7190-6100	Disability Insurance	1,142	1,481	981	1,494	1,703
14-7190-6500	Capital Outlay	255,049	1,126,029	107,427	1,193,309	2,262,649
	Total Expenditures	496,096	1,426,461	404,134	1,531,546	2,687,650

- Capital Outlay: Caterpillar Street Roller; (1) Utility Body Crew Cab Truck
- Estimated Allocation for Fiscal Year 24/25

Projects for 2024-25 Budget (6500)		
1	Rehabilitation 5th Street & Quince Street	\$ 167,892.00
2	Derrick & Oller Roundabout	\$ 858,237.69
3	2025 Local Street Reconstruction Project	\$ 850,000.00
4	Divisadero Street Reconstruction	\$ 289,000.00
5	Citywide Railroad Corridor Crossing Improvements	\$ 129,693.00
6	Amador & Smoot Extension	\$ 196,497.98
	Total Project Cost	\$ 2,491,320.67
	City Portion	\$ 1,447,083.00
	Grant Funded	\$ 1,044,237.67

“LTF” STREET FUND

Approved Budget for Fiscal Year 2024-25

Fund	Description	Average Past 3 Years	Approved Budget FY 22/23	FY 23/24 Actual as of May-24	Approved Budget FY 23/24	Approved Budget FY 24/25
Revenues						
12-3100-3160	Article III	12,810	10,403	14,014	14,014	14,014
12-3100-3170	Article VIII	497,516	469,724	502,864	519,961	502,864
12-3100-3410	Interest Income	67	100	-	100	100
12-3500-3600	Grants	1,151,652	1,734,109	34,468	1,686,379	4,622,710
12-3900-3903	Interfund Transfer	-	-	-	-	
12-4000-4650	Other Revenue	-	-	-	-	
	Total Revenues	1,662,045	2,214,336	551,346	2,220,454	5,139,688
Expenditures						
12-7190-5010	Salaries, Regular	115,088	91,248	137,264	116,753	145,585
12-7190-5050	Bilingual Pay	258	-	515		4,732
12-7190-5060	Overtime	1,524	2,000	1,572	1,000	1,000
12-7190-5440	Street Painting	-	-	-	-	-
12-7190-5450	Veh. Maint/Operations	11,358	9,717	16,358	8,000	16,000
12-7190-5470	Street Repair	33,808	35,000	31,424	35,000	35,000
12-7190-5480	Sidewalk / Curb	333	-	-	1,000	1,000
12-7190-5500	Fuel	18,118	10,000	28,353	16,000	34,000
12-7190-5800	Special Department Supplies	15,064	17,000	11,193	17,000	24,000
12-7190-5821	Engineering Services	1,667	-	-	5,000	5,000
12-7190-5840	Audit Fees	2,587	1,900	2,862	3,000	3,000
12-7190-5850	Contract Services	3,414	5,000	2,242	3,000	3,000
12-7190-6050	Retirement	7,951	6,620	9,884	7,350	11,267
12-7190-6060	Health & life Insurance	20,320	21,104	18,866	20,991	26,088
12-7190-6070	F.I.C.A./Medicare	9,006	7,001	11,010	9,008	10,269
12-7190-6080	Workers Compensation	14,920	12,688	17,506	14,567	16,606
12-7190-6100	Disability Insurance	1,127	988	1,343	1,051	1,198
12-7190-6500	Capital Outlay	1,692,595	2,450,769	171,951	2,455,064	4,640,043
	Total Expenditures	1,949,140	2,671,035	462,343	2,713,784	4,977,789

- Capital Outlay: Caterpillar Street Roller; (1) Utility Body Crew Cab Truck; Street Painter Machine (6500)
- Estimated Allocation for Fiscal Year 24/25

Projects for 2024-25 Budget (6500)		
1	Rehabilitation 5th Street & Quince Street	\$ 345,660.00
2	Derrick & Oller Roundabout	\$ 1,766,959.95
3	2025 Local Street Reconstruction Project	\$ 1,750,000.00
4	Divisadero Street Reconstruction	\$ 595,000.00
5	Citywide Railroad Corridor Crossing Improvements	\$ 267,015.00
6	Amador & Smoot Extension	\$ 404,554.50
Total Project Cost		\$ 5,129,189.45
City Portion		\$ 1,447,083.00
Grant Funded		\$ 3,682,106.45

MENDOTA CFD FUND

Approved Budget for Fiscal Year 2024-25

Fund	Description	Average Past 3 Years	Approved Budget FY 22/23	FY 23/24 Actual as of May-24	Approved Budget FY 23/24	Approved Budget FY 24/25
Revenues						
61-3000-3015	Mendota CFD / 2006 - 01	423,542	486,847	296,933	486,847	486,847
61-3400-3410	Interest Income	33	50	-	50	-
	Total Revenues	423,576	486,897	296,933	486,897	486,847
Expenditures						
61-6150-5010	Salaries, Regular	302,037	337,170	238,104	330,837	272,844
61-6150-5050	Bilingual Pay	5,527		5,527		8,867
61-6150-5060	Overtime	15,241	8,000	29,723	8,000	-
61-6150-5850	Contract Services	19,687	20,000	19,061	20,000	-
61-6150-6050	Retirement	38,783	38,156	30,573	47,619	54,286
61-6150-6060	Health & life Insurance	31,622	43,935	9,942	40,989	47,400
61-6150-6070	F.I.C.A./Medicare	22,911	26,177	20,738	21,817	24,871
61-6150-6080	Workers Compensation	40,694	47,167	39,777	35,138	40,057
61-6150-6100	Disability Insurance	2,943	3,696	2,638	2,495	-
	Total Expenditures	479,444	524,301	396,082	506,895	448,325

"COPS"

Approved Budget for Fiscal Year 2024-25

Fund	Description	Average Past 3 Years	Approved Budget FY 22/23	FY 23/24 Actual as of May-24	Approved Budget FY 23/24	Approved Budget FY 24/25
Revenues						
23-3500-3560	COPS	66,667	100,000	-	100,000	250,000
23-3400-3410	Interest Income	<u>68,726</u>	10	206,159	10	
	Total Revenues	<u>135,393</u>	<u>100,010</u>	<u>206,159</u>	<u>100,010</u>	<u>250,000</u>
23-6150-5010	Salaries, Regular	116,603	129,488	75,139	145,181	155,269
23-6150-5050	Bilingual Pay	818	-	2,455	-	5,046
23-6150-5060	Overtime	8,398	2,000	8,195	15,000	-
23-6150-6050	Retirement	18,785	27,306	9,468	19,582	22,323
23-6150-6060	Health & life Insurance	19,048	29,417	5,857	21,869	25,289
23-6150-6070	F.I.C.A./Medicare	9,795	10,825	6,306	12,254	13,970
23-6150-6080	Workers Compensation	16,095	19,545	8,961	19,780	22,549
23-6150-6100	Disability Insurance	1,207	1,528	787	1,307	1,490
	Total Expenditures	<u>190,750</u>	<u>220,109</u>	<u>117,168</u>	<u>234,973</u>	<u>245,937</u>

DONATION FUND

Approved Budget for Fiscal Year 2024-25

		Approved Budget FY 24/25
Fund	Description	
Donation Fund		
24-4000-4650	Donations	6,320
	Total Revenues	6,320
Expenditures		
24-5090-5800	Special Department Supplies	6,320
	Total Expenditures	6,320
Excess of Revenues over Expenditures		-
National Night Out		

- National Night Out Event

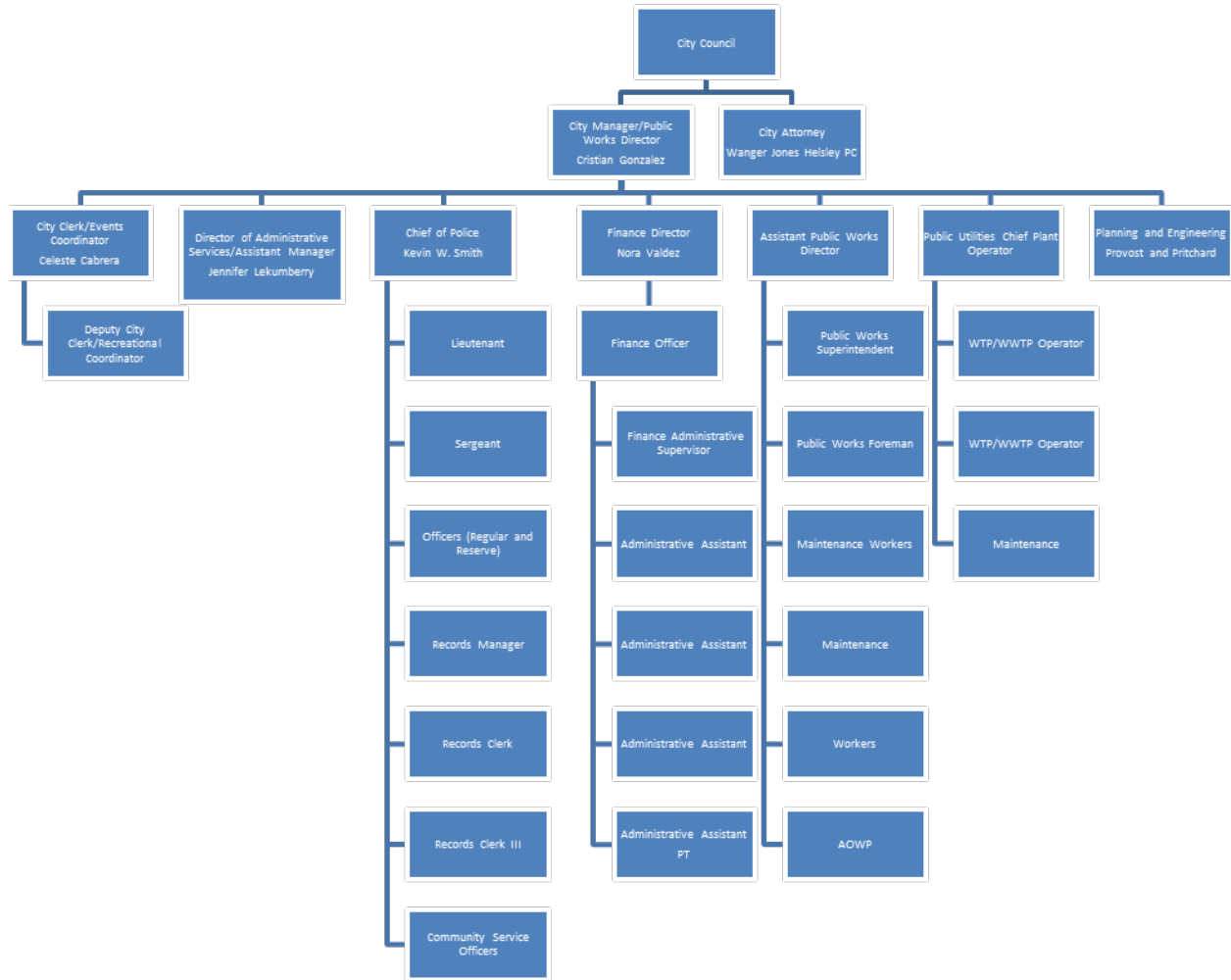
LANDSCAPE & LIGHTING MAINTENANCE DISTRICT FUND

Proposed Budget for Fiscal Year 2024-25

Fund	Description	Average Past 3 Years	Approved Budget FY 22/23	FY 23/24 Actual as of May-24	Approved Budget FY 23/24	Proposed Budget FY 24/25
Revenues						
78-3000-3015	L&LMD	14,611	11,192	11,002	21,638	22,071
78-3900-3903	Transfer					15,000
	Total Revenues	14,611	11,192	11,002	21,638	37,071
Expenditures						
78-7250-5010	Salaries	13,418	12,507	7,668	20,080	22,592
78-7250-5060	Overtime	150	200		100	200
78-7250-5150	Utilities	374	500	123	500	500
78-7250-5460	Facility Repair/Maintenance	1,500	2,000	-	2,500	2,500
78-7250-5800	Special Department Supplies	333	500	-	500	500
78-7250-5850	Contract Services	812	400	836	1,200	1,200
78-7250-6050	Retirement	918	660	589	1,506	1,717
78-7250-6060	Health & Life Insurance	2,104	2,191	961	3,159	3,601
78-7250-6070	F.I.C.A./Medicare	1,048	965	636	1,544	1,760
78-7250-6080	Workers Compensation	650	552	846	552	629
78-7250-6100	Disability Insurance	131	136	75	182	207
78-7250-6110	Property & General Liability	267	400	-	400	456
78-7250-6400	Taxes & Assessments	27	40	-	40	41
	Total Expenditures	21,733	21,051	11,734	32,263	35,904

CITY OF MENDOTA

Organizational Chart



CITY OF MENDOTA

Payroll Allocation Summary

City Manager	
General Fund	30%
Water	20%
Sewer	20%
Gas Tax	5%
Measure C	5%
LTF	5%
Refuse	15%

City Clerk/Events Coordinator	
General Fund	40%
Water	30%
Sewer	30%

Director of Administrative Services/ Assistant City Manager	
General	40%
Water	30%
Sewer	30%

Deputy City Clerk/Recreation Coordinator	
General Fund	40%
Water	30%
Sewer	30%

Public Utilities Chief Plant Operator (1)	
Water	50%
Sewer	50%

Public Utilities Maintenance Worker I (3)	
Water	50%
Sewer	50%

Public Utilities Maintenance Worker III (1)	
Water	60%
Sewer	40%

Finance Director	
General	25%
Water	20%
Sewer	20%
Refuse	15%
Measure C	10%
LTF	10%

Finance Officer	
Water	30%
Sewer	35%
Refuse	25%
Measure C	5%
LTF	5%

Finance Administrative Supervisor	
Water	40%
Sewer	40%
Refuse	20%

Administrative Assistant (3)	
Water	40%
Sewer	40%
Refuse	20%

Administrative Assistant II (1)	
Water	40%
Sewer	40%
Refuse	20%

Public Utilities Water/Wastewater Operator	
Sewer	50%
Water	50%

CITY OF MENDOTA

Assistant Public Works Director (1)

Water	30%
Sewer	30%
Refuse	20%
LTF	10%
Measure C	10%

Public Works Foreman (1)

General	10%
Refuse	20%
Water	30%
Sewer	30%
Measure C	5%
LTF	5%

Public Works Superintendent (1)

General	10%
Water	20%
Sewer	10%
Measure C	30%
LTF	30%

Public Works Maintenance Worker I (2)

Water	25%
Sewer	25%
Measure C	10%
Gas Tax	10%
General Fund	25%
LTF	5%

Public Works Maintenance Worker (1)

General	30%
Water	10%
Sewer	10%
Gas Tax	15%
Measure C	15%
LTF	20%

Public Works Maintenance Worker I (2)

General	10%
Water	20%
Sewer	10%
Measure C	20%
LTF	20%
Gas Tax	20%

Public Works Maintenance Worker I (3)

General	80%
Water	5%
Sewer	5%
L&LM	10%

Public Works Maintenance Worker I (1)

Water	25%
Sewer	31%
Measure C	10%
LTF	10%
Refuse	10%
General	14%

Public Works Maintenance Worker (1)

General	25%
Water	20%
Sewer	25%
LTF	5%
Measure C	10%
Gas Tax	10%
Refuse	5%

Public Works Maintenance Worker II (1)

General	30%
Water	10%
Sewer	10%
Measure C	10%
LTF	10%
Gas Tax	10%
Refuse	10%
LLMD	10%

Public Works Maintenance Worker II (1)

Water	25%
Sewer	31%
Measure C	10%
LTF	10%
Refuse	10%
General	14%

Public Works Maintenance Worker II (2)

Water	35%
Sewer	30%
LTF	10%
Measure C	10%
Refuse	15%

CITY OF MENDOTA

Police Chief (1)		Records Manager (1)	
General	100%	General	100%
Police Lieutenant (1)		Records Clerk (1)	
General	28%	General	100%
CFD	58%	Records Clerk III (1)	
COPS	14%	General	100%
Police Sergeant (1)		Police Officer R124 (4)	
COPS	75%	General	100%
CFD	25%	Police Officer (3)	
Police Sergeant (1)		CFD	100%
General	45%	Police Officer (1)	
CFD	55%	General	40%
Police Sergeant (1)		CFD	60%
COPS	50%	Community Service Officer (2)	
CFD	50%	General	60%
Police Sergeant (1)		Water	20%
General	38%	Refuse	20%
CFD	45%	Police Officer (1)	
COPS	17%	COPS	45%
Reserve Officers (5)		CFD	55%
General	100%	Police Officer-SRO (5)	
Police Officer (2)		General	100%
General	50%	Community Service Officer (1)	
COPS	50%	General	10%
Police Officer (1)		Water	30%
General	25%	Sewer	30%
COPS	25%	Refuse	30%
CFD	50%		

AGENDA ITEM – STAFF REPORT

TO: HONORABLE MAYOR AND COUNCILMEMBERS
FROM: NORA VALDEZ, FINANCE DIRECTOR
VIA: CRISTIAN GONZALEZ, CITY MANAGER
SUBJECT: ACCEPTING THE CITY OF MENDOTA AUDIT COMMITTEE LETTER, SINGLE AUDIT REPORT, AND FINANCIAL STATEMENTS FOR FISCAL YEAR 2022-2023
DATE: JUNE 25, 2024

ISSUE

Shall the City Council adopt Resolution No. 24-34, accepting the City of Mendota Audit Committee Letter, Single Audit Report, and Financial Statements for Fiscal Year 2022-2023.

BACKGROUND

The City of Mendota (“City”) financial statements are formal records of the financial activities of the organization. The purpose of the audit is to determine that the financial statements are free of material misstatement and are fairly presented in accordance with the generally accepted accounting principles in the United States.

ANALYSIS

Price, Paige, and Company, the City’s independent auditor, has completed and submitted the audited financial statements for Fiscal Year (“FY”) 2022-2023. A copy of the Audit Committee Letter, Single Audit Report, and the Financial Statements for FY 2022-2023 are attached to this report. Price, Paige, and Company will present the audited financial statements to the City Council.

FISCAL IMPACT

The acceptance and presentation of the City’s FY 2022-2023 Audited Financial Statements does not have a financial impact on the City, but it does report the results from operations in said FY.

RECOMMENDATION

Staff recommends that the City Council adopt Resolution No. 24-34, accepting the City of Mendota Audit Committee Letter, Single Audit Report, and Financial Statements for Fiscal Year 2022-2023.

Attachments:

1. Resolution No. 24-34
2. Exhibit “A” - Audit Committee Letter, Single Audit Report, and the Financial Statements for FY 2022-2023

**BEFORE THE CITY COUNCIL
OF THE
CITY OF MENDOTA, COUNTY OF FRESNO**

RESOLUTION NO. 24-34

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MENDOTA ACCEPTING THE CITY OF MENDOTA AUDIT COMMITTEE LETTER, SINGLE AUDIT REPORT, AND FINANCIAL STATEMENTS FOR FISCAL YEAR 2022-2023

WHEREAS, each Fiscal Year (“FY”) the City of Mendota (“City”) conducts a formal audit of its financial statements; and

WHEREAS, an audit of the City’s financial statements for FY 2022-2023 has been completed by Price, Paige, and Company (the “Auditors”); and

WHEREAS, at its regular meeting held on June 25, 2024, the City Council reviewed the Audit Committee Letter, Single Audit Report, and Financial Statements for Fiscal Year 2022-2023 submitted by the Auditors; and

WHEREAS, the Auditors found that City management has complied in all material respects with the types of compliance requirements described in the Office of Managements and Budget Circular A-133 and with all applicable standards contained in *Government Auditing Standards* for FY 2022-2023.

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of Mendota that the City Council hereby formally accepts the City of Mendota Audit Committee Letter, Single Audit Report, and Financial Statements for Fiscal Year 2022-2023 and attached hereto and made part hereof as Exhibit “A”.

Victor Martinez, Mayor

ATTEST:

I, Celeste Cabrera-Garcia, City Clerk of the City of Mendota, do hereby certify that the foregoing resolution was duly adopted and passed by the City Council at a regular meeting of said Council, held at the Mendota City Hall on the 25th day of June, 2024, by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

Celeste Cabrera-Garcia, City Clerk

EXHIBIT A



May 24, 2024

To the Honorable Mayor and City Council
City of Mendota, California

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of Mendota, California (the City) for the year ended June 30, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2023. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the Government-Wide financial statements were:

Management's estimate of the net pension asset and related deferrals is based on actuarial valuations which include significant assumptions regarding discount rate, inflation, payroll growth, projected salary increases and investment rate of return. We evaluated the methods, assumptions, and data used to develop the liability in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the useful lives of fixed assets and depreciation expense is based on history of similar types of assets, future plans as to their use, and other factors that impact their economic value to the City. We evaluated the key factors and assumptions used to compute depreciation expense in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the lease receivable and the related deferred inflow is based on estimates of useful lives, discount rates, and present value calculations. We evaluated the key factors and assumptions used to develop the calculations in determining that the calculation is reasonable in relation to the financial statements taken as a whole.

570 N. Magnolia Avenue, Suite 100
Clovis, CA 93611

tel 559.299.9540

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The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The attached schedule summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. The uncorrected misstatements or the matters underlying them could potentially cause future period financial statements to be materially misstated, even though, in our judgment, such uncorrected misstatements are immaterial to the financial statements under audit. In addition, the attached material misstatement detected as a result of audit procedures was corrected by management.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

In our audit engagement letter previously provided to you, we communicated the following significant risks of material misstatement (significant risks) as part of our audit planning:

- Management override of controls
- Improper revenue recognition due to fraud

During the course of the audit, we identified additional significant risks:

- Incorrect implementation of GASB 96 SBITAS
- Grant Revenue – revenue recognition
- Incorrect debt calculation for new debt

These risks were addressed within our audit procedures.

Other Matters

We applied certain limited procedures to the Management's Discussion and Analysis, Budgetary Comparison Schedules, Proportionate Share of Net Pension Liability, and Schedule of Contributions, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on Combining and Individual Fund Financial Statements (Supplementary Schedules), which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the information and use of City Council and management of City of Mendota and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Price Pange & Company

Client: MENDOTA, CITY OF
Engagement: 6-30-2023 Audit
Current Period: 06/30/2023
Workpaper: Attachment: Uncorrected Audit Differences

Account	Description	Misstatement	Workpaper Reference	Debit	Credit	Net Income Effect	Workpaper ID
PJE01		Known Misstatement	RE200				
Proposed adjustment to adjust grant revenue that should have been recognized in the PY							
01-0000-2913	GENERAL FUND Fund Bal. Unassigned			0.00	58,000.00		
01-3500-3600	Grants			58,000.00	0.00		
01-0000-2913	GENERAL FUND Fund Bal. Unassigned			0.00	83,000.00		
01-3500-3600	Grants			83,000.00	0.00		
07-3500-3600	Grant			29,800.00	0.00		
12-3500-3600	Grant			24,000.00	0.00		
14-3500-3600	Grant			11,000.00	0.00		
07-0000-2919	GAS TAX (TRAN) Fund Bal. Resricted (streets)			0.00	29,800.00		
12-0000-2919	L T F FUNDS Fund Bal. Resricted (streets)			0.00	24,000.00		
14-0000-2919	MEASURE C FUNDS Fund Bal. Resricted (streets)			0.00	11,000.00		
Total				<u>205,800.00</u>	<u>205,800.00</u>	<u>(205,800.00)</u>	
GRAND TOTAL				<u>205,800.00</u>	<u>205,800.00</u>	<u>(205,800.00)</u>	

Client: MENDOTA, CITY OF
Engagement: 6-30-2023 Audit
Current Period: 06/30/2023
Workpaper: Attachment: Corrected Audit Adjustments

Account	Description	Debit	Credit	Net Income Effect
AJE03				
To correct cost of issuance for JPA				
70-9500-6223	J P A JT POWERS AUTH. BOND AMORTIZAT		0.00	3,201.10
70-0000-2200	J P A BOND DISCOUNTS		0.00	156,627.15
70-9500-6XXX	JPA Bond Issuance Costs (PPC Created)	159,828.25		0.00
Total		159,828.25	159,828.25	(156,627.15)
AJE04				
To post LTF revenue and receivables				
12-0000-1200	L T F FUNDS RECEIVABLE	783,599.00		0.00
12-3100-3160	Article III		0.00	12,769.00
12-3100-3170	Article VIII		0.00	770,830.00
Total		783,599.00	783,599.00	783,599.00
AJE05				
To record depreciation expense and accumulated depreciation for B&B Bridge.				
02-7220-5700	WATER FUND WATER DEPRECIATION	173,204.00		0.00
02-0000-1940	WATER FUND ACCUMULATED DEPRECIATION		0.00	173,204.00
Total		173,204.00	173,204.00	(173,204.00)

Client: MENDOTA, CITY OF
Engagement: 6-30-2023 Audit
Current Period: 06/30/2023
Workpaper: Attachment: Corrected Audit Adjustments

Account	Description	Debit	Credit	Net Income Effect
AJE07				
To record initial adjustment for GASB 87 - Leases				
01-0000-12XX	Lease Receivable (PPC Created)	180,212.00	0.00	
01-0000-20XX	Deferred Inflows - Lease Related (PPC Created)	0.00	149,739.00	
01-0000-4000	GENERAL FUND OTHER REVENUES	0.00	30,473.00	
Total		180,212.00	180,212.00	30,473.00
AJE09				
To accrue grant receivables				
02-0000-1200	Intergovernmental receivable	604,601.00	0.00	
02-3500-3600	Grant	0.00	604,601.00	
13-0000-1200	Intergovernmental Receivable (PPC created)	93,226.00	0.00	
13-3592-3890	State Grant	0.00	93,226.00	
02-0000-1200	Intergovernmental receivable	71,646.00	0.00	
02-3500-3600	Grant	0.00	71,646.00	
07-0000-1200	GAS TAX (TRAN) RECEIVABLE	69,240.00	0.00	
12-0000-1200	L T F FUNDS RECEIVABLE	55,693.00	0.00	
14-0000-1200	MEASURE C FUNDS RECEIVABLE	25,589.00	0.00	
07-3500-3600	Grant	0.00	69,240.00	
12-3500-3600	Grant	0.00	55,693.00	
14-3500-3600	Grant	0.00	25,589.00	
Total		919,995.00	919,995.00	919,995.00

City of Mendota | California

Single Audit Report

For the Year Ended June 30, 2023



PRICE PAIGE & COMPANY
Certified Public Accountants

TABLE OF CONTENTS

	PAGE
Independent Auditor’s Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	1
Independent Auditor’s Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance	3
Schedule of Expenditures of Federal Awards.....	6
Notes to the Schedule of Expenditures of Federal Awards.....	7
Schedule of Findings and Questioned Costs	8
Summary Schedule of Prior Audit Findings	10
Corrective Action Plan.....	11



**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Honorable Mayor and City Council
City of Mendota, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of Mendota, California (the City), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated May 24, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as item 2023-001 that we consider to be a material weakness.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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City's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the City's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Price Pange & Company

Clovis, California
May 24, 2024



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM;
AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE
OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

To the Honorable Mayor and City Council
City of Mendota, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited City of Mendota, California's (the City) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended June 30, 2023. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the City's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing*

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Standards, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated May 24, 2024, which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the basic financial

statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Price Pange & Company

Clovis, California
May 24, 2024

CITY OF MENDOTA | FOR THE YEAR ENDED JUNE 30, 2023

Schedule of Expenditures of Federal Awards

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Pass-Through Grantor's Number	Federal Expenditures
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Passed through Office of Traffic Safety:			
Minimum Penalties for Repeat Offenders for Driving While Intoxicated - Selected Traffic Enforcement Program (DUI)	20.608	PT23131	\$ 10,057
Passed through Community Oriented Policing Services:			
Public Safety Partnership and Community Policing Grants - COPS Hiring Program	16.710	2020UMWX00086	<u>41,667</u>
Total U.S. Department of Justice			<u>51,724</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Passed through California Department of Transportation:			
Highway Planning and Construction:			
Highway Planning and Construction - Mendota Junior High School - Safe Routes to School	20.205	ATPL-5285(021)	64,911
Highway Planning and Construction - Surface Transportation Block Grant STPL-5285(020) Mendota: SR 33 RRXG, 9th Street RRXG, Naples and Belmont RRXG, and SR 180/N Benito	20.205	STPL-5285(020)	9,346
Highway Planning and Construction - Congestion Mitigation and Air Quality Improvement Program and Surface Transportation : Block Grant Program Derrick & Oller Roundabout	20.205	CML-5285(024)	<u>150,522</u>
Subtotal Highway Planning and Construction			<u>224,779</u>
Total U.S. Department of Transportation			<u>224,779</u>
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (HUD)</u>			
Passed through County of Fresno Department of Public Works and Planning - Community Development:			
CDBG - Entitlement Grants Cluster:			
Community Development Block Grants/Entitlement Grants - County of Fresno CDBG	14.218	20471	<u>657,612</u>
Subtotal CDBG - Entitlement Grants Cluster			<u>657,612</u>
Total U.S. Department of Housing and Urban Development (HUD)			<u>657,612</u>
<u>U.S. DEPARTMENT OF TREASURY</u>			
Passed through Department of Finance:			
COVID-19 Coronavirus State and Local Fiscal Recovery Funds - Coronavirus Aid, Relief, and Economic Sec. Act ARPA	21.027	22-539	<u>71,646</u>
Total U.S. Department of Treasury			<u>71,646</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Passed through California Office of Emergency Services			
Homeland Security Grant Program	97.067	20-408	4,877
Disaster Grants - Public Assistance	97.036	DR-4699	<u>36,872</u>
Total U.S. Department of Homeland Security			<u>41,749</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 1,047,510</u>

The accompanying notes are an integral part of this statement.

NOTE 1 – GENERAL

The accompanying Schedule of Expenditures of Federal Awards (SEFA) presents the activity of all federal award programs of the City of Mendota, California (the City). Federal awards received directly from federal agencies, as well as federal awards passed through other government agencies are included in the schedule. The information in this SEFA is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

NOTE 2 – BASIS OF ACCOUNTING

The accompanying SEFA is presented using the modified accrual basis of accounting except for programs recorded in the City's enterprise funds, which are presented using the accrual basis of accounting, which is described in Note 1 of the City's basic financial statements.

NOTE 3 – RELATIONSHIP TO BASIC FINANCIAL STATEMENTS

Federal award expenditures agree or can be reconciled with the amounts reported in the City's basic financial statements.

NOTE 4 – INDIRECT COST RATE

The City has elected not to use the 10 percent *de minimis* indirect cost rate as allowed under the Uniform Guidance.

NOTE 5 – PASS-THROUGH ENTITIES' IDENTIFYING NUMBER

When federal awards are received from a pass-through entity, the Schedule of Expenditures of Federal Awards shows, if available, the identifying number assigned by the pass-through entity. When the City determined that no identifying number was assigned for a program or the City was unable to obtain an identifying number from a pass-through entity, the City indicated "--" as the pass-through identifying number.

SECTION I – SUMMARY OF AUDITOR’S RESULTS

FINANCIAL STATEMENTS

Type of auditor's report issued:	<u>Unmodified</u>		
Internal control over financial reporting:			
Material weaknesses identified?	<u> X </u> Yes	<u> </u> No	
Significant deficiencies identified -			
not considered to be material weaknesses?	<u> </u> Yes	<u> X </u> None reported	
Noncompliance material to financial statements			
noted?	<u> </u> Yes	<u> X </u> No	

FEDERAL AWARDS

Internal control over major programs:			
Material weaknesses identified?	<u> </u> Yes	<u> X </u> No	
Significant deficiencies identified -			
not considered to be material weaknesses?	<u> </u> Yes	<u> X </u> None reported	

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	<u> </u> Yes	<u> X </u> No
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IDENTIFICATION OF MAJOR PROGRAMS

Federal Assistance Listing Number

14.218

Name of Federal Program or Cluster

Community Development Block Grants/Entitlement Grants - County of Fresno CDBG

Dollar threshold used to distinguish between Type A and Type B programs:

\$750,000

Auditee qualified as low-risk auditee?	<u> </u> Yes	<u> X </u> No
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CITY OF MENDOTA | FOR THE YEAR ENDED JUNE 30, 2023

Schedule of Findings and Questioned Costs

(Continued)

SECTION II – FINANCIAL STATEMENT FINDINGS

Finding 2023-001 – Financial Close and Reporting (Material Weakness)

Condition: The City did not properly record or adjust multiple accounts during the year-end closing process. We identified these errors during our audit and proposed the necessary accounting entries to correct the balances of those accounts.

Criteria: As described in the California State Controller’s “2015 Internal Control Guidelines”, an effective internal control system and timely financial reporting of all financial activity provides reasonable assurance for the safeguarding of assets, the reliability of financial information, and compliance with laws and regulations. This includes the design and implementation of control systems that ensure accurate financial reporting in accordance with applicable standards and regulations.

Cause: An incomplete closing of the books and insufficient review of supporting schedules to the related trial balance contributed to the various adjustments and other issues identified in the effect section below.

Effect: As a result of this condition, the following areas were initially materially misstated:

1. Intergovernmental revenue and receivables
2. Lease receivables and related deferred inflows from leases
3. Capital assets
4. Costs of issuance related to issuing new long-term debt

Recommendation: We recommend that the City review its current design of controls (processes and procedures) to determine what changes are required to reduce the likelihood of future misstatements in the year-end financial close. Additional considerations in the design should include the explicit review and approval of year-end schedules and other financial close and reporting processes to reduce the likelihood of misstatement due to unintentional error.

Management’s Response: See Corrective Action Plan.

SECTION III – FEDERAL AWARD FINDINGS

None reported.

FINANCIAL STATEMENT FINDINGS

Finding 2022-001 – Grant Receivables (Material Weakness)

Condition: The City did not accrue grant receivables in accordance with generally accepted accounting principles.

Criteria: Generally accepted accounting principles require that grant receivables be recorded in accordance with the accrual basis of accounting.

Cause: The City was unaware of the requirement and miscommunicated with the outside consultant.

Effect: Material misstatement of the financial statements across multiple opinion units.

Recommendation: The City should use its grant reconciliation to identify and accrue all grant receivables and should use the outside consultant to review the accruals.

Status: Not implemented.

FEDERAL AWARD FINDINGS

None reported.



CITY OF MENDOTA

“Cantaloupe Center Of The World”

**CITY OF MENDOTA
 CORRECTIVE ACTION PLAN
 YEAR ENDED JUNE 30, 2023**

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2023-001	The Finance Department will review its current design of processes and procedures to determine what changes are required to be implemented in order to reduce misstatements in year-end financial close. We will design an internal control to review and approve year-end schedules to ensure complete closing of the books.	August 2024	Nora Valdez, Finance Director



 Cristian Gonzalez
 City Manager

City Of Mendota | California

Financial Statements

For the Year Ended June 30, 2023



PRICE PAIGE & COMPANY
Certified Public Accountants

TABLE OF CONTENTS

PAGE

Independent Auditor’s Report	1
Management’s Discussion and Analysis	5
Basic Financial Statements:	
Government-Wide Financial Statements:	
Statement of Net Position	21
Statement of Activities	22
Fund Financial Statements:	
Governmental Funds:	
Balance Sheet.....	24
Reconciliation of the Governmental Funds Balance Sheet to the Government-Wide Statement of Net Position.....	25
Statement of Revenues, Expenditures, and Changes in Fund Balances	26
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances to the Government-Wide Statement of Activities	27
Proprietary Funds:	
Statement of Net Position.....	28
Statement of Revenues, Expenses and Changes in Fund Net Position	30
Statement of Cash Flows.....	31
Notes to the Basic Financial Statements	34
Required Supplementary Information:	
Pension Plan:	
Public Agency Cost-Sharing Multiple-Employer Plan:	
Proportionate Share of Net Pension Liability (Asset).....	61
Schedule of Contributions.....	62

TABLE OF CONTENTS (Continued)

PAGE

Required Supplementary Information (Continued):

Budgetary Comparison Schedules:

General Fund.....	63
Gas Tax – Special Revenue Fund	64
Notes to the Budgetary Comparison Schedules.....	65

Supplementary Information:

Combining and Individual Fund Financial Statements:

Nonmajor Governmental Funds:

Combining Balance Sheet	68
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	69

Special Revenue Funds:

Combining Balance Sheet	70
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	72

Capital Projects Funds:

Combining Balance Sheet	74
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	75



INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and City Council
City of Mendota, California

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Mendota, California (the City), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City, as of June 30, 2023, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, proportionate share of net pension liability (asset), schedule of contributions and the budgetary comparison information as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The accompanying combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 24, 2024, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City's internal control over financial reporting and compliance.

Price Pange & Company

Clovis, California
May 24, 2024

MANAGEMENT'S DISCUSSION AND ANALYSIS

The management of the City of Mendota, California (the City) offers readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended June 30, 2023. We encourage readers to read the information presented here in conjunction with additional information that we have furnished in the City's financial statements, which follow this narrative.

FINANCIAL HIGHLIGHTS

The assets and deferred outflows of resources of the City exceeded its liabilities and deferred inflows of resources at close of the most recent fiscal year by \$57,689,508 (net position). Of this amount, \$13,198,470 (unrestricted net position) may be used to meet the City's ongoing obligation to its citizens and creditors.

The City's total net position increased by \$4,587,381 from the prior fiscal year. Governmental activities increased the City's total net position by \$4,190,529 while business-type activities increased the net position by \$396,852. The increase in net position is due to several factors. With regard to the business-type activities of the City, although utility service revenue, representing utility service for water, sewer and waste disposal, reported an increase in service revenue of approximately six percent, or \$240,093, over the prior fiscal year, operating expenses for the current year exceeded the growth in service revenue. Higher operating costs were incurred by both the water and sewer funds to mitigate spring flooding which overwhelmed the City's storm drainage systems. In addition, charges by the City's contracted sanitation disposal company, Mid-Valley Disposal, increased by \$205,908 over the prior year due to the costs of implementing a new waste disposal initiative mandated by the State of California under SB 1383. An additional, one-time charge of \$159,828 was incurred by the City's Joint Powers Authority Enterprise Fund related to issuance of the 2022 Lease Revenue Bond Series in November of 2022 and there was an overall increase of \$249,785 in depreciation expense for the business-type funds over the prior year. This decrease in operating income was offset by \$973,959 in nonoperating capital grants received by the enterprise funds during the fiscal year, resulting in an overall increase in net position for the fiscal year. With regard to the governmental-type activities, the City's increase in net position declined from \$6,077,673 for the fiscal year ended June 30, 2022 to \$4,190,529 for the fiscal year ended June 30, 2023, representing a \$1,887,144 retraction in growth. This reduction in profitability as compared to the prior year is due primarily to a significant decline in operating and capital grant income, which decreased by \$1,906,603 from the prior year and is primarily attributable to the absence of a one-time \$2,753,676 coronavirus relief operating grant that was received in the prior fiscal year. Offsetting the decline in operating and grant income, revenue from City service charges increased by approximately \$300,000 over the prior year due to an increase in public benefit fees collected from entities engaged in the cannabis industry that operate within the City's jurisdiction. In addition, property tax revenue increased by \$253,896, or 15%, over the prior year as property tax receipts once allocated by the State to the City's former Redevelopment Agency are now returning to the City's general fund due to the final dissolution of the former agency. Overall operating expenses of the City decreased by 1%, or \$25,104, from the prior fiscal year. This decrease in expenditures was due primarily to the absence of a one-time, city-wide special wage bonus of \$440,472 paid with coronavirus relief funds in the prior fiscal year. The savings from the absence of the bonus was offset by higher wage and employee benefits, particularly in public safety, which saw an increase of approximately \$160,000 over the prior year. In addition, the City's park and recreation department reported an approximately \$158,000 increase in costs over the prior year due primarily to higher maintenance costs as City park venues expand in acreage and post-pandemic usage continues to increase.

At June 30, 2023, the City's governmental funds reported combined ending fund balances of \$14,989,179, an increase of \$1,427,488 in comparison with the prior year. As discussed in the previous paragraph, the overall increase can be attributed to an increase in public benefit fees received by the City from entities engaged in the cannabis industry within its jurisdiction. In addition, the City received a state grant of \$1,500,000 to apply to the construction of a new police and council chambers facility. To date, the City has received a total of \$4,450,000 to state grants for the project which is currently under construction. These revenue increases were partially offset by higher salaries and benefits across all City departments, along with higher costs for park maintenance and capital outlay for the expansion of the Rojas-Pierce Park, along with the capital expenditure outlay for the above referenced police and council chambers facility.

At the end of the current fiscal year, unassigned fund balance for the General Fund was \$6,598,430. This represents a \$885,619 increase from the unassigned fund balance of \$5,712,811 reported at June 30, 2022. As described above, cannabis related public benefit fees, along with higher property tax revenue, coupled with lower general government expenditures were the primary attributes in increasing the City's unassigned fund balance.

The City's total long-term debt of \$8,573,156 decreased by \$22,163 compared to last year. On December 1, 2022, the City received a \$175,000 initial draw on the 2022 lease revenue bonds issued by the Mendota Joint Powers Authority. The issue will total \$3,500,000, when fully funded, and be used to supplement construction costs of the City's new police and council chambers building, currently under construction. Total debt reductions of \$197,163 during the fiscal year represents scheduled repayment of the City's existing debt as required under its various loan agreements, along with changes in the City's pension and compensated absences liabilities.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as an introduction of the City's basic financial statements. The City's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the basic financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the City's assets and liabilities, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The *statement of activities* presents information showing how the City's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (i.e. uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City included general government, public safety, municipal airport, highways and streets, public works, building and planning, parks, redevelopment and housing, and economic development and assistance. The business-type activities of the City include water, sewer, sanitation and a public finance authority.

The Mendota Community Corporation, although legally separate, functions for all practical purposes as a department of the City and, therefore, has been included as an integral part of the primary government.

The government-wide financial statements can be found on pages 21 through 22 of this report.

Fund financial statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into two categories: governmental funds and proprietary funds.

Governmental funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund finance statements focus on *near-term inflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a City's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the City's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The City maintains 36 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Gas Tax Special Revenue Fund, CDBG Program Special Revenue Fund, HOME Investment Partnership Program Special Revenue Fund and the Police Building Capital Projects Fund. All of these are considered to be major funds. Data from the remaining governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of *combining statements* elsewhere in this report.

The basic governmental fund financial statements can be found on pages 24 through 27 of this report.

Proprietary funds. The City maintains one type of proprietary fund. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statement. The City uses enterprise funds to account for its water, sewer, sanitation and its public finance authority.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the water, sewer, sanitation and the Mendota Joint Powers Authority operations, as all of these are considered to be major funds of the City.

The basic proprietary fund financial statements can be found on pages 28 through 32 of this report.

Notes to the basic financial statements. The notes provide additional information that is essential to fully understand of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 34 through 59 of this report.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the City's General Fund and major Special Revenue Funds budgetary comparison schedule to demonstrate compliance with the City's adopted budget. The City adopts an annual appropriated budget for its general fund.

Required supplementary information can be found on pages 61 through 65 of this report.

The combining fund statements referred to earlier in connection with nonmajor governmental funds are presented immediately following the required supplementary information. Combining fund statements can be found on pages 68 through 75.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As previously noted, net position may serve over time as a useful indicator of a government's financial position. In the case of the City, assets exceeded liabilities by \$57,689,508 at June 30, 2023.

**Condensed Statement of Net Position
June 30, 2023 and 2022**

	Governmental Activities		Business-Type Activities		Total	
	2023	2022	2023	2022 (Restated)	2023	2022
Current and other assets	\$ 18,185,477	\$ 15,889,557	\$ 5,818,288	\$ 6,230,797	\$ 24,003,765	\$ 22,120,354
Capital assets, net	<u>17,065,787</u>	<u>14,174,682</u>	<u>27,359,710</u>	<u>26,892,464</u>	<u>44,425,497</u>	<u>41,067,146</u>
Total assets	<u>35,251,264</u>	<u>30,064,239</u>	<u>33,177,998</u>	<u>33,123,261</u>	<u>68,429,262</u>	<u>63,187,500</u>
Deferred outflows of resources	<u>167,956</u>	<u>158,051</u>	<u>128,182</u>	<u>140,644</u>	<u>296,138</u>	<u>298,695</u>
Long-term liabilities	341,190	308,372	8,231,966	8,286,947	8,573,156	8,595,319
Other liabilities	<u>1,267,545</u>	<u>434,867</u>	<u>1,050,092</u>	<u>1,346,928</u>	<u>2,317,637</u>	<u>1,781,795</u>
Total liabilities	<u>1,608,735</u>	<u>743,239</u>	<u>9,282,058</u>	<u>9,633,875</u>	<u>10,890,793</u>	<u>10,377,114</u>
Deferred inflows of resources	<u>144,624</u>	<u>3,719</u>	<u>475</u>	<u>3,235</u>	<u>145,099</u>	<u>6,954</u>
Net position:						
Net investment in capital assets	16,897,588	13,975,373	18,889,841	19,245,908	35,787,429	33,221,281
Restricted	8,585,838	9,813,330	117,771	789,804	8,703,609	10,603,134
Unrestricted	<u>8,182,435</u>	<u>5,686,629</u>	<u>5,016,035</u>	<u>3,591,083</u>	<u>13,198,470</u>	<u>9,277,712</u>
Total net position	<u>\$ 33,665,861</u>	<u>\$ 29,475,332</u>	<u>\$ 24,023,647</u>	<u>\$ 23,626,795</u>	<u>\$ 57,689,508</u>	<u>\$ 53,102,127</u>

The largest portion of the City's net position, \$35,787,429 (62 percent) represents investment in capital assets, less any related debt used to acquire those assets that are still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the City's net position of \$13,198,470 (23 percent) represents unrestricted net position, which may be used to meet the City's ongoing obligations to its citizens and creditors. The remaining balance of \$8,703,609 (15 percent) represents resources that are subject to external restrictions on their use.

Governmental activities increased the City's net position by \$4,190,529, accounting for one hundred percent of the total increase in the net position of the City of Mendota as compared to the prior fiscal year.

**Condensed Statement of Activities
For the Years Ended June 30, 2023 and 2022**

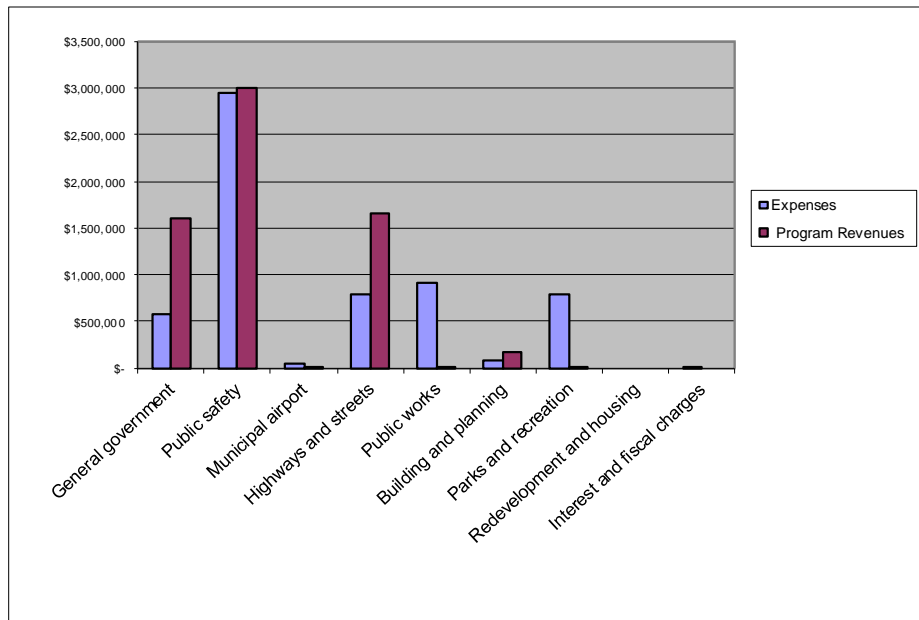
	Governmental Activities		Business-Type Activities		Total	
	2023	2022	2023	2022 (Restated)	2023	2022
Revenues:						
Program revenues:						
Charges for services	\$ 2,097,011	\$ 1,797,507	\$ 5,267,444	\$ 4,998,852	\$ 7,364,455	\$ 6,796,359
Operating grants and contributions	1,830,184	3,736,787	42,979	88,907	1,873,163	3,825,694
Capital grants and contributions	2,546,833	2,541,783	1,008,502	2,964,295	3,555,335	5,506,078
General revenues:						
Property taxes	1,994,001	1,740,105	-	-	1,994,001	1,740,105
Sales tax	1,000,935	1,032,032	-	-	1,000,935	1,032,032
Franchise taxes	147,645	140,417	-	-	147,645	140,417
Other taxes	564,688	1,025,870	-	-	564,688	1,025,870
Earnings on investments	140,854	115,199	9,169	5,403	150,023	120,602
Miscellaneous	53,186	65,819	47,205	53,736	100,391	119,555
Gain on sale of assets	-	41,858	-	-	-	41,858
Total revenues	10,375,337	12,237,377	6,375,299	8,111,193	16,750,636	20,348,570
Expenses:						
General government	577,845	917,525	-	-	577,845	917,525
Public safety	2,949,276	2,786,952	-	-	2,949,276	2,786,952
Municipal airport	51,540	52,681	-	-	51,540	52,681
Highways and streets	795,911	703,297	-	-	795,911	703,297
Public works	920,480	888,433	-	-	920,480	888,433
Building and planning	90,669	173,502	-	-	90,669	173,502
Parks and recreation	794,781	636,340	-	-	794,781	636,340
Redevelopment and housing	-	-	-	-	-	-
Interest and fiscal charges	4,306	974	-	-	4,306	974
Water	-	-	2,657,989	2,175,136	2,657,989	2,175,136
Sewer	-	-	1,908,903	2,010,985	1,908,903	2,010,985
Sanitation	-	-	1,247,038	820,890	1,247,038	820,890
Madera Joint Power Financing Authority	-	-	164,517	-	164,517	-
Total expenses	6,184,808	6,159,704	5,978,447	5,007,011	12,163,255	11,166,715
Increase in net position before transfers	4,190,529	6,077,673	396,852	3,104,182	4,587,381	9,181,855
Increase (decrease) in net position	4,190,529	6,077,673	396,852	3,104,182	4,587,381	9,181,855
Net position - beginning	29,475,332	23,397,659	23,904,457	20,522,613	53,379,789	43,920,272
Net position - ending	\$ 33,665,861	\$ 29,475,332	\$ 24,023,647	\$ 23,626,795	\$ 57,689,508	\$ 53,102,127

Key elements of the increase/decrease in revenue for governmental activities are as follows:

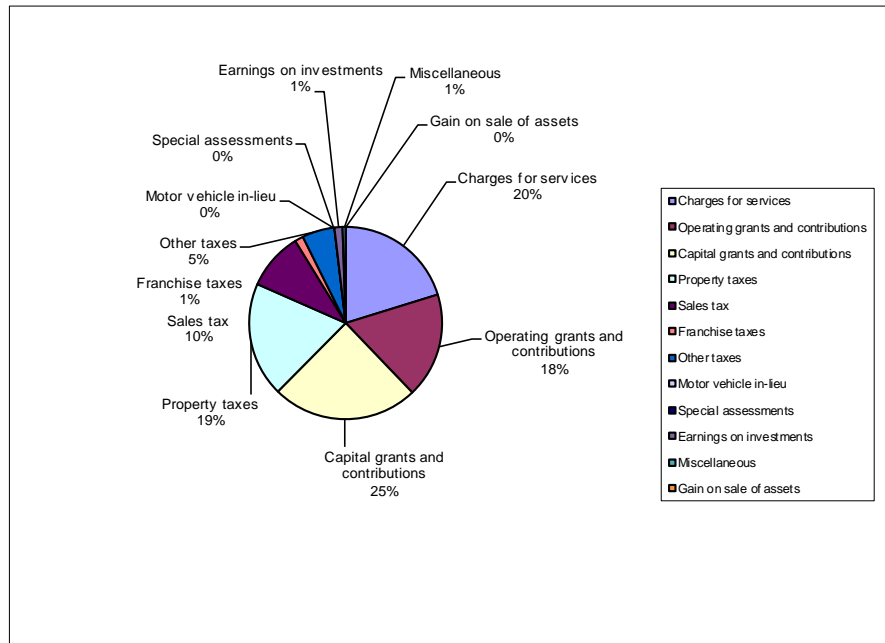
- Charges for services increased by \$299,504 to \$2,097,011 from the prior year. Through the assessment of public benefit fees, the City continues to benefit from the growing operations of three private sector cannabis companies operating within City limits. Public benefit service revenue received from these farming entities increased by approximately \$365,000 over the prior fiscal year. This increase in public benefit fees was partially offset by lower service charges for building permits due to reduced planning and development activity as compared to the prior year.
- Operating grants and contributions decreased by \$1,906,603 to \$1,830,184 from the previous year. During the prior fiscal year, the City received grant income of \$2,753,676, representing Coronavirus Fiscal Recovery Funds, passed through the State of California, with no similar pandemic relief funds received during the current fiscal year.
- Capital grants and contributions increased \$5,050 to \$2,546,833 during the fiscal year. Higher overall governmental grants for public safety and road improvements, was partially offset by a \$500,000 reduction in capital grants received by the City from the State of California for the construction of a new police and city chambers building. Grants received for the building project in the prior fiscal year totaled \$2,000,000, while the current year grant procurement from the State was limited to \$1,500,000.

- Property taxes increased by \$253,896 or 15% during the fiscal year. The increase can be attributed primarily to a larger allocation of property tax revenues generated within City limits that previously were allocated to the City's Redevelopment Agency. As the former Mendota Redevelopment Agency is in its final stage of dissolution, its property tax base revenue has now reverted back to the City's general fund. By contrast, sales tax revenue was essentially flat as compared to the prior fiscal year as economic uncertainties weighed on retail sales within the City during the second half of the fiscal year ending June 30, 2023.
- Franchise taxes increased by \$7,228 or 6% to \$147,645 during the fiscal year. The current year increase is due entirely to higher determined utility franchise fees calculated and received from Pacific Gas & Electric and Comcast Corporation during the current fiscal year.
- Other taxes decreased by \$461,182 to \$564,688 from the prior fiscal year primarily due to a reclassification of transportation development act ("TDA") funds allocated by the Fresno Council of Governments. The prior year included the activity within other taxes and the current year included the activity within intergovernmental revenue. The decrease in TDA funds was partially offset by higher Measure C tax revenue, a Fresno County local sales tax dedicated to highway maintenance and improvement, by approximately \$14,000 over the prior fiscal year.
- Miscellaneous income decreased by \$12,633 to \$53,186 over the prior fiscal year. The decrease is due primarily to lower public donations received by the Mendota Community Corporation Special Revenue Fund, along with the absence of other one-time receipts of income collected during the prior fiscal year.

Expenses and Program Revenue – Governmental Activities



Revenues by Source – Governmental Activities



Key elements of the increase/decrease in expenses for governmental activities are as follows:

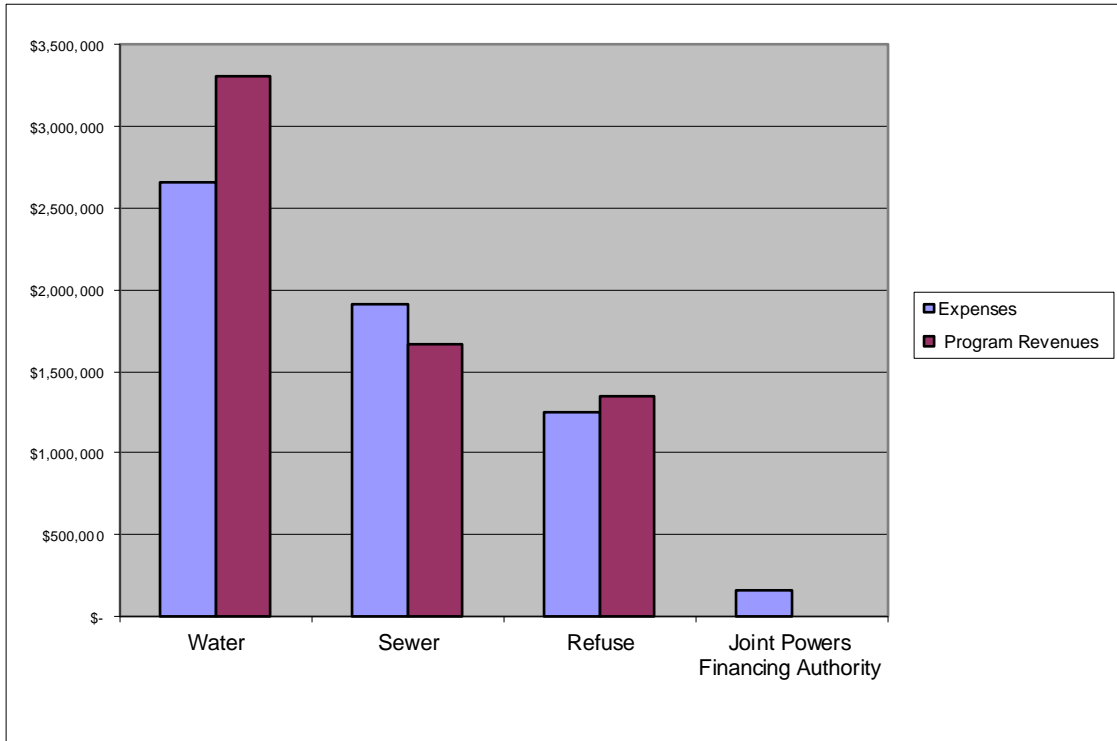
- General government expenditures decreased by \$339,680 to \$577,845 in 2023. The decrease is due primarily to a one-time, City-wide bonus, totaling \$440,472, paid to employees utilizing funds provided by the Coronavirus Fiscal Recovery grant received in the prior fiscal year. No similar bonuses were paid in the current fiscal year. This decrease in wage bonus payments was partially offset by higher administrative and finance staff salaries, along with corresponding increases in employee benefits for health and retirement.
- Public safety expenses increased by \$162,324 or approximately 6% from the prior year. The increase can be attributed almost exclusively to the City police department through salary raises, increased overtime pay, higher benefits for health care insurance and retirement benefits for department staff. In addition, the City experienced an increase of approximately \$20,000 in the annual fee charged by the Fresno County for fire protection services over the prior fiscal year.
- Highways and streets expenditures increased by \$92,614 or 14% to \$795,911. The increase is due primarily to higher wages and benefits for street personnel, and was partially offset by lower utility bills for street and signal lighting and vehicle maintenance charges as compared to the prior fiscal year.
- Public works expenses increased by \$32,047 to \$920,480. The increase is due almost exclusively to a higher depreciation provision assessed on capital assets for the current fiscal year as compared to the prior year.
- Building and planning expenses decreased by \$82,833 or 48% to \$90,669. During the fiscal year, there were no new cannabis related farming and retail ventures presented to the City for planning consideration. In addition, there was a noticeable decline in new commercial and residential developments. Consequently, expenditures for outsourced engineering and legal services for planning and zoning were significantly less when compared to the prior fiscal year.

- Parks and recreation expenses increased by \$158,441 to \$794,781. Costs related to operating and maintaining the City's park venues and senior center has increased significantly over the past two fiscal years as COVID pandemic restrictions on public gatherings have been lifted. In addition to addressing deferred maintenance projects during the fiscal year, the City also completed an expansion of the Rojas-Pierce Park, which has increased the cost of maintenance, operational supplies and utilities, along with the cost of labor and related benefits, as compared to the prior fiscal year.

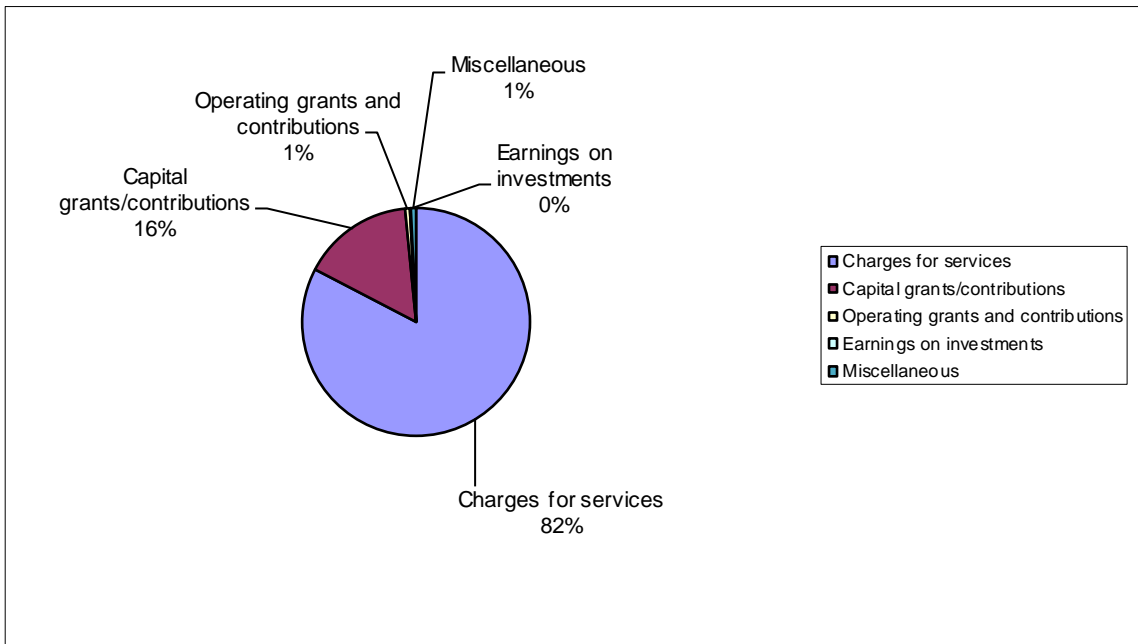
Business-type activities. Business-type activities increased the City's net position by \$396,852 over the prior fiscal year. Key elements of this increase are as follows:

- Charges for services for the business-type activities increased by \$268,592 or 6% over the previous year. The water enterprise fund saw a decrease of approximately \$169,000 in service revenue, which the City attributes to accurate monthly readings from newly installed electronic water meters reflecting actual water usage revenue. The sewer enterprise fund reported an increase in revenue of \$73,398 over the prior year, due primarily to an increase in residential connections during the current fiscal year. The sanitation enterprise fund reported an increase in revenue of \$361,778 or 41% over the previous fiscal year. A large rate increase was enacted by the City to mitigate a substantial increase in service charges by the City's outside refuse contractor, Mid-Valley Disposal, Inc., to implement new California green waste initiatives under SB 1383.
- Operating grants and contributions for the business-type activities decreased by \$45,928 to \$42,979. During the prior fiscal year, the City received \$72,267 in state grants to reimburse the water and sewer enterprise funds for delinquent customer account balances attributed to the pandemic. In addition, the sanitation fund received a Cal-Recycling grant of \$21,968 to implement SB 1383, a green waste initiative. There were no similar grants received during the current fiscal year, resulting in a substantial decrease in operating grant revenue.
- Capital grants decreased by \$1,955,793, or 66%, to \$1,008,502 for the current fiscal year. The City completed replacement of a bridge accessing the City's water wells and begin engineering of a new pipeline extension utilizing \$34,543 of a federal deposit the City received during the fiscal year ended June 30, 2022. The remaining unused federal deposit of \$521,586 at June 30, 2023 will be used to complete the water pipeline extension in the next fiscal year. In addition, the City received a capital grant to complete the installation of modern water meters, totaling \$204,486. Recognized grant revenue for the above two projects in the prior fiscal year totaled \$2,964,295.
- Expenses of the Water Enterprise Fund increased by \$487,480 to \$2,657,989 during the year. The increase is due primarily to higher facility maintenance and contract service costs incurred during the current fiscal year, primarily being sand and gravel deliveries to mitigate flooding caused by winter storms. In addition, depreciation expense increased by \$199,250, which is primarily due to the bridge replacement placed in service during the fiscal year.
- Excluding the effects of a \$277,662 prior period adjustment related to bond issuance costs recorded for the fiscal year ended June 30, 2022, expenses of the Sewer Enterprise Fund increased by \$175,580 or 11%. The increase is due primarily to a \$131,875 increase in facility maintenance costs, including a \$67,030 periodic charge for sludge build-up removal and a \$67,973 charge for sand and gravel deliveries to mitigate winter storm flooding. In addition, depreciation expense increased by \$50,535 over the prior year as several large infrastructure projects placed in service towards the end of the prior fiscal year reported a full year depreciation provision. These increases were offset by lower interest related debt service charges due to the refinancing of revenue bonds in the prior fiscal year.
- Expenses of the Sanitation Enterprise Fund increased \$426,148 or 52% over the prior year due entirely to an increase in fees charged by the City's contracted refuse service provider to implement state mandated green waste disposal requirements during the current fiscal year.

Expenses and Program Revenue – Business-Type Activities



Revenue by Source – Business-Type Activities



FINANCIAL ANALYSIS OF CITY'S FUNDS

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, the unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At the end of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$14,989,179 an increase of \$1,427,488 in comparison with the prior year. Of this total amount, \$8,553,266 is either nonspendable, restricted, committed or assigned to various projects and activities of the City, leaving an overall unassigned fund balance of \$6,435,913 at June 30, 2023. This represents an increase of \$921,324 over the prior year unassigned fund balance of \$5,514,589 at June 30, 2022.

The General Fund is the chief operating fund of the City. As a measure of the General Fund's liquidity, it may be useful to compare the unassigned fund balance to total fund expenditures. Current year expenditures for the General Fund total \$4,968,639 at June 30, 2023; the unassigned General Fund balance is currently showing a balance of \$6,598,430 at June 30, 2023.

The fund balance of the City's General Fund increased by \$900,876 during the current fiscal year. The following table provides an explanation of revenues by source that changed significantly over the prior year.

**Revenue by Source
 GENERAL FUND**

	FY2023		FY2022		Increase/ (Decrease)	Percent of Total
	Amount	Percent of Total	Amount	Percent of Total		
Taxes	\$ 2,668,374	45.26%	\$ 2,443,278	33.23%	\$ 225,096	-15.45%
Licenses and permits	202,505	3.43%	205,833	2.80%	(3,328)	0.23%
Intergovernmental	983,048	16.67%	2,931,488	39.87%	(1,948,440)	133.74%
Charges for services	1,748,899	29.66%	1,391,172	18.92%	357,727	-24.55%
Fines	114,027	1.93%	164,307	2.23%	(50,280)	3.45%
Use of money and property	119,054	2.02%	106,177	1.44%	12,877	-0.88%
Proceeds from sale of capital assets	-	0.00%	41,858	0.57%	(41,858)	2.87%
Miscellaneous	59,673	1.01%	68,319	0.93%	(8,646)	0.59%
Total	\$ 5,895,580	100%	\$ 7,352,432	100%	\$ (1,456,852)	100%

- Taxes increased by \$225,096 or 10% as compared to the prior fiscal year. Property tax revenue increased by approximately \$234,000 from the prior year due almost exclusively to the reallocation of tax revenue previously earmarked to the City's former redevelopment agency in 2023. This increase was offset by a decrease in sales tax revenue attributable to weather related events in the spring and general economic uncertainty in the local economy.
- Licenses and permits decreased by \$3,328 or 2% compared to the prior fiscal year. Building permit revenue decreased by \$21,448. A backlog of new permits issued in the prior fiscal year due to delays caused by the COVID pandemic was not present during the current fiscal year, resulting in lower fee revenue. The decrease in permit revenue was partially offset by an \$18,632 increase in business license revenue as the City implemented a fee increase and worked to improve local business registration compliance.

- Intergovernmental revenue decreased by \$1,948,440 to \$983,048. The decrease is due almost exclusively to a one-time Coronavirus Fiscal Recovery grant awarded to the City in the prior fiscal year. This decrease was partially offset by a \$341,854 capital grant awarded to the City for expansion of the Rojos-Pierce Park completed during the current fiscal year.
- Charges for services increased by \$357,727 or 26%. The increase is due almost entirely to higher public benefit fees charged to the City's three cannabis operators, Odyssey Insights, Boca Del Rio and Leftbank Holdings. Public benefit fees collected by the City increased by approximately \$365,000 over the prior fiscal year.
- Revenue from fines decreased \$50,280 to \$114,027. After several years of increasing revenue, traffic and vehicle fine revenue decreased by \$35,272 in the current fiscal year. The City attributes the overall decrease in traffic violations to the effectiveness of increased enforcement over the past several years, coupled with a public education campaign to reduce violations. The City also reported lower revenue from vehicle repossessions and DUI fines as compared to the prior fiscal year, as well.
- Use of money and property increased by \$12,877 to \$119,054. The increase is attributable to higher rates of return on the City's invested pooled cash funds with the California Local Agency Investment Account. Interest rates earned on the fund has increased from .75% at June 30, 2022 to 3.36% at June 30, 2023.
- There were no capital asset disposals by the City during the fiscal year ended June 30, 2023.
- The \$8,646 decrease in miscellaneous revenue over the prior fiscal year can be attributable to one-time receipts of income in the prior fiscal year not present in the current fiscal year.

The following table provides an explanation of expenditures by function that changed significantly over the prior year:

**Expenditures by Function
 GENERAL FUND**

	FY2023		FY2022		Increase/ (Decrease)	Percent of Total
	Amount	Percent of Total	Amount	Percent of Total	Amount	
General government	\$ 475,066	9.56%	\$ 850,308	20.28%	\$ (375,242)	-48.34%
Public safety	2,242,549	45.13%	2,311,049	55.12%	(68,500)	-8.83%
Public works	64,769	1.30%	71,944	1.72%	(7,175)	-0.92%
Building and planning	90,496	1.82%	173,758	4.14%	(83,262)	-10.73%
Parks and recreation	548,253	11.03%	410,521	9.79%	137,732	17.74%
Capital outlay	1,515,531	30.50%	333,190	7.95%	1,182,341	152.33%
Debt Service	31,975	0.64%	41,678	0.99%	(9,703)	-1.25%
Total	\$ 4,968,639	100%	\$ 4,192,448	100%	\$ 776,191	100%

- General government expenditures decreased by \$375,242 to \$475,066. In the prior fiscal year, the City utilized a Coronavirus relief grant to pay a one-time, city-wide, bonus to employees, totaling \$440,472. There was no comparable bonus' paid in the current fiscal year, resulting in the significant decrease in general government expenditures. Higher finance and administrative departmental salaries, along with in an increase in travel expense and departmental supplies have partially offset the savings from the prior year paid bonus.

- Public safety expenditures decreased by \$68,500 from the previous fiscal year. The decrease is due primarily to a \$137,306 decrease in legal service expenditures for both the police and code enforcement departments as compared to the prior fiscal year. In addition, the allocation of a portion of police labor and related benefits from the City's General Fund to special revenue funds dedicated to public safety during the current fiscal year provided approximately \$30,000 in additional savings. The reduction in legal and labor costs savings was offset by higher police vehicle maintenance and fuel costs, departmental supplies and contract services. In addition, as previously mentioned, expenditures for contract fire protection services provided by Fresno County increased by approximately \$20,000 over the prior fiscal year.
- Building and planning expenditures decreased by \$83,262 or 11% from the previous year due to a decrease in outsourced engineering and planning service fees incurred by the City. Unlike the prior two fiscal years, the City did not incur expenditures for any new cannabis related farming or retail ventures, resulting in a significant decrease in planning expenditures for the current fiscal year.
- Parks and recreation expenditures increased by \$137,732 to \$548,253 over the prior fiscal year. As previously discussed, the City's park venues were negatively impacted by state mandated restrictions on public gatherings and events, resulting in lower costs for maintenance, labor and operational supplies in prior years. As pandemic restrictions have been lifted, the City has increased park spending to address its deferred maintenance backlog, along with increased costs of maintenance as the parks are once again fully utilized by the public. In addition, the City completed an expansion of the Rojos-Pierce Park during the current fiscal year, requiring additional labor and supply resources to maintain as compared to the prior fiscal year.
- Capital outlay expenditures for the fiscal year ended June 30, 2023 include \$360,134 in shared costs for the continuing construction of the new City police and council chambers building, which is in progress at June 30, 2023. In addition, the General Fund incurred \$981,355 in costs to complete the expansion of Rojos-Pierce Park during the fiscal year. Also, the General Fund paid for the purchase of a new police patrol vehicle and the proportional cost of four public works vehicles shared the water and sewer enterprise funds, totaling \$96,541. Remaining capital outlays, totaling \$77,501, were expended for the purchase of various equipment and land improvements for the public works and parks departments during the course of the fiscal year.

The Home Investment Partnership Program Special Revenue Fund has a total fund deficit of \$8,695. The fund had no activity during the current fiscal year due to lack of new funding for low-income community housing assistance. The CDBG Program Special Revenue Fund has a fund balance of \$503,837 at June 30, 2023. The fund collected \$66,000 in debt service on its low-income housing portfolio during the fiscal year and made no new loans during the fiscal year.

The State Gas Tax Special Revenue Fund has a total fund balance of \$1,352,428, all of which is restricted to street maintenance and road improvement projects. The fund was allocated \$650,469 in state gas tax revenue, along with road infrastructure grants, during the fiscal year. Of the \$716,763 in fund expenditures for the fiscal year, \$184,718 was for general maintenance of City streets, while the remaining \$532,045 was devoted to capital outlay for various street improvement projects, including a roundabout improvement located at Highway 180 and Highway 33, a railroad crossing project on Highway 33, street reconstruction projects at Stamoules Street, Mendota Jr. High School and 5th and Quince Streets.

The Police Building Capital Projects Fund maintains a fund balance of \$3,021,552, all of which is committed to the construction of a new police department and city council chambers facility. On April 26, 2023, the City received a \$1,500,000 state grant dedicated to the construction of the facility, which adds to \$2,950,000 in state grants received in earlier fiscal years for the same commitment. The City is currently in the construction phase of the facility.

Proprietary funds. The City's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. Factors concerning these funds have already been addressed in the discussion of Government-Wide Financial Analysis of business-type activities.

GENERAL FUND BUDGETARY HIGHLIGHTS

At the end of the fiscal year, actual expenditures were \$83,830 lower than the final budgetary appropriations. The primary reason for the positive budget variance relates to lower than expected general government expenditures. General Government was budgeted for \$894,648, while actual expenditures for the fiscal year came in at \$475,066. In preparing the budget, the City inadvertently included a one-time, city-wide, bonus paid in the prior fiscal year in the current year budget, causing a large positive variance of \$419,582. In addition, the City anticipated a higher volume of both cannabis and commercial/residential building projects to be submitted to the Building and Planning department for review; however, this expected increased in project volume never materialized during the fiscal year, resulting in a positive variance of \$123,212. The above two positive variances were offset by negative variances in the Public Safety, Parks and Recreation, and Capital Outlay. Although the City had anticipated allocating more of the police labor expenditures to special revenue funds dedicated to public safety, the actual allocation was significantly less than budgeted amounts, causing a negative variance of \$211,166. In addition, budgeted expenditures for the City parks did not take into consideration added costs to address post pandemic increased use, deferred maintenance projects or the expansion of the Rojas-Pierce Park, resulting in a negative variance of \$118,244. Finally, capital outlay exceeded budgeted amounts by \$116,756 due to the new police and council chambers building which is proceeding ahead of schedule in its construction from originally budgeted amounts for the fiscal year ended June 30, 2023.

During the year, actual revenues were \$1,251,139 higher than the final budgetary estimates. The largest positive variance was in the Charges for Services category. The City inadvertently excluded budgeted amounts for public benefit fees from cannabis operations, which totaled \$1,376,404, for the fiscal year. This positive variance was offset by a negative variance of \$328,965 for Property and Sales Tax revenue as the City had anticipated higher sales tax revenue at the time budget was developed.

CAPITAL ASSETS AND LONG-TERM OBLIGATIONS

Capital Assets. The City's investment in capital assets of its governmental and business-type activities as of June 30, 2023, amounts to \$44,425,497 (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, infrastructure, land improvements, building and improvements, and equipment. The total increase in the City's investments in capital assets for the current year is approximately nine percent.

	Governmental Activities		Business-type Activities		Total	
	2023	2022	2023	2022	2023	2022
Land	\$ 357,322	\$ 357,322	\$ 1,325,374	\$ 1,325,374	\$ 1,682,696	\$ 1,682,696
Construction in progress	3,139,802	426,319	654,991	8,790,032	3,794,793	9,216,351
Infrastructure - non depreciable	-	-	61,425	61,425	61,425	61,425
Infrastructure - depreciable	14,709,675	14,470,904	24,140,244	14,584,126	38,849,919	29,055,030
Land improvements	6,904,404	5,852,746	10,285,096	10,285,096	17,189,500	16,137,842
Buildings and improvements	1,440,436	1,440,436	4,397,754	4,203,671	5,838,190	5,644,107
Equipment	2,908,599	2,763,783	-	-	2,908,599	2,763,783
Less: accumulated depreciation	<u>(12,394,451)</u>	<u>(11,136,828)</u>	<u>(13,505,174)</u>	<u>(12,357,260)</u>	<u>(25,899,625)</u>	<u>(23,494,088)</u>
Total capital assets	<u>\$ 17,065,787</u>	<u>\$ 14,174,682</u>	<u>\$ 27,359,710</u>	<u>\$ 26,892,464</u>	<u>\$ 44,425,497</u>	<u>\$ 41,067,146</u>

CAPITAL ASSETS AND LONG-TERM OBLIGATIONS (Continued)

Capital Assets (Continued)

This year's additions include:

Completion of architectural design and commenced construction of new police facility	\$ 1,956,606
Completion of the Rojas-Pierce Park expansion project	981,354
Completion of the Mendota Junior High School street project	216,406
Continuing engineering and construction of several street projects, including the Hwy 33 & 180 roundabout, Stamoules Street, Hwy 33 railroad crossing and Quince Street	963,538
Continuing engineering on backwash pump station & stormwater improvement projects	274,169
Completion of the Mowry Bridge project and engineering of the main water line extension	34,543
Completion of the city-wide auto read water meter project	809,087
Purchase of five vehicles for the police, public works and streets departments	180,784
Initial payment on new generator for the water enterprise fund	84,770
Purchase of various other equipment and improvements during the fiscal year	<u>262,631</u>
 Total additions	 <u>\$ 5,763,888</u>

For further information, see Note 6 of the financial statements on pages 46 through 47 of this report.

Long-term debt. At the end of the current fiscal year, the City of Mendota has total debt outstanding of \$8,573,156. Of this amount, \$341,190 is the liability of governmental activities and \$8,231,966 is the liability of business-type activities.

City of Mendota's Outstanding Debt

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total</u>	
	<u>06/30/2023</u>	<u>06/30/2022</u>	<u>06/30/2023</u>	<u>06/30/2022 (Restated)</u>	<u>06/30/2023</u>	<u>06/30/2022</u>
Revenue bonds payable	\$ -	\$ -	\$ 4,221,457	\$ 4,103,998	\$ 4,221,457	\$ 4,103,998
Loans payable	168,199	199,309	293,000	351,534	461,199	550,843
Finance leases	-	-	3,608,826	3,746,348	3,608,826	3,746,348
Compensated absences	125,050	109,063	73,409	85,067	198,459	194,130
Net pension liability	47,941	-	35,274	-	83,215	-
Total long-term debt	<u>\$ 341,190</u>	<u>\$ 308,372</u>	<u>\$ 8,231,966</u>	<u>\$ 8,286,947</u>	<u>\$ 8,573,156</u>	<u>\$ 8,595,319</u>

Additional information on the City's long-term debt can be found in Note 7 of the financial statements on pages 48 through 51 of this report.

ECONOMIC FACTORS AND NEXT FIVE YEARS' BUDGETS AND RATES

In preparing the budget for the next fiscal year, the following factors were taken into consideration:

- No employee salary adjustments for the current year.
- Health care adjustments of less than 2.50 percent.
- Increases in intergovernmental revenue to be received on various programs from the State of California. Property tax revenue and sales tax increase due to additions of new retailers in the City.

REQUESTS FOR INFORMATION

This report is designed to provide an overview of the City's finances for those with an interest in this area. Any questions concerning the information found in this report or requests for additional information should be directed to the Director of Finance, City of Mendota, 643 Quince Street, Mendota, CA 93640.

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

CITY OF MENDOTA | JUNE 30, 2023

Statement of Net Position

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and investments	\$ 14,050,544	\$ 4,328,290	\$ 18,378,834
Receivables, net	4,114,822	1,364,814	5,479,636
Prepaid items	22,253	5,271	27,524
Internal balances	(2,142)	2,142	-
Restricted assets:			
Cash and investments	-	117,771	117,771
Capital assets:			
Nondepreciable	3,497,124	2,041,790	5,538,914
Depreciable, net	<u>13,568,663</u>	<u>25,317,920</u>	<u>38,886,583</u>
Total assets	<u>35,251,264</u>	<u>33,177,998</u>	<u>68,429,262</u>
DEFERRED OUTFLOWS OF RESOURCES			
Pension deferrals	<u>167,956</u>	<u>128,182</u>	<u>296,138</u>
Total deferred outflows of resources	<u>167,956</u>	<u>128,182</u>	<u>296,138</u>
LIABILITIES			
Accounts payable	1,248,512	234,070	1,482,582
Deposits	-	739,437	739,437
Accrued interest	4,246	76,585	80,831
Unearned revenues	14,787	-	14,787
Long-term liabilities:			
Portion due or payable within one year:			
Compensated absences payable	26,908	52,773	79,681
Finance lease payable	-	156,993	156,993
Revenue bonds payable	-	140,000	140,000
Loans payable	168,199	54,000	222,199
Portion due or payable after one year:			
Compensated absences payable	98,142	20,636	118,778
Finance lease payable	-	3,451,833	3,451,833
Revenue bonds payable	-	4,081,457	4,081,457
Loans payable	-	239,000	239,000
Net pension liability	<u>47,941</u>	<u>35,274</u>	<u>83,215</u>
Total liabilities	<u>1,608,735</u>	<u>9,282,058</u>	<u>10,890,793</u>
DEFERRED INFLOWS OF RESOURCES			
Pension deferrals	644	475	1,119
Lease related	<u>143,980</u>	<u>-</u>	<u>143,980</u>
Total deferred inflows of resources	<u>144,624</u>	<u>475</u>	<u>145,099</u>
NET POSITION			
Net investment in capital assets	16,897,588	18,889,841	35,787,429
Restricted for:			
Redevelopment and housing	1,125,126	-	1,125,126
Public safety	3,856,441	-	3,856,441
Highways and streets	3,417,141	-	3,417,141
Parks and recreation	187,130	-	187,130
Debt service	-	117,771	117,771
Unrestricted	<u>8,182,435</u>	<u>5,016,035</u>	<u>13,198,470</u>
Total net position	<u>\$ 33,665,861</u>	<u>\$ 24,023,647</u>	<u>\$ 57,689,508</u>

The notes to the basic financial statements are an integral part of this statement.

CITY OF MENDOTA | FOR THE YEAR ENDED JUNE 30, 2023

Statement of Activities

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Governmental Activities:							
General government	\$ 577,845	\$ 1,526,155	\$ 76,364	\$ -	\$ 1,024,674	\$ -	\$ 1,024,674
Public safety	2,949,276	356,684	1,134,806	1,500,000	42,214	-	42,214
Municipal airport	51,540	-	20,942	-	(30,598)	-	(30,598)
Highways and streets	795,911	14,553	598,072	1,046,833	863,547	-	863,547
Public works	920,480	8,462	-	-	(912,018)	-	(912,018)
Building and planning	90,669	180,234	-	-	89,565	-	89,565
Parks and recreation	794,781	10,923	-	-	(783,858)	-	(783,858)
Interest and fiscal charges	4,306	-	-	-	(4,306)	-	(4,306)
Total governmental activities	6,184,808	2,097,011	1,830,184	2,546,833	289,220	-	289,220
Business-Type Activities:							
Water	2,657,989	2,367,592	23,503	915,276	-	648,382	648,382
Sewer	1,908,903	1,644,171	19,476	-	-	(245,256)	(245,256)
Sanitation	1,247,038	1,255,681	-	93,226	-	101,869	101,869
Joint Powers Financing Authority	164,517	-	-	-	-	(164,517)	(164,517)
Total business-type activities	5,978,447	5,267,444	42,979	1,008,502	-	340,478	340,478
Total City of Mendota	\$ 12,163,255	\$ 7,364,455	\$ 1,873,163	\$ 3,555,335	289,220	340,478	629,698
General revenues:							
Taxes:							
Property taxes					1,994,001	-	1,994,001
Sales tax					1,000,935	-	1,000,935
Franchise taxes					147,645	-	147,645
Other taxes					564,688	-	564,688
Revenue from the use of money and property					140,854	9,169	150,023
Miscellaneous					53,186	47,205	100,391
Total general revenues					3,901,309	56,374	3,957,683
Change in net position					4,190,529	396,852	4,587,381
Net position - beginning (restated)					29,475,332	23,626,795	53,102,127
Net position - ending					\$ 33,665,861	\$ 24,023,647	\$ 57,689,508

The notes to the basic financial statements are an integral part of this statement.

FUND FINANCIAL STATEMENTS

CITY OF MENDOTA | JUNE 30, 2023

Governmental Funds

Balance Sheet

	Special Revenue Funds						Total Governmental Funds
	General	Gas Tax	CDBG Program	HOME Investment Partnership Program	Police Building Capital Projects Fund	Nonmajor Governmental Funds	
ASSETS							
Cash and investments	\$ 5,816,127	\$ 1,562,556	\$ 503,534	\$ -	\$ 3,289,797	\$ 2,878,530	\$ 14,050,544
Receivables	1,185,375	146,967	647,078	1,142,245	1,830	991,327	4,114,822
Due from other funds	18,371	-	-	-	-	-	18,371
Prepaid items	20,476	-	-	-	-	1,777	22,253
Total assets	\$ 7,040,349	\$ 1,709,523	\$ 1,150,612	\$ 1,142,245	\$ 3,291,627	\$ 3,871,634	\$ 18,205,990
LIABILITIES							
Accounts payable	\$ 194,127	\$ 357,095	\$ -	\$ -	\$ 270,075	\$ 427,215	\$ 1,248,512
Unearned revenues	14,787	-	-	-	-	-	14,787
Due to other funds	-	-	-	8,696	-	9,675	18,371
Advances from other funds	2,142	-	-	-	-	-	2,142
Total liabilities	211,056	357,095	-	8,696	270,075	436,890	1,283,812
DEFERRED INFLOWS OF RESOURCES							
Unavailable revenue - loans	-	-	646,775	1,142,244	-	-	1,789,019
Lease related	143,980	-	-	-	-	-	143,980
Total deferred inflows of resources	143,980	-	646,775	1,142,244	-	-	1,932,999
FUND BALANCES (DEFICIT)							
Nonspendable:							
Prepaid items	20,476	-	-	-	-	1,777	22,253
Lease related	31,716	-	-	-	-	-	31,716
Restricted for:							
Redevelopment and housing	-	-	503,837	-	-	477,309	981,146
Public safety	-	-	-	-	3,021,552	834,889	3,856,441
Highways and streets	-	1,352,428	-	-	-	2,064,713	3,417,141
Parks and recreation	-	-	-	-	-	187,130	187,130
Assigned to:							
Public Safety	14,724	-	-	-	-	22,472	37,196
Highways and streets	19,967	-	-	-	-	276	20,243
Unassigned	6,598,430	-	-	(8,695)	-	(153,822)	6,435,913
Total fund balances (deficit)	6,685,313	1,352,428	503,837	(8,695)	3,021,552	3,434,744	14,989,179
Total liabilities, deferred inflows of resources, and fund balances (deficit)	\$ 7,040,349	\$ 1,709,523	\$ 1,150,612	\$ 1,142,245	\$ 3,291,627	\$ 3,871,634	\$ 18,205,990

The notes to the basic financial statements are an integral part of this statement.

CITY OF MENDOTA | JUNE 30, 2023

Reconciliation of the Governmental Funds Balance Sheet to the Government-Wide Statement of Net Position

Amounts reported for governmental activities in the statement of net position are different because:

Total fund balances - governmental funds		\$ 14,989,179
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds. The cost of the assets is \$29,460,238 and the accumulated depreciation is \$12,394,451.		17,065,787
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in governmental funds.		1,789,019
Interest payable on long-term debt does not require current financial resources; therefore, interest payable is not reported as a liability in the governmental funds balance sheet.		(4,246)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in governmental funds. Long-term liabilities at year-end consist of:		
Loan payable	(168,199)	
Compensated absences	<u>(125,050)</u>	(293,249)
Net pension liability and pension related deferred outflows and inflows of resources are not due in the current period and, therefore, are not reported in governmental funds.		
Net pension liability	(47,941)	
Deferred outflows	167,956	
Deferred inflows	<u>(644)</u>	<u>119,371</u>
Net position of governmental activities		<u>\$ 33,665,861</u>

The notes to the basic financial statements are an integral part of this statement.

CITY OF MENDOTA | FOR THE YEAR ENDED JUNE 30, 2023
Governmental Funds
Statement of Revenues, Expenditures and Changes in Fund Balances

	Special Revenue Funds						Total Governmental Funds
	General	Gas Tax	CDBG	HOME Investment Partnership Program	Police Building Capital Projects Fund	Nonmajor Governmental Funds	
REVENUES							
Taxes	\$ 2,668,374	\$ -	\$ -	\$ -	\$ -	\$ 1,038,895	\$ 3,707,269
Licenses and permits	202,505	-	-	-	-	31,580	234,085
Intergovernmental	983,048	720,515	-	-	1,500,000	1,090,603	4,294,166
Charges for services	1,748,899	-	-	-	-	-	1,748,899
Fines	114,027	-	-	-	-	-	114,027
Loan repayments	-	-	66,000	-	-	5,600	71,600
Use of money and property	119,054	4,047	1,389	3	8,429	7,932	140,854
Miscellaneous	59,673	-	-	-	-	76,364	136,037
Total revenues	5,895,580	724,562	67,389	3	1,508,429	2,250,974	10,446,937
EXPENDITURES							
Current:							
General government	475,066	-	-	-	-	-	475,066
Public safety	2,242,549	-	-	-	-	585,482	2,828,031
Municipal airport	-	-	-	-	-	12,785	12,785
Highways and streets	-	184,718	-	-	-	588,130	772,848
Public works	64,769	-	-	-	-	-	64,769
Building and planning	90,496	-	-	-	-	-	90,496
Parks and recreation	548,253	-	-	-	-	46,497	594,750
Capital outlay	1,515,531	532,045	-	-	1,448,730	652,423	4,148,729
Debt service:							
Principal	31,110	-	-	-	-	-	31,110
Interest	865	-	-	-	-	-	865
Total expenditures	4,968,639	716,763	-	-	1,448,730	1,885,317	9,019,449
Excess (deficiency) of revenues over (under) expenditures	926,941	7,799	67,389	3	59,699	365,657	1,427,488
OTHER FINANCING SOURCES (USES)							
Transfers in	-	-	-	-	-	26,065	26,065
Transfers out	(26,065)	-	-	-	-	-	(26,065)
Total other financing sources (uses)	(26,065)	-	-	-	-	26,065	-
Net change in fund balances	900,876	7,799	67,389	3	59,699	391,722	1,427,488
Fund balances (deficit) - beginning	5,784,437	1,344,629	436,448	(8,698)	2,961,853	3,043,022	13,561,691
Fund balances (deficit) - ending	\$ 6,685,313	\$ 1,352,428	\$ 503,837	\$ (8,695)	\$ 3,021,552	\$ 3,434,744	\$ 14,989,179

The notes to the basic financial statements are an integral part of this statement.

CITY OF MENDOTA | FOR THE YEAR ENDED JUNE 30, 2023

Reconciliation of the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances to the Government-Wide Statement of Activities

Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balances - total governmental funds \$ 1,427,488

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay exceeds depreciation expense in the current period. 2,891,106

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of the governmental funds. 31,110

In the statement of activities, compensated absences are measured by the amounts earned during the year. In governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially the amounts paid). (15,987)

Prior year unavailable revenues previously recognized in the statement of activities were recognized in the governmental funds in the current fiscal year when made available. (71,600)

Interest on long-term debt in the statement of activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due, and thus requires the use of current financial resources. In the statement of activities, however, interest expense is recognized as the interest accrues, regardless of when it is due. (3,454)

Changes to net pension liability and the related deferred outflows and inflows do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. (68,134)

Change in net position of governmental activities \$ 4,190,529

CITY OF MENDOTA | JUNE 30, 2023

Proprietary Funds
Statement of Net Position

	Business-Type Activities — Enterprise Funds				
	Water Fund	Sewer Fund	Sanitation Fund	Joint Powers Financing Authority	Total
ASSETS					
Current assets:					
Cash and investments	\$ 3,341,664	\$ 944,959	\$ 41,667	\$ -	\$ 4,328,290
Receivables, net	947,495	185,014	232,305	-	1,364,814
Prepaid items	<u>3,263</u>	<u>2,008</u>	<u>-</u>	<u>-</u>	<u>5,271</u>
Total current assets	<u>4,292,422</u>	<u>1,131,981</u>	<u>273,972</u>	<u>-</u>	<u>5,698,375</u>
Noncurrent assets:					
Restricted assets:					
Cash and investments	-	102,599	-	15,172	117,771
Advances to other funds	1,804,413	-	-	2,142	1,806,555
Capital assets:					
Nondepreciable	386,496	1,655,294	-	-	2,041,790
Depreciable, net	<u>15,588,652</u>	<u>9,729,268</u>	<u>-</u>	<u>-</u>	<u>25,317,920</u>
Total noncurrent assets	<u>17,779,561</u>	<u>11,487,161</u>	<u>-</u>	<u>17,314</u>	<u>29,284,036</u>
Total assets	<u>22,071,983</u>	<u>12,619,142</u>	<u>273,972</u>	<u>17,314</u>	<u>34,982,411</u>
DEFERRED OUTFLOWS OF RESOURCES					
Pension deferrals	<u>66,025</u>	<u>53,145</u>	<u>9,012</u>	<u>-</u>	<u>128,182</u>
Total deferred outflows of resources	<u>66,025</u>	<u>53,145</u>	<u>9,012</u>	<u>-</u>	<u>128,182</u>
LIABILITIES					
Current liabilities:					
Accounts payable	107,680	28,922	97,468	-	234,070
Deposits	739,437	-	-	-	739,437
Accrued interest	11,696	62,747	-	2,142	76,585
Compensated absences payable	28,765	21,419	2,589	-	52,773
Finance lease payable	156,993	-	-	-	156,993
Revenue bonds payable	-	85,000	-	55,000	140,000
Loans payable	<u>54,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>54,000</u>
Total current liabilities	<u>1,098,571</u>	<u>198,088</u>	<u>100,057</u>	<u>57,142</u>	<u>1,453,858</u>
Noncurrent liabilities:					
Advances from other funds	-	1,804,413	-	-	1,804,413
Compensated absences payable	8,644	11,462	530	-	20,636
Finance lease payable	3,451,833	-	-	-	3,451,833
Revenue bonds payable	-	3,961,457	-	120,000	4,081,457
Loans payable	239,000	-	-	-	239,000
Net pension liability	<u>18,182</u>	<u>14,546</u>	<u>2,546</u>	<u>-</u>	<u>35,274</u>
Total noncurrent liabilities	<u>3,717,659</u>	<u>5,791,878</u>	<u>3,076</u>	<u>120,000</u>	<u>9,632,613</u>
Total liabilities	<u>4,816,230</u>	<u>5,989,966</u>	<u>103,133</u>	<u>177,142</u>	<u>11,086,471</u>

The notes to the basic financial statements are an integral part of this statement.

CITY OF MENDOTA | JUNE 30, 2023

Proprietary Funds
Statement of Net Position
(Continued)

	Business-Type Activities — Enterprise Funds				Total
	Water Fund	Sewer Fund	Sanitation Fund	Mendota Joint Powers Authority	
DEFERRED INFLOWS OF RESOURCES					
Pension deferrals	245	196	34	-	475
Total deferred inflows of resources	245	196	34	-	475
NET POSITION					
Net investment in capital assets	11,551,736	7,338,105	-	-	18,889,841
Restricted for:					
Debt service	-	102,599	-	15,172	117,771
Unrestricted	5,769,797	(758,579)	179,817	(175,000)	5,016,035
Total net position	<u>\$ 17,321,533</u>	<u>\$ 6,682,125</u>	<u>\$ 179,817</u>	<u>\$ (159,828)</u>	<u>\$ 24,023,647</u>

The notes to the basic financial statements are an integral part of this statement.

CITY OF MENDOTA | FOR THE YEAR ENDED JUNE 30, 2023
Proprietary Funds
Statement of Revenues, Expenses and Changes in Fund Net Position

	Business-Type Activities — Enterprise Funds				Total
	Water Fund	Sewer Fund	Sanitation Fund	Joint Powers Financing Authority	
Operating revenues:					
Charges for services	\$ 2,367,592	\$ 1,644,171	\$ 1,255,681	\$ -	\$ 5,267,444
Miscellaneous	<u>24,000</u>	<u>18,516</u>	<u>-</u>	<u>4,689</u>	<u>47,205</u>
Total operating revenues	<u>2,391,592</u>	<u>1,662,687</u>	<u>1,255,681</u>	<u>4,689</u>	<u>5,314,649</u>
Operating expenses:					
Wages and benefits	744,501	601,106	100,126	-	1,445,733
Maintenance and supplies	1,230,432	590,251	1,145,325	-	2,966,008
Depreciation	606,554	541,360	-	-	1,147,914
Bad debt	<u>716</u>	<u>838</u>	<u>1,587</u>	<u>-</u>	<u>3,141</u>
Total operating expenses	<u>2,582,203</u>	<u>1,733,555</u>	<u>1,247,038</u>	<u>-</u>	<u>5,562,796</u>
Operating income	<u>(190,611)</u>	<u>(70,868)</u>	<u>8,643</u>	<u>4,689</u>	<u>(248,147)</u>
Nonoperating revenue (expenses):					
Developer fees	23,503	19,476	-	-	42,979
Interest income	6,120	2,839	210	-	9,169
Interest expense	(75,786)	(175,348)	-	(4,689)	(255,823)
Bond issuance expense	-	-	-	(159,828)	(159,828)
Intergovernmental revenue (capital grant)	<u>880,733</u>	<u>-</u>	<u>93,226</u>	<u>-</u>	<u>973,959</u>
Total nonoperating revenues (expenses)	<u>834,570</u>	<u>(153,033)</u>	<u>93,436</u>	<u>(164,517)</u>	<u>610,456</u>
Income (loss) before capital contributions	643,959	(223,901)	102,079	(159,828)	362,309
Capital contributions	<u>34,543</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>34,543</u>
Change in net position	678,502	(223,901)	102,079	(159,828)	396,852
Net position - beginning (restated)	<u>16,643,031</u>	<u>6,906,026</u>	<u>77,738</u>	<u>-</u>	<u>23,626,795</u>
Net position - ending	<u>\$ 17,321,533</u>	<u>\$ 6,682,125</u>	<u>\$ 179,817</u>	<u>\$ (159,828)</u>	<u>\$ 24,023,647</u>

The notes to the basic financial statements are an integral part of this statement.

CITY OF MENDOTA | FOR THE YEAR ENDED JUNE 30, 2023

Proprietary Funds

Statement of Cash Flows

	Business-Type Activities — Enterprise Funds				Total
	Water Fund	Sewer Fund	Sanitation Fund	Mendota Joint Powers Authority	
Cash flows from operating activities:					
Cash received from customers	\$ 2,549,059	\$ 1,674,475	\$ 1,253,705	\$ -	\$ 5,477,239
Cash payments to suppliers	(1,441,993)	(650,221)	(1,122,604)	-	(3,214,818)
Cash payments to employees	(714,193)	(574,074)	(95,306)	-	(1,383,573)
Other operating cash receipts	24,000	18,516	-	4,689	47,205
Net cash provided by operating activities	<u>416,873</u>	<u>468,696</u>	<u>35,795</u>	<u>4,689</u>	<u>926,053</u>
Cash flows from noncapital financing activities:					
Advances from/(to) other funds	<u>66,583</u>	<u>(64,405)</u>	<u>-</u>	<u>(2,142)</u>	<u>36</u>
Net cash provided (used) by noncapital financing activities	<u>66,583</u>	<u>(64,405)</u>	<u>-</u>	<u>(2,142)</u>	<u>36</u>
Cash flows from capital and related financing activities:					
Cash received from capital grants	1,983,000	-	-	-	1,983,000
Cash received from developers	23,503	19,476	-	-	42,979
Proceeds from issuance of capital debt	-	-	-	15,172	15,172
Principal and interest paid on capital debt	(266,672)	(256,656)	-	(2,547)	(525,875)
Acquisition or construction of capital assets	<u>(1,207,599)</u>	<u>(407,561)</u>	<u>-</u>	<u>-</u>	<u>(1,615,160)</u>
Net cash provided (used) by capital and related financing activities	<u>532,232</u>	<u>(644,741)</u>	<u>-</u>	<u>12,625</u>	<u>(99,884)</u>
Cash flows from investing activities:					
Interest and dividends on investments	<u>5,212</u>	<u>2,400</u>	<u>166</u>	<u>-</u>	<u>7,778</u>
Net cash provided by investing activities	<u>5,212</u>	<u>2,400</u>	<u>166</u>	<u>-</u>	<u>7,778</u>
Net increase (decrease) in cash	1,020,900	(238,050)	35,961	15,172	833,983
Cash and investments - beginning	<u>2,320,764</u>	<u>1,285,608</u>	<u>5,706</u>	<u>-</u>	<u>3,612,078</u>
Cash and investments - ending	<u>\$ 3,341,664</u>	<u>\$ 1,047,558</u>	<u>\$ 41,667</u>	<u>\$ 15,172</u>	<u>\$ 4,446,061</u>

The notes to the basic financial statements are an integral part of this statement.

CITY OF MENDOTA | FOR THE YEAR ENDED JUNE 30, 2023

Proprietary Funds
Statement of Cash Flows
(Continued)

**Reconciliation of Operating Income (Loss) to Net Cash
Provided (Used) by Operating Activities**

	Business-Type Activities — Enterprise Funds				
	Water Fund	Sewer Fund	Sanitation Fund	Mendota Joint Powers Authority	Total
Operating income	\$ (190,611)	\$ (70,868)	\$ 8,643	\$ 4,689	\$ (248,147)
<i>Adjustments to reconcile operating income to net cash provided by operating activities:</i>					
Depreciation and amortization	606,554	541,360	-	-	1,147,914
<i>Change in assets and liabilities:</i>					
Decrease (increase) in receivables	179,234	31,142	(389)	-	209,987
Decrease (increase) in prepaid items	(396)	373	-	-	(23)
Decrease (increase) in pension deferred outflows	7,315	5,040	107	-	12,462
Increase (decrease) in accounts payable	(211,165)	(60,343)	22,721	-	(248,787)
Increase (decrease) in compensated absences	(8,520)	(3,523)	385	-	(11,658)
Increase (decrease) in customer deposits	2,949	-	-	-	2,949
Increase (decrease) in net pension liabilities	32,922	26,679	4,515	-	64,116
Increase (decrease) in pension deferred inflows	(1,409)	(1,164)	(187)	-	(2,760)
Net cash provided by operating activities	<u>\$ 416,873</u>	<u>\$ 468,696</u>	<u>\$ 35,795</u>	<u>\$ 4,689</u>	<u>\$ 926,053</u>

Reconciliation of Cash to Balance Sheet

	Water Fund	Sewer Fund	Sanitation Fund	Mendota Joint Powers Authority	Total
Cash and cash equivalents:					
Unrestricted	\$ 3,341,664	\$ 944,959	\$ 41,667	\$ -	\$ 4,328,290
Restricted	-	102,599	-	15,172	117,771
Total cash and cash equivalents	<u>\$ 3,341,664</u>	<u>\$ 1,047,558</u>	<u>\$ 41,667</u>	<u>\$ 15,172</u>	<u>\$ 4,446,061</u>

The notes to the basic financial statements are an integral part of this statement.

NOTES TO THE BASIC FINANCIAL STATEMENTS

NOTE 1 – ORGANIZATION AND ACCOUNTING POLICIES

The basic financial statements of City of Mendota, California (the City) have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the government’s accounting principles are described below.

A. Reporting Entity

The City was incorporated in 1942 as a general law city of the State of California and, as such, can exercise the powers specified by the constitution and laws of the State of California. The City is governed by an elected five-member City Council under the administration of an appointed City Manager. The City provides the following services: public safety; community services; planning and zoning; street construction and maintenance; water; sanitation collection and disposal; sewer; street cleaning and general administrative services.

As required by generally accepted accounting principles, these financial statements present the City and its component units, entities for which the City is considered to be financially accountable. Blended component units, although legally separate entities are, in substance, part of the government’s operations. Further, the City Council has significant influence over the operations of the component units and data from these units are combined with data of the primary government. The blended component unit has a June 30 year-end.

B. Blended Component Unit

Mendota Community Corporation

The Corporation was incorporated in the State of California on April 13, 2015 by the Mendota City Council as a nonprofit entity under Internal Revenue Code Section 501(c)(3) to facilitate the receipt of tax-deductible donations from the public to fund various philanthropic causes within the City of Mendota. The activity of the Mendota Community Corporation (the Corporation) is reported in these financial statements as a special revenue fund.

C. Basis of Presentation

Management’s Discussion and Analysis

GASB Statement No. 34 requires that financial statements be accompanied by a narrative introduction and analytical overview of the City’s financial activities in the form of “management’s discussion and analysis” (MD&A). This analysis is similar to the analysis provided in the annual reports of private-sector organizations.

Government-Wide Financial Statements

The statement of net position and the statement of activities display information about the primary government (the City) and its component units. These statements include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double-counting of internal activities. These statements distinguish between the *governmental* and *business-type activities* of the City. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties.

The statement of activities presents a comparison between direct expenses and program revenues for the different business-type activities of the City and for each function of the City’s governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

NOTE 1 – ORGANIZATION AND ACCOUNTING POLICIES (Continued)

C. Basis of Presentation (Continued)

Fund Financial Statements

The fund financial statements provide information about the City's funds. Separate statements for each fund category – *governmental and proprietary* – are presented. The emphasis of fund financial statements is on major governmental and enterprise funds; each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Nonoperating revenues, such as subsidies and investment earnings, result from nonexchange transactions or ancillary activities.

D. Major Funds

Major funds are defined as funds that have either assets, liabilities, revenues, or expenditures/expenses equal to ten percent of their fund-type total and five percent of the grand total. The General Fund is always a major fund. The City may also select other funds it believes should be presented as major funds.

The City reports the following major governmental funds in the accompany financial statements:

General Fund – This is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Gas Tax Special Revenue Fund – This fund is used to account for the City's apportioned share of revenue assessed by the State of California on the sale of gasoline in the state. The funds are to be used exclusively for maintenance and improvement of the City's street and roads.

CDBG Housing Special Revenue Fund – This fund is used to account for grant funds passed through the Fresno Council of Governments from the Community Development Block Grant program of the federal government for the purposes of supporting low-income housing within the City of Mendota.

HOME Investment Partnership Program Special Revenue Fund – This fund is used to account for grant funds received from the Federal Government for the purpose of developing viable urban communities and for the City's rehabilitation program.

Police Building Capital Projects Fund – This fund is used to account for grant revenues received by the City to fund the future construction of a new police building.

The City reports the following major enterprise funds in the accompanying financial statements:

Water Fund – This fund is used to account for the activities of the City's water distribution operations.

Sewer Fund – This fund is used to account for the activities of the City's wastewater utility and collection.

Sanitation Fund – This fund is used to account for the activities of the City's sanitation services.

Mendota Joint Powers Authority – This fund is used to account for the debt service activities of the 2022 Lease Revenue Bonds issued on December 1, 2022.

NOTE 1 – ORGANIZATION AND ACCOUNTING POLICIES (Continued)

E. Measurement Focus, Basis of Accounting

Government-Wide and Proprietary Fund Financial Statements

The government-wide and proprietary fund financial statements are reported using the economic resources measurement focus. The government-wide and proprietary fund financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the City gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental Fund Financial Statements

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The City considers certain revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year-end. Property taxes, sales taxes, franchise taxes, licenses, and interest are considered to be susceptible to accrual. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, as well as compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under finance leases are reported as other financing sources.

F. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance

Cash and Cash Equivalents

The City's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. These investments are not specifically identified with any one fund. Interest is allocated to the individual funds on the basis of average cash balances.

Restricted Assets

Certain proceeds of general obligation debt and enterprise debt are classified as restricted assets on the balance sheet because their use is limited by applicable debt covenants. "Cash with Fiscal Agent" is used to report resources set aside for potential deficiencies in the repayment ability of the debt service fund and enterprise funds, and for payment of construction projects undertaken by the City.

Interfund Transactions

Activities between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the noncurrent portion of interfund loans). Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

NOTE 1 – ORGANIZATION AND ACCOUNTING POLICIES (Continued)

F. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance (Continued)

Capital Assets

Capital assets, which include land, buildings and improvements, equipment, and infrastructure assets (e.g., roads, sidewalks, traffic lights and signals, streetlights and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Such capital assets are recorded at historical cost. Donated capital assets are recorded at estimated fair value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

The City’s policy has set the capitalization threshold for reporting capital assets as follows:

Capital Assets	Minimum Threshold
Land	\$ 100,000
Land improvements	5,000
Buildings	100,000
Building improvements	5,000
Vehicles	5,000
Equipment/machinery	5,000
Infrastructure	100,000
Utility systems	100,000
Information technology equipment	5,000

For capital assets, depreciation is recorded on a straight-line basis over the estimated useful lives of the assets as follows:

Capital Assets	Useful Life
Land improvements	10-20 years
Buildings	25-40 years
Building improvements	25-40 years
Vehicles	5-10 years
Equipment/machinery	5-10 years
Infrastructure	20-40 years
Utility systems	25-40 years
Information technology equipment	3-5 years

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Interest Payable

In the government-wide financial statements, interest payable of long-term debt is recognized as the liability is incurred for governmental fund types and proprietary fund types.

In the fund financial statements, proprietary fund types recognize the interest payable when the liability is incurred.

NOTE 1 – ORGANIZATION AND ACCOUNTING POLICIES (Continued)

F. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance (Continued)

Unearned Revenue

In the government-wide financial statements, unearned revenue is recognized for transactions for which revenue has not yet been earned. Typically, transactions recorded as unearned revenue in the government-wide financial statements are long-term loans receivable, advanced fees from developers, and prepaid charges for services.

Unavailable Revenue

In the fund financial statements, unavailable revenue is recorded when transactions have not yet met the revenue recognition criteria based on the modified accrued basis of accounting. The City records unavailable revenue for transactions for which revenues have been earned but are not available to meet current financial obligations. Typical transactions for which unavailable revenue is recorded are property taxes earned but not yet available.

Leases

Lessor: The City is a lessor for a lease of property. The City recognizes a lease receivable and a deferred inflow of resources in the government-wide and governmental fund financial statements. At the commencement of a lease, the City initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term. Key estimates and judgments include how the City determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

- The City uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

The City monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

Compensated Absences

Compensated absences are recorded in accordance with GASB. Vested or accumulated compensated absences that are expected to be liquidated with current financial resources are reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts of vested or accumulated compensated absences that are not expected to be liquidated with expendable available financial resources are reported in the governmental activities of the government-wide financial statements. Vested or accumulated compensated absences of proprietary funds are recorded as an expense and liability of those funds as the benefits accrue to employees.

Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the City's California Public Employees' Retirement System (CalPERS) plan (Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

NOTE 1 – ORGANIZATION AND ACCOUNTING POLICIES (Continued)

F. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance (Continued)

Net Position and Fund Balance

Net Position

In government-wide financial statements, net position is reported in three categories as follows:

Net Investment in Capital Assets – This amount consists of capital assets net of accumulated depreciation and reduced by outstanding debt that attributed to the acquisition, construction, or improvements of the assets.

Restricted – This amount is restricted by external creditors, grantors, contributors, or laws or regulations of other governments.

Unrestricted – This amount is all net position that does not meet the definition of “net investment in capital assets” or “restricted net position”.

When an expense is incurred for purposes for which both restricted and unrestricted net position are available, the City’s practice is to apply restricted net position first.

Fund Balance Classification

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the City is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

Nonspendable – This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact.

Restricted – This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.

Committed – This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the City Council. These amounts cannot be used for any other purpose unless the City Council removes or changes the specified use by taking the same type of action (ordinance or resolution) that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.

Assigned – This classification includes amounts that are constrained by the City’s intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the City Council or through the City Council delegating this responsibility to the City Manager through the budgetary process. This classification also includes the remaining positive fund balance for all governmental funds except for the General Fund.

Unassigned – This classification includes amounts that have not been assigned to other funds or restricted, committed or assigned to a specific purpose within the City. This classification also includes negative residual fund balance of any other governmental fund that cannot be eliminated by offsetting of assigned fund balance amount.

NOTE 1 – ORGANIZATION AND ACCOUNTING POLICIES (Continued)

F. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance (Continued)

The City Council establishes (and modifies or rescinds) fund balance commitments by passage of an ordinance or resolution. This is typically done through adoption and amendment of the budget. A fund balance commitment is further indicated in the budget document as a designation or commitment of the fund (such as for special incentives). Assigned fund balance is established by the City Council through adoption or amendment of the budget as intended for specific purpose (such as the purchase of fixed assets, construction, debt service, or for other purposes).

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the City considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the City considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the City Council has provided otherwise in its commitment or assignment actions.

In the General Fund, the City strives to maintain an unassigned fund balance to be used for unanticipated emergencies of approximately 20% of the actual GAAP basis expenditures and other financing sources and uses.

Property Tax Calendar

Secured property taxes become a lien on the property as of January 1 and are levied in two equal installments: the first due November 1, and delinquent on December 11, and the second due February 1 and delinquent April 11. Property taxes on unsecured property are due on the lien date of March 1 and become delinquent on September 1. The County of Fresno is responsible for the assessment, collection, and apportionment for all jurisdictions within the County, including the City of Mendota.

The City accounts for property taxes in conformance with NCGA Interpretation 3 which requires that: (1) taxes relating to the current budget and collected within 60 days after the year-end of the budget period be recognized as revenue currently; and (2) a property tax assessment made during the current year, for the purpose of financing the budget of the following fiscal period, be recorded as receivable and the related revenue deferred to the period for which it was levied.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

NOTE 2 – CASH AND INVESTMENTS

The City of Mendota maintains a cash and investment pool that is available for all funds. Each fund type balance in the pool is reflected on the combined balance sheet as cash and investments. The City apportions interest earnings to all funds based on their monthly cash balances. Certain restricted funds which are held and invested by independent outside custodians through contractual agreements are not pooled. These restricted funds include cash and investment held by trustees.

Cash and investments as of June 30, 2023 are classified in the accompanying financial statements as follows:

Statement of Net Position:	
Cash and investments	\$ 18,378,834
Cash and investments - restricted	<u>117,771</u>
Total cash and investments	<u>\$ 18,496,605</u>

Cash and investments as of June 30, 2023 consist of the following:

Cash on hand	\$ 700
Bank deposits	17,178,553
LAIF	1,199,581
Investments	<u>117,771</u>
Total cash and investments	<u>\$ 18,496,605</u>

A. Deposits

The carrying amount of the City’s cash deposit was \$17,178,553 at June 30, 2023. The bank balance at June 30, 2023 was \$15,827,297 the total amount of which was insured and/or collateralized with securities held by the pledging financial institutions in the City’s name as described below.

Custodial credit risk for *deposits* is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The California Government Code and the City’s investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by state or local government units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agencies. California law also allows financial institutions to secure City deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits.

B. Investments

Investments Authorized by the City’s Investment Policy

The City of Mendota’s investment policy only authorizes investment in the local government investment pool administered by the State of California (LAIF). The City’s investment policy does not contain any specific provisions intended to limit the City’s exposure to interest rate risk, credit risk, and concentration of credit risk.

NOTE 2 – CASH AND INVESTMENTS (Continued)

B. Investments (Continued)

Investments Authorized by Debt Agreements

Investment of debt proceeds held by bond trustees are governed by provision of debt agreements, rather than the general provisions of the California Government Code or the City’s investment policy. The table below identifies the investment types that are authorized for investments held by bond trustee. The table also identifies certain provisions of these debt agreements that address interest rate risk, credit risk, and concentration of credit risk.

Authorized Investment Type	Maximum Maturity
U.S. Treasury Obligations	None
U.S. Agency Securities	None
Banker’s Acceptances	180 days
Commercial Paper	270 days
Money Market Mutual Funds	N/A

Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates.

Information about the sensitivity of the fair values of the City’s investments to market interest rate fluctuations is provided by the following table that shows the maturity date of each investment:

Investment Type	Amount	Remaining Maturity Date
LAIF	\$ 1,199,581	12 months or less
Held by fiscal agents:		
Money market	117,771	12 months or less
Total	\$ 1,317,352	

Disclosure Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented below is actual rating as of year-end for each investment type:

Investment Type	Amount	Ratings as of Year-End	
		AAAm	Not Rated
LAIF	\$ 1,199,581	\$ -	\$ 1,199,581
Held by fiscal agents:			
Money market	117,771	-	117,771
Total	\$ 1,317,352	\$ -	\$ 1,317,352

NOTE 2 – CASH AND INVESTMENTS (Continued)

B. Investments (Continued)

Concentration of Credit Risk

The investment policy of the City contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. The City holds investments in U.S. Bank Money Market Account that represents 5 percent or more of total City investments.

Investments in any one issuer that represent 5 percent or more of total investments by reporting unit (primary government, governmental activities, major funds, nonmajor funds in aggregate, etc.) are as follows:

- \$117,771 of cash and investments (including amounts held by bond trustee) reported in the Sewer Fund are held in the form of the above-described money market funds.

Custodial Credit Risk

The custodial credit risk for *investments* is the risk that, in the event of the failure of the counterparty (i.e., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the City's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for investments. With respect to investment, custodial credit risk generally applies only to direct investment in securities through the use of mutual funds or government investment pools (such as LAIF).

Investment in State Investment Pool

The City is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by California Government Code Section 16429 under the oversight of the Treasurer of the State of California. The fair value of the City's investment in this pool is reported in the accompanying financial statements at amount based upon the City's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of the portfolio). The balance available for withdrawal is based in the accounting records maintained by LAIF, which are recorded on an amortized cost basis.

Investments Valuation

The City categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset's fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The City does not have any investments that are measured using Level 3 inputs.

NOTE 2 – CASH AND INVESTMENTS (Continued)

B. Investments (Continued)

Investments Valuation (Continued)

Fair value measurements of the City’s investments are as follows at June 30, 2023:

- Investment in the Local Agency Investment Fund: valued at \$1,199,581, based on the City’s pro-rata share of the fair value provided by the LAIF for the entire LAIF portfolio. LAIF invests in numerous types of investments ranging from all levels in the fair value hierarchy. Accordingly, LAIF is not an investment type that can be categorized in any particular level in the fair value hierarchy.
- Investment in the money market is valued at \$117,771. Money market funds have a maturity of less than one year and are presented at amortized costs, which approximates fair value. Since they are presented at amortized costs, they are not an investment type that can be categorized in any particular level in the fair value hierarchy.

NOTE 3 – RECEIVABLES

Receivables as of June 30, 2023 consist of the following:

Governmental Activities

	General	Gas Tax	CDBG Program	HOME Investment Partnership Program	Police Building Capital Projects Fund	Nonmajor Governmental	Total
Receivables:							
Intergovernmental	\$ 1,006,432	\$ 146,091	\$ -	\$ -	\$ -	\$ 989,594	\$ 2,142,117
Interest	3,247	876	303	1	1,830	1,733	7,990
Loans	-	-	646,775	1,142,244	-	-	1,789,019
Leases	175,696	-	-	-	-	-	175,696
Total receivables	<u>\$ 1,185,375</u>	<u>\$ 146,967</u>	<u>\$ 647,078</u>	<u>\$ 1,142,245</u>	<u>\$ 1,830</u>	<u>\$ 991,327</u>	<u>\$ 4,114,822</u>

Business-Type Activities

	Water Fund	Sewer Fund	Sanitation Fund	Mendota Joint Powers Authority	Total
Receivables:					
Accounts	\$ 333,646	\$ 201,924	\$ 153,076	\$ -	\$ 688,646
Intergovernmental	676,247	-	93,226	-	769,473
Interest	1,367	629	44	-	2,040
Allowance for uncollectible	(63,765)	(17,539)	(14,041)	-	(95,345)
Total receivables, net	<u>\$ 947,495</u>	<u>\$ 185,014</u>	<u>\$ 232,305</u>	<u>\$ -</u>	<u>\$ 1,364,814</u>

NOTE 4 – LEASES

Leasing operations consist of the following leases for governmental activities for the year ended June 30, 2023:

In 2009, the City began leasing a building to a third party. The lease term is for 40 years. The City will receive annual payments of \$10,000 for the first 22 years of the agreement. On January 1st of the 22nd year, annual rent will increase by a Consumer Price Index factor and will continue to increase every five years after that. The City recognized \$4,516 in lease revenue and \$5,857 in interest revenue during the current fiscal year related to this lease. As of June 30, 2023, the City’s receivable for lease payments was \$175,696. Also, the City has a deferred inflow of resources associated with this lease that will be recognized as revenue over the lease term. As of June 30, 2023, the balance of the deferred inflow of resources was \$143,980.

NOTE 5 – INTERFUND ACTIVITY

Due from/Due to Other Funds

Interfund receivable and payable balances arise from interfund transactions and are recorded by all funds affected in the period in which transactions are executed and are expected to be repaid shortly after the end of the fiscal year. Interfund receivable and payable balances have primarily been recorded when funds overdraw their share of pooled cash.

Activities within due from/due to other fund balances at June 30, 2023 are as follows:

	<u>Due From</u>	<u>Due To</u>
Major Funds:		
General Fund	\$ 18,371	\$ -
HOME Investment Partnership Program Special Revenue Fund	-	8,696
Nonmajor Funds:		
Aviation Assistance Special Revenue Fund	-	9,675
	<u> </u>	<u> </u>
Total	<u>\$ 18,371</u>	<u>\$ 18,371</u>

Advances to/Advances from Other Funds

Advances receivables constitute long-term borrowing between funds. Advances typically carry a stated interest rate and have scheduled debt service payments. At June 30, 2023, the funds below have made advances that were not expected to be repaid in one year or less.

	<u>Advances To</u>	<u>Advances From</u>
Major Funds:		
General Fund	\$ -	\$ 2,142
Water Fund	1,804,413	-
Sewer Fund	-	1,804,413
Joint Powers Financing Authority	2,142	-
	<u> </u>	<u> </u>
Total	<u>\$ 1,806,555</u>	<u>\$ 1,806,555</u>

NOTE 6 – CAPITAL ASSETS

A summary of governmental activities capital assets activity for the year ended June 30, 2023 is as follows:

	Balance July 1, 2022	Additions	Dispositions	Balance June 30, 2023
Governmental Activities				
Capital assets, not being depreciated:				
Land	\$ 357,322	\$ -	\$ -	\$ 357,322
Construction in progress	<u>426,319</u>	<u>2,772,402</u>	<u>(58,919)</u>	<u>3,139,802</u>
Total capital assets, not being depreciated	<u>783,641</u>	<u>2,772,402</u>	<u>(58,919)</u>	<u>3,497,124</u>
Capital assets, being depreciated:				
Infrastructure	14,470,904	238,771	-	14,709,675
Land improvements	5,852,746	1,051,658	-	6,904,404
Buildings and improvements	1,440,436	-	-	1,440,436
Equipment	<u>2,763,783</u>	<u>144,816</u>	<u>-</u>	<u>2,908,599</u>
Total capital assets, being depreciated	24,527,869	1,435,245	-	25,963,114
Less: accumulated depreciation	<u>(11,136,828)</u>	<u>(1,257,623)</u>	<u>-</u>	<u>(12,394,451)</u>
Total capital asset, being depreciated, net	<u>13,391,041</u>	<u>177,622</u>	<u>-</u>	<u>13,568,663</u>
Governmental activities capital assets, net	<u>\$ 14,174,682</u>	<u>\$ 2,950,024</u>	<u>\$ (58,919)</u>	<u>\$ 17,065,787</u>

Depreciation expense was charged to the following governmental activities functions on the statement of activities:

Governmental Activities	
General government	\$ 35,262
Public safety	105,245
Municipal airport	38,577
Highways and streets	823,415
Public works	27,883
Parks and recreation	<u>227,241</u>
Total depreciation expense - governmental activities	<u>\$ 1,257,623</u>

NOTE 6 – CAPITAL ASSETS (Continued)

A summary of business-type capital assets activity for the year ended June 30, 2023 is as follows:

	Balance July 1, 2022	Acquisitions	Dispositions	Balance June 30, 2023
Business-Type Activities:				
Capital assets, not being depreciated:				
Land	\$ 1,325,374	\$ -	\$ -	\$ 1,325,374
Construction in progress	8,790,032	560,800	(8,695,841)	654,991
Easements	61,425	-	-	61,425
Total capital assets, not being depreciated	<u>10,176,831</u>	<u>560,800</u>	<u>(8,695,841)</u>	<u>2,041,790</u>
Capital assets, being depreciated:				
Infrastructure	14,584,126	9,556,118	-	24,140,244
Buildings and improvements	10,285,096	-	-	10,285,096
Equipment	4,203,671	194,083	-	4,397,754
Total capital assets, being depreciated	29,072,893	9,750,201	-	38,823,094
Less: accumulated depreciation	<u>(12,357,260)</u>	<u>(1,147,914)</u>	<u>-</u>	<u>(13,505,174)</u>
Total capital asset, being depreciated, net	<u>16,715,633</u>	<u>8,602,287</u>	<u>-</u>	<u>25,317,920</u>
Business-type activities capital assets, net	<u>\$ 26,892,464</u>	<u>\$ 9,163,087</u>	<u>\$ (8,695,841)</u>	<u>\$ 27,359,710</u>

Depreciation expense was charged to the following business-type activities functions on the statement of activities:

Business-Type Activities:	
Water	\$ 606,554
Sewer	<u>541,360</u>
Total - business-type activities	<u>\$ 1,147,914</u>

NOTE 7 – LONG-TERM LIABILITIES

A summary of governmental activities long-term debt transactions for the year ended June 30, 2023 is as follows:

	Balance July 1, 2022	Issued/ Transferred	Retired/ Transferred	Balance June 30, 2023	Due Within One Year
Governmental Activities:					
<i>Notes from direct borrowings and direct placements:</i>					
Loan due to the Successor Agency of the Mendota Redevelopment Agency. Interest is calculated and accrued quarterly based on the current rate of interest earned with the California Local Agency Investment Fund. Annual principal reductions range from \$10,143 to \$29,207, including interest equal to the Local Agency Investment Fund (LAIF) current rate, is payable on January 1 each year until paid in full on January 1, 2024. There is a provision in the loan whereby in an event of default the lender may declare the entire unpaid principal and interest immediately due and payable, with an increase in interest per annum of 10% or the maximum amount permitted by applicable law. Additionally, the lender may modify this loan without the consent or of notice to the City.	\$ 197,406	\$ -	\$ (29,207)	\$ 168,199	\$ 168,199
Westamerica Bank Loan, payable in monthly installments of \$958, including interest at 5.25%. Instrument matures on August 14, 2022 and is secured by police vehicles acquired. There is a provision whereby if the City is unable to make payments then all principal and interest becomes immediately due and payable. Additionally, the lender may modify this loan without consent or of notice to the City.	<u>1,903</u>	-	<u>(1,903)</u>	-	-
<i>Total notes from direct borrowings and direct placements:</i>	199,309	-	(31,110)	168,199	168,199
Compensated absences	<u>109,063</u>	<u>174,649</u>	<u>(158,662)</u>	<u>125,050</u>	<u>26,908</u>
Governmental activities long-term liabilities	<u>\$ 308,372</u>	<u>\$ 174,649</u>	<u>\$ (189,772)</u>	<u>\$ 293,249</u>	<u>\$ 195,107</u>

CITY OF MENDOTA | JUNE 30, 2023
Notes to the Basic Financial Statements

NOTE 7 – LONG-TERM LIABILITIES (Continued)

A summary of business-type activities long-term debt transactions for the year ended June 30, 2023 is as follows:

Business-Type Activities:	July 1, 2022 (Restated)	Issued/ Transferred	Retired/ Transferred	Balance June 30, 2023	Due Within One Year
<i>Revenue Bonds:</i>					
<i>Mendota Joint Powers Financing Authority Wastewater Refunding Revenue Bonds, Series 2021, payable in annual principal reductions from \$55,000 to \$195,000, interest payable on January 1 and July 1; serial bonds of \$1,190,000 with annual maturities, beginning on July 1, 2022, in principal amounts from \$55,000 to \$125,000, with interest rates from 2.00% to 4.00%, maturing July 1, 2033; serial bonds in the amount of \$1,265,000 with annual maturities in principal amounts of \$130,000 to \$155,000, with interest rates from 2.25% to 2.50% maturing July 1, 2042, and serial bonds in the amount of \$1,580,000, with interest rates from 2.50% to 2.75%, maturing July 1, 2051, with annual principal payments ranging from \$160,000 to \$195,000 beginning 2043. The loan is secured by a pledge of net revenues. There is a provision in the loan whereby in an event of default the lender may declare the entire unpaid principal and interest immediately due and payable.</i>					
	\$ 4,035,000	\$ -	\$ (55,000)	\$ 3,980,000	\$ 85,000
Unamortized bond premium	<u>68,998</u>	-	<u>(2,541)</u>	<u>66,457</u>	<u>-</u>
Subtotal	4,103,998	-	(57,541)	4,046,457	85,000
<i>Mendota Joint Powers Financing Authority Lease Revenue Bonds, Series 2022, payable in annual principal reductions from \$55,000 to \$221,000, interest payable on October 1 and April 1; serial bonds with semi-annual maturities on October 1 and April 1 beginning in 2023, in amounts from \$27,000 to \$112,000, with a stated interest rate of 4.99% through April 1, 2042, converting to a rate equal to the Federal Home Loan Bank through maturity. Through June 30, 2023, the City has drawn down \$175,000 of the \$3,500,000 available under the issue; the City expects to draw down the remaining portion of the issue during the fiscal year ended June 30, 2024 to coincide with construction of its new police and council chambers facility.</i>					
	-	175,000	-	175,000	55,000
<i>Notes from direct borrowings and direct placements:</i>					
<i>USDA Water Improvement Loan, payable in annual principal reductions from \$22,000 to \$60,000, interest payable semi-annually at 4.50% per annum. The loan is secured by a pledge of net revenues.</i>					
	345,000	-	(52,000)	293,000	54,000
<i>Westamerica Bank Loan, payable in monthly installments of \$610, including interest at 5.25%. Instrument matures on May 21, 2023 and is secured by administrative vehicle acquired. There is a provision whereby if the City is unable to make payment then all principal and interest becomes immediately due and payable. Additionally, the lender may modify this loan without the consent or of notice to the City.</i>					
	<u>6,534</u>	-	<u>(6,534)</u>	-	-
Total notes from direct borrowings and direct placements:	4,455,532	175,000	(116,075)	4,514,457	194,000
<i>Signature Bank finance lease obligation, payable in quarterly principal reductions from \$226 to \$120,577 beginning on May 28, 2020 through February 28, 2035, interest payable quarterly on February 28, May 28, August 28 and November 30 at a stated rate of 3.394%. Secured by the solar project acquired. There is a provision whereby if the City is unable to make payment then all principal and interest becomes immediately due and payable. There is also a provision in the lease whereby, in the event of default on other loans that are greater than or equal to \$500,000, the outstanding principal and interest may become immediately due and payable.</i>					
	3,746,348	-	(137,522)	3,608,826	156,993
Compensated absences	<u>85,067</u>	<u>99,382</u>	<u>(111,040)</u>	<u>73,409</u>	<u>52,773</u>
Business-type activities long-term liabilities	<u>\$ 8,286,947</u>	<u>\$ 274,382</u>	<u>\$ (364,637)</u>	<u>\$ 8,196,692</u>	<u>\$ 403,766</u>

NOTE 7 – LONG-TERM LIABILITIES (Continued)

As of June 30, 2023, annual debt service requirements for governmental activities are as follows:

Successor Agency of the Mendota Redevelopment Agency Loan			
Year Ending	Principal	Interest	Totals
June 30			
2024	\$ 168,199	\$ 2,826	\$ 171,025
Total	<u>\$ 168,199</u>	<u>\$ 2,826</u>	<u>\$ 171,025</u>

As of June 30, 2023, annual debt service requirements for business-type activities are as follows:

USDA Water Improvement Loan			
Year Ending	Principal	Interest	Totals
June 30			
2024	\$ 54,000	\$ 5,490	\$ 59,490
2025	57,000	13,185	70,185
2026	60,000	10,755	70,755
2027	62,000	8,190	70,190
Thereafter	<u>60,000</u>	<u>2,700</u>	<u>62,700</u>
Total	<u>\$ 293,000</u>	<u>\$ 40,320</u>	<u>\$ 333,320</u>

NOTE 7 – LONG-TERM LIABILITIES (Continued)

Signature Bank Finance Lease Obligation (Solar Project)

Year Ending June 30	Principal	Interest	Totals
2024	\$ 156,993	\$ 120,562	\$ 277,555
2025	182,784	114,953	297,737
2026	210,405	108,362	318,767
2027	234,813	100,916	335,729
2028	260,844	92,621	353,465
2029-2033	1,758,155	304,852	2,063,007
2034-2035	804,832	27,459	832,291
Total	<u>\$ 3,608,826</u>	<u>\$ 869,725</u>	<u>\$ 4,478,551</u>

**Mendota Joint Powers Financing Authority
Wastewater Refunding Revenue Bonds, Series 2021**

Year Ending June 30	Principal	Interest	Totals
2024	\$ 85,000	\$ 114,013	\$ 199,013
2025	85,000	111,463	196,463
2026	95,000	108,762	203,762
2027	95,000	105,437	200,437
2028	95,000	101,638	196,638
2029-2033	555,000	444,788	999,788
2034-2038	655,000	341,478	996,478
2039-2043	735,000	258,578	993,578
2044-2048	830,000	159,238	989,238
2049-2052	750,000	41,938	791,938
Subtotal	3,980,000	1,787,333	5,767,333
Unamortized premium	66,457	-	66,457
Total	<u>\$ 4,046,457</u>	<u>\$ 1,787,333</u>	<u>\$ 5,833,790</u>

**Mendota Joint Powers Financing Authority
Lease Revenue Bonds, Series 2022**

Year Ended June 30	Principal	Interest	Totals
2024	\$ 55,000	\$ 5,573	\$ 60,573
2025	59,000	3,421	62,421
2026	61,000	1,157	62,157
Total	<u>\$ 175,000</u>	<u>\$ 10,151</u>	<u>\$ 185,151</u>

NOTE 8 – CAPITAL CONTRIBUTIONS

During fiscal year 2019, the City entered into an agreement with United States Department of the Interior for replacement of a bridge accessing the City’s water wells. The City recognized capital contributions in the following amounts within the Water Fund:

	Year Ending June 30					Total
	2019	2020	2021	2022	2023	
Capital contributions	\$ 418,118	\$ 480,844	\$ 4,889,782	\$ 1,139,404	\$ 34,543	\$ 6,962,691
Total amount of contract						7,484,277
Total to be recognized in FY 2023						\$ 521,586

NOTE 9 – DEPOSITS

Deposits as of June 30, 2023 consist of the following:

	Water	
	Fund	Total
Deposits:		
Customer deposits	\$ 217,851	\$ 217,851
Bridge project	521,586	521,586
Total deposits	\$ 739,437	\$ 739,437

NOTE 10 – RISK MANAGEMENT

The City is exposed to various risks of loss related to torts, theft, damage or destruction of assets, errors and omissions, injuries to employees, and natural disasters. During fiscal year 2012, the City obtained general liability coverage at a cost that is considered to be economically justifiable by joining together with other government entities in the State as a member of the Central San Joaquin Valley Risk Management Authority (CSJVRMA). RMA is a self-funded pool operating as a common risk management and insurance program. The City pays an annual premium to CSJVRMA for its above insurance coverage. The agreement for the formation of CSJVRMA provides that CSJVRMA will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of acceptable risk levels; however, each category of coverage has its own level of reinsurance. The financial statements of CSJVRMA can be obtained at 1750 Creekside Oaks Drive, Suite 200, Sacramento, CA 95833.

Current levels of coverage are \$10,000,000 liability, \$1,000,000 workers’ compensation, and applicable assessed value in property coverage. Losses in excess of \$10,000 are pooled with other members of the association.

NOTE 11 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position or fund balance that applies to a future period(s) and thus will not be recognized as an outflow of resources (expense/expenditure) until then. The City has pension related items that qualify to be reported as deferred outflows of resources. The pension related deferred outflows of resources are described in detail in Note 13.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position or fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City has numerous items which arise only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the items, unavailable revenue and deferred loans, are reported only in the governmental funds balance sheet. Deferred inflows of resources reported in the governmental funds for unavailable revenues are as follows:

	CDBG Program	HOME Investment Partnership Program	Total
Unavailable revenues - loans	<u>\$ 646,775</u>	<u>\$ 1,142,244</u>	<u>\$ 1,789,019</u>
Total deferred inflows of resources	<u>\$ 646,775</u>	<u>\$ 1,142,244</u>	<u>\$ 1,789,019</u>

NOTE 12 – 401(K) PENSION PLAN

The City contributes to the City of Mendota 401(k) Profit Sharing Plan (Plan), for its full-time safety employees after 6 months of service with the City. The Plan is administered by the City.

Benefit terms, including contribution requirements, for the Plan are established and may be amended by the City Council. For each employee in the Plan, the City is required to contribute 5 percent of their annual salary and may contribute additional matching contributions to an individual employee account. Employees are permitted to make contributions to the Plan, up to applicable Internal Revenue Code Limits. For the year ended June 30, 2023, employee contributions totaled \$74,761 and the City recognized pension expense of \$8,399, which comprise of contributions made by the City to the Plan.

Employees are immediately vested in their own contributions and earnings on those contributions and become fully vested in City contributions and earnings after completing 3 years of creditable service with the City. Nonvested City contributions are forfeited upon termination of employment. Such forfeitures are used to cover a portion of the Plan’s administrative expenses and contributions. For the year ended June 30, 2023, there were no forfeitures reported.

NOTE 13 – DEFINED BENEFIT PENSION PLAN

A. General Information about the Pension Plan

Plan Description

All qualified permanent and probationary employees are eligible to participate in the Public Agency Cost Sharing Multiple-Employer Plan (Plan) administered by the California Public Employees’ Retirement System (CalPERS). The Plan consists of individual rate plans (benefit tiers) within a safety risk pool (police and fire) and a miscellaneous risk pool (all others). Plan assets may be used to pay benefits for any employer rate plan of the safety and miscellaneous pools. Accordingly, rate plans within the safety or miscellaneous pools are not separate plans under GASB Statement No. 68. Individual employers may sponsor more than one rate plan in the miscellaneous or safety risk pools. The City sponsors one miscellaneous rate plan. Benefit provisions under the Plan are established by State statute and City resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost-of-living adjustments for the Plan are applied as specified by the Public Employees’ Retirement Law.

The rate plan provisions and benefits in effect at June 30, 2023 are summarized as follows:

	Miscellaneous PEPRA
	Prior to on or after
Hire date	January 1, 2013
Benefit formula	2% @ 62
Benefit vesting schedule	5 years service
Benefit payments	monthly for life
Retirement age	52 - 67
Monthly benefits, as a % of annual salary	1.0% to 2.5%
Required employee contribution rates	6.75%
Required employer contribution rates	7.470%

Beginning in fiscal year 2016, CalPERS collects employer contributions for the Plan as a percentage of payroll for the normal cost portion as noted in the rates above and as a dollar amount for contributions toward the unfunded liability and side fund, if applicable. The dollar amounts are billed on a monthly basis. The City’s required contribution for the unfunded liability was \$5,401 for the fiscal year ended June 30, 2023.

NOTE 13 – DEFINED BENEFIT PENSION PLAN (Continued)

A. General Information about the Pension Plan (Continued)

Contributions

Section 20814(c) of the California Public Employees’ Retirement Law (PERL) requires that the employer rates for all public employers are determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The total plan contributions are determined through CalPERS’ annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The City is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. Employer contribution rates may change if plan contracts are amended. Payments made by the employer to satisfy contribution requirements that are identified by the pension plan terms as plan member contribution requirements are classified as plan member contributions.

The City’s contributions to the plan that were recognized as a part of pension expense for the year ended June 30, 2023 were \$115,684.

B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

As of June 30, 2023, the City reported a net pension liability for its proportionate share of the Plan of \$83,215.

The City’s net pension liability for the Plan is measured as a proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2022, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2021, rolled forward to June 30, 2022, using standard update procedures. The City’s proportion of the net pension liability was based on a projection of the City’s long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. The City’s proportionate share of the net pension liability for the Plan as of June 30, 2021 and 2022 was as follows:

Proportion - June 30, 2021	-0.0011%
Proportion - June 30, 2022	0.0007%
Change - Increase (Decrease)	0.0018%

For the year ended June 30, 2023, the City recognized pension expense of \$268,054. At June 30, 2023, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to the measurement date	\$ 126,102	\$ -
Changes of assumptions	8,527	-
Differences between actual and expected experience	1,671	1,119
Net differences between projected and actual earnings on plan investments	15,244	-
Change in employer's proportion	59,816	-
Differences between the employer's actual contributions and the employer's proportionate share of contributions	<u>84,778</u>	<u>-</u>
Total	<u>\$ 296,138</u>	<u>\$ 1,119</u>

NOTE 13 – DEFINED BENEFIT PENSION PLAN (Continued)

B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

\$126,102 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2024. Other amounts reported as deferred outflow of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Years Ending June 30		
2024	\$	80,429
2025		54,916
2026		24,249
2027		9,323
2028		-
Thereafter		-

C. Actuarial Assumptions

The total pension liabilities in the June 30, 2021 actuarial valuations were determined using the following actuarial assumptions:

Valuation Date	June 30, 2021
Measurement Date	June 30, 2022
Actuarial Cost Method	Entry- Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	6.90%
Inflation	2.30%
Payroll Growth	2.80%
Projected Salary Increase	Varies by Entry Age and Service
Investment Rate of Return	6.90%
Mortality	Derived using CalPERS' Membership Data for all Funds ⁽²⁾

⁽¹⁾ Net of pension plan investment expenses, including inflation

⁽²⁾ The mortality table was developed based on CalPERS-specific data. The rates incorporate Generational Mortality to capture ongoing mortality improvement using 80% of Scale MP 2020 published by the Society of Actuaries.

The underlying mortality assumptions and all other actuarial assumptions used in the June 30, 2021 valuation were based on the results of December 2017 actuarial experience study for the period 1997 to 2015. Further details of the Experiences Study can be found on the CalPERS website.

Changes of Assumptions – Effective with the June 30, 2021 valuation date (2022 measurement date), the accounting discount rate was reduced from 7.15% to 6.90%. In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. Projected returns for all asset classes are estimated, combined with risk estimates, and are used to project compound (geometric) returns over the long term. The discount rate used to discount liabilities was informed by the long-term projected portfolio return. In addition, demographic assumptions and the inflation rate assumption were changed in accordance with the 2021 CalPERS Experience Study and Review of Actuarial Assumptions.

NOTE 13 – DEFINED BENEFIT PENSION PLAN (Continued)

D. Discount Rate

The discount rate used to measure the total pension liability was 6.90%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense/revenue and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected PERF cash flows. Using historical returns of all the funds’ asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

The expected real rates of return by asset class are as follows:

Asset Class ^(a)	New Strategic Allocation	Real Return Years 1-10 ^(b)
Global equity - cap-weighted	30.0%	4.45%
Global equity non-cap-weighted	12.0%	3.84%
Private Equity	13.0%	7.28%
Treasury	5.0%	0.27%
Mortgage-backed Securities	5.0%	0.50%
Investment Grade Corporates	10.0%	1.56%
High Yield	5.0%	2.27%
Emerging Market Debt	5.0%	2.48%
Private Debt	5.0%	3.57%
Real Assets	15.0%	3.21%
Leverage	-5.0%	-0.59%
Total	100.0%	

⁽¹⁾ An expected inflation of 2.30% used for this period

⁽²⁾ Figures are based on the 2021-22 Asset Liability Management

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the City’s proportionate share of the net pension liability for the Plan, calculated using the discount rate for the Plan, as well as what the City’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

Discount Rate -1% 5.90%	Current Discount Rate 6.90%	Discount Rate +1% 7.90%
\$ 243,159	\$ 83,215	\$ (48,378)

NOTE 13 – DEFINED BENEFIT PENSION PLAN (Continued)

E. Pension Plan Fiduciary Net Position

Detailed information about the Plan’s fiduciary net position is available in the separately issued CalPERS financial reports.

F. Payable to the Pension Plan

The City did not have an outstanding amount of contributions to the pension plan required for the year ended June 30, 2023.

NOTE 14 – DEFICIT FUND BALANCES/NET POSITIONS

The following funds had deficit fund equity at June 30, 2023.

Major Funds:		
HOME Investment Partnership Program Special Revenue Fund	\$	8,695
Nonmajor Governmental Funds:		
Aviation Assistance Special Revenue Fund		9,687
Enterprise Funds:		
Joint Powers Financing Authority		159,828

NOTE 15 – STABILIZATION POLICY

In fiscal year 2016, the City Council approved a stabilization agreement through a resolution. The funds are to be replenished to the greater of 50% of the average of the last three years’ General Fund expenditures or the highest fund balance attained in the emergency fund. Under the policy, the emergency funds could be utilized if one of the following conditions are met:

The City’s fund balance meets or falls below a 110% amount of unpaid obligations remaining within the same fund, in an individual year.

The Emergency Center is activated at level 2 or higher.

Upon finding by the City Council that the emergency conditions exist necessitating the use of said emergency funds.

The fund balance is over \$600,000 or an amount equal to two months of the City’s average monthly operating expenses over the past five years, whichever is greater, a non-emergency need requiring the use of said funds, determined by the City.

As of June 30, 2023, the stabilization fund did not have a balance; accordingly, there was nothing reported as unassigned within the General Fund. The policy does not meet the GASB 54 stabilization arrangement criteria requirements.

NOTE 16 – CONTINGENCIES

Grants

The government participates in various federal grant programs, the principal of which are subject to program compliance audits pursuant to the Single Audit Act as amended. Accordingly, the government’s compliance with applicable grant requirements will be established at a future date. The amount of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the government anticipates such amounts, if any, will be immaterial.

NOTE 17 - COMMITMENTS

The City entered into an agreement with a consultant to build a new police and city of chambers facility totaling approximately \$8,700,000. The facility will primarily be funded with grant funding.

NOTE 18 – PRIOR PERIOD ADJUSTMENT

The beginning net position of the Sewer Fund and Business-Type Activities have been restated to record a prior period adjustment to correctly expense the cost of issuance related to a bond.

	Business-Type Activities	Sewer Fund
Net position, June 30, 2022, as previously reported	\$ 23,904,457	\$ 7,183,688
Prior period adjustments:		
Understatement of cost of issuance expenses	<u>(277,662)</u>	<u>(277,662)</u>
Net position, July 1, 2022, as restated	<u>\$ 23,626,795</u>	<u>\$ 6,906,026</u>

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF MENDOTA | JUNE 30, 2023

Pension Plan – Public Agency Cost-Sharing Multiple-Employer Plan
 Proportionate Share of Net Pension Liability (Asset)
 Last 10 Years*

	2018	2019	2020	2021	2022	2023
Proportion of the net pension liability (asset)	0.0000%	0.0000%	0.0001%	0.0003%	-0.0011%	0.0007%
Proportionate share of the net pension liability (asset)	\$ -	\$ (3,773)	\$ 7,214	\$ 35,449	\$ (62,015)	\$ 83,215
Covered payroll	\$ 902,792	\$ 1,141,007	\$ 1,274,069	\$ 1,154,780	\$ 1,238,823	\$ 1,462,052
Proportionate share of the net pension liability (asset) as percentage of covered payroll	0.00%	-0.33%	0.57%	3.07%	-5.01%	5.69%
Plan fiduciary net position as a percentage of the total pension liability (asset)	0.00%	102.66%	98.15%	94.41%	107.65%	92.91%

NOTES TO SCHEDULE

Changes in Benefit Terms: None

Changes of Assumptions:

Effective with the June 30, 2021 valuation date (2022 measurement date), the accounting discount rate was reduced from 7.15% to 6.90%. In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. Projected returns for all asset classes are estimated, combined with risk estimates, and are used to project compound (geometric) returns over the long term. The discount rate used to discount liabilities was informed by the long-term projected portfolio return. In addition, demographic assumptions and the inflation rate assumption were changed in accordance with the 2021 CalPERS Experience Study and Review of Actuarial Assumptions.

*Schedule is intended to show information for ten years. Additional years will be displayed as they become available.

CITY OF MENDOTA | JUNE 30, 2023

Pension Plan – Public Agency Cost-Sharing Multiple-Employer Plan
 Schedule of Contributions
 Last 10 Years*

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Actuarially required contribution (actuarially determined)	\$ 59,178	\$ 74,542	\$ 87,172	\$ 80,969	\$ 100,063	\$ 115,684	\$ 126,102
Contributions in relation to the actuarially determined contributions	<u>59,178</u>	<u>74,542</u>	<u>87,172</u>	<u>80,969</u>	<u>100,063</u>	<u>115,684</u>	<u>126,102</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 902,792	\$ 1,141,007	\$ 1,274,069	\$ 1,154,780	\$ 1,238,823	\$ 1,462,052	\$ 1,615,807
Contributions as a percentage of covered payroll	6.55%	6.53%	6.84%	7.01%	8.08%	7.91%	7.80%

*Schedule is intended to show information for ten years. Additional years will be displayed as they become available.

CITY OF MENDOTA | FOR THE YEAR ENDED JUNE 30, 2023

Budgetary Comparison Schedules

General Fund

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget
REVENUES				
Taxes	\$ 2,510,314	\$ 2,997,340	\$ 2,668,374	\$ (328,966)
Licenses and permits	158,000	158,000	202,505	44,505
Intergovernmental	875,929	875,929	983,048	107,119
Charges for services	404,053	404,053	1,748,899	1,344,846
Fines	90,000	90,000	114,027	24,027
Use of money and property	102,500	102,500	119,054	16,554
Miscellaneous	16,619	16,619	59,673	43,054
Total revenues	<u>4,157,415</u>	<u>4,644,441</u>	<u>5,895,580</u>	<u>1,251,139</u>
EXPENDITURES				
Current:				
General government	880,927	894,648	475,066	419,582
Public safety	2,031,383	2,031,383	2,242,549	(211,166)
Public works	53,946	53,946	64,769	(10,823)
Building and planning	213,708	213,708	90,496	123,212
Parks and recreation	428,730	430,009	548,253	(118,244)
Capital outlay	926,750	1,398,775	1,515,531	(116,756)
Debt service:				
Principal	24,555	24,555	31,110	(6,555)
Interest	5,445	5,445	865	4,580
Total expenditures	<u>4,565,444</u>	<u>5,052,469</u>	<u>4,968,639</u>	<u>83,830</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(408,029)</u>	<u>(408,028)</u>	<u>926,941</u>	<u>1,334,969</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of capital assets	2,000	2,000	-	(2,000)
Transfers in	456,029	456,029	-	(456,029)
Transfers out	(5,445)	(5,445)	(26,065)	(20,620)
Total other financing sources (uses)	<u>452,584</u>	<u>452,584</u>	<u>(26,065)</u>	<u>(478,649)</u>
Net change in fund balance	<u>\$ 44,555</u>	<u>\$ 44,556</u>	900,876	<u>\$ 856,320</u>
Fund balance - beginning			<u>5,784,437</u>	
Fund balance - ending			<u>\$ 6,685,313</u>	

CITY OF MENDOTA | FOR THE YEAR ENDED JUNE 30, 2023

Budgetary Comparison Schedules

Gas Tax – Special Revenue Fund

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget
REVENUES				
Intergovernmental	\$ 2,507,857	\$ 2,507,857	\$ 720,515	\$ (1,787,342)
Use of money and property	-	-	4,047	4,047
Total revenues	<u>2,507,857</u>	<u>2,507,857</u>	<u>724,562</u>	<u>(1,783,295)</u>
EXPENDITURES				
Current:				
Highways and streets	162,279	162,575	184,718	(22,143)
Capital outlay	<u>3,046,902</u>	<u>3,046,902</u>	<u>532,045</u>	<u>2,514,857</u>
Total expenditures	<u>3,209,181</u>	<u>3,209,477</u>	<u>716,763</u>	<u>2,492,714</u>
Net change in fund balance	<u>\$ (701,324)</u>	<u>\$ (701,620)</u>	7,799	<u>\$ 709,419</u>
Fund balance - beginning			<u>1,344,629</u>	
Fund balance - ending			<u>\$ 1,352,428</u>	

NOTE 1 – BUDGETARY BASIS OF ACCOUNTING

The official budget was prepared for adoption for the General Fund, Special Revenue Funds, and major Capital Projects Funds. The following procedures are followed in establishing the budgetary data reflected in the general purpose financial statements:

1. Prior to the beginning of the fiscal year, the City prepares a budget for the next succeeding fiscal year. The operating budget includes proposed expenditures and the means of financing them.
2. A meeting of the City Council is then called for the purpose of adopting the proposed budget. At least ten days' public notice of the meeting must be given.
3. Prior to the start of the fiscal year, the budget is legally enacted through passage of a resolution by the City Council.

Once a budget is approved, it can be amended only by approval of a 4/5th vote of the members of the City Council. As required by law, such amendments are made after the fiscal year-end. All budget appropriations lapse at year-end.

A budget was not prepared for the HOME Investment Partnership Program fund nor the CDBG Program fund for the year ended June 30, 2023. Accordingly, budgetary comparison schedules are not presented.

NOTE 2 – EXCESS OF EXPENDITURES OVER APPROPRIATIONS

As of June 30, 2023, expenditures exceeded appropriations in individual funds as follows:

Appropriations Category	Excess Expenditures
General Fund:	
Public safety	\$ 211,166
Public works	10,823
Parks and recreation	118,244
Capital outlay	116,756
Principal	6,555
Gas Tax Fund:	
Highways and streets	22,143

SUPPLEMENTARY INFORMATION

COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS

CITY OF MENDOTA | JUNE 30, 2023

Nonmajor Governmental Funds

Combining Balance Sheet

	Nonmajor Special Revenue	Nonmajor Capital Projects	Total
ASSETS			
Cash and investments	\$ 2,791,688	\$ 86,842	\$ 2,878,530
Receivables	991,274	53	991,327
Prepaid items	<u>1,777</u>	<u>-</u>	<u>1,777</u>
 Total assets	 <u>\$ 3,784,739</u>	 <u>\$ 86,895</u>	 <u>\$ 3,871,634</u>
LIABILITIES			
Accounts payable	\$ 427,215	\$ -	\$ 427,215
Due to other funds	<u>9,675</u>	<u>-</u>	<u>9,675</u>
 Total liabilities	 <u>436,890</u>	 <u>-</u>	 <u>436,890</u>
DEFERRED INFLOWS OF RESOURCES			
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICIT)			
Nonspendable:			
Prepays	1,777	-	1,777
Restricted for:			
Redevelopment and housing	477,309	-	477,309
Public safety	834,889	-	834,889
Highways and streets	1,978,094	86,619	2,064,713
Parks and recreation	187,130	-	187,130
Assigned to:			
Public safety	22,472	-	22,472
Highways and streets	-	276	276
Unassigned	<u>(153,822)</u>	<u>-</u>	<u>(153,822)</u>
 Total fund balances (deficit)	 <u>3,347,849</u>	 <u>86,895</u>	 <u>3,434,744</u>
 Total liabilities and fund balances (deficit)	 <u>\$ 3,784,739</u>	 <u>\$ 86,895</u>	 <u>\$ 3,871,634</u>

CITY OF MENDOTA | FOR THE YEAR ENDED JUNE 30, 2023

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

	Nonmajor Special Revenue	Nonmajor Capital Projects	Total
REVENUES			
Taxes	\$ 1,038,895	\$ -	\$ 1,038,895
Licenses and permits	31,580	-	31,580
Intergovernmental	1,090,603	-	1,090,603
Loan repayments	5,600	-	5,600
Use of money and property	7,687	245	7,932
Miscellaneous	76,364	-	76,364
Total revenues	<u>2,250,729</u>	<u>245</u>	<u>2,250,974</u>
EXPENDITURES			
Current:			
Public safety	585,482	-	585,482
Municipal airport	12,785	-	12,785
Highways and streets	588,130	-	588,130
Parks and recreation	46,497	-	46,497
Capital outlay	652,423	-	652,423
Total expenditures	<u>1,885,317</u>	<u>-</u>	<u>1,885,317</u>
Excess (deficiency) of revenues over (under) expenditures	<u>365,412</u>	<u>245</u>	<u>365,657</u>
Other financing sources (uses):			
Transfers in	-	26,065	26,065
Total other financing sources (uses)	<u>-</u>	<u>26,065</u>	<u>26,065</u>
Net change in fund balances	365,412	26,310	391,722
Fund balances (deficit) - beginning	<u>2,982,437</u>	<u>60,585</u>	<u>3,043,022</u>
Fund balances (deficit) - ending	<u>\$ 3,347,849</u>	<u>\$ 86,895</u>	<u>\$ 3,434,744</u>

CITY OF MENDOTA | JUNE 30, 2023

Nonmajor Governmental Funds – Special Revenue Funds
Combining Balance Sheet

	Housing Income	Aviation Assistance	Police Grants	Local Transportation Fund	LLMD
ASSETS					
Cash and investments	\$ 477,018	\$ -	\$ 179,630	\$ 492,333	\$ 35,446
Receivables	291	-	112	839,685	144
Prepaid items	-	-	-	-	-
Total assets	<u>\$ 477,309</u>	<u>\$ -</u>	<u>\$ 179,742</u>	<u>\$ 1,332,018</u>	<u>\$ 35,590</u>
LIABILITIES					
Accounts payable	\$ -	\$ 12	\$ -	\$ 288,437	\$ 1,084
Due to other funds	-	9,675	-	-	-
Total liabilities	-	9,687	-	288,437	1,084
DEFERRED INFLOWS OF RESOURCES					
Total deferred inflows of resources	-	-	-	-	-
FUND BALANCES (DEFICIT)					
Nonspendable:					
Prepays	-	-	-	-	-
Restricted for:					
Redevelopment and housing	477,309	-	-	-	-
Public safety	-	-	157,270	-	-
Highways and streets	-	-	-	1,043,581	34,506
Parks and recreation	-	-	-	-	-
Assigned to:					
Public safety	-	-	22,472	-	-
Unassigned	-	(9,687)	-	-	-
Total fund balances (deficit)	<u>477,309</u>	<u>(9,687)</u>	<u>179,742</u>	<u>1,043,581</u>	<u>34,506</u>
Total liabilities and fund balances (deficit)	<u>\$ 477,309</u>	<u>\$ -</u>	<u>\$ 179,742</u>	<u>\$ 1,332,018</u>	<u>\$ 35,590</u>

CITY OF MENDOTA | JUNE 30, 2023

Nonmajor Governmental Funds – Special Revenue Funds

Combining Balance Sheet

(Continued)

	Mendota CFD	Mendota Community Corporation	Development Fees	Measure C	Total
ASSETS					
Cash and investments	\$ 584,654	\$ 102,134	\$ 326,775	\$ 593,698	\$ 2,791,688
Receivables	3,404	-	286	147,352	991,274
Prepaid items	1,390	-	-	387	1,777
	<u>589,448</u>	<u>102,134</u>	<u>327,061</u>	<u>741,437</u>	<u>3,784,739</u>
Total assets	\$ 589,448	\$ 102,134	\$ 327,061	\$ 741,437	\$ 3,784,739
LIABILITIES					
Accounts payable	\$ 1,175	\$ -	\$ -	\$ 136,507	\$ 427,215
Due to other funds	-	-	-	-	9,675
	<u>1,175</u>	<u>-</u>	<u>-</u>	<u>136,507</u>	<u>436,890</u>
Total liabilities	1,175	-	-	136,507	436,890
DEFERRED INFLOWS OF RESOURCES					
Total deferred inflows of resources	-	-	-	-	-
FUND BALANCES (DEFICIT)					
Nonspendable:					
Prepays	1,390	-	-	387	1,777
Restricted for:					
Redevelopment and housing	-	-	-	-	477,309
Public safety	586,883	-	90,736	-	834,889
Highways and streets	-	-	295,464	604,543	1,978,094
Parks and recreation	-	102,134	84,996	-	187,130
Assigned to:					
Public safety	-	-	-	-	22,472
Unassigned	-	-	(144,135)	-	(153,822)
	<u>588,273</u>	<u>102,134</u>	<u>327,061</u>	<u>604,930</u>	<u>3,347,849</u>
Total fund balances (deficit)	588,273	102,134	327,061	604,930	3,347,849
Total liabilities and fund balances (deficit)	\$ 589,448	\$ 102,134	\$ 327,061	\$ 741,437	\$ 3,784,739

CITY OF MENDOTA | FOR THE YEAR ENDED JUNE 30, 2023

Nonmajor Governmental Funds – Special Revenue Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

	Housing Income	Aviation Assistance	Police Grants	Local Transportation Fund	LLMD
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 22,062
Licenses and permits	-	-	-	-	-
Intergovernmental	-	20,942	145,271	881,143	-
Loan repayments	5,600	-	-	-	-
Use of money and property	1,330	-	510	1,777	73
Miscellaneous	-	-	-	-	-
Total revenues	<u>6,930</u>	<u>20,942</u>	<u>145,781</u>	<u>882,920</u>	<u>22,135</u>
EXPENDITURES					
Current:					
Public safety	-	-	182,572	-	-
Municipal airport	-	12,785	-	-	-
Highways and streets	-	-	-	298,807	12,210
Parks and recreation	-	-	-	-	-
Capital outlay	-	-	-	439,743	-
Total expenditures	<u>-</u>	<u>12,785</u>	<u>182,572</u>	<u>738,550</u>	<u>12,210</u>
Net change in fund balances	6,930	8,157	(36,791)	144,370	9,925
Fund balances (deficit) - beginning	<u>470,379</u>	<u>(17,844)</u>	<u>216,533</u>	<u>899,211</u>	<u>24,581</u>
Fund balances (deficit) - ending	<u>\$ 477,309</u>	<u>\$ (9,687)</u>	<u>\$ 179,742</u>	<u>\$ 1,043,581</u>	<u>\$ 34,506</u>

CITY OF MENDOTA | FOR THE YEAR ENDED JUNE 30, 2023

Nonmajor Governmental Funds – Special Revenue Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

(Continued)

	Mendota CFD	Mendota Community Corporation	Development Fees	Measure C	Total
REVENUES					
Taxes	\$ 534,437	\$ -	\$ -	\$ 482,396	\$ 1,038,895
Licenses and permits	-	-	31,580	-	31,580
Intergovernmental	-	-	-	43,247	1,090,603
Loan repayments	-	-	-	-	5,600
Use of money and property	1,180	-	1,306	1,511	7,687
Miscellaneous	-	76,364	-	-	76,364
Total revenues	<u>535,617</u>	<u>76,364</u>	<u>32,886</u>	<u>527,154</u>	<u>2,250,729</u>
EXPENDITURES					
Current:					
Public safety	401,424	-	1,486	-	585,482
Municipal airport	-	-	-	-	12,785
Highways and streets	-	-	-	277,113	588,130
Parks and recreation	-	46,497	-	-	46,497
Capital outlay	-	-	-	212,680	652,423
Total expenditures	<u>401,424</u>	<u>46,497</u>	<u>1,486</u>	<u>489,793</u>	<u>1,885,317</u>
Net change in fund balances	134,193	29,867	31,400	37,361	365,412
Fund balances (deficit) - beginning	<u>454,080</u>	<u>72,267</u>	<u>295,661</u>	<u>567,569</u>	<u>2,982,437</u>
Fund balances (deficit) - ending	<u>\$ 588,273</u>	<u>\$ 102,134</u>	<u>\$ 327,061</u>	<u>\$ 604,930</u>	<u>\$ 3,347,849</u>

CITY OF MENDOTA | JUNE 30, 2023

Nonmajor Governmental Funds – Capital Projects Funds
Combining Balance Sheet

	CDBG - Sewer and Drainage Projects	Street Capital Projects	Total
ASSETS			
Cash and investments	\$ 86,566	\$ 276	\$ 86,842
Receivables	<u>53</u>	<u>-</u>	<u>53</u>
Total assets	<u>\$ 86,619</u>	<u>\$ 276</u>	<u>\$ 86,895</u>
LIABILITIES			
Total liabilities	\$ -	\$ -	\$ -
FUND BALANCES (DEFICITS)			
Restricted to:			
Highways and streets	86,619	-	86,619
Assigned to:			
Highways and streets	<u>-</u>	<u>276</u>	<u>276</u>
Total fund balances (deficit)	<u>86,619</u>	<u>276</u>	<u>86,895</u>
Total liabilities and fund balances (deficit)	<u>\$ 86,619</u>	<u>\$ 276</u>	<u>\$ 86,895</u>

CITY OF MENDOTA | FOR THE YEAR ENDED JUNE 30, 2023

Nonmajor Governmental Funds – Capital Projects Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

	CDBG - Sewer and Drainage Projects	Street Capital Projects	Total
REVENUES			
Use of money and property	\$ 244	\$ 1	\$ 245
Total revenues	<u>244</u>	<u>1</u>	<u>245</u>
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>244</u>	<u>1</u>	<u>245</u>
Other financing sources (uses):			
Transfers in	<u>-</u>	<u>26,065</u>	<u>26,065</u>
Total other financing sources (uses)	<u>-</u>	<u>26,065</u>	<u>26,065</u>
Net change in fund balances	244	26,066	26,310
Fund balances (deficit) - beginning	<u>86,375</u>	<u>(25,790)</u>	<u>60,585</u>
Fund balances (deficit) - ending	<u>\$ 86,619</u>	<u>\$ 276</u>	<u>\$ 86,895</u>

**BEFORE THE CITY COUNCIL
OF THE
CITY OF MENDOTA, COUNTY OF FRESNO**

ORDINANCE NO. 24-03

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF MENDOTA AMENDING
CHAPTER 2.04 OF TITLE 2 OF THE MENDOTA MUNICIPAL CODE RELATING TO
THE TIME OF REGULAR CITY COUNCIL MEETINGS**

WHEREAS, at its Special Meeting on June 19, 2024, the City Council of the City of Mendota (“City”) discussed its desire to consider revisions to the City’s current schedule that places the City Council’s regular meetings on the second and fourth Tuesday of each month at 6:00 p.m.; and

WHEREAS, Government Code section 54954 provides public agencies’ legislative bodies “shall provide, by ordinance, resolution, bylaws, or by whatever other rule is required for the conduct of business by that body, the time and place for holding regular meetings.” (Gov. Code, § 54954, subd. (a).); and

WHEREAS, Government Code section 36805 states, “The city council shall hold regular meetings **at least once a month at times fixed by ordinance or resolutions**. It may adjourn any regular or adjourned meeting to a date specified in the order of adjournment. When so adjourned, the adjourned meeting is a regular meeting for all purposes.” (Gov. Code, § 36805, emphasis added.); and

WHEREAS, the Mendota Municipal Code (“MMC”) currently sets the City Council’s regular meeting schedule by ordinance in Section 2.04.010; and

WHEREAS, as a result, any desired revisions to the City Council’s regular meeting schedule must be adopted by ordinance in order to be effective.

NOW, THEREFORE, the City Council of the City of Mendota does ordain as follows:

SECTION 1. The Recitals set forth above are incorporated herein and by this reference made an operative part hereof.

SECTION 2. Section 2.04.010 of Chapter 2.04 of Title 2 of the Mendota Municipal Code is hereby amended to read as follows:

2.04.010 – Regular **C**ity **C**ouncil **M**eetings.

A. Time. Regular meetings of the council shall be held on the _____ ~~second and fourth Tuesdays~~ of each month at _____ ~~six~~ p.m. Such meetings shall immediately follow the meeting of

the Mendota redevelopment agency when such meetings are held on the same date as the meeting of the council. In case the meeting date falls on a legal holiday, the regular meeting shall be held on the first business day thereafter.

- B. Place. All regular meetings of the council shall be held in a place designated as council chambers. In the event the council chambers are in use or occupied said meeting may be moved to such other place as the council may direct.

SECTION 3. Severability. If any part of this Ordinance is held to be invalid for any reason, such decision shall not affect the validity of the remaining portions of this Ordinance, and the City Council hereby declares that it would have passed the remainder of this Ordinance, as if such invalid portion thereof had been deleted.

SECTION 4. The City Council hereby finds and determines that its adoption of this Ordinance is not subject to environmental review under the Public Resources Code, § 21000 et seq., the California Environmental Quality Act (“CEQA”), because the amendments do not have the potential for resulting in either a direct physical change in the environment, or a reasonably foreseeable indirect physical change in the environment and therefore are not considered a “project” under CEQA. (Pub. Res. Code, § 21065; 14 Cal. Code Regs., §§ 15378(a), 15064(d)(3).) Accordingly, the City Clerk is hereby directed to file a Notice of Exemption.

SECTION 5. The Mayor shall sign and the City Clerk shall certify to the passage of this Ordinance and will see that it is published and posted in the manner required by law.

SECTION 6. This Ordinance shall become effective at midnight on the 31st day following its adoption.

* * * * *

The foregoing ordinance was introduced on the 25th day of June, 2024, and duly passed and adopted by the City Council of the City of Mendota at a regular meeting thereof held on the ____ day of July, 2024, by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

Victor Martinez, Mayor

ATTEST:

APPROVED AS TO FORM:

Celeste Cabrera-Garcia, City Clerk

John P. Kinsey, City Attorney

Memorandum

To: City Council via Cristian Gonzalez, City Manager

From: Michael Osborn, City Engineer
Jeff O'Neal, City Planner

Subject: City Engineer's Report to City Council

Date: June 6, 2024

Engineering Projects:

1. Rojas Pierce Park:
 - CDBG funded Phase 3: Restroom & Concession Building in progress
 - Working with staff for improvements to new soccer field
2. Well 10 and Water Main Relocation
 - Construction documents are completed and potential to bid and construct this summer; Coordination with USBR, PG&E
3. Citywide RRXG Improvements:
 - Coordinating crossing improvements with Railroad, Caltrans & CPUC
 - Construction anticipated in Winter 2024
4. Backwash Reclaim Project
 - Design is underway; looking for funding opportunities for construction
5. Mendota Stormwater Improvement Project
 - Prop 68 UFGP funded: Construction began in August
 - Construction to be completed this month
6. Derrick & Oller Roundabout
 - CEQA & NEPA completed
 - 100% Construction Documents reviewed by Caltrans
 - Construction anticipated in Summer 2024
7. Westside Water Tank & Booster Pump
 - ARPA funded design in progress
 - Coordinating with Amador & Smoot Extension design
 - Construction anticipated in Fall 2024
8. 5th & Quince Street Reconstruction:
 - Design in progress
 - Construction funded with STBG funds in FFY 23/24
9. Amador & Smoot Extension:
 - Design in progress
 - \$874,000 in STBG & CMAQ TPP funds; Construction authorization in FFY 23/24
 - Coordinating with WWD for easement/right-of-way
10. 2025 Local Street Reconstruction:
 - Design to start in Summer 2024
 - Construction funded with CPFCDs Congressional Appropriations in FFY 24/25
11. Divisadero Street Reconstruction:

- Application for \$985,157 in STBG funding submitted to FCOG for competitive call for projects & was awarded for FFY 25/26
- Design in progress

Planning/Development Projects

1. Rojas Pierce Park Annexation
 - Continuing discussions with USBR about whether and how the WWD land retirement program affects the project.
 - Providing legal descriptions of land for WWD use in consent agreement with USBR
2. Housing Element Update
 - Met with HCD on June 4. The Housing Element is being revised per HCD comments.
3. Airport Reuse
 - Revising concepts for reuse.
4. Belmont & SR 33
 - Site Plan approved in April.

GIS/Mapping Projects

1. Citywide Streetlight Inventory and Evaluation
 - All lights are mapped; reviewing with City and identifying underlit areas

Grant Applications:

1. Triangle Park & Pool Park:
 - Assisted in various Grant applications for both parks
2. Marie Street Reconstruction:
 - Application for \$2.25 million in CMAQ funding submitted to FCOG for competitive call for projects was not successful but included in new opportunity headed by FCOG for CPRG funding

On-going (this month):

1. Representation of the City at FCOG TTC
2. Coordination of road projects with Caltrans
3. Assistance to staff for grant obligations & opportunities
4. Coordination with USACOE for Panoche Creek flood study
5. Following up with FAA for airport closure
6. Prioritizing local street improvements
7. Preparing LLMD reporting

Overall P&P Staff engaged (month of May):

- Engineers: 11
- Planners: 5
- Surveyors: 1
- Environmental Specialist: 1
- GIS/CAD Specialists: 3
- Construction Manager: 1
- Project Administrator: 1

Abbreviations:

EOPCC – Engineer's Opinion of Probable Construction Cost
NTP – Notice to Proceed
CUCCAC – California Uniform Construction Cost Accounting Commission
STBG – Surface Transportation Block Grant
CMAQ – Congestion Mitigation and Air Quality (grant)
ATP – Active Transportation Plan (grant)
RFP – Request for Proposal

RFA- Request for Authorization (for grant funding)
FCOG – Fresno Council of Governments
ADA – Americans with Disabilities Act
DBE – Disadvantaged Business Enterprise
TTC – Technical Transportation Committee (through FCOG)
RTP/SCS – Regional Transportation Plan, Sustainable Communities Strategies

**Animal Control
Monthly Log**

May 2024

ADDRESS	TYPE	DATE	BREED/DESCRIPTION	SEX	OWNER	IMPOUND Y/N	DOG DISPOSITION	CASE DISPOSITION	OFFENSE	FINE	OFFICER
560 DIVISADERO ST	PUBLIC HAZARD	5/1/2024	3 DOGS	N/A	N/A	NO	UNABLE TO LOCATE	GONE ON ARRIVAL	N/A	\$0.00	G.ALCAZAR
1143 PUCHEU ST	LOST/FOUND ANIMAL	5/1/2024	GERMAN SHEPHERD	F	N/A	YES	DOG POUND	NECESSARY ACTION TAKEN	N/A	\$0.00	G.ALCAZAR
MENDOTA ELEMENTARY SCHOOL	ANIMAL COMPLAINT	5/1/2024	6 DOGS	N/A	N/A	NO	UNABLE TO CONTAIN	NECESSARY ACTION TAKEN	N/A	\$0.00	G.ALCAZAR
1100 7TH ST	ANIMAL COMPLAINT	5/2/2024	LARGE DOG	N/A	N/A	NO	NO SURRENDERS	NECESSARY ACTION TAKEN	N/A	\$0.00	A.NAVARRO/G.ALCAZAR
230 MCCABE ST	PUBLIC HAZARD	5/2/2024	DEAD CAT	N/A	N/A	NO	DISPOSED	NECESSARY ACTION TAKEN	N/A	\$0.00	G.ALCAZAR
4TH/OLLER	LOST/FOUND ANIMAL	5/2/2024	LARGE DOG	N/A	N/A	NO	UNABLE TO LOCATE	GONE ON ARRIVAL	N/A	\$0.00	A.NAVARRO
1798 6TH ST	PUBLIC HAZARD	5/6/2024	2 LARGE DOGS	N/A	N/A	NO	UNABLE TO CONTAIN	NECESSARY ACTION TAKEN	N/A	\$0.00	A.NAVARRO/G.ALCAZAR
MENDOTA PD	LOST/FOUND ANIMAL	5/6/2024	HUSKY	M	N/A	YES	DOG POUND	NECESSARY ACTION TAKEN	N/A	\$0.00	A.NAVARRO/G.ALCAZAR
6TH QUINCE ST	PUBLIC HAZARD	5/6/2024	DEAD DOG	N/A	N/A	NO	DISPOSED	NECESSARY ACTION TAKEN	N/A	\$0.00	A.NAVARRO/G.ALCAZAR
612 RIO FRIO ST	ANIMAL COMPLAINT	5/6/2024	DEAD CAT	N/A	N/A	NO	DISPOSED	NECESSARY ACTION TAKEN	N/A	\$0.00	A.NAVARRO/G.ALCAZAR
6TH/STAMOULES	ANIMAL COMPLAINT	5/6/2024	DEAD DOG	N/A	N/A	NO	DISPOSED	NECESSARY ACTION TAKEN	N/A	\$0.00	G.ALCAZAR
201 MCCABE ST	ANIMAL COMPLAINT	5/6/2024	DEAD CAT	N/A	N/A	NO	DISPOSED	NECESSARY ACTION TAKEN	N/A	\$0.00	G.ALCAZAR
QUINCE/6TH ST	ANIMAL COMPLAINT	5/6/2024	PITBULL AND MIXED DOG	N/A	N/A	NO	UNABLE TO CONTAIN	NECESSARY ACTION TAKEN	N/A	\$0.00	G.ALCAZAR
785 I ST	LOST/FOUND ANIMAL	5/7/2024	HUSKY	N/A		NO	LOST	COMPLETE	N/A	\$0.00	A.NAVARRO
DIVISADERO CIRCLE	PUBLIC HAZARD	5/7/2024	GERMAN SHEPHERD	N/A		NO	CONTAINED BY OWNER	NECESSARY ACTION TAKEN	N/A	\$0.00	A.NAVARRO
781 I ST	LOST/FOUND ANIMAL	5/7/2024	HUSKY	N/A		NO	RETURNED TO OWNER	COMPLETE	1ST	\$0.00	A.NAVARRO
6TH/QUINCE	ANIMAL COMPLAINT	5/8/2024	MULTIPLE DOGS	N/A	N/A	NO	UNABLE TO LOCATE	GONE ON ARRIVAL	N/A	\$0.00	A.NAVARRO
570 4TH ST	ANIMAL COMPLAINT	5/8/2024	2 CATS	N/A	N/A	NO	UNABLE TO CONTAIN	NECESSARY ACTION TAKEN	N/A	\$0.00	A.NAVARRO
485 MARIE ST	PUBLIC HAZARD	5/8/2024	3 LARGE DOGS	N/A	N/A	NO	UNABLE TO LOCATE	GONE ON ARRIVAL	N/A	\$0.00	A.NAVARRO
230 FLEMING AVE	ANIMAL COMPLAINT	5/9/2024	10 DOGS	N/A		NO	CONTAINED BY OWNER	NECESSARY ACTION TAKEN	N/A	\$0.00	A.NAVARRO
220 GONZALEZ ST	ANIMAL COMPLAINT	5/10/2024	5 DOGS	N/A		NO	NO SURRENDERS	NECESSARY ACTION TAKEN	N/A	\$0.00	G.ALCAZAR
216 K ST	ANIMAL COMPLAINT	5/10/2024	CHIHUAHUA	F		NO	CONTAINED BY OWNER	NECESSARY ACTION TAKEN	N/A	\$0.00	G.ALCAZAR
216 K ST	PUBLIC HAZARD	5/11/2024	SMALL BROWN DOG	F		NO	CONTAINED BY OWNER	NECESSARY ACTION TAKEN	N/A	\$0.00	G.ALCAZAR
653 SORENSON	ANIMAL COMPLAINT	5/13/2024	DEAD CAT	N/A	N/A	NO	DISPOSED	NECESSARY ACTION TAKEN	N/A	\$0.00	A.NAVARRO/G.ALCAZAR
211 HOLMES AVE	ANIMAL COMPLAINT	5/13/2024	DEAD CAT	N/A	N/A	NO	DISPOSED	NECESSARY ACTION TAKEN	N/A	\$0.00	A.NAVARRO
798 LOLITA ST	LOST/FOUND ANIMAL	5/13/2024	GOLDEN RETRIEVER	N/A	N/A	YES	DOG POUND	NECESSARY ACTION TAKEN	N/A	\$0.00	A.NAVARRO
281 MCCABE ST	ANIMAL COMPLAINT	5/16/2024	PITBULL	N/A		NO	CONTAINED BY OWNER	NECESSARY ACTION TAKEN	N/A	\$0.00	A.NAVARRO
1190 PUCHEU ST	ANIMAL COMPLAINT	5/16/2024	CHIHUAHUA	N/A	N/A	YES	DOG POUND	NECESSARY ACTION TAKEN	N/A	\$0.00	A.NAVARRO
330 ARNAUDON DR	LOST/FOUND ANIMAL	5/16/2024	3 PITBULLS	N/A	N/A	YES	DOG POUND	NECESSARY ACTION TAKEN	N/A	\$0.00	A.NAVARRO
MENDOTA JR HIGH	ANIMAL COMPLAINT	5/16/2024	PITBULL	N/A	N/A	NO	UNABLE TO LOCATE	GONE ON ARRIVAL	N/A	\$0.00	A.NAVARRO
360 ARNAUDON DR	ANIMAL COMPLAINT	5/16/2024	PUPPY	N/A	N/A	YES	DOG POUND	NECESSARY ACTION TAKEN	N/A	\$0.00	A.NAVARRO
339 ROSALES LN	LOST/FOUND ANIMAL	5/17/2024	DOBERMAN	F	N/A	YES	DOG POUND	NECESSARY ACTION TAKEN	N/A	\$0.00	G.ALCAZAR
211 MCCABE AVE	ANIMAL COMPLAINT	5/17/2024	4 CATS	N/A	N/A	NO	UNABLE TO LOCATE	GONE ON ARRIVAL	N/A	\$0.00	G.ALCAZAR
WILLIAM R JOHNSTON AIRPORT	ANIMAL COMPLAINT	5/20/2024	3 GERMAN SHEPHERDS	N/A	N/A	YES	DOG POUND	NECESSARY ACTION TAKEN	N/A	\$0.00	G.ALCAZAR
1208 6TH ST	LOST/FOUND ANIMAL	5/20/2024	DOBERMAN	N/A	N/A	YES	DOG POUND	NECESSARY ACTION TAKEN	N/A	\$0.00	G.ALCAZAR
967 PUCHEU ST	ANIMAL COMPLAINT	5/21/2024	AGGRESSIVE GRAY PITBULL	M		NO	UNABLE TO LOCATE	REPORT TO FOLLOW	N/A	\$0.00	G.ALCAZAR
MENDOTA ELEMENTARY SCHOOL	PUBLIC HAZARD	5/22/2024	AGGRESSIVE HUSKY	N/A	N/A	YES	DOG POUND	NECESSARY ACTION TAKEN	N/A	\$0.00	A.NAVARRO
202 J ST	LOST/FOUND ANIMAL	5/22/2024	DEAD CAT	N/A	N/A	NO	DISPOSED	NECESSARY ACTION TAKEN	N/A	\$0.00	A.NAVARRO
1225 OLLER ST	ANIMAL COMPLAINT	5/23/2024	3 PUPPIES	N/A	N/A	NO	UNABLE TO LOCATE	GONE ON ARRIVAL	N/A	\$0.00	A.NAVARRO
BELMONT/GUILLEN	LOST/FOUND ANIMAL	5/23/2024	6 GERMAN SHEPHERDS	N/A	N/A	YES	DOG POUND	NECESSARY ACTION TAKEN	N/A	\$0.00	A.NAVARRO
785 I ST	LOST/FOUND ANIMAL	5/23/2024	HUSKY	N/A	N/A	NO	LOST	NECESSARY ACTION TAKEN	N/A	\$0.00	A.NAVARRO
619 GARCIA ST	ANIMAL COMPLAINT	5/24/2024	HUSKY	N/A	N/A	YES	DOG POUND	NECESSARY ACTION TAKEN	N/A	\$0.00	G.ALCAZAR
240 FLEMING AVE	ANIMAL COMPLAINT	5/24/2024	4 DOGS	N/A		NO	CONTAINED BY OWNER	WARNING	N/A	\$0.00	G.ALCAZAR
634 DE LA CRUZ ST	LOST/FOUND ANIMAL	5/27/2024	HUSKY	N/A		NO	RETURNED TO OWNER	CITE	N/A	\$50.00	G.ALCAZAR
329 J ST	ANIMAL COMPLAINT	5/28/2024	DEAD CAT	N/A	N/A	NO	DISPOSED	NECESSARY ACTION TAKEN	N/A	\$0.00	G.ALCAZAR
417 HOLMES AVE	ANIMAL COMPLAINT	5/28/2024	HUSKY	F		NO	CONTAINED BY OWNER	WARNING	N/A	\$0.00	A.NAVARRO
785 I ST	LOST/FOUND ANIMAL	5/28/2024	HUSKY	N/A		NO	RETURNED TO OWNER	CITE	N/A	\$220.00	G.ALCAZAR/A.NAVARRO
DE LA CRUZ ST/BLANCO ST	ANIMAL COMPLAINT	5/28/2024	DEAD CAT	N/A	N/A	NO	DISPOSED	NECESSARY ACTION TAKEN	N/A	\$0.00	A.NAVARRO
652 4TH CT	ANIMAL COMPLAINT	5/30/2024	11 PUPPIES	N/A	N/A	NO	UNABLE TO LOCATE	GONE ON ARRIVAL	N/A	\$0.00	A.NAVARRO
1957 JENNINGS ST	LOST/FOUND ANIMAL	5/31/2024	TEACUP DOG	N/A		NO	LOST	NECESSARY ACTION TAKEN	N/A	\$0.00	G.ALCAZAR

TOTAL: \$270.00

**RESCUED: 5
SLEEP: 3
RETURNED TO OWNER: 3
AT DOG POUND: 21**

**Code Enforcement
Monthly Log**

May 2024

ADDRESS	TYPE OF CASE	1ST NOTICE	DEADLINE	STATUS	FINE AMOUNT	OFFICER
MENDOTA PD	CITIZEN ASSIST	5/1/2024	N/A	COMPLETE	\$0.00	G.ALCAZAR
1269 MARIE ST	MUNICODE VIOLATION(WEEDES)	5/1/2024	N/A	NECESSARY ACTION TAKEN	\$0.00	G.ALCAZAR
1200 BLOCK MARIE ST	MUNICODE VIOLATION(WEEDES)	5/1/2024	N/A	NECESSARY ACTION TAKEN	\$0.00	G.ALCAZAR
977 MARIE ST	MUNICODE VIOLATION(WEEDES)	5/1/2024	N/A	NECESSARY ACTION TAKEN	\$0.00	G.ALCAZAR
755 MARIE ST	MUNICODE VIOLATION(WEEDES)	5/1/2024	N/A	NECESSARY ACTION TAKEN	\$0.00	G.ALCAZAR
600 BLOCK MARIE ST	MUNICODE VIOLATION(WEEDES)	5/1/2024	N/A	NECESSARY ACTION TAKEN	\$0.00	G.ALCAZAR
600 BLOCK MARIE ST	MUNICODE VIOLATION(WEEDES)	5/1/2024	N/A	NECESSARY ACTION TAKEN	\$0.00	G.ALCAZAR
573 MARIE ST	MUNICODE VIOLATION(WEEDES)	5/1/2024	N/A	NECESSARY ACTION TAKEN	\$0.00	G.ALCAZAR
500 BLOCK MARIE ST	MUNICODE VIOLATION(WEEDES)	5/1/2024	N/A	NECESSARY ACTION TAKEN	\$0.00	G.ALCAZAR
934 LOLITA ST	MUNICODE VIOLATION(WEEDES)	5/1/2024	N/A	NECESSARY ACTION TAKEN	\$0.00	G.ALCAZAR
843 LOLITA ST	MUNICODE VIOLATION(WEEDES)	5/1/2024	N/A	NECESSARY ACTION TAKEN	\$0.00	G.ALCAZAR
784 LOLITA ST	MUNICODE VIOLATION(WEEDES)	5/1/2024	N/A	NECESSARY ACTION TAKEN	\$0.00	G.ALCAZAR
SONORA MINA MART	MUNICODE VIOLATION(LOITERING)	5/1/2024	N/A	NECESSARY ACTION TAKEN	\$0.00	G.ALCAZAR
LOZANO PARK	VEHICLE CHECK	5/6/2024	N/A	CHECKS OK	\$0.00	G.ALCAZAR
843 LOLITA ST	MUNICODE VIOLATION(WEEDES)	5/6/2024	N/A	NECESSARY ACTION TAKEN	\$0.00	G.ALCAZAR
800 BLOCK LOLITA ST	MUNICODE VIOLATION(WEEDES)	5/6/2024	N/A	NECESSARY ACTION TAKEN	\$0.00	G.ALCAZAR
706 LOLITA ST	MUNICODE VIOLATION(WEEDES)	5/6/2024	N/A	NECESSARY ACTION TAKEN	\$0.00	G.ALCAZAR
667 LOLITA ST	MUNICODE VIOLATION(WEEDES)	5/6/2024	N/A	NECESSARY ACTION TAKEN	\$0.00	G.ALCAZAR
642 LOLITA ST	MUNICODE VIOLATION(WEEDES)	5/6/2024	N/A	NECESSARY ACTION TAKEN	\$0.00	G.ALCAZAR
573 LOLITA ST	MUNICODE VIOLATION(WEEDES)	5/6/2024	N/A	NECESSARY ACTION TAKEN	\$0.00	G.ALCAZAR
500 BLOCK LOLITA ST	MUNICODE VIOLATION(WEEDES)	5/6/2024	N/A	NECESSARY ACTION TAKEN	\$0.00	G.ALCAZAR
471 LOLITA ST	MUNICODE VIOLATION(WEEDES)	5/6/2024	N/A	NECESSARY ACTION TAKEN	\$0.00	G.ALCAZAR
1099 7TH ST	MUNICODE VIOLATION(WEEDES)	5/6/2024	N/A	NECESSARY ACTION TAKEN	\$0.00	G.ALCAZAR
1000 7TH ST	MUNICODE VIOLATION(WEEDES)	5/6/2024	N/A	NECESSARY ACTION TAKEN	\$0.00	G.ALCAZAR
697 S KATE ST	MUNICODE VIOLATION(WEEDES)	5/6/2024	N/A	NECESSARY ACTION TAKEN	\$0.00	G.ALCAZAR
661 S KATE ST	MUNICODE VIOLATION(WEEDES)	5/6/2024	N/A	NECESSARY ACTION TAKEN	\$0.00	G.ALCAZAR
607 S KATE ST	MUNICODE VIOLATION(WEEDES)	5/6/2024	N/A	NECESSARY ACTION TAKEN	\$0.00	G.ALCAZAR
566 S KATE ST	MUNICODE VIOLATION(WEEDES)	5/6/2024	N/A	NECESSARY ACTION TAKEN	\$0.00	G.ALCAZAR
485 NAPLES ST	MUNICODE VIOLATION(WEEDES)	5/6/2024	N/A	NECESSARY ACTION TAKEN	\$0.00	A.NAVARRO
1109 9TH ST	MUNICODE VIOLATION(WEEDES)	5/6/2024	N/A	NECESSARY ACTION TAKEN	\$0.00	G.ALCAZAR
807 JUANITA ST	MUNICODE VIOLATION(WEEDES)	5/6/2024	N/A	NECESSARY ACTION TAKEN	\$0.00	G.ALCAZAR
800 BLOCK JUANITA ST	MUNICODE VIOLATION(WEEDES)	5/6/2024	N/A	NECESSARY ACTION TAKEN	\$0.00	G.ALCAZAR
1278 OLLER ST	MUNICODE VIOLATION(WEEDES)	5/6/2024	N/A	NECESSARY ACTION TAKEN	\$0.00	A.NAVARRO
800 BLOCK JUANITA ST	MUNICODE VIOLATION(WEEDES)	5/6/2024	N/A	NECESSARY ACTION TAKEN	\$0.00	G.ALCAZAR
800 BLOCK JUANITA ST	MUNICODE VIOLATION(WEEDES)	5/6/2024	N/A	NECESSARY ACTION TAKEN	\$0.00	G.ALCAZAR
761 JUANITA ST	MUNICODE VIOLATION(WEEDES)	5/6/2024	N/A	NECESSARY ACTION TAKEN	\$0.00	G.ALCAZAR
742 JUANITA ST	MUNICODE VIOLATION(WEEDES)	5/6/2024	N/A	NECESSARY ACTION TAKEN	\$0.00	G.ALCAZAR
730 JUANITA ST	MUNICODE VIOLATION(WEEDES)	5/6/2024	N/A	NECESSARY ACTION TAKEN	\$0.00	G.ALCAZAR
731 JUANITA ST	MUNICODE VIOLATION(WEEDES)	5/6/2024	N/A	NECESSARY ACTION TAKEN	\$0.00	G.ALCAZAR
606 JUANITA ST	MUNICODE VIOLATION(WEEDES)	5/6/2024	N/A	NECESSARY ACTION TAKEN	\$0.00	G.ALCAZAR
600 BLOCK JUANITA ST	MUNICODE VIOLATION(WEEDES)	5/6/2024	N/A	NECESSARY ACTION TAKEN	\$0.00	G.ALCAZAR
10TH/OLLER	MUNICODE VIOLATION(WEEDES)	5/6/2024	N/A	NECESSARY ACTION TAKEN	\$0.00	A.NAVARRO
600 BLOCK INEZ ST	MUNICODE VIOLATION(WEEDES)	5/6/2024	N/A	NECESSARY ACTION TAKEN	\$0.00	G.ALCAZAR
507 OLLER ST	MUNICODE VIOLATION(WEEDES)	5/6/2024	N/A	NECESSARY ACTION TAKEN	\$0.00	A.NAVARRO
866 OLLER ST	MUNICODE VIOLATION(WEEDES)	5/6/2024	N/A	NECESSARY ACTION TAKEN	\$0.00	G.ALCAZAR
1081 PUCHEU ST	MUNICODE VIOLATION(WEEDES)	5/6/2024	N/A	NECESSARY ACTION TAKEN	\$0.00	A.NAVARRO
277 K ST	MUNICODE VIOLATION(WEEDES)	5/6/2024	N/A	NECESSARY ACTION TAKEN	\$0.00	G.ALCAZAR
203 J ST	MUNICODE VIOLATION(WEEDES)	5/6/2024	N/A	NECESSARY ACTION TAKEN	\$0.00	G.ALCAZAR
1641 7TH ST	MUNICODE VIOLATION(WEEDES)	5/6/2024	N/A	NECESSARY ACTION TAKEN	\$0.00	A.NAVARRO
528 I ST	MUNICODE VIOLATION(WEEDES)	5/6/2024	N/A	NECESSARY ACTION TAKEN	\$0.00	G.ALCAZAR
606 I ST	MUNICODE VIOLATION(WEEDES)	5/6/2024	N/A	NECESSARY ACTION TAKEN	\$0.00	G.ALCAZAR
QUINCE/BELMONT	MUNICODE VIOLATION(WEEDES)	5/7/2024	N/A	NECESSARY ACTION TAKEN	\$0.00	A.NAVARRO

**Code Enforcement
Monthly Log**

May 2024

JENNINGS/9TH	MUNICODE VIOLATION(WEEDS)	5/7/2024	N/A	NECESSARY ACTION TAKEN	\$0.00	A.NAVARRO
MENDOTA PD	LOBBY TRAFFIC	5/7/2024	N/A	COMPLETE	\$0.00	A.NAVARRO
250 GREGG CT N	FOLLOW UP	5/7/2024	N/A	NECESSARY ACTION TAKEN	\$0.00	A.NAVARRO
766 STAMOULES ST	MUNICODE VIOLATION(WEEDS)	5/8/2024	N/A	NECESSARY ACTION TAKEN	\$0.00	A.NAVARRO
1908 7TH ST	MUNICODE VIOLATION(WEEDS)	5/8/2024	N/A	NECESSARY ACTION TAKEN	\$0.00	A.NAVARRO
613 STAMOULES ST	MUNICODE VIOLATION(WEEDS)	5/8/2024	N/A	NECESSARY ACTION TAKEN	\$0.00	A.NAVARRO
573 STAMOULES ST	MUNICODE VIOLATION(WEEDS)	5/8/2024	N/A	NECESSARY ACTION TAKEN	\$0.00	A.NAVARRO
661 TULE ST	MUNICODE VIOLATION(WEEDS)	5/8/2024	N/A	NECESSARY ACTION TAKEN	\$0.00	A.NAVARRO
2025 6TH ST	MUNICODE VIOLATION(WEEDS)	5/8/2024	N/A	NECESSARY ACTION TAKEN	\$0.00	A.NAVARRO
1967 7TH ST	MUNICODE VIOLATION(WEEDS)	5/8/2024	N/A	NECESSARY ACTION TAKEN	\$0.00	A.NAVARRO
796 UNIDA ST	MUNICODE VIOLATION(WEEDS)	5/8/2024	N/A	NECESSARY ACTION TAKEN	\$0.00	A.NAVARRO
FAMILY DOLLAR	MUNICODE VIOLATION(WEEDS)	5/8/2024	N/A	NECESSARY ACTION TAKEN	\$0.00	A.NAVARRO
151 BELMONT AVE	MUNICODE VIOLATION(WEEDS)	5/8/2024	N/A	NECESSARY ACTION TAKEN	\$0.00	A.NAVARRO
640 DERRICK AVE	MUNICODE VIOLATION(WEEDS)	5/8/2024	N/A	NECESSARY ACTION TAKEN	\$0.00	A.NAVARRO
580 DERRICK AVE	MUNICODE VIOLATION(WEEDS)	5/8/2024	N/A	NECESSARY ACTION TAKEN	\$0.00	A.NAVARRO
561 TULE ST	MUNICODE VIOLATION(WEEDS)	5/8/2024	N/A	NECESSARY ACTION TAKEN	\$0.00	A.NAVARRO
200 DERRICK AVE	MUNICODE VIOLATION(WEEDS)	5/8/2024	N/A	NECESSARY ACTION TAKEN	\$0.00	A.NAVARRO
250 N GREGG CT	FOLLOW UP	5/8/2024	N/A	NECESSARY ACTION TAKEN	\$0.00	A.NAVARRO
DERRICK AVE/MCCABE	SUBJECT CHECK	5/8/2024	N/A	CHECKS OK	\$0.00	A.NAVARRO
560 DIVISADERO ST	FOLLOW UP	5/8/2024	N/A	REPORT TO FOLLOW	\$0.00	A.NAVARRO
325 NAPLES ST	VEHICLE NUISANCE	5/10/2024	N/A	CITE	\$50.00	G.ALCAZAR
WILLIAM R JOHNSTON MUNI AIRPORT	TRESPASS	5/10/2024	N/A	WARNING	\$0.00	G.ALCAZAR
MENDOTA PD	LOBBY TRAFFIC	5/10/2024	N/A	COMPLETE	\$0.00	G.ALCAZAR
6TH/OLLER	MUNICODE VIOLATION(BUSINESS PERMIT)	5/10/2024	N/A	CHECKS OK	\$0.00	G.ALCAZAR
200 DERRICK AVE	VENDOR	5/10/2024	N/A	CHECKS OK	\$0.00	G.ALCAZAR
LATINO MARKET	VENDOR	5/10/2024	N/A	WARNING	\$0.00	G.ALCAZAR
WILLIAM R JOHNSTON MUNI AIRPORT	TRESPASS	5/11/2024	N/A	WARNING	\$0.00	G.ALCAZAR
SORENSEN/LOCUST	FIRE	5/11/2024	N/A	TURN OVER TO CALFIRE	\$0.00	G.ALCAZAR
BLACK/SORENSEN	VENDOR	5/11/2024	N/A	CITE	\$250.00	G.ALCAZAR
WILLIAM R JOHNSTON MUNI AIRPORT	TRESPASS	5/12/2024	N/A	WARNING	\$0.00	G.ALCAZAR
5TH/NAPLES	MUNICODE VIOLATION(OPEN CONTAINER)	5/12/2024	N/A	CITE	\$100.00	G.ALCAZAR
250 GREGG CT N	CITIZEN ASSIST	5/12/2024	N/A	NECESSARY ACTION TAKEN	\$0.00	G.ALCAZAR
SONORA MINA MART	MUNICODE VIOLATION(OPEN CONTAINER)	5/12/2024	N/A	CITE	\$50.00	G.ALCAZAR
MENDOTA PD	LOBBY TRAFFIC	5/13/2024	N/A	COMPLETE	\$0.00	G.ALCAZAR
MENDOTA PD	LOBBY TRAFFIC	5/13/2024	N/A	COMPLETE	\$0.00	A.NAVARRO
251 MALDONADO ST	MUNICODE VIOALATION(WEEDS)	5/14/2024	N/A	WARNING	\$0.00	A.NAVARRO
647 PEREZ ST	VEHICLE CHECK	5/14/2024	N/A	CITE	\$50.00	A.NAVARRO
647 PEREZ ST	VEHICLE CHECK	5/14/2024	N/A	CITE	\$50.00	A.NAVARRO
647 PEREZ ST	VEHICLE CHECK	5/14/2024	N/A	CITE	\$50.00	A.NAVARRO
244 MALDONADO ST	MUNICODE VIOLATION(WEEDS)	5/14/2024	N/A	WARNING	\$0.00	A.NAVARRO
467 OLLER ST	MUNICODE VIOLATION(OPEN CONTAINER)	5/14/2024	N/A	CITE	\$50.00	A.NAVARRO
MENDOTA PD	LOBBY TRAFFIC	5/14/2024	N/A	COMPLETE	\$0.00	A.NAVARRO
784 LOLITA ST	DELIVER MESSAGE	5/15/2024	N/A	COMPLETE	\$0.00	A.NAVARRO
MENDOTA PD	LOBBY TRAFFIC	5/15/2024	N/A	COMPLETE	\$0.00	A.NAVARRO
974 2ND ST	FOLLOW UP	5/15/2024	N/A	COMPLETE	\$0.00	A.NAVARRO
WILLIAM R JOHNSTON MUNI AIRPORT	CITIZEN ASSIST	5/15/2024	N/A	COMPLETE	\$0.00	A.NAVARRO
519 LOLITA ST	FOLLOW UP	5/15/2024	N/A	COMPLETE	\$0.00	A.NAVARRO
467 OLLER ST	MUNICODE VIOLATION\	5/15/2024	N/A	COMPLETE	\$0.00	A.NAVARRO
9TH/MARIE	SUBJECT CHECK	5/15/2024	N/A	ARREST	\$0.00	A.NAVARRO
103 KATE CT	VEHICLE NUISANCE	5/17/2024	N/A	NECESSARY ACTION TAKEN	\$0.00	G.ALCAZAR
413 MARIE ST	VEHICLE NUISANCE	5/18/2024	N/A	NECESSARY ACTION TAKEN	\$0.00	G.ALCAZAR
467 OLLER ST	MUNICODE VIOLATION(OPEN CONTAINER)	5/18/2024	N/A	CITE	\$150.00	G.ALCAZAR
200 DERRICK AVE	MUNICODE VIOLATION(OPEN CONTAINER)	5/18/2024	N/A	WARNING	\$0.00	G.ALCAZAR

**Code Enforcement
Monthly Log**

May 2024

LOZANO PARK	MUNICODE VIOLATION(OPEN CONTAINER)	5/18/2024	N/A	CITE	\$50.00	G.ALCAZAR
200 DERRICK AVE	MUNICODE VIOLATION(OPEN CONTAINER)	5/19/2024	N/A	CITE	\$100.00	G.ALCAZAR
467 OLLER ST	MUNICODE VIOLATION(OPEN CONTAINER)	5/19/2024	N/A	WARNING	\$0.00	G.ALCAZAR
MENDOTA PD	LOBBY TRAFFIC	5/19/2024	N/A	COMPLETE	\$0.00	G.ALCAZAR
AMIGOS MARKET	MUNICODE VIOLATION(OPEN CONTAINER)	5/20/2024	N/A	WARNING	\$0.00	G.ALCAZAR
7TH/RIOFRIO	CITIZEN ASSIST	5/20/2024	N/A	COMPLETE	\$0.00	G.ALCAZAR
MEPD	LOBBY TRAFFIC	5/20/2024	N/A	COMPLETE	\$0.00	A.NAVARRO
LOZANO/BLANCO	VEHICLE CHECK	5/20/2024	N/A	CHECKS OK	\$0.00	A.NAVARRO
MENDOTA VILLAGE APARTMENTS	NOISE NUISANCE	5/22/2024	N/A	UNABLE TO LOCATE	\$0.00	A.NAVARRO
890 RIO FRIO ST	NOISE NUISANCE	5/22/2024	N/A	UNABLE TO LOCATE	\$0.00	A.NAVARRO
630 N KATE ST	FOLLOW UP	5/22/2024	N/A	COMPLETE	\$0.00	A.NAVARRO
519 LOLITA ST	FOLLOW UP	5/23/2024	N/A	COMPLETE	\$0.00	A.NAVARRO
974 2ND ST	FOLLOW UP	5/23/2024	N/A	COMPLETE	\$0.00	A.NAVARRO
624 QUINCE ST	FOLLOW UP	5/23/2024	N/A	COMPLETE	\$0.00	A.NAVARRO
MENDOTA PD	LOBBY TRAFFIC	5/23/2024	N/A	COMPLETE	\$0.00	A.NAVARRO
MENDOTA PD	LOBBY TRAFFIC	5/23/2024	N/A	COMPLETE	\$0.00	A.NAVARRO
784 LOLITA ST	FOLLOW UP	5/23/2024	N/A	COMPLETE	\$0.00	A.NAVARRO
485 MARIE ST	MUNICODE VIOLATION(WEEDS)	5/23/2024	N/A	COMPLETE	\$0.00	A.NAVARRO
9TH/NAPLES	MUNICODE VIOLATION(WEEDS)	5/23/2024	N/A	COMPLETE	\$0.00	A.NAVARRO
1161 OLLER ST	MUNICODE VIOLATION(WEEDS)	5/23/2024	N/A	COMPLETE	\$0.00	A.NAVARRO
613 OLLER ST	MUNICODE VIOLATION(WEEDS)	5/23/2024	N/A	COMPLETE	\$0.00	A.NAVARRO
507 OLLER ST	MUNICODE VIOLATION(WEEDS)	5/23/2024	N/A	COMPLETE	\$0.00	A.NAVARRO
1071 PUCHEU ST	MUNICODE VIOLATION(WEEDS)	5/23/2024	N/A	COMPLETE	\$0.00	A.NAVARRO
1641 7TH ST	MUNICODE VIOLATION(WEEDS)	5/23/2024	N/A	COMPLETE	\$0.00	A.NAVARRO
755 QUINCE ST	MUNICODE VIOLATION(WEEDS)	5/23/2024	N/A	COMPLETE	\$0.00	A.NAVARRO
872 QUINCE ST	MUNICODE VIOLATION(WEEDS)	5/23/2024	N/A	COMPLETE	\$0.00	A.NAVARRO
872 QUINCE ST	MUNICODE VIOLATION(WEEDS)	5/23/2024	N/A	COMPLETE	\$0.00	A.NAVARRO
536 STAMOULES ST	MUNICODE VIOLATION(WEEDS)	5/23/2024	N/A	COMPLETE	\$0.00	A.NAVARRO
661 TULE ST	MUNICODE VIOLATION(WEEDS)	5/23/2024	N/A	COMPLETE	\$0.00	A.NAVARRO
640 DERRICK AVE	MUNICODE VIOLATION(WEEDS)	5/23/2024	N/A	COMPLETE	\$0.00	A.NAVARRO
540 DERRICK AVE	MUNICODE VIOLATION(WEEDS)	5/23/2024	N/A	COMPLETE	\$0.00	A.NAVARRO
619 GARCIA ST	MUNICODE VIOLATION(WEEDS)	5/23/2024	N/A	COMPLETE	\$0.00	A.NAVARRO
784 LOLITA ST	FOLLOW UP	5/24/2024	N/A	NECESSARY ACTION TAKEN	\$0.00	G.ALCAZAR
1269 MARIE ST	MUNICODE VIOLATION(WEEDS)	5/26/2024	N/A	CITE	\$100.00	G.ALCAZAR
755 MARIE ST	MUNICODE VIOLATION(WEEDS)	5/26/2024	N/A	CITE	\$100.00	G.ALCAZAR
573 MARIE ST	MUNICODE VIOLATION(WEEDS)	5/26/2024	N/A	CITE	\$100.00	G.ALCAZAR
500 BLOCK MARIE ST	MUNICODE VIOLATION(WEEDS)	5/26/2024	N/A	CITE	\$100.00	G.ALCAZAR
500 BLOCK MARIE ST	MUNICODE VIOLATION(WEEDS)	5/26/2024	N/A	CITE	\$100.00	G.ALCAZAR
667 LOLITA ST	MUNICODE VIOLATION(WEEDS)	5/26/2024	N/A	CITE	\$100.00	G.ALCAZAR
706 LOLITA ST	MUNICODE VIOLATION(WEEDS)	5/26/2024	N/A	CITE	\$100.00	G.ALCAZAR
1109 9TH ST	MUNICODE VIOLATION(WEEDS)	5/26/2024	N/A	CITE	\$100.00	G.ALCAZAR
661 S KATE ST	MUNICODE VIOLATION(WEEDS)	5/26/2024	N/A	CITE	\$100.00	G.ALCAZAR
566 S KATE ST	MUNICODE VIOLATION(WEEDS)	5/26/2024	N/A	CITE	\$100.00	G.ALCAZAR
697 S KATE ST	MUNICODE VIOLATION(WEEDS)	5/26/2024	N/A	CITE	\$100.00	G.ALCAZAR
807 JUANITA ST	MUNICODE VIOLATION(WEEDS)	5/26/2024	N/A	CITE	\$100.00	G.ALCAZAR
761 JUANITA ST	MUNICODE VIOLATION(WEEDS)	5/26/2024	N/A	CITE	\$100.00	G.ALCAZAR
606 JUANITA ST	MUNICODE VIOLATION(WEEDS)	5/26/2024	N/A	CITE	\$100.00	G.ALCAZAR
600 BLOCK JUANITA ST	MUNICODE VIOLATION(WEEDS)	5/26/2024	N/A	CITE	\$100.00	G.ALCAZAR
INEZ/7TH	MUNICODE VIOLATION(WEEDS)	5/26/2024	N/A	CITE	\$100.00	G.ALCAZAR
8TH/ OLLER	MUNICODE VIOLATION(OPEN CONTAINER)	5/26/2024	N/A	CITE	\$100.00	G.ALCAZAR
6TH/OLLER	VEHICLE CHECK	5/27/2024	N/A	CITE/72 HOUR TAG	\$50.00	G.ALCAZAR
1269 MARIE ST	FOLLOW UP	5/27/2024	N/A	COMPLETE	\$0.00	G.ALCAZAR
755 MARIE ST	FOLLOW UP	5/27/2024	N/A	COMPLETE	\$0.00	G.ALCAZAR

**Code Enforcement
Monthly Log**

May 2024

573 MARIE ST	FOLLOW UP	5/27/2024	N/A	COMPLETE	\$0.00	G.ALCAZAR
500 BLOCK MARIE ST	FOLLOW UP	5/27/2024	N/A	COMPLETE	\$0.00	G.ALCAZAR
500 BLOCK MARIE ST	FOLLOW UP	5/27/2024	N/A	COMPLETE	\$0.00	G.ALCAZAR
667 LOLITA ST	FOLLOW UP	5/27/2024	N/A	COMPLETE	\$0.00	G.ALCAZAR
706 LOLITA ST	FOLLOW UP	5/27/2024	N/A	COMPLETE	\$0.00	G.ALCAZAR
1109 9TH ST	FOLLOW UP	5/27/2024	N/A	COMPLETE	\$0.00	G.ALCAZAR
661 S KATE ST	FOLLOW UP	5/27/2024	N/A	COMPLETE	\$0.00	G.ALCAZAR
566 S KATE ST	FOLLOW UP	5/27/2024	N/A	COMPLETE	\$0.00	G.ALCAZAR
697 S KATE ST	FOLLOW UP	5/27/2024	N/A	COMPLETE	\$0.00	G.ALCAZAR
807 JUANITA ST	FOLLOW UP	5/27/2024	N/A	COMPLETE	\$0.00	G.ALCAZAR
761 JUANITA ST	FOLLOW UP	5/27/2024	N/A	COMPLETE	\$0.00	G.ALCAZAR
606 JUANITA ST	FOLLOW UP	5/27/2024	N/A	COMPLETE	\$0.00	G.ALCAZAR
600 BLOCK JUANITA ST	FOLLOW UP	5/27/2024	N/A	COMPLETE	\$0.00	G.ALCAZAR
INEZ/7TH	FOLLOW UP	5/27/2024	N/A	COMPLETE	\$0.00	G.ALCAZAR
INEZ/7TH	FOLLOW UP	5/27/2024	N/A	COMPLETE	\$0.00	G.ALCAZAR
1236 OLLER	FOLLOW UP	5/29/2024	N/A	COMPLETE	\$0.00	A.NAVARRO
485 NAPLES ST	FOLLOW UP	5/29/2024	N/A	COMPLETE	\$0.00	A.NAVARRO
1161 OLLER ST	FOLLOW UP	5/29/2024	N/A	COMPLETE	\$0.00	A.NAVARRO
613 OLLER ST	FOLLOW UP	5/29/2024	N/A	COMPLETE	\$0.00	A.NAVARRO
640 N DERRICK AVE	FOLLOW UP	5/29/2024	N/A	COMPLETE	\$0.00	A.NAVARRO
580 DERRICK AVE	FOLLOW UP	5/29/2024	N/A	COMPLETE	\$0.00	A.NAVARRO
507 OLLER ST	FOLLOW UP	5/29/2024	N/A	COMPLETE	\$0.00	A.NAVARRO
566 LOLITA ST	VEHICLE CHECK	5/29/2024	N/A	WARNING	\$0.00	A.NAVARRO
700 SORENSON	VEHICLE CHECK	5/29/2024	N/A	TAG	\$0.00	A.NAVARRO
716 SORENSON AVE	VEHICLE CHECK	5/29/2024	N/A	CITE	\$50.00	A.NAVARRO
POOL PARK	VEHICLE CHECK	5/29/2024	N/A	CHECKS OK	\$0.00	A.NAVARRO
SILVA/AMADOR	VEHICLE CHECK	5/30/2024	N/A	WARNING	\$0.00	A.NAVARRO
MENDOTA PD	LOBBY TRAFFIC	5/30/2024	N/A	COMPLETE	\$0.00	A.NAVARRO
ROJAS PIERCE PARK	BUSINESS INSPECTION COMPLIANCE	5/30/2024	N/A	CHECKS OK	\$0.00	A.NAVARRO
QUINCE/BELMONT	FOLLOW UP	5/30/2024	N/A	COMPLETE	\$0.00	A.NAVARRO
467 OLLER ST	MUNICODE VIOLATION(OPEN CONTAINER)	5/31/2024	N/A	CITE	\$50.00	G.ALCAZAR
679 LOZANO ST	FOLLOW UP	5/31/2024	N/A	NECESSARY ACTION TAKEN	\$0.00	G.ALCAZAR
MENDOTA PD	LOBBY TRAFFIC	5/31/2024	N/A	COMPLETE	\$0.00	G.ALCAZAR
				TOTAL:	\$2,800.00	

MENDOTA POLICE DEPARTMENT

MAY 2024



CASE#	ADDRESS	RPT DATE	DAYS	ARREST	CRIME TYPE	CHARGES
240000996.1		5/1/2024	Wed	NO	FRAUD	PC 484G
240000997.1		5/1/2024	Wed	YES	FIGHT AT SCHOOL	PC 241.2A
240000998.1		5/1/2024	Wed	YES	NARCOTICS VIOLATION	PC 4573M HS 11377, HS 11378
240001000.1		5/1/2024	Wed	YES	ROBBERY	
240001001.1		5/1/2024	Wed	YES	VANDALISM	PC 594
240001003.1		5/2/2024	Thu	NO	INCIDENT REPORT	
240001012.1		5/3/2024	Fri	NO	REPOSSESSION	
240001013.1		5/3/2024	Fri	NO	CRIMINAL THREAT	PC 422
240001014.1		5/3/2024	Fri	NO	GRAND THEFT AUTO	VC 10851
240001015.1		5/3/2024	Fri	NO	DECEASED PERSON	11-44
240001016.1		5/3/2024	Fri	NO	SIMPLE ASSAULT	PC 242
240001018.1		5/4/2024	Sat	YES	SUSPENDED LICENSE	VC 14601.1
240001020.1		5/4/2024	Sat	YES	AGGRAVATED ASSAULT (DV)	PC 273.5
240001021.1		5/4/2024	Sat	NO	PETTY THEFT	PC 484
240001028.1		5/5/2024	Sun	YES	WARRANT ARREST	PC 978.5
240001030.1		5/6/2024	Mon	NO	SEX OFFENSE	PC 311.2
240001031.1		5/6/2024	Mon	NO	ATTEMPT SUICIDE	
240001036.1		5/8/2024	Wed	YES	CONTRIBUTING TO MINOR	PC 272
240001037.1		5/8/2024	Wed	NO	INCIDENT REPORT	
240001038.1		5/8/2024	Wed	NO	INCIDENT REPORT	
240001039.1		5/8/2024	Wed	NO	CRIMINAL THREAT	PC 422
240001042.1		5/9/2024	Thu	NO	AGGRAVATED ASSAULT	PC 273AA
240001043.1		5/9/2024	Thu	YES	NARCOTICS VIOLATION	HS 11364
240001045.1		5/9/2024	Thu	YES	ILLEGAL FIREWORKS	HS 12677
240001046.1		5/9/2024	Thu	YES	PUBLIC INTOXICATION	PC 647F, WARRANT ARREST
240001047.1		5/9/2024	Thu	YES	NARCOTICS VIOLATION	HS 11377
240001049.1		5/10/2024	Fri	NO	INCIDENT REPORT	
240001050.1		5/10/2024	Fri	YES	WARRANT ARREST	PC 978.5
240001051.1		5/10/2024	Fri	NO	REPOSSESSION	
240001052.1		5/10/2024	Fri	NO	CANCELLED	
240001053.1		5/10/2024	Fri	NO	INCIDENT REPORT	
240001059.1		5/10/2024	Fri	YES	AGGRAVATED ASSAULT	PC 245
240001060.1		5/10/2024	Fri	YES	ARSON	PC 451
240001061.1		5/10/2024	Fri	NO	CRIMINAL THREAT	PC 422
240001062.1		5/10/2024	Fri	NO	INCIDENT REPORT	
240001063.1		5/11/2024	Sat	YES	VEHICLE PURSUIT	VC 2800
240001065.1		5/11/2024	Sat	NO	CANCELLED	
240001066.1		5/11/2024	Sat	NO	INCIDENT REPORT	
240001067.1		5/11/2024	Sat	YES	AGGRAVATED ASSAULT (DV)	PC 273.5
240001068.1		5/11/2024	Sat	NO	FIELD INTERVIEW	
240001071.1		5/12/2024	Sun	YES	TRESPASS	PC 602
240001072.1		5/12/2024	Sun	NO	MENTALLY UNSTABLE	WI 5150
240001074.1		5/13/2024	Mon	NO	REPOSSESSION	
240001075.1		5/13/2024	Mon	NO	PETTY THEFT	PC 484
240001077.1		5/14/2024	Tue	YES	CRIMINAL THREAT	PC 422
240001078.1		5/14/2024	Tue	YES	GTA RECOVERY	PC 496D(A)
240001079.1		5/14/2024	Tue	NO	REPOSSESSION	
240001080.1		5/14/2024	Tue	NO	INCIDENT REPORT	
240001082.1		5/15/2024	Wed	YES	PROBATION VIOLATION	PC 3056
240001084.1		5/15/2024	Wed	YES	RESISTING	PC 148A1
240001086.1		5/16/2024	Thu	NO	INCIDENT REPORT	

MENDOTA POLICE DEPARTMENT

MAY 2024

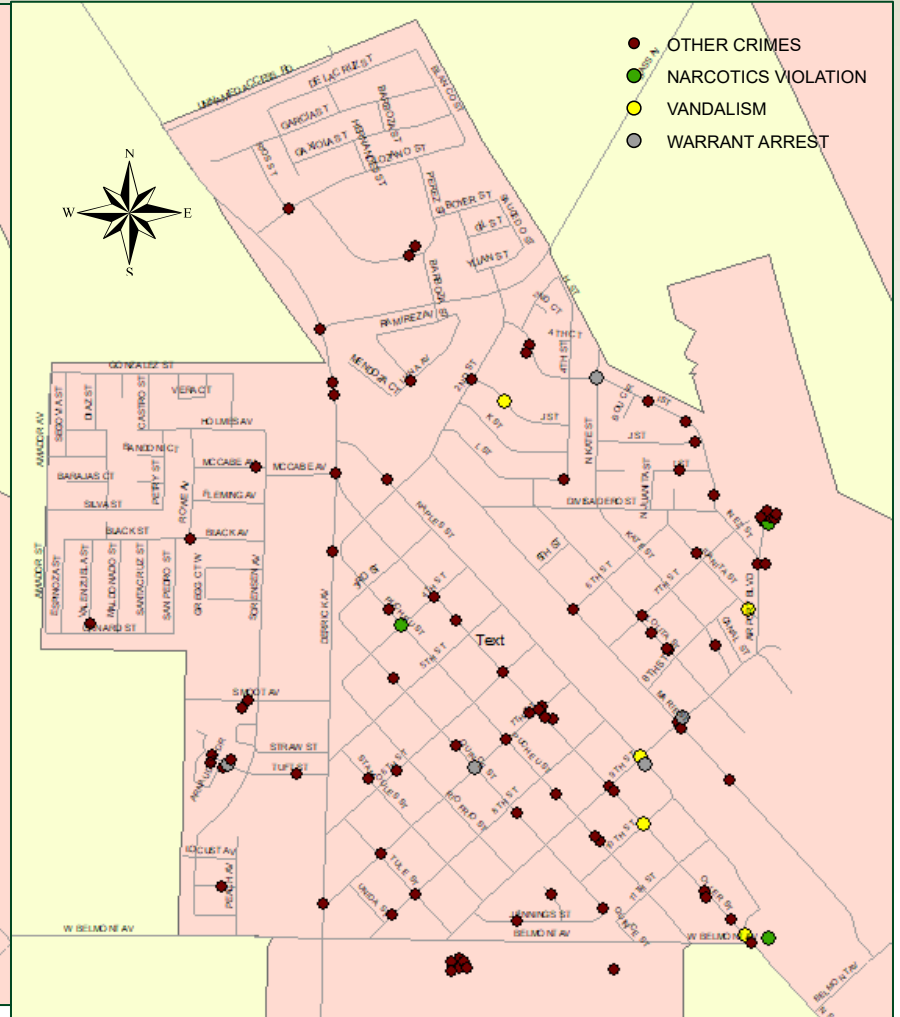
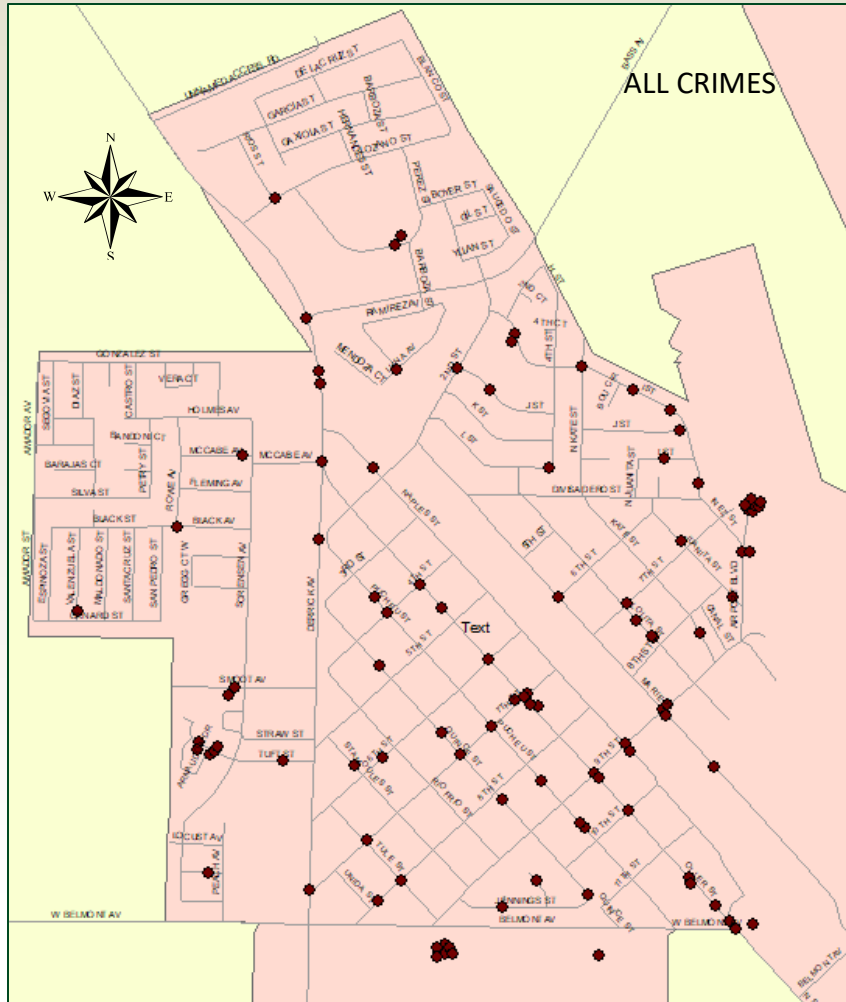


CASE#	ADDRESS	RPT DATE	DAYS	ARREST	CRIME TYPE	CHARGES
240001088.1		5/16/2024	Thu	NO	INCIDENT REPORT	
240001089.1		5/17/2024	Fri	NO	MENTALLY UNSTABLE	WI 5150
240001090.1		5/17/2024	Fri	NO	AGGRAVATED ASSAULT	PC 245A1, PC 245A4
240001091.1		5/17/2024	Fri	NO	VANDALISM	PC 594B1
240001092.1		5/17/2024	Fri	YES	PUBLIC INTOXICATION	PC 647F
240001095.1		5/18/2024	Sat	NO	RO VIOLATION	PC 273.6
240001100.1		5/19/2024	Sun	NO	HIT & RUN	VC 20002
240001103.1		5/20/2024	Mon	YES	TRESPASS	PC 602
240001104.1		5/20/2024	Mon	NO	INCIDENT REPORT	
240001105.1		5/20/2024	Mon	NO	CRIMINAL THREAT	PC 422
240001106.1		5/20/2024	Mon	YES	OPEN CONTAINER	PC 25620
240001108.1		5/20/2024	Mon	NO	VANDALISM	PC 594
240001111.1		5/20/2024	Mon	YES	TRESPASS	PC 602
240001112.1		5/20/2024	Mon	YES	WARRANT ARREST	PC 978.5, HS 11364
240001116.1		5/21/2024	Tue	YES	TRESPASS	PC 602, PC 148, HS 11364
240001117.1		5/21/2024	Tue	NO	BURGLARY	PC 459
240001119.1		5/21/2024	Tue	YES	AGGRAVATED ASSAULT	PC 245A1, PC 594B1
240001120.1		5/21/2024	Tue	NO	INCIDENT REPORT	
240001121.1		5/21/2024	Tue	YES	WARRANT ARREST	PC 978.5
240001122.1		5/22/2024	Wed	NO	REPOSSESSION	
240001129.1		5/22/2024	Wed	NO	FIELD INTERVIEW	
240001131.1		5/23/2024	Thu	NO	INCIDENT REPORT	
240001133.1		5/23/2024	Thu	YES	WARRANT ARREST	PC 978.5
240001134.1		5/23/2024	Thu	YES	NARCOTICS VIOLATION	HS 11377, HS 11364
240001137.1		5/24/2024	Fri	NO	INCIDENT REPORT	
240001141.1		5/24/2024	Fri	YES	NOISE COMPLAINT	PC 415(2)
240001142.1		5/24/2024	Fri	NO	FIELD INTERVIEW	
240001146.1		5/25/2024	Sat	NO	INCIDENT REPORT	
240001147.1		5/25/2024	Sat	NO	MISSING PERSON	
240001149.1		5/25/2024	Sat	YES	DUI ARREST	VC 23152
240001151.1		5/26/2024	Sun	YES	VANDALISM	PC 594
240001152.1		5/26/2024	Sun	YES	DUI ARREST	VC 23152
240001154.1		5/27/2024	Mon	NO	PETTY THEFT	PC 484
240001155.1		5/27/2024	Mon	NO	SIMPLE ASSAULT	PC 242
240001158.1		5/27/2024	Mon	NO	TRAFFIC COLLISION	
240001160.1		5/27/2024	Mon	NO	INCIDENT REPORT	
240001161.1		5/27/2024	Mon	NO	AGGRAVATED ASSAULT	PC 245A1
240001165.1		5/28/2024	Tue	NO	RAPE	PC 261.5A
240001166.1		5/28/2024	Tue	NO	INCIDENT REPORT	
240001168.1		5/29/2024	Wed	NO	INCIDENT REPORT	
240001169.1		5/29/2024	Wed	NO	REPOSSESSION	
240001170.1		5/29/2024	Wed	NO	SEX OFFENSE	PC 288
240001173.1		5/29/2024	Wed	NO	HIT & RUN	VC 20002
240001174.1		5/29/2024	Wed	NO	INCIDENT REPORT	
240001176.1		5/29/2024	Wed	YES	DUI ARREST	VC 23152
240001177.1		5/30/2024	Thu	NO	VANDALISM	PC 594
240001182.1		5/30/2024	Thu	YES	ATTEMPT RESIDENTIAL BURGLARY	PC 664/459, PC 594, PC 602, PC 422
240001184.1		5/31/2024	Fri	NO	FIELD INTERVIEW	
240001186.1		5/31/2024	Fri	NO	TRAFFIC COLLISION	
240001188.1		5/31/2024	Fri	YES	DUI ARREST	VC 23152



MENDOTA POLICE DEPARTMENT

MAY 2024 - MAP





MENDOTA POLICE DEPARTMENT

MAY 2024



CRIME TYPE	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Grand Total
AGGRAVATED ASSAULT		1	1		1	2		5
AGGRAVATED ASSAULT (DV)							2	2
ARSON						1		1
ATTEMPT RESIDENTIAL BURGLARY					1			1
ATTEMPT SUICIDE		1						1
BURGLARY			1					1
CANCELLED						1	1	2
CONTRIBUTING TO MINOR				1				1
CRIMINAL THREAT		1	1	1		2		5
DECEASED PERSON						1		1
DUI ARREST	1			1		1	1	4
FIELD INTERVIEW				1		2	1	4
FIGHT AT SCHOOL				1				1
FRAUD				1				1
GRAND THEFT AUTO						1		1
GTA RECOVERY			1					1
HIT & RUN	1			1				2
ILLEGAL FIREWORKS					1			1
INCIDENT REPORT		2	3	4	4	4	2	19
MENTALLY UNSTABLE	1					1		2
MISSING PERSON							1	1
NARCOTICS VIOLATION				1	3			4
NOISE COMPLAINT						1		1
OPEN CONTAINER		1						1
PETTY THEFT		2					1	3
PROBATION VIOLATION				1				1
PUBLIC INTOXICATION					1	1		2
RAPE			1					1
REPOSSESSION		1	1	2		2		6
RESISTING				1				1
RO VIOLATION							1	1
ROBBERY				1				1
SEX OFFENSE		1		1				2
SIMPLE ASSAULT		1				1		2
SUSPENDED LICENSE							1	1
TRAFFIC COLLISION		1				1		2
TRESPASS	1	2	1					4
VANDALISM	1	1		1	1	1		5
VEHICLE PURSUIT							1	1
WARRANT ARREST	1	1	1		1	1		5
Grand Total	6	16	11	19	13	24	12	101

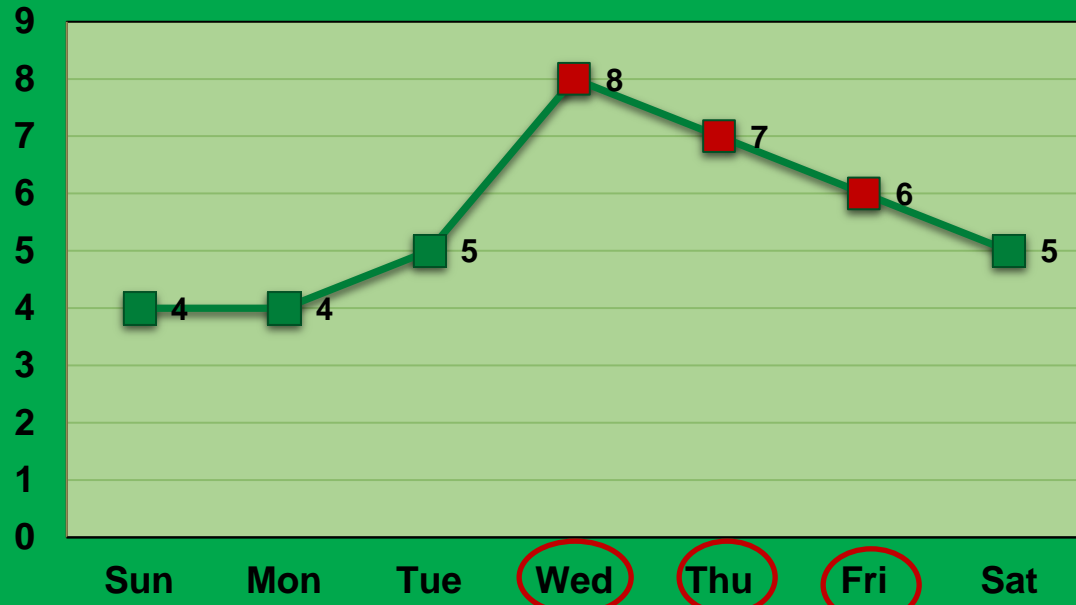


MENDOTA POLICE DEPARTMENT

MAY 2024 - ARRESTS



ARRESTS PER DAY OF WEEK



DAYS	ARRESTS
Sun	4
Mon	4
Tue	5
Wed	8
Thu	7
Fri	6
Sat	5
Grand Total	39



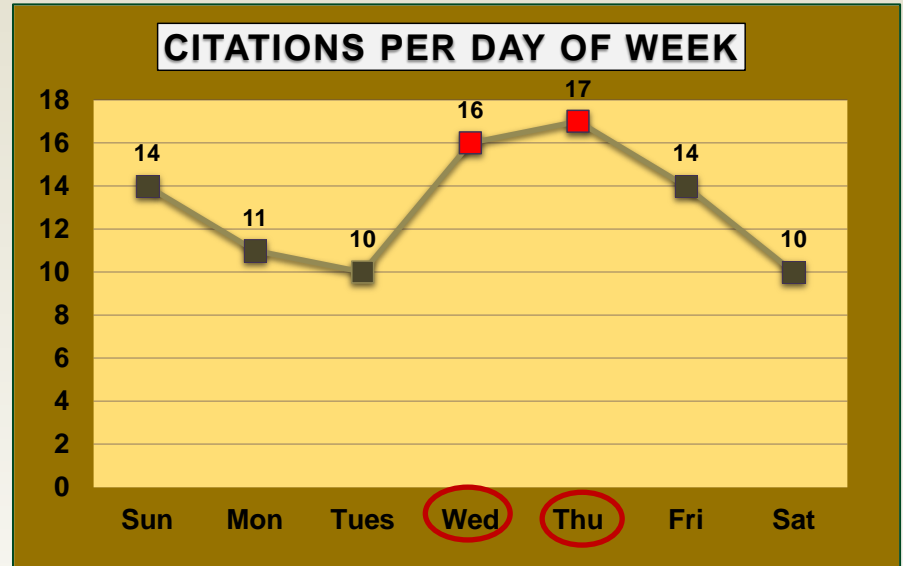
MENDOTA POLICE DEPARTMENT

MAY 2024 - CITES



CASE#	RPT DATE	DAY OF WEEK
240000999.1	5/1/2024	Wed
240001002.1	5/2/2024	Thu
240001004.1	5/2/2024	Thu
240001005.1	5/2/2024	Thu
240001006.1	5/2/2024	Thu
240001007.1	5/2/2024	Thu
240001008.1	5/2/2024	Thu
240001009.1	5/2/2024	Thu
240001010.1	5/3/2024	Fri
240001011.1	5/3/2024	Fri
240001017.1	5/4/2024	Sat
240001019.1	5/4/2024	Sat
240001022.1	5/5/2024	Sun
240001023.1	5/5/2024	Sun
240001024.1	5/5/2024	Sun
240001025.1	5/5/2024	Sun
240001026.1	5/5/2024	Sun
240001027.1	5/5/2024	Sun
240001029.1	5/6/2024	Mon
240001032.1	5/7/2024	Tue
240001033.1	5/7/2024	Tue
240001034.1	5/7/2024	Tue
240001035.1	5/7/2024	Tue
240001040.1	5/8/2024	Wed
240001041.1	5/9/2024	Thu
240001044.1	5/9/2024	Thu
240001048.1	5/10/2024	Fri
240001054.1	5/10/2024	Fri
240001055.1	5/10/2024	Fri
240001056.1	5/10/2024	Fri
240001057.1	5/10/2024	Fri
240001058.1	5/10/2024	Fri
240001064.1	5/11/2024	Sat
240001069.1	5/12/2024	Sun
240001070.1	5/12/2024	Sun
240001073.1	5/13/2024	Mon
240001076.1	5/13/2024	Mon
240001081.1	5/15/2024	Wed
240001083.1	5/15/2024	Wed
240001085.1	5/15/2024	Wed
240001087.1	5/16/2024	Thu
240001093.1	5/18/2024	Sat
240001094.1	5/18/2024	Sat
240001096.1	5/18/2024	Sat
240001097.1	5/19/2024	Sun
240001098.1	5/19/2024	Sun

CASE#	RPT DATE	DAY OF WEEK
240001099.1	5/19/2024	Sun
240001101.1	5/19/2024	Sun
240001102.1	5/19/2024	Sun
240001107.1	5/20/2024	Mon
240001109.1	5/20/2024	Mon
240001110.1	5/20/2024	Mon
240001113.1	5/20/2024	Mon
240001114.1	5/21/2024	Tue
240001115.1	5/21/2024	Tue
240001118.1	5/21/2024	Tue
240001123.1	5/22/2024	Wed
240001124.1	5/22/2024	Wed
240001125.1	5/22/2024	Wed
240001126.1	5/22/2024	Wed
240001127.1	5/22/2024	Wed
240001128.1	5/22/2024	Wed
240001130.1	5/22/2024	Wed
240001132.1	5/23/2024	Thu
240001135.1	5/23/2024	Thu
240001136.1	5/23/2024	Thu
240001138.1	5/24/2024	Fri
240001139.1	5/24/2024	Fri
240001140.1	5/24/2024	Fri
240001143.1	5/25/2024	Sat
240001144.1	5/25/2024	Sat
240001145.1	5/25/2024	Sat
240001148.1	5/25/2024	Sat
240001150.1	5/26/2024	Sun
240001153.1	5/27/2024	Mon
240001156.1	5/27/2024	Mon
240001157.1	5/27/2024	Mon
240001159.1	5/27/2024	Mon
240001162.1	5/28/2024	Tue
240001163.1	5/28/2024	Tue
240001164.1	5/28/2024	Tue
240001167.1	5/29/2024	Wed
240001171.1	5/29/2024	Wed
240001172.1	5/29/2024	Wed
240001175.1	5/29/2024	Wed
240001178.1	5/30/2024	Thu
240001179.1	5/30/2024	Thu
240001180.1	5/30/2024	Thu
240001181.1	5/30/2024	Thu
240001183.1	5/31/2024	Fri
240001185.1	5/31/2024	Fri
240001187.1	5/31/2024	Fri

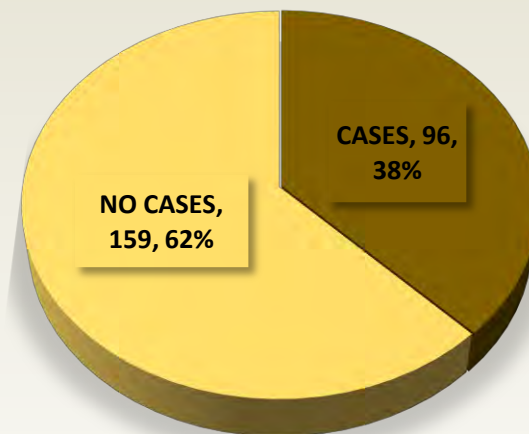
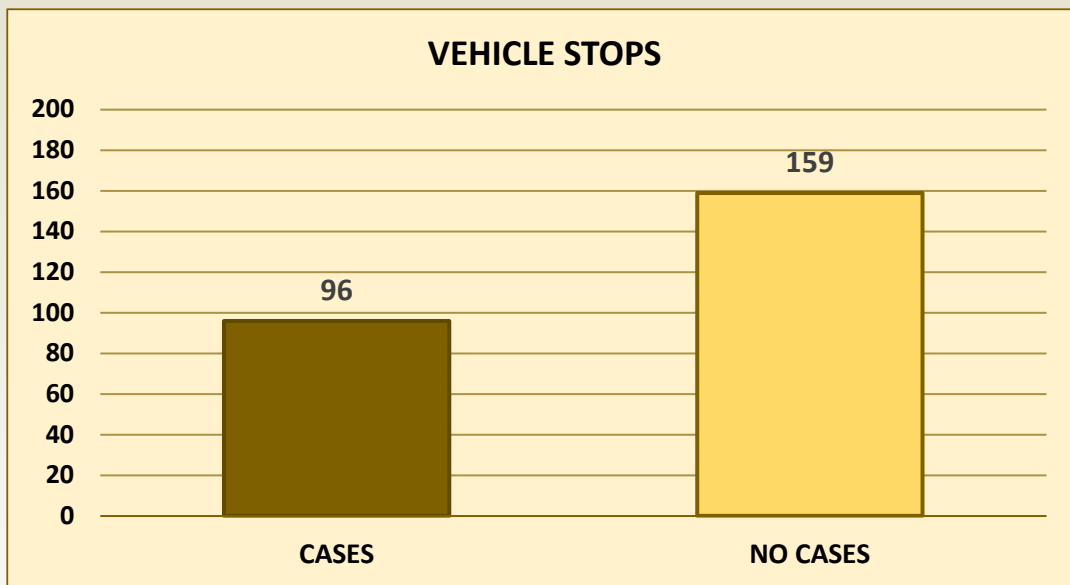


DAYS	COUNT
Sun	14
Mon	11
Tues	10
Wed	16
Thu	17
Fri	14
Sat	10
Grand Total	92



MENDOTA POLICE DEPARTMENT

MAY 2024 – VEHICLE STOPS



TOTAL VEHICLE STOPS – 255

- WITH CASE NUMBERS – 96
- WITHOUT CASE NUMBERS - 159



MENDOTA POLICE DEPARTMENT

MAY 2024



CRIME TYPE	December	January	February	March	April	May	June	July	August	September	October	November	December	2024 Totals	APR-MAY%
Homicide	0	0	0	0	0	0								0	NON-CAL
Rape	2	0	1	0	0	1								2	NON-CAL
Other Sex Offense	0	0	2	2	0	1								5	NON-CAL
Robbery	0	0	0	0	1	1								2	0%
Aggravated Assault	5	2	5	2	3	5								17	67%
Aggravated Assault (DV)	4	2	3	7	4	2								18	-50%
Simple Assault	1	5	2	4	6	2								19	-67%
Simple Assault (DV)	0	0	0	1	2	0								3	-100%
Residential Burglary	2	0	2	1	0	1								4	NON-CAL
Commercial Burglary	0	0	0	0	0	0								0	NON-CAL
Auto Theft	2	3	1	3	1	1								9	0%
Grand Theft	1	2	1	0	3	0								6	-100%
Petty Theft	2	4	1	2	5	3								15	-40%
Vehicle Burglary	1	1	1	1	0	0								3	NON-CAL
ID Theft/Fraud	1	1	1	0	1	1								4	0%
Arson	1	0	0	0	1	1								2	0%
Vandalism	4	10	10	4	10	5								39	-50%
Hate Crimes	0	0	0	0	0	0								0	NON-CAL
Possession of Firearm	0	0	0	0	0	0								0	NON-CAL
Possession of Knife	0	1	1	1	0	0								3	NON-CAL
DUI Arrests	8	3	1	5	3	4								16	33%
Public Intoxication	3	4	1	2	1	2								10	100%
Narcotics Violation	5	6	4	4	2	5								21	150%
Parole/Probation Violation	0	0	2	1	0	1								4	NON-CAL
Restraining Order Violation	1	0	2	1	2	1								6	-50%
Warrant Arrest	10	14	12	10	15	5								56	-67%
Mental Health Reports	3	1	1	7	3	2								14	-33%
Runaway / Missing	1	3	1	3	3	1								11	-67%
Trespass	1	0	3	1	1	4								9	300%
TOTALS	58	62	58	62	67	49	0	0	0	0	0	0	0	298	-27%